ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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

October 31, 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: June 2017 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2017.

Also enclosed is the confidential Wind Resources Report for the twelve months ended June 30, 2017. 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 Jana Saba at 801-220-2823.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosures

cc: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

I hereby certify that on this 31st day of October, 2017, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

Utah Office of Consumer Services	
Cheryl Murray Utah Office of Consumer Services 160 East 300 South, 2nd Floor Salt Lake City, UT 84111 cmurray@utah.gov	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.gov
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2nd Floor Salt Lake City, UT 84111 mbeck@utah.gov	
Division of Public Utilities	
Chris Parker Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 chrisparker@utah.gov	Erika Tedder Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 etedder@utah.gov
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Katie Savarin
Coordinator, Regulatory Operations



Utah Jurisdiction

RESULTS OF OPERATIONS

For Period Ended
June 30, 2017

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2017

	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	4,882,277,181	2,030,728,471	(36,270,865)	(36,270,865)	4,846,006,317	1,994,457,606	(20,990,186)	(20,990,186)	4,825,016,130	1,973,467,420
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	195,707,608	84,630,378	-	-	195,707,608	84,630,378	-	(455,191)	195,707,608	84,175,186
5 Other Operating Revenues	164,873,344	74,503,453	(3,115,305)	(399,833)	161,758,039	74,103,619	-	(370,277)	161,758,039	73,733,343
6 Total Operating Revenues	5,242,858,133	2,189,862,301	(39,386,170)	(36,670,698)	5,203,471,963	2,153,191,603	(20,990,186)	(21,815,655)	5,182,481,777	2,131,375,949
7										
8 Operating Expenses:										
9 Steam Production	1,109,450,759	480,287,748	(3,211,594)	(1,400,797)	1,106,239,165	478,886,952	3,408,269	(3,138,741)	1,109,647,434	475,748,211
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	43,470,099	18,960,295	-	-	43,470,099	18,960,295	-	(101,979)	43,470,099	18,858,316
12 Other Power Supply	929,658,000	375,688,911	(1,706,368)	(748,780)	927,951,632	374,940,131	32,414,283	11,328,575	960,365,915	386,268,705
13 Transmission	203,205,613	88,617,968	-	-	203,205,613	88,617,968	-	(482,760)	203,205,613	88,135,208
14 Distribution	195,147,802	83,610,177	-	-	195,147,802	83,610,177	-	-	195,147,802	83,610,177
15 Customer Accounting	86,087,379	34,562,407	(45,984)	(1,445)	86,041,396	34,560,962	(60,703)	(60,703)	85,980,693	34,500,260
16 Customer Service & Info	123,879,101	4,670,116	(6,101)	(1,738)	123,872,999	4,668,377	-	-	123,872,999	4,668,377
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	139,215,250	57,622,426	16,744	63,696	139,231,993	57,686,121	5,506,231	2,136,872	144,738,224	59,822,993
19										
20 Total O&M Expenses	2,830,114,002	1,144,020,049	(4,953,304)	(2,089,065)	2,825,160,699	1,141,930,984	41,268,080	9,681,263	2,866,428,778	1,151,612,248
21										
22 Depreciation	692,732,899	286,658,913	(8,959,441)	(3,898,479)	683,773,458	282,760,434	-	(1,215,081)	683,773,458	281,545,352
23 Amortization	46,170,268	16,122,103	7,039,953	8,057,625	53,210,221	24,179,728	-	(65,872)	53,210,221	24,113,856
24 Taxes Other Than Income	193,914,348	68,499,024	-	105,518	193,914,348	68,604,542	-	(274,303)	193,914,348	68,330,239
25 Income Taxes - Federal	257,233,074	95,113,396	(10,071,588)	(11,392,157)	247,161,486	83,721,240	(15,635,588)	(7,663,732)	231,525,898	76,057,508
26 Income Taxes - State	43,605,570	16,697,974	(1,368,562)	(1,548,005)	42,237,008	15,149,969	(2,124,617)	(1,061,683)	40,112,391	14,088,285
27 Income Taxes - Def Net	63,791,779	58,725,654	729,154	(1,303,110)	64,520,933	57,422,545	(5,937,535)	(2,179,612)	58,583,398	55,242,933
28 Investment Tax Credit Adj.	(4,024,201)	(3,359,458)	-	-	(4,024,201)	(3,359,458)	-	5,315	(4,024,201)	(3,354,144)
29 Misc Revenue & Expense	(573,589)	(313,562)	1,235,036	1,020,277	661,447	706,714	(8,609)	(3,270)	652,838	703,445
30										
31 Total Operating Expenses:	4,122,964,150	1,682,164,093	(16,348,752)	(11,047,395)	4,106,615,399	1,671,116,698	17,561,732	(2,776,975)	4,124,177,130	1,668,339,722
32										
33 Operating Rev For Return:	1,119,893,983	507,698,209	(23,037,418)	(25,623,303)	1,096,856,565	482,074,906	(38,551,918)	(19,038,679)	1,058,304,647	463,036,226

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2017

	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	26,806,818,830	11,558,990,361	131,284,694	74,807,731	26,938,103,524	11,633,798,092	-	(45,965,741)	26,938,103,524	11,587,832,351
37 Plant Held for Future Use	23,429,988	11,373,599	(9,178,055)	(4,003,180)	14,251,933	7,370,419	-	(8,086)	14,251,933	7,362,333
38 Misc Deferred Debits	877,167,524	352,024,803	-	358,110	877,167,524	352,382,912	-	(2,037,946)	877,167,524	350,344,967
39 Elec Plant Acq Adj	38,765,630	23,236,572	-	-	38,765,630	23,236,572	-	(64,613)	38,765,630	23,171,959
40 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
41 Prepayments	52,306,521	15,767,172	-	16,698	52,306,521	15,783,870	-	(50,036)	52,306,521	15,733,834
42 Fuel Stock	214,868,890	92,505,047	-	-	214,868,890	92,505,047	-	(1,030,088)	214,868,890	91,474,959
43 Material & Supplies	229,200,655	99,266,968	-	57	229,200,655	99,267,025	-	(303,852)	229,200,655	98,963,173
44 Working Capital	32,381,692	20,224,334	(188,745)	(151,714)	32,192,947	20,072,620	161,222	13,243	32,354,170	20,085,863
45 Weatherization Loans	615,934	19,932	-	(3)	615,934	19,929	-	8	615,934	19,937
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47										
48 Total Electric Plant:	28,275,555,664	12,173,408,788	121,917,895	71,027,698	28,397,473,559	12,244,436,486	161,222	(49,447,110)	28,397,634,781	12,194,989,376
49										
50 Rate Base Deductions:										
51 Accum Prov For Deprec	(8,862,781,377)	(3,595,224,044)	13,029,107	5,612,891	(8,849,752,270)	(3,589,611,153)	-	13,896,700	(8,849,752,270)	(3,575,714,453)
52 Accum Prov For Amort	(535,967,736)	(218,952,258)	28,211,709	39,856	(507,756,027)	(218,912,402)	-	704,584	(507,756,027)	(218,207,817)
53 Accum Def Income Tax	(4,546,123,245)	(2,007,787,971)	(12,948,467)	(7,061,290)	(4,559,071,712)	(2,014,849,262)	(2,344,063)	(649,668)	(4,561,415,775)	(2,015,498,930)
54 Unamortized ITC	(499,459)	(160,925)	-	-	(499,459)	(160,925)	-	577	(499,459)	(160,348)
55 Customer Adv For Const	(34,072,665)	(14,874,008)	(0)	(2,790,633)	(34,072,665)	(17,664,641)	-	58,651	(34,072,665)	(17,605,990)
56 Customer Service Deposits	-	-	(16,614,461)	(16,614,461)	(16,614,461)	(16,614,461)	-	-	(16,614,461)	(16,614,461)
57 Misc Rate Base Deductions	(493,082,161)	(181,013,168)	-	(190,908)	(493,082,161)	(181,204,076)	9,793,197	5,284,907	(483,288,964)	(175,919,169)
58										
59 Total Rate Base Deductions	(14,472,526,644)	(6,018,012,373)	11,677,888	(21,004,545)	(14,460,848,756)	(6,039,016,919)	7,449,134	19,295,750	(14,453,399,622)	(6,019,721,169)
60										
61 Total Rate Base:	13,803,029,020	6,155,396,415	133,595,783	50,023,153	13,936,624,803	6,205,419,567	7,610,356	(30,151,360)	13,944,235,159	6,175,268,207
62										
63 Earned Return on Rate Base		8.248%		-0.479%		7.769%		-0.270%		7.498%
64										
65 Earned Return on Equity		11.089%		-0.932%		10.157%		-0.525%		9.632%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2017

		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	2,030,728,471	(51,562,329)	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	84,630,378	-	-	-	-	-
5	Other Operating Revenues	74,503,453	(47,374)	(356,098)	-	-	-
6	Total Operating Revenues	2,189,862,301	(51,609,704)	(356,098)	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	480,287,748	-	1,478,584	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	18,960,295	-	-	-	-	-
12	Other Power Supply	375,688,911	-	2,115,590	11,046,798	-	-
13	Transmission	88,617,968	-	-	-	-	-
14	Distribution	83,610,177	-	-	-	-	-
15	Customer Accounting	34,562,407	-	(62,148)	-	-	-
16	Customer Service & Info	4,670,116	-	(1,738)	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	57,622,426	-	2,317,600	-	-	-
19							
20	Total O&M Expenses	1,144,020,049	-	5,847,888	11,046,798	-	-
21							
22	Depreciation	286,658,913	-	-	-	(702,654)	-
23	Amortization	16,122,103	-	-	-	128,043	-
24	Taxes Other Than Income	68,499,024	-	-	-	-	-
25	Income Taxes - Federal	96,372,452	(17,242,052)	48,877	(3,691,494)	178,489	(1,730)
26	Income Taxes - State	16,869,058	(2,342,909)	6,642	(501,613)	24,254	(235)
27	Income Taxes - Def Net	58,725,654	2,074	(2,553,290)	-	15,304	-
28	Investment Tax Credit Adj.	(3,359,458)	-	-	-	-	-
29	Misc Revenue & Expense	(313,562)	(3,665)	294,733	-	-	-
30							
31	Total Operating Expenses:	1,683,594,233	(19,586,552)	3,644,851	6,853,691	(356,564)	(1,965)
32							
33	Operating Rev For Return:	506,268,068	(32,023,152)	(4,000,949)	(6,853,691)	356,564	1,965
34							
35	Rate Base:						
36	Electric Plant In Service	11,558,990,361	-	-	-	-	-
37	Plant Held for Future Use	11,373,599	-	-	-	-	-
38	Misc Deferred Debits	352,024,803	-	-	-	-	-
39	Elec Plant Acq Adj	23,236,572	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	15,767,172	-	-	-	-	-
42	Fuel Stock	92,505,047	-	-	-	-	-
43	Material & Supplies	99,266,968	-	-	-	-	-
44	Working Capital	20,240,275	(218,299)	65,801	76,393	2,260	(22)
45	Weatherization Loans	19,932	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	12,173,424,729	(218,299)	65,801	76,393	2,260	(22)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	(3,595,224,044)	-	-	-	-	-
52	Accum Prov For Amort	(218,952,258)	-	-	-	-	-
53	Accum Def Income Tax	(2,007,787,971)	725	(1,019,658)	-	-	(6,410,231)
54	Unamortized ITC	(160,925)	-	-	-	-	-
55	Customer Adv For Const	(14,874,008)	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	(181,013,168)	(2,395)	4,215,112	-	-	-
58							
59	Total Rate Base Deductions	(6,018,012,373)	(1,670)	3,195,454	-	-	(6,410,231)
60							
61	Total Rate Base:	6,155,412,355	(219,969)	3,261,255	76,393	2,260	(6,410,253)
62							
63	Return on Rate Base	8.225%	-0.519%	-0.069%	-0.111%	0.006%	0.008%
64							
65	Return on Equity	11.044%	-1.009%	-0.134%	-0.216%	0.011%	0.016%
66							
67	TAX CALCULATION:						
68	Operating Revenue	674,875,775	(51,606,039)	(6,498,719)	(11,046,798)	574,611	-
69	Other Deductions						
70	Interest (AFUDC)	(12,305,052)	-	-	-	-	168,021
71	Interest	157,235,719	(5,588)	82,848	1,941	57	(162,844)
72	Schedule "M" Additions	400,485,261	75	(5,892)	-	(40,329)	-
73	Schedule "M" Deductions	558,865,207	5,540	(6,733,750)	-	1	-
74	Income Before Tax	371,565,161	(51,605,916)	146,291	(11,048,738)	534,224	(5,177)
75							
76	State Income Taxes	16,869,058	(2,342,909)	6,642	(501,613)	24,254	(235)
77	Taxable Income	354,696,103	(49,263,007)	139,649	(10,547,126)	509,970	(4,942)
78							
79	Federal Income Taxes + Other	96,372,452	(17,242,052)	48,877	(3,691,494)	178,489	(1,730)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2017

Tab 8 Factors

		Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1	Operating Revenues:			
2	General Business Revenues	(5,698,722)	-	1,973,467,420
3	Interdepartmental	-	-	-
4	Special Sales	-	(455,191)	84,175,186
5	Other Operating Revenues	3,639	(370,277)	73,733,343
6	Total Operating Revenues	(5,695,083)	(825,468)	2,131,375,949
7				
8	Operating Expenses:			
9	Steam Production	(1,400,797)	(4,617,325)	475,748,211
10	Nuclear Production	-	-	-
11	Hydro Production	-	(101,979)	18,858,316
12	Other Power Supply	-	(2,582,594)	386,268,705
13	Transmission	-	(482,760)	88,135,208
14	Distribution	-	-	83,610,177
15	Customer Accounting	-	-	34,500,260
16	Customer Service & Info	-	-	4,668,377
17	Sales	-	-	-
18	Administrative & General	69,593	(186,626)	59,822,993
19				
20	Total O&M Expenses	(1,331,203)	(7,971,284)	1,151,612,248
21				
22	Depreciation	(3,195,825)	(1,215,081)	281,545,352
23	Amortization	7,929,582	(65,872)	24,113,856
24	Taxes Other Than Income	105,518	(274,303)	68,330,239
25	Income Taxes - Federal	(2,634,012)	3,026,978	76,057,508
26	Income Taxes - State	(357,918)	391,006	14,088,285
27	Income Taxes - Def Net	(1,319,097)	372,287	55,242,933
28	Investment Tax Credit Adj.	-	5,315	(3,354,144)
29	Misc Revenue & Expense	725,543	395	703,445
30				
31	Total Operating Expenses:	(77,412)	(5,730,559)	1,668,339,722
32				
33	Operating Rev For Return:	(5,617,671)	4,905,091	463,036,226
34				
35	Rate Base:			
36	Electric Plant In Service	74,807,731	(45,965,741)	11,587,832,351
37	Plant Held for Future Use	(4,003,180)	(8,086)	7,362,333
38	Misc Deferred Debits	358,110	(2,037,946)	350,344,967
39	Elec Plant Acq Adj	-	(64,613)	23,171,959
40	Nuclear Fuel	-	-	-
41	Prepayments	16,698	(50,036)	15,733,834
42	Fuel Stock	-	(1,030,088)	91,474,959
43	Material & Supplies	57	(303,852)	98,963,173
44	Working Capital	(32,382)	(48,163)	20,085,863
45	Weatherization Loans	(3)	8	19,937
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	71,147,031	(49,508,517)	12,194,989,376
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	5,612,891	13,896,700	(3,575,714,453)
52	Accum Prov For Amort	39,856	704,584	(218,207,817)
53	Accum Def Income Tax	(650,875)	369,081	(2,015,498,930)
54	Unamortized ITC	-	577	(160,348)
55	Customer Adv For Const	(2,790,633)	58,651	(17,605,990)
56	Customer Service Deposits	(16,614,461)	-	(16,614,461)
57	Misc Rate Base Deductions	(190,908)	1,072,190	(175,919,169)
58				
59	Total Rate Base Deductions	(14,594,130)	16,101,782	(6,019,721,169)
60				
61	Total Rate Base:	56,552,900	(33,406,735)	6,175,268,207
62				
63	Return on Rate Base	-0.163%	0.122%	7.498%
64				
65	Return on Equity	-0.316%	0.236%	9.632%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(9,928,698)	8,700,677	605,070,809
69	Other Deductions			
70	Interest (AFUDC)	(5,748)	48,669	(12,094,109)
71	Interest	1,437,062	(852,125)	157,737,070
72	Schedule "M" Additions	3,580,144	(1,683,139)	402,336,120
73	Schedule "M" Deductions	103,796	(791,483)	551,449,311
74	Income Before Tax	(7,883,664)	8,612,476	310,314,656
75				
76	State Income Taxes	(357,918)	391,006	14,088,285
77	Taxable Income	(7,525,746)	8,221,469	296,226,370
78				
79	Federal Income Taxes + Other	(2,634,012)	3,026,978	76,057,508

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED JUNE 30, 2017
FILE:	UT JAM Jun 2017 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/23/2017
TIME:	1:14:56 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**2017 PROTOCOL**
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.620
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	48.52%	5.24%	2.540%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.46%	9.80%	5.043%
	100.00%		7.585%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2016 to 6/30/2017.
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.

2017 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	2.3	4,882,277,181	2,030,728,471	4,825,016,130	1,973,467,420
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	195,707,608	84,630,378	195,707,608	84,175,186
5	Other Operating Revenues	2.4	164,873,344	74,503,453	161,758,039	73,733,343
6	Total Operating Revenues	2.4	5,242,858,133	2,189,862,301	5,182,481,777	2,131,375,949
7						
8	Operating Expenses:					
9	Steam Production	2.5	1,109,450,759	480,287,748	1,109,647,434	475,748,211
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	43,470,099	18,960,295	43,470,099	18,858,316
12	Other Power Supply	2.8, .9	929,658,000	375,688,911	960,365,915	386,268,705
13	Transmission	2.10	203,205,613	88,617,968	203,205,613	88,135,208
14	Distribution	2.12	195,147,802	83,610,177	195,147,802	83,610,177
15	Customer Accounting	2.12	86,087,379	34,562,407	85,980,693	34,500,260
16	Customer Service & Infor	2.13	123,879,101	4,670,116	123,872,999	4,668,377
17	Sales	2.13	0	0	0	0
18	Administrative & General	2.14	139,215,250	57,622,426	144,738,224	59,822,993
19						
20	Total O & M Expenses	2.14	2,830,114,002	1,144,020,049	2,866,428,778	1,151,612,248
21						
22	Depreciation	2.16	692,732,899	286,658,913	683,773,458	281,545,352
23	Amortization	2.17	46,170,268	16,122,103	53,210,221	24,113,856
24	Taxes Other Than Income	2.17	193,914,348	68,499,024	193,914,348	68,330,239
25	Income Taxes - Federal	2.20	257,233,074	95,113,396	231,525,898	76,057,508
26	Income Taxes - State	2.20	43,605,570	16,697,974	40,112,391	14,088,285
27	Income Taxes - Def Net	2.19	63,791,779	58,725,654	58,583,398	55,242,933
28	Investment Tax Credit Adj.	2.17	(4,024,201)	(3,359,458)	(4,024,201)	(3,354,144)
29	Misc Revenue & Expense	2.4	(573,589)	(313,562)	652,838	703,445
30						
31	Total Operating Expenses	2.20	4,122,964,150	1,682,164,093	4,124,177,130	1,668,339,722
32						
33	Operating Revenue for Return		1,119,893,983	507,698,209	1,058,304,647	463,036,226
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	26,806,818,830	11,558,990,361	26,938,103,524	11,587,832,351
37	Plant Held for Future Use	2.31	23,429,988	11,373,599	14,251,933	7,362,333
38	Misc Deferred Debits	2.33	877,167,524	352,024,803	877,167,524	350,344,967
39	Elec Plant Acq Adj	2.31	38,765,630	23,236,572	38,765,630	23,171,959
40	Pensions	2.31	0	0	0	0
41	Prepayments	2.32	52,306,521	15,767,172	52,306,521	15,733,834
42	Fuel Stock	2.32	214,868,890	92,505,047	214,868,890	91,474,959
43	Material & Supplies	2.32	229,200,655	99,266,968	229,200,655	98,963,173
44	Working Capital	2.33	32,381,692	20,224,334	32,354,170	20,085,863
45	Weatherization Loans	2.31	615,934	19,932	615,934	19,937
46	Miscellaneous Rate Base	2.34	0	0	0	0
47						
48	Total Electric Plant		28,275,555,664	12,173,408,788	28,397,634,781	12,194,989,376
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(8,862,781,377)	(3,595,224,044)	(8,849,752,270)	(3,575,714,453)
52	Accum Prov For Amort	2.39	(535,967,736)	(218,952,258)	(507,756,027)	(218,207,817)
53	Accum Def Income Taxes	2.35	(4,546,123,245)	(2,007,787,971)	(4,561,415,775)	(2,015,498,930)
54	Unamortized ITC	2.35	(499,459)	(160,925)	(499,459)	(160,348)
55	Customer Adv for Const	2.34	(34,072,665)	(14,874,008)	(34,072,665)	(17,605,990)
56	Customer Service Deposits	2.34	0	0	(16,614,461)	(16,614,461)
57	Misc. Rate Base Deductions	2.34	(493,082,161)	(181,013,168)	(483,288,964)	(175,919,169)
58						
59	Total Rate Base Deductions		(14,472,526,644)	(6,018,012,373)	(14,453,399,622)	(6,019,721,169)
60						
61	Total Rate Base		13,803,029,020	6,155,396,415	13,944,235,159	6,175,268,207
62						
63	Return on Rate Base			8.248%		7.498%
64						
65	Return on Equity			11.089%		9.632%
66	Net Power Costs			641,152,774		646,236,066
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact			51,049,445		51,214,250
69	Rate Base Decrease			(361,486,370)		(396,587,768)

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,870,094,331	766,063,606	1,840,184,213	736,153,488
73									
74					B1	1,870,094,331	766,063,606	1,840,184,213	736,153,488
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,976,848,959	1,240,675,176	2,949,025,375	1,212,851,592
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,976,848,959	1,240,675,176	2,949,025,375	1,212,851,592
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,688,337	8,886,556	20,247,047	9,445,267
86			0	SO		-	-	-	-
87					B1	19,688,337	8,886,556	20,247,047	9,445,267
88									
89	445	Other Sales to Public Authority							
90			0	S		15,645,554	15,103,132	15,559,495	15,017,074
91									
92					B1	15,645,554	15,103,132	15,559,495	15,017,074
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**4,882,277,181**	**2,030,728,471**	**4,825,016,130**	**1,973,467,420**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		1,676,300	-	1,676,300	-
105					B1	1,676,300	-	1,676,300	-
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		194,031,308	84,630,378	194,031,308	84,175,186
109			P	SE		-	-	-	-
110			P	SG		-	-	-	-
111					B1	194,031,308	84,630,378	194,031,308	84,175,186
112									
113		Total Sales for Resale			B1	195,707,608	84,630,378	195,707,608	84,175,186
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**5,077,984,789**	**2,115,358,848**	**5,020,723,738**	**2,057,642,606**
123	450	Forfeited Discounts & Interest							
124			CUST	S		9,877,726	3,357,029	9,877,726	3,357,029
125			CUST	SO		-	-	-	-
126					B1	9,877,726	3,357,029	9,877,726	3,357,029
127									
128	451	Misc Electric Revenue							
129			CUST	S		5,605,490	3,819,762	5,605,490	3,819,762
130			GP	SG		-	-	-	-
131			GP	SO		17,303	7,461	17,303	7,443
132					B1	5,622,793	3,827,223	5,622,793	3,827,205
133									
134	453	Water Sales							
135			P	SG		52,498	22,898	52,498	22,775
136					B1	52,498	22,898	52,498	22,775
137									
138	454	Rent of Electric Property							
139			DPW	S		11,156,098	5,725,240	11,156,098	5,725,240
140			T	SG		5,820,236	2,538,605	5,820,236	2,524,950
141			T	SG		-	-	-	-
142			GP	SO		3,059,310	1,319,162	3,059,310	1,316,008
143					B1	20,035,644	9,583,007	20,035,644	9,566,199
144									
145									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
146									
147	456	Other Electric Revenue							
148			DMSC	S		(8,413,372)	(2,266,392)	(11,546,400)	(2,677,594)
149			CUST	CN		924	436	924	436
150			OTHSE	SE		12,112,624	5,214,709	12,112,624	5,156,641
151			OTHSO	SO		2,309,557	995,872	2,309,557	993,491
152			OTHSGR	SG		123,274,950	53,768,671	123,292,672	53,487,160
153									
154									
155					B1	129,284,683	57,713,297	126,169,378	56,960,135
156									
157	**Total Other Electric Revenues**				**B1**	**164,873,344**	**74,503,453**	**161,758,039**	**73,733,343**
158									
159	**Total Electric Operating Revenues**				**B1**	**5,242,858,133**	**2,189,862,301**	**5,182,481,777**	**2,131,375,949**
160									
161	Summary of Revenues by Factor								
162		S				4,902,179,424	2,041,364,110	4,841,785,345	1,983,691,857
163		CN				924	436	924	436
164		SE				12,112,624	5,214,709	12,112,624	5,156,641
165		SO				5,386,170	2,322,494	5,386,170	2,316,942
166		SG				323,178,992	140,960,551	323,196,714	140,210,072
167		DGP				-	-	-	-
168									
169	Total Electric Operating Revenues					5,242,858,133	2,189,862,301	5,182,481,777	2,131,375,949
170	Miscellaneous Revenues								
171	41160	Gain on Sale of Utility Plant - CR							
172			DPW	S		-	-	-	-
173			T	SG		-	-	-	-
174			G	SO		-	-	-	-
175			T	SG		-	-	-	-
176			P	SG		-	-	-	-
177					B1	-	-	-	-
178									
179	41170	Loss on Sale of Utility Plant							
180			DPW	S		-	-	-	-
181			T	SG		-	-	-	-
182					B1	-	-	-	-
183									
184	4118	Gain from Emission Allowances							
185			P	S		-	-	-	-
186			P	SE		(177)	(76)	(8,786)	(3,740)
187					B1	(177)	(76)	(8,786)	(3,740)
188									
189	41181	Gain from Disposition of NOX Credits							
190			P	SE		-	-	-	-
191					B1	-	-	-	-
192									
193	4194	Impact Housing Interest Income							
194			P	SG		-	-	-	-
195					B1	-	-	-	-
196									
197	421	(Gain) / Loss on Sale of Utility Plant							
198			DPW	S		(17,150)	(73,600)	103,538	54,298
199			T	SG		-	-	-	-
200			T	SG-P		-	-	(411)	(178)
201			P	SE		-	-	-	-
202			PTD	SO		(550,708)	(237,463)	2,489	1,071
203			P	SG		(5,554)	(2,423)	(169,533)	(73,547)
204					B1	(573,412)	(313,486)	(63,918)	(18,357)
205									
206	**Total Miscellaneous Revenues**				**B1**	**(573,589)**	**(313,562)**	**(72,703)**	**(22,097)**
207	Miscellaneous Expenses								
208	4311	Interest on Customer Deposits							
209			CUST	S		-	-	725,541	725,541
210						-	-	725,541	725,541
211	**Total Miscellaneous Expenses**				B1	-	-	**725,541**	**725,541**
212									
213	**Net Misc Revenue and Expense**				**B1**	**(573,589)**	**(313,562)**	**652,838**	**703,445**
214									

2017 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
215	500	Operation Supervision & Engineering							
216			P	SG		16,379,979	7,144,434	16,379,979	7,106,007
217			P	SG		4,796,450	2,092,061	4,796,450	2,080,809
218					B2	21,176,429	9,236,495	21,176,429	9,186,816
219									
220	501	Fuel Related-Non NPC							
221			P	S		(2,386,093)	-	(2,386,093)	-
222			P	SE		45,116,923	19,423,673	45,116,923	19,207,381
223			P	SE		-	-	-	-
224			P	SE		-	-	-	-
225			P	SE		2,659,342	1,144,896	2,659,342	1,132,147
226					B2	45,390,172	20,568,569	45,390,172	20,339,529
227									
228	501NPC	Fuel Related-NPC							
229			P	S		14,799	-	14,799	-
230			P	SE		728,633,708	313,690,343	728,633,708	310,197,250
231			P	SE		-	-	-	-
232			P	SE		-	-	-	-
233			P	SE		42,701,879	18,383,952	42,701,879	18,179,238
234					B2	771,350,386	332,074,294	771,350,386	328,376,488
235									
236		Total Fuel Related			B2	816,740,558	352,642,864	816,740,558	348,716,017
237									
238	502	Steam Expenses							
239			P	SG		65,715,605	28,663,088	65,715,605	28,508,921
240			P	SG		4,637,910	2,022,911	4,637,910	2,012,031
241					B2	70,353,516	30,685,999	70,353,516	30,520,952
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		4,625,504	1,991,365	4,625,504	1,969,191
249					B2	4,625,504	1,991,365	4,625,504	1,969,191
250									
251	505	Electric Expenses							
252			P	SG		1,083,921	472,772	1,083,921	470,230
253			P	SG		5,375	2,344	5,375	2,332
254					B2	1,089,296	475,117	1,089,296	472,561
255									
256	506	Misc. Steam Expense							
257			P	SG		11,873,666	5,178,921	8,662,072	3,757,803
258			P	SE		-	-	-	-
259			P	SG		2,684,088	1,170,715	2,684,088	1,164,418
260					B2	14,557,753	6,349,636	11,346,159	4,922,221
261									
262	507	Rents							
263			P	SG		458,365	199,925	458,365	198,849
264			P	SG		-	-	-	-
265					B2	458,365	199,925	458,365	198,849
266									
267	510	Maint Supervision & Engineering							
268			P	SG		5,932,280	2,587,474	9,340,548	4,052,142
269			P	SG		2,705,845	1,180,205	2,705,845	1,173,857
270					B2	8,638,124	3,767,679	12,046,393	5,225,999
271									
272									
273									
274	511	Maintenance of Structures							
275			P	SG		27,912,560	12,174,584	27,912,560	12,109,102
276			P	SG		3,818,436	1,665,482	3,818,436	1,656,524
277					B2	31,730,996	13,840,066	31,730,996	13,765,627
278									
279	512	Maintenance of Boiler Plant							
280			P	SG		89,950,482	39,233,582	89,950,482	39,022,561
281			P	SG		6,474,535	2,823,989	6,474,535	2,808,800
282					B2	96,425,017	42,057,571	96,425,017	41,831,361
283									
284	513	Maintenance of Electric Plant							
285			P	SG		31,836,398	13,886,039	31,836,398	13,811,352
286			P	SG		843,371	367,852	843,371	365,873
287					B2	32,679,768	14,253,891	32,679,768	14,177,225
288									
289	514	Maintenance of Misc. Steam Plant							
290			P	SG		8,632,810	3,765,361	8,632,810	3,745,109
291			P	SG		2,342,622	1,021,778	2,342,622	1,016,283
292					B2	10,975,432	4,787,140	10,975,432	4,761,392
293									
294	**Total Steam Power Generation**				**B2**	**1,109,450,759**	**480,287,748**	**1,109,647,434**	**475,748,211**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
295	517	Operation Super & Engineering							
296			P	SG		-	-	-	-
297					B2	-	-	-	-
298									
299	518	Nuclear Fuel Expense							
300			P	SE		-	-	-	-
301									
302					B2	-	-	-	-
303									
304	519	Coolants and Water							
305			P	SG		-	-	-	-
306					B2	-	-	-	-
307									
308	520	Steam Expenses							
309			P	SG		-	-	-	-
310					B2	-	-	-	-
311									
312									
313									
314	523	Electric Expenses							
315			P	SG		-	-	-	-
316					B2	-	-	-	-
317									
318	524	Misc. Nuclear Expenses							
319			P	SG		-	-	-	-
320					B2	-	-	-	-
321									
322	528	Maintenance Super & Engineering							
323			P	SG		-	-	-	-
324					B2	-	-	-	-
325									
326	529	Maintenance of Structures							
327			P	SG		-	-	-	-
328					B2	-	-	-	-
329									
330	530	Maintenance of Reactor Plant							
331			P	SG		-	-	-	-
332					B2	-	-	-	-
333									
334	531	Maintenance of Electric Plant							
335			P	SG		-	-	-	-
336					B2	-	-	-	-
337									
338	532	Maintenance of Misc Nuclear							
339			P	SG		-	-	-	-
340					B2	-	-	-	-
341									
342	**Total Nuclear Power Generation**				**B2**	-	-	-	-
343									
344	535	Operation Super & Engineering							
345			P	DGP		-	-	-	-
346			P	SG		6,987,157	3,047,579	6,987,157	3,031,187
347			P	SG		1,440,691	628,384	1,440,691	625,004
348									
349					B2	8,427,848	3,675,963	8,427,848	3,656,192
350									
351	536	Water For Power							
352			P	DGP		-	-	-	-
353			P	SG		64,900	28,307	64,900	28,155
354			P	SG		-	-	-	-
355									
356					B2	64,900	28,307	64,900	28,155
357									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
358	537	Hydraulic Expenses							
359			P	DGP		-	-	-	-
360			P	SG		4,014,784	1,751,123	4,014,784	1,741,705
361			P	SG		383,891	167,441	383,891	166,541
362									
363					B2	4,398,675	1,918,564	4,398,675	1,908,245
364									
365	538	Electric Expenses							
366			P	DGP		-	-	-	-
367			P	SG		-	-	-	-
368			P	SG		-	-	-	-
369									
370					B2	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373			P	DGP		-	-	-	-
374			P	SG		12,375,612	5,397,854	12,375,612	5,368,821
375			P	SG		6,625,110	2,889,665	6,625,110	2,874,123
376									
377									
378					B2	19,000,722	8,287,520	19,000,722	8,242,945
379									
380	540	Rents (Hydro Generation)							
381			P	DGP		-	-	-	-
382			P	SG		1,532,219	668,306	1,532,219	664,711
383			P	SG		62,191	27,126	62,191	26,980
384									
385					B2	1,594,410	695,431	1,594,410	691,691
386									
387	541	Maint Supervision & Engineering							
388			P	DGP		-	-	-	-
389			P	SG		388	169	388	168
390			P	SG		-	-	-	-
391									
392					B2	388	169	388	168
393									
394	542	Maintenance of Structures							
395			P	DGP		-	-	-	-
396			P	SG		707,774	308,709	707,774	307,049
397			P	SG		57,876	25,244	57,876	25,108
398									
399					B2	765,651	333,953	765,651	332,157
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405			P	DGP		-	-	-	-
406			P	SG		3,127,355	1,364,054	3,127,355	1,356,717
407			P	SG		580,643	253,258	580,643	251,896
408									
409					B2	3,707,998	1,617,313	3,707,998	1,608,614
410									
411	544	Maintenance of Electric Plant							
412			P	DGP		-	-	-	-
413			P	SG		1,967,499	858,161	1,967,499	853,546
414			P	SG		603,277	263,130	603,277	261,715
415									
416					B2	2,570,776	1,121,292	2,570,776	1,115,261
417									
418	545	Maintenance of Misc. Hydro Plant							
419			P	DGP		-	-	-	-
420			P	SG		2,292,441	999,891	2,292,441	994,513
421			P	SG		646,292	281,892	646,292	280,376
422									
423					B2	2,938,733	1,281,783	2,938,733	1,274,889
424									
425	**Total Hydraulic Power Generation**				**B2**	**43,470,099**	**18,960,295**	**43,470,099**	**18,858,316**

2017 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
426									
427	546	Operation Super & Engineering							
428			P	SG		335,152	146,183	335,152	145,396
429			P	SG		-	-	-	-
430					B2	335,152	146,183	335,152	145,396
431									
432	547	Fuel-Non-NPC							
433			P	SE		-	-	-	-
434			P	SE		-	-	-	-
435					B2	-	-	-	-
436									
437	547NPC	Fuel-NPC							
438			P	SE		227,905,649	98,117,614	227,905,649	97,025,028
439			P	SE		4,336,749	1,867,051	4,336,749	1,846,261
440					B2	232,242,399	99,984,665	232,242,399	98,871,288
441									
442	548	Generation Expense							
443			P	SG		15,503,495	6,762,139	15,503,495	6,725,768
444			P	SG		1,101,198	480,308	1,101,198	477,725
445					B2	16,604,694	7,242,447	16,604,694	7,203,493
446									
447	549	Miscellaneous Other							
448			P	S		71,372	-	71,372	-
449			P	SG		4,034,658	1,759,791	4,034,658	1,750,326
450			P	SG		1,297,560	565,955	1,297,560	562,911
451					B2	5,403,590	2,325,746	5,403,590	2,313,237
452									
453									
454									
455									
456	550	Rents							
457			P	S		(57,212)	-	(57,212)	-
458			P	SG		38,166	16,647	38,166	16,557
459			P	SG		3,537,592	1,542,987	3,537,592	1,534,688
460					B2	3,518,547	1,559,634	3,518,547	1,551,245
461									
462	551	Maint Supervision & Engineering							
463			P	SG		-	-	-	-
464					B2	-	-	-	-
465									
466	552	Maintenance of Structures							
467			P	SG		2,175,498	948,884	2,175,498	943,780
468			P	SG		182,532	79,615	182,532	79,187
469					B2	2,358,030	1,028,499	2,358,030	1,022,967
470									
471	553	Maint of Generation & Electric Plant							
472			P	SG		4,489,809	1,958,314	9,376,843	4,067,887
473			P	SG		11,626,587	5,071,153	11,626,587	5,043,877
474			P	SG		587,746	256,357	587,746	254,978
475					B2	16,704,142	7,285,824	21,591,176	9,366,742
476									
477	554	Maintenance of Misc. Other							
478			P	SG		101,155	44,121	101,155	43,883
479			P	SG		1,649,559	719,486	1,649,559	715,616
480			P	SG		196,381	85,655	196,381	85,194
481					B2	1,947,095	849,262	1,947,095	844,694
482									
483	**Total Other Power Generation**				**B2**	**279,113,649**	**120,422,260**	**284,000,683**	**121,319,064**
484									
485									
486	555	Purchased Power-Non NPC							
487			DMSC	S		72,682,139	-	72,682,139	-
488						72,682,139	-	72,682,139	-
489									
490	555NPC	Purchased Power-NPC							
491			P	S		928,585	928,585	433,967	563,125
492			P	SG		527,831,891	230,223,734	554,147,390	240,401,717
493			P	SE		7,709,108	3,318,914	7,709,108	3,281,956
494		Seasonal Co	P	SG		-	-	-	-
495			P	DGP		-	-	-	-
496						536,469,584	234,471,233	562,290,465	244,246,799
497									
498		Total Purchased Power			B2	609,151,722	234,471,233	634,972,603	244,246,799
499									
500	556	System Control & Load Dispatch							
501			P	SG		1,665,664	726,510	1,665,664	722,603
502									
503					B2	1,665,664	726,510	1,665,664	722,603
504									
505									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
506									
507	557	Other Expenses							
508			P	S		4,359,106	22,813	4,369,461	22,813
509			P	SG		34,739,769	15,152,399	34,729,415	15,066,409
510			P	SGCT		1,122,425	489,727	1,122,425	487,094
511			P	SE		9,219	3,969	9,219	3,925
512			P	SG		-	-	-	-
513			P	TROJP		-	-	-	-
514									
515					B2	40,230,520	15,668,908	40,230,520	15,580,240
516									
517	Embedded Cost Differentials								
518	Company Owned Hyd		P	DGP		-	-	-	-
519	Company Owned Hyd		P	SG		-	-	-	-
520	Mid-C Contract		P	MC		-	-	-	-
521	Mid-C Contract		P	SG		-	-	-	-
522	Existing QF Contracts		P	S		-	-	-	-
523	Existing QF Contracts		P	SG		-	-	-	-
524									
525						-	-	-	-
526									
527									
528									
529									
530	2017 Protocol Adjustment								
531	Baseline ECD		P	S		(9,578,038)	-	(9,578,038)	-
532	Equalization Adj.		P	S		9,074,482	4,400,000	9,074,482	4,400,000
533	2017 Protocol Adjustment					(503,555)	4,400,000	(503,555)	4,400,000
534									
535	**Total Other Power Supply**				**B2**	**650,544,351**	**255,266,651**	**676,365,232**	**264,949,641**
536									
537	**Total Production Expense**				**B2**	**2,082,578,858**	**874,936,955**	**2,113,483,447**	**880,875,232**
538									
539									
540	Summary of Production Expense by Factor								
541		S				75,109,141	5,351,398	74,624,878	4,985,938
542		SG				942,649,210	411,154,052	974,038,063	422,559,824
543		SE				1,063,698,081	457,941,778	1,063,698,081	452,842,377
544		SNPPH				-	-	-	-
545		TROJP				-	-	-	-
546		SGCT				1,122,425	489,727	1,122,425	487,094
547		DGP				-	-	-	-
548		DEU				-	-	-	-
549		DEP				-	-	-	-
550		SNPPS				-	-	-	-
551		SNPPO				-	-	-	-
552		DGU				-	-	-	-
553		MC				-	-	-	-
554		SSGCT				-	-	-	-
555		SSECT				-	-	-	-
556		SSGC				-	-	-	-
557		SSGCH				-	-	-	-
558		SSECH				-	-	-	-
559	Total Production Expense by Factor					2,082,578,858	874,936,955	2,113,483,447	880,875,232
560	560	Operation Supervision & Engineering							
561			T	SG		7,109,703	3,101,030	7,109,703	3,084,350
562									
563					B2	7,109,703	3,101,030	7,109,703	3,084,350
564									
565	561	Load Dispatching							
566			T	SG		20,083,628	8,759,849	20,083,628	8,712,734
567									
568					B2	20,083,628	8,759,849	20,083,628	8,712,734
569	562	Station Expense							
570			T	SG		3,684,436	1,607,036	3,684,436	1,598,392
571									
572					B2	3,684,436	1,607,036	3,684,436	1,598,392
573									
574	563	Overhead Line Expense							
575			T	SG		539,951	235,510	539,951	234,243
576									
577					B2	539,951	235,510	539,951	234,243
578									
579	564	Underground Line Expense							
580			T	SG		-	-	-	-
581									
582					B2	-	-	-	-
583									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
584	565	Transmission of Electricity by Others							
585			T	SG		-	-	-	-
586			T	SE		-	-	-	-
587						-	-	-	-
588									
589	565NPC	Transmission of Electricity by Others-NPC							
590			T	SG		128,845,503	56,198,372	128,845,503	55,896,104
591			T	SE		2,469,630	1,063,222	2,469,630	1,051,382
592						131,315,133	57,261,593	131,315,133	56,947,486
593									
594		Total Transmission of Electricity by Others			B2	131,315,133	57,261,593	131,315,133	56,947,486
595									
596	566	Misc. Transmission Expense							
597			T	SG		2,838,808	1,238,199	2,838,808	1,231,539
598									
599					B2	2,838,808	1,238,199	2,838,808	1,231,539
600									
601	567	Rents - Transmission							
602			T	SG		2,204,130	961,373	2,204,130	956,202
603									
604					B2	2,204,130	961,373	2,204,130	956,202
605									
606	568	Maint Supervision & Engineering							
607			T	SG		1,114,048	485,913	1,114,048	483,299
608									
609					B2	1,114,048	485,913	1,114,048	483,299
610									
611	569	Maintenance of Structures							
612			T	SG		5,283,183	2,304,359	5,283,183	2,291,965
613									
614					B2	5,283,183	2,304,359	5,283,183	2,291,965
615									
616	570	Maintenance of Station Equipment							
617			T	SG		12,394,024	5,405,885	12,394,024	5,376,809
618									
619					B2	12,394,024	5,405,885	12,394,024	5,376,809
620									
621	571	Maintenance of Overhead Lines							
622			T	SG		16,408,388	7,156,825	16,408,388	7,118,331
623									
624					B2	16,408,388	7,156,825	16,408,388	7,118,331
625									
626	572	Maintenance of Underground Lines							
627			T	SG		97,643	42,589	97,643	42,360
628									
629					B2	97,643	42,589	97,643	42,360
630									
631	573	Maint of Misc. Transmission Plant							
632			T	SG		132,538	57,809	132,538	57,498
633									
634					B2	132,538	57,809	132,538	57,498
635									
636	**Total Transmission Expense**				**B2**	**203,205,613**	**88,617,968**	**203,205,613**	**88,135,208**
637									
638	Summary of Transmission Expense by Factor								
639		SE				2,469,630	1,063,222	2,469,630	1,051,382
640		SG				200,735,983	87,554,747	200,735,983	87,083,826
641		SNPT				-	-	-	-
642	Total Transmission Expense by Factor					203,205,613	88,617,968	203,205,613	88,135,208
643	580	Operation Supervision & Engineering							
644			DPW	S		1,230,305	623,145	1,230,305	623,145
645			DPW	SNPD		7,456,853	3,600,728	7,456,853	3,600,728
646					B2	8,687,158	4,223,872	8,687,158	4,223,872
647									
648	581	Load Dispatching							
649			DPW	S		-	-	-	-
650			DPW	SNPD		11,079,649	5,350,086	11,079,649	5,350,086
651					B2	11,079,649	5,350,086	11,079,649	5,350,086
652									
653	582	Station Expense							
654			DPW	S		4,432,061	1,959,247	4,432,061	1,959,247
655			DPW	SNPD		9,290	4,486	9,290	4,486
656					B2	4,441,351	1,963,733	4,441,351	1,963,733
657									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
658	583	Overhead Line Expenses							
659			DPW	S		7,501,089	4,823,604	7,501,089	4,823,604
660			DPW	SNPD		163	79	163	79
661					B2	7,501,252	4,823,683	7,501,252	4,823,683
662									
663	584	Underground Line Expense							
664			DPW	S		861	461	861	461
665			DPW	SNPD		(19,683)	(9,504)	(19,683)	(9,504)
666					B2	(18,822)	(9,044)	(18,822)	(9,044)
667									
668	585	Street Lighting & Signal Systems							
669			DPW	S		-	-	-	-
670			DPW	SNPD		210,528	101,658	210,528	101,658
671					B2	210,528	101,658	210,528	101,658
672									
673	586	Meter Expenses							
674			DPW	S		5,519,488	1,827,507	5,519,488	1,827,507
675			DPW	SNPD		3,658	1,767	3,658	1,767
676					B2	5,523,146	1,829,274	5,523,146	1,829,274
677									
678	587	Customer Installation Expenses							
679			DPW	S		13,624,381	4,982,249	13,624,381	4,982,249
680			DPW	SNPD		-	-	-	-
681					B2	13,624,381	4,982,249	13,624,381	4,982,249
682									
683	588	Misc. Distribution Expenses							
684			DPW	S		2,037,506	1,984,562	2,037,506	1,984,562
685			DPW	SNPD		1,614,103	779,410	1,614,103	779,410
686					B2	3,651,609	2,763,972	3,651,609	2,763,972
687									
688	589	Rents							
689			DPW	S		3,338,695	726,477	3,338,695	726,477
690			DPW	SNPD		7,053	3,406	7,053	3,406
691					B2	3,345,748	729,883	3,345,748	729,883
692									
693	590	Maint Supervision & Engineering							
694			DPW	S		3,159,835	1,308,422	3,159,835	1,308,422
695			DPW	SNPD		2,270,073	1,096,161	2,270,073	1,096,161
696					B2	5,429,907	2,404,584	5,429,907	2,404,584
697									
698	591	Maintenance of Structures							
699			DPW	S		2,002,883	655,624	2,002,883	655,624
700			DPW	SNPD		159,732	77,131	159,732	77,131
701					B2	2,162,616	732,755	2,162,616	732,755
702									
703	592	Maintenance of Station Equipment							
704			DPW	S		7,682,833	2,886,532	7,682,833	2,886,532
705			DPW	SNPD		1,780,004	859,519	1,780,004	859,519
706					B2	9,462,837	3,746,052	9,462,837	3,746,052
707	593	Maintenance of Overhead Lines							
708			DPW	S		80,349,818	28,799,678	80,349,818	28,799,678
709			DPW	SNPD		1,547,140	747,075	1,547,140	747,075
710					B2	81,896,958	29,546,753	81,896,958	29,546,753
711									
712	594	Maintenance of Underground Lines							
713			DPW	S		26,115,535	14,687,740	26,115,535	14,687,740
714			DPW	SNPD		26,198	12,651	26,198	12,651
715					B2	26,141,734	14,700,391	26,141,734	14,700,391
716									
717	595	Maintenance of Line Transformers							
718			DPW	S		-	-	-	-
719			DPW	SNPD		1,006,912	486,213	1,006,912	486,213
720					B2	1,006,912	486,213	1,006,912	486,213
721									
722	596	Maint of Street Lighting & Signal Sys.							
723			DPW	S		3,063,300	1,348,798	3,063,300	1,348,798
724			DPW	SNPD		-	-	-	-
725					B2	3,063,300	1,348,798	3,063,300	1,348,798
726									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
727	597	Maintenance of Meters							
728			DPW	S		492,873	228,633	492,873	228,633
729			DPW	SNPD		(377,796)	(182,428)	(377,796)	(182,428)
730					B2	115,077	46,205	115,077	46,205
731									
732	598	Maint of Misc. Distribution Plant							
733			DPW	S		1,425,448	750,104	1,425,448	750,104
734			DPW	SNPD		6,397,012	3,088,957	6,397,012	3,088,957
735					B2	7,822,460	3,839,062	7,822,460	3,839,062
736									
737	**Total Distribution Expense**				**B2**	**195,147,802**	**83,610,177**	**195,147,802**	**83,610,177**
738									
739									
740	Summary of Distribution Expense by Factor								
741		S				161,976,913	67,592,784	161,976,913	67,592,784
742		SNPD				33,170,889	16,017,393	33,170,889	16,017,393
743									
744	Total Distribution Expense by Factor					195,147,802	83,610,177	195,147,802	83,610,177
745									
746	901	Supervision							
747			CUST	S		(6)	-	(6)	-
748			CUST	CN		2,288,374	1,080,530	2,288,374	1,080,530
749					B2	2,288,367	1,080,530	2,288,367	1,080,530
750									
751	902	Meter Reading Expense							
752			CUST	S		18,181,803	3,332,906	18,181,803	3,332,906
753			CUST	CN		748,132	353,255	748,132	353,255
754					B2	18,929,935	3,686,161	18,929,935	3,686,161
755									
756	903	Customer Receipts & Collections							
757			CUST	S		6,959,274	3,177,263	6,916,350	3,177,263
758			CUST	CN		40,767,112	19,249,510	40,764,051	19,248,065
759					B2	47,726,385	22,426,772	47,680,402	22,425,327
760									
761	904	Uncollectible Accounts							
762			CUST	S		14,302,780	4,614,296	14,242,078	4,553,594
763			P	SG		-	-	-	-
764			CUST	CN		140,462	66,324	140,462	66,324
765					B2	14,443,242	4,680,620	14,382,539	4,619,917
766									
767	905	Misc. Customer Accounts Expense							
768			CUST	S		2,678,372	2,678,372	2,678,372	2,678,372
769			CUST	CN		21,078	9,952	21,078	9,952
770					B2	2,699,450	2,688,324	2,699,450	2,688,324
771									
772	**Total Customer Accounts Expense**				**B2**	**86,087,379**	**34,562,407**	**85,980,693**	**34,500,260**
773									
774	Summary of Customer Accts Exp by Factor								
775		S				42,122,222	13,802,837	42,018,596	13,742,134
776		CN				43,965,157	20,759,570	43,962,097	20,758,125
777		SG				-	-	-	-
778	Total Customer Accounts Expense by Factor					86,087,379	34,562,407	85,980,693	34,500,260
779									
780	907	Supervision							
781			CUST	S		-	-	-	-
782			CUST	CN		280,818	132,597	280,818	132,597
783					B2	280,818	132,597	280,818	132,597
784									
785	908	Customer Assistance							
786			CUST	S		119,109,791	2,344,523	119,109,791	2,344,523
787			CUST	CN		1,728,113	815,985	1,728,113	815,985
788									
789									
790					B2	120,837,905	3,160,507	120,837,905	3,160,507
791									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
792	909	Informational & Instructional Adv							
793			CUST	S		1,305,225	689,914	1,302,805	689,914
794			CUST	CN		1,423,634	672,215	1,419,953	670,477
795					B2	2,728,860	1,362,129	2,722,758	1,360,391
796									
797	910	Misc. Customer Service							
798			CUST	S		-	-	-	-
799			CUST	CN		31,518	14,882	31,518	14,882
800									
801					B2	31,518	14,882	31,518	14,882
802									
803	**Total Customer Service Expense**				**B2**	**123,879,101**	**4,670,116**	**123,872,999**	**4,668,377**
804									
805									
806	Summary of Customer Service Exp by Factor								
807		S				120,415,017	3,034,436	120,412,596	3,034,436
808		CN				3,464,084	1,635,679	3,460,403	1,633,941
809									
810	Total Customer Service Expense by Factor				B2	123,879,101	4,670,116	123,872,999	4,668,377
811									
812									
813	911	Supervision							
814			CUST	S		-	-	-	-
815			CUST	CN		-	-	-	-
816					B2	-	-	-	-
817									
818	912	Demonstration & Selling Expense							
819			CUST	S		-	-	-	-
820			CUST	CN		-	-	-	-
821					B2	-	-	-	-
822									
823	913	Advertising Expense							
824			CUST	S		-	-	-	-
825			CUST	CN		-	-	-	-
826					B2	-	-	-	-
827									
828	916	Misc. Sales Expense							
829			CUST	S		-	-	-	-
830			CUST	CN		-	-	-	-
831					B2	-	-	-	-
832									
833	**Total Sales Expense**				**B2**	-	-	-	-
834									
835									
836	Total Sales Expense by Factor								
837		S				-	-	-	-
838		CN				-	-	-	-
839	Total Sales Expense by Factor					-	-	-	-
840									
841	**Total Customer Service Exp Including Sales**				**B2**	**123,879,101**	**4,670,116**	**123,872,999**	**4,668,377**
842	920	Administrative & General Salaries							
843			PTD	S		(260,109)	280,912	(260,109)	280,912
844			CUST	CN		-	-	-	-
845			PTD	SO		70,776,966	30,518,737	70,776,966	30,445,782
846					B2	70,516,857	30,799,649	70,516,857	30,726,694
847									
848	921	Office Supplies & expenses							
849			PTD	S		355,012	132,863	355,012	132,863
850			CUST	CN		90,580	42,770	90,580	42,770
851			PTD	SO		8,113,582	3,498,543	8,080,982	3,476,156
852					B2	8,559,174	3,674,177	8,526,573	3,651,790
853									
854	922	A&G Expenses Transferred							
855			PTD	S		-	-	-	-
856			CUST	CN		-	-	-	-
857			PTD	SO		(31,976,944)	(13,788,327)	(31,976,944)	(13,755,366)
858					B2	(31,976,944)	(13,788,327)	(31,976,944)	(13,755,366)
859									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
860	923	Outside Services							
861			PTD	S		2,240,230	1,654,158	2,226,999	1,640,927
862			CUST	CN		-	-	-	-
863			PTD	SO		16,483,098	7,107,444	16,496,329	7,096,145
864					B2	18,723,328	8,761,603	18,723,328	8,737,073
865									
866	924	Property Insurance							
867			PT	S		8,841,191	1,707,054	8,841,191	1,707,054
868			PT	SG		-	-	-	-
869			PTD	SO		5,799,349	2,500,655	5,799,349	2,494,678
870					B2	14,640,540	4,207,709	14,640,540	4,201,731
871									
872	925	Injuries & Damages							
873			PTD	S		2,773,569	-	2,773,569	-
874			PTD	SO		8,345,813	3,598,680	13,931,174	5,992,705
875					B2	11,119,383	3,598,680	16,704,743	5,992,705
876									
877	926	Employee Pensions & Benefits							
878			LABOR	S		(1,687)	280,912	(1,687)	280,912
879			CUST	CN		-	-	-	-
880			LABOR	SO		48,134,354	20,755,336	48,134,354	20,705,720
881					B2	48,132,667	21,036,248	48,132,667	20,986,632
882									
883	927	Franchise Requirements							
884			DMSC	S		-	-	-	-
885			DMSC	SO		-	-	-	-
886					B2	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889			DMSC	S		16,620,644	7,041,421	16,541,515	6,956,700
890			P	SE		196,633	84,654	196,633	83,712
891			DMSC	SO		2,440,313	1,052,253	2,440,313	1,049,737
892			FERC	SG		4,220,965	1,841,053	4,220,965	1,831,151
893					B2	23,478,556	10,019,381	23,399,426	9,921,299
894									
895	929	Duplicate Charges							
896			LABOR	S		-	-	-	-
897			LABOR	SO		(52,473,510)	(22,626,362)	(52,424,166)	(22,551,047)
898					B2	(52,473,510)	(22,626,362)	(52,424,166)	(22,551,047)
899									
900	930	Misc General Expenses							
901			PTD	S		120,139	23,745	120,139	23,745
902			CUST	CN		-	-	-	-
903			P	SG		-	-	-	-
904			LABOR	SO		2,203,303	950,055	2,203,303	947,784
905					B2	2,323,442	973,800	2,323,442	971,529
906									
907	931	Rents							
908			PTD	S		411,708	5,315	411,708	5,315
909			PTD	SO		3,563,077	1,536,384	3,563,077	1,532,711
910					B2	3,974,785	1,541,699	3,974,785	1,538,027
911									
912	935	Maintenance of General Plant							
913			G	S		566,815	95,131	566,815	95,131
914			CUST	CN		53,705	25,358	53,705	25,358
915			G	SO		21,576,453	9,303,678	21,576,453	9,281,437
916					B2	22,196,972	9,424,167	22,196,972	9,401,927
917									
918	**Total Administrative & General Expense**				**B2**	**139,215,250**	**57,622,426**	**144,738,224**	**59,822,993**
919									
920	Summary of A&G Expense by Factor								
921		S				31,667,512	11,221,512	31,575,152	11,123,560
922		SE				196,633	84,654	196,633	83,712
923		SO				102,985,854	44,407,078	108,601,189	46,716,443
924		SG				4,220,965	1,841,053	4,220,965	1,831,151
925		CN				144,285	68,129	144,285	68,129
926	Total A&G Expense by Factor					139,215,250	57,622,426	144,738,224	59,822,993
927									
928	**Total O&M Expense**				**B2**	**2,830,114,002**	**1,144,020,049**	**2,866,428,778**	**1,151,612,248**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
929	403SP	S `							
930			P	SG		30,524,102	13,313,657	30,524,102	13,242,048
931			P	SG		30,944,106	13,496,850	30,944,106	13,424,256
932			P	SG		162,259,828	70,772,654	155,032,166	67,256,473
933			P	SG		15,035,520	6,558,023	15,035,520	6,522,750
934					B3	238,763,557	104,141,183	231,535,894	100,445,527
935									
936	403NP	Nuclear Depreciation							
937			P	SG		-	-	-	-
938					B3	-	-	-	-
939									
940	403HP	Hydro Depreciation							
941			P	SG		4,350,560	1,897,578	4,350,560	1,887,372
942			P	SG		1,408,757	614,456	1,408,757	611,151
943			P	SG		24,623,162	10,739,852	22,891,384	9,930,802
944			P	SG		5,452,622	2,378,263	5,452,622	2,365,471
945					B3	35,835,102	15,630,149	34,103,323	14,794,796
946									
947	403OP	Other Production Depreciation							
948			P	SG		-	-	-	-
949			P	SG		56,973,717	24,850,151	56,973,717	24,716,492
950			P	SG		3,140,825	1,369,930	3,140,825	1,362,561
951			P	SG		67,158,026	29,292,227	67,158,026	29,134,676
952					B3	127,272,568	55,512,307	127,272,568	55,213,729
953									
954	403TP	Transmission Depreciation							
955			T	SG		8,345,208	3,639,918	8,345,208	3,620,341
956			T	SG		10,984,943	4,791,288	10,984,943	4,765,518
957			T	SG		86,081,483	37,546,046	86,081,483	37,344,101
958					B3	105,411,634	45,977,252	105,411,634	45,729,960
959									
960									
961									
962	403	Distribution Depreciation							
963	360	Land & Land Rights	DPW	S		412,535	183,364	412,535	183,364
964	361	Structures	DPW	S		1,949,631	903,319	1,949,631	903,319
965	362	Station Equipment	DPW	S		(5,439,045)	(11,779,378)	(5,439,045)	(11,779,378)
966	363	Storage Battery Eq	DPW	S		-	-	-	-
967	364	Poles & Towers	DPW	S		40,870,091	13,312,115	40,870,091	13,312,115
968	365	OH Conductors	DPW	S		19,587,536	6,387,933	19,587,536	6,387,933
969	366	UG Conduit	DPW	S		8,787,528	4,837,924	8,787,528	4,837,924
970	367	UG Conductor	DPW	S		20,670,174	13,126,379	20,670,174	13,126,379
971	368	Line Trans	DPW	S		32,349,364	11,875,681	32,349,364	11,875,681
972	369	Services	DPW	S		17,173,364	6,530,838	17,173,364	6,530,838
973	370	Meters	DPW	S		7,416,274	3,225,252	7,416,274	3,225,252
974	371	Inst Cust Prem	DPW	S		499,273	274,624	499,273	274,624
975	372	Leased Property	DPW	S		-	-	-	-
976	373	Street Lighting	DPW	S		2,219,050	1,055,606	2,219,050	1,055,606
977					B3	146,495,774	49,933,659	146,495,774	49,933,659
978									
979	403GP	General Depreciation							
980			G-SITUS	S		14,511,443	4,830,946	14,511,443	4,830,946
981			G-DGP	SG		29,504	12,869	29,504	12,799
982			G-DGU	SG		75,619	32,982	75,619	32,805
983			P	SE		101,934	43,884	101,934	43,396
984			CUST	CN		1,155,434	545,576	1,155,434	545,576
985			G-SG	SG		9,092,106	3,965,692	9,092,106	3,944,362
986			PTD	SO		13,837,618	5,966,724	13,837,618	5,952,461
987			G-SG	SG		7,379	3,219	7,379	3,201
988			G-SG	SG		143,226	62,471	143,226	62,135
989					B3	38,954,264	15,464,363	38,954,264	15,427,681
990									
991	403GV0	General Vehicles							
992			G-SG	SG		-	-	-	-
993					B3	-	-	-	-
994									
995	403MP	Mining Depreciation							
996			P	SE		-	-	-	-
997					B3	-	-	-	-
998									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
999	403EP	Experimental Plant Depreciation							
1000			P	SG		-	-	-	-
1001			P	SG		-	-	-	-
1002					B3	-	-	-	-
1003	4031	ARO Depreciation							
1004			P	S		-	-	-	-
1005					B3	-	-	-	-
1006									
1007									
1008	**Total Depreciation Expense**				**B3**	**692,732,899**	**286,658,913**	**683,773,458**	**281,545,352**
1009									
1010	Summary	S				161,007,218	54,764,606	161,007,218	54,764,606
1011		DGP				-	-	-	-
1012		DGU				-	-	-	-
1013		SG				516,630,695	225,338,123	507,671,254	220,239,315
1014		SO				13,837,618	5,966,724	13,837,618	5,952,461
1015		CN				1,155,434	545,576	1,155,434	545,576
1016		SE				101,934	43,884	101,934	43,396
1017		SSGCH				-	-	-	-
1018		SSGCT				-	-	-	-
1019	Total Depreciation Expense By Factor					692,732,899	286,658,913	683,773,458	281,545,352
1020									
1021	404GP	Amort of LT Plant - Leasehold Improvements							
1022			I-SITUS	S		548,900	728	548,900	728
1023			I-SG	SG		-	-	-	-
1024			PTD	SO		799,666	344,813	799,666	343,989
1025			I-DGU	SG		-	-	-	-
1026			CUST	CN		-	-	-	-
1027			I-DGP	SG		-	-	-	-
1028					B4	1,348,566	345,541	1,348,566	344,717
1029									
1030	404SP	Amort of LT Plant - Cap Lease Steam							
1031			P	SG		-	-	-	-
1032			P	SG		-	-	-	-
1033					B4	-	-	-	-
1034									
1035	404IP	Amort of LT Plant - Intangible Plant							
1036			I-SITUS	S		923,776	(3,597,541)	9,008,969	4,487,653
1037			P	SE		4,206	1,811	4,206	1,791
1038			I-SG	SG		11,081,099	4,833,228	11,081,099	4,807,232
1039			PTD	SO		11,233,599	4,843,882	11,233,599	4,832,302
1040			CUST	CN		4,643,474	2,192,567	4,643,474	2,192,567
1041			I-SG	SG		10,851,449	4,733,062	2,578,546	1,118,632
1042			I-SG	SG		307,174	133,980	307,174	133,259
1043			I-DGP	SG		78,646	34,303	78,646	34,118
1044			I-SG	SG		-	-	-	-
1045			I-SG	SG		154,395	67,342	154,395	66,980
1046			I-DGU	SG		16,485	7,190	16,485	7,152
1047					B4	39,294,303	13,249,824	39,106,593	17,681,685
1048									
1049	404MP	Amort of LT Plant - Mining Plant							
1050			P	SE		-	-	-	-
1051					B4	-	-	-	-
1052									
1053	404OP	Amort of LT Plant - Other Plant							
1054			P	SG		-	-	-	-
1055					B4	-	-	-	-
1056									
1057									
1058	404HP	Amortization of Other Electric Plant							
1059			P	SG		304,546	132,834	304,546	132,119
1060			P	SG		-	-	-	-
1061			P	SG		-	-	-	-
1062					B4	304,546	132,834	304,546	132,119
1063									
1064	**Total Amortization of Limited Term Plant**				**B4**	**40,947,415**	**13,728,198**	**40,759,705**	**18,158,521**
1065									
1066									
1067	405	Amortization of Other Electric Plant							
1068			GP	S		-	-	-	-
1069									
1070					B4	-	-	-	-
1071									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
1072	406	Amortization of Plant Acquisition Adj							
1073			P	S		301,635	301,635	301,635	301,635
1074			P	SG		-	-	-	-
1075			P	SG		-	-	-	-
1076			P	SG		4,796,927	2,092,269	4,796,927	2,081,016
1077			P	SO		-	-	-	-
1078					B4	5,098,562	2,393,905	5,098,562	2,382,651
1079	407	Amort of Prop Losses, Unrec Plant, etc							
1080			DPW	S		124,290	-	7,351,953	3,572,684
1081			GP	SO		-	-	-	-
1082			P	SG-P		-	-	-	-
1083			P	SE		-	-	-	-
1084			P	SG		-	-	-	-
1085			P	TROJP		-	-	-	-
1086					B4	124,290	-	7,351,953	3,572,684
1087									
1088	**Total Amortization Expense**				**B4**	**46,170,268**	**16,122,103**	**53,210,221**	**24,113,856**
1089									
1090									
1091									
1092	Summary of Amortization Expense by Factor								
1093		S				1,898,601	(3,295,177)	17,211,457	8,362,700
1094		SE				4,206	1,811	4,206	1,791
1095		TROJP				-	-	-	-
1096		DGP				-	-	-	-
1097		DGU				-	-	-	-
1098		SO				12,033,265	5,188,695	12,033,265	5,176,291
1099		SSGCT				-	-	-	-
1100		SSGCH				-	-	-	-
1101		CN				4,643,474	2,192,567	4,643,474	2,192,567
1102		SG				27,590,721	12,034,208	19,317,818	8,380,508
1103	Total Amortization Expense by Factor					46,170,268	16,122,103	53,210,221	24,113,856
1104	408	Taxes Other Than Income							
1105			DMSC	S		35,079,688	698	35,079,688	698
1106			GP	GPS		143,060,890	61,687,269	143,060,890	61,539,804
1107			GP	SO		13,132,546	5,662,700	13,132,546	5,649,163
1108			P	SE		648,179	279,053	648,179	275,946
1109			P	SG		1,993,044	869,303	1,993,044	864,628
1110			DMSC	OPRV-ID		-	-	-	-
1111			GP	EXCTAX		-	-	-	-
1112			GP	SG		-	-	-	-
1113									
1114									
1115									
1116	**Total Taxes Other Than Income**				**B5**	**193,914,348**	**68,499,024**	**193,914,348**	**68,330,239**
1117									
1118									
1119	41140	Deferred Investment Tax Credit - Fed							
1120			PTD	DGU		(4,024,201)	(3,359,458)	(4,024,201)	(3,354,144)
1121									
1122					B7	(4,024,201)	(3,359,458)	(4,024,201)	(3,354,144)
1123									
1124	41141	Deferred Investment Tax Credit - Idaho							
1125			PTD	DGU		-	-	-	-
1126									
1127					B7	-	-	-	-
1128									
1129	**Total Deferred ITC**				**B7**	**(4,024,201)**	**(3,359,458)**	**(4,024,201)**	**(3,354,144)**
1130									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1131									
1132	427	Interest on Long-Term Debt							
1133			GP	S		-	-	354,234,945	156,874,563
1134			GP	SNP		359,944,450	160,138,538	-	-
1135					B6	359,944,450	160,138,538	354,234,945	156,874,563
1136									
1137	428	Amortization of Debt Disc & Exp							
1138			GP	SNP		4,785,861	2,129,220	4,785,861	2,121,690
1139					B6	4,785,861	2,129,220	4,785,861	2,121,690
1140									
1141	429	Amortization of Premium on Debt							
1142			GP	SNP		(11,026)	(4,905)	(11,026)	(4,888)
1143					B6	(11,026)	(4,905)	(11,026)	(4,888)
1144									
1145	431	Other Interest Expense							
1146			NUTIL	OTH		-	-	-	-
1147			GP	SO		-	-	-	-
1148			GP	SNP		12,824,260	5,705,487	12,824,260	5,685,310
1149					B6	12,824,260	5,705,487	12,824,260	5,685,310
1150									
1151	432	AFUDC - Borrowed							
1152			GP	SNP		(15,653,552)	(6,964,233)	(15,653,552)	(6,939,605)
1153						(15,653,552)	(6,964,233)	(15,653,552)	(6,939,605)
1154									
1155		Total Elec. Interest Deductions for Tax			B6	361,889,993	161,004,106	356,180,489	157,737,070
1156									
1157		Non-Regulated Portion of Interest							
1158		427	NUTIL	NUTIL		-	-	-	-
1159		428	NUTIL	NUTIL		-	-	-	-
1160		429	NUTIL	NUTIL		-	-	-	-
1161		431	NUTIL	NUTIL		-	-	-	-
1162									
1163		Total Non-Regulated Interest				-	-	-	-
1164									
1165		Total Interest Deductions for Tax			B6	361,889,993	161,004,106	356,180,489	157,737,070
1166									
1167									
1168	419	Interest & Dividends							
1169			GP	S		-	-	-	-
1170			GP	SNP		(27,658,146)	(12,305,052)	(27,280,483)	(12,094,109)
1171		Total Operating Deductions for Tax			B6	(27,658,146)	(12,305,052)	(27,280,483)	(12,094,109)
1172									
1173									
1174	41010	Deferred Income Tax - Federal-DR							
1175			GP	S		(15,040,908)	470,750	(15,040,225)	471,433
1176			P	TROJD		-	-	-	-
1177			PT	SG		94,154	41,067	94,154	40,846
1178			LABOR	SO		27,903,917	12,032,055	21,963,115	9,447,766
1179			GP	SNP		16,294,021	7,249,176	16,294,021	7,223,540
1180			P	SE		5,759,281	2,479,477	5,762,615	2,453,287
1181			PT	SG		50,873,319	22,189,348	50,873,319	22,070,001
1182			GP	GPS		25,313,734	10,915,178	25,313,734	10,889,085
1183			DITEXP	DITEXP		-	-	-	-
1184			CUST	BADDEBT		-	-	-	-
1185			CUST	CN		-	-	-	-
1186			IBT	IBT		-	-	-	-
1187			DPW	CIAC		-	-	-	-
1188			GP	SCHMDEXP		-	-	-	-
1189			TAXDEPR	TAXDEPR		339,346,545	150,626,001	339,346,545	150,626,001
1190			DPW	SNPD		460,570	222,398	460,570	222,398
1191					B7	451,004,633	206,225,450	445,067,848	203,444,357
1192									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
1193									
1194									
1195	41110	Deferred Income Tax - Federal-CR							
1196			GP	S		(25,890,198)	4,492,343	(28,958,605)	1,423,936
1197			P	SE		(17,657,222)	(7,601,762)	(17,657,289)	(7,517,141)
1198			PT	SG		(541,163)	(236,038)	(541,163)	(234,769)
1199			GP	SNP		(5,554,828)	(2,471,331)	(5,554,828)	(2,462,592)
1200			PT	SG		(61,518)	(26,832)	3,735,360	1,620,484
1201			GP	GPS		50,901	21,948	50,901	21,896
1202			LABOR	SO		(17,359,490)	(7,485,341)	(17,359,490)	(7,467,447)
1203			PT	SNPD		(707,268)	(341,522)	(707,268)	(341,522)
1204			CUST	BADDEBT		(783,823)	(254,013)	(783,823)	(251,777)
1205			P	SGCT		(425,972)	(185,857)	(425,972)	(184,857)
1206			DITEXP	DITEXP		-	-	-	-
1207			P	TROJD		16,070	6,993	16,070	6,948
1208			IBT	IBT		-	-	-	-
1209			DPW	CIAC		(24,668,386)	(11,911,747)	(24,668,386)	(11,911,747)
1210			GP	SCHMDEXP		(293,629,957)	(121,506,636)	(293,629,957)	(120,902,835)
1211			TAXDEPR	TAXDEPR		-	-	-	-
1212					B7	(387,212,854)	(147,499,796)	(386,484,450)	(148,201,424)
1213									
1214	**Total Deferred Income Taxes**				**B7**	**63,791,779**	**58,725,654**	**58,583,398**	**55,242,933**
1215	SCHMAF	Additions - Flow Through							
1216			SCHMAF	S		-	-	-	-
1217			SCHMAF	SNP		-	-	-	-
1218			SCHMAF	SO		-	-	-	-
1219			SCHMAF	SE		-	-	-	-
1220			SCHMAF	TROJP		-	-	-	-
1221			SCHMAF	SG		-	-	-	-
1222					B6	-	-	-	-
1223									
1224	SCHMAP	Additions - Permanent							
1225			P	S		-	-	-	-
1226			P	SE		48,790	21,005	48,790	20,771
1227			LABOR	SNP		-	-	-	-
1228			SCHMAP-SO	SO		855,897	369,059	855,897	368,177
1229			SCHMAP	SG		-	-	-	-
1230			DPW	SCHMDEXP		70,161	29,033	70,161	28,889
1231					B6	974,848	419,097	974,848	417,837
1232									
1233	SCHMAT	Additions - Temporary							
1234			SCHMAT-SITUS	S		86,442,664	189,812	94,527,858	8,275,005
1235			P	SGCT		1,122,425	489,727	1,122,425	487,094
1236			DPW	CIAC		65,000,623	31,387,176	65,000,623	31,387,176
1237			SCHMAT-SNP	SNP		14,636,842	6,511,901	14,636,842	6,488,872
1238			P	TROJD		(42,345)	(18,427)	(42,345)	(18,309)
1239			P	SG		-	-	-	-
1240			SCHMAT-SE	SE		46,526,366	20,030,465	46,526,543	19,807,491
1241			P	SG		167,978	73,267	(9,836,702)	(4,267,385)
1242			SCHMAT-GPS	GPS		(134,124)	(57,834)	(134,124)	(57,695)
1243			SCHMAT-SO	SO		45,741,858	19,723,702	45,741,858	19,676,552
1244			SCHMAT-SNP	SNPD		1,863,634	899,902	1,863,634	899,902
1245			CUST	BADDEBT		2,065,355	669,319	2,065,355	663,427
1246			P	TAXDEPR		-	-	-	-
1247			BOOKDEPR	SCHMDEXP		773,708,090	320,167,153	773,708,090	318,576,152
1248					B6	1,037,099,368	400,066,164	1,035,180,058	401,918,283
1249									
1250	TOTAL SCHEDULE - M ADDITIONS				B6	1,038,074,215	400,485,261	1,036,154,905	402,336,120
1251									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
1252	SCHMDF	Deductions - Flow Through							
1253			SCHMDF	S		-	-	-	-
1254			SCHMDF	DGP		-	-	-	-
1255			SCHMDF	DGU		-	-	-	-
1256					B6	-	-	-	-
1257	SCHMDP	Deductions - Permanent							
1258			SCHMDP	S		-	-	-	-
1259			P	SE		1,874,524	807,017	1,874,524	798,031
1260			PTD	SNP		65,097	28,961	65,097	28,859
1261			BOOKDEPR	SCHMDEXP		(16,933)	(7,007)	(16,933)	(6,972)
1262			P	SG		33,558,074	14,636,980	33,558,074	14,558,254
1263			SCHMDP-SO	SO		-	-	-	-
1264					B6	35,480,761	15,465,952	35,480,761	15,378,172
1265									
1266	SCHMDT	Deductions - Temporary							
1267			GP	S		(39,632,439)	1,240,412	(39,630,639)	1,242,212
1268			CUST	BADDEBT		-	-	-	-
1269			SCHMDT-SNP	SNP		42,934,369	19,101,411	42,934,369	19,033,861
1270			CUST	CN		-	-	-	-
1271			SCHMDT	SG		248,093	108,210	248,093	107,628
1272			CUST	DGP		-	-	-	-
1273			P	SE		15,175,569	6,533,364	15,184,354	6,464,352
1274			SCHMDT-SG	SG		134,050,011	58,468,415	134,050,011	58,153,938
1275			SCHMDT-GPS	GPS		66,701,099	28,761,240	66,701,099	28,692,486
1276			SCHMDT-SO	SO		73,526,177	31,704,186	57,872,304	24,894,646
1277			TAXDEPR	TAXDEPR		894,170,234	396,896,001	894,170,234	396,896,001
1278			DPW	SNPD		1,213,594	586,014	1,213,594	586,014
1279					B6	1,188,386,707	543,399,255	1,172,743,420	536,071,140
1280									
1281	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,223,867,468	558,865,207	1,208,224,181	551,449,311
1282									
1283	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(185,793,253)**	**(158,379,946)**	**(172,069,276)**	**(149,113,192)**
1284									
1285									
1286									
1287	40911	State Income Taxes							
1288			IBT			43,605,570	16,697,974	40,112,391	14,088,285
1289			IBT	IBT		-	-	-	-
1290		PTC	P	SG		-	-	-	-
1291			IBT	IBT		-	-	-	-
1292	**Total State Tax Expense**					**43,605,570**	**16,697,974**	**40,112,391**	**14,088,285**
1293									
1294									
1295	Calculation of Taxable Income:								
1296		Operating Revenues				5,242,858,133	2,189,862,301	5,182,481,777	2,131,375,949
1297		Operating Deductions:							
1298		O & M Expenses				2,830,114,002	1,144,020,049	2,866,428,778	1,151,612,248
1299		Depreciation Expense				692,732,899	286,658,913	683,773,458	281,545,352
1300		Amortization Expense				46,170,268	16,122,103	53,210,221	24,113,856
1301		Taxes Other Than Income				193,914,348	68,499,024	193,914,348	68,330,239
1302		Interest & Dividends (AFUDC-Equity)				(27,658,146)	(12,305,052)	(27,280,483)	(12,094,109)
1303		Misc Revenue & Expense				(573,589)	(313,562)	652,838	703,445
1304		Total Operating Deductions				3,734,699,783	1,502,681,475	3,770,699,161	1,514,211,031
1305		Other Deductions:							
1306		Interest Deductions				361,889,993	161,004,106	356,180,489	157,737,070
1307		Interest on PCRBS				-	-	-	-
1308		Schedule M Adjustments				(185,793,253)	(158,379,946)	(172,069,276)	(149,113,192)
1309									
1310		Income Before State Taxes				960,475,104	367,796,774	883,532,852	310,314,656
1311									
1312		State Income Taxes				43,605,570	16,697,974	40,112,391	14,088,285
1313									
1314	Total Taxable Income					916,869,535	351,098,800	843,420,461	296,226,370
1315									
1316	Tax Rate					35.0%	35.0%	35.0%	35.0%
1317									
1318	Federal Income Tax - Calculated					320,904,337	122,884,580	295,197,161	103,679,230
1319									
1320	Adjustments to Calculated Tax:								
1321	40910		P	SE		(38,289)	(16,484)	(38,289)	(16,301)
1322	40910	PTC	P	SG		(63,630,952)	(27,753,828)	(63,630,952)	(27,604,551)
1323	40910		P	SO		(2,022)	(872)	(2,022)	(870)
1324	40910	IRS Settle	LABOR	S		-	-	-	-
1325	**Federal Income Tax Expense**					**257,233,074**	**95,113,396**	**231,525,898**	**76,057,508**
1326									
1327	**Total Operating Expenses**					**4,122,964,150**	**1,682,164,093**	**4,124,177,130**	**1,668,339,722**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1328	310	Land and Land Rights							
1329			P	SG		2,328,228	1,015,500	2,328,228	1,010,038
1330			P	SG		34,235,917	14,932,634	34,235,917	14,852,318
1331			P	SG		53,896,425	23,507,932	53,896,425	23,381,493
1332			P	S		-	-	-	-
1333			P	SG		2,635,317	1,149,443	2,635,317	1,143,260
1334					B8	93,095,887	40,605,509	93,095,887	40,387,109
1335									
1336	311	Structures and Improvements							
1337			P	SG		228,015,390	99,453,170	228,015,390	98,918,253
1338			P	SG		315,853,099	137,765,226	315,853,099	137,024,244
1339			P	SG		404,702,323	176,518,474	404,702,323	175,569,055
1340			P	SG		65,219,141	28,446,546	65,219,141	28,293,544
1341					B8	1,013,789,953	442,183,415	1,013,789,953	439,805,096
1342									
1343	312	Boiler Plant Equipment							
1344			P	SG		602,495,025	262,789,453	602,495,025	261,376,019
1345			P	SG		498,793,785	217,558,222	498,793,785	216,388,067
1346			P	SG		3,044,987,748	1,328,128,255	3,044,987,748	1,320,984,809
1347			P	SG		339,544,943	148,098,866	339,544,943	147,302,304
1348					B8	4,485,821,500	1,956,574,796	4,485,821,500	1,946,051,200
1349									
1350	314	Turbogenerator Units							
1351			P	SG		111,469,288	48,619,411	111,469,288	48,357,907
1352			P	SG		110,615,853	48,247,170	110,615,853	47,987,668
1353			P	SG		683,838,373	298,268,873	683,838,373	296,664,610
1354			P	SG		67,632,485	29,499,171	67,632,485	29,340,507
1355					B8	973,555,999	424,634,625	973,555,999	422,350,693
1356									
1357	315	Accessory Electric Equipment							
1358			P	SG		86,428,662	37,697,475	86,428,662	37,494,716
1359			P	SG		133,682,932	58,308,306	133,682,932	57,994,691
1360			P	SG		199,144,165	86,860,445	199,144,165	86,393,259
1361			P	SG		68,446,970	29,854,424	68,446,970	29,693,849
1362					B8	487,702,728	212,720,650	487,702,728	211,576,515
1363									
1364									
1365									
1366	316	Misc Power Plant Equipment							
1367			P	SG		3,032,468	1,322,668	3,032,468	1,315,554
1368			P	SG		4,995,459	2,178,863	4,995,459	2,167,143
1369			P	SG		19,049,199	8,308,664	19,049,199	8,263,975
1370			P	SG		4,094,398	1,785,848	4,094,398	1,776,243
1371					B8	31,171,524	13,596,042	31,171,524	13,522,915
1372									
1373	317	Steam Plant ARO							
1374			P	S		-	-	-	-
1375					B8	-	-	-	-
1376									
1377	SP	Unclassified Steam Plant - Account 300							
1378			P	SG		28,649,347	12,495,947	28,649,347	12,428,737
1379					B8	28,649,347	12,495,947	28,649,347	12,428,737
1380									
1381									
1382	**Total Steam Production Plant**				**B8**	**7,113,786,937**	**3,102,810,984**	**7,113,786,937**	**3,086,122,264**
1383									
1384									
1385	Summary of Steam Production Plant by Factor								
1386		S				-	-	-	-
1387		DGP				-	-	-	-
1388		DGU				-	-	-	-
1389		SG				7,113,786,937	3,102,810,984	7,113,786,937	3,086,122,264
1390		SSGCH				-	-	-	-
1391	Total Steam Production Plant by Factor					7,113,786,937	3,102,810,984	7,113,786,937	3,086,122,264
1392	320	Land and Land Rights							
1393			P	SG		-	-	-	-
1394			P	SG		-	-	-	-
1395					B8	-	-	-	-
1396									
1397	321	Structures and Improvements							
1398			P	SG		-	-	-	-
1399			P	SG	B8	-	-	-	-
1400						-	-	-	-

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
1401									
1402	322	Reactor Plant Equipment							
1403			P	SG		-	-	-	-
1404			P	SG		-	-	-	-
1405					B8	-	-	-	-
1406									
1407	323	Turbogenerator Units							
1408			P	SG		-	-	-	-
1409			P	SG		-	-	-	-
1410					B8	-	-	-	-
1411									
1412	324	Land and Land Rights							
1413			P	SG		-	-	-	-
1414			P	SG		-	-	-	-
1415					B8	-	-	-	-
1416									
1417	325	Misc. Power Plant Equipment							
1418			P	SG		-	-	-	-
1419			P	SG		-	-	-	-
1420					B8	-	-	-	-
1421									
1422									
1423	NP	Unclassified Nuclear Plant - Acct 300							
1424			P	SG		-	-	-	-
1425					B8	-	-	-	-
1426									
1427									
1428	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1429									
1430									
1431									
1432	Summary of Nuclear Production Plant by Factor								
1433		DGP				-	-	-	-
1434		DGU				-	-	-	-
1435		SG				-	-	-	-
1436									
1437	Total Nuclear Plant by Factor					-	-	-	-
1438									
1439	330	Land and Land Rights							
1440			P	SG		10,332,433	4,506,684	10,332,433	4,482,444
1441			P	SG		5,268,322	2,297,877	5,268,322	2,285,518
1442			P	SG		15,844,269	6,910,774	15,844,269	6,873,604
1443			P	SG		1,096,396	478,214	1,096,396	475,642
1444					B8	32,541,421	14,193,548	32,541,421	14,117,207
1445									
1446	331	Structures and Improvements							
1447			P	SG		20,054,693	8,747,229	20,054,693	8,700,181
1448			P	SG		4,996,520	2,179,325	4,996,520	2,167,604
1449			P	SG		229,661,886	100,171,319	229,661,886	99,632,540
1450			P	SG		9,843,914	4,293,607	9,843,914	4,270,514
1451					B8	264,557,013	115,391,480	264,557,013	114,770,838
1452									
1453	332	Reservoirs, Dams & Waterways							
1454			P	SG		146,403,687	63,856,701	146,403,687	63,513,243
1455			P	SG		18,938,273	8,260,281	18,938,273	8,215,853
1456			P	SG		256,845,888	112,028,129	256,845,888	111,425,577
1457			P	SG		72,031,003	31,417,667	72,031,003	31,248,684
1458					B8	494,218,851	215,562,779	494,218,851	214,403,357
1459									
1460	333	Water Wheel, Turbines, & Generators							
1461			P	SG		28,939,846	12,622,654	28,939,846	12,554,762
1462			P	SG		8,234,869	3,591,792	8,234,869	3,572,473
1463			P	SG		60,457,322	26,369,590	60,457,322	26,227,759
1464			P	SG		32,643,125	14,237,908	32,643,125	14,161,329
1465					B8	130,275,162	56,821,944	130,275,162	56,516,323
1466									
1467	334	Accessory Electric Equipment							
1468			P	SG		3,812,060	1,662,701	3,812,060	1,653,758
1469			P	SG		3,414,753	1,489,408	3,414,753	1,481,398
1470			P	SG		64,031,928	27,928,721	64,031,928	27,778,504
1471			P	SG		8,978,712	3,916,233	8,978,712	3,895,169
1472					B8	80,237,453	34,997,063	80,237,453	34,808,829
1473									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1474									
1475									
1476	335	Misc. Power Plant Equipment							
1477			P	SG		1,138,102	496,404	1,138,102	493,734
1478			P	SG		157,300	68,609	157,300	68,240
1479			P	SG		1,051,607	458,678	1,051,607	456,211
1480			P	SG		18,279	7,973	18,279	7,930
1481					B8	2,365,288	1,031,665	2,365,288	1,026,116
1482									
1483	336	Roads, Railroads & Bridges							
1484			P	SG		4,194,430	1,829,479	4,194,430	1,819,639
1485			P	SG		825,052	359,862	825,052	357,926
1486			P	SG		16,885,764	7,365,041	16,885,764	7,325,428
1487			P	SG		1,039,236	453,282	1,039,236	450,844
1488					B8	22,944,481	10,007,664	22,944,481	9,953,837
1489									
1490	337	Hydro Plant ARO							
1491			P	S		-	-	-	-
1492					B8	-	-	-	-
1493									
1494	HP	Unclassified Hydro Plant - Acct 300							
1495			P	S		-	-	-	-
1496			P	SG		-	-	-	-
1497			P	SG		-	-	-	-
1498			P	SG		-	-	-	-
1499					B8	-	-	-	-
1500									
1501	**Total Hydraulic Production Plant**				**B8**	**1,027,139,669**	**448,006,143**	**1,027,139,669**	**445,596,506**
1502									
1503	Summary of Hydraulic Plant by Factor								
1504		S				-	-	-	-
1505		SG				1,027,139,669	448,006,143	1,027,139,669	445,596,506
1506		DGP				-	-	-	-
1507		DGU				-	-	-	-
1508	Total Hydraulic Plant by Factor					1,027,139,669	448,006,143	1,027,139,669	445,596,506
1509									
1510	340	Land and Land Rights							
1511			P	S		74,986	-	74,986	-
1512			P	SG		39,067,820	17,040,159	39,067,820	16,948,507
1513			P	SG		5,937,742	2,589,857	5,937,742	2,575,927
1514			P	SG		235,129	102,556	235,129	102,004
1515					B8	45,315,678	19,732,572	45,315,678	19,626,439
1516									
1517	341	Structures and Improvements							
1518			P	SG		169,829,687	74,074,389	169,829,687	73,675,974
1519			P	SG		-	-	-	-
1520			P	SG		53,321,697	23,257,254	53,321,697	23,132,163
1521			P	SG		4,273,000	1,863,749	4,273,000	1,853,724
1522					B8	227,424,384	99,195,391	227,424,384	98,661,861
1523									
1524	342	Fuel Holders, Producers & Accessories							
1525			P	SG		13,428,045	5,856,893	13,428,045	5,825,391
1526			P	SG		-	-	-	-
1527			P	SG		2,623,302	1,144,202	2,623,302	1,138,048
1528					B8	16,051,347	7,001,095	16,051,347	6,963,439
1529									
1530	343	Prime Movers							
1531			P	S		-	-	-	-
1532			P	SG		-	-	-	-
1533			P	SG		1,791,811,221	781,531,916	1,791,811,221	777,328,384
1534			P	SG		1,070,999,059	467,136,235	1,070,999,059	464,623,705
1535			P	SG		55,198,949	24,076,052	55,198,949	23,946,557
1536					B8	2,918,009,229	1,272,744,203	2,918,009,229	1,265,898,645
1537									
1538	344	Generators							
1539			P	S		-	-	-	-
1540			P	SG		56,458,930	24,625,616	56,458,930	24,493,166
1541			P	SG		399,361,850	174,189,127	399,361,850	173,252,236
1542			P	SG		17,512,048	7,638,207	17,512,048	7,597,124
1543					B8	473,332,828	206,452,950	473,332,828	205,342,526

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1544									
1545	345	Accessory Electric Plant							
1546			P	SG		211,601,374	92,293,890	211,601,374	91,797,479
1547			P	SG		112,035,254	48,866,268	112,035,254	48,603,436
1548			P	SG		-	-	-	-
1549			P	SG		2,901,493	1,265,540	2,901,493	1,258,733
1550					B8	326,538,120	142,425,697	326,538,120	141,659,649
1551									
1552									
1553									
1554	346	Misc. Power Plant Equipment							
1555			P	SG		12,549,909	5,473,877	12,549,909	5,444,436
1556			P	SG		3,318,163	1,447,279	3,318,163	1,439,494
1557			P	SG		-	-	-	-
1558					B8	15,868,072	6,921,156	15,868,072	6,883,930
1559									
1560	347	Other Production ARO							
1561			P	S		-	-	-	-
1562					B8	-	-	-	-
1563									
1564	OP	Unclassified Other Prod Plant-Acct 300							
1565			P	S		-	-	-	-
1566			P	SG		173,412	75,637	173,412	75,230
1567						173,412	75,637	173,412	75,230
1568									
1569	**Total Other Production Plant**				**B8**	**4,022,713,069**	**1,754,548,701**	**4,022,713,069**	**1,745,111,719**
1570									
1571	Summary of Other Production Plant by Factor								
1572		S				74,986	-	74,986	-
1573		DGU				-	-	-	-
1574		SG				4,022,638,083	1,754,548,701	4,022,638,083	1,745,111,719
1575		SSGCT				-	-	-	-
1576	Total of Other Production Plant by Factor					4,022,713,069	1,754,548,701	4,022,713,069	1,745,111,719
1577									
1578	Experimental Plant								
1579	103	Experimental Plant							
1580			P	SG		-	-	-	-
1581	**Total Experimental Production Plant**				**B8**	-	-	-	-
1582									
1583	**Total Production Plant**				**B8**	**12,163,639,675**	**5,305,365,829**	**12,163,639,675**	**5,276,830,488**
1584	350	Land and Land Rights							
1585			T	SG		21,061,006	9,186,151	21,061,006	9,136,743
1586			T	SG		48,309,378	21,071,037	48,309,378	20,957,705
1587			T	SG		185,325,141	80,833,020	185,325,141	80,398,253
1588					B8	254,695,526	111,090,209	254,695,526	110,492,701
1589									
1590	352	Structures and Improvements							
1591			T	S		-	-	-	-
1592			T	SG		7,129,422	3,109,631	7,129,422	3,092,905
1593			T	SG		17,817,130	7,771,274	17,817,130	7,729,476
1594			T	SG		216,403,902	94,388,602	216,403,902	93,880,925
1595					B8	241,350,455	105,269,507	241,350,455	104,703,306
1596									
1597	353	Station Equipment							
1598			T	SG		110,339,873	48,126,796	110,339,873	47,867,942
1599			T	SG		164,889,269	71,919,533	164,889,269	71,532,708
1600			T	SG		1,744,180,652	760,756,954	1,744,180,652	756,665,161
1601					B8	2,019,409,795	880,803,284	2,019,409,795	876,065,812
1602									
1603	354	Towers and Fixtures							
1604			T	SG		140,690,850	61,364,941	140,690,850	61,034,884
1605			T	SG		132,169,026	57,647,988	132,169,026	57,337,924
1606			T	SG		1,024,088,942	446,675,512	1,024,088,942	444,273,031
1607					B8	1,296,948,818	565,688,440	1,296,948,818	562,645,839
1608									
1609	355	Poles and Fixtures							
1610			T	SG		62,445,128	27,236,608	62,445,128	27,090,114
1611			T	SG		115,128,515	50,215,451	115,128,515	49,945,363
1612			T	SG		738,544,424	322,129,939	738,544,424	320,397,337
1613					B8	916,118,067	399,581,998	916,118,067	397,432,814
1614									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1615	356	Clearing and Grading							
1616			T	SG		167,709,756	73,149,741	167,709,756	72,756,299
1617			T	SG		158,651,367	69,198,756	158,651,367	68,826,564
1618			T	SG		887,230,987	386,982,359	887,230,987	384,900,943
1619					B8	1,213,592,110	529,330,856	1,213,592,110	526,483,807
1620									
1621	357	Underground Conduit							
1622			T	SG		6,371	2,779	6,371	2,764
1623			T	SG		91,651	39,975	91,651	39,760
1624			T	SG		3,421,451	1,492,330	3,421,451	1,484,303
1625					B8	3,519,473	1,535,084	3,519,473	1,526,827
1626									
1627	358	Underground Conductors							
1628			T	SG		-	-	-	-
1629			T	SG		1,087,552	474,356	1,087,552	471,805
1630			T	SG		6,947,802	3,030,413	6,947,802	3,014,114
1631					B8	8,035,354	3,504,770	8,035,354	3,485,919
1632									
1633	359	Roads and Trails							
1634			T	SG		1,863,032	812,596	1,863,032	808,225
1635			T	SG		440,513	192,138	440,513	191,105
1636			T	SG		9,633,656	4,201,899	9,633,656	4,179,298
1637					B8	11,937,200	5,206,633	11,937,200	5,178,629
1638									
1639	TP	Unclassified Trans Plant - Acct 300							
1640			T	SG		81,852,904	35,701,672	81,852,904	35,509,648
1641					B8	81,852,904	35,701,672	81,852,904	35,509,648
1642									
1643	TS0	Unclassified Trans Sub Plant - Acct 300							
1644			T	SG		-	-	-	-
1645					B8	-	-	-	-
1646									
1647	**Total Transmission Plant**				**B8**	**6,047,459,700**	**2,637,712,452**	**6,047,459,700**	**2,623,525,302**
1648	Summary of Transmission Plant by Factor								
1649		DGP				-	-	-	-
1650		DGU				-	-	-	-
1651		SG				6,047,459,700	2,637,712,452	6,047,459,700	2,623,525,302
1652	Total Transmission Plant by Factor					6,047,459,700	2,637,712,452	6,047,459,700	2,623,525,302
1653	360	Land and Land Rights							
1654			DPW	S		62,265,968	36,730,203	62,265,968	36,730,203
1655					B8	62,265,968	36,730,203	62,265,968	36,730,203
1656									
1657	361	Structures and Improvements							
1658			DPW	S		112,203,946	54,419,528	112,203,946	54,419,528
1659					B8	112,203,946	54,419,528	112,203,946	54,419,528
1660									
1661	362	Station Equipment							
1662			DPW	S		962,802,573	468,040,969	962,802,573	468,040,969
1663					B8	962,802,573	468,040,969	962,802,573	468,040,969
1664									
1665	363	Storage Battery Equipment							
1666			DPW	S		-	-	-	-
1667					B8	-	-	-	-
1668									
1669	364	Poles, Towers & Fixtures							
1670			DPW	S		1,145,972,378	370,011,706	1,145,972,378	370,011,706
1671					B8	1,145,972,378	370,011,706	1,145,972,378	370,011,706
1672									
1673	365	Overhead Conductors							
1674			DPW	S		737,373,319	229,829,116	737,373,319	229,829,116
1675					B8	737,373,319	229,829,116	737,373,319	229,829,116
1676									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1677	366	Underground Conduit							
1678			DPW	S		357,776,658	194,134,306	357,776,658	194,134,306
1679					B8	357,776,658	194,134,306	357,776,658	194,134,306
1680									
1681									
1682									
1683									
1684	367	Underground Conductors							
1685			DPW	S		837,706,988	526,927,106	837,706,988	526,927,106
1686					B8	837,706,988	526,927,106	837,706,988	526,927,106
1687									
1688	368	Line Transformers							
1689			DPW	S		1,304,326,016	509,242,393	1,304,326,016	509,242,393
1690					B8	1,304,326,016	509,242,393	1,304,326,016	509,242,393
1691									
1692	369	Services							
1693			DPW	S		742,852,093	287,807,472	742,852,093	287,807,472
1694					B8	742,852,093	287,807,472	742,852,093	287,807,472
1695									
1696	370	Meters							
1697			DPW	S		192,955,714	82,679,943	192,955,714	82,679,943
1698					B8	192,955,714	82,679,943	192,955,714	82,679,943
1699									
1700	371	Installations on Customers' Premises							
1701			DPW	S		8,834,731	4,301,323	8,834,731	4,301,323
1702					B8	8,834,731	4,301,323	8,834,731	4,301,323
1703									
1704	372	Leased Property							
1705			DPW	S		-	-	-	-
1706					B8	-	-	-	-
1707									
1708	373	Street Lights							
1709			DPW	S		61,823,765	21,893,738	61,823,765	21,893,738
1710					B8	61,823,765	21,893,738	61,823,765	21,893,738
1711									
1712	DP	Unclassified Dist Plant - Acct 300							
1713			DPW	S		48,896,470	14,428,126	48,896,470	14,428,126
1714					B8	48,896,470	14,428,126	48,896,470	14,428,126
1715									
1716	DS0	Unclassified Dist Sub Plant - Acct 300							
1717			DPW	S		-	-	-	-
1718					B8	-	-	-	-
1719									
1720									
1721	**Total Distribution Plant**				**B8**	**6,575,790,619**	**2,800,445,928**	**6,575,790,619**	**2,800,445,928**
1722									
1723	Summary of Distribution Plant by Factor								
1724		S				6,575,790,619	2,800,445,928	6,575,790,619	2,800,445,928
1725									
1726	Total Distribution Plant by Factor					6,575,790,619	2,800,445,928	6,575,790,619	2,800,445,928

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1727	389	Land and Land Rights							
1728			G-SITUS	S		12,952,728	4,286,006	12,952,728	4,286,006
1729			CUST	CN		1,128,506	532,860	1,128,506	532,860
1730			G-DGU	SG		332	145	332	144
1731			G-SG	SG		1,228	535	1,228	533
1732			PTD	SO		7,516,302	3,240,999	7,516,302	3,233,251
1733					B8	21,599,096	8,060,545	21,599,096	8,052,794
1734									
1735	390	Structures and Improvements							
1736			G-SITUS	S		125,461,493	43,054,937	125,461,493	43,054,937
1737			G-DGP	SG		335,358	146,273	335,358	145,486
1738			G-DGU	SG		1,488,899	649,411	1,488,899	645,918
1739			CUST	CN		8,098,316	3,823,882	8,098,316	3,823,882
1740			G-SG	SG		5,698,762	2,485,621	5,698,762	2,472,252
1741			P	SE		1,011,923	435,652	1,011,923	430,800
1742			PTD	SO		97,053,261	41,848,968	97,053,261	41,748,927
1743					B8	239,148,012	92,444,744	239,148,012	92,322,203
1744									
1745	391	Office Furniture & Equipment							
1746			G-SITUS	S		9,080,763	2,100,874	9,080,763	2,100,874
1747			G-DGP	SG		590	257	590	256
1748			G-DGU	SG		-	-	-	-
1749			CUST	CN		6,434,322	3,038,173	6,434,322	3,038,173
1750			G-SG	SG		3,329,297	1,452,135	3,329,297	1,444,325
1751			P	SE		93,739	40,356	93,739	39,907
1752			PTD	SO		56,589,028	24,400,957	56,589,028	24,342,626
1753			G-SG	SG		40,035	17,462	40,035	17,368
1754			G-SG	SG		-	-	-	-
1755					B8	75,567,775	31,050,215	75,567,775	30,983,529
1756									
1757	392	Transportation Equipment							
1758			G-SITUS	S		81,826,713	34,051,282	81,826,713	34,051,282
1759			PTD	SO		7,871,206	3,394,032	7,871,206	3,385,918
1760			G-SG	SG		19,994,874	8,721,138	19,994,874	8,674,230
1761			CUST	CN		-	-	-	-
1762			G-DGU	SG		591,658	258,063	591,658	256,675
1763			P	SE		565,209	243,333	565,209	240,623
1764			G-DGP	SG		71,316	31,106	71,316	30,938
1765			G-SG	SG		322,414	140,627	322,414	139,871
1766			G-DGU	SG		44,655	19,477	44,655	19,372
1767					B8	111,288,045	46,859,057	111,288,045	46,798,910
1768									
1769	393	Stores Equipment							
1770			G-SITUS	S		9,033,923	3,724,819	9,033,923	3,724,819
1771			G-DGP	SG		-	-	-	-
1772			G-DGU	SG		-	-	-	-
1773			PTD	SO		193,451	83,415	193,451	83,216
1774			G-SG	SG		5,946,510	2,593,681	5,946,510	2,579,731
1775			G-DGU	SG		53,971	23,540	53,971	23,414
1776					B8	15,227,854	6,425,456	15,227,854	6,411,180

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1777									
1778	394	Tools, Shop & Garage Equipment							
1779			G-SITUS	S		33,784,953	13,456,693	33,784,953	13,456,693
1780			G-DGP	SG		115,269	50,277	115,269	50,006
1781			G-SG	SG		22,367,429	9,755,972	22,367,429	9,703,499
1782			PTD	SO		3,794,113	1,636,006	3,794,113	1,632,095
1783			P	SE		140,312	60,407	140,312	59,734
1784			G-DGU	SG		-	-	-	-
1785			G-SG	SG		1,641,239	715,857	1,641,239	712,007
1786			G-SG	SG		89,913	39,217	89,913	39,006
1787					B8	61,933,229	25,714,429	61,933,229	25,653,041
1788									
1789	395	Laboratory Equipment							
1790			G-SITUS	S		19,854,951	7,217,141	19,854,951	7,217,141
1791			G-DGP	SG		817	356	817	355
1792			G-DGU	SG		-	-	-	-
1793			PTD	SO		4,798,699	2,069,179	4,798,699	2,064,233
1794			P	SE		1,001,616	431,214	1,001,616	426,412
1795			G-SG	SG		6,018,885	2,625,249	6,018,885	2,611,129
1796			G-SG	SG		223,587	97,522	223,587	96,997
1797			G-SG	SG		14,022	6,116	14,022	6,083
1798					B8	31,912,576	12,446,778	31,912,576	12,422,350
1799									
1800	396	Power Operated Equipment							
1801			G-SITUS	S		122,188,161	47,068,656	122,188,161	47,068,656
1802			G-DGP	SG		541,568	236,215	541,568	234,945
1803			G-SG	SG		39,871,765	17,390,815	39,871,765	17,297,277
1804			PTD	SO		3,363,565	1,450,355	3,363,565	1,446,888
1805			G-DGU	SG		1,125,190	490,773	1,125,190	488,133
1806			P	SE		414,569	178,480	414,569	176,492
1807			P	SG		-	-	-	-
1808			G-SG	SG		958,655	418,135	958,655	415,886
1809					B8	168,463,473	67,233,429	168,463,473	67,128,277
1810	397	Communication Equipment							
1811			G-SITUS	S		184,792,658	59,602,786	184,792,658	59,602,786
1812			G-DGP	SG		521,659	227,531	521,659	226,307
1813			G-DGU	SG		1,204,479	525,356	1,204,479	522,530
1814			PTD	SO		86,245,121	37,188,542	86,245,121	37,099,642
1815			CUST	CN		3,571,014	1,686,170	3,571,014	1,686,170
1816			G-SG	SG		160,392,684	69,958,264	160,392,684	69,581,987
1817			P	SE		343,606	147,929	343,606	146,282
1818			G-SG	SG		1,280,512	558,519	1,280,512	555,515
1819			G-SG	SG		16,633	7,255	16,633	7,216
1820					B8	438,368,365	169,902,352	438,368,365	169,428,436
1821									
1822	398	Misc. Equipment							
1823			G-SITUS	S		2,644,462	1,033,109	2,644,462	1,033,109
1824			G-DGP	SG		-	-	-	-
1825			G-DGU	SG		-	-	-	-
1826			CUST	CN		216,484	102,220	216,484	102,220
1827			PTD	SO		2,618,862	1,129,242	2,618,862	1,126,543
1828			P	SE		4,527	1,949	4,527	1,927
1829			G-SG	SG		2,513,070	1,096,123	2,513,070	1,090,227
1830			G-SG	SG		-	-	-	-
1831					B8	7,997,406	3,362,643	7,997,406	3,354,026
1832									
1833	399	Coal Mine							
1834			P	SE		2,017,355	868,509	175,332,584	74,643,384
1835	MP		P	SE		-	-	-	-
1836					B8	2,017,355	868,509	175,332,584	74,643,384
1837									
1838	399L	WIDCO Capital Lease							
1839			P	SE		-	-	-	-
1840						-	-	-	-
1841									
1842		Remove Capital Leases				-	-	-	-
1843						-	-	-	-
1844									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1845	1011390	General Capital Leases							
1846			G-SITUS	S		8,118,439	7,152,853	8,118,439	7,152,853
1847			P	SG		12,134,925	5,292,874	12,134,925	5,264,406
1848			PTD	SO		(2,862,299)	(1,234,211)	(2,862,299)	(1,231,261)
1849					B9	17,391,065	11,211,516	17,391,065	11,185,998
1850									
1851		Remove Capital Leases				(17,391,065)	(11,211,516)	(17,391,065)	(11,185,998)
1852						-	-	-	-
1853									
1854	1011346	General Gas Line Capital Leases							
1855			P	SG		-	-	-	-
1856					B9	-	-	-	-
1857									
1858		Remove Capital Leases				-	-	-	-
1859						-	-	-	-
1860									
1861	GP	Unclassified Gen Plant - Acct 300							
1862			G-SITUS	S		-	-	-	-
1863			PTD	SO		9,824,312	4,236,203	9,824,312	4,226,076
1864			CUST	CN		-	-	-	-
1865			G-SG	SG		(75,830)	(33,075)	(75,830)	(32,897)
1866			G-DGP	SG		-	-	-	-
1867			G-DGU	SG		-	-	-	-
1868					B8	9,748,482	4,203,128	9,748,482	4,193,179
1869									
1870	399G	Unclassified Gen Plant - Acct 300							
1871			G-SITUS	S		-	-	-	-
1872			PTD	SO		-	-	-	-
1873			G-SG	SG		-	-	-	-
1874			G-DGP	SG		-	-	-	-
1875			G-DGU	SG		-	-	-	-
1876					B8	-	-	-	-
1877									
1878	**Total General Plant**				**B8**	**1,183,271,668**	**468,571,285**	**1,356,586,897**	**541,391,309**
1879									
1880	Summary of General Plant by Factor								
1881		S				609,739,245	222,749,158	609,739,245	222,749,158
1882		DGP				-	-	-	-
1883		DGU				-	-	-	-
1884		SG				288,876,371	125,998,822	288,876,371	125,321,128
1885		SO				277,005,619	119,443,687	277,005,619	119,158,153
1886		SE				5,592,856	2,407,828	178,908,085	76,165,562
1887		CN				19,448,642	9,183,305	19,448,642	9,183,305
1888		DEU				-	-	-	-
1889		SSGCT				-	-	-	-
1890		SSGCH				-	-	-	-
1891		Less Capital Leases				(17,391,065)	(11,211,516)	(17,391,065)	(11,185,998)
1892	Total General Plant by Factor					1,183,271,668	468,571,285	1,356,586,897	541,391,309
1893	301	Organization							
1894			I-SITUS	S		-	-	-	-
1895			PTD	SO		-	-	-	-
1896			I-SG	SG		-	-	-	-
1897					B8	-	-	-	-
1898	302	Franchise & Consent							
1899			I-SITUS	S		(31,081,215)	(32,081,215)	1,000,000	-
1900			I-SG	SG		10,500,447	4,579,966	10,500,447	4,555,332
1901			I-SG	SG		172,821,245	75,379,212	98,709,495	42,822,420
1902			I-SG	SG		9,189,363	4,008,112	9,189,363	3,986,554
1903			I-DGP	SG		-	-	-	-
1904			I-DGU	SG		600,993	262,134	600,993	260,724
1905					B8	162,030,833	52,148,210	120,000,298	51,625,031
1906									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
1907	303	Miscellaneous Intangible Plant							
1908			I-SITUS	S		15,525,979	3,981,774	15,525,979	3,981,774
1909			I-SG	SG		151,290,194	65,988,043	151,290,194	65,633,121
1910			PTD	SO		365,987,594	157,812,350	365,987,594	157,435,095
1911			P	SE		38,874	16,736	38,874	16,549
1912			CUST	CN		141,783,695	66,947,756	141,783,695	66,947,756
1913			P	SG		-	-	-	-
1914			I-DGP	SG		-	-	-	-
1915					B8	674,626,335	294,746,658	674,626,335	294,014,294
1916	303	Less Non-Regulated Plant							
1917			I-SITUS	S		-	-	-	-
1918						674,626,335	294,746,658	674,626,335	294,014,294
1919	IP	Unclassified Intangible Plant - Acct 300							
1920			I-SITUS	S		-	-	-	-
1921			I-SG	SG		-	-	-	-
1922			I-DGU	SG		-	-	-	-
1923			PTD	SO		-	-	-	-
1924						-	-	-	-
1925									
1926	**Total Intangible Plant**				**B8**	**836,657,168**	**346,894,868**	**794,626,633**	**345,639,325**
1927									
1928	Summary of Intangible Plant by Factor								
1929		S				(15,555,235)	(28,099,441)	16,525,979	3,981,774
1930		DGP				-	-	-	-
1931		DGU				-	-	-	-
1932		SG				344,402,242	150,217,467	270,290,492	117,258,151
1933		SO				365,987,594	157,812,350	365,987,594	157,435,095
1934		CN				141,783,695	66,947,756	141,783,695	66,947,756
1935		SSGCT				-	-	-	-
1936		SSGCH				-	-	-	-
1937		SE				38,874	16,736	38,874	16,549
1938	Total Intangible Plant by Factor					836,657,168	346,894,868	794,626,633	345,639,325
1939	Summary of Unclassified Plant (Account 106)								
1940		DP				48,896,470	14,428,126	48,896,470	14,428,126
1941		DS0				-	-	-	-
1942		GP				9,748,482	4,203,128	9,748,482	4,193,179
1943		HP				-	-	-	-
1944		NP				-	-	-	-
1945		OP				173,412	75,637	173,412	75,230
1946		TP				81,852,904	35,701,672	81,852,904	35,509,648
1947		TS0				-	-	-	-
1948		IP				-	-	-	-
1949		MP				-	-	-	-
1950		SP				28,649,347	12,495,947	28,649,347	12,428,737
1951	Total Unclassified Plant by Factor					169,320,615	66,904,510	169,320,615	66,634,920
1952									
1953	**Total Electric Plant In Service**				**B8**	**26,806,818,830**	**11,558,990,361**	**26,938,103,524**	**11,587,832,351**

	2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		JUNE 2017 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1954	Summary of Electric Plant by Factor								
1955		S				7,170,049,614	2,995,095,645	7,202,130,829	3,027,176,860
1956		SE				5,631,729	2,424,564	178,946,958	76,182,112
1957		DGU				-	-	-	-
1958		DGP				-	-	-	-
1959		SG				18,844,303,002	8,219,294,571	18,770,191,252	8,142,935,069
1960		SO				642,993,212	277,256,037	642,993,212	276,593,248
1961		CN				161,232,337	76,131,061	161,232,337	76,131,061
1962		DEU				-	-	-	-
1963		SSGCH				-	-	-	-
1964		SSGCT				-	-	-	-
1965		Less Capital Leases				(17,391,065)	(11,211,516)	(17,391,065)	(11,185,998)
1966						26,806,818,830	11,558,990,361	26,938,103,524	11,587,832,351
1967	105	Plant Held For Future Use							
1968			DPW	S		10,805,000	5,866,975	10,805,000	5,866,975
1969			P	SG		-	-	-	-
1970			T	SG		3,701,686	1,614,560	3,446,933	1,495,358
1971			P	SG		8,923,302	3,892,065	-	-
1972			P	SE		-	-	-	-
1973			G	SG		-	-	-	-
1974									
1975									
1976	**Total Plant Held For Future Use**				**B10**	**23,429,988**	**11,373,599**	**14,251,933**	**7,362,333**
1977									
1978	114	Electric Plant Acquisition Adjustments							
1979			P	S		11,763,784	11,763,784	11,763,784	11,763,784
1980			P	SG		143,995,440	62,806,299	143,995,440	62,468,491
1981			P	SG		-	-	-	-
1982	**Total Electric Plant Acquisition Adjustment**				**B15**	**155,759,224**	**74,570,083**	**155,759,224**	**74,232,274**
1983									
1984	115	Accum Provision for Asset Acquisition Adjustments							
1985			P	S		(540,182)	(540,182)	(540,182)	(540,182)
1986			P	SG		(116,453,412)	(50,793,330)	(116,453,412)	(50,520,134)
1987			P	SG		-	-	-	-
1988					B15	(116,993,594)	(51,333,511)	(116,993,594)	(51,060,315)
1989									
1990	128	Pensions							
1991			LABOR	SO		-	-	-	-
1992	**Total Pensions**				**B15**	-	-	-	-
1993									
1994	124	Weatherization							
1995			DMSC	S		1,152,792	21,853	1,152,792	21,853
1996			DMSC	SO		(4,454)	(1,920)	(4,454)	(1,916)
1997					B16	1,148,339	19,932	1,148,339	19,937
1998									
1999	182W	Weatherization							
2000			DMSC	S		(532,404)	-	(532,404)	-
2001			DMSC	SG		-	-	-	-
2002			DMSC	SGCT		-	-	-	-
2003			DMSC	SO		-	-	-	-
2004					B16	(532,404)	-	(532,404)	-
2005									
2006	186W	Weatherization							
2007			DMSC	S		-	-	-	-
2008			DMSC	CN		-	-	-	-
2009			DMSC	CNP		-	-	-	-
2010			DMSC	SG		-	-	-	-
2011			DMSC	SO		-	-	-	-
2012					B16	-	-	-	-
2013									
2014	**Total Weatherization**				**B16**	**615,934**	**19,932**	**615,934**	**19,937**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
2015									
2016	151	Fuel Stock							
2017			P	DEU		-	-	-	-
2018			P	SE		204,831,865	88,183,922	204,831,865	87,201,952
2019			P	SE		-	-	-	-
2020			P	SE		15,149,652	6,522,206	15,149,652	6,449,579
2021					B13	219,981,517	94,706,128	219,981,517	93,651,530
2022									
2023	152	Fuel Stock - Undistributed							
2024			P	SE		-	-	-	-
2025						-	-	-	-
2026									
2027	25316	UAMPS Working Capital Deposit							
2028			P	SE		(2,485,615)	(1,070,104)	(2,485,615)	(1,058,187)
2029					B13	(2,485,615)	(1,070,104)	(2,485,615)	(1,058,187)
2030									
2031	25317	DG&T Working Capital Deposit							
2032			P	SE		(2,627,012)	(1,130,977)	(2,627,012)	(1,118,384)
2033					B13	(2,627,012)	(1,130,977)	(2,627,012)	(1,118,384)
2034									
2035	25319	Provo Working Capital Deposit							
2036			P	SE		-	-	-	-
2037						-	-	-	-
2038									
2039	**Total Fuel Stock**				**B13**	**214,868,890**	**92,505,047**	**214,868,890**	**91,474,959**
2040	154	Materials and Supplies							
2041			MSS	S		101,654,269	43,728,949	101,654,269	43,728,949
2042			MSS	SG		6,516,473	2,842,281	6,516,473	2,826,994
2043			MSS	SE		-	-	-	-
2044			MSS	SO		84,887	36,603	84,887	36,516
2045			MSS	SG		113,144,338	49,350,015	113,144,338	49,084,582
2046			MSS	SG		7,320	3,193	7,320	3,175
2047			MSS	SNPD		(1,997,523)	(964,554)	(1,997,523)	(964,554)
2048			MSS	SG		-	-	-	-
2049			MSS	SG		-	-	-	-
2050			MSS	SG		-	-	-	-
2051			MSS	SG		-	-	-	-
2052			MSS	SG		10,063,891	4,389,554	10,063,891	4,365,944
2053			MSS	SG		-	-	-	-
2054					B13	229,473,655	99,386,042	229,473,655	99,081,607
2055									
2056	163	Stores Expense Undistributed							
2057			MSS	SO		-	-	-	-
2058									
2059					B13	-	-	-	-
2060									
2061	25318	Provo Working Capital Deposit							
2062			MSS	SG		(273,000)	(119,074)	(273,000)	(118,434)
2063									
2064					B13	(273,000)	(119,074)	(273,000)	(118,434)
2065									
2066	**Total Materials and Supplies**				**B13**	**229,200,655**	**99,266,968**	**229,200,655**	**98,963,173**
2067									
2068	165	Prepayments							
2069			DMSC	S		24,231,056	3,644,401	24,231,056	3,644,401
2070			GP	GPS		4,468,413	1,926,761	4,468,413	1,922,155
2071			PT	SG		3,366,360	1,468,301	3,366,360	1,460,403
2072			P	SE		(7,684)	(3,308)	(7,684)	(3,271)
2073			PTD	SO		20,248,377	8,731,017	20,248,377	8,710,145
2074	**Total Prepayments**				**B15**	**52,306,521**	**15,767,172**	**52,306,521**	**15,733,834**
2075									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
2076	182M	Misc Regulatory Assets							
2077			DDS2	S		77,512,544	9,272,164	77,512,544	9,272,164
2078			DEFSG	SG		3,458,405	1,508,448	3,458,405	1,500,335
2079			P	SGCT		654,748	285,674	654,748	284,138
2080			DEFSG	SG-P		-	-	-	-
2081			P	SE		207,017,602	89,124,922	207,017,602	88,132,473
2082			P	SG		-	-	-	-
2083			DDSO2	SO		529,768,573	228,434,036	529,768,573	227,887,958
2084					B16	818,411,872	328,625,245	818,411,872	327,077,069
2085									
2086	186M	Misc Deferred Debits							
2087			LABOR	S		5,071,482	-	5,071,482	-
2088			P	SG		-	-	-	-
2089			P	SG		-	-	-	-
2090			DEFSG	SG		50,849,684	22,179,039	50,849,684	22,059,747
2091			LABOR	SO		324,401	139,880	324,401	139,546
2092			P	SE		2,510,085	1,080,638	2,510,085	1,068,605
2093			P	SG		-	-	-	-
2094			GP	EXCTAX		-	-	-	-
2095	**Total Misc. Deferred Debits**				**B11**	**58,755,652**	**23,399,558**	**58,755,652**	**23,267,898**
2096									
2097	Working Capital								
2098	CWC	Cash Working Capital							
2099			CWC	S		28,343,335	14,712,276	28,315,812	14,553,529
2100			CWC	SO		-	-	-	-
2101			CWC	SE		-	-	-	-
2102					B14	28,343,335	14,712,276	28,315,812	14,553,529
2103									
2104	OWC	Other Work. Cap.							
2105	131	Cash	GP	SNP		-	-	-	-
2106	135	Working Funds	GP	SG		-	-	-	-
2107	141	Notes Receivabl	GP	SO		-	-	-	-
2108	143	Other A/R	GP	SO		28,099,632	12,116,446	28,099,632	12,087,481
2109	232	A/P	PTD	S		(14,085)	-	(14,085)	-
2110	232	A/P	PTD	SO		(6,444,946)	(2,779,034)	(6,444,946)	(2,772,391)
2111	232	A/P	P	SE		(2,812,288)	(1,210,742)	(2,812,288)	(1,197,260)
2112	232	A/P	T	SG		-	-	-	-
2113	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2114	2533	Other Msc. Df. Crd.	P	SE		(6,073,168)	(2,614,612)	(6,073,168)	(2,585,497)
2115	230	Asset Retir. Oblig.	P	SE		-	-	-	-
2116	230	Asset Retir. Oblig.	P	S		(8,716,788)	-	(8,716,788)	-
2117	254105	ARO Reg Liability	P	SG		-	-	-	-
2118	254105	ARO Reg Liability	P	SE		-	-	-	-
2119	2533	Cholla Reclamatior	P	SE		-	-	-	-
2120					B14	4,038,357	5,512,058	4,038,357	5,532,334
2121									
2122	**Total Working Capital**				**B14**	**32,381,692**	**20,224,334**	**32,354,170**	**20,085,863**
2123	Miscellaneous Rate Base								
2124	18221	Unrec Plant & Reg Study Costs							
2125			P	S		-	-	-	-
2126									
2127						-	-	-	-
2128									
2129	18222	Nuclear Plant - Trojan							
2130			P	S		-	-	-	-
2131			P	TROJP		-	-	-	-
2132			P	TROJD		-	-	-	-
2133					B16	-	-	-	-
2134									
2135									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	UTAH
2136									
2137	1869	Misc Deferred Debits-Trojan							
2138			P	S		-	-	-	-
2139			P	SG		-	-	-	-
2140						-	-	-	-
2141									
2142	**Total Miscellaneous Rate Base**				**B15**	-	-	-	-
2143									
2144	**Total Rate Base Additions**					**1,468,736,834**	**614,418,427**	**1,459,531,257**	**607,157,025**
2145	235	Customer Service Deposits							
2146			CUST	S		-	-	(16,614,461)	(16,614,461)
2147			CUST	CN		-	-	-	-
2148	**Total Customer Service Deposits**				B15	-	-	**(16,614,461)**	**(16,614,461)**
2149									
2150	2281	Prop Ins	PTD	S		(3,485,350)	(1,095,606)	(3,485,350)	(1,095,606)
2151	2282	Inj & Dam	PTD	SO		(5,580,281)	(2,406,194)	4,218,542	1,814,670
2152	2282	Inj & Dam	PTD	S		(742,312)	-	(742,312)	-
2153	2283	Pen & Ben	PTD	SO		(250,548,064)	(108,035,298)	(250,548,064)	(107,777,036)
2154	2283	Pen & Ben	PTD	SG		-	-	-	-
2155	25335	Pen & Ben	PTD	SE		(114,094,843)	(49,119,949)	(114,094,843)	(48,572,975)
2156					B15	(374,450,850)	(160,657,047)	(364,652,027)	(155,630,947)
2157									
2158	22841	Accum Misc. Operating Provisions							
2159			P	S		-	-	-	-
2160			P	SG		(914,098)	(398,701)	(914,098)	(396,556)
2161					B15	(914,098)	(398,701)	(914,098)	(396,556)
2162									
2163	254105	ARO	P	S		262,254	-	262,254	-
2164	230	ARO	P	TROJD		(1,913,297)	(832,588)	(1,913,297)	(827,262)
2165	254105	ARO	P	TROJD		(3,546,670)	(1,543,365)	(3,546,670)	(1,533,492)
2166	254		P	S		(72,444,830)	(2,269,036)	(72,444,830)	(2,269,036)
2167					B15	(77,642,542)	(4,644,989)	(77,642,542)	(4,629,791)
2168									
2169	252	Customer Advances for Construction							
2170			DPW	S		1,186,282	504,841	(9,072,116)	(6,760,184)
2171			DPW	SE		-	-	-	-
2172			T	SG		(35,258,948)	(15,378,848)	(25,000,549)	(10,845,806)
2173			DPW	SO		-	-	-	-
2174			CUST	CN		-	-	-	-
2175	**Total Customer Advances for Construction**				**B20**	**(34,072,665)**	**(14,874,008)**	**(34,072,665)**	**(17,605,990)**
2176									
2177	25398	SO2 Emissions							
2178			P	SE		-	-	(5,626)	(2,395)
2179						-	-	(5,626)	(2,395)
2180									
2181	25399	Other Deferred Credits							
2182			P	S		(6,384,980)	(769,773)	(6,384,980)	(769,773)
2183			LABOR	SO		(26,463,972)	(11,411,156)	(26,463,972)	(11,383,878)
2184			P	SG		(3,662,947)	(1,597,663)	(3,662,947)	(1,589,070)
2185			P	SE		(3,562,772)	(1,533,839)	(3,562,772)	(1,516,759)
2186					B15	(40,074,671)	(15,312,431)	(40,074,671)	(15,259,479)

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
2187									
2188	190	Accumulated Deferred Income Taxes							
2189			P	S		37,959,325	1,276,915	37,959,325	1,276,915
2190			CUST	CN		-	-	-	-
2191			LABOR	SO		166,582,562	71,829,718	163,744,875	70,437,332
2192			P	DGP		-	-	-	-
2193			IBT	IBT		-	-	-	-
2194			P	SG		-	-	-	-
2195			P	SG		-	-	-	-
2196			CUST	BADDEBT		3,647,230	1,181,958	3,647,230	1,171,553
2197			P	TROJD		2,072,112	901,698	2,072,112	895,930
2198			P	SG		44,029,762	19,204,403	8,212,350	3,562,704
2199			P	SE		18,073,702	7,781,064	18,075,837	7,695,327
2200			PTD	SNP		-	-	-	-
2201			DPW	SNPD		2,168,433	1,047,082	2,168,433	1,047,082
2202			P	SG		-	-	-	-
2203					B19	274,533,124	103,222,836	235,880,161	86,086,843
2204									
2205	281	Accumulated Deferred Income Taxes							
2206			P	S		-	-	-	-
2207			PT	SG		(303,825,491)	(132,519,160)	0	0
2208			T	SG		-	-	-	-
2209					B19	(303,825,491)	(132,519,160)	0	0
2210									
2211	282	Accumulated Deferred Income Taxes							
2212			GP	S		1,463,174	(3,425,271)	(4,456,190,582)	(1,963,193,333)
2213			ACCMDIT	DITBAL		(4,176,274,454)	(1,835,708,264)	(0)	(0)
2214			PT	SNP		-	-	(3,830,493)	(1,698,152)
2215			LABOR	SO		(1,380,296)	(595,178)	(1,793,487)	(771,496)
2216			PTD	GPS		-	-	-	-
2217			DPW	CIAC		-	-	78,518	37,914
2218			P	SNPD		-	-	(359,050)	(173,376)
2219			GP	SCHMDEXP		-	-	-	-
2220			TAXDEPR	TAXDEPR		-	-	-	-
2221			P	DGP		-	-	-	-
2222			PT	IBT		-	-	-	-
2223			PT	SG		-	-	-	-
2224			P	SG		-	-	-	-
2225			P	SE		251,680	108,353	25,392	10,810
2226			P	SG		(2,325,315)	(1,014,230)	2,848,130	1,235,584
2227					B19	(4,178,265,211)	(1,840,634,590)	(4,459,221,574)	(1,964,552,050)
2228									
2229	283	Accumulated Deferred Income Taxes							
2230			GP	S		(34,233,919)	(6,637,235)	(34,234,103)	(6,637,419)
2231			P	SG		(2,941,257)	(1,282,884)	(2,941,257)	(1,275,984)
2232			P	SE		(77,861,199)	(33,520,692)	(77,861,199)	(33,147,423)
2233			LABOR	SO		(212,669,148)	(91,702,064)	(212,177,659)	(91,271,427)
2234			GP	GPS		(8,417,732)	(3,629,691)	(8,417,732)	(3,621,015)
2235			PTD	SNP		(2,193,929)	(976,075)	(2,193,929)	(972,623)
2236			P	TROJD		-	-	-	-
2237			P	SG		-	-	-	-
2238			P	SGCT		(248,483)	(108,416)	(248,483)	(107,833)
2239			P	SG		-	-	-	-
2240					B19	(338,565,667)	(137,857,058)	(338,074,362)	(137,033,723)
2241									
2242	**Total Accum Deferred Income Tax**				**B19**	**(4,546,123,245)**	**(2,007,787,971)**	**(4,561,415,775)**	**(2,015,498,930)**
2243	255	Accumulated Investment Tax Credit							
2244			PTD	S		(49,952)	-	(49,952)	-
2245			PTD	ITC84		-	-	-	-
2246			PTD	ITC85		-	-	-	-
2247			PTD	ITC86		-	-	-	-
2248			PTD	ITC88		(14,850)	-	(14,850)	-
2249			PTD	ITC89		(74,416)	-	(74,416)	-
2250			PTD	ITC90		(114,474)	(53,729)	(114,474)	(53,729)
2251			PTD	SG		(245,767)	(107,196)	(245,767)	(106,619)
2252	**Total Accumulated ITC**				**B19**	**(499,459)**	**(160,925)**	**(499,459)**	**(160,348)**
2253									
2254	**Total Rate Base Deductions**					**(5,073,777,531)**	**(2,203,836,071)**	**(5,095,891,325)**	**(2,225,798,898)**
2255									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
2256									
2257									
2258	108SP	Steam Prod Plant Accumulated Depr							
2259			P	S		12,414,109	9,025,509	12,414,109	9,025,509
2260			P	SG		(743,106,770)	(324,119,891)	(743,106,770)	(322,376,586)
2261			P	SG		(737,614,492)	(321,724,332)	(737,614,492)	(319,993,911)
2262			P	SG		(1,176,118,440)	(512,986,015)	(1,176,118,440)	(510,226,878)
2263			P	SG		-	-	-	-
2264			P	SG		(215,745,524)	(94,101,438)	(215,745,524)	(93,595,306)
2265					B17	(2,860,171,117)	(1,243,906,168)	(2,860,171,117)	(1,237,167,173)
2266									
2267	108NP	Nuclear Prod Plant Accumulated Depr							
2268			P	SG		-	-	-	-
2269			P	SG		-	-	-	-
2270			P	SG		-	-	-	-
2271					B17	-	-	-	-
2272									
2273									
2274	108HP	Hydraulic Prod Plant Accum Depr							
2275			P	S		1,548,477	-	1,548,477	-
2276			P	SG		(161,181,349)	(70,302,255)	(161,181,349)	(69,924,128)
2277			P	SG		(29,723,861)	(12,964,617)	(29,723,861)	(12,894,886)
2278			P	SG		(135,109,792)	(58,930,658)	(122,080,685)	(52,961,373)
2279			P	SG		(39,235,588)	(17,113,334)	(39,235,588)	(17,021,289)
2280					B17	(363,702,113)	(159,310,864)	(350,673,006)	(152,801,675)
2281									
2282	108OP	Other Production Plant - Accum Depr							
2283			P	S		-	-	-	-
2284			P	SG		-	-	-	-
2285			P	SG		(591,824,157)	(258,135,155)	(591,824,157)	(256,746,755)
2286			P	SG		(299,221,795)	(130,511,172)	(299,221,795)	(129,809,207)
2287			P	SG		(32,493,893)	(14,172,818)	(32,493,893)	(14,096,588)
2288					B17	(923,539,845)	(402,819,146)	(923,539,845)	(400,652,550)
2289									
2290	108EP	Experimental Plant - Accum Depr							
2291			P	SG		-	-	-	-
2292			P	SG		-	-	-	-
2293						-	-	-	-
2294									
2295	**Total Production Plant Accum Depreciation**				**B17**	**(4,147,413,075)**	**(1,806,036,177)**	**(4,134,383,968)**	**(1,790,621,398)**
2296									
2297	Summary of Prod Plant Depreciation by Factor								
2298		S				13,962,587	9,025,509	13,962,587	9,025,509
2299		DGP				-	-	-	-
2300		DGU				-	-	-	-
2301		SG				(4,161,375,662)	(1,815,061,686)	(4,148,346,555)	(1,799,646,907)
2302		SSGCH				-	-	-	-
2303		SSGCT				-	-	-	-
2304	Total of Prod Plant Depreciation by Factor					(4,147,413,075)	(1,806,036,177)	(4,134,383,968)	(1,790,621,398)
2305									
2306									
2307	108TP	Transmission Plant Accumulated Depr							
2308			T	SG		(359,473,749)	(156,791,187)	(359,473,749)	(155,947,873)
2309			T	SG		(413,347,707)	(180,289,319)	(413,347,707)	(179,319,619)
2310			T	SG		(822,305,111)	(358,663,726)	(822,305,111)	(356,734,624)
2311	**Total Trans Plant Accum Depreciation**				**B17**	**(1,595,126,567)**	**(695,744,233)**	**(1,595,126,567)**	**(692,002,116)**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
2312	108360	Land and Land Rights							
2313			DPW	S		(9,464,195)	(2,926,571)	(9,464,195)	(2,926,571)
2314					B17	(9,464,195)	(2,926,571)	(9,464,195)	(2,926,571)
2315									
2316	108361	Structures and Improvements							
2317			DPW	S		(24,550,396)	(10,960,046)	(24,550,396)	(10,960,046)
2318					B17	(24,550,396)	(10,960,046)	(24,550,396)	(10,960,046)
2319									
2320	108362	Station Equipment							
2321			DPW	S		(268,040,393)	(109,288,117)	(268,040,393)	(109,288,117)
2322					B17	(268,040,393)	(109,288,117)	(268,040,393)	(109,288,117)
2323									
2324	108363	Storage Battery Equipment							
2325			DPW	S		-	-	-	-
2326					B17	-	-	-	-
2327									
2328	108364	Poles, Towers & Fixtures							
2329			DPW	S		(610,025,409)	(147,745,894)	(610,025,409)	(147,745,894)
2330					B17	(610,025,409)	(147,745,894)	(610,025,409)	(147,745,894)
2331									
2332	108365	Overhead Conductors							
2333			DPW	S		(315,378,977)	(82,114,672)	(315,378,977)	(82,114,672)
2334					B17	(315,378,977)	(82,114,672)	(315,378,977)	(82,114,672)
2335									
2336	108366	Underground Conduit							
2337			DPW	S		(157,594,112)	(77,425,674)	(157,594,112)	(77,425,674)
2338					B17	(157,594,112)	(77,425,674)	(157,594,112)	(77,425,674)
2339									
2340	108367	Underground Conductors							
2341			DPW	S		(372,416,777)	(215,498,839)	(372,416,777)	(215,498,839)
2342					B17	(372,416,777)	(215,498,839)	(372,416,777)	(215,498,839)
2343									
2344	108368	Line Transformers							
2345			DPW	S		(506,318,256)	(123,611,325)	(506,318,256)	(123,611,325)
2346					B17	(506,318,256)	(123,611,325)	(506,318,256)	(123,611,325)
2347									
2348	108369	Services							
2349			DPW	S		(289,717,887)	(97,723,117)	(289,717,887)	(97,723,117)
2350					B17	(289,717,887)	(97,723,117)	(289,717,887)	(97,723,117)
2351									
2352	108370	Meters							
2353			DPW	S		(95,075,722)	(39,598,134)	(95,075,722)	(39,598,134)
2354					B17	(95,075,722)	(39,598,134)	(95,075,722)	(39,598,134)
2355									
2356									
2357									
2358	108371	Installations on Customers' Premises							
2359			DPW	S		(7,245,089)	(3,424,162)	(7,245,089)	(3,424,162)
2360					B17	(7,245,089)	(3,424,162)	(7,245,089)	(3,424,162)
2361									
2362	108372	Leased Property							
2363			DPW	S		-	-	-	-
2364					B17	-	-	-	-
2365									
2366	108373	Street Lights							
2367			DPW	S		(30,582,367)	(12,455,197)	(30,582,367)	(12,455,197)
2368					B17	(30,582,367)	(12,455,197)	(30,582,367)	(12,455,197)
2369									
2370	108D00	Unclassified Dist Plant - Acct 300							
2371			DPW	S		-	-	-	-
2372					B17	-	-	-	-
2373									
2374	108DS	Unclassified Dist Sub Plant - Acct 300							
2375			DPW	S		-	-	-	-
2376					B17	-	-	-	-
2377									
2378	108DP	Unclassified Dist Sub Plant - Acct 300							
2379			DPW	S		4,095,518	2,388,337	4,095,518	2,388,337
2380					B17	4,095,518	2,388,337	4,095,518	2,388,337
2381									
2382									
2383	**Total Distribution Plant Accum Depreciation**				**B17**	**(2,682,314,063)**	**(920,383,408)**	**(2,682,314,063)**	**(920,383,408)**
2384									
2385	Summary of Distribution Plant Depr by Factor								
2386		S				(2,682,314,063)	(920,383,408)	(2,682,314,063)	(920,383,408)
2387									
2388	Total Distribution Depreciation by Factor					(2,682,314,063)	(920,383,408)	(2,682,314,063)	(920,383,408)

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
2389	108GP	General Plant Accumulated Depr							
2390			G-SITUS	S		(223,278,620)	(79,676,921)	(223,278,620)	(79,676,921)
2391			G-DGP	SG		(1,086,149)	(473,744)	(1,086,149)	(471,196)
2392			G-DGU	SG		(3,053,717)	(1,331,936)	(3,053,717)	(1,324,772)
2393			G-SG	SG		(94,869,356)	(41,379,041)	(94,869,356)	(41,156,480)
2394			CUST	CN		(7,898,082)	(3,729,335)	(7,898,082)	(3,729,335)
2395			PTD	SO		(103,613,218)	(44,677,595)	(103,613,218)	(44,570,791)
2396			P	SE		(1,607,181)	(691,921)	(1,607,181)	(684,216)
2397			G-SG	SG		(89,686)	(39,118)	(89,686)	(38,908)
2398			G-SG	SG		(2,431,663)	(1,060,615)	(2,431,663)	(1,054,911)
2399					B17	(437,927,672)	(173,060,226)	(437,927,672)	(172,707,531)
2400									
2401									
2402	108MP	Mining Plant Accumulated Depr.							
2403			P	S		-	-	-	-
2404			P	SE		-	-	-	-
2405					B17	-	-	-	-
2406	108MP	Less Centralia Situs Depreciation							
2407			P	S		-	-	-	-
2408					B17	-	-	-	-
2409									
2410	1081390	Accum Depr - Capital Lease							
2411			PTD	SO	B17	-	-	-	-
2412						-	-	-	-
2413									
2414		Remove Capital Leases				-	-	-	-
2415					B17	-	-	-	-
2416									
2417	1081399	Accum Depr - Capital Lease							
2418			P	S		-	-	-	-
2419			P	SE	B17	-	-	-	-
2420						-	-	-	-
2421									
2422		Remove Capital Leases				-	-	-	-
2423					B17	-	-	-	-
2424									
2425									
2426	**Total General Plant Accum Depreciation**				**B17**	**(437,927,672)**	**(173,060,226)**	**(437,927,672)**	**(172,707,531)**
2427									
2428									
2429									
2430	Summary of General Depreciation by Factor								
2431		S				(223,278,620)	(79,676,921)	(223,278,620)	(79,676,921)
2432		DGP				-	-	-	-
2433		DGU				-	-	-	-
2434		SE				(1,607,181)	(691,921)	(1,607,181)	(684,216)
2435		SO				(103,613,218)	(44,677,595)	(103,613,218)	(44,570,791)
2436		CN				(7,898,082)	(3,729,335)	(7,898,082)	(3,729,335)
2437		SG				(101,530,571)	(44,284,454)	(101,530,571)	(44,046,266)
2438		DEU				-	-	-	-
2439		SSGCT				-	-	-	-
2440		SSGCH				-	-	-	-
2441		Remove Capital Leases				-	-	-	-
2442	Total General Depreciation by Factor					(437,927,672)	(173,060,226)	(437,927,672)	(172,707,531)
2443									
2444									
2445	**Total Accum Depreciation - Plant In Service**				**B17**	**(8,862,781,377)**	**(3,595,224,044)**	**(8,849,752,270)**	**(3,575,714,453)**
2446	111SP	Accum Prov for Amort-Steam							
2447			P	SG		-	-	-	-
2448			P	SG		-	-	-	-
2449					B18	-	-	-	-
2450									
2451									
2452	111GP	Accum Prov for Amort-General							
2453			G-SITUS	S		(12,133,562)	(16,124)	(12,133,562)	(16,124)
2454			CUST	CN		-	-	-	-
2455			I-SG	SG		-	-	-	-
2456			PTD	SO		(4,591,141)	(1,979,681)	(4,591,141)	(1,974,949)
2457			P	SE		-	-	-	-
2458					B18	(16,724,703)	(1,995,805)	(16,724,703)	(1,991,073)
2459									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS UTAH	JUNE 2017 NORMALIZED RESULTS TOTAL	JUNE 2017 NORMALIZED RESULTS UTAH
2460									
2461	111HP	Accum Prov for Amort-Hydro							
2462			P	SG		-	-	-	-
2463			P	SG		-	-	-	-
2464			P	SG		(1,745,502)	(761,333)	(1,745,502)	(757,239)
2465			P	SG		-	-	-	-
2466					B18	(1,745,502)	(761,333)	(1,745,502)	(757,239)
2467									
2468									
2469	111IP	Accum Prov for Amort-Intangible Plant							
2470			I-SITUS	S		20,396,179	21,396,390	(1,029,857)	(29,645)
2471			I-DGP	SG		-	-	-	-
2472			I-DGU	SG		(448,614)	(195,672)	(448,614)	(194,619)
2473			P	SE		(32,864)	(14,148)	(32,864)	(13,991)
2474			I-SG	SG		(64,780,675)	(28,255,301)	(64,780,675)	(28,103,328)
2475			I-SG	SG		(78,458,788)	(34,221,265)	(28,821,043)	(12,503,223)
2476			I-SG	SG		(5,214,587)	(2,274,439)	(5,214,587)	(2,262,206)
2477			CUST	CN		(119,811,590)	(56,572,916)	(119,811,590)	(56,572,916)
2478			P	SG		-	-	-	-
2479			P	SG		(575,456)	(250,996)	(575,456)	(249,646)
2480			PTD	SO		(268,571,135)	(115,806,772)	(268,571,135)	(115,529,933)
2481					B18	(517,497,530)	(216,195,119)	(489,285,821)	(215,459,506)
2482	111IP	Less Non-Regulated Plant							
2483			NUTIL	OTH		-	-	-	-
2484						(517,497,530)	(216,195,119)	(489,285,821)	(215,459,506)
2485									
2486	111390	Accum Amtr - Capital Lease							
2487			G-SITUS	S		396,357	-	396,357	-
2488			P	SG		910,304	397,046	910,304	394,911
2489			PTD	SO		8,673,284	3,739,885	8,673,284	3,730,944
2490					B9	9,979,946	4,136,931	9,979,946	4,125,855
2491									
2492		Remove Capital Lease Amtr				(9,979,946)	(4,136,931)	(9,979,946)	(4,125,855)
2493									
2494	**Total Accum Provision for Amortization**				**B18**	**(535,967,736)**	**(218,952,258)**	**(507,756,027)**	**(218,207,817)**
2495									
2496									
2497									
2498									
2499	Summary of Amortization by Factor								
2500		S				8,658,974	21,380,266	(12,767,061)	(45,769)
2501		DGP				-	-	-	-
2502		DGU				-	-	-	-
2503		SE				(32,864)	(14,148)	(32,864)	(13,991)
2504		SO				(264,488,992)	(114,046,569)	(264,488,992)	(113,773,937)
2505		CN				(119,811,590)	(56,572,916)	(119,811,590)	(56,572,916)
2506		SSGCT				-	-	-	-
2507		SSGCH				-	-	-	-
2508		SG				(150,313,319)	(65,561,960)	(100,675,575)	(43,675,350)
2509		Less Capital Lease				(9,979,946)	(4,136,931)	(9,979,946)	(4,125,855)
2510	Total Provision For Amortization by Factor					(535,967,736)	(218,952,258)	(507,756,027)	(218,207,817)

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2017

		Total Adjustments	Type A 3.2 Revenue Normalizing	Type A 3.4 REC Revenue Reallocation	Type A 3.5 Wheeling Revenue	Type A 3.6 REC and NPC Accruals	Type A 3.7 2017 Protocol Adjustment
1	Operating Revenues:						
2	General Business Revenues	(51,562,329)	(27,047,378)	-	-	(5,724,767)	2,200,002
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	(47,374)	-	1,564,902	(1,612,276)	-	-
6	Total Operating Revenues	(51,609,704)	(27,047,378)	1,564,902	(1,612,276)	(5,724,767)	2,200,002
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	(17,242,052)	(9,035,829)	522,793	(538,620)	(1,912,496)	734,364
26	Income Taxes - State	(2,342,909)	(1,227,819)	71,039	(73,189)	(259,876)	99,788
27	Income Taxes - Def Net	2,074	-	-	-	-	683
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	(3,665)	-	-	-	-	-
30							
31	Total Operating Expenses:	(19,586,552)	(10,263,648)	593,832	(611,809)	(2,172,373)	834,835
32							
33	Operating Rev For Return:	(32,023,152)	(16,783,731)	971,070	(1,000,467)	(3,552,394)	1,365,167
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	(218,299)	(114,401)	6,619	(6,819)	(24,214)	9,298
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	(218,299)	(114,401)	6,619	(6,819)	(24,214)	9,298
49							
50	Rate Base Deductions:	-					
51	Accum Prov For Deprec	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-
53	Accum Def Income Tax	725	-	-	-	-	(184)
54	Unamortized ITC	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	(2,395)	-	-	-	-	-
58							
59	Total Rate Base Deductions	(1,670)	-	-	-	-	(184)
60							
61	Total Rate Base:	(219,969)	(114,401)	6,619	(6,819)	(24,214)	9,114
62							
63	Return on Rate Base	-0.519%	-0.273%	0.016%	-0.016%	-0.058%	0.022%
64							
65	Return on Equity	-1.009%	-0.530%	0.031%	-0.032%	-0.112%	0.043%
66							
67	TAX CALCULATION:						
68	Operating Revenue	(51,606,039)	(27,047,378)	1,564,902	(1,612,276)	(5,724,767)	2,200,002
69	Other Deductions						
70	Interest (AFUDC)	-	-	-	-	-	-
71	Interest	(5,588)	(2,906)	168	(173)	(615)	232
72	Schedule "M" Additions	75	-	-	-	-	-
73	Schedule "M" Deductions	5,540	-	-	-	-	1,800
74	Income Before Tax	(51,605,916)	(27,044,472)	1,564,733	(1,612,103)	(5,724,151)	2,197,970
75							
76	State Income Taxes	(2,342,909)	(1,227,819)	71,039	(73,189)	(259,876)	99,788
77	Taxable Income	(49,263,007)	(25,816,653)	1,493,695	(1,538,913)	(5,464,275)	2,098,183
78							
79	Federal Income Taxes + Other	(17,242,052)	(9,035,829)	522,793	(538,620)	(1,912,496)	734,364

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2017

		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	(26,714,953)	-	5,724,767
3	Interdepartmental	-	-	-
4	Special Sales	-	-	-
5	Other Operating Revenues	-	-	-
6	Total Operating Revenues	(26,714,953)	-	5,724,767
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	(8,924,774)	13	1,912,496
26	Income Taxes - State	(1,212,729)	2	259,876
27	Income Taxes - Def Net	-	1,391	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	(3,665)	-
30				
31	Total Operating Expenses:	(10,137,502)	(2,260)	2,172,373
32				
33	Operating Rev For Return:	(16,577,450)	2,260	3,552,394
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	(112,995)	0	24,214
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(112,995)	0	24,214
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	-	-	-
52	Accum Prov For Amort	-	-	-
53	Accum Def Income Tax	-	909	-
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	-	(2,395)	-
58				
59	Total Rate Base Deductions	-	(1,486)	-
60				
61	Total Rate Base:	(112,995)	(1,486)	24,214
62				
63	Return on Rate Base	-0.268%	0.000%	0.058%
64				
65	Return on Equity	-0.522%	0.000%	0.112%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(26,714,953)	3,665	5,724,767
69	Other Deductions			
70	Interest (AFUDC)	-	-	-
71	Interest	(2,870)	(38)	615
72	Schedule "M" Additions	-	75	-
73	Schedule "M" Deductions	-	3,740	-
74	Income Before Tax	(26,712,082)	38	5,724,151
75				
76	State Income Taxes	(1,212,729)	2	259,876
77	Taxable Income	(25,499,354)	36	5,464,275
78				
79	Federal Income Taxes + Other	(8,924,774)	13	1,912,496

Rocky Mountain Power
Utah Results of Operations - June 2017
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	B	(21,381,825)	UT	100.000%	(21,381,825)	
Commercial	442	B	(4,287,247)	UT	100.000%	(4,287,247)	
Industrial	442	B	-	UT	100.000%	-	
Irrigation	442	B	(995,808)	UT	100.000%	(995,808)	
Other Sales to Public Authorities	445	B	(50,073)	UT	100.000%	(50,073)	
Total			(26,714,953)			(26,714,953)	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 June 2017 is 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 - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Summary
($000)

	A	B	C	**Ref 3.2** D	**Ref 3.1** E	F	G
	Total Revenue[1]	Reconciling Adjustments[2]	JAM Model Beginning Point	Type A Normalizing Adjustments[3]	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	$785,743	($19,680)	$766,064	($7,351)	($21,382)	($28,733)	$737,330
Commercial	$737,993	($15,357)	$722,636	($11,464)	($4,287)	($15,752)	$706,885
Industrial	$389,347	($8,725)	$380,622	($5,708)	$0	($5,708)	$374,914
Situs Contracts	$117,720	$0	$117,720	($2,394)	$0	($2,394)	$115,326
Irrigation	$20,267	($570)	$19,697	($189)	($996)	($1,185)	$18,513
Public St & Hwy	$9,079	($192)	$8,887	$45	$0	$45	$8,931
Other Sales Pub Auth	$15,646	($542)	$15,103	$15	($50)	($35)	$15,068
Total Utah	**$2,075,795**	**($45,067)**	$2,030,728	**($27,047)**	**($26,715)**	($53,762)	**$1,976,966**
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, 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, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.

Rocky Mountain Power
Utah Results of Operations - June 2017
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended June 2017
Table 1 (MWh)

	A	B	A + B
	Total MWhs[1]	Total Adjustment MWhs [2]	Total Utah Adjusted MWhs
Residential	6,843,955	(193,145)	6,650,810
Commercial	8,431,550	(90,028)	8,341,523
Industrial	5,774,742	(29,187)	5,745,555
Situs Contracts	2,507,053	(13,543)	2,493,510
Irrigation	251,411	(16,200)	235,211
Public St & Hwy	74,335	-	74,335
Other Sales Pub Auth	233,522	(1,510)	232,011
Total Utah	24,116,567	(343,613)	23,772,955

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 - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B	Total Adjustment	Adjusted Actual
Residential									
1	730,693,858	0	730,693,858	0	(7,497,825)	(1,369,877)	(20,297,936)	(29,165,638)	701,528,220
2	359,185	0	359,185	0	(3,686)	(664)	(9,334)	(13,684)	345,501
3	19,334,168	0	19,334,168	0	(198,393)	(35,012)	(538,889)	(772,295)	18,561,873
135	8,612,604	0	8,612,604	0	(88,376)	(16,147)	(239,249)	(343,772)	8,268,832
6	9,061,654	0	9,061,654	0	(92,984)	(16,674)	(90,692)	(200,350)	8,861,305
6-135	159,252	0	159,252	0	(1,634)	(293)	(1,594)	(3,521)	155,731
6A	854,941	0	854,941	0	(8,773)	(1,563)	0	(10,336)	844,606
6B	5,399	0	5,399	0	(55)	(10)	0	(65)	5,334
7	716,210	0	716,210	0	(7,349)	(1,292)	0	(8,641)	707,569
23	10,920,619	0	10,920,619	0	(112,059)	(19,790)	(203,877)	(335,727)	10,584,892
23-135	84,288	0	84,288	0	(865)	(153)	(253)	(1,271)	83,017
PTLD	105	0	105	0	(1)	0	0	(1)	104
Subtotal	**780,802,284**	**0**	**780,802,284**	**0**	**(8,012,000)**	**(1,461,474)**	**(21,381,825)**	**(30,855,299)**	**749,946,985**
Rev Adj - Deferred NPC	10,091,999	0	10,091,999	(10,091,999)	0	0	0	(10,091,999)	0
Rev Accounting Adj	(16,848,114)	0	(16,848,114)	16,848,114	0	0	0	16,848,114	0
Solar Feed-In Rev	2,178,382	(2,178,382)	0	0	0	0	0	0	0
DSM	16,691,499	(16,691,499)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(12,646,076)	0	0	0	(12,646,076)	(12,646,076)
Blue Sky	991,041	(991,047)	(6)	6	0	0	0	6	(0)
Rev Adj - Property Insurance	(181,150)	181,150	0	0	0	0	0	0	0
Subtotal	**12,923,658**	**(19,679,778)**	**(6,756,120)**	**(5,889,956)**	**0**	**0**	**0**	**(5,889,956)**	**(12,646,076)**
Unbilled	(8,012,000)	0	(8,012,000)	0	8,012,000	0	0	8,012,000	0
AGA/Revenue Credit	29,442	0	29,442	0	0	0	0	0	29,442
Total	**785,743,383**	**(19,679,778)**	**766,063,606**	**(5,889,956)**	**0**	**(1,461,474)**	**(21,381,825)**	**(28,733,256)**	**737,330,350**

Rocky Mountain Power
Utah Results of Operations - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B	Total Adjustment	Adjusted Actual
Commercial									
6	432,500,544	0	432,500,544	0	(6,916,199)	(795,811)	(2,254,887)	(9,966,897)	422,533,647
6-135	9,202,118	0	9,202,118	0	(147,153)	(16,932)	(47,976)	(212,061)	8,990,057
6A	33,070,970	0	33,070,970	0	(528,844)	(60,449)	(227,320)	(816,614)	32,254,356
6A-135	746,871	0	746,871	0	(11,943)	(1,365)	(5,134)	(18,442)	728,429
6B	457,640	0	457,640	0	(7,318)	(810)	(1,962)	(10,089)	447,550
7	1,843,232	0	1,843,232	0	(29,475)	(3,325)	0	(32,800)	1,810,432
8	69,348,921	0	69,348,921	0	(1,108,971)	(126,797)	(402,935)	(1,638,703)	67,710,218
8-135	6,505,485	0	6,505,485	0	(104,030)	(11,895)	(37,799)	(153,723)	6,351,762
9	45,003,999	0	45,003,999	0	(719,667)	(77,987)	0	(797,654)	44,206,345
9A	1,495,264	0	1,495,264	0	(23,911)	(2,606)	0	(26,517)	1,468,747
15M	1,175,614	0	1,175,614	0	(18,799)	(2,257)	0	(21,056)	1,154,559
15T	329,260	0	329,260	0	(5,265)	(615)	0	(5,880)	323,381
23	124,831,507	0	124,831,507	0	(1,996,204)	(226,221)	(1,302,040)	(3,524,466)	121,307,042
23-135	689,812	0	689,812	0	(11,031)	(1,250)	(7,195)	(19,476)	670,336
31	7,327,965	0	7,327,965	0	(117,183)	(12,201)	0	(129,384)	7,198,581
PTLD	452	0	452	0	(7)	0	0	(7)	445
Subtotal	**734,529,654**	**0**	**734,529,654**	**0**	**(11,746,000)**	**(1,340,521)**	**(4,287,247)**	**(17,373,768)**	**717,155,885**
Rev Adj - Deferred NPC	10,481,506	0	10,481,506	(10,481,506)	0	0	0	(10,481,506)	0
Rev Accounting Adj	(13,392,088)	0	(13,392,088)	13,392,088	0	0	0	13,392,088	0
Solar Feed-In Rev	1,540,874	(1,540,874)	0	0	0	0	0	0	0
DSM	13,816,006	(13,816,006)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(13,034,330)	0	0	0	(13,034,330)	(13,034,330)
Blue Sky	163,782	(163,783)	(0)	0	0	0	0	0	0.00
Rev Adj - Property Insurance	(163,533)	163,533	0	0	0	0	0	0	0
Subtotal	**12,446,546**	**(15,357,129)**	**(2,910,583)**	**(10,123,747)**	**0**	**0**	**0**	**(10,123,747)**	**(13,034,330)**
Unbilled	(11,746,000)	0	(11,746,000)	0	11,746,000	0	0	11,746,000	0
AGA/Revenue Credit	2,763,048	0	2,763,048	0	0	0	0	0	2,763,048
Total	**737,993,249**	**(15,357,129)**	**722,636,120**	**(10,123,747)**	**0**	**(1,340,521)**	**(4,287,247)**	**(15,751,515)**	**706,884,604**

Rocky Mountain Power
Utah Results of Operations - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B	Total Adjustment	Adjusted Actual
Industrial									
6	58,540,374	0	58,540,374	0	2,182,433	(107,716)	0	2,074,717	60,615,092
6-135	222,281	0	222,281	0	8,287	(409)	0	7,878	230,159
6A	7,800,134	0	7,800,134	0	290,795	(14,258)	0	276,537	8,076,671
6A-135	538,957	0	538,957	0	20,093	(985)	0	19,108	558,065
6B	6,020	0	6,020	0	224	(11)	0	213	6,233
7	251,531	0	251,531	0	9,377	(454)	0	8,923	260,454
8	76,270,358	0	76,270,358	0	2,843,421	(139,453)	0	2,703,968	78,974,327
9	212,813,951	0	212,813,951	0	7,933,878	(368,782)	0	7,565,096	220,379,047
9A	1,644,310	0	1,644,310	0	61,301	(2,866)	0	58,435	1,702,745
15M	2,418	0	2,418	0	90	(5)	0	85	2,503
15T	1,338	0	1,338	0	50	(2)	0	48	1,385
21	307,867	0	307,867	0	11,478	(484)	0	10,994	318,861
23	5,687,719	0	5,687,719	0	212,043	(10,307)	0	201,736	5,889,455
23-135	15,627	0	15,627	0	583	(28)	0	555	16,181
31	3,465,311	0	3,465,311	0	129,190	(5,770)	0	123,420	3,588,731
Contract 1	31,978,791	0	31,978,791	(17,498)	69,203	(55,195)	0	(3,490)	31,975,302
Contract 2	43,686,720	0	43,686,720	(1,695,574)	(530,057)	(7,704)	0	(2,233,336)	41,453,384
Contract 3	42,054,469	0	42,054,469	(64,338)	(31,389)	(61,844)	0	(157,570)	41,896,898
Subtotal	**485,288,175**	**0**	**485,288,175**	**(1,777,410)**	**13,211,000**	**(776,271)**	**0**	**10,657,319**	**495,945,494**
Rev Adj - Deferred NPC	6,475,542	0	6,475,542	(6,475,542)	0	0	0	(6,475,542)	0
Rev Accounting Adj	(7,356,288)	0	(7,356,288)	7,356,288	0	0	0	7,356,288	0
Solar Feed-In Rev	1,868,437	(1,868,437)	0	0	0	0	0	0	0
DSM	6,918,597	(6,918,597)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(6,429,271)	0	0	0	(6,429,271)	(6,429,271)
Blue Sky	58,746	(58,746)	0	0	0	0	0	0	0.00
Rev Adj - Property Insurance	(120,308)	120,308	0	0	0	0	0	0	0
Subtotal	**7,844,725**	**(8,725,472)**	**(880,747)**	**(5,548,525)**	**0**	**0**	**0**	**(5,548,525)**	**(6,429,271)**
Unbilled	13,211,000	0	13,211,000	0	(13,211,000)	0	0	(13,211,000)	0
AGA/Revenue Credit	723,246	0	723,246	0		0	0	0	723,246
Total	**507,067,146**	**(8,725,472)**	**498,341,674**	**(7,325,935)**	**0**	**(776,271)**	**0**	**(8,102,206)**	**490,239,469**

Rocky Mountain Power
Utah Results of Operations - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B	Total Adjustment	Adjusted Actual
Irrigation									
10	18,887,167	0	18,887,167	0	44,669	(46,414)	(966,997)	(968,742)	17,918,425
10-135	562,714	0	562,714	0	1,331	(1,383)	(28,810)	(28,862)	533,852
Subtotal	**19,449,881**	**0**	**19,449,881**	**0**	**46,000**	**(47,797)**	**(995,808)**	**(997,604)**	**18,452,277**
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(36,537)	0	(36,537)	36,537	0	0	0	36,537	0
Solar Feed-In Rev	43,271	(43,271)	0	0	0	0	0	0	0
DSM	530,885	(530,885)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(177,743)	0	0	0	(177,743)	(177,743)
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	(4,470)	4,470	0	0	0	0	0	0	0
Subtotal	**533,149**	**(569,686)**	**(36,537)**	**(141,206)**	**0**	**0**	**0**	**(141,206)**	**(177,743)**
Unbilled	46,000	0	46,000	0	(46,000)	0	0	(46,000)	0
AGA/Revenue Credit	238,039	0	238,039	0	0	0	0	0	238,039
Total	**20,267,069**	**(569,686)**	**19,697,382**	**(141,206)**	**0**	**(47,797)**	**(995,808)**	**(1,184,810)**	**18,512,573**
Public Street & Highway Lighting									
7	9,558	0	9,558	0	60	(17)	0	43	9,600
11	4,552,482	0	4,552,482	0	28,655	(8,049)	0	20,606	4,573,087
12E	3,268,358	0	3,268,358	0	20,572	(6,337)	0	14,235	3,282,593
12F	161,378	0	161,378	0	1,016	(313)	0	703	162,081
12P	527,910	0	527,910	0	3,323	(1,024)	0	2,299	530,210
15M	73,485	0	73,485	0	463	(141)	0	322	73,807
15T	462,489	0	462,489	0	2,911	(863)	0	2,048	464,537
Subtotal	**9,055,661**	**0**	**9,055,661**	**0**	**57,000**	**(16,745)**	**0**	**40,255**	**9,095,916**
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(230,766)	0	(230,766)	230,766	0	0	0	230,766	0
Solar Feed-In Rev	43,214	(43,214)	0	0	0	0	0	0	0
DSM	148,930	(148,930)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(169,481)	0	0	0	(169,481)	(169,481)
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0
Subtotal	**(38,621)**	**(192,144)**	**(230,766)**	**61,285**	**0**	**0**	**0**	**61,285**	**(169,481)**
Unbilled	57,000	0	57,000	0	(57,000)	0	0	(57,000)	0
AGA/Revenue Credit	4,662	0	4,662	0		0	0	0	4,662
Total	**9,078,701**	**(192,144)**	**8,886,556**	**61,285**	**0**	**(16,745)**	**0**	**44,540**	**8,931,096**

Rocky Mountain Power
Utah Results of Operations - June 2017
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2017
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B	Total Adjustment	Adjusted Actual
Other Sales to Public Authorities									
9	11,357,752	0	11,357,752	0	(681,020)	(19,682)	(26,033)	(726,734)	10,631,018
31	4,852,829	0	4,852,829	0	(290,980)	(8,080)	(24,040)	(323,100)	4,529,729
Subtotal	**16,210,581**	**0**	**16,210,581**	**0**	**(972,000)**	**(27,762)**	**(50,073)**	**(1,049,835)**	**15,160,747**
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(135,449)	0	(135,449)	135,449	0	0	0	135,449	0
Solar Feed-In Rev	41,855	(41,855)	0	0	0	0	0	0	0
DSM	500,567	(500,567)	0	0	0	0	0	0	0
DST (DSM&STEP)	0	0	0	(92,699)	0	0	0	(92,699)	(92,699)
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0
Subtotal	**406,973**	**(542,422)**	**(135,449)**	**42,750**	**0**	**0**	**0**	**42,750**	**(92,699)**
Unbilled	(972,000)	0	(972,000)	0	972,000	0	0	972,000	0
AGA/Revenue Credit	0	0	0	0		0	0	0	0
Total	**15,645,554**	**(542,422)**	**15,103,132**	**42,750**	**0**	**(27,762)**	**(50,073)**	**(35,084)**	**15,068,048**
Total	**2,075,795,102**	**(45,066,631)**	**2,030,728,471**	**(23,376,809)**	**0**	**(3,670,570)**	**(26,714,953)**	**(53,762,331)**	**1,976,966,140**
	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, 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, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.

Rocky Mountain Power
Utah Results of Operations - June 2017
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(7,351,430)	UT	100.000%	(7,351,430)	
Commercial	442	A	(11,464,268)	UT	100.000%	(11,464,268)	
Industrial	442	A	(5,707,810)	UT	100.000%	(5,707,810)	
Special Contracts	442	A	(2,394,396)	UT	100.000%	(2,394,396)	
Irrigation	442	A	(189,002)	UT	100.000%	(189,002)	
Public Street & Highway	444	A	44,540	UT	100.000%	44,540	
Other Sales to Public Authorities	445	A	14,988	UT	100.000%	14,988	
			(27,047,378)			(27,047,378)	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, STEP revenue, buy-through and normalization of special contract revenue and out-of-period revenue.

Rocky Mountain Power PAGE 3.3
Utah Results of Operations - June 2017
SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Remove 12 ME Jun 2017 Allowance Sales	4118	B	177	SE	42.572%	75	3.3.2
Add 12 ME Jun 2017 Amortization	4118	B	(8,786)	SE	42.572%	(3,740)	3.3.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	B	(5,626)	SE	42.572%	(2,395)	3.3.1
Adjustment to Tax:							
Deferred Income Tax Balance	190	B	2,135	SE	42.572%	909	3.3.1
Schedule M Addition	SCHMAT	B	177	SE	42.572%	75	3.3.1
Schedule M Deduction	SCHMDT	B	8,786	SE	42.572%	3,740	3.3.1
Deferred Income Tax Expense	41010	B	3,334	SE	42.572%	1,419	3.3.1
Deferred Income Tax Expense	41110	B	(67)	SE	42.572%	(29)	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 June 2017 with the four-year amortization amount.

Rocky Mountain Power
Results of Operations - June 2017
SO2 Emission Allowance Sales

Beginning of the Period **Jun-16**
Ending of the Period **Jun-17**

Description	Date Booked	Sales to Date	Accumulated Amortization Jun-17	End Unamort Balance Jun-17	Current Period Amortization 12 ME Jun-17	Beg Unamort. Balance Jun-16	Unrealized Gain SCHMAT 12 ME Jun-17	Realized Gain SCHMDT 12 ME Jun-17	D.I.T. Expense 12 ME Jun-17	Accumulated Deferred Income Tax Jun-16	Accumulated Deferred Income Tax Jun-17
Apr 2012 Sale	Apr-12	1,814	1,814	0	0	0	0	0	0	0	0
Aug 2012 Sale	Aug-12	26,000	26,000	0	526	526	0	526	200	200	0
Dec 2012 Sale	Dec-12	22,074	22,074	0	2,294	2,294	0	2,294	870	870	0
Feb 2013 Sale	Feb-13	9,775	9,775	0	1,411	1,411	0	1,411	535	535	0
Apr 2013 Sale	Apr-13	736	736	0	151	151	0	151	57	57	(0)
Sep 2013 Sale	Sep-13	15,950	15,272	678	3,984	4,662	0	3,984	1,512	1,769	257
Apr 2014 Sale	Apr-14	1,117	897	220	276	496	0	276	105	188	83
Apr 2015 Sale	Apr-15	320	189	131	84	215	0	84	32	82	50
Apr 2016 Sale	Apr-16	188	60	128	48	176	0	48	18	67	49
Apr 2017 Sale	Apr-17	177	12	165	12	0	177	12	(63)	0	63
	Totals		**76,828**	**1,322**	**8,786**	**9,931**	**177**	**8,786**	**3,267**	**3,769**	**502**
					Ref 3.3		**Ref 3.3**	**Ref 3.3**			

SO2 Credit Unamortized Balance

Beginning Balance	9,931
Ending Balance	1,322
Average Balance	**5,626**
	Ref. 3.3

SO2 Sales	
12 Months Ended June 2017	
	177
	Ref. 3.3

Deferred Income Tax

Ref. 3.3	**3,334**
Ref. 3.3	**(67)**
	3,267

DIT Unamort Balance

Beginning Balance	3,769
Ending Balance	502
Average Balance	**2,135**
	Ref. 3.3

Rocky Mountain Power
Results of Operations - June 2017
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended June 2017

Year	Month	Amount	Accumulated Amount	
2016	7	-	-	
2016	8	-	-	
2016	9	-	-	
2016	10	-	-	
2016	11	-	-	
2016	12	-	-	
2017	1	-	-	
2017	2	-	-	
2017	3	-	-	
2017	4	(177)	(177)	
2017	5	-	(177)	
2017	6	-	**(177)**	**Ref. 3.3**

GL Account Balance
Account Number 301947

12 Months Ended June 2017

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

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-

G/L Account Balance Display

Document currency | Document currency | Document currency | Busin

Account number	301947	Emissions/Allow Rev
Company code	1000	PacifiCorp
Business area		
Fiscal year	2018	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				
1				
2				
3				
4	31.46	208.33	176.87-	176.87-
5		0.02	0.02-	176.89-
6				176.89-
7				176.89-
8				176.89-
9				176.89-
10				176.89-
11				176.89-
12				176.89-
13				176.89-
14				176.89-
15				176.89-
16				176.89-
Total	31.46	208.35	176.89-	176.89-

Rocky Mountain Power PAGE 3.4
Utah Results of Operations - June 2017
REC Revenue Reallocation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Add June 2017 REC Revenue Reallocated According to RPS Eligibility:							
OR/CA/WA RPS Eligible:							
Reallocate Increm. Rev. - Non-RPS States	456	A	1,010,734	SG	43.382%	438,479	3.4.2
Adjustment for CA RPS Banking	456	A	(43,254)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(739,317)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(228,163)	WA	0.000%	-	
			-			438,479	
OR/CA RPS Eligible							
Reallocate Increm. Rev. - Non-RPS States	456	A	1,704,671	SG	43.382%	739,525	3.4.2
Adjustment for CA RPS Banking	456	A	(94,219)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(1,610,452)	OR	0.000%	-	3.4.2
			-			739,525	
CA RPS Eligible							
Reallocate Increm. Rev. - Non-RPS States	456	A	6,421	SG	43.382%	2,786	3.4.2
Adjustment for CA RPS Banking	456	A	(6,421)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(109,753)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	109,753	OTHER	0.000%	-	3.4.2
			-			2,786	
Remove June 2017 REC Deferrals	456	A	1,808,769	SG	43.382%	784,685	3.4.1
Retain 10% Incentive on REC Revenue	456	A	(411,202)	UT	100.000%	(411,202)	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 June 2017 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 June 2017 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 - June 2017
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	
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)
January-17	(1,069,485)	820,114	(819,738)	(1,069,108)
February-17	(298,486)	1,069,485	(975,950)	(204,951)
March-17	(151,639)	298,486	(321,376)	(174,529)
April-17	(270,365)	151,639	(221,575)	(340,300)
May-17	(549,254)	270,365	-	(278,889)
June-17	(211,901)	549,254	(545,570)	(208,217)
12 ME June 2017 Total	(5,934,566)	5,723,326	(6,545,508)	**(6,756,748)**

Ref 3.4.2

REC deferrals included in unadjusted results:

FERC Account	4562700
Amount Yr. Ended June 2017	**1,808,769 Ref 3.4**

10 Percent Incentive Details:

	Utah Allocated	Ref
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	4,112,021	Ref. 3.4.2
Less: 10 Percent Incentive to be retained by the Company	**411,202**	**Ref. 3.4**
Base Year REC Revenues (Excluding LJ indemnity loss)	3,700,819	

Rocky Mountain Power
Utah Results of Operations - June 2017
REC Revenue
Adjustment to Reallocate June 2017 Revenue

June 2017 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	$	1,838,467
June 2017 - Unadjusted REC CA/OR RPS Eligible Resources	$	4,501,733
June 2017 - Unadjusted REC Revenues CA RPS Eligible Resources	$	416,548
Total June 2017 Unadjusted REC Revenue	**$**	**6,756,748** **Ref 3.4.1**

Reallocate June 2017 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.5181%	25.9482%	8.0080%	15.0663%	43.3823%	6.0443%	0.0329%	
June 2017 REC Rev - Eligible for CA/OR/WA RPS	A	SG	1,838,467	27,910	477,050	147,224	276,988	797,569	111,122	605	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**1,010,734**	15,344	262,267	80,939	152,280	438,479	61,091	333	
Adjustment for RPS/Commission order	A	Situs	(1,010,734)	**(43,254)**	**(739,317)**	**(228,163)**					
				Ref 3.4	**Ref 3.4**	**Ref 3.4**					
June 2017 REC Revenues - Reallocated Totals			**1,838,467**	-	-	-	**429,268**	**1,236,048**	**172,213**	**938**	
June 2017 REC Rev - Eligible for CA/OR RPS	A	SG	4,501,733	68,341	1,168,120	360,497	678,243	1,952,954	272,096	1,482	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**1,704,671**	25,879	442,332	136,509	256,830	739,525	103,035	561	
Adjustment for RPS/Commission order	A	Situs	(1,704,671)	**(94,219)**	**(1,610,452)**						
				Ref 3.4	**Ref 3.4**						
June 2017 REC Revenues - Reallocated Totals			**4,501,733**	-	-	**497,007**	**935,073**	**2,692,479**	**375,131**	**2,044**	
June 2017 REC Rev - Eligible for CA RPS Only	A	SG	416,548	6,324	108,087	33,357	62,758	180,708	25,177	137	-
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**6,421**	97	1,666	514	967	2,786	388	2	
Adjustment for RPS/Commission order	A	Situs	(6,421)	**(6,421)**	**(109,753)**						109,753
				Ref 3.4	**Ref 3.4**						
June 2017 REC Revenue - Reallocated Totals			**416,548**	-	-	**33,871**	**63,726**	**183,494**	**25,565**	**139**	**109,753**
											Ref 3.4
Reallocated REC Revenue for 12 ME June 2017	A	SG	2,721,826	41,320	706,265	217,963	410,077	1,180,790	164,514	896	-
	A	Situs	(2,721,826)	(143,894)	(2,459,522)	(228,163)	-	-	-	-	109,753
June 2017 REC Revenue - Total Reallocated			**6,756,748**	-	-	530,878	1,428,067	**4,112,021**	572,909	3,121	109,753
			Ref 3.4.1								

Rocky Mountain Power
Utah Results of Operations - June 2017
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	A	(3,696,451)	SG	43.382%	(1,603,604)	3.5.1

Adjustment Detail:		
Actual Wheeling Revenue 12 ME June 2017	111,122,539	3.5.1
Total Adjustments	(3,696,451)	Above
Adjusted Wheeling Revenue 12 ME June 2017	107,426,089	3.5.1

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenue for the twelve months ended June 2017 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Results of Operations - June 2017
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,374,254)
Basin Electric Power Cooperative	(1,455,987)
Black Hills, Inc.	(3,509,895)
Bonneville Power Administration	(14,971,118)
Cargill Power Markets, LLC	(360,326)
Constellation	(280,548)
Coral Power/Shell	(802,417)
Deseret Generation & Transmission Cooperative	(5,014,426)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(63,234)
Idaho Power Company	(1,218,568)
Morgan Stanley Capital Group, Inc.	(2,088,890)
PacifiCorp Merchant (Business Unit transfer)	(7,974)
Pacific Gas & Electric Company	(13,707,040)
Portland General Electric	(3,314)
Powerex Corporation	(17,719,489)
Iberdrola Renewables Inc.	(4,416,124)
2015 06 Puget Sound Energy	(16)
Rainbow Energy Marketing	(553,186)
Sierra Pacific Power	(36,159)
State of South Dakota	(142,863)
TransAlta Energy	(141,763)
Tri-State Generation and Trans.	(728,991)
Utah Associated Municipal Power Systems	(19,358,992)
Utah Municipal Power Agency	(3,784,456)
Warm Springs	(119,700)
Western Area Power Administration	(81,511)
Western Area Power Administration	(3,249,318)
NextEra Energy Resources, LLC	(2,901,986)
Southern Calif Edison Com	(3,118,744)
PPL Energy Plus, LLC	(13,283)
US Bureau of Reclamation	(60,392)
Moon Lake Electric Association	(19,262)
Eugene Water & Electric Board	(968,816)
Sempra Energy Solutions LLC	(267,355)
Municipal Energy Nebraska	(5,062)
Cryq Energy, Inc.(Raser Power Systems LLC/Intermountain)	(469,188)
Nevada	(199,172)
Sacramento Municipal Utility District	(1,071,352)
Macquarie Energy, LLC	(778)
Salt River Project	(892,816)
Black Hills/Colorado Electric Utility Company, L.P.	(71,206)
The Energy Authority	(21,993)
Southern California PPA	(27,950)
Tenaska Power Services Co	(114,142)
Los Angeles Dept Water & Power	(118,386)
Powder River Energy Corp	(366)
Brookfield Energy Marketing LP	(91,741)
Olene KBG LLC	(134,984)
Constellation NewEnergy, Inc.	(19,465)
City of Anaheim	(23,275)
Westar Energy	(519)
Clatskanie Peoples Utility Districgt	(296,966)
2016 12 Calpine Energy Solutions	(269,802)
Cowlitz	(167,114)
Accruals and Adjustments	(1,434,560)
Total	**(111,122,539)**
	Ref 3.5

Type		
A	Remove refunds and other out of period adjustments.	3,678,151
A	Constellation Generation	47
A	Southern California Edison	31,396
A	SCPPA	17,542
A	Network charges/adjustments prior to June 2016	(165,666)
A	Olene Agreement (terminated)	134,984
A	Imbalance Penalties	(2)
Type A adjustments (Remove out of period and one-time adj's)		**3,696,451**
		Ref 3.5
Wheeling Revenue Totals		**(107,426,089)**
		Ref 3.5

Rocky Mountain Power
Utah Results of Operations - June 2017
REC and NPC Accruals

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(2,159,587)	UT	100.000%	(2,159,587)	
Commercial & Industrial	442	A	(3,497,551)	UT	100.000%	(3,497,551)	
Public Street & Highway	444	A	(25,052)	UT	100.000%	(25,052)	
Other Sales to Public Authorities	445	A	(42,577)	UT	100.000%	(42,577)	
			(5,724,767)			(5,724,767)	
Residential	440	B	2,159,587	UT	100.000%	2,159,587	
Commercial & Industrial	442	B	3,497,551	UT	100.000%	3,497,551	
Public Street & Highway	444	B	25,052	UT	100.000%	25,052	
Other Sales to Public Authorities	445	B	42,577	UT	100.000%	42,577	
			5,724,767			5,724,767	
Net Adjustment			-			-	

Adjustment Detail:

(1) Schedule 98 REC Revenue July 2016 - December 2016	(1,475,513)
(2) Net Power Cost Accrual July 2016 - December 2016	(4,249,253)
Total Adjustment	**(5,724,767)**

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

Account Name	Account	Amount ($000)	Percent
Residential	440	766,064	37.72%
Commercial & Industrial	442	1,240,675	61.10%
Public Street & Highway	444	8,887	0.44%
Other Sales to Public Authorities	445	15,103	0.74%
		2,030,728	100.00%

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 July 2016 - 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 June 2017 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 June 2017 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

Amounts for January - June 2017 have not been finalized and are not included.

Rocky Mountain Power
Utah Results of Operations - June 2017
2017 Protocol Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	912,747	UT	100.000%	912,747	
Commercial & Industrial	442	A	744,609	UT	100.000%	744,609	
Public Street & Highway	444	A	542,646	UT	100.000%	542,646	
			2,200,002			2,200,002	3.7.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	A	1,800	UT	100.000%	1,800	
Deferred Income Tax Expense	41010	A	683	UT	100.000%	683	
Deferred Income Tax Balance	283	A	(184)	UT	100.000%	(184)	

Description of Adjustment:

This adjustment reflects the January - June 2017 deferral of the 2017 Protocol Equalization Adjustment, which was approved as part of the stipulation in Docket No. 15-035-86. Per the 2017 Protocol stipulation, the Company began deferring the Equalization Adjustment on January 1, 2017 to a regulatory asset. The deferral is credited to general business revenues and was normalized out of results in the revenue accounting adjustments included in adjustment 3.2. This adjustment adds the deferral back into Utah's results of operation.

Rocky Mountain Power
Results of Operations - June 2017
2017 Protocol Equalization Adjustment
GL Account 187306

The deferral of the 2017 Protocol Equalization Adjustment began 1/1/2017. The deferral is credited to revenue accounts.

Accrual Account	Description		
187306	Deferral of Account 187306	**2,200,002**	**Ref 3.7.2**

Spread to Revenue Accounts

440	Residential Sales	41.488%
442	Commercial Sales	33.846%
442	Industrial (includes Irrigation)	24.666%
		100.000%

Reduce Revenue Accounts for Savings:

440	Residential Sales	**912,747**	**Ref 3.7**
442	Commercial & Industrial Sales	**744,609**	**Ref 3.7**
442	Industrial (includes Irrigation)	**542,646**	**Ref 3.7**
		2,200,002	

Rocky Mountain Power
Results of Operations - June 2017
2017 Protocol Deferral
Account 187306

Per the 2017 Protocol stipulation, the Equalization Adjustment is deferred on a monthly basis of $366,667 per month until the rate effective date of the next general rate case.

		Beg Balance	Deferral	Amortization	End Balance
2017	January	-	366,667		366,667
	February	366,667	366,667		733,334
	March	733,334	366,667		1,100,001
	April	1,100,001	366,667		1,466,668
	May	1,466,668	366,667		1,833,335
	June	1,833,335	366,667		2,200,002
	Amortization 12 ME June 2017		**2,200,002**		
			Ref 3.7.1		

4. O&M ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ended June 30, 2017

		Total Adjustments	Type A 4.1 Misc. General Expense & Revenue	Type B 4.2 Insurance Expense	Type B 4.3 Generation Expense Normalization	Type B 4.4 Revenue Sensitive Items and Uncollectible Expense
1	Operating Revenues:					
2	General Business Revenues	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	-	-	-	-	-
5	Other Operating Revenues	(356,098)	(356,098)	-	-	-
6	Total Operating Revenues	(356,098)	(356,098)	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	1,478,584	-	-	1,478,584	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	-	-	-	-	-
12	Other Power Supply	2,115,590	(4,516)	-	2,120,106	-
13	Transmission	-	-	-	-	-
14	Distribution	-	-	-	-	-
15	Customer Accounting	(62,148)	(1,445)	-	-	(60,703)
16	Customer Service & Info	(1,738)	(1,738)	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	2,317,600	(5,898)	2,402,627	-	(79,130)
19						
20	Total O&M Expenses	5,847,888	(13,597)	2,402,627	3,598,691	(139,832)
21						
22	Depreciation	-	-	-	-	-
23	Amortization	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-
25	Income Taxes - Federal	48,877	(212,882)	1,419,481	(1,202,570)	44,848
26	Income Taxes - State	6,642	(28,927)	192,884	(163,409)	6,094
27	Income Taxes - Def Net	(2,553,290)	-	(2,555,526)	-	2,236
28	Investment Tax Credit Adj.	-	-	-	-	-
29	Misc Revenue & Expense	294,733	294,733	-	-	-
30						
31	Total Operating Expenses:	3,644,851	39,327	1,459,467	2,232,712	(86,655)
32						
33	Operating Rev For Return:	(4,000,949)	(395,425)	(1,459,467)	(2,232,712)	86,655
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	65,801	(2,847)	44,752	24,886	(991)
45	Weatherization Loans	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-
47						
48	Total Electric Plant:	65,801	(2,847)	44,752	24,886	(991)
49						
50	Rate Base Deductions:	-				
51	Accum Prov For Deprec	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-
53	Accum Def Income Tax	(1,019,658)	-	(1,009,253)	-	(10,405)
54	Unamortized ITC	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-
57	Misc Rate Base Deductions	4,215,112	-	4,215,112	-	-
58						
59	Total Rate Base Deductions	3,195,454	-	3,205,859	-	(10,405)
60						
61	Total Rate Base:	3,261,255	(2,847)	3,250,611	24,886	(11,396)
62						
63	Return on Rate Base	-0.069%	-0.006%	-0.028%	-0.036%	0.001%
64						
65	Return on Equity	-0.134%	-0.012%	-0.054%	-0.070%	0.003%
66						
67	TAX CALCULATION:					
68	Operating Revenue	(6,498,719)	(637,234)	(2,402,627)	(3,598,691)	139,832
69	Other Deductions					
70	Interest (AFUDC)	-	-	-	-	-
71	Interest	82,848	(72)	82,578	632	(289)
72	Schedule "M" Additions	(5,892)	-	-	-	(5,892)
73	Schedule "M" Deductions	(6,733,750)	-	(6,733,750)	-	-
74	Income Before Tax	146,291	(637,162)	4,248,545	(3,599,323)	134,230
75						
76	State Income Taxes	6,642	(28,927)	192,884	(163,409)	6,094
77	Taxable Income	139,649	(608,235)	4,055,661	(3,435,913)	128,136
78						
79	Federal Income Taxes + Other	48,877	(212,882)	1,419,481	(1,202,570)	44,848

Rocky Mountain Power
Utah Results of Operations - June 2017
Miscellaneous General Expense & Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	A	(163,979)	SG	43.382%	(71,138)	
Gain on Property Sales	421	A	(411)	SG	43.382%	(178)	
Gain on Property Sales	421	A	(18,765)	UT	100.000%	(18,765)	
Gain on Property Sales	421	A	550,708	SO	43.017%	236,895	
Gain on Property Sales	421	A	146,664	UT	100.000%	146,664	
Gain on Property Sales	421	A	(4,722)	OR	0.000%	-	
Loss on Property Sales	421	A	2,489	SO	43.017%	1,071	
Loss on Property Sales	421	A	(1,305)	OR	0.000%	-	
Loss on Property Sales	421	A	(1,184)	WYU	0.000%	-	
Total			509,495			294,549	4.1.1
Other Electric Revenues	456	A	(816,422)	SG	43.382%	(354,182)	4.1.1
Adjustment to Expense:							
Other Power Supply Expense	557	A	(10,354)	SG	43.382%	(4,492)	
Other Power Supply Expense	557	A	10,354	ID	0.000%	-	
Customer Records	903	A	(3,060)	CN	47.218%	(1,445)	
Customer Records	903	A	(42,924)	OR	0.000%	-	
Informational Advertising	909	A	(3,681)	CN	47.218%	(1,738)	
Informational Advertising	909	A	(2,420)	OR	0.000%	-	
Office Supplies and Expense	921	A	(32,601)	SO	43.017%	(14,024)	
Outside Services	923	A	(13,231)	UT	100.000%	(13,231)	
Outside Services	923	A	13,231	SO	43.017%	5,692	
Regulatory Commission Expense	928	A	5,592	ID	0.000%	-	
Regulatory Commission Expense	928	A	(5,592)	UT	100.000%	(5,592)	
Duplicate Charges	929	A	49,344	SO	43.017%	21,226	
Total			(35,342)			(13,604)	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.

Rocky Mountain Power
Results of Operations - June 2017
Miscellaneous General Expense & Revenue

Description	FERC	2017P Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	(163,979)	
Gain on Property Sales	421	SG	(411)	
Gain on Property Sales	421	UT	(18,765)	
Gain on Property Sales	421	SO	550,708	
Gain on Property Sales	421	UT	146,664	
Gain on Property Sales	421	OR	(4,722)	
Loss on Property Sales	421	SO	2,489	
Loss on Property Sales	421	OR	(1,305)	
Loss on Property Sales	421	WYU	(1,184)	
			509,495	**Ref 4.1**
FERC 456 - Other Electric Revenues				
South Idaho Exchange Revenue	456	SG	**(816,422)**	**Ref 4.1**
Idaho Load Control Costs				
Irrigation Load Control Program Costs	557	SG	(10,354)	
Irrigation Load Control Program Costs	557	ID	10,354	
			-	
Informational & Instructional Advertising				
Blue Sky	909	CN	(1,862)	
Blue Sky	909	OR	(1,499)	
Blue Sky	903	CN	(3,060)	
Blue Sky	903	OR	(42,924)	
Blue Sky	929	SO	49,344	
Donations	909	CN	(1,189)	
Donations	909	OR	(500)	
Sponsorships	909	CN	(600)	
Sponsorships	909	OR	(421)	
Misc.	909	CN	(31)	
			(2,741)	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(32,601)	
FERC 923 - Outside Services				
Legal Services	923	UT	(13,231)	
Legal Services	923	SO	13,231	
			-	
FERC 928 - Regulatory Commission Expense				
Reclassify Idaho Costs	928	ID	5,592	
Reclassify Idaho Costs	928	UT	(5,592)	
			-	
Total Expense			**(35,342)**	**Ref 4.1**

Rocky Mountain Power
Utah Results of Operations - June 2017
Injuries and Damages

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Adjust Injuries & Damages Expense to 3 year avg.	925	B	5,585,361	SO	43.017%	2,402,627	4.2.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	40,672,308	SO	43.017%	17,495,808	4.2.1
Remove Injuries & Damages Reserve - Receivable	2282	B	(30,873,485)	SO	43.017%	(13,280,696)	4.2.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	B	(15,653,873)	SO	43.017%	(6,733,750)	
Deferred Income Tax Expense	41010	B	(5,940,802)	SO	43.017%	(2,555,526)	
Deferred Income Tax Balance	190	B	(11,456,771)	SO	43.017%	(4,928,303)	
Deferred Income Tax Balance	190	B	8,619,084	SO	43.017%	3,707,629	
Deferred Income Tax Balance	283	B	(3,978,775)	SO	43.017%	(1,711,530)	
Deferred Income Tax Balance	283	B	4,470,264	SO	43.017%	1,922,952	

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 June 2017, the Company continued to accrue $179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200. This level of accrual took the Utah Property Insurance Reserve balance from $3.4 million at the beginning of the year to $3.9 million at the end, which is deemed adequate at this point. No changes in the level of accrual to this reserve are being planned at this time.

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 - June 2017
Insurance Expense
Injuries & Damages - Three Year Average

	July 14 - June 15 Cash	July 15 - June 16 Cash	July 17 - June 17 Cash	Totals Cash
Cash paid on claims	7,886,981	14,544,253	28,597,944	51,029,178
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(5,129,026)	(8,034,441)	(13,358,394)	(26,521,861)
Net Paid	2,757,955	6,509,812	15,239,550	24,507,316
Third Party Insurance Claim Proceeds	-	(27,163,318)	(13,632,709)	(40,796,027)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	-	27,163,318	13,632,709	40,796,027
Net Reimbursement from Commercial Insurance	-	-	-	-
Net Paid				24,507,316
Three-Year Average				8,169,105

Adjustment Detail:

Included in Unadjusted Results		
Injuries & Damages Accrual	1,321,158	
Provision for Claims Receivable from Outside Insurance	1,262,587	
Net Accrued Expense	2,583,745	
Three-Year Average - Cash Basis	8,169,105	Above
Regulatory Adjustment	**5,585,361**	**Ref 4.2**

Injuries & Damages Reserve

	13 MA Balance Jun-17	
Injuries & Damages Reserve	**(40,672,308)**	**Ref 4.2**
Injuries & Damages Insurance Receivable	**30,873,485**	**Ref 4.2**
	(9,798,823)	

Rocky Mountain Power
Utah Results of Operations - June 2017
Generation Expense Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	3,408,269	SG	43.382%	1,478,584	4.3.1
Generation Overhaul Expense - Other	553	B	4,887,034	SG	43.382%	2,120,106	4.3.1
			8,295,302			3,598,691	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the twelve months ended June 2017 using a four-year average methodology. In this adjustment, overhaul expenses from June 2014 - June 2017 are restated in constant dollars to a June 2017 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the twelve months ended June 2017 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.

Rocky Mountain Power
Results of Operations - June 2017
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ending June 2014	25,142,757	1.44%	25,504,989	
Year Ending June 2015	24,325,448	0.77%	24,511,684	
Year Ending June 2016	37,637,047	0.74%	37,915,932	
Year Ending June 2017	24,766,510	0.00%	24,766,510	
4 Year Average - Steam			28,174,779	
Year Ending June 2017 Overhaul Expense - Steam			24,766,510	**Ref. 4.3.2**
Adjustment			**3,408,269**	**Ref. 4.3**

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ending June 2014	3,021,208	1.79%	3,075,419	
Year Ending June 2015	11,658,263	0.92%	11,766,058	
Year Ending June 2016	3,483,578	0.65%	3,506,389	
Year Ending June 2017	951,031	0.00%	951,031	
4 Year Average			4,824,725	
Year Ending June 2017 Overhaul Expense - Other			951,031	**Ref. 4.3.2**
Adjustment			**3,873,693**	**Ref. 4.3**

LAKE SIDE 2

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ending June 2015	-	100.00%	-	
Year Ending June 2016	-	100.00%	-	
Year Ending June 2017	-	100.00%	-	
Year Ending June 2018	4,074,200	99.49%	4,053,364	
4 Year Average			1,013,341	
Year Ending June 2017 Overhaul Expense - Lake Side 2			-	**Ref. 4.3.2**
Adjustment			**1,013,341**	**Ref. 4.3**

Total Adjustment	**8,295,302**	**Ref. 4.3**

(1) Ref. 4.3.3

Rocky Mountain Power
Results of Operations - June 2017
Generation Expense Normalization

Existing Units	Yr. Ending June 2014	Yr. Ending June 2015	Yr. Ending June 2016	Yr. Ending June 2017	
Steam Production					
Blundell	356,000	126,000	1,394,000	(26,000)	
Dave Johnston	2,897,000	5,111,000	1,493,146	3,562,495	
Gadsby	1,725,000	(20,000)	-	54,808	
Hunter	7,512,363	4,592,343	8,073,225	132,669	
Huntington	41,000	7,843,441	6,968,000	-	
Jim Bridger	7,733,000	486,000	7,135,508	11,301,188	
Naughton	27,394	5,179,663	5,297,168	4,664,350	
Wyodak	-	-	4,506,000	145,000	
Cholla	1,000	-	-	-	
Colstrip	1,684,000	463,000	1,069,000	1,352,000	
Craig	2,705,000	-	1,110,000	3,580,000	
Hayden	461,000	544,000	591,000	-	
Subtotal - Steam	25,142,757	24,325,448	37,637,047	**24,766,510**	**Ref 4.3.1**
Total Steam Production	25,142,757	24,325,448	37,637,047	24,766,510	
Other Production					
Hermiston	1,965,000	2,374,000	1,428,000	603,000	
Camas	350,000	-	-	-	
Currant Creek	58,502	(7,020)	1,451,455	220,531	
Lake Side [1]	126,278	4,854,469	259,095	10,013	
Gadsby Peakers	-	-	-	-	
Chehalis	521,428	4,436,814	345,028	117,487	
Subtotal - Other	3,021,208	11,658,263	3,483,578	**951,031**	**Ref 4.3.1**

	Yr. Ending June 2015	Yr. Ending June 2016	Yr. Ending June 2017	Yr. Ending June 2018	
Lake Side 2 [2]	-	-	-	4,074,200	**Ref 4.3.1**
Total - Other Production	3,021,208	11,658,263	3,483,578	5,025,231	
Grand Total	28,163,965	35,983,711	41,120,625	**29,791,742**	

[1] This row includes actual expense for Lake Side Units 1 and 2.
[2] 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 - June 2017
Generation Expense Normalization

STEAM:	**June14**	**June15**	**June16**	**June17**	**Dec17**
Percentage Change to June 2017	**1.44%**	**0.77%**	**0.74%**	**0.00%**	
Percentage Change from June 2017					**99.30%**

OTHER:	**June14**	**June15**	**June16**	**June17**	**Dec17**
Percentage Change to June 2017	**1.79%**	**0.92%**	**0.65%**	**0.00%**	
Percentage Change from June 2017					**99.49%**

Rocky Mountain Power PAGE 4.4
Utah Results of Operations - June 2017
Revenue Sensitive Items and Uncollectible Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Uncollectible Expense	904	B	(60,703)	UT	100.000%	(60,703)	4.4.1
Regulatory Commission Expense	928	B	(79,130)	UT	100.000%	(79,130)	4.4.1

Description of Adjustment:

This adjusts the Company's actual June 2017 uncollectible accounts expense to the June 2017 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
Results of Operations - June 2017
Revenue Sensitive Items and Uncollectible

Unadjusted Revenue	2,030,728,471	
Normalized Revenue	2,004,013,518	
Incremental Change	(26,714,953)	
Uncollectible Expense	4,614,296	
Uncollectible %	0.227%	
Uncollectible Expense	**(60,703)**	**Ref. 4.4**
PUC Fees %	0.296%	
PUC Fees Expense	**(79,130)**	**Ref. 4.4**

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended June 30, 2017

		Total Adjustments	Type A 5.1 Net Power Cost	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	-	-	-
7				
8	Operating Expenses:			
9	Steam Production	-	-	-
10	Nuclear Production	-	-	-
11	Hydro Production	-	-	-
12	Other Power Supply	11,046,798	(744,264)	11,791,062
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	11,046,798	(744,264)	11,791,062
21				
22	Depreciation	-	-	-
23	Amortization	-	-	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	(3,691,494)	248,710	(3,940,204)
26	Income Taxes - State	(501,613)	33,796	(535,408)
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	6,853,691	(461,759)	7,315,450
32				
33	Operating Rev For Return:	(6,853,691)	461,759	(7,315,450)
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	76,393	(5,147)	81,540
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	76,393	(5,147)	81,540
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:	76,393	(5,147)	81,540
62				
63	Return on Rate Base	-0.111%	0.008%	-0.119%
64				
65	Return on Equity	-0.216%	0.015%	-0.230%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(11,046,798)	744,264	(11,791,062)
69	Other Deductions			
70	Interest (AFUDC)	-	-	-
71	Interest	1,941	(131)	2,071
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	(11,048,738)	744,395	(11,793,133)
75				
76	State Income Taxes	(501,613)	33,796	(535,408)
77	Taxable Income	(10,547,126)	710,599	(11,257,725)
78				
79	Federal Income Taxes + Other	(3,691,494)	248,710	(3,940,204)

Rocky Mountain Power
Utah Results of Operations - June 2017
Net Power Cost Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Type B Normalized NPC	555NPC	B	27,527,249	SG	43.382%	11,941,946	5.1.1
Remove Contract Buy-through	555NPC	A	(1,706,368)	SG	43.382%	(740,261)	5.1.2
Utah Subscriber Solar	555NPC	B	(365,460)	UT	100.000%	(365,460)	5.1.3
Utah Subscriber Solar	555NPC	B	365,460	SG	43.382%	158,545	5.1.3
			-			(206,915)	
Oregon Black Cap Solar	555NPC	B	(129,158)	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	129,158	SG	43.382%	56,032	5.1.3
			-			56,032	
			25,820,881			11,050,801	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 June 2017.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads. Also, this adjustment re-allocates Utah subscriber solar market costs from a situs Utah cost to a system cost, and includes the Oregon Black Cap solar benefit allocated situs Oregon offset by the cost being system allocated to the other states.

Rocky Mountain Power
Results of Operations - June 2017
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 A & B Adjustments	(5) Normalized NPC (3) + (4)	2017 Protocol Factor
Sales for Resale (Account 447)							
Existing Firm Sales PPL	447.12	-	-	-	-	-	SG
Existing Firm Sales UPL	447.122	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	194,031,308	-	194,031,308	-	194,031,308	SG
Non-firm Sales	447.5	-	-	-	-	-	SE
Transmission Services	447.9	78,791	(78,791)	-	-	-	S
On-system Wholesale Sales	447.1	1,597,509	(1,597,509)	-	-	-	S
Total Revenue Adjustments		195,707,608	(1,676,300)	194,031,308	-	194,031,308	
Purchased Power (Account 555)							
Existing Firm Demand PPL	555.66	-	-	-	-	-	SG
Existing Firm Demand UPL	555.68	-	-	-	-	-	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	-	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	527,831,891	-	527,831,891	494,618	528,326,509	SG
Post-merger Firm - Situs	555.27	928,585	-	928,585	(494,618)	433,967	Situs
Secondary Purchases	555.7, 555.25	7,709,108	-	7,709,108	-	7,709,108	SE
NPC Deferral Mechanism	555.57	72,931,979	(72,931,979)	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22,555.23,555.24	(249,840)	249,840	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	25,820,881	25,820,881	SG
Total Purchased Power Adjustment		609,151,722	(72,682,139)	536,469,584	25,820,881	562,290,465	
Wheeling (Account 565)							
Existing Firm PPL	565.26	-	-	-	-	-	SG
Existing Firm UPL	565.27	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	128,845,503	-	128,845,503	-	128,845,503	SG
Non-firm	565.25	2,469,630	-	2,469,630	-	2,469,630	SE
Total Wheeling Expense Adjustment		131,315,133	-	131,315,133	-	131,315,133	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	4,452	-	4,452	-	4,452	ID
Fuel - Overburden Amortization - Wyoming	501.12	10,346	-	10,346	-	10,346	WY
Fuel Consumed - Coal	501.1	724,882,457	-	724,882,457	-	724,882,457	SE
Fuel Consumed - Gas	501.35	3,751,251	-	3,751,251	-	3,751,251	SE
Steam From Other Sources	503	4,625,504	-	4,625,504	-	4,625,504	SE
Natural Gas Consumed	547.1	227,905,649	-	227,905,649	-	227,905,649	SE
Simple Cycle Combustion Turbines	547.1	4,336,749	-	4,336,749	-	4,336,749	SE
Cholla/APS Exchange	501.1	42,701,879	-	42,701,879	-	42,701,879	SE
Fuel Regulatory Costs Deferral and Amort	501.15	(2,386,093)	2,386,093	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	28,872,882	(28,872,882)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	16,244,042	(16,244,042)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2,501.45	2,659,342	(2,659,342)	-	-	-	SE
Total Fuel Expense		1,053,608,460	(45,390,172)	1,008,218,288	-	1,008,218,288	
Net Power Cost		**1,598,367,708**	**(116,396,011)**	**1,481,971,697**	**25,820,881**	**1,507,792,578**	
					Ref 5.1		

Rocky Mountain Power
Results of Operations - June 2017
Net Power Cost Adjustment
Special Contract Buy-Through

Remove Curtailment Buy-Through

	Amount	Kwh
Jul-16	361,848	6,270
Aug-16	388,885	7,914
Sep-16	89,876	2,852
Oct-16	-	
Nov-16	-	
Dec-16	273,988	8,868
Jan-17	263,120	8,957
Feb-17	-	
Mar-17	-	
Apr-17	-	
May-17	-	
Jun-17	328,651	5,955
Total	**1,706,368**	40,816

Ref 5.1

Rocky Mountain Power
Results of Operations - June 2017
Net Power Cost Adjustment

Utah Subscriber Solar	Total	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Total Energy Impact	365,460	-	-	-	-	-	-	-	34,423	39,033	64,963	97,076	129,967
	Ref 5.1												

Oregon Black Cap Solar	Total	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Total Energy Impact	129,158	13,275	13,551	11,209	4,545	2,719	2,948	4,692	3,220	3,091	13,847	29,955	26,107
	Ref 5.1												

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended June 30, 2017

		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	(702,654)	(702,654)
23	Amortization	128,043	128,043
24	Taxes Other Than Income	-	-
25	Income Taxes - Federal	178,489	178,489
26	Income Taxes - State	24,254	24,254
27	Income Taxes - Def Net	15,304	15,304
28	Investment Tax Credit Adj.	-	-
29	Misc Revenue & Expense	-	-
30			
31	Total Operating Expenses:	(356,564)	(356,564)
32			
33	Operating Rev For Return:	356,564	356,564
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	2,260	2,260
45	Weatherization Loans	-	-
46	Misc Rate Base	-	-
47			
48	Total Electric Plant:	2,260	2,260
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:	2,260	2,260
62			
63	Return on Rate Base	0.006%	0.006%
64			
65	Return on Equity	0.011%	0.011%
66			
67	TAX CALCULATION:		
68	Operating Revenue	574,611	574,611
69	Other Deductions		
70	Interest (AFUDC)	-	-
71	Interest	57	57
72	Schedule "M" Additions	(40,329)	(40,329)
73	Schedule "M" Deductions	1	1
74	Income Before Tax	534,224	534,224
75			
76	State Income Taxes	24,254	24,254
77	Taxable Income	509,970	509,970
78			
79	Federal Income Taxes + Other	178,489	178,489

Rocky Mountain Power
Utah Results of Operations - June 2017
Depreciation Allocation Correction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove system allocated deferral	403SP	A	756,375	SG	43.382%	328,133	6.1.1
Remove system allocated give-back reversal	403SP	A	(2,367,344)	SG	43.382%	(1,027,008)	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	(1,326,609)	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	2,367,344	OR	0.000%	-	6.1.2
			-			(570,832)	

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 - June 2017
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. Idaho amortization started June 2017. This deferral of depreciation expense should be credited situs to Utah, Idaho, and Wyoming. Instead it was credited system-wide.

	Account	Amount	Factor	
Actual	403SP	**(756,375)**	SG	**Ref. 6.1**
Correct				
Utah Depn	407	**128,043**	UT	**Ref. 6.1**
Idaho Depn	407	**(1,326,609)**	ID	**Ref. 6.1**
Wyoming Depn	407	**442,191**	WYP	**Ref. 6.1**
		(756,375)		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	1	565131	(152,729)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	2	565131	(152,963)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	3	565131	(152,745)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	4	565131	(152,889)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	5	565131	(154,238)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	6	565131	(154,324)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	6	565131	485,278	ID 187320 Deferred Depr - Amort	4032000	1	SG	ID
2016	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	7	565131	(147,447)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	8	565131	(146,121)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	9	565131	(146,110)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	10	565131	(146,902)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	11	565131	(149,808)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	12	565131	(155,611)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
			(756,375)					

Rocky Mountain Power
Utah Results of Operations - June 2017
Depreciation Allocation Correction Adjustment

	Account	Amount	Factor	
Actual	403SP	**2,367,344**	SG	**Ref. 6.1**
Correct				
Oregon Give-Back	407	**2,367,344**	OR	**Ref. 6.1**
		2,367,344		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	1	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	2	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	2	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	3	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	3	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	4	565131	299,722	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	4	565131	115,953	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	5	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	5	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	6	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	6	565131	50,858	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
			2,367,344					

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended June 30, 2017

		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	(1,730)	54,402	(56,132)
26	Income Taxes - State	(235)	7,392	(7,627)
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30			
31	Total Operating Expenses:	(1,965)	61,794	(63,759)
32			
33	Operating Rev For Return:	1,965	(61,794)	63,759
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	(22)	689	(711)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47			
48	Total Electric Plant:	(22)	689	(711)
49			
50	Rate Base Deductions:	-		
51	Accum Prov For Deprec	-	-	-
52	Accum Prov For Amort	-	-	-
53	Accum Def Income Tax	(6,410,231)	(6,410,231)	-
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	-	-	-
58			
59	Total Rate Base Deductions	(6,410,231)	(6,410,231)	-
60			
61	Total Rate Base:	(6,410,253)	(6,409,542)	(711)
62			
63	Return on Rate Base	0.008%	0.007%	0.001%
64			
65	Return on Equity	0.016%	0.014%	0.002%
66			
67	TAX CALCULATION:		
68	Operating Revenue	-	-	-
69	Other Deductions		
70	Interest (AFUDC)	168,021	-	168,021
71	Interest	(162,844)	(162,826)	(18)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	(5,177)	162,826	(168,003)
75			
76	State Income Taxes	(235)	7,392	(7,627)
77	Taxable Income	(4,942)	155,434	(160,376)
78			
79	Federal Income Taxes + Other	(1,730)	54,402	(56,132)

Rocky Mountain Power
Utah Results of Operations - June 2017
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	A	(3,263,975)	UT	100.000%	(3,263,975)	Below
Adjustment Detail:			**Total Company**				
Interest June 2017 - Unadjusted			359,944,450			160,138,538	2.18
Interest June 2017 - Normalized			354,234,945			156,874,563	Below
Adjustment:			(5,709,505)			(3,263,975)	
Rate Base			13,944,235,159			6,175,268,207	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			13,944,235,159			6,175,268,207	2.2
Weighted Cost of Debt			2.540%			2.540%	2.1
Normalized Interest			354,234,945			156,874,563	2.18

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.1 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Utah Results of Operations - June 2017
PowerTax ADIT Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Deferred Income Tax Balance	282	A	4,176,274,453	DITBAL	43.956%	1,835,708,264	7.2.1
Cholla SHL	190	A	(35,817,411)	SG	43.382%	(15,538,406)	7.2.1
Accel Amort of Pollution Cntrl Facilities	281	A	303,825,491	SG	43.382%	131,806,395	7.2.1
California	282	A	(96,272,826)	CA	0.000%	-	7.2.1
Idaho	282	A	(249,687,836)	ID	0.000%	-	7.2.1
Other	282	A	(80,137,232)	OTHER	0.000%	-	7.2.1
Oregon	282	A	(1,169,358,068)	OR	0.000%	-	7.2.1
Utah	282	A	(1,965,165,666)	UT	100.000%	(1,965,165,666)	7.2.1
Washington	282	A	(269,730,401)	WA	0.000%	-	7.2.1
Wyoming	282	A	(630,063,974)	WYP	0.000%	-	7.2.1
Remove Carbon Tax Basis retired 2016	282	A	2,406,336	SG	43.382%	1,043,923	7.2.1
PP&E Adjustment - 13 Mo Avg - SE	282	A	(226,289)	SE	42.572%	(96,337)	7.2.1
PP&E Adjustment - 13 Mo Avg - SNP	282	A	(3,830,493)	SNP	44.332%	(1,698,152)	7.2.1
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	78,518	CIAC	48.288%	37,914	7.2.1
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	(2,635,357)	OTHER	0.000%	-	7.2.1
PP&E Adjustment - 13 Mo Avg - SG	282	A	16,544,295	SG	43.382%	7,177,291	7.2.1
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(359,050)	SNPD	48.288%	(173,376)	7.2.1
PP&E Adjustment - 13 Mo Avg - SO	282	A	(413,192)	SO	43.017%	(177,741)	7.2.1
			(4,568,701)			(7,075,890)	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 - June 2017
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	35,817,411	(35,817,411)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(303,825,491)	303,825,491	0	SG
Exchange Normalization	105.160	0	0	0	NUTIL
Powerdale	415.850	0	0	0	SG
RA - Solar ITC Basis Adjustment	100.110	(46,642)	46,642	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,431,063	(24,431,063)	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	(108,599,113)	108,599,113	0	DITBAL
Solar ITC Basis Adjustment	105.116	(6,621)	6,621	0	DITBAL
Book Depreciation	105.120	2,966,607,234	(2,966,607,234)	0	DITBAL
Repair Deduction	105.122	(476,487,325)	476,487,325	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(238,585,871)	238,585,871	0	DITBAL
Tax Depreciation	105.125	(6,546,584,475)	6,546,584,475	0	DITBAL
Fixed Assets - State Modification	105.129	29,495,764	(29,495,764)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(10,323,518)	10,323,518	0	DITBAL
CIAC	105.130	313,244,572	(313,244,572)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	326,544	(326,544)	0	DITBAL
Capitalized Depreciation	105.137	(23,214,466)	23,214,466	0	DITBAL
Reimbursements	105.140	31,661,627	(31,661,627)	0	DITBAL
AFUDC - Debt	105.141a	(240,443,759)	240,443,759	0	DITBAL
AFUDC - Equity	105.141b	(102,749,100)	102,749,100	0	DITBAL
Avoided Costs	105.142	232,715,806	(232,715,806)	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	(1,901,810)	1,901,810	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(85,928,293)	85,928,293	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(346,909)	346,909	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	91,445	(91,445)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	6,883,589	(6,883,589)	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	(260,204,560)	260,204,560	0	DITBAL
Book Gain/Loss on Land Sales	105.470	25,466,529	(25,466,529)	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	303,825,491	(303,825,491)	0	DITBAL
Rounding	**	4	(4)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(96,272,826)	(96,272,826)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(249,687,836)	(249,687,836)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(80,137,232)	(80,137,232)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,169,358,068)	(1,169,358,068)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,965,165,666)	(1,965,165,666)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(269,730,401)	(269,730,401)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(630,063,974)	(630,063,974)	WYP
Remove Carbon Tax Basis retired December 31, 2016	**	0	2,406,336	2,406,336	SG
PP&E Adjustment - 13 Mo Avg - SE	**	0	(226,289)	(226,289)	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(3,830,493)	(3,830,493)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(2,635,357)	(2,635,357)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,544,295	16,544,295	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(359,050)	(359,050)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(413,192)	(413,192)	SO
		(4,444,282,533)	**(4,568,701)**	**(4,448,851,234)**	
			Ref. 7.7		
Repair Deduction	***	0	0	0	SG
			Ref. 7.7		
Total		**(4,444,282,533)**	**(4,568,701)**	**(4,448,851,234)**	

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

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

Rocky Mountain Power
Utah Results of Operations - June 2017
AFUDC - Equity

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
AFUDC - Equity	419	A	377,663	SNP	44.332%	167,427	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 - June 2017
AFUDC Equity for 12 Months Ended June 30, 2017

Period	Months	Description	Equity SAP Accts 382000 & 382060	
Jun-17	12 months	Account 419	(27,658,146)	
Jun-17	12 months	AFUDC-Equity SCHMDT	(27,043,259)	
Jun-17	12 months	AFUDC-Intangible Basis - Equity	(237,224)	
		Total	(27,280,483)	
Adjustment to Account 419			**377,663**	**Ref 7.3**

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2017

		Total Adjustments	Type A 8.2 Trapper Mine Rate Base	Type A 8.3 Bridger Mine Rate Base	Type A 8.4 Customer Advances for Construction	Type A 8.5 FERC 105 (PFHU)	Type A 8.6 Customer Service Deposits
1	Operating Revenues:						
2	General Business Revenues	(5,698,722)	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	3,639	(1)	(23)	-	-	-
6	Total Operating Revenues	(5,695,083)	(1)	(23)	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	(1,400,797)	-	-	-	-	-
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	69,593	(23)	(437)	-	-	-
19							
20	Total O&M Expenses	(1,331,203)	(23)	(437)	-	-	-
21							
22	Depreciation	(3,195,825)	(3)	(59)	-	-	-
23	Amortization	7,929,582	(3)	(51)	-	-	-
24	Taxes Other Than Income	105,518	(34)	(662)	-	-	-
25	Income Taxes - Federal	(2,634,012)	(30,890)	(601,661)	23,683	33,974	(101,382)
26	Income Taxes - State	(357,918)	(4,197)	(81,756)	3,218	4,616	(13,776)
27	Income Taxes - Def Net	(1,319,097)	(82)	(1,575)	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	725,543	(0)	(0)	-	-	725,541
30							
31	Total Operating Expenses:	(77,412)	(35,232)	(686,200)	26,901	38,590	610,383
32							
33	Operating Rev For Return:	(5,617,671)	35,231	686,177	(26,901)	(38,590)	(610,383)
34							
35	Rate Base:						
36	Electric Plant In Service	74,807,731	3,643,699	70,968,847	-	-	-
37	Plant Held for Future Use	(4,003,180)	-	-	-	(4,003,180)	-
38	Misc Deferred Debits	358,110	(116)	(2,247)	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	16,698	(5)	(105)	-	-	-
42	Fuel Stock	-	-	-	-	-	-
43	Material & Supplies	57	(0)	(0)	-	-	-
44	Working Capital	(32,382)	(396)	(7,722)	300	430	(1,284)
45	Weatherization Loans	(3)	0	0	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	71,147,031	3,643,181	70,958,773	300	(4,002,750)	(1,284)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	5,612,891	23	439	-	-	-
52	Accum Prov For Amort	39,856	60	1,158	-	-	-
53	Accum Def Income Tax	(650,875)	54	1,051	-	-	-
54	Unamortized ITC	-	-	-	-	-	-
55	Customer Adv For Const	(2,790,633)	-	-	(2,790,633)	-	-
56	Customer Service Deposits	(16,614,461)	-	-	-	-	(16,614,461)
57	Misc Rate Base Deductions	(190,908)	62	1,198	-	-	-
58							
59	Total Rate Base Deductions	(14,594,130)	199	3,846	(2,790,633)	-	(16,614,461)
60							
61	Total Rate Base:	56,552,900	3,643,380	70,962,619	(2,790,333)	(4,002,750)	(16,615,745)
62							
63	Return on Rate Base	-0.163%	-0.004%	-0.079%	0.003%	0.004%	0.011%
64							
65	Return on Equity	-0.316%	-0.008%	-0.154%	0.006%	0.009%	0.022%
66							
67	TAX CALCULATION:						
68	Operating Revenue	(9,928,698)	61	1,186	-	-	(725,541)
69	Other Deductions						
70	Interest (AFUDC)	(5,748)	191	3,678	-	-	-
71	Interest	1,437,062	92,542	1,802,450	(70,885)	(101,685)	(422,101)
72	Schedule "M" Additions	3,580,144	(116)	(2,236)	-	-	-
73	Schedule "M" Deductions	103,796	(331)	(6,392)	-	-	-
74	Income Before Tax	(7,883,664)	(92,456)	(1,800,786)	70,885	101,685	(303,440)
75							
76	State Income Taxes	(357,918)	(4,197)	(81,756)	3,218	4,616	(13,776)
77	Taxable Income	(7,525,746)	(88,258)	(1,719,031)	67,667	97,068	(289,664)
78							
79	Federal Income Taxes + Other	(2,634,012)	(30,890)	(601,661)	23,683	33,974	(101,382)

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2017

		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	-	-	(5,698,722)
3	Interdepartmental	-	-	-
4	Special Sales	-	-	-
5	Other Operating Revenues	3,663	-	-
6	Total Operating Revenues	3,663	-	(5,698,722)
7				
8	Operating Expenses:			
9	Steam Production	-	-	(1,400,797)
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	70,053	-	-
19				
20	Total O&M Expenses	70,053	-	(1,400,797)
21				
22	Depreciation	(745,938)	(2,449,826)	-
23	Amortization	4,484,995	3,444,641	-
24	Taxes Other Than Income	106,214	-	-
25	Income Taxes - Federal	(142,020)	(380,023)	(1,435,693)
26	Income Taxes - State	(19,298)	(51,639)	(195,087)
27	Income Taxes - Def Net	(1,371,600)	54,160	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	2	-	-
30				
31	Total Operating Expenses:	2,382,408	617,313	(3,031,576)
32				
33	Operating Rev For Return:	(2,378,746)	(617,313)	(2,667,145)
34				
35	Rate Base:			
36	Electric Plant In Service	195,185	-	-
37	Plant Held for Future Use	-	-	-
38	Misc Deferred Debits	360,473	-	-
39	Elec Plant Acq Adj	-	-	-
40	Nuclear Fuel	-	-	-
41	Prepayments	16,808	-	-
42	Fuel Stock	-	-	-
43	Material & Supplies	58	-	-
44	Working Capital	14,892	(4,811)	(33,791)
45	Weatherization Loans	(3)	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	587,412	(4,811)	(33,791)
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	5,612,430	-	-
52	Accum Prov For Amort	38,638	-	-
53	Accum Def Income Tax	(651,981)	-	-
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	(192,168)	-	-
58				
59	Total Rate Base Deductions	4,806,919	-	-
60				
61	Total Rate Base:	5,394,331	(4,811)	(33,791)
62				
63	Return on Rate Base	-0.045%	-0.010%	-0.043%
64				
65	Return on Equity	-0.088%	-0.019%	-0.083%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(3,911,663)	(994,815)	(4,297,925)
69	Other Deductions			
70	Interest (AFUDC)	(9,617)	-	-
71	Interest	137,722	(122)	(858)
72	Schedule "M" Additions	3,725,219	(142,723)	-
73	Schedule "M" Deductions	110,516	3	-
74	Income Before Tax	(425,065)	(1,137,419)	(4,297,066)
75				
76	State Income Taxes	(19,298)	(51,639)	(195,087)
77	Taxable Income	(405,767)	(1,085,781)	(4,101,980)
78				
79	Federal Income Taxes + Other	(142,020)	(380,023)	(1,435,693)

Rocky Mountain Power
Utah Results of Operations - June 2017
Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	A	(158,747)	UT	100.000%	(158,747)	Below
Adjustment Detail:							
Cash Working Capital June 2017 - Unadjusted			28,343,335			14,712,276	2.33
Cash Working Capital June 2017 - Normalized			28,315,812			14,553,529	8.1.1
Adjustment:			(27,523)			(158,747)	

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 June 30, 2017

Lead/Lag Study as of 12/15	Total	California	Oregon	Washington	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
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	2,866,932,334	51,402,170	713,714,856	202,325,321	399,639,851	331,614,675	1,147,212,248	166,106,042	68,025,177	753,012
Taxes Other than Income	193,914,348	4,621,228	74,920,370	12,470,878	24,288,290	20,448,860	68,330,239	9,245,449	3,839,430	37,894
Federal Income Tax	231,525,898	8,091,305	67,979,575	16,517,020	33,837,790	25,285,301	76,057,508	17,247,676	8,552,489	(6,223)
State Income Tax	40,112,391	1,230,818	11,482,259	2,937,209	5,901,588	4,515,405	14,088,285	2,866,635	1,386,183	2,003
Total	3,332,484,972	65,345,521	868,097,060	234,250,428	463,667,520	381,864,241	1,305,688,280	195,465,802	81,803,278	786,686
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	9,130,096	179,029	2,378,348	641,782	1,270,322	1,046,203	3,577,228	535,523	224,119	2,155
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	**28,315,812**	164,564	8,205,257	3,895,617	1,129,439	930,176	**14,553,529**	366,286	199,263	1,121
	Ref. 2.33						**Ref. 2.33**			

Rocky Mountain Power
Utah Results of Operations - June 2017
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	8,463,840	SE	42.572%	3,603,264	8.2.1

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects the net plant balance.

Rocky Mountain Power
Results of Operations - June 2017
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-16**	**Jul-16**	**Aug-16**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**
Property, Plant, and Equipment													
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	123,397,697	123,431,140	123,487,978	123,488,690	123,338,511	121,785,915	121,783,612	122,240,436	122,332,088	122,093,375	122,118,076	122,168,407	122,168,407
Total Property, Plant, and Equipment	143,978,624	144,012,067	144,068,905	144,069,617	143,919,438	142,366,842	142,364,539	142,821,363	142,913,015	142,674,302	142,699,003	142,749,334	142,749,334
Accumulated Depreciation	(109,959,824)	(110,235,391)	(110,707,366)	(111,193,681)	(111,511,762)	(110,407,036)	(110,876,084)	(111,334,745)	(111,782,914)	(112,014,120)	(112,530,481)	(113,088,994)	(113,635,125)
Total Property, Plant, and Equipment	34,018,800	33,776,676	33,361,539	32,875,936	32,407,676	31,959,806	31,488,455	31,486,618	31,130,101	30,660,182	30,168,522	29,660,340	29,114,209
Other													
Inventories	7,002,573	6,881,047	6,990,804	7,020,036	6,788,976	6,747,184	6,631,547	6,910,314	7,667,227	7,211,763	7,503,332	7,073,641	6,421,734
Prepaid Expenses	161,866	77,582	25,382	(126)	417,514	587,705	514,102	432,174	382,471	355,062	349,307	506,712	209,701
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	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000	60,000
Total Other	7,714,439	7,508,629	7,566,186	7,569,910	7,756,490	7,884,889	7,695,649	7,892,488	8,599,698	8,116,825	8,412,639	8,140,353	7,191,435
Total Rate Base	41,733,239	41,285,305	40,927,725	40,445,846	40,164,166	39,844,695	39,184,104	39,379,106	39,729,799	38,777,007	38,581,161	37,800,693	36,305,644
PacifiCorp Share (21.40%)	**8,930,913**	**8,835,055**	**8,758,533**	**8,655,411**	**8,595,132**	**8,526,765**	**8,385,398**	**8,427,129**	**8,502,177**	**8,298,279**	**8,256,368**	**8,089,348**	**7,769,408**

June 2017 13 Mth. Avg. Balance	**8,463,840**	**Ref 8.2**

Rocky Mountain Power
Utah Results of Operations - June 2017
Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	164,851,389	SE	42.572%	70,181,282	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 - June 2017
Bridger Mine Rate Base
($000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-16**	**Jul-16**	**Aug-16**	**Sep-16**	**Oct-16**	**Nov-16**	**Dec-16**	**Jan-17**	**Feb-17**	**Mar-17**	**Apr-17**	**May-17**	**Jun-17**
1 Structure, Equipment, Mine Dev.	503,475	499,889	501,396	479,337	481,492	481,582	481,815	482,917	483,374	480,570	480,608	480,878	481,066
2 Materials & Supplies	18,881	19,615	18,976	18,310	18,673	18,715	18,817	18,150	18,465	18,285	18,137	18,571	18,284
4 Pit Inventory	77,201	79,379	71,306	65,571	64,146	63,490	57,972	50,974	51,109	51,356	53,426	59,264	59,582
5 Deferred Long Wall Costs	1,058	1,079	1,641	708	661	890	2,263	1,706	1,206	607	349	875	1,119
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(315,654)	(313,744)	(316,067)	(312,218)	(314,770)	(317,220)	(318,464)	(320,897)	(323,598)	(323,467)	(326,437)	(329,164)	(332,910)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	284,961	286,218	277,252	251,708	250,202	247,457	242,403	232,849	230,556	227,351	226,082	230,423	227,141
PacifiCorp Share (66.67%)	**189,974**	**190,812**	**184,835**	**167,805**	**166,801**	**164,972**	**161,602**	**155,233**	**153,704**	**151,567**	**150,721**	**153,615**	**151,427**

June 2017 - 13 Mth. Avg. Balance	**164,851**	**Ref 8.3**

Rocky Mountain Power
Utah Results of Operations - June 2017
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advances	252	A	(89,658)	CA	0.000%	-	8.4.1
Customer Advances	252	A	(956,909)	OR	0.000%	-	8.4.1
Customer Advances	252	A	(272,663)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(229,959)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(7,265,025)	UT	100.000%	(7,265,025)	8.4.1
Customer Advances	252	A	(1,444,185)	WY	0.000%	-	8.4.1
Customer Advances	252	A	10,258,398	SG	43.382%	4,450,326	8.4.1
			-			(2,814,699)	

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 - June 2017
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(5,433)	(95,091)	**(89,658)**	**Page 8.4**
252OR	(429,002)	(1,385,912)	**(956,909)**	**Page 8.4**
252WA	-	(272,663)	**(272,663)**	**Page 8.4**
252IDU	(7,120)	(237,079)	**(229,959)**	**Page 8.4**
252UT	504,841	(6,760,184)	**(7,265,025)**	**Page 8.4**
252WYP	1,122,998	(321,187)	**(1,444,185)**	**Page 8.4**
252SG	(35,258,948)	(25,000,549)	**10,258,398**	**Page 8.4**
Total	**(34,072,665)**	**(34,072,665)**	-	

Rocky Mountain Power
Utah Results of Operations - June 2017
Plant Held For Future Use

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Plant Held for Future Use	105	A	(9,178,055)	SG	43.382%	(3,981,648)	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 - June 2017
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	Populus Substation (Non Shared)	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	Wild Horse Wind Plant Common	SG	6,763,094
Overall Result							**$9,178,055**

Ref. 8.5

Rocky Mountain Power
Utah Results of Operations - June 2017
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Utah Customer Service Deposit Interest	4311	A	725,541	UT	100.000%	725,541	8.6.1
Adjustment to Rate Base:							
Utah Customer Service Deposits	235	A	(16,614,461)	UT	100.000%	(16,614,461)	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 - June 2017
Utah Customer Service Deposits

Customer Service Deposits - Interest Expense
GL 585100

Month	Interest	
Jul-16	77,428	
Aug-16	65,064	
Sep-16	65,208	
Oct-16	68,831	
Nov-16	62,774	
Dec-16	66,961	
Jan-17	121,078	
Feb-17	33,383	
Mar-17	3,456	
Apr-17	59,217	
May-17	57,322	
Jun-17	44,820	
Interest Expense	**725,541**	**Ref. 8.6**

Customer Service Deposits - Balances
GL Accounts 230140, 115050

Month	Balance	
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	
Jan-17	17,159,530	
Feb-17	17,213,190	
Mar-17	17,187,407	
Apr-17	16,722,342	
May-17	16,367,491	
Jun-17	16,398,792	
13-Month Average	**16,614,461**	**Ref. 8.6**

Rocky Mountain Power
Utah Results of Operations - June 2017
Klamath Hydroelectric Settlement Agreement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Klamath Relicensing Process Costs							
Adjustment to Rate Base:							
Remove Klamath Relicensing Costs	302	A	(74,111,750)	SG	43.382%	(32,151,359)	8.7.1
Remove Klamath Relicensing Costs	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
Adjustment to Amortization Reserve:							
Remove Klamath Relicensing Costs	111IP	A	49,637,744	SG	43.382%	21,533,980	8.7.1
Remove Klamath Relicensing Costs	111IP	A	(21,426,035)	UT	100.000%	(21,426,035)	8.7.1
Adjustment to Amortization Expense:							
Remove Klamath Relicensing Costs	404IP	A	(8,272,903)	SG	43.382%	(3,588,973)	8.7.1
Remove Klamath Relicensing Costs	404IP	A	3,601,751	UT	100.000%	3,601,751	8.7.1
Klamath Existing Plant							
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	A	13,029,107	SG	43.382%	5,652,322	8.7.1
Adjustment to Depreciation Expense:							
Existing Klamath: Remove Accelerated	403HP	A	(1,731,778)	SG	43.382%	(751,285)	8.7.1
Klamath Relicensing Process Costs Regulatory Asset							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,483,442	UT	100.000%	4,483,442	8.7.2
Adjustment To Tax:							
Klamath Relicensing & Settlement Process Costs							
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)	
Klamath Plant:							
Schedule M Addition	SCHMAT	A	(1,731,777)	SG	43.382%	(751,284)	
Deferred Tax Expense	41110	A	657,227	SG	43.382%	285,120	
Deferred Tax Balance	282	A	(1,218,469)	SG	43.382%	(528,599)	
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	(8,272,903)	SG	43.382%	(3,588,973)	
Deferred Tax Expense	41110	A	3,139,651	SG	43.382%	1,362,052	
Deferred Tax Balance	282	A	(12,558,716)	SG	43.382%	(5,448,256)	
Schedule M Addition	SCHMAT	A	3,601,751	UT	100.000%	3,601,751	
Deferred Tax Expense	41110	A	(1,366,896)	UT	100.000%	(1,366,896)	
Deferred Tax Balance	282	A	5,397,603	UT	100.000%	5,397,603	

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 twelve months ended June 2017.

Rocky Mountain Power
Results of Operations - June 2017
Klamath Hydroelectric Settlement Agreement

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022

	12 Months Ended June 2017	13 Mth. Avg. June 2017	
Accelerated Deprecation Expense (1)	**1,731,778**		**Ref 8.7**
Accelerated Deprecation Reserve		**(13,029,107)**	**Ref 8.7**

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended June 2017

	Factor	12 Months Ended June 2017	13 Mth. Avg. June 2017	
Gross EPIS	SG		**74,111,750**	**Ref 8.7**
Amortization Reserve	SG		**(49,637,744)**	**Ref 8.7**
Amortization Expense	SG	**8,272,903**		**Ref 8.7**
Gross EPIS	UT		**(32,081,215)**	**Ref 8.7**
Amortization Reserve	UT		**21,426,035**	**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:	7,644,400
Corrected Depreciation:	5,912,622
Difference:	1,731,778

Rocky Mountain Power
Results of Operations - June 2017
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

		Amortization Expense		
	Base Period Amount (below)	**4,483,442**	**Ref 8.7**	
Month	**Beg Balance**	**Amortization (1)**	**Interest**	**End Balance**
Jun-16				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
Jan-17	22,835,039	(373,620)	83,987	22,545,406
Feb-17	22,545,406	(373,620)	82,913	22,254,699
Mar-17	22,254,699	(373,620)	77,054	21,958,132
Apr-17	21,958,132	(373,620)	76,018	21,660,530
May-17	21,660,530	(373,620)	74,979	21,361,889
Jun-17	21,361,889	(373,620)	73,936	21,062,205
	Base Period Amortization =	**(4,483,442)**		

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

Rocky Mountain Power
Utah Results of Operations - June 2017
Carbon Plant Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove system allocation of amortization	403SP	A	(5,616,693)	SG	43.382%	(2,436,649)	8.8.1
Correct Allocation							
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
			-			1,007,992	

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.

Rocky Mountain Power
Results of Operations - June 2017
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 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.

	Account	Amount	Factor	Ref
Actual				
UT, ID, WY amortization expense	403SP	**5,616,693**	**SG**	**8.8**
Correct				
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**
		5,616,693		**8.8.2**

Rocky Mountain Power
Results of Operations - June 2017
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended June 2017

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	7	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	7	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	7	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	7	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	8	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	8	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	8	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	8	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	9	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	9	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	9	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	9	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	10	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	10	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	10	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	10	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	11	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	11	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	11	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	11	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	12	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	12	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	12	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	12	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	1	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	1	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	1	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	1	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	2	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	2	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	2	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	2	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	3	565131	44,602.16	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	3	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	3	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	4	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	5	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2017	6	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2017	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2017	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2017	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
			5,616,693					
			Ref 8.8.1					

Rocky Mountain Power
Utah Results of Operations - June 2017
Deer Creek Mine Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(2,089,609)	UT	100.000%	(2,089,609)	8.9.1
Commercial	442	A	(2,055,987)	UT	100.000%	(2,055,987)	8.9.1
Industrial (includes Irrigation)	442	A	(1,473,675)	UT	100.000%	(1,473,675)	8.9.1
Public Street & Highway	444	A	(28,475)	UT	100.000%	(28,475)	8.9.1
Other Sales to Public Authority	445	A	(50,975)	UT	100.000%	(50,975)	8.9.1
Total			(5,698,722)			(5,698,722)	
Adjustment to Expense:							
Remove base period amortization							
Wyoming Deer Creek closure cost amortization	506	A	(3,211,594)	SG	43.382%	(1,393,262)	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 June 2017. 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, but are incorrectly included in unadjusted results on an SG factor.

Rocky Mountain Power
Results of Operations - June 2017
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 Account	Description	
186860	Return Offset for Assets Sold	(446,964)
186861	Return Offset for Reduction in Fuel Inventory	(861,022)
186862	Return Offset for Sale of Fossil Rock	(1,430,568)
186854	Savings in PBOP expense due to settlement	(2,960,168)
		(5,698,722)

Spread to Revenue Accounts		
440	Residential Sales	36.7%
442	Commercial Sales	36.1%
442	Industrial (includes Irrigation)	25.9%
444	Public Street and Highway Lighting	0.5%
445	Other Sales to Public Authorities	0.9%
		100.000%

Reduce revenue accounts for savings:			
440	Residential Sales	**(2,089,609)**	**Ref 8.9**
442	Commercial & Industrial Sales	**(2,055,987)**	**Ref 8.9**
442	Industrial (includes Irrigation)	**(1,473,675)**	**Ref 8.9**
444	Public Street and Highway Lighting	**(28,475)**	**Ref 8.9**
445	Other Sales to Public Authorities	**(50,975)**	**Ref 8.9**
		(5,698,722)	

Rocky Mountain Power
Results of Operations - June 2017
Deer Creek Mine Closure
Amortization of Closure Costs

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

	Annual Amort	Allocator	Ref
Wyoming closure cost amortization in unadjusted results	**3,211,594**	**SG**	**8.9**

Rocky Mountain Power
Utah Results of Operations - June 2017
(Informational) Prepaid Pension Asset in Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Net Prepaid Balance	182M	A	(148,865)	CA	0.000%	-	
Net Prepaid Balance	182M	A	(1,643,198)	OR	0.000%	-	
Net Prepaid Balance	182M	A	561,824	UT	100.000%	561,824	
Net Prepaid Balance	182M	A	496,929,035	SO	43.017%	213,761,534	
Net Prepaid Balance	2283	A	(248,543,129)	SO	43.017%	(106,914,583)	
			247,155,668			107,408,775	
Adjustment to Tax:							
Deferred Tax Balance	190	A	95,488,807	SO	43.017%	41,075,954	
Deferred Tax Balance	283	A	(188,589,537)	SO	43.017%	(81,124,639)	
Deferred Tax Balance	283	A	623,609	OR	0.000%	-	
Deferred Tax Balance	283	A	56,496	CA	0.000%	-	
Deferred Tax Balance	283	A	(213,219)	UT	100.000%	(213,219)	
			(92,633,843)			(40,261,905)	
Net Prepaid Pension Asset in Rate Base			154,521,824			67,146,871	

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 & RATEMAKING
ALLOCATION FACTORS

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

Utah Results of Operations
June 2017

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		1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%			Pg 9.17
System Generation (Pac. Power Costs on SG)	SG-P		1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%			Pg 9.17
System Generation (R.M.P. Costs on SG)	SG-U		1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%			Pg 9.17
Divisional Generation - Pac. Power	DGP		3.1764%	53.9139%	17.1371%	0.0000%	0.0000%	25.7725%	0.0000%			Pg 9.17
Divisional Generation - R.M.P.	DGU		0.0000%	0.0000%	0.0000%	83.4814%	11.5818%	4.8740%	0.0628%			Pg 9.17
System Capacity	SC		1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%			Pg 9.17
System Energy	SE		1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%			Pg 9.17
System Energy (Pac. Power Costs on SE)	SE-P		1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%			Pg 9.17
System Energy (R.M.P. Costs on SE)	SE-U		1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%			Pg 9.17
Divisional Energy - Pac. Power	DEP		3.1391%	51.8107%	16.3109%	0.0000%	0.0000%	28.7394%	0.0000%			Pg 9.17
Divisional Energy - R.M.P.	DEU		0.0000%	0.0000%	0.0000%	82.0844%	12.2232%	5.6318%	0.0605%			Pg 9.17
System Overhead	SO		2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%	0.0000%	0.0000%	Pg 9.8
System Overhead (Pac. Power Costs on SO)	SO-P		2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%			Pg 9.8
System Overhead (R.M.P. Costs on SO)	SO-U		2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%			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		2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%	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		1.9610%	25.9169%	7.7697%	44.5109%	5.8406%	13.9675%	0.0246%	0.0088%	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		3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	0.0000%			Pg 9.6
Divisional Generation - Huntington	DGUH		0.0000%	0.0000%	0.0000%	83.4814%	11.5818%	4.8740%	0.0628%			Pg 9.17
Divisional Energy - Huntington	DEUH		0.0000%	0.0000%	0.0000%	82.0844%	12.2232%	5.6318%	0.0605%			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		1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%			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		1.5133%	25.6862%	8.1646%	43.5168%	6.0373%	14.8195%	0.0328%	0.2295%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U		1.5133%	25.6862%	8.1646%	43.5168%	6.0373%	14.8195%	0.0328%	0.2295%	0.0000%	Pg 9.4
Customer - System	CN		2.4739%	31.5694%	7.1084%	47.2182%	4.1228%	7.5074%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - Pac. Power	CNP		5.1563%	65.8006%	14.8162%	0.0000%	0.0000%	14.2268%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - R.M.P.	CNU		0.0000%	0.0000%	0.0000%	90.7646%	7.9249%	1.3105%	0.0000%	0.0000%	0.0000%	Pg 9.11
Washington Business Tax	WBTAX		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	OPRV-ID		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX		2.9563%	28.7089%	6.7993%	35.8689%	7.0221%	14.8419%	0.0060%	4.6402%	-0.8436%	Pg 9.12
Interest	INT		1.9610%	25.9169%	7.7697%	44.5109%	5.8406%	13.9675%	0.0246%	0.0088%	0.0000%	Pg 9.8
CIAC	CIAC		3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	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

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT		4.5096%	41.7126%	11.7413%	32.4070%	2.8156%	6.8139%	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%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84		3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85		5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86		4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88		4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89		4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90		1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS		1.5124%	25.6702%	8.1595%	43.7018%	6.0629%	14.8606%	0.0327%	0.0000%	0.0000%	Pg 9.4
System Net Transmission Plant	SNPT		1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%			Pg 9.5
System Net Production Plant	SNPP		1.5142%	25.7012%	8.1691%	43.6530%	6.0562%	14.8543%	0.0328%	0.0193%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH		1.5133%	25.6862%	8.1646%	43.5168%	6.0373%	14.8195%	0.0328%	0.2295%	0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN		1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%			Pg 9.4
System Net Other Production Plant	SNPPO		1.5168%	25.7471%	8.1832%	43.6158%	6.0510%	14.8532%	0.0328%	0.0000%	0.0000%	Pg 9.5
System Net General Plant	SNPG		2.4474%	29.0290%	7.1036%	40.2920%	6.5120%	14.6023%	0.0136%			Pg 9.6
System Net Intangible Plant	SNPI		1.8675%	26.7510%	8.2810%	42.8197%	6.6697%	13.5853%	0.0259%			Pg 9.7
Trojan Plant Allocator	TROJP		1.5131%	25.5769%	8.1185%	43.5310%	6.1058%	15.1219%	0.0327%			Pg 9.13
Trojan Decommissioning Allocator	TROJD		1.5125%	25.5472%	8.1071%	43.5159%	6.1155%	15.1693%	0.0326%			Pg 9.13
Income Before Taxes	IBT		2.9542%	28.7031%	6.8014%	35.8870%	7.0196%	14.8401%	0.0060%	4.6306%	-0.8418%	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%	26.1742%	6.1032%	43.9556%	5.6109%	14.1368%	0.2566%	0.0000%	1.6017%	Pg 9.10
Tax Depreciation	TAXDEPR		2.1575%	26.4586%	6.8144%	44.3871%	5.5252%	13.7563%	0.0232%	0.0000%	0.8777%	Pg 9.14
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP		2.3187%	27.7523%	8.3835%	41.3529%	5.7032%	14.4645%	0.0249%	0.0000%	0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP		1.3991%	23.2443%	5.5391%	45.4419%	2.3414%	13.3574%	0.0173%	8.6595%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT		1.5173%	25.7537%	8.1861%	43.6312%	6.0532%	14.8585%				Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2017

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	7,113,786,937	107,902,441	1,831,465,419	582,151,763	3,102,810,984	430,468,910	1,056,652,067	2,335,352	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		7,113,786,937	107,902,441	1,831,465,419	582,151,763	3,102,810,984	430,468,910	1,056,652,067	2,335,352	0	0

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	12,414,109	-	-	-	9,025,509	1,247,697	2,140,904	-	-	-	
	DGP	(743,106,770)	(11,271,498)	(191,315,029)	(60,811,621)	(324,119,891)	(44,966,818)	(110,377,962)	(243,951)	0	0	
	DGU	(737,614,492)	(11,188,191)	(189,901,026)	(60,362,164)	(321,724,332)	(44,634,470)	(109,562,162)	(242,148)	0	0	
	SG	(1,176,118,440)	(17,839,451)	(302,795,160)	(96,246,827)	(512,986,015)	(71,169,186)	(174,695,699)	(386,102)	0	0	
	SG-W	0	0	0	0	0	0	0	0	0	0	
	SSGCH	(215,745,524)	(3,272,444)	(55,544,321)	(17,655,384)	(94,101,438)	(13,055,176)	(32,045,935)	(70,826)	0	0	
		(2,860,171,117)	(43,571,583)	(739,555,535)	(235,075,997)	(1,243,906,168)	(172,577,952)	(424,540,854)	(943,028)	0	0	
TOTAL NET STEAM PLANT		4,253,615,820	64,330,858	1,091,909,884	347,075,766	1,858,904,817	257,890,958	632,111,213	1,392,324	0	0	
SNPPS												
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5124%	25.6702%	8.1595%	43.7018%	6.0629%	14.8606%	0.0327%	0.0000%	0.0000%	
NUCLEAR:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
NUCLEAR PRODUCTION PLANT												
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SG	0	0	0	0	0	0	0	0			
		0	0	0	0	0	0	0	0			
LESS ACCUMULATED DEPRECIATION												
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SG	0	0	0	0	0	0	0	0			
		0	0	0	0	0	0	0	0			
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0			
SNPPN												
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
HYDRO:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Regulated**	
HYDRO 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	1,027,139,669	15,579,730	264,440,136	84,055,254	448,006,143	62,154,194	152,567,017	337,195	0	0	
		1,027,139,669	15,579,730	264,440,136	84,055,254	448,006,143	62,154,194	152,567,017	337,195	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)												
	S	1,548,477	-	-	-	-	-	-	-	1,548,477	-	
	DGP	(161,181,349)	(2,444,811)	(41,496,613)	(13,190,163)	(70,302,255)	(9,753,393)	(23,941,201)	(52,913)	0	0	
	DGU	(29,723,861)	(450,854)	(7,652,496)	(2,432,431)	(12,964,617)	(1,798,648)	(4,415,058)	(9,758)	0	0	
	SG	(163,061,775)	(2,473,333)	(41,980,735)	(13,344,046)	(71,122,438)	(9,867,181)	(24,220,512)	(53,531)	0	0	
		(352,418,508)	(5,368,997)	(91,129,844)	(28,966,640)	(154,389,309)	(21,419,222)	(52,576,771)	(116,202)	1,548,477	0	
TOTAL NET HYDRO PRODUCTION PLANT		674,721,161	10,210,733	173,310,292	55,088,614	293,616,834	40,734,972	99,990,246	220,993	1,548,477	0	
SNPPH												
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.5133%	25.6862%	8.1646%	43.5168%	6.0373%	14.8195%	0.0328%	0.2295%	0.0000%	
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Regulated**	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)												
	S	74,986	-	74,986	-	-	-	-	-	-	-	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	4,022,638,083	61,015,669	1,035,640,034	329,189,765	1,754,548,701	243,417,556	597,505,785	1,320,573	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	

Utah Results of Operations
June 2017
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		4,022,713,069	61,015,669	1,035,715,020	329,189,765	1,754,548,701	243,417,556	597,505,785	1,320,573	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	0	0	0	0	0	0	0	0	0	0	
	DGP	(591,824,157)	(8,976,832)	(152,366,874)	(48,431,515)	(258,135,155)	(35,812,416)	(87,907,077)	(194,287)	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(299,221,795)	(4,538,618)	(77,035,533)	(24,486,606)	(130,511,172)	(18,106,485)	(44,445,150)	(98,230)	0	0	
	SSGCT	(32,493,893)	(492,870)	(8,365,648)	(2,659,115)	(14,172,818)	(1,966,268)	(4,826,506)	(10,667)	0	0	
		(923,539,845)	(14,008,320)	(237,768,056)	(75,577,235)	(402,819,146)	(55,885,170)	(137,178,734)	(303,185)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		3,099,173,223	47,007,349	797,946,964	253,612,530	1,351,729,555	187,532,386	460,327,051	1,017,389	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5168%	25.7471%	8.1832%	43.6158%	6.0510%	14.8532%	0.0328%	0.0000%	0.0000%	

PRODUCTION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
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	12,163,564,689	184,497,840	3,131,545,589	995,396,782	5,305,365,829	736,040,660	1,806,724,870	3,993,120	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0
		12,163,639,675	184,497,840	3,131,620,575	995,396,782	5,305,365,829	736,040,660	1,806,724,870	3,993,120	0	0
LESS ACCUMULATED DEPRECIATION											
	S	13,962,587	-	-	-	9,025,509	1,247,697	2,140,904	-	1,548,477	-
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	(4,150,092,057)	(62,948,900)	(1,068,453,435)	(339,619,872)	(1,810,140,131)	(251,130,041)	(616,437,263)	(1,362,414)	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0
		(4,136,129,470)	(62,948,900)	(1,068,453,435)	(339,619,872)	(1,801,114,622)	(249,882,344)	(614,296,360)	(1,362,414)	1,548,477	0
TOTAL NET PRODUCTION PLANT		8,027,510,205	121,548,940	2,063,167,140	655,776,911	3,504,251,206	486,158,316	1,192,428,510	2,630,706	1,548,477	0
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5142%	25.7012%	8.1691%	43.6530%	6.0562%	14.8543%	0.0328%	0.0193%	0.0000%

TRANSMISSION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
TRANSMISSION PLANT									
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	6,047,459,700	91,728,312	1,556,936,328	494,889,622	2,637,712,452	365,943,401	898,264,293	1,985,292
		6,047,459,700	91,728,312	1,556,936,328	494,889,622	2,637,712,452	365,943,401	898,264,293	1,985,292
LESS ACCUMULATED DEPRECIATION									
	DGP	(359,473,749)	(5,452,524)	(92,547,576)	(29,417,282)	(156,791,187)	(21,752,447)	(53,394,723)	(118,010)
	DGU	(413,347,707)	(6,269,688)	(106,417,586)	(33,826,020)	(180,289,319)	(25,012,464)	(61,396,934)	(135,696)
	SG	(822,305,111)	(12,472,784)	(211,704,875)	(67,292,762)	(358,663,726)	(49,759,262)	(122,141,751)	(269,951)
		(1,595,126,567)	(24,194,997)	(410,670,037)	(130,536,063)	(695,744,233)	(96,524,172)	(236,933,408)	(523,657)
TOTAL NET TRANSMISSION PLANT		4,452,333,133	67,533,315	1,146,266,291	364,353,558	1,941,968,219	269,419,229	661,330,885	1,461,636
SNPT									
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%

DISTRIBUTION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DISTRIBUTION PLANT - PACIFIC POWER									
	S	3,317,767,927	257,249,373	1,988,123,517	483,625,698	0	0	588,769,338	0

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	(1,570,578,874)	(127,676,181)	(977,007,475)	(228,298,035)	0	0	-237,597,184	0			
		1,747,189,052	129,573,193	1,011,116,042	255,327,663	0	0	351,172,154	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.4161%	57.8710%	14.6136%	0.0000%	0.0000%	20.0993%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,258,022,692	0	0	0	2,800,445,928	331,035,599	126,541,165	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,111,735,188)	0	0	0	(920,383,408)	(138,729,064)	(52,622,717)	0			
		2,146,287,503	0	0	0	1,880,062,520	192,306,536	73,918,448	0			
DNPDU												
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.5960%	8.9600%	3.4440%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		3,893,476,556	129,573,193	1,011,116,042	255,327,663	1,880,062,520	192,306,536	425,090,602	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	609,739,245	18,075,933	192,247,498	46,460,267	222,749,158	41,545,002	88,661,387	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,575,500	53,371	880,892	277,319	1,539,319	229,221	594,243	1,135			
	SG	288,876,371	4,381,698	74,372,073	23,639,995	125,998,822	17,480,464	42,908,484	94,834			
	SO	277,005,619	5,973,507	74,888,935	22,045,823	119,630,821	16,121,014	38,280,042	65,477			
	CN	19,448,642	481,133	6,139,811	1,382,487	9,183,305	801,821	1,460,084	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	(17,391,065)	(122,339)	(3,570,465)	(765,254)	(11,209,582)	(567,729)	(1,152,389)	(3,307)			
		1,181,254,313	28,843,303	344,958,743	93,040,638	467,891,844	75,609,793	170,751,852	158,139			
LESS ACCUMULATED DEPRECIATION												
	S	(235,412,182)	(6,967,336)	(75,751,674)	(23,819,729)	(79,693,045)	(15,423,484)	(33,756,915)	0			
	DGP	(1,086,149)	(16,475)	(279,632)	(88,884)	(473,744)	(65,725)	(161,332)	(357)			
	DGU	(3,053,717)	(46,319)	(786,188)	(249,899)	(1,331,936)	(184,786)	(453,586)	(1,002)			
	SE	(1,607,181)	(23,990)	(395,959)	(124,655)	(691,921)	(103,034)	(267,111)	(510)			
	SG	(94,869,356)	(1,438,985)	(24,424,395)	(7,763,567)	(41,379,041)	(5,740,727)	(14,091,496)	(31,144)			
	SO	(108,204,359)	(2,333,380)	(29,253,230)	(8,611,573)	(46,730,374)	(6,297,215)	(14,953,009)	(25,577)			
	CN	(7,898,082)	(195,388)	(2,493,374)	(561,427)	(3,729,335)	(325,619)	(592,939)	0			
	SSGCT	(89,686)	(1,360)	(23,090)	(7,339)	(39,118)	(5,427)	(13,322)	(29)			
	SSGCH	(2,431,663)	(36,884)	(626,039)	(198,993)	(1,060,615)	(147,145)	(361,189)	(798)			
		(454,652,375)	(11,060,118)	(134,033,582)	(41,426,067)	(175,129,130)	(28,293,162)	(64,650,899)	(59,418)			
TOTAL NET GENERAL PLANT		726,601,937	17,783,186	210,925,161	51,614,571	292,762,714	47,316,631	106,100,953	98,721			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.4474%	29.0290%	7.1036%	40.2920%	6.5120%	14.6023%	0.0136%			
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	175,332,584	2,617,173	43,196,472	13,598,976	75,483,934	11,240,341	29,140,017	55,672			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		175,332,584	2,617,173	43,196,472	13,598,976	75,483,934	11,240,341	29,140,017	55,672			
SNPM												

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SYSTEM NET PLANT MINING		100.0000%	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%			
INTANGIBLE:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
INTANGIBLE PLANT												
	S	16,525,979	472,341	4,623,741	2,021,245	3,981,774	4,355,253	1,071,625	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	38,874	580	9,577	3,015	16,736	2,492	6,461	12			
	CN	141,783,695	3,507,540	44,760,195	10,078,554	66,947,756	5,845,405	10,644,246	0			
	SG	270,290,492	4,099,786	69,587,084	22,119,033	117,892,244	16,355,797	40,147,816	88,732			
	SO	365,987,594	7,892,365	98,945,361	29,127,559	158,059,596	21,299,536	50,576,665	86,510			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		794,626,633	15,972,612	217,925,959	63,349,406	346,898,106	47,858,483	102,446,813	175,255			
LESS ACCUMULATED AMORTIZATION												
	S	(1,029,857)	0	(99,542)	0	(29,645)	(879,935)	(20,734)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(448,614)	(6,805)	(115,497)	(36,712)	(195,672)	(27,147)	(66,635)	(147)			
	SE	(32,864)	(491)	(8,097)	(2,549)	(14,148)	(2,107)	(5,462)	(10)			
	CN	(119,811,590)	(2,963,979)	(37,823,744)	(8,516,688)	(56,572,916)	(4,939,548)	(8,994,716)	0			
	SG	(98,816,306)	(1,498,853)	(25,440,549)	(8,086,563)	(43,100,577)	(5,979,564)	(14,677,760)	(32,440)			
	SO	(268,571,135)	(5,791,621)	(72,608,658)	(21,374,554)	(115,988,208)	(15,630,149)	(37,114,461)	(63,483)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(575,456)	(8,729)	(148,153)	(47,092)	(250,996)	(34,822)	(85,476)	(189)			
		(489,285,821)	(10,270,477)	(136,244,239)	(38,064,159)	(216,152,162)	(27,493,271)	(60,965,243)	(96,270)			
TOTAL NET INTANGIBLE PLANT		305,340,812	5,702,135	81,681,719	25,285,247	130,745,944	20,365,212	41,481,570	78,985			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8675%	26.7510%	8.2810%	42.8197%	6.6697%	13.5853%	0.0259%			
GROSS PLANT:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
PRODUCTION PLANT		12,163,639,675	184,497,840	3,131,620,575	995,396,782	5,305,365,829	736,040,660	1,806,724,870	3,993,120	0	0	
TRANSMISSION PLANT		6,047,459,700	91,728,312	1,556,936,328	494,889,622	2,637,712,452	365,943,401	898,264,293	1,985,292	0	0	
DISTRIBUTION PLANT		6,575,790,619	257,249,373	1,988,123,517	483,625,698	2,800,445,928	331,035,599	715,310,503	0	0	0	
GENERAL PLANT		1,356,586,897	31,460,476	388,155,216	106,639,613	543,375,778	86,850,134	199,891,868	213,811	0	0	
INTANGIBLE PLANT		794,626,633	15,972,612	217,925,959	63,349,406	346,898,106	47,858,483	102,446,813	175,255	0	0	
TOTAL GROSS PLANT		26,938,103,524	580,908,613	7,282,761,595	2,143,901,121	11,633,798,092	1,567,728,277	3,722,638,347	6,367,479	0	0	
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(4,136,129,470)	(62,948,900)	(1,068,453,435)	(339,619,872)	(1,801,114,622)	(249,882,344)	(614,296,360)	(1,362,414)	1,548,477	0	
TRANSMISSION PLANT		(1,595,126,567)	(24,194,997)	(410,670,037)	(130,536,063)	(695,744,233)	(96,524,172)	(236,933,408)	(523,657)	0	0	
DISTRIBUTION PLANT		(2,682,314,063)	(127,676,181)	(977,007,475)	(228,298,035)	(920,383,408)	(138,729,064)	(290,219,901)	0	0	0	
GENERAL PLANT		(454,652,375)	(11,060,118)	(134,033,582)	(41,426,067)	(175,129,130)	(28,293,162)	(64,650,899)	(59,418)	0	0	
INTANGIBLE PLANT		(489,285,821)	(10,270,477)	(136,244,239)	(38,064,159)	(216,152,162)	(27,493,271)	(60,965,243)	(96,270)	0	0	
		(9,357,508,297)	(236,150,672)	(2,726,408,769)	(777,944,195)	(3,808,523,555)	(540,922,013)	(1,267,065,811)	(2,041,759)	1,548,477	0	
NET PLANT		17,580,595,227	344,757,941	4,556,352,826	1,365,956,926	7,825,274,537	1,026,806,264	2,455,572,536	4,325,720	1,548,477	0	
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	1.9610%	25.9169%	7.7697%	44.5109%	5.8406%	13.9675%	0.0246%	0.0088%	0.0000%	

Utah Results of Operations
June 2017

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%	1.9610%	25.9169%	7.7697%	44.5109%	5.8406%	13.9675%	0.0246%	0.0088%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		26,292,248,013	566,981,017	7,108,153,471	2,092,499,940	11,354,871,530	1,530,141,149	3,633,386,092	6,214,815	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1565%	27.0352%	7.9586%	43.1871%	5.8197%	13.8192%	0.0236%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	930,330,576	27,502,917	267,087,552	63,256,238	333,699,754	65,328,309	138,078,647	55,716	43,169,428	(7,847,985)
Interest Synchronization	1,945,544	38,152	504,225	151,163	865,978	113,631	271,744	479	171	-
	932,276,120	27,541,070	267,591,777	63,407,401	334,565,732	65,441,939	138,350,391	56,195	43,169,599	(7,847,985)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.9542%	28.7031%	6.8014%	35.8870%	7.0196%	14.8401%	0.0060%	4.6306%	-0.8418%

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
June 2017

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										
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	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	35,805,459	1,355,556	19,607,629	5,484,048	1,425,975	0	7,932,252	0	0	0
Transmission	S	16,558,530	634,258	9,023,019	2,478,081	719,561	0	3,703,611	0	0	0
Distribution	S	15,750,307	2,148,352	7,917,486	3,417,990	0	0	2,266,480	0	0	0
General	S	(285,722)	208	(184,604)	98	(33,611)	(180)	(67,535)	(99)	0	0
Mining Plant	S	4,812	77	1,213	373	2,021	292	826	12	0	0
Non-Regulated Plant	NUTIL	18,170	0	0	0	0	0	0	0	0	18,170
Total Pacific Power		67,851,555	4,138,449	36,364,743	11,380,589	2,113,945	113	13,835,634	(87)	0	18,170
Rocky Mountain Power											
Production	S	58,661,358	0	0	0	46,686,415	8,634,102	2,951,476	389,366	0	0
Transmission	S	38,283,369	0	0	0	32,370,180	4,303,902	1,414,785	194,502	0	0
Distribution	S	26,416,213	0	0	0	21,633,383	3,483,209	1,299,622	0	0	0
General	S	(641,751)	(1,185)	(93,417)	(4,290)	(257,047)	(172,579)	(110,541)	(2,693)	0	0
Mining Plant	S	12,382	197	3,120	959	5,199	752	2,124	32	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		122,731,570	(989)	(90,297)	(3,331)	100,438,130	16,249,385	5,557,466	581,206	0	0
PacifiCorp											
Prod / Other Prod	S	458,475,053	8,210,250	130,754,079	36,788,492	187,303,826	25,029,800	68,786,966	1,601,642	0	0
Cholla Unit 4	S	30,878,369	405,160	6,994,841	0	12,578,641	1,375,030	4,868,595	79,345	0	4,576,759
Gadsby Unit 4, 5 & 6	S	5,892,753	93,598	1,509,470	0	2,561,540	335,354	892,975	20,377	0	479,441
Hydro-PPL	S	37,496,290	721,753	11,132,290	3,119,445	14,891,311	1,955,637	5,555,415	120,441	0	0
Hydro-UPL	S	11,545,650	234,912	3,452,424	1,004,675	4,561,528	596,234	1,661,443	34,435	0	0
Transmission	S	274,506,372	5,125,737	80,231,847	22,222,790	111,071,889	14,726,147	40,252,349	875,614	0	0
Distribution	S	967,006,613	35,096,590	274,720,423	61,779,490	453,843,585	47,787,011	93,772,658	0	0	6,858

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
General/ Intangibles	S	64,633,516	1,519,582	20,412,235	4,832,993	24,790,182	3,627,862	9,335,589	115,071	0	4	
Mining	S	(1,528,485)	(22,155)	(374,104)	(116,231)	(664,749)	(93,299)	(256,215)	(1,734)	0	0	
WCA - CAEE 2007+	S	1,171,408	18,882	293,785	0	491,458	72,383	201,445	3,726	0	89,731	
WCA - CAGE 2007+	S	1,812,623,805	29,323,511	477,010,559	0	764,517,924	101,006,466	282,588,057	6,069,050	0	152,108,240	
WCA - CAGW 2007+	S	421,045,245	6,930,099	114,538,575	91,762,039	179,235,182	23,798,071	66,220,284	1,438,440	0	(62,877,444)	
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	178,083,895	3,964,359	49,900,468	12,067,088	74,604,158	9,898,611	25,593,717	338,349	0	1,717,147	
WCA - JBG 2007+	S	148,825,018	2,398,278	39,650,439	32,378,833	64,197,952	8,490,175	23,252,114	377,483	0	(21,920,253)	
Oregon Extra Book Depreciation	S	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0	
Non-Regulated Plant	NUTIL	(1,448,277)	0	0	0	0	0	0	0	0	(1,448,277)	
Total PC (Post Merger)		4,351,578,907	94,020,554	1,152,599,010	265,839,613	1,893,984,425	238,605,479	622,725,390	11,072,234	0	72,732,203	
Total Deferred Taxes		4,542,162,031	98,158,015	1,188,873,456	277,216,870	1,996,536,499	254,854,977	642,118,490	11,653,353	0	72,750,373	
Percentage of Total (DITBAL)		100.0000%	2.1610%	26.1742%	6.1032%	43.9556%	5.6109%	14.1368%	0.2566%	0.0000%	1.6017%	

OPRV-WY

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

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Account 904 Balance	14,443,242	651,339	6,024,649	1,695,823	4,680,620	406,663	984,148	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.5096%	41.7126%	11.7413%	32.4070%	2.8156%	6.8139%	0.0000%	0.0000%	0.0000%

Utah Results of Operations
June 2017
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Customer Factors		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Total Electric Customers		1,906,442	47,163	601,851	135,518	900,188	78,598	143,124	0	0	0	
CN												
Customer System factor - CN		100.0000%	2.4739%	31.5694%	7.1084%	47.2182%	4.1228%	7.5074%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers		914,659	47,163	601,851	135,518	0	0	130127	0	0	0	
CNP												
Customer Service Pacific Power factor - CNP		100.0000%	5.16%	65.80%	14.82%	0.00%	0.00%	14.23%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers		991,783	0	0	0	900,188	78,598	12,997	0	0	0	
CNU												
Customer Service R.M.P. factor - CNU		100.0000%	0.00%	0.00%	0.00%	90.76%	7.92%	1.31%	0.00%	0.00%	0.00%	

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
TOTAL NET DISTRIBUTION PLANT	3,893,476,556	129,573,193	1,011,116,042	255,327,663	1,880,062,520	192,306,536	425,090,602	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.33%	25.97%	6.56%	48.29%	4.94%	10.92%	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

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION		2017 PROTOCOL FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Excise Tax (Superfund)				California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Total Taxable Income			888,093,568	26,254,285	254,961,777	60,384,405	318,549,785	62,362,403	131,809,877	53,187	41,209,536	(7,491,687)	
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			888,093,568	26,254,285	254,961,777	60,384,405	318,549,785	62,362,403	131,809,877	53,187	41,209,536	(7,491,687)	
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	2.9563%	28.7089%	6.7993%	35.8689%	7.0221%	14.8419%	0.0060%	4.6402%	-0.8436%	

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	257,957	4,378,396	1,391,722	7,417,741	1,029,101	2,526,087	5,583	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(123,510)	(2,096,370)	(666,355)	(3,551,604)	(492,732)	(1,209,487)	(2,673)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	58,932	1,000,279	317,950	1,694,640	235,106	577,104	1,275	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,806)	(47,629)	(15,140)	(80,692)	(11,195)	(27,479)	(61)	0	0
Net Plant		12,564,143	190,574	3,234,676	1,028,178	5,480,086	760,280	1,866,225	4,125	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	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%	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	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	259,286	4,400,953	1,398,892	7,455,955	1,034,403	2,539,101	5,612	0	0
	(108)	SG	(8,434,030)	(127,928)	(2,171,366)	(690,193)	(3,678,660)	(510,359)	(1,252,755)	(2,769)	0	0
Post-merger	(101)	SG	3,485,613	52,870	897,381	285,243	1,520,315	210,921	517,738	1,144	0	0
	(108)	SG	(240,609)	(3,650)	(61,945)	(19,690)	(104,946)	(14,560)	(35,739)	(79)	0	0
	(107)	SG	1,778,549	26,977	457,893	145,546	775,747	107,623	264,178	584	0	0
	(120)	SE	1,975,759	29,492	486,765	153,242	850,601	126,663	328,368	627	0	0
	(228)	SG	7,220,849	109,526	1,859,029	590,913	3,149,508	436,947	1,072,555	2,370	0	0
	(228)	SG	1,472,376	22,333	379,068	120,491	642,204	89,096	218,701	483	0	0
	(228)	SNNP	3,531,000	53,558	909,066	288,957	1,540,112	213,668	524,480	1,159	0	0
	(228)	SE	1,743,025	26,018	429,427	135,191	750,405	111,743	289,688	553	0	0

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION		2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Acct 182.22			29,626,734	448,484	7,586,270	2,408,592	12,901,242	1,806,146	4,466,315	9,686	0	0	
Revised Study	(228)	SNNP	112,680	1,709	29,010	9,221	49,147	6,818	16,737	37	0	0	
	(228)	SE	941,950	14,060	232,067	73,059	405,527	60,387	156,551	299	0	0	
December 1993 Adj.			1,054,630	15,770	261,077	82,280	454,674	67,206	173,288	336	0	0	
Adjusted Acct 182.22			30,681,364	464,253	7,847,347	2,490,871	13,355,916	1,873,352	4,639,602	10,022	0	0	
TROJP			100.0000%	1.5131%	25.5769%	8.1185%	43.5310%	6.1058%	15.1219%	0.0327%	0.0000%	0.0000%	
Trojan Plant Allocator													
Account 228.42			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Plant - Premerger		SG	7,220,849	109,526	1,859,029	590,913	3,149,508	436,947	1,072,555	2,370	0	0	
- Postmerger		SG	1,472,376	22,333	379,068	120,491	642,204	89,096	218,701	483	0	0	
Storage Facility		SE	1,743,025	26,018	429,427	135,191	750,405	111,743	289,688	553	0	0	
Transition Costs		SNNP	3,531,000	53,558	909,066	288,957	1,540,112	213,668	524,480	1,159	0	0	
Total Acct 228.42			13,967,250	211,436	3,576,590	1,135,552	6,082,229	851,454	2,105,423	4,566	0	0	
Transition Costs		SNNP	112,680	1,709	29,010	9,221	49,147	6,818	16,737	37	0	0	
Storage Facility		SE	941,950	14,060	232,067	73,059	405,527	60,387	156,551	299	0	0	
December 1993 Adj.			1,054,630	15,770	261,077	82,280	454,674	67,206	173,288	336	0	0	
Adjusted Acct 228.42			15,021,880	227,205	3,837,667	1,217,831	6,536,903	918,660	2,278,711	4,903	0	0	
TROJD			100.0000%	1.5125%	25.5472%	8.1071%	43.5159%	6.1155%	15.1693%	0.0326%	0.0000%	0.0000%	
Trojan Decommissioning Allocator													
SCHMA			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	40,759,705	671,719	8,766,002	2,554,833	18,213,139	1,803,583	4,259,373	7,613	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	5,098,562	72,760	1,234,983	392,553	2,393,905	290,271	712,515	1,575	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	7,351,953	0	2,367,344	0	3,572,684	(847,970)	2,135,605	0	124,290	0	
Total Amortization Expense :			53,210,221	744,479	12,368,329	2,947,386	24,179,728	1,245,884	7,107,493	9,187	4,607,733	0	
Schedule M Amortization Factor			100.0000%	1.3991%	23.2443%	5.5391%	45.4419%	2.3414%	13.3574%	0.0173%	8.6595%	0.0000%	
SCHMD			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Depreciation Expense :													
Steam		Acct 403.1	231,535,894	3,511,953	59,609,599	18,947,577	100,988,703	14,010,682	34,391,370	76,010	0	0	
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro		Acct 403.3	34,103,323	517,282	8,780,001	2,790,822	14,874,801	2,063,658	5,065,565	11,196	0	0	
Other		Acct 403.4	127,272,568	1,930,480	32,766,698	10,415,261	55,512,307	7,701,508	18,904,533	41,782	0	0	
Transmission		Acct 403.5	105,411,634	1,598,891	27,138,536	8,626,287	45,977,252	6,378,660	15,657,402	34,605	0	0	
Distribution		Acct 403.6	146,495,774	7,441,182	50,115,586	13,440,219	49,933,659	6,475,783	19,089,345	0	0	0	
General		Acct 403.7&8	38,954,264	854,981	11,352,393	3,104,201	15,473,711	2,366,468	5,796,138	6,372	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 :			683,773,458	15,854,769	189,762,812	57,324,367	282,760,434	38,996,759	98,904,354	169,964	0	0	
Schedule M Depreciation Factor			100.0000%	2.3187%	27.7523%	8.3835%	41.3529%	5.7032%	14.4645%	0.0249%	0.0000%	0.0000%	

Utah Results of Operations
June 2017
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		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
Current Total M Difference		908,754,428	19,606,750	240,444,118	61,926,191	403,369,498	50,210,702	125,010,582	210,523	-	7,976,065	
Tax Depr factor		100.0000%	2.1575%	26.4586%	6.8144%	44.3871%	5.5252%	13.7563%	0.0232%	0.0000%	0.8777%	

Utah Results of Operations
June 2017
COINCIDENTAL PEAKS

FORECAST LOADS (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,480	445	1,255	3	8,708
Jan-17	6	8	177	2,920	943	3,453	485	1,234	3	9,216
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149
Mar-17	6	8	138	2,360	647	2,973	390	1,224	3	7,737
Apr-17	3	8	121	2,054	540	2,887	393	1,160	2	7,157
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097
Jun-17	26	17	123	2,152	750	4,652	785	1,221	3	9,687
			1,547	26,487	8,445	44,814	6,124	14,468	34	101,918

- (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
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)
Jan-17	6	8				-	-	-		-
Feb-17	1	19				-	-	-		-
Mar-17	6	8				-	-	-		-
Apr-17	3	8					-	-		-
May-17	30	17				-	-	-		-
Jun-17	26	17				-	-	-		-
			-	-	-	(385)	(108)	-	-	(493)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,480	408	1,255	3	8,672
Jan-17	6	8	177	2,920	943	3,453	485	1,234	3	9,216
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149
Mar-17	6	8	138	2,360	647	2,973	390	1,224	3	7,737
Apr-17	3	8	121	2,054	540	2,887	393	1,160	2	7,157
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097
Jun-17	26	17	123	2,152	750	4,652	785	1,221	3	9,687
			1,547	26,487	8,445	44,429	6,016	14,468	34	101,425

+ plus

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jul-16	28	17						-		-
Aug-16	1	17						-		-
Sep-16	1	15						-		-
Oct-16	19	8						-		-
Nov-16	30	18						-		-
Dec-16	14	18						-		-
Jan-17	6	8						-		-
Feb-17	1	19						-		-
Mar-17	6	8						-		-
Apr-17	3	8						-		-
May-17	30	17						-		-
Jun-17	26	17						-		-
			-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,479.7	408	1,255	3	8,672
Jan-17	6	8	177	2,920	943	3,452.8	485	1,234	3	9,216
Feb-17	1	19	126	2,291	761	3,319.1	437	1,212	3	8,149
Mar-17	6	8	138	2,360	647	2,973.5	390	1,224	3	7,737
Apr-17	3	8	121	2,054	540	2,886.6	393	1,160	2	7,157
May-17	30	17	115	1,677	686	3,775.4	647	1,194	2	8,097
Jun-17	26	17	123	2,152	750	4,652.2	785	1,221	3	9,687
			1,547	26,487	8,445	44,429	6,016	14,468	34	101,425

Utah Results of Operations
June 2017
ENERGY

FORECAST LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,216,066	293,269	889,894	1,904	5,435,089
2017	Jan	86,141	1,544,004	506,308	2,251,100	314,435	881,472	1,919	5,585,381
2017	Feb	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004
2017	Mar	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039
2017	Apr	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525
2017	May	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371
2017	Jun	73,003	1,118,950	349,647	2,287,642	432,612	805,312	1,611	5,068,776
		880,807	14,537,729	4,576,721	25,447,354	3,800,584	9,807,043	18,736	59,068,974

- (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	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)
2017	Jan	-	-	-	(9,505)	-	-		(9,505)
2017	Feb	-	-	-	-	-	-		-
2017	Mar	-	-	-	-	-	-		-
2017	Apr	-	-	-	-	-	-		-
2017	May	-	-	-	-	-	-		-
2017	Jun	-	-	-	(6,319)	-	-		(6,319)
		-	-	-	(43,314)	(17,658)	-	-	(60,972)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jul	84,308	1,206,505	384,563	2,586,811.56	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	2,206,656	292,329	889,894	1,904	5,424,739
2017	Jan	86,141	1,544,004	506,308	2,241,596	314,435	881,472	1,919	5,575,876
2017	Feb	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004
2017	Mar	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039
2017	Apr	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525
2017	May	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371
2017	Jun	73,003	1,118,950	349,647	2,281,323	432,612	805,312	1,611	5,062,457
		880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jul				-	-	-		-
2016	Aug				-	-	-		-
2016	Sep				-	-	-		-
2016	Oct				-	-	-		-
2016	Nov				-	-	-		-
2016	Dec				-	-	-		-
2017	Jan				-	-	-		-
2017	Feb				-	-	-		-
2017	Mar				-	-	-		-
2017	Apr				-	-	-		-
2017	May				-	-	-		-
2017	Jun				-	-	-		-
		-	-	-	-	-	-	-	-

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LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,206,656	292,329	889,894	1,904	5,424,739
2017	Jan	86,141	1,544,004	506,308	2,241,596	314,435	881,472	1,919	5,575,876
2017	Feb	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004
2017	Mar	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039
2017	Apr	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525
2017	May	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371
2017	Jun	73,003	1,118,950	349,647	2,281,323	432,612	805,312	1,611	5,062,457
		880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002

Utah Results of Operations
June 2017

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	**59,008,002 Ref Page 9.16**
System Energy Factor	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
Divisional Energy - Pacific	3.1391%	51.8107%	16.3109%	0.0000%	0.0000%	28.7394%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.0844%	12.2232%	5.6318%	0.0605%	100.00%
System Generation Factor	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%
Divisional Generation - Pacific	3.1764%	53.9139%	17.1371%	0.0000%	0.0000%	25.7725%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.4814%	11.5818%	4.8740%	0.0628%	100.00%
System Capacity (mwh)								
Accord	1,546.6	26,486.9	8,444.5	44,429.4	6,015.8	14,468.1	33.7	**101,425 Ref Page 9.15**
Modified Accord	1,546.6	26,486.9	8,444.5	44,429.4	6,015.8	14,468.1	33.7	**101,425 Ref Page 9.15**
Rolled-In	1,546.6	26,486.9	8,444.5	44,429.4	6,015.8	14,468.1	33.7	**101,425 Ref Page 9.15**
Rolled-In with Hydro Adj.	1,546.6	26,486.9	8,444.5	44,429.4	6,015.8	14,468.1	33.7	**101,425 Ref Page 9.15**
Rolled-In with Off-Sys Adj.	1,546.6	26,486.9	8,444.5	44,429.4	6,015.8	14,468.1	33.7	**101,425 Ref Page 9.15**
System Capacity Factor								
Accord	1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%	100.00%
Modified Accord	1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%	100.00%
Rolled-In	1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%	100.00%
Rolled-In with Hydro Adj.	1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%	100.00%
Rolled-In with Off-Sys Adj.	1.5248%	26.1148%	8.3259%	43.8052%	5.9313%	14.2648%	0.0332%	100.00%
System Energy (mwh)								
Accord	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002
Modified Accord	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002
Rolled-In	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002
Rolled-In with Hydro Adj.	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002
Rolled-In with Off-Sys Adj.	880,807	14,537,729	4,576,721	25,404,041	3,782,925	9,807,043	18,736	59,008,002
System Energy Factor								
Accord	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
Modified Accord	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
Rolled-In	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
Rolled-In with Hydro Adj.	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
Rolled-In with Off-Sys Adj.	1.4927%	24.6369%	7.7561%	43.0519%	6.4109%	16.6199%	0.0318%	100.00%
System Generation Factor								
Accord	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%
Modified Accord	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%
Rolled-In	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%
Rolled-In with Hydro Adj.	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%
Rolled-In with Off-Sys Adj.	1.5168%	25.7453%	8.1834%	43.6169%	6.0512%	14.8536%	0.0328%	100.00%

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

Utah Results of Operations
June 2017

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		1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			Pg 10.19
System Generation (Pac. Power Costs on SG)	SG-P		1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			Pg 10.19
System Generation (R.M.P. Costs on SG)	SG-U		1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			Pg 10.19
Divisional Generation - Pac. Power	DGP		3.1659%	54.1138%	16.7002%	0.0000%	0.0000%	26.0201%	0.0000%			Pg 10.19
Divisional Generation - R.M.P.	DGU		0.0000%	0.0000%	0.0000%	83.3493%	11.6127%	4.9748%	0.0633%			Pg 10.19
System Capacity	SC		1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%			Pg 10.19
System Energy	SE		1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%			Pg 10.19
System Energy (Pac. Power Costs on SE)	SE-P		1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%			Pg 10.19
System Energy (R.M.P. Costs on SE)	SE-U		1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%			Pg 10.19
Divisional Energy - Pac. Power	DEP		3.1194%	52.2597%	16.0006%	0.0000%	0.0000%	28.6204%	0.0000%			Pg 10.19
Divisional Energy - R.M.P.	DEU		0.0000%	0.0000%	0.0000%	81.8045%	12.4434%	5.6911%	0.0611%			Pg 10.19
System Overhead	SO		2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%	0.0000%	0.0000%	Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P		2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%			Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U		2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%			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		2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%	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		1.9620%	26.0714%	7.6391%	44.3325%	5.8361%	14.1255%	0.0247%	0.0088%	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		3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	0.0000%			Pg 10.6
Divisional Generation - Huntington	DGUH		0.0000%	0.0000%	0.0000%	83.3493%	11.6127%	4.9748%	0.0633%			Pg 10.19
Divisional Energy - Huntington	DEUH		0.0000%	0.0000%	0.0000%	81.8045%	12.4434%	5.6911%	0.0611%			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		1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%			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		1.5146%	25.8887%	7.9896%	43.2827%	6.0304%	15.0317%	0.0329%	0.2295%	0.0000%	Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U		1.5146%	25.8887%	7.9896%	43.2827%	6.0304%	15.0317%	0.0329%	0.2295%	0.0000%	Pg 10.4
Customer - System	CN		2.4739%	31.5694%	7.1084%	47.2182%	4.1228%	7.5074%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - Pac. Power	CNP		5.1563%	65.8006%	14.8162%	0.0000%	0.0000%	14.2268%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - R.M.P.	CNU		0.0000%	0.0000%	0.0000%	90.7646%	7.9249%	1.3105%	0.0000%	0.0000%	0.0000%	Pg 10.11
Washington Business Tax	WBTAX		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	OPRV-ID		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX		3.0684%	28.6252%	7.3224%	35.1220%	7.1465%	14.7126%	0.0050%	4.8860%	-0.8883%	Pg 10.12
Interest	INT		1.9620%	26.0714%	7.6391%	44.3325%	5.8361%	14.1255%	0.0247%	0.0088%	0.0000%	Pg 10.8
CIAC	CIAC		3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	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
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT		4.5287%	41.8886%	11.7908%	32.1217%	2.8275%	6.8427%	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%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84		3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85		5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86		4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88		4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89		4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90		1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS		1.5137%	25.8725%	7.9846%	43.4678%	6.0559%	15.0726%	0.0328%	0.0000%	0.0000%	Pg 10.4
System Net Transmission Plant	SNPT		1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			Pg 10.5
System Net Production Plant	SNPP		1.5154%	25.9038%	7.9940%	43.4188%	6.0492%	15.0666%	0.0329%	0.0193%	0.0000%	Pg 10.5
System Net Hydro Plant	SNPPH		1.5146%	25.8887%	7.9896%	43.2827%	6.0304%	15.0317%	0.0329%	0.2295%	0.0000%	Pg 10.4
System Net Nuclear Plant	SNPPN		1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			Pg 10.4
System Net Other Production Plant	SNPPO		1.5181%	25.9500%	8.0078%	43.3812%	6.0441%	15.0659%	0.0329%	0.0000%	0.0000%	Pg 10.5
System Net General Plant	SNPG		2.4480%	29.1140%	7.0313%	40.1939%	6.5095%	14.6898%	0.0136%			Pg 10.6
System Net Intangible Plant	SNPI		1.8685%	26.9114%	8.1429%	42.6343%	6.6644%	13.7526%	0.0259%			Pg 10.7
Trojan Plant Allocator	TROJP		1.5147%	25.8137%	7.9572%	43.2593%	6.1098%	15.3126%	0.0328%			Pg 10.13
Trojan Decommissioning Allocator	TROJD		1.5142%	25.7900%	7.9482%	43.2375%	6.1214%	15.3561%	0.0327%			Pg 10.13
Income Before Taxes	IBT		3.0660%	28.6196%	7.3231%	35.1423%	7.1436%	14.7113%	0.0050%	4.8753%	-0.8863%	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%	26.1742%	6.1032%	43.9556%	5.6109%	14.1368%	0.2566%	0.0000%	1.6017%	Pg 10.10
Tax Depreciation	TAXDEPR		2.1575%	26.4586%	6.8144%	44.3871%	5.5252%	13.7563%	0.0232%	0.0000%	0.8777%	Pg 10.14
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP		2.3197%	27.9060%	8.2507%	41.1752%	5.6979%	14.6255%	0.0249%	0.0000%	0.0000%	Pg 10.13
SCHMDT Amortization Expense	SCHMAEXP		1.3998%	23.3514%	5.4470%	45.3181%	2.3379%	13.4690%	0.0173%	8.6595%	0.0000%	Pg 10.13
System Generation Cholla Transaction	SGCT		1.5186%	25.9568%	8.0106%	43.3966%	6.0462%	15.0712%				Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2017

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	7,113,786,937	107,994,181	1,845,901,503	569,669,676	3,086,122,264	429,975,074	1,071,781,814	2,342,424	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		7,113,786,937	107,994,181	1,845,901,503	569,669,676	3,086,122,264	429,975,074	1,071,781,814	2,342,424	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	12,414,109	-	-	-	9,025,509	1,247,697	2,140,904	-	-	-	
	DGP	(743,106,770)	(11,281,081)	(192,823,023)	(59,507,741)	(322,376,586)	(44,915,232)	(111,958,417)	(244,690)	0	0	
	DGU	(737,614,492)	(11,197,703)	(191,397,875)	(59,067,922)	(319,993,911)	(44,583,265)	(111,130,936)	(242,881)	0	0	
	SG	(1,176,118,440)	(17,854,618)	(305,181,869)	(94,183,171)	(510,226,878)	(71,087,540)	(177,197,092)	(387,272)	0	0	
	SG-W	0	0	0	0	0	0	0	0	0	0	
	SSGCH	(215,745,524)	(3,275,226)	(55,982,136)	(17,276,829)	(93,595,306)	(13,040,199)	(32,504,787)	(71,041)	0	0	
		(2,860,171,117)	(43,608,628)	(745,384,903)	(230,035,663)	(1,237,167,173)	(172,378,539)	(430,650,327)	(945,884)	0	0	
TOTAL NET STEAM PLANT		4,253,615,820	64,385,553	1,100,516,600	339,634,013	1,848,955,091	257,596,536	641,131,487	1,396,541	0	0	
SNPPS												
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5137%	25.8725%	7.9846%	43.4678%	6.0559%	15.0726%	0.0328%	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		0	0	0	0	0	0	0	0
SNPPN									
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO: 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	1,027,139,669	15,592,976	266,524,521	82,253,001	445,596,506	62,082,891	154,751,559	338,216	0	0
		1,027,139,669	15,592,976	266,524,521	82,253,001	445,596,506	62,082,891	154,751,559	338,216	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	S	1,548,477	-	-	-	-	-	-	-	1,548,477	-
	DGP	(161,181,349)	(2,446,889)	(41,823,701)	(12,907,348)	(69,924,128)	(9,742,204)	(24,284,005)	(53,074)	0	0
	DGU	(29,723,861)	(451,237)	(7,712,815)	(2,380,277)	(12,894,886)	(1,796,584)	(4,478,275)	(9,787)	0	0
	SG	(163,061,775)	(2,475,436)	(42,311,638)	(13,057,932)	(70,739,900)	(9,855,862)	(24,567,315)	(53,693)	0	0
		(352,418,508)	(5,373,562)	(91,848,153)	(28,345,558)	(153,558,914)	(21,394,650)	(53,329,595)	(116,554)	1,548,477	0
TOTAL NET HYDRO PRODUCTION PLANT		674,721,161	10,219,414	174,676,369	53,907,443	292,037,592	40,688,241	101,421,964	221,662	1,548,477	0
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.5146%	25.8887%	7.9896%	43.2827%	6.0304%	15.0317%	0.0329%	0.2295%	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	4,022,638,083	61,067,545	1,043,803,216	322,131,511	1,745,111,719	243,138,307	606,061,213	1,324,572	0	0
	SSGCT	0	0	0	0	0	0	0	0	0	0

Utah Results of Operations
June 2017
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		4,022,713,069	61,067,545	1,043,878,202	322,131,511	1,745,111,719	243,138,307	606,061,213	1,324,572	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	0	0	0	0	0	0	0	0	0	0	
	DGP	(591,824,157)	(8,984,464)	(153,567,869)	(47,393,080)	(256,746,755)	(35,771,332)	(89,165,781)	(194,876)	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(299,221,795)	(4,542,477)	(77,642,747)	(23,961,581)	(129,809,207)	(18,085,714)	(45,081,541)	(98,528)	0	0	
	SSGCT	(32,493,893)	(493,289)	(8,431,589)	(2,602,100)	(14,096,588)	(1,964,012)	(4,895,615)	(10,700)	0	0	
		(923,539,845)	(14,020,230)	(239,642,205)	(73,956,762)	(400,652,550)	(55,821,058)	(139,142,937)	(304,103)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		3,099,173,223	47,047,315	804,235,997	248,174,749	1,344,459,168	187,317,249	466,918,276	1,020,470	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5181%	25.9500%	8.0078%	43.3812%	6.0441%	15.0659%	0.0329%	0.0000%	0.0000%	
PRODUCTION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
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	12,163,564,689	184,654,702	3,156,229,240	974,054,188	5,276,830,488	735,196,272	1,832,594,586	4,005,213	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		12,163,639,675	184,654,702	3,156,304,226	974,054,188	5,276,830,488	735,196,272	1,832,594,586	4,005,213	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	13,962,587	-	-	-	9,025,509	1,247,697	2,140,904	-	1,548,477	-	
	DGP	0	0	0	0	0	0	0	0	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(4,150,092,057)	(63,002,420)	(1,076,875,261)	(332,337,983)	(1,800,404,146)	(250,841,944)	(625,263,764)	(1,366,540)	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		(4,136,129,470)	(63,002,420)	(1,076,875,261)	(332,337,983)	(1,791,378,637)	(249,594,247)	(623,122,860)	(1,366,540)	1,548,477	0	
TOTAL NET PRODUCTION PLANT		8,027,510,205	121,652,282	2,079,428,965	641,716,206	3,485,451,851	485,602,025	1,209,471,727	2,638,672	1,548,477	0	
SNPP												
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5154%	25.9038%	7.9940%	43.4188%	6.0492%	15.0666%	0.0329%	0.0193%	0.0000%	
TRANSMISSION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
TRANSMISSION PLANT												
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SG	6,047,459,700	91,806,300	1,569,208,503	484,278,548	2,623,525,302	365,523,589	911,126,153	1,991,305			
		6,047,459,700	91,806,300	1,569,208,503	484,278,548	2,623,525,302	365,523,589	911,126,153	1,991,305			
LESS ACCUMULATED DEPRECIATION												
	DGP	(359,473,749)	(5,457,160)	(93,277,060)	(28,786,537)	(155,947,873)	(21,727,492)	(54,159,259)	(118,367)			
	DGU	(413,347,707)	(6,275,019)	(107,256,397)	(33,100,746)	(179,319,619)	(24,983,769)	(62,276,051)	(136,107)			
	SG	(822,305,111)	(12,483,389)	(213,373,588)	(65,849,918)	(356,734,624)	(49,702,178)	(123,890,647)	(270,768)			
		(1,595,126,567)	(24,215,567)	(413,907,045)	(127,737,202)	(692,002,116)	(96,413,439)	(240,325,956)	(525,243)			
TOTAL NET TRANSMISSION PLANT		4,452,333,133	67,590,732	1,155,301,458	356,541,347	1,931,523,186	269,110,150	670,800,198	1,466,062			
SNPT												
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%			
DISTRIBUTION:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
DISTRIBUTION PLANT - PACIFIC POWER												
	S	3,317,767,927	257,249,373	1,988,123,517	483,625,698	0	0	588,769,338	0			

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	(1,570,578,874)	(127,676,181)	(977,007,475)	(228,298,035)	0	0	-237,597,184	0			
		1,747,189,052	129,573,193	1,011,116,042	255,327,663	0	0	351,172,154	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.4161%	57.8710%	14.6136%	0.0000%	0.0000%	20.0993%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,258,022,692	0	0	0	2,800,445,928	331,035,599	126,541,165	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,111,735,188)	0	0	0	(920,383,408)	(138,729,064)	(52,622,717)	0			
		2,146,287,503	0	0	0	1,880,062,520	192,306,536	73,918,448	0			
DNPDU												
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.5960%	8.9600%	3.4440%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		3,893,476,556	129,573,193	1,011,116,042	255,327,663	1,880,062,520	192,306,536	425,090,602	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.3280%	25.9695%	6.5578%	48.2875%	4.9392%	10.9180%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	609,739,245	18,075,933	192,247,498	46,460,267	222,749,158	41,545,002	88,661,387	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,575,500	53,490	896,122	274,370	1,522,178	231,540	596,664	1,137			
	SG	288,876,371	4,385,423	74,958,293	23,133,123	125,321,128	17,460,410	43,522,872	95,121			
	SO	277,005,619	5,976,118	75,298,014	21,697,503	119,158,153	16,108,518	38,701,638	65,674			
	CN	19,448,642	481,133	6,139,811	1,382,487	9,183,305	801,821	1,460,084	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	(17,391,065)	(122,469)	(3,590,864)	(747,560)	(11,185,998)	(567,016)	(1,173,841)	(3,317)			
		1,181,254,313	28,849,629	345,948,875	92,200,189	466,747,925	75,580,276	171,768,805	158,615			
LESS ACCUMULATED DEPRECIATION												
	S	(235,412,182)	(6,967,336)	(75,751,674)	(23,819,729)	(79,693,045)	(15,423,484)	(33,756,915)	0			
	DGP	(1,086,149)	(16,489)	(281,836)	(86,978)	(471,196)	(65,650)	(163,642)	(358)			
	DGU	(3,053,717)	(46,358)	(792,385)	(244,541)	(1,324,772)	(184,574)	(460,081)	(1,006)			
	SE	(1,607,181)	(24,044)	(402,805)	(123,329)	(684,216)	(104,077)	(268,199)	(511)			
	SG	(94,869,356)	(1,440,209)	(24,616,915)	(7,597,106)	(41,156,480)	(5,734,141)	(14,293,266)	(31,239)			
	SO	(108,204,359)	(2,334,400)	(29,413,026)	(8,475,512)	(46,545,740)	(6,292,334)	(15,117,693)	(25,654)			
	CN	(7,898,082)	(195,388)	(2,493,374)	(561,427)	(3,729,335)	(325,619)	(592,939)	0			
	SSGCT	(89,686)	(1,362)	(23,272)	(7,182)	(38,908)	(5,421)	(13,512)	(30)			
	SSGCH	(2,431,663)	(36,915)	(630,973)	(194,727)	(1,054,911)	(146,976)	(366,361)	(801)			
		(454,652,375)	(11,062,501)	(134,406,261)	(41,110,531)	(174,698,603)	(28,282,275)	(65,032,609)	(59,597)			
TOTAL NET GENERAL PLANT		726,601,937	17,787,129	211,542,614	51,089,658	292,049,321	47,298,001	106,736,196	99,018			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.4480%	29.1140%	7.0313%	40.1939%	6.5095%	14.6898%	0.0136%			
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	175,332,584	2,623,007	43,943,320	13,454,318	74,643,384	11,354,069	29,258,740	55,746			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		175,332,584	2,623,007	43,943,320	13,454,318	74,643,384	11,354,069	29,258,740	55,746			
SNPM												

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SYSTEM NET PLANT MINING		100.0000%	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%			
INTANGIBLE:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
INTANGIBLE PLANT												
	S	16,525,979	472,341	4,623,741	2,021,245	3,981,774	4,355,253	1,071,625	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	38,874	582	9,743	2,983	16,549	2,517	6,487	12			
	CN	141,783,695	3,507,540	44,760,195	10,078,554	66,947,756	5,845,405	10,644,246	0			
	SG	270,290,492	4,103,272	70,135,587	21,644,772	117,258,151	16,337,033	40,722,675	89,001			
	SO	365,987,594	7,895,815	99,485,849	28,667,349	157,435,095	21,283,025	51,133,690	86,771			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		794,626,633	15,979,549	219,015,115	62,414,903	345,639,325	47,823,235	103,578,723	175,784			
LESS ACCUMULATED AMORTIZATION												
	S	(1,029,857)	0	(99,542)	0	(29,645)	(879,935)	(20,734)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(448,614)	(6,810)	(116,407)	(35,925)	(194,619)	(27,115)	(67,589)	(148)			
	SE	(32,864)	(492)	(8,237)	(2,522)	(13,991)	(2,128)	(5,484)	(10)			
	CN	(119,811,590)	(2,963,979)	(37,823,744)	(8,516,688)	(56,572,916)	(4,939,548)	(8,994,716)	0			
	SG	(98,816,306)	(1,500,127)	(25,641,078)	(7,913,177)	(42,868,757)	(5,972,705)	(14,887,924)	(32,538)			
	SO	(268,571,135)	(5,794,153)	(73,005,282)	(21,036,840)	(115,529,933)	(15,618,033)	(37,523,220)	(63,675)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(575,456)	(8,736)	(149,321)	(46,082)	(249,646)	(34,782)	(86,700)	(189)			
		(489,285,821)	(10,274,297)	(136,843,610)	(37,551,234)	(215,459,506)	(27,474,246)	(61,586,367)	(96,560)			
TOTAL NET INTANGIBLE PLANT		305,340,812	5,705,252	82,171,505	24,863,669	130,179,818	20,348,988	41,992,356	79,224			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8685%	26.9114%	8.1429%	42.6343%	6.6644%	13.7526%	0.0259%			
GROSS PLANT:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
PRODUCTION PLANT		12,163,639,675	184,654,702	3,156,304,226	974,054,188	5,276,830,488	735,196,272	1,832,594,586	4,005,213	0	0	
TRANSMISSION PLANT		6,047,459,700	91,806,300	1,569,208,503	484,278,548	2,623,525,302	365,523,589	911,126,153	1,991,305	0	0	
DISTRIBUTION PLANT		6,575,790,619	257,249,373	1,988,123,517	483,625,698	2,800,445,928	331,035,599	715,310,503	0	0	0	
GENERAL PLANT		1,356,586,897	31,472,637	389,892,194	105,654,507	541,391,309	86,934,345	201,027,545	214,361	0	0	
INTANGIBLE PLANT		794,626,633	15,979,549	219,015,115	62,414,903	345,639,325	47,823,235	103,578,723	175,784	0	0	
TOTAL GROSS PLANT		26,938,103,524	581,162,561	7,322,543,555	2,110,027,844	11,587,832,351	1,566,513,039	3,763,637,511	6,386,663	0	0	
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(4,136,129,470)	(63,002,420)	(1,076,875,261)	(332,337,983)	(1,791,378,637)	(249,594,247)	(623,122,860)	(1,366,540)	1,548,477	0	
TRANSMISSION PLANT		(1,595,126,567)	(24,215,567)	(413,907,045)	(127,737,202)	(692,002,116)	(96,413,439)	(240,325,956)	(525,243)	0	0	
DISTRIBUTION PLANT		(2,682,314,063)	(127,676,181)	(977,007,475)	(228,298,035)	(920,383,408)	(138,729,064)	(290,219,901)	0	0	0	
GENERAL PLANT		(454,652,375)	(11,062,501)	(134,406,261)	(41,110,531)	(174,698,603)	(28,282,275)	(65,032,609)	(59,597)	0	0	
INTANGIBLE PLANT		(489,285,821)	(10,274,297)	(136,843,610)	(37,551,234)	(215,459,506)	(27,474,246)	(61,586,367)	(96,560)	0	0	
		(9,357,508,297)	(236,230,966)	(2,739,039,651)	(767,034,983)	(3,793,922,270)	(540,493,271)	(1,280,287,693)	(2,047,940)	1,548,477	0	
NET PLANT		17,580,595,227	344,931,595	4,583,503,904	1,342,992,861	7,793,910,081	1,026,019,768	2,483,349,818	4,338,723	1,548,477	0	
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	1.9620%	26.0714%	7.6391%	44.3325%	5.8361%	14.1255%	0.0247%	0.0088%	0.0000%	

Utah Results of Operations
June 2017

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%	1.9620%	26.0714%	7.6391%	44.3325%	5.8361%	14.1255%	0.0247%	0.0088%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		26,292,248,013	567,228,876	7,146,981,638	2,059,438,793	11,310,007,842	1,528,955,047	3,673,402,279	6,233,539	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1574%	27.1828%	7.8329%	43.0165%	5.8152%	13.9714%	0.0237%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	883,532,852	27,110,537	252,913,184	64,696,242	310,314,656	63,141,742	129,990,926	44,123	43,169,428	(7,847,985)
Interest Synchronization	1,945,544	38,172	507,230	148,621	862,507	113,544	274,818	480	171	-
	885,478,396	27,148,708	253,420,414	64,844,863	311,177,163	63,255,286	130,265,744	44,604	43,169,599	(7,847,985)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.0660%	28.6196%	7.3231%	35.1423%	7.1436%	14.7113%	0.0050%	4.8753%	-0.8863%

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									

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

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										
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	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	35,805,459	1,355,556	19,607,629	5,484,048	1,425,975	0	7,932,252	0	0	0
Transmission	S	16,558,530	634,258	9,023,019	2,478,081	719,561	0	3,703,611	0	0	0
Distribution	S	15,750,307	2,148,352	7,917,486	3,417,990	0	0	2,266,480	0	0	0
General	S	(285,722)	208	(184,604)	98	(33,611)	(180)	(67,535)	(99)	0	0
Mining Plant	S	4,812	77	1,213	373	2,021	292	826	12	0	0
Non-Regulated Plant	NUTIL	18,170	0	0	0	0	0	0	0	0	18,170
Total Pacific Power		67,851,555	4,138,449	36,364,743	11,380,589	2,113,945	113	13,835,634	(87)	0	18,170
Rocky Mountain Power											
Production	S	58,661,358	0	0	0	46,686,415	8,634,102	2,951,476	389,366	0	0
Transmission	S	38,283,369	0	0	0	32,370,180	4,303,902	1,414,785	194,502	0	0
Distribution	S	26,416,213	0	0	0	21,633,383	3,483,209	1,299,622	0	0	0
General	S	(641,751)	(1,185)	(93,417)	(4,290)	(257,047)	(172,579)	(110,541)	(2,693)	0	0
Mining Plant	S	12,382	197	3,120	959	5,199	752	2,124	32	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		122,731,570	(989)	(90,297)	(3,331)	100,438,130	16,249,385	5,557,466	581,206	0	0
PacifiCorp											
Prod / Other Prod	S	458,475,053	8,210,250	130,754,079	36,788,492	187,303,826	25,029,800	68,786,966	1,601,642	0	0
Cholla Unit 4	S	30,878,369	405,160	6,994,841	0	12,578,641	1,375,030	4,868,595	79,345	0	4,576,759
Gadsby Unit 4, 5 & 6	S	5,892,753	93,598	1,509,470	0	2,561,540	335,354	892,975	20,377	0	479,441
Hydro-PPL	S	37,496,290	721,753	11,132,290	3,119,445	14,891,311	1,955,637	5,555,415	120,441	0	0
Hydro-UPL	S	11,545,650	234,912	3,452,424	1,004,675	4,561,528	596,234	1,661,443	34,435	0	0
Transmission	S	274,506,372	5,125,737	80,231,847	22,222,790	111,071,889	14,726,147	40,252,349	875,614	0	0
Distribution	S	967,006,613	35,096,590	274,720,423	61,779,490	453,843,585	47,787,011	93,772,658	0	0	6,858

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
General/ Intangibles	S	64,633,516	1,519,582	20,412,235	4,832,993	24,790,182	3,627,862	9,335,589	115,071	0	4	
Mining	S	(1,528,485)	(22,155)	(374,104)	(116,231)	(664,749)	(93,299)	(256,215)	(1,734)	0	0	
WCA - CAEE 2007+	S	1,171,408	18,882	293,785	0	491,458	72,383	201,445	3,726	0	89,731	
WCA - CAGE 2007+	S	1,812,623,805	29,323,511	477,010,559	0	764,517,924	101,006,466	282,588,057	6,069,050	0	152,108,240	
WCA - CAGW 2007+	S	421,045,245	6,930,099	114,538,575	91,762,039	179,235,182	23,798,071	66,220,284	1,438,440	0	(62,877,444)	
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	178,083,895	3,964,359	49,900,468	12,067,088	74,604,158	9,898,611	25,593,717	338,349	0	1,717,147	
WCA - JBG 2007+	S	148,825,018	2,398,278	39,650,439	32,378,833	64,197,952	8,490,175	23,252,114	377,483	0	(21,920,253)	
Oregon Extra Book Depreciation	S	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0	
Non-Regulated Plant	NUTIL	(1,448,277)	0	0	0	0	0	0	0	0	(1,448,277)	
Total PC (Post Merger)		4,351,578,907	94,020,554	1,152,599,010	265,839,613	1,893,984,425	238,605,479	622,725,390	11,072,234	0	72,732,203	
Total Deferred Taxes		4,542,162,031	98,158,015	1,188,873,456	277,216,870	1,996,536,499	254,854,977	642,118,490	11,653,353	0	72,750,373	
Percentage of Total (DITBAL)		100.0000%	2.1610%	26.1742%	6.1032%	43.9556%	5.6109%	14.1368%	0.2566%	0.0000%	1.6017%	

OPRV-WY

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

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Account 904 Balance	14,382,539	651,339	6,024,649	1,695,823	4,619,917	406,663	984,148	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.5287%	41.8886%	11.7908%	32.1217%	2.8275%	6.8427%	0.0000%	0.0000%	0.0000%

Utah Results of Operations
June 2017
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Customer Factors		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Total Electric Customers		1,906,442	47,163	601,851	135,518	900,188	78,598	143,124	0	0	0	
CN												
Customer System factor - CN		100.0000%	2.4739%	31.5694%	7.1084%	47.2182%	4.1228%	7.5074%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers		914,659	47,163	601,851	135,518	0	0	130127	0	0	0	
CNP												
Customer Service Pacific Power factor - CNP		100.0000%	5.16%	65.80%	14.82%	0.00%	0.00%	14.23%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers		991,783	0	0	0	900,188	78,598	12,997	0	0	0	
CNU												
Customer Service R.M.P. factor - CNU		100.0000%	0.00%	0.00%	0.00%	90.76%	7.92%	1.31%	0.00%	0.00%	0.00%	

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
TOTAL NET DISTRIBUTION PLANT	3,893,476,556	129,573,193	1,011,116,042	255,327,663	1,880,062,520	192,306,536	425,090,602	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.33%	25.97%	6.56%	48.29%	4.94%	10.92%	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

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017

13-MONTH AVERAGE FACTORS DESCRIPTION		2017 PROTOCOL FACTOR	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC-UPL FERC	OTHER OTHER	Non-Regulated Non-Regulated	Page Ref.
Excise Tax (Superfund)													
Total Taxable Income			843,420,461	25,879,718	241,430,926	61,759,033	296,226,370	60,275,107	124,089,338	42,120	41,209,536	(7,491,687)	
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			843,420,461	25,879,718	241,430,926	61,759,033	296,226,370	60,275,107	124,089,338	42,120	41,209,536	(7,491,687)	
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	3.0684%	28.6252%	7.3224%	35.1220%	7.1465%	14.7126%	0.0050%	4.8860%	-0.8883%	

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	258,177	4,412,908	1,361,882	7,377,844	1,027,921	2,562,257	5,600	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(123,615)	(2,112,894)	(652,067)	(3,532,502)	(492,167)	(1,226,805)	(2,681)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	58,982	1,008,163	311,132	1,685,526	234,836	585,368	1,279	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,809)	(48,005)	(14,815)	(80,258)	(11,182)	(27,873)	(61)	0	0
Net Plant		12,564,143	190,736	3,260,172	1,006,132	5,450,610	759,408	1,892,947	4,137	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	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%	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	0.0000%	0.0000%

Account 182.22			TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC FERC	OTHER OTHER	Non-Regulated Non-Regulated
Pre-merger	(101)	SG	17,094,202	259,507	4,435,642	1,368,898	7,415,853	1,033,216	2,575,457	5,629	0	0
		(108) SG	(8,434,030)	(128,037)	(2,188,481)	(675,394)	(3,658,874)	(509,774)	(1,270,693)	(2,777)	0	0
Post-merger	(101)	SG	3,485,613	52,915	904,455	279,127	1,512,138	210,679	525,152	1,148	0	0
		(108) SG	(240,609)	(3,653)	(62,434)	(19,268)	(104,382)	(14,543)	(36,251)	(79)	0	0
		(107) SG	1,778,549	27,000	461,502	142,426	771,575	107,500	267,961	586	0	0
		(120) SE	1,975,759	29,558	495,181	151,612	841,129	127,945	329,706	628	0	0
		(228) SG	7,220,849	109,619	1,873,682	578,243	3,132,568	436,446	1,087,912	2,378	0	0
		(228) SG	1,472,376	22,352	382,055	117,907	638,750	88,994	221,832	485	0	0
		(228) SNNP	3,531,000	53,604	916,232	282,761	1,531,828	213,422	531,990	1,163	0	0
		(228) SE	1,743,025	26,076	436,852	133,753	742,049	112,874	290,868	554	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017
13-MONTH AVERAGE FACTORS

DESCRIPTION		2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Total Acct 182.22			29,626,734	448,941	7,654,686	2,360,065	12,822,634	1,806,760	4,523,934	9,713	0	0	
Revised Study	(228)	SNNP	112,680	1,711	29,238	9,023	48,883	6,811	16,977	37	0	0	
	(228)	SE	941,950	14,092	236,079	72,281	401,011	60,998	157,189	299	0	0	
December 1993 Adj.			1,054,630	15,802	265,318	81,305	449,894	67,809	174,165	337	0	0	
Adjusted Acct 182.22			30,681,364	464,744	7,920,004	2,441,369	13,272,529	1,874,569	4,698,099	10,050	0	0	
TROJP			100.0000%	1.5147%	25.8137%	7.9572%	43.2593%	6.1098%	15.3126%	0.0328%	0.0000%	0.0000%	
Trojan Plant Allocator													
Account 228.42			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Plant - Premerger		SG	7,220,849	109,619	1,873,682	578,243	3,132,568	436,446	1,087,912	2,378	0	0	
- Postmerger		SG	1,472,376	22,352	382,055	117,907	638,750	88,994	221,832	485	0	0	
Storage Facility		SE	1,743,025	26,076	436,852	133,753	742,049	112,874	290,868	554	0	0	
Transition Costs		SNNP	3,531,000	53,604	916,232	282,761	1,531,828	213,422	531,990	1,163	0	0	
Total Acct 228.42			13,967,250	211,652	3,608,821	1,112,665	6,045,195	851,736	2,132,602	4,579	0	0	
Transition Costs		SNNP	112,680	1,711	29,238	9,023	48,883	6,811	16,977	37	0	0	
Storage Facility		SE	941,950	14,092	236,079	72,281	401,011	60,998	157,189	299	0	0	
December 1993 Adj.			1,054,630	15,802	265,318	81,305	449,894	67,809	174,165	337	0	0	
Adjusted Acct 228.42			15,021,880	227,454	3,874,139	1,193,969	6,495,089	919,545	2,306,767	4,916	0	0	
TROJD			100.0000%	1.5142%	25.7900%	7.9482%	43.2375%	6.1214%	15.3561%	0.0327%	0.0000%	0.0000%	
Trojan Decommissioning Allocator													
SCHMA			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	40,759,705	672,020	8,813,258	2,514,220	18,158,521	1,802,035	4,308,574	7,636	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	5,098,562	72,822	1,244,717	384,136	2,382,651	289,938	722,718	1,580	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	7,351,953	0	2,367,344	0	3,572,684	(847,970)	2,135,605	0	124,290	0	
Total Amortization Expense :			53,210,221	744,842	12,425,320	2,898,356	24,113,856	1,244,003	7,166,896	9,215	4,607,733	0	
Schedule M Amortization Factor			100.0000%	1.3998%	23.3514%	5.4470%	45.3181%	2.3379%	13.4690%	0.0173%	8.6595%	0.0000%	
SCHMD			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Depreciation Expense :													
Steam		Acct 403.1	231,535,894	3,514,939	60,079,457	18,541,317	100,445,527	13,994,609	34,883,806	76,240	0	0	
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro		Acct 403.3	34,103,323	517,722	8,849,207	2,730,983	14,794,796	2,061,290	5,138,096	11,230	0	0	
Other		Acct 403.4	127,272,568	1,932,121	33,024,973	10,191,945	55,213,729	7,692,672	19,175,219	41,908	0	0	
Transmission		Acct 403.5	105,411,634	1,600,251	27,352,449	8,441,328	45,729,960	6,371,343	15,881,594	34,710	0	0	
Distribution		Acct 403.6	146,495,774	7,441,182	50,115,586	13,440,219	49,933,659	6,475,783	19,089,345	0	0	0	
General		Acct 403.7&8	38,954,264	855,235	11,392,232	3,070,315	15,427,681	2,365,261	5,837,149	6,391	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 :			683,773,458	15,861,449	190,813,905	56,416,106	281,545,352	38,960,958	100,005,209	170,479	0	0	
Schedule M Depreciation Factor			100.0000%	2.3197%	27.9060%	8.2507%	41.1752%	5.6979%	14.6255%	0.0249%	0.0000%	0.0000%	

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2017
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		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated	
Current Total M Difference		908,754,428	19,606,750	240,444,118	61,926,191	403,369,498	50,210,702	125,010,582	210,523	-	7,976,065	
Tax Depr factor		100.0000%	2.1575%	26.4586%	6.8144%	44.3871%	5.5252%	13.7563%	0.0232%	0.0000%	0.8777%	

Utah Results of Operations
June 2017
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,480	445	1,255	3	8,708
Jan-17	3	18	148	2,626	816	3,547	473	1,253	3	8,864
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149
Mar-17	1	8	145	2,227	623	3,023	443	1,262	3	7,726
Apr-17	11	9	118	1,940	553	2,877	402	1,122	2	7,014
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097
Jun-17	20	16	127	2,106	675	4,798	626	1,248	4	9,584
			1,524	25,900	8,231	45,094	6,013	14,514	33	101,310

- (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
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	-	-	-	-	-	-		-
Jan-17	3	18	-	-	-	-	-	-		-
Feb-17	1	19	-	-	-	-	-	-		-
Mar-17	1	8	-	-	-	-	-	-		-
Apr-17	11	9	-	-	-	-	-	-		-
May-17	30	17	-	-	-	-	-	-		-
Jun-17	20	16	-	-	-	(218)	-	-		(218)
			-	-	-	(603)	(78)	-	-	(681)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,480	445	1,255	3	8,708
Jan-17	3	18	148	2,626	816	3,547	473	1,253	3	8,864
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149
Mar-17	1	8	145	2,227	623	3,023	443	1,262	3	7,726
Apr-17	11	9	118	1,940	553	2,877	402	1,122	2	7,014
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097
Jun-17	20	16	127	2,106	675	4,580	626	1,248	4	9,365
			1,524	25,900	8,231	44,491	5,935	14,514	33	100,629

+ plus

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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
Jan-17	3	18	-	40	-	-	-	-		40
Feb-17	1	19	-	40	-	-	-	-		40
Mar-17	1	8	-	44	-	-	-	-		44
Apr-17	11	9	-	45	-	-	-	-		45
May-17	30	17	-	46	-	-	-	-		46
Jun-17	20	16	-	49	-	-	-	-		49
			-	527	-	-	-	-	-	527

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,480	445	1,255	3	8,749
Jan-17	3	18	148	2,667	816	3,547	473	1,253	3	8,905
Feb-17	1	19	126	2,332	761	3,319	437	1,212	3	8,189
Mar-17	1	8	145	2,271	623	3,023	443	1,262	3	7,770
Apr-17	11	9	118	1,984	553	2,877	402	1,122	2	7,058
May-17	30	17	115	1,724	686	3,775	647	1,194	2	8,143
Jun-17	20	16	127	2,156	675	4,580	626	1,248	4	9,415
			1,524	26,427	8,231	44,491	5,935	14,514	33	101,156

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
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)
Jan-17	3	18	(7)	(273)	(71)	(35)	(20)	(27)		(433)
Feb-17	1	19	3	(38)	(40)	49	(0)	12		(13)
Mar-17	1	8	1	55	18	23	1	19		117
Apr-17	11	9	(1)	(14)	1	(0)	(3)	3		(13)
May-17	30	17	(0)	(11)	(38)	(95)	14	(1)		(131)
Jun-17	20	16	(2)	(82)	(37)	(166)	(19)	(1)		(307)
			5	(122)	(93)	(735)	(21)	46	-	(919)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
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	3,460	440	1,237	3	8,578
Jan-17	3	18	141	2,394	744	3,511	453	1,226	3	8,472
Feb-17	1	19	129	2,294	722	3,368	437	1,224	3	8,177
Mar-17	1	8	147	2,326	641	3,046	444	1,281	3	7,887
Apr-17	11	9	117	1,971	554	2,877	399	1,125	2	7,045
May-17	30	17	114	1,713	648	3,681	660	1,193	2	8,012
Jun-17	20	16	125	2,074	638	4,414	607	1,247	4	9,108
			1,529	26,306	8,139	43,756	5,914	14,560	33	100,237

Utah Results of Operations
June 2017
ENERGY

FORECAST LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,216,066	293,269	889,894	1,904	5,435,089
2017	Jan	86,141	1,544,004	506,308	2,251,100	314,435	881,472	1,919	5,585,381
2017	Feb	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004
2017	Mar	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039
2017	Apr	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525
2017	May	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371
2017	Jun	73,003	1,118,950	349,647	2,287,642	432,612	805,312	1,611	5,068,776
		880,807	14,537,729	4,576,721	25,447,354	3,800,584	9,807,043	18,736	59,068,974

- (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	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)
2017	Jan	-	-	-	(9,505)	-	-		(9,505)
2017	Feb	-	-	-	-	-	-		-
2017	Mar	-	-	-	-	-	-		-
2017	Apr	-	-	-	-	-	-		-
2017	May	-	-	-	-	-	-		-
2017	Jun	-	-	-	(6,319)	-	-		(6,319)
		-	-	-	(43,314)	-	-	-	(43,314)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,206,656	293,269	889,894	1,904	5,425,679
2017	Jan	86,141	1,544,004	506,308	2,241,596	314,435	881,472	1,919	5,575,876
2017	Feb	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004
2017	Mar	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039
2017	Apr	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525
2017	May	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371
2017	Jun	73,003	1,118,950	349,647	2,281,323	432,612	805,312	1,611	5,062,457
		880,807	14,537,729	4,576,721	25,404,041	3,800,584	9,807,043	18,736	59,025,660

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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
2017	Jan	-	27,881	-	611	410	-		28,903
2017	Feb	-	26,992	-	652	583	-		28,226
2017	Mar	-	31,224	-	187	410	-		31,821
2017	Apr	-	30,172	-	308	205	-		30,686
2017	May	-	33,232	-	398	410	-		34,040
2017	Jun	-	33,026	-	180	205	-		33,411
		-	359,206	-	3,320	5,259	-	-	367,785

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,206,695	293,473	889,894	1,904	5,454,760
2017	Jan	86,141	1,571,885	506,308	2,242,207	314,845	881,472	1,919	5,604,778
2017	Feb	70,208	1,242,364	397,396	1,887,704	245,452	786,601	1,505	4,631,230
2017	Mar	70,620	1,248,296	361,286	1,977,453	268,452	838,270	1,484	4,765,860
2017	Apr	64,966	1,108,647	310,496	1,887,429	270,938	768,357	1,377	4,412,211
2017	May	72,562	1,116,451	331,279	1,974,740	339,750	783,320	1,311	4,619,411
2017	Jun	73,003	1,151,976	349,647	2,281,503	432,817	805,312	1,611	5,095,868
		880,806.9	14,896,934.6	4,576,721.3	25,407,360.3	3,805,842.5	9,807,042.7	18,736.5	59,393,445

+ plus

Temperature Adjustment for Energy

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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)
2017	Jan	(5,171)	(130,301)	(46,711)	(28,208)	(10,245)	(10,125)		(230,761)
2017	Feb	1,132	(5,992)	(24,226)	30,488	3,580	9,024		14,006
2017	Mar	1,424	20,730	11,798	15,910	4,834	11,715		66,410
2017	Apr	792	8,368	8,132	4,881	(211)	1,452		23,414
2017	May	55	(14,531)	(7,378)	(20,515)	906	1,091		(40,373)
2017	Jun	(603)	(35,036)	(13,778)	(135,605)	(8,832)	(921)		(194,775)
		796	(127,416)	(54,673)	(319,432)	10,304	26,932	-	(463,489)

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
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	2,193,102	286,843	877,457	1,904	5,343,349
2017	Jan	80,969	1,441,584	459,598	2,214,000	304,600	871,347	1,919	5,374,017
2017	Feb	71,339	1,236,372	373,170	1,918,191	249,032	795,625	1,505	4,645,236
2017	Mar	72,044	1,269,025	373,083	1,993,363	273,285	849,985	1,484	4,832,270
2017	Apr	65,758	1,117,014	318,629	1,892,310	270,727	769,810	1,377	4,435,625
2017	May	72,617	1,101,920	323,900	1,954,224	340,656	784,411	1,311	4,579,038
2017	Jun	72,401	1,116,940	335,869	2,145,898	423,985	804,391	1,611	4,901,093
		881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956

Utah Results of Operations
June 2017

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	**58,929,956**	**Ref Page 10.18**
System Energy Factor	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
Divisional Energy - Pacific	3.1194%	52.2597%	16.0006%	0.0000%	0.0000%	28.6204%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.8045%	12.4434%	5.6911%	0.0611%	100.00%	
System Generation Factor	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	
Divisional Generation - Pacific	3.1659%	54.1138%	16.7002%	0.0000%	0.0000%	26.0201%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.3493%	11.6127%	4.9748%	0.0633%	100.00%	
System Capacity (mwh)									
Accord	1,529.1	26,305.6	8,138.7	43,755.8	5,914.4	14,560	33.4	**100,237**	**Ref Page 10.16**
Modified Accord	1,529.1	26,305.6	8,138.7	43,755.8	5,914.4	14,560	33.4	**100,237**	**Ref Page 10.16**
Rolled-In	1,529.1	26,305.6	8,138.7	43,755.8	5,914.4	14,560	33.4	**100,237**	**Ref Page 10.16**
Rolled-In with Hydro Adj.	1,529.1	26,305.6	8,138.7	43,755.8	5,914.4	14,560	33.4	**100,237**	**Ref Page 10.16**
Rolled-In with Off-Sys Adj.	1,529.1	26,305.6	8,138.7	43,755.8	5,914.4	14,560	33.4	**100,237**	**Ref Page 10.16**
System Capacity Factor									
Accord	1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%	100.00%	
Modified Accord	1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%	100.00%	
Rolled-In	1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%	100.00%	
Rolled-In with Hydro Adj.	1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%	100.00%	
Rolled-In with Off-Sys Adj.	1.5255%	26.2434%	8.1194%	43.6522%	5.9004%	14.5258%	0.0333%	100.00%	
System Energy (mwh)									
Accord	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956	
Modified Accord	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956	
Rolled-In	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956	
Rolled-In with Hydro Adj.	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956	
Rolled-In with Off-Sys Adj.	881,603	14,769,519	4,522,048	25,087,928	3,816,146	9,833,975	18,736	58,929,956	
System Energy Factor									
Accord	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
Modified Accord	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
Rolled-In	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
Rolled-In with Hydro Adj.	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
Rolled-In with Off-Sys Adj.	1.4960%	25.0628%	7.6736%	42.5725%	6.4757%	16.6876%	0.0318%	100.00%	
System Generation Factor									
Accord	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	
Modified Accord	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	
Rolled-In	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	
Rolled-In with Hydro Adj.	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	
Rolled-In with Off-Sys Adj.	1.5181%	25.9482%	8.0080%	43.3823%	6.0443%	15.0663%	0.0329%	100.00%	

Utah Results of Operations
June 2017
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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
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	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total					**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**-**
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(27,658)	(544)	(7,176)	(2,150)	(3,858)	(12,305)	(1,615)	(7)	(2)
4191000 Total					**(27,658)**	**(544)**	**(7,176)**	**(2,150)**	**(3,858)**	**(12,305)**	**(1,615)**	**(7)**	**(2)**
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	54	-	54	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(551)	(12)	(149)	(44)	(76)	(237)	(32)	(0)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	(147)	-	-	-	-	(147)	-	-	-
4211000 Total					**(649)**	**(12)**	**(97)**	**(44)**	**(77)**	**(387)**	**(32)**	**(0)**	**-**
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	1	-	1	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	UT	73	-	-	-	-	73	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	-	-	-	0	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYU	1	-	-	-	1	-	-	-	-
4212000 Total					**76**	**-**	**1**	**-**	**1**	**73**	**-**	**-**	**-**
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,266	6,358	83,875	25,134	45,096	143,820	18,874	79	29
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	621	8,190	2,454	4,404	14,044	1,843	8	3
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	2,525	50	655	196	352	1,123	147	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	2,586	51	671	201	361	1,151	151	1	0
4270000 Total					**359,944**	**7,079**	**93,392**	**27,986**	**50,213**	**160,139**	**21,016**	**88**	**32**
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	20	264	79	142	453	59	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,113	61	808	242	434	1,385	182	1	0
4280000 Total					**4,131**	**81**	**1,072**	**321**	**576**	**1,838**	**241**	**1**	**0**
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	655	13	170	51	91	291	38	0	0
4281000 Total					**655**	**13**	**170**	**51**	**91**	**291**	**38**	**0**	**0**
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4290000 Total					**(11)**	**(0)**	**(3)**	**(1)**	**(2)**	**(5)**	**(1)**	**(0)**	**(0)**
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	8,304	163	2,154	646	1,158	3,694	485	2	1
4310000 Total					**8,304**	**163**	**2,154**	**646**	**1,158**	**3,694**	**485**	**2**	**1**
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	4,521	89	1,173	351	631	2,011	264	1	0
4313000 Total					**4,521**	**89**	**1,173**	**351**	**631**	**2,011**	**264**	**1**	**0**
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(15,918)	(313)	(4,130)	(1,238)	(2,221)	(7,082)	(929)	(4)	(1)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	264	5	69	21	37	118	15	0	0
4320000 Total					**(15,654)**	**(308)**	**(4,061)**	**(1,217)**	**(2,184)**	**(6,964)**	**(914)**	**(4)**	**(1)**
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(51,492)	(51,492)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(77,699)	-	-	-	-	-	(77,699)	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(659,863)	-	(659,863)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(780,832)	-	-	-	-	(780,832)	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(158,984)	-	-	(158,984)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(99,945)	-	-	-	(99,945)	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(12,974)	-	-	-	(12,974)	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,947	1,947	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	199	-	-	-	-	-	199	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	2,915	-	2,915	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	16,848	-	-	-	-	16,848	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	10,788	-	-	10,788	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(247)	-	-	-	(247)	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	OR	215	-	215	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(10,092)	-	-	-	-	(10,092)	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
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	301108	Residential Revenue Adj - Deferred NPC M	WA	(913)	-	-	(913)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	70	-	-	-	70	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	1,772	1,772	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(766)	-	-	-	-	-	(766)	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	786	-	786	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,990	-	-	-	-	7,990	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(3,479)	-	-	(3,479)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(3,493)	-	-	-	(3,493)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(317)	-	-	-	(317)	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	(4)	(4)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	12	-	-	-	-	-	12	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	23	-	23	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	22	-	-	-	-	22	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	11	-	-	11	-	-	-	-	-
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	12	-	-	-	12	-	-	-	-
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(4,234)	-	-	-	-	-	-	-	(4,234)
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(46,198)	-	-	-	-	-	-	-	(46,198)
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(19)	-	-	-	-	-	-	-	(19)
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(2,153)	-	-	-	-	-	-	-	(2,153)
4401000 Total					**(1,870,094)**	**(47,778)**	**(655,925)**	**(152,576)**	**(116,894)**	**(766,064)**	**(78,254)**	**-**	**(52,604)**
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(36,424)	(36,424)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(43,804)	-	-	-	-	-	(43,804)	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(476,200)	-	(476,200)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(737,293)	-	-	-	-	(737,293)	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(130,920)	-	-	(130,920)	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(115,120)	-	-	-	(115,120)	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(11,416)	-	-	-	(11,416)	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,252	1,252	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	117	-	-	-	-	-	117	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	879	-	879	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	13,392	-	-	-	-	13,392	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	6,915	-	-	6,915	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(317)	-	-	-	(317)	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	OR	161	-	161	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(10,482)	-	-	-	-	(10,482)	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(856)	-	-	(856)	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	97	-	-	-	97	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	1,100	1,100	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(297)	-	-	-	-	-	(297)	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	8,309	-	8,309	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	11,746	-	-	-	-	11,746	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	3,834	-	-	3,834	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,455	-	-	-	1,455	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	151	-	-	-	151	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(3,284)	-	-	-	-	-	-	-	(3,284)
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(32,978)	-	-	-	-	-	-	-	(32,978)
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(1,523)	-	-	-	-	-	-	-	(1,523)
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(64)	-	-	-	-	-	-	-	(64)
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,406)	-	-	-	-	-	-	-	(1,406)

ROCKY MOUNTAIN POWER
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Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000 Total					**(1,552,974)**	**(34,072)**	**(466,850)**	**(121,027)**	**(125,150)**	**(722,636)**	**(43,984)**	**-**	**(39,255)**
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,242)	(6,242)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(20,406)	-	-	-	-	-	(20,406)	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(140,817)	-	(140,817)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(368,291)	-	-	-	-	(368,291)	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(52,293)	-	-	(52,293)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(341,280)	-	-	-	(341,280)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(105,459)	-	-	-	(105,459)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(90,156)	-	-	-	-	-	(90,156)	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(117,720)	-	-	-	-	(117,720)	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	202	202	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	41	-	-	-	-	-	41	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,595	-	1,595	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	7,356	-	-	-	-	7,356	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	3,872	-	-	3,872	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(1,189)	-	-	-	(1,189)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	OR	53	-	53	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(6,476)	-	-	-	-	(6,476)	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(456)	-	-	(456)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	445	-	-	-	445	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(200)	(200)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(79)	-	-	-	-	-	(79)	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(7,506)	-	(7,506)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(13,211)	-	-	-	-	(13,211)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(1,988)	-	-	(1,988)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	1,524	-	-	-	1,524	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	668	-	-	-	668	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(2,979)	-	-	-	-	-	-	-	(2,979)
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	(10,304)	-	-	-	-	-	-	-	(10,304)
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	(357)	-	-	-	-	-	-	-	(357)
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	(1,971)	-	-	-	-	-	-	-	(1,971)
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(787)	-	-	-	-	-	-	-	(787)
4422000 Total					**(1,274,413)**	**(6,240)**	**(146,675)**	**(50,865)**	**(445,292)**	**(498,342)**	**(110,600)**	**-**	**(16,398)**
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(13,172)	(13,172)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(60,715)	-	-	-	-	-	(60,715)	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(31,170)	-	(31,170)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(19,688)	-	-	-	-	(19,688)	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(13,755)	-	-	(13,755)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,912)	-	-	-	(1,912)	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(464)	-	-	-	(464)	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	449	449	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	143	-	-	-	-	-	143	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	75	-	75	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	37	-	-	-	-	37	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	161	-	-	161	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	(1)	-	-	-	(1)	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(86)	-	-	(86)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	0	-	-	-	0	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(144)	(144)	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	(1,207)	-	-	-	-	-	(1,207)	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(3,184)	-	(3,184)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(46)	-	-	-	-	(46)	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(1,080)	-	-	(1,080)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(17)	-	-	-	(17)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	11	-	-	-	11	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	CA	16	16	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	OR	(26)	-	(26)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	WA	74	-	-	74	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	(128)	-	-	-	-	-	-	-	(128)
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	(3,632)	-	-	-	-	-	-	-	(3,632)
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	(1)	-	-	-	-	-	-	-	(1)
4423000 Total					**(149,462)**	**(12,851)**	**(34,306)**	**(14,686)**	**(2,382)**	**(19,697)**	**(61,779)**	**-**	**(3,762)**
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	(524)	-	-	-	-	-	(524)	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(5,957)	-	(5,957)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(9,060)	-	-	-	-	(9,060)	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(1,358)	-	-	(1,358)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,616)	-	-	-	(1,616)	-	-	-	-
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	2	-	-	-	-	-	2	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	15	-	15	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	231	-	-	-	-	231	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	65	-	-	65	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(3)	-	-	-	(3)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	(5)	-	-	(5)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	0	-	-	-	0	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(42)	(42)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(6)	-	-	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(5)	-	(5)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(57)	-	-	-	-	(57)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	(13)	-	-	(13)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(109)	-	-	-	(109)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(10)	-	-	-	(10)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(54)	-	-	-	-	-	-	-	(54)
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(408)	-	-	-	-	-	-	-	(408)
4441000 Total					**(19,688)**	**(466)**	**(5,947)**	**(1,311)**	**(2,088)**	**(8,887)**	**(528)**	**-**	**(462)**
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	(16,211)	-	-	-	-	(16,211)	-	-	-
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	135	-	-	-	-	135	-	-	-
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	972	-	-	-	-	972	-	-	-
4451000	OTHER SALES PUBLIC	301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	(42)	-	-	-	-	-	-	-	(42)
4451000	OTHER SALES PUBLIC	301770	DSM Revenue - Other Public Authorities	OTHER	(501)	-	-	-	-	-	-	-	(501)
4451000 Total					**(15,646)**	**-**	**-**	**-**	**-**	**(15,103)**	**-**	**-**	**(542)**
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	(575)	-	(575)	-	-	-	-	-	-
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(1,022)	-	-	-	-	-	-	(1,022)	-
4471000 Total					**(1,598)**	**-**	**(575)**	**-**	**-**	**-**	**-**	**(1,022)**	**-**
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	(28,952)	(439)	(7,454)	(2,369)	(4,300)	(12,628)	(1,752)	(10)	-
4471300 Total					**(28,952)**	**(439)**	**(7,454)**	**(2,369)**	**(4,300)**	**(12,628)**	**(1,752)**	**(10)**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	(337,268)	(5,116)	(86,831)	(27,600)	(50,096)	(147,106)	(20,409)	(111)	-
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	57	1	15	5	8	25	3	0	-
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	312	5	80	26	46	136	19	0	-
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	196,581	2,982	50,610	16,087	29,199	85,743	11,896	65	-
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(2,374)	(36)	(611)	(194)	(353)	(1,035)	(144)	(1)	-
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(716)	(11)	(184)	(59)	(106)	(312)	(43)	(0)	-
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(29)	(0)	(7)	(2)	(4)	(13)	(2)	(0)	-
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	(4,108)	(62)	(1,058)	(336)	(610)	(1,792)	(249)	(1)	-
4471400 Total					**(147,549)**	**(2,238)**	**(37,987)**	**(12,075)**	**(21,916)**	**(64,356)**	**(8,928)**	**(48)**	**-**
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(2,819)	(43)	(726)	(231)	(419)	(1,230)	(171)	(1)	-
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	45	1	12	4	7	19	3	0	-
4472000 Total					**(2,775)**	**(42)**	**(714)**	**(227)**	**(412)**	**(1,210)**	**(168)**	**(1)**	**-**
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	(17,938)	(272)	(4,618)	(1,468)	(2,664)	(7,824)	(1,085)	(6)	-
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	3,201	49	824	262	475	1,396	194	1	-
4476100 Total					**(14,738)**	**(224)**	**(3,794)**	**(1,206)**	**(2,189)**	**(6,428)**	**(892)**	**(5)**	**-**
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
4476200 Total					**(18)**	**(0)**	**(5)**	**(1)**	**(3)**	**(8)**	**(1)**	**(0)**	**-**
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(79)	-	-	-	-	-	-	(79)	-
4479000 Total					**(79)**	**-**	**-**	**-**	**-**	**-**	**-**	**(79)**	**-**
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(211)	(211)	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(235)	-	-	-	-	-	(235)	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(3,312)	-	(3,312)	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(2,475)	-	-	-	-	(2,475)	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(651)	-	-	(651)	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(425)	-	-	-	(425)	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(49)	-	-	-	(49)	-	-	-	-
4501000 Total					**(7,358)**	**(211)**	**(3,312)**	**(651)**	**(474)**	**(2,475)**	**(235)**	**-**	**-**
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(49)	(49)	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(40)	-	-	-	-	-	(40)	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(671)	-	(671)	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(576)	-	-	-	-	(576)	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(126)	-	-	(126)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(111)	-	-	-	(111)	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(11)	-	-	-	(11)	-	-	-	-
4502000 Total					**(1,583)**	**(49)**	**(671)**	**(126)**	**(121)**	**(576)**	**(40)**	**-**	**-**
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(33)	(33)	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(235)	-	-	-	-	-	(235)	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(252)	-	(252)	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(234)	-	-	-	-	(234)	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(34)	-	-	(34)	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(50)	-	-	-	(50)	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(8)	-	-	-	(8)	-	-	-	-
4503000 Total					**(845)**	**(33)**	**(252)**	**(34)**	**(58)**	**(234)**	**(235)**	**-**	**-**
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(3)	-	-	-	-	-	(3)	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(12)	-	(12)	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(72)	-	-	-	-	(72)	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	(3)	-	-	(3)	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(2)	-	-	-	(2)	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	1	-	-	-	1	-	-	-	-
4504000 Total					**(91)**	**0**	**(12)**	**(3)**	**(1)**	**(72)**	**(3)**	**-**	**-**
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(19)	(19)	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(46)	-	-	-	-	-	(46)	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(415)	-	(415)	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(2,714)	-	-	-	-	(2,714)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(76)	-	-	(76)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(111)	-	-	-	(111)	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(8)	-	-	-	(8)	-	-	-	-
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	(32)	-	-	-	-	-	(32)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(274)	-	(274)	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(455)	-	-	-	-	(455)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(52)	-	-	(52)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(81)	-	-	-	(81)	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(7)	-	-	-	(7)	-	-	-	-
4511000 Total					**(4,300)**	**(29)**	**(689)**	**(128)**	**(207)**	**(3,169)**	**(78)**	**-**	**-**
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)	(1)	(3)	(0)	(0)	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(11)	-	-	-	-	(11)	-	-	-
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)	-	-	-	-
4512000 Total					**(40)**	**(1)**	**(19)**	**(3)**	**(2)**	**(14)**	**(1)**	**(0)**	**-**
4513000	OTHER	301828	OTHER	IDU	(83)	-	-	-	-	-	(83)	-	-
4513000	OTHER	301828	OTHER	OR	(406)	-	(406)	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	SO	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4513000	OTHER	301828	OTHER	UT	(638)	-	-	-	-	(638)	-	-	-
4513000	OTHER	301828	OTHER	WA	(46)	-	-	(46)	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	(93)	-	-	-	(93)	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	(5)	-	-	-	(5)	-	-	-	-
4513000 Total					**(1,281)**	**(0)**	**(409)**	**(47)**	**(99)**	**(643)**	**(84)**	**(0)**	**-**
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	(2)	-	-	-	-	(2)	-	-	-
4514100 Total					**(2)**	**-**	**-**	**-**	**-**	**(2)**	**-**	**-**	**-**
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	(0)	(0)	-	-	-	-	-	-	-
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	(0)	-	-	(0)	-	-	-	-	-
4514400 Total					**(0)**	**(0)**	**-**	**(0)**	**-**	**-**	**-**	**-**	**-**
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(52)	(1)	(14)	(4)	(8)	(23)	(3)	(0)	-
4530000 Total					**(52)**	**(1)**	**(14)**	**(4)**	**(8)**	**(23)**	**(3)**	**(0)**	**-**
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	(838)	-	(838)	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(760)	(16)	(206)	(61)	(105)	(327)	(44)	(0)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(608)	-	-	-	-	(608)	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	-	-	(11)	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	-	-	-	(14)	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
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	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	(165)	-	-	-	-	-	(165)	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,567)	-	(2,567)	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(1,879)	-	-	-	-	(1,879)	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(755)	-	-	(755)	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(331)	-	-	-	(331)	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(1)	-	(1)	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(8)	(8)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(71)	-	(71)	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(2,484)	-	-	-	-	(2,484)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(8)	-	-	(8)	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(2)	-	-	-	(2)	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(1)	(1)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(16)	-	(16)	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(13)	-	-	-	-	(13)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(0)	-	-	(0)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(2)	-	-	-	(2)	-	-	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	(213)	(3)	(55)	(17)	(32)	(93)	(13)	(0)	-
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	(602)	(9)	(155)	(49)	(89)	(262)	(36)	(0)	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(1,568)	(24)	(404)	(128)	(233)	(684)	(95)	(1)	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	(0)	-	(0)	-	-	-	-	-	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(124)	(3)	(34)	(10)	(17)	(54)	(7)	(0)	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	(618)	-	-	-	-	(618)	-	-	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(51)	(1)	(13)	(4)	(8)	(22)	(3)	(0)	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(129)	(3)	(35)	(10)	(18)	(56)	(8)	(0)	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	(1)	(1)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	(2)	-	-	-	-	-	(2)	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	(93)	-	(93)	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	(109)	-	-	-	-	(109)	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	(10)	-	-	(10)	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	(7)	-	-	-	(7)	-	-	-	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	(43)	(1)	(11)	(3)	(6)	(19)	(3)	(0)	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(2,046)	(44)	(554)	(163)	(283)	(882)	(119)	(0)	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	(11)	-	-	-	-	(11)	-	-	-
4541000 Total					**(16,688)**	**(622)**	**(5,051)**	**(1,231)**	**(1,165)**	**(8,121)**	**(497)**	**(2)**	**-**
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	(4)	-	-	-	-	(4)	-	-	-
4542000 Total					**(4)**	**(0)**	**(0)**	**(0)**	**(0)**	**(4)**	**(0)**	**(0)**	**-**
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,344)	(51)	(861)	(274)	(497)	(1,458)	(202)	(1)	-
4543000 Total					**(3,344)**	**(51)**	**(861)**	**(274)**	**(497)**	**(1,458)**	**(202)**	**(1)**	**-**
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(1,627)	(25)	(419)	(133)	(242)	(710)	(98)	(1)	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(846)	(13)	(218)	(69)	(126)	(369)	(51)	(0)	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(523)	(8)	(135)	(43)	(78)	(228)	(32)	(0)	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(1,934)	(29)	(498)	(158)	(287)	(844)	(117)	(1)	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(3,537)	(54)	(911)	(289)	(525)	(1,543)	(214)	(1)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	(2,239)	(34)	(576)	(183)	(333)	(977)	(135)	(1)	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(815)	(12)	(210)	(67)	(121)	(356)	(49)	(0)	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(33)	(0)	(8)	(3)	(5)	(14)	(2)	(0)	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(14,639)	(222)	(3,769)	(1,198)	(2,174)	(6,385)	(886)	(5)	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(780)	(12)	(201)	(64)	(116)	(340)	(47)	(0)	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(49)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	-
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	0	0	0	0	0	0	0	0	-
4561100 Total					**(27,031)**	**(410)**	**(6,959)**	**(2,212)**	**(4,015)**	**(11,790)**	**(1,636)**	**(9)**	**-**
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(1,004)	(15)	(259)	(82)	(149)	(438)	(61)	(0)	-
4561910 Total					**(1,004)**	**(15)**	**(259)**	**(82)**	**(149)**	**(438)**	**(61)**	**(0)**	**-**
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(12,031)	(182)	(3,097)	(985)	(1,787)	(5,248)	(728)	(4)	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,632)	(116)	(1,965)	(625)	(1,134)	(3,329)	(462)	(3)	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(21,269)	(323)	(5,476)	(1,741)	(3,159)	(9,277)	(1,287)	(7)	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	0	0	0	0	0	0	0	0	-
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	(26,365)	(400)	(6,788)	(2,158)	(3,916)	(11,500)	(1,595)	(9)	-
4561920 Total					**(67,297)**	**(1,021)**	**(17,326)**	**(5,507)**	**(9,996)**	**(29,353)**	**(4,072)**	**(22)**	**-**
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(11,935)	(178)	(2,940)	(926)	(1,984)	(5,138)	(765)	(4)	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(177)	(3)	(44)	(14)	(29)	(76)	(11)	(0)	-
4561930 Total					**(12,113)**	**(181)**	**(2,984)**	**(939)**	**(2,013)**	**(5,215)**	**(777)**	**(4)**	**-**
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(3,678)	(56)	(947)	(301)	(546)	(1,604)	(223)	(1)	-
4561990 Total					**(3,678)**	**(56)**	**(947)**	**(301)**	**(546)**	**(1,604)**	**(223)**	**(1)**	**-**
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
4562100 Total					**(20)**	**(0)**	**(5)**	**(2)**	**(3)**	**(9)**	**(1)**	**(0)**	**-**
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	(32)	(0)	(8)	(3)	(5)	(14)	(2)	(0)	-
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	OR	0	-	0	-	-	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(2,210)	(34)	(569)	(181)	(328)	(964)	(134)	(1)	-
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	301939	Estimated Other Electric Revenue	SG	825	13	212	67	123	360	50	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	(4,353)	(66)	(1,121)	(356)	(647)	(1,899)	(263)	(1)	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(717)	(11)	(185)	(59)	(106)	(313)	(43)	(0)	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(1,231)	(19)	(317)	(101)	(183)	(537)	(75)	(0)	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(310)	-	-	-	(310)	-	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(10,281)	(156)	(2,647)	(841)	(1,527)	(4,484)	(622)	(3)	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	(486)	(7)	(125)	(40)	(72)	(212)	(29)	(0)	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(728)	(11)	(187)	(60)	(108)	(317)	(44)	(0)	-
4562300 Total					**(19,543)**	**(292)**	**(4,959)**	**(1,524)**	**(3,171)**	**(8,425)**	**(1,166)**	**(6)**	**-**
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(26)	(0)	(7)	(2)	(4)	(11)	(2)	(0)	-
4562310 Total					**(26)**	**(0)**	**(7)**	**(2)**	**(4)**	**(11)**	**(2)**	**(0)**	**-**
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CN	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(2,310)	(50)	(625)	(184)	(319)	(996)	(134)	(1)	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(185)	-	-	-	-	(185)	-	-	-
4562400 Total					**(2,497)**	**(50)**	**(626)**	**(184)**	**(319)**	**(1,182)**	**(135)**	**(1)**	**-**
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	2,476	-	-	-	-	2,476	-	-	-
4562500 Total					**2,476**	**-**	**-**	**-**	**-**	**2,476**	**-**	**-**	**-**
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,809	27	466	148	269	789	109	1	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(211)	(3)	(54)	(17)	(31)	(92)	(13)	(0)	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	(6,546)	(99)	(1,685)	(536)	(972)	(2,855)	(396)	(2)	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	9,686	-	-	-	-	-	-	-	9,686
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
4562700 Total					**4,730**	**(75)**	**(1,276)**	**(406)**	**(736)**	**(2,162)**	**(300)**	**(2)**	**9,686**
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(11,505)	-	-	-	-	-	-	-	(11,505)
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,508	-	-	-	-	-	-	-	11,508
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	(9,676)	-	-	-	-	-	-	-	(9,676)
4562800 Total					**(9,673)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9,673)**
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	9,703	-	9,703	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	(3,312)	-	(3,312)	-	-	-	-	-	-
4563500 Total					**6,391**	**-**	**6,391**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total					**(4,909,200)**	**(100,886)**	**(1,313,853)**	**(344,061)**	**(697,661)**	**(2,041,477)**	**(297,152)**	**(1,130)**	**(112,981)**

B2. O&M EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	20,903	317	5,382	1,711	3,105	2,573	9,117	1,265	532	7	-
5000000 Total					**20,903**	**317**	**5,382**	**1,711**	**3,105**	**2,573**	**9,117**	**1,265**	**532**	**7**	**-**
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	273	4	70	22	41	34	119	17	7	0	-
5001000 Total					**273**	**4**	**70**	**22**	**41**	**34**	**119**	**17**	**7**	**0**	**-**
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	SE	3,961	59	976	307	658	541	1,705	254	117	1	-
5010000 Total					**3,961**	**59**	**976**	**307**	**658**	**541**	**1,705**	**254**	**117**	**1**	**-**
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	767,584	11,458	189,109	59,535	127,571	104,899	330,459	49,209	22,673	244	-
5011000 Total					**767,584**	**11,458**	**189,109**	**59,535**	**127,571**	**104,899**	**330,459**	**49,209**	**22,673**	**244**	**-**
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	IDU	4	-	-	-	-	-	-	4	-	-	-
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	WYP	10	-	-	-	10	10	-	-	-	-	-
5011200 Total					**15**	**-**	**-**	**-**	**10**	**10**	**-**	**4**	**-**	**-**	**-**
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	(345)	(345)	-	-	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	560	-	560	-	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	28,873	431	7,113	2,239	4,799	3,946	12,430	1,851	853	9	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WA	(1,546)	-	-	(1,546)	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	(1,055)	-	-	-	(1,055)	(1,055)	-	-	-	-	-
5011500 Total					**26,487**	**86**	**7,673**	**693**	**3,744**	**2,891**	**12,430**	**1,851**	**853**	**9**	**-**
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	10,337	154	2,547	802	1,718	1,413	4,450	663	305	3	-
5012000 Total					**10,337**	**154**	**2,547**	**802**	**1,718**	**1,413**	**4,450**	**663**	**305**	**3**	**-**
5013000	START UP FUEL - GAS	STEX	Steam O&M Expense	SE	311	5	77	24	52	43	134	20	9	0	-
5013000 Total					**311**	**5**	**77**	**24**	**52**	**43**	**134**	**20**	**9**	**0**	**-**
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	3,751	56	924	291	623	513	1,615	240	111	1	-
5013500 Total					**3,751**	**56**	**924**	**291**	**623**	**513**	**1,615**	**240**	**111**	**1**	**-**
5014000	FUEL CONSUMED-DIESEL	STEX	Steam O&M Expense	SE	14	0	3	1	2	2	6	1	0	0	-
5014000 Total					**14**	**0**	**3**	**1**	**2**	**2**	**6**	**1**	**0**	**0**	**-**
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	SE	4,153	62	1,023	322	690	568	1,788	266	123	1	-
5014500 Total					**4,153**	**62**	**1,023**	**322**	**690**	**568**	**1,788**	**266**	**123**	**1**	**-**
5015000	FUEL CONS-RES DISP	STEX	Steam O&M Expense	SE	127	2	31	10	21	17	55	8	4	0	-
5015000 Total					**127**	**2**	**31**	**10**	**21**	**17**	**55**	**8**	**4**	**0**	**-**
5015100	ASH & ASH BYPRD SALE	STEX	Steam O&M Expense	SE	0	0	0	0	0	0	0	0	0	0	-
5015100 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	48,783	740	12,559	3,992	7,246	6,004	21,278	2,952	1,242	16	-
5020000 Total					**48,783**	**740**	**12,559**	**3,992**	**7,246**	**6,004**	**21,278**	**2,952**	**1,242**	**16**	**-**
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	1,594	24	410	130	237	196	695	96	41	1	-
5022000 Total					**1,594**	**24**	**410**	**130**	**237**	**196**	**695**	**96**	**41**	**1**	**-**
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	14	0	4	1	2	2	6	1	0	0	-
5023000 Total					**14**	**0**	**4**	**1**	**2**	**2**	**6**	**1**	**0**	**0**	**-**
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	2,359	36	607	193	350	290	1,029	143	60	1	-
5024000 Total					**2,359**	**36**	**607**	**193**	**350**	**290**	**1,029**	**143**	**60**	**1**	**-**
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	17,603	267	4,532	1,441	2,615	2,166	7,678	1,065	448	6	-
5029000 Total					**17,603**	**267**	**4,532**	**1,441**	**2,615**	**2,166**	**7,678**	**1,065**	**448**	**6**	**-**
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	4,626	69	1,140	359	769	632	1,991	297	137	1	-
5030000 Total					**4,626**	**69**	**1,140**	**359**	**769**	**632**	**1,991**	**297**	**137**	**1**	**-**
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,062	16	273	87	158	131	463	64	27	0	-
5050000 Total					**1,062**	**16**	**273**	**87**	**158**	**131**	**463**	**64**	**27**	**0**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	27	0	7	2	4	3	12	2	1	0	-
5051000 Total					**27**	**0**	**7**	**2**	**4**	**3**	**12**	**2**	**1**	**0**	**-**
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	37,723	572	9,712	3,087	5,603	4,643	16,453	2,283	961	12	-
5060000 Total					**37,723**	**572**	**9,712**	**3,087**	**5,603**	**4,643**	**16,453**	**2,283**	**961**	**12**	**-**
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	921	14	237	75	137	113	402	56	23	0	-
5061000 Total					**921**	**14**	**237**	**75**	**137**	**113**	**402**	**56**	**23**	**0**	**-**
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,417	21	365	116	210	174	618	86	36	0	-
5061100 Total					**1,417**	**21**	**365**	**116**	**210**	**174**	**618**	**86**	**36**	**0**	**-**
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	500	8	129	41	74	62	218	30	13	0	-
5061300 Total					**500**	**8**	**129**	**41**	**74**	**62**	**218**	**30**	**13**	**0**	**-**
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,494	38	642	204	370	307	1,088	151	64	1	-
5061400 Total					**2,494**	**38**	**642**	**204**	**370**	**307**	**1,088**	**151**	**64**	**1**	**-**
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	126	2	32	10	19	15	55	8	3	0	-
5061500 Total					**126**	**2**	**32**	**10**	**19**	**15**	**55**	**8**	**3**	**0**	**-**
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	9	0	2	1	1	1	4	1	0	0	-
5061600 Total					**9**	**0**	**2**	**1**	**1**	**1**	**4**	**1**	**0**	**0**	**-**
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	1,668	25	429	136	248	205	727	101	42	1	-
5062000 Total					**1,668**	**25**	**429**	**136**	**248**	**205**	**727**	**101**	**42**	**1**	**-**
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(39,072)	(593)	(10,059)	(3,197)	(5,804)	(4,809)	(17,042)	(2,364)	(995)	(13)	-
5063000 Total					**(39,072)**	**(593)**	**(10,059)**	**(3,197)**	**(5,804)**	**(4,809)**	**(17,042)**	**(2,364)**	**(995)**	**(13)**	**-**
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	26	0	7	2	4	3	11	2	1	0	-
5064000 Total					**26**	**0**	**7**	**2**	**4**	**3**	**11**	**2**	**1**	**0**	**-**
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	566	9	146	46	84	70	247	34	14	0	-
5065000 Total					**566**	**9**	**146**	**46**	**84**	**70**	**247**	**34**	**14**	**0**	**-**
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,318	20	339	108	196	162	575	80	34	0	-
5066000 Total					**1,318**	**20**	**339**	**108**	**196**	**162**	**575**	**80**	**34**	**0**	**-**
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	4,085	62	1,052	334	607	503	1,782	247	104	1	-
5067000 Total					**4,085**	**62**	**1,052**	**334**	**607**	**503**	**1,782**	**247**	**104**	**1**	**-**
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	219	3	56	18	32	27	95	13	6	0	-
5069000 Total					**219**	**3**	**56**	**18**	**32**	**27**	**95**	**13**	**6**	**0**	**-**
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	2,559	39	659	209	380	315	1,116	155	65	1	-
5069900 Total					**2,559**	**39**	**659**	**209**	**380**	**315**	**1,116**	**155**	**65**	**1**	**-**
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	458	7	118	38	68	56	200	28	12	0	-
5070000 Total					**458**	**7**	**118**	**38**	**68**	**56**	**200**	**28**	**12**	**0**	**-**
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,773	72	1,229	391	709	587	2,082	289	122	2	-
5100000 Total					**4,773**	**72**	**1,229**	**391**	**709**	**587**	**2,082**	**289**	**122**	**2**	**-**
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	3,865	59	995	316	574	476	1,686	234	98	1	-
5101000 Total					**3,865**	**59**	**995**	**316**	**574**	**476**	**1,686**	**234**	**98**	**1**	**-**
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	6,077	92	1,565	497	903	748	2,651	368	155	2	-
5110000 Total					**6,077**	**92**	**1,565**	**497**	**903**	**748**	**2,651**	**368**	**155**	**2**	**-**
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	7,763	118	1,999	635	1,153	955	3,386	470	198	3	-
5111000 Total					**7,763**	**118**	**1,999**	**635**	**1,153**	**955**	**3,386**	**470**	**198**	**3**	**-**
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,528	23	393	125	227	188	667	92	39	1	-
5111100 Total					**1,528**	**23**	**393**	**125**	**227**	**188**	**667**	**92**	**39**	**1**	**-**
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	799	12	206	65	119	98	349	48	20	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5111200 Total					**799**	**12**	**206**	**65**	**119**	**98**	**349**	**48**	**20**	**0**	**-**
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	11,018	167	2,837	902	1,637	1,356	4,806	667	281	4	-
5112000 Total					**11,018**	**167**	**2,837**	**902**	**1,637**	**1,356**	**4,806**	**667**	**281**	**4**	**-**
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	16	0	4	1	2	2	7	1	0	0	-
5114000 Total					**16**	**0**	**4**	**1**	**2**	**2**	**7**	**1**	**0**	**0**	**-**
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	84	1	22	7	12	10	36	5	2	0	-
5116000 Total					**84**	**1**	**22**	**7**	**12**	**10**	**36**	**5**	**2**	**0**	**-**
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,026	16	264	84	152	126	447	62	26	0	-
5117000 Total					**1,026**	**16**	**264**	**84**	**152**	**126**	**447**	**62**	**26**	**0**	**-**
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	1,420	22	366	116	211	175	619	86	36	0	-
5118000 Total					**1,420**	**22**	**366**	**116**	**211**	**175**	**619**	**86**	**36**	**0**	**-**
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,612	24	415	132	239	198	703	98	41	1	-
5119000 Total					**1,612**	**24**	**415**	**132**	**239**	**198**	**703**	**98**	**41**	**1**	**-**
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	388	6	100	32	58	48	169	24	10	0	-
5119900 Total					**388**	**6**	**100**	**32**	**58**	**48**	**169**	**24**	**10**	**0**	**-**
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	16,369	248	4,214	1,340	2,431	2,015	7,140	991	417	5	-
5120000 Total					**16,369**	**248**	**4,214**	**1,340**	**2,431**	**2,015**	**7,140**	**991**	**417**	**5**	**-**
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	15,327	232	3,946	1,254	2,277	1,886	6,685	927	390	5	-
5121000 Total					**15,327**	**232**	**3,946**	**1,254**	**2,277**	**1,886**	**6,685**	**927**	**390**	**5**	**-**
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	145	2	37	12	22	18	63	9	4	0	-
5121100 Total					**145**	**2**	**37**	**12**	**22**	**18**	**63**	**9**	**4**	**0**	**-**
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,615	70	1,188	378	685	568	2,013	279	118	2	-
5121200 Total					**4,615**	**70**	**1,188**	**378**	**685**	**568**	**2,013**	**279**	**118**	**2**	**-**
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	694	11	179	57	103	85	303	42	18	0	-
5121400 Total					**694**	**11**	**179**	**57**	**103**	**85**	**303**	**42**	**18**	**0**	**-**
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	246	4	63	20	37	30	107	15	6	0	-
5121500 Total					**246**	**4**	**63**	**20**	**37**	**30**	**107**	**15**	**6**	**0**	**-**
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	5,417	82	1,395	443	805	667	2,363	328	138	2	-
5121600 Total					**5,417**	**82**	**1,395**	**443**	**805**	**667**	**2,363**	**328**	**138**	**2**	**-**
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	638	10	164	52	95	78	278	39	16	0	-
5121700 Total					**638**	**10**	**164**	**52**	**95**	**78**	**278**	**39**	**16**	**0**	**-**
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,478	68	1,153	366	665	551	1,953	271	114	1	-
5121800 Total					**4,478**	**68**	**1,153**	**366**	**665**	**551**	**1,953**	**271**	**114**	**1**	**-**
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	49	1	13	4	7	6	22	3	1	0	-
5121900 Total					**49**	**1**	**13**	**4**	**7**	**6**	**22**	**3**	**1**	**0**	**-**
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	623	9	160	51	93	77	272	38	16	0	-
5122000 Total					**623**	**9**	**160**	**51**	**93**	**77**	**272**	**38**	**16**	**0**	**-**
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,913	29	492	157	284	235	834	116	49	1	-
5122100 Total					**1,913**	**29**	**492**	**157**	**284**	**235**	**834**	**116**	**49**	**1**	**-**
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,445	128	2,174	691	1,254	1,039	3,684	511	215	3	-
5122200 Total					**8,445**	**128**	**2,174**	**691**	**1,254**	**1,039**	**3,684**	**511**	**215**	**3**	**-**
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	4,011	61	1,033	328	596	494	1,750	243	102	1	-
5122300 Total					**4,011**	**61**	**1,033**	**328**	**596**	**494**	**1,750**	**243**	**102**	**1**	**-**
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	770	12	198	63	114	95	336	47	20	0	-
5122400 Total					**770**	**12**	**198**	**63**	**114**	**95**	**336**	**47**	**20**	**0**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	290	4	75	24	43	36	126	18	7	0	-
5122500 Total					**290**	**4**	**75**	**24**	**43**	**36**	**126**	**18**	**7**	**0**	**-**
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	499	8	128	41	74	61	217	30	13	0	-
5122600 Total					**499**	**8**	**128**	**41**	**74**	**61**	**217**	**30**	**13**	**0**	**-**
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,860	28	479	152	276	229	811	113	47	1	-
5122800 Total					**1,860**	**28**	**479**	**152**	**276**	**229**	**811**	**113**	**47**	**1**	**-**
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	7,256	110	1,868	594	1,078	893	3,165	439	185	2	-
5122900 Total					**7,256**	**110**	**1,868**	**594**	**1,078**	**893**	**3,165**	**439**	**185**	**2**	**-**
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	3,337	51	859	273	496	411	1,456	202	85	1	-
5123000 Total					**3,337**	**51**	**859**	**273**	**496**	**411**	**1,456**	**202**	**85**	**1**	**-**
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	361	5	93	30	54	44	157	22	9	0	-
5123100 Total					**361**	**5**	**93**	**30**	**54**	**44**	**157**	**22**	**9**	**0**	**-**
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	1,952	30	502	160	290	240	851	118	50	1	-
5123200 Total					**1,952**	**30**	**502**	**160**	**290**	**240**	**851**	**118**	**50**	**1**	**-**
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	308	5	79	25	46	38	135	19	8	0	-
5123300 Total					**308**	**5**	**79**	**25**	**46**	**38**	**135**	**19**	**8**	**0**	**-**
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,967	30	506	161	292	242	858	119	50	1	-
5123400 Total					**1,967**	**30**	**506**	**161**	**292**	**242**	**858**	**119**	**50**	**1**	**-**
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,459	22	376	119	217	180	636	88	37	0	-
5124000 Total					**1,459**	**22**	**376**	**119**	**217**	**180**	**636**	**88**	**37**	**0**	**-**
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	4,149	63	1,068	340	616	511	1,810	251	106	1	-
5125000 Total					**4,149**	**63**	**1,068**	**340**	**616**	**511**	**1,810**	**251**	**106**	**1**	**-**
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,464	22	377	120	218	180	639	89	37	0	-
5126000 Total					**1,464**	**22**	**377**	**120**	**218**	**180**	**639**	**89**	**37**	**0**	**-**
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	152	2	39	12	23	19	66	9	4	0	-
5127000 Total					**152**	**2**	**39**	**12**	**23**	**19**	**66**	**9**	**4**	**0**	**-**
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	6,775	103	1,744	554	1,006	834	2,955	410	173	2	-
5128000 Total					**6,775**	**103**	**1,744**	**554**	**1,006**	**834**	**2,955**	**410**	**173**	**2**	**-**
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	645	10	166	53	96	79	281	39	16	0	-
5129000 Total					**645**	**10**	**166**	**53**	**96**	**79**	**281**	**39**	**16**	**0**	**-**
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	213	3	55	17	32	26	93	13	5	0	-
5129900 Total					**213**	**3**	**55**	**17**	**32**	**26**	**93**	**13**	**5**	**0**	**-**
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	4,643	70	1,195	380	690	571	2,025	281	118	2	-
5130000 Total					**4,643**	**70**	**1,195**	**380**	**690**	**571**	**2,025**	**281**	**118**	**2**	**-**
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,312	232	3,942	1,253	2,274	1,884	6,679	927	390	5	-
5131000 Total					**15,312**	**232**	**3,942**	**1,253**	**2,274**	**1,884**	**6,679**	**927**	**390**	**5**	**-**
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	868	13	223	71	129	107	378	53	22	0	-
5131100 Total					**868**	**13**	**223**	**71**	**129**	**107**	**378**	**53**	**22**	**0**	**-**
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	14	0	4	1	2	2	6	1	0	0	-
5131300 Total					**14**	**0**	**4**	**1**	**2**	**2**	**6**	**1**	**0**	**0**	**-**
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	5,072	77	1,306	415	753	624	2,212	307	129	2	-
5131400 Total					**5,072**	**77**	**1,306**	**415**	**753**	**624**	**2,212**	**307**	**129**	**2**	**-**
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,750	27	451	143	260	215	763	106	45	1	-
5132000 Total					**1,750**	**27**	**451**	**143**	**260**	**215**	**763**	**106**	**45**	**1**	**-**
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	230	3	59	19	34	28	101	14	6	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5133000 Total					**230**	**3**	**59**	**19**	**34**	**28**	**101**	**14**	**6**	**0**	**-**
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	383	6	99	31	57	47	167	23	10	0	-
5134000 Total					**383**	**6**	**99**	**31**	**57**	**47**	**167**	**23**	**10**	**0**	**-**
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,010	15	260	83	150	124	441	61	26	0	-
5135000 Total					**1,010**	**15**	**260**	**83**	**150**	**124**	**441**	**61**	**26**	**0**	**-**
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,812	27	467	148	269	223	790	110	46	1	-
5137000 Total					**1,812**	**27**	**467**	**148**	**269**	**223**	**790**	**110**	**46**	**1**	**-**
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,236	19	318	101	184	152	539	75	31	0	-
5138000 Total					**1,236**	**19**	**318**	**101**	**184**	**152**	**539**	**75**	**31**	**0**	**-**
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	324	5	83	27	48	40	141	20	8	0	-
5139000 Total					**324**	**5**	**83**	**27**	**48**	**40**	**141**	**20**	**8**	**0**	**-**
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	24	0	6	2	4	3	11	1	1	0	-
5139900 Total					**24**	**0**	**6**	**2**	**4**	**3**	**11**	**1**	**1**	**0**	**-**
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	5,027	76	1,294	411	747	619	2,193	304	128	2	-
5140000 Total					**5,027**	**76**	**1,294**	**411**	**747**	**619**	**2,193**	**304**	**128**	**2**	**-**
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,812	27	466	148	269	223	790	110	46	1	-
5141000 Total					**1,812**	**27**	**466**	**148**	**269**	**223**	**790**	**110**	**46**	**1**	**-**
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0	0	-
5142000 Total					**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	388	6	100	32	58	48	169	23	10	0	-
5144000 Total					**388**	**6**	**100**	**32**	**58**	**48**	**169**	**23**	**10**	**0**	**-**
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	186	3	48	15	28	23	81	11	5	0	-
5145000 Total					**186**	**3**	**48**	**15**	**28**	**23**	**81**	**11**	**5**	**0**	**-**
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	202	3	52	17	30	25	88	12	5	0	-
5146000 Total					**202**	**3**	**52**	**17**	**30**	**25**	**88**	**12**	**5**	**0**	**-**
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,886	29	486	154	280	232	823	114	48	1	-
5147000 Total					**1,886**	**29**	**486**	**154**	**280**	**232**	**823**	**114**	**48**	**1**	**-**
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,596	24	411	131	237	196	696	97	41	1	-
5148000 Total					**1,596**	**24**	**411**	**131**	**237**	**196**	**696**	**97**	**41**	**1**	**-**
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	(122)	(2)	(31)	(10)	(18)	(15)	(53)	(7)	(3)	(0)	-
5149000 Total					**(122)**	**(2)**	**(31)**	**(10)**	**(18)**	**(15)**	**(53)**	**(7)**	**(3)**	**(0)**	**-**
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	6,987	106	1,799	572	1,038	860	3,048	423	178	2	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,441	22	371	118	214	177	628	87	37	0	-
5350000 Total					**8,428**	**128**	**2,170**	**690**	**1,252**	**1,037**	**3,676**	**510**	**215**	**3**	**-**
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	65	1	17	5	10	8	28	4	2	0	-
5360000 Total					**65**	**1**	**17**	**5**	**10**	**8**	**28**	**4**	**2**	**0**	**-**
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,463	37	634	202	366	303	1,074	149	63	1	-
5370000 Total					**2,463**	**37**	**634**	**202**	**366**	**303**	**1,074**	**149**	**63**	**1**	**-**
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	401	6	103	33	60	49	175	24	10	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	120	2	31	10	18	15	52	7	3	0	-
5371000 Total					**522**	**8**	**134**	**43**	**77**	**64**	**227**	**32**	**13**	**0**	**-**
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	234	4	60	19	35	29	102	14	6	0	-
5372000 Total					**234**	**4**	**60**	**19**	**35**	**29**	**102**	**14**	**6**	**0**	**-**
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	243	4	62	20	36	30	106	15	6	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	29	0	7	2	4	4	13	2	1	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5374000 Total					**272**	**4**	**70**	**22**	**40**	**33**	**119**	**16**	**7**	**0**	**-**
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	674	10	174	55	100	83	294	41	17	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	234	4	60	19	35	29	102	14	6	0	-
5379000 Total					**909**	**14**	**234**	**74**	**135**	**112**	**396**	**55**	**23**	**0**	**-**
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,376	188	3,186	1,013	1,838	1,523	5,398	749	315	4	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,625	100	1,706	542	984	815	2,890	401	169	2	-
5390000 Total					**19,001**	**288**	**4,892**	**1,555**	**2,822**	**2,338**	**8,288**	**1,150**	**484**	**6**	**-**
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,532	23	394	125	228	189	668	93	39	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	62	1	16	5	9	8	27	4	2	0	-
5400000 Total					**1,594**	**24**	**410**	**130**	**237**	**196**	**695**	**96**	**41**	**1**	**-**
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0	0	-
5410000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	708	11	182	58	105	87	309	43	18	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	58	1	15	5	9	7	25	4	1	0	-
5420000 Total					**766**	**12**	**197**	**63**	**114**	**94**	**334**	**46**	**19**	**0**	**-**
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	3,127	47	805	256	465	385	1,364	189	80	1	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	581	9	149	48	86	71	253	35	15	0	-
5430000 Total					**3,708**	**56**	**955**	**303**	**551**	**456**	**1,617**	**224**	**94**	**1**	**-**
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	100	2	26	8	15	12	43	6	3	0	-
5440000 Total					**100**	**2**	**26**	**8**	**15**	**12**	**43**	**6**	**3**	**0**	**-**
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,319	20	340	108	196	162	575	80	34	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	281	4	72	23	42	35	123	17	7	0	-
5441000 Total					**1,600**	**24**	**412**	**131**	**238**	**197**	**698**	**97**	**41**	**1**	**-**
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	649	10	167	53	96	80	283	39	17	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	222	3	57	18	33	27	97	13	6	0	-
5442000 Total					**871**	**13**	**224**	**71**	**129**	**107**	**380**	**53**	**22**	**0**	**-**
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	4	0	1	0	1	0	2	0	0	0	-
5450000 Total					**4**	**0**	**1**	**0**	**1**	**0**	**2**	**0**	**0**	**0**	**-**
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	502	8	129	41	75	62	219	30	13	0	-
5451000 Total					**502**	**8**	**129**	**41**	**75**	**62**	**219**	**30**	**13**	**0**	**-**
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	2	0	1	0	0	0	1	0	0	0	-
5454000 Total					**2**	**0**	**1**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**-**
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	582	9	150	48	86	72	254	35	15	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	324	5	83	27	48	40	141	20	8	0	-
5455000 Total					**906**	**14**	**233**	**74**	**135**	**112**	**395**	**55**	**23**	**0**	**-**
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,202	18	310	98	179	148	524	73	31	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	322	5	83	26	48	40	141	20	8	0	-
5459000 Total					**1,525**	**23**	**393**	**125**	**226**	**188**	**665**	**92**	**39**	**1**	**-**
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	335	5	86	27	50	41	146	20	9	0	-
5460000 Total					**335**	**5**	**86**	**27**	**50**	**41**	**146**	**20**	**9**	**0**	**-**
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	232,242	3,467	57,217	18,013	38,598	31,738	99,985	14,889	6,860	74	-
5471000 Total					**232,242**	**3,467**	**57,217**	**18,013**	**38,598**	**31,738**	**99,985**	**14,889**	**6,860**	**74**	**-**
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	16,605	252	4,275	1,359	2,466	2,044	7,242	1,005	423	5	-
5480000 Total					**16,605**	**252**	**4,275**	**1,359**	**2,466**	**2,044**	**7,242**	**1,005**	**423**	**5**	**-**
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	71	-	71	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	5,332	81	1,373	436	792	656	2,326	323	136	2	-
5490000 Total					**5,404**	**81**	**1,444**	**436**	**792**	**656**	**2,326**	**323**	**136**	**2**	**-**
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	(57)	-	(57)	-	-	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	3,576	54	921	293	531	440	1,560	216	91	1	-
5500000 Total					**3,519**	**54**	**863**	**293**	**531**	**440**	**1,560**	**216**	**91**	**1**	**-**
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	2,358	36	607	193	350	290	1,028	143	60	1	-
5520000 Total					**2,358**	**36**	**607**	**193**	**350**	**290**	**1,028**	**143**	**60**	**1**	**-**
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	16,704	253	4,301	1,367	2,481	2,056	7,286	1,011	425	5	-
5530000 Total					**16,704**	**253**	**4,301**	**1,367**	**2,481**	**2,056**	**7,286**	**1,011**	**425**	**5**	**-**
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,922	29	495	157	285	236	838	116	49	1	-
5540000 Total					**1,922**	**29**	**495**	**157**	**285**	**236**	**838**	**116**	**49**	**1**	**-**
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	26	0	7	2	4	3	11	2	1	0	-
5546000 Total					**26**	**0**	**7**	**2**	**4**	**3**	**11**	**2**	**1**	**0**	**-**
5552100	CA REC Compliance	NPCX	Net Power Cost Expense	OTHER	28	-	-	-	-	-	-	-	-	-	28
5552100 Total					**28**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28**
5552200	OR REC Compliance	NPCX	Net Power Cost Expense	OTHER	(8)	-	-	-	-	-	-	-	-	-	(8)
5552200 Total					**(8)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	358	-	-	-	-	-	-	-	-	-	358
5552300 Total					**358**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**358**
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	(629)	-	-	-	-	-	-	-	-	-	(629)
5552400 Total					**(629)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(629)**
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	7,709	115	1,899	598	1,281	1,054	3,319	494	228	2	-
5552500 Total					**7,709**	**115**	**1,899**	**598**	**1,281**	**1,054**	**3,319**	**494**	**228**	**2**	**-**
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	929	-	-	-	-	-	929	-	-	-	-
5552700 Total					**929**	**-**	**-**	**-**	**-**	**-**	**929**	**-**	**-**	**-**	**-**
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	72,932	-	-	-	-	-	-	-	-	-	72,932
5555700 Total					**72,932**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**72,932**
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	322,083	4,885	82,921	26,357	47,841	39,639	140,482	19,490	8,202	106	-
5555900 Total					**322,083**	**4,885**	**82,921**	**26,357**	**47,841**	**39,639**	**140,482**	**19,490**	**8,202**	**106**	**-**
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	1,229	19	316	101	183	151	536	74	31	0	-
5556100 Total					**1,229**	**19**	**316**	**101**	**183**	**151**	**536**	**74**	**31**	**0**	**-**
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	(11)	(0)	(3)	(1)	(2)	(1)	(5)	(1)	(0)	(0)	-
5556200 Total					**(11)**	**(0)**	**(3)**	**(1)**	**(2)**	**(1)**	**(5)**	**(1)**	**(0)**	**(0)**	**-**
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	354,949	5,384	91,383	29,047	52,723	43,684	154,817	21,479	9,039	117	-
5556300 Total					**354,949**	**5,384**	**91,383**	**29,047**	**52,723**	**43,684**	**154,817**	**21,479**	**9,039**	**117**	**-**
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	40,594	616	10,451	3,322	6,030	4,996	17,706	2,456	1,034	13	-
5556400 Total					**40,594**	**616**	**10,451**	**3,322**	**6,030**	**4,996**	**17,706**	**2,456**	**1,034**	**13**	**-**
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(140,857)	(2,137)	(36,264)	(11,527)	(20,922)	(17,335)	(61,438)	(8,524)	(3,587)	(46)	-
5556700 Total					**(140,857)**	**(2,137)**	**(36,264)**	**(11,527)**	**(20,922)**	**(17,335)**	**(61,438)**	**(8,524)**	**(3,587)**	**(46)**	**-**
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(52,182)	(791)	(13,434)	(4,270)	(7,751)	(6,422)	(22,760)	(3,158)	(1,329)	(17)	-
5556710 Total					**(52,182)**	**(791)**	**(13,434)**	**(4,270)**	**(7,751)**	**(6,422)**	**(22,760)**	**(3,158)**	**(1,329)**	**(17)**	**-**
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	2,028	31	522	166	301	250	885	123	52	1	-
5558000 Total					**2,028**	**31**	**522**	**166**	**301**	**250**	**885**	**123**	**52**	**1**	**-**
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,666	25	429	136	247	205	727	101	42	1	-
5560000 Total					**1,666**	**25**	**429**	**136**	**247**	**205**	**727**	**101**	**42**	**1**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	2	1	4	1	0	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	34,740	527	8,944	2,843	5,160	4,275	15,152	2,102	885	11	-
5570000 Total					**34,749**	**527**	**8,946**	**2,844**	**5,162**	**4,277**	**15,156**	**2,103**	**885**	**11**	**-**
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	(33)	-	-	-	-	-	-	(33)	-	-	-
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	(54)	-	(54)	-	-	-	-	-	-	-	-
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	1,122	17	289	92	167	138	490	68	29	-	-
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	(97)	-	-	(97)	-	-	-	-	-	-	-
5578000 Total					**939**	**17**	**235**	**(5)**	**167**	**138**	**490**	**35**	**29**	**-**	**-**
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	4,267	-	-	-	-	-	-	4,267	-	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	232	-	232	-	-	-	-	-	-	-	-
5579000 Total					**4,498**	**-**	**232**	**-**	**-**	**-**	**-**	**4,267**	**-**	**-**	**-**
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	23	-	-	-	-	-	23	-	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	22	-	-	-	22	-	-	-	22	-	-
5579100 Total					**45**	**-**	**-**	**-**	**22**	**-**	**23**	**-**	**22**	**-**	**-**
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,110	108	1,830	582	1,056	875	3,101	430	181	2	-
5600000 Total					**7,110**	**108**	**1,830**	**582**	**1,056**	**875**	**3,101**	**430**	**181**	**2**	**-**
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,188	109	1,851	588	1,068	885	3,135	435	183	2	-
5612000 Total					**7,188**	**109**	**1,851**	**588**	**1,068**	**885**	**3,135**	**435**	**183**	**2**	**-**
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	267	4	69	22	40	33	116	16	7	0	-
5614000 Total					**267**	**4**	**69**	**22**	**40**	**33**	**116**	**16**	**7**	**0**	**-**
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	1,846	28	475	151	274	227	805	112	47	1	-
5614010 Total					**1,846**	**28**	**475**	**151**	**274**	**227**	**805**	**112**	**47**	**1**	**-**
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,651	25	425	135	245	203	720	100	42	1	-
5615000 Total					**1,651**	**25**	**425**	**135**	**245**	**203**	**720**	**100**	**42**	**1**	**-**
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	82	1	21	7	12	10	36	5	2	0	-
5616000 Total					**82**	**1**	**21**	**7**	**12**	**10**	**36**	**5**	**2**	**0**	**-**
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,562	24	402	128	232	192	681	94	40	1	-
5617000 Total					**1,562**	**24**	**402**	**128**	**232**	**192**	**681**	**94**	**40**	**1**	**-**
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,488	114	1,928	613	1,112	922	3,266	453	191	2	-
5618000 Total					**7,488**	**114**	**1,928**	**613**	**1,112**	**922**	**3,266**	**453**	**191**	**2**	**-**
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,684	56	949	302	547	453	1,607	223	94	1	-
5620000 Total					**3,684**	**56**	**949**	**302**	**547**	**453**	**1,607**	**223**	**94**	**1**	**-**
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	540	8	139	44	80	66	236	33	14	0	-
5630000 Total					**540**	**8**	**139**	**44**	**80**	**66**	**236**	**33**	**14**	**0**	**-**
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	526	8	135	43	78	65	230	32	13	0	-
5650000 Total					**526**	**8**	**135**	**43**	**78**	**65**	**230**	**32**	**13**	**0**	**-**
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	1,441	22	371	118	214	177	628	87	37	0	-
5650010 Total					**1,441**	**22**	**371**	**118**	**214**	**177**	**628**	**87**	**37**	**0**	**-**
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	1,441	22	371	118	214	177	628	87	37	0	-
5651000 Total					**1,441**	**22**	**371**	**118**	**214**	**177**	**628**	**87**	**37**	**0**	**-**
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	2,470	37	608	192	410	338	1,063	158	73	1	-
5652500 Total					**2,470**	**37**	**608**	**192**	**410**	**338**	**1,063**	**158**	**73**	**1**	**-**
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	125,438	1,903	32,294	10,265	18,632	15,438	54,712	7,590	3,194	41	-
5654600 Total					**125,438**	**1,903**	**32,294**	**10,265**	**18,632**	**15,438**	**54,712**	**7,590**	**3,194**	**41**	**-**
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,812	43	724	230	418	346	1,227	170	72	1	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5660000 Total					**2,812**	**43**	**724**	**230**	**418**	**346**	**1,227**	**170**	**72**	**1**	**-**
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	26	0	7	2	4	3	12	2	1	0	-
5660010 Total					**26**	**0**	**7**	**2**	**4**	**3**	**12**	**2**	**1**	**0**	**-**
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,204	33	567	180	327	271	961	133	56	1	-
5670000 Total					**2,204**	**33**	**567**	**180**	**327**	**271**	**961**	**133**	**56**	**1**	**-**
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,114	17	287	91	165	137	486	67	28	0	-
5680000 Total					**1,114**	**17**	**287**	**91**	**165**	**137**	**486**	**67**	**28**	**0**	**-**
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	64	1	17	5	10	8	28	4	2	0	-
5690000 Total					**64**	**1**	**17**	**5**	**10**	**8**	**28**	**4**	**2**	**0**	**-**
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	156	2	40	13	23	19	68	9	4	0	-
5691000 Total					**156**	**2**	**40**	**13**	**23**	**19**	**68**	**9**	**4**	**0**	**-**
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	332	5	85	27	49	41	145	20	8	0	-
5692000 Total					**332**	**5**	**85**	**27**	**49**	**41**	**145**	**20**	**8**	**0**	**-**
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,731	72	1,218	387	703	582	2,064	286	120	2	-
5693000 Total					**4,731**	**72**	**1,218**	**387**	**703**	**582**	**2,064**	**286**	**120**	**2**	**-**
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	12,394	188	3,191	1,014	1,841	1,525	5,406	750	316	4	-
5700000 Total					**12,394**	**188**	**3,191**	**1,014**	**1,841**	**1,525**	**5,406**	**750**	**316**	**4**	**-**
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,408	249	4,224	1,343	2,437	2,019	7,157	993	418	5	-
5710000 Total					**16,408**	**249**	**4,224**	**1,343**	**2,437**	**2,019**	**7,157**	**993**	**418**	**5**	**-**
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	98	1	25	8	15	12	43	6	2	0	-
5720000 Total					**98**	**1**	**25**	**8**	**15**	**12**	**43**	**6**	**2**	**0**	**-**
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	133	2	34	11	20	16	58	8	3	0	-
5730000 Total					**133**	**2**	**34**	**11**	**20**	**16**	**58**	**8**	**3**	**0**	**-**
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	41	41	-	-	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	34	-	-	-	-	-	-	34	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	280	-	280	-	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,457	248	1,937	489	814	673	3,601	368	142	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	623	-	-	-	-	-	623	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	144	-	-	144	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	108	-	-	-	108	108	-	-	-	-	-
5800000 Total					**8,687**	**289**	**2,217**	**633**	**922**	**780**	**4,224**	**402**	**142**	**-**	**-**
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	11,080	369	2,877	727	1,210	999	5,350	547	210	-	-
5810000 Total					**11,080**	**369**	**2,877**	**727**	**1,210**	**999**	**5,350**	**547**	**210**	**-**	**-**
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	54	54	-	-	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	382	-	-	-	-	-	-	382	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	963	-	963	-	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	9	0	2	1	1	1	4	0	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,959	-	-	-	-	-	1,959	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	286	-	-	286	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	788	-	-	-	788	788	-	-	-	-	-
5820000 Total					**4,441**	**55**	**965**	**286**	**789**	**788**	**1,964**	**383**	**0**	**-**	**-**
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	136	136	-	-	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	355	-	-	-	-	-	-	355	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,526	-	1,526	-	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0	0	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	4,824	-	-	-	-	-	4,824	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	258	-	-	258	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	262	-	-	-	262	262	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	141	-	-	-	141	-	-	-	141	-	-
5830000 Total					**7,501**	**136**	**1,526**	**258**	**403**	**262**	**4,824**	**355**	**141**	**-**	**-**
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	-	0	-	-	-	-	-	-	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	SNPD	(20)	(1)	(5)	(1)	(2)	(2)	(10)	(1)	(0)	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	0	-	-	-	-	-	0	-	-	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	-	-	-	0	0	-	-	-	-	-
5840000 Total					**(19)**	**(1)**	**(5)**	**(1)**	**(2)**	**(2)**	**(9)**	**(1)**	**(0)**	**-**	**-**
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	211	7	55	14	23	19	102	10	4	-	-
5850000 Total					**211**	**7**	**55**	**14**	**23**	**19**	**102**	**10**	**4**	**-**	**-**
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	228	228	-	-	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	437	-	-	-	-	-	-	437	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,581	-	1,581	-	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	4	0	1	0	0	0	2	0	0	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	1,828	-	-	-	-	-	1,828	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	476	-	-	476	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	787	-	-	-	787	787	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	184	-	-	-	184	-	-	-	184	-	-
5860000 Total					**5,523**	**228**	**1,582**	**476**	**971**	**787**	**1,829**	**437**	**184**	**-**	**-**
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	504	504	-	-	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	957	-	-	-	-	-	-	957	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,150	-	5,150	-	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,982	-	-	-	-	-	4,982	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,023	-	-	1,023	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	920	-	-	-	920	920	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	88	-	-	-	88	-	-	-	88	-	-
5870000 Total					**13,624**	**504**	**5,150**	**1,023**	**1,008**	**920**	**4,982**	**957**	**88**	**-**	**-**
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	22	22	-	-	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	25	-	-	-	-	-	-	25	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	74	-	74	-	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,614	54	419	106	176	146	779	80	31	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	1,985	-	-	-	-	-	1,985	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(8)	-	-	(8)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(8)	-	-	-	(8)	(8)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(52)	-	-	-	(52)	-	-	-	(52)	-	-
5880000 Total					**3,652**	**76**	**493**	**98**	**116**	**137**	**2,764**	**105**	**(22)**	**-**	**-**
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	99	99	-	-	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	29	-	-	-	-	-	-	29	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,756	-	1,756	-	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	7	0	2	0	1	1	3	0	0	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	726	-	-	-	-	-	726	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	109	-	-	109	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	533	-	-	-	533	533	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	86	-	-	-	86	-	-	-	86	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5890000 Total					**3,346**	**100**	**1,758**	**109**	**620**	**534**	**730**	**30**	**86**	**-**	**-**
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	73	73	-	-	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	156	-	-	-	-	-	-	156	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	940	-	940	-	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,270	76	590	149	248	205	1,096	112	43	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,308	-	-	-	-	-	1,308	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	144	-	-	144	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	540	-	-	-	540	540	-	-	-	-	-
5900000 Total					**5,430**	**148**	**1,529**	**293**	**787**	**744**	**2,405**	**268**	**43**	**-**	**-**
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	52	52	-	-	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	73	-	-	-	-	-	-	73	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	800	-	800	-	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	160	5	41	10	17	14	77	8	3	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	656	-	-	-	-	-	656	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	135	-	-	135	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	231	-	-	-	231	231	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	56	-	-	-	56	-	-	-	56	-	-
5910000 Total					**2,163**	**57**	**841**	**146**	**305**	**245**	**733**	**81**	**59**	**-**	**-**
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	480	480	-	-	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	534	-	-	-	-	-	-	534	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,306	-	2,306	-	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,780	59	462	117	194	161	860	88	34	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,887	-	-	-	-	-	2,887	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	536	-	-	536	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	947	-	-	-	947	947	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(7)	-	-	-	(7)	-	-	-	(7)	-	-
5920000 Total					**9,463**	**540**	**2,768**	**653**	**1,134**	**1,107**	**3,746**	**621**	**27**	**-**	**-**
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	8,422	8,422	-	-	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,442	-	-	-	-	-	-	4,442	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	27,856	-	27,856	-	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,341	45	348	88	146	121	648	66	25	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,721	-	-	-	-	-	28,721	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,410	-	-	4,410	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,704	-	-	-	6,704	6,704	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	983	-	-	-	983	-	-	-	983	-	-
5930000 Total					**82,880**	**8,466**	**28,205**	**4,498**	**7,834**	**6,825**	**29,369**	**4,508**	**1,009**	**-**	**-**
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(72)	(72)	-	-	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	(355)	-	-	-	-	-	-	(355)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(657)	-	(657)	-	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	SNPD	206	7	53	13	22	19	99	10	4	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	78	-	-	-	-	-	78	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(135)	-	-	(135)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	(95)	-	-	-	(95)	(95)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYU	46	-	-	-	46	-	-	-	46	-	-
5931000 Total					**(983)**	**(65)**	**(603)**	**(121)**	**(27)**	**(76)**	**178**	**(345)**	**50**	**-**	**-**
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	483	483	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	783	-	-	-	-	-	-	783	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,734	-	6,734	-	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	26	1	7	2	3	2	13	1	0	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	14,688	-	-	-	-	-	14,688	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,266	-	-	1,266	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,828	-	-	-	1,828	1,828	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	334	-	-	-	334	-	-	-	334	-	-
5940000 Total					**26,142**	**483**	**6,740**	**1,268**	**2,165**	**1,830**	**14,700**	**785**	**335**	**-**	**-**
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,007	34	261	66	110	91	486	50	19	-	-
5950000 Total					**1,007**	**34**	**261**	**66**	**110**	**91**	**486**	**50**	**19**	**-**	**-**
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	92	92	-	-	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	119	-	-	-	-	-	-	119	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	959	-	959	-	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,349	-	-	-	-	-	1,349	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	165	-	-	165	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	282	-	-	-	282	282	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	98	-	-	-	98	-	-	-	98	-	-
5960000 Total					**3,063**	**92**	**959**	**165**	**380**	**282**	**1,349**	**119**	**98**	**-**	**-**
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	8	8	-	-	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	52	-	-	-	-	-	-	52	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	149	-	149	-	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(378)	(13)	(98)	(25)	(41)	(34)	(182)	(19)	(7)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	229	-	-	-	-	-	229	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	22	-	-	22	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	25	-	-	-	25	25	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	10	-	-	-	10	-	-	-	10	-	-
5970000 Total					**115**	**(5)**	**51**	**(3)**	**(7)**	**(9)**	**46**	**33**	**2**	**-**	**-**
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	43	43	-	-	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	45	-	-	-	-	-	-	45	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	208	-	208	-	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	6,397	213	1,661	420	698	577	3,089	316	121	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	750	-	-	-	-	-	750	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	132	-	-	132	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	247	-	-	-	247	247	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	0	-	-	-	0	-	-	-	0	-	-
5980000 Total					**7,822**	**256**	**1,869**	**552**	**945**	**824**	**3,839**	**361**	**122**	**-**	**-**
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,288	57	722	163	172	156	1,081	94	16	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	(0)	-	-	-	(0)	(0)	-	-	-	-	-
9010000 Total					**2,288**	**57**	**722**	**163**	**172**	**156**	**1,081**	**94**	**16**	**-**	**-**
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	889	889	-	-	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	748	19	236	53	56	51	353	31	5	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,025	-	-	-	-	-	-	2,025	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	9,994	-	9,994	-	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,333	-	-	-	-	-	3,333	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	589	-	-	589	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,139	-	-	-	1,139	1,139	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	212	-	-	-	212	-	-	-	212	-	-
9020000 Total					**18,930**	**908**	**10,230**	**642**	**1,407**	**1,190**	**3,686**	**2,056**	**218**	**-**	**-**
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,200	30	379	85	90	82	567	49	8	-	-
9030000 Total					**1,200**	**30**	**379**	**85**	**90**	**82**	**567**	**49**	**8**	**-**	**-**
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	1,919	47	606	136	144	131	906	79	13	-	-
9031000 Total					**1,919**	**47**	**606**	**136**	**144**	**131**	**906**	**79**	**13**	**-**	**-**
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,884	220	2,805	632	667	606	4,195	366	61	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	0	-	-	-	-	-	-	0	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(2)	-	-	-	-	-	(2)	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	0	-	-	-	-	-
9032000 Total					**8,883**	**220**	**2,805**	**632**	**667**	**607**	**4,193**	**367**	**61**	**-**	**-**
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	177	177	-	-	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	12,071	299	3,811	858	906	824	5,700	498	82	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	318	-	-	-	-	-	-	318	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	2,036	-	2,036	-	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,087	-	-	-	-	-	3,087	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	475	-	-	475	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	376	-	-	-	376	376	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	83	-	-	-	83	-	-	-	83	-	-
9033000 Total					**18,625**	**476**	**5,847**	**1,333**	**1,366**	**1,200**	**8,787**	**816**	**166**	**-**	**-**
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	26	26	-	-	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	20	-	-	-	-	-	-	20	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	187	-	187	-	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	92	-	-	-	-	-	92	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	23	-	-	23	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	41	-	-	-	41	41	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	4	-	-
9035000 Total					**395**	**26**	**187**	**23**	**46**	**41**	**92**	**20**	**4**	**-**	**-**
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,692	413	5,270	1,187	1,253	1,139	7,882	688	114	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	12	-	12	-	-	-	-	-	-	-	-
9036000 Total					**16,705**	**413**	**5,282**	**1,187**	**1,253**	**1,139**	**7,882**	**688**	**114**	**-**	**-**
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	679	679	-	-	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	140	3	44	10	11	10	66	6	1	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	401	-	-	-	-	-	-	401	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,957	-	5,957	-	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	4,626	-	-	-	-	-	4,626	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,684	-	-	1,684	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	973	-	-	-	973	973	-	-	-	-	-
9040000 Total					**14,460**	**682**	**6,001**	**1,694**	**983**	**982**	**4,692**	**407**	**1**	**-**	**-**
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(31)	(31)	-	-	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	-	(0)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	23	-	23	-	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	(12)	-	-	-	-	-	(12)	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	1	-	-	1	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	1	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9042000 Total					**(17)**	**(31)**	**23**	**1**	**1**	**1**	**(12)**	**(0)**	**-**	**-**	**-**
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	21	1	7	1	2	1	10	1	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	2,678	-	-	-	-	-	2,678	-	-	-	-
9050000 Total					**2,699**	**1**	**7**	**1**	**2**	**1**	**2,688**	**1**	**0**	**-**	**-**
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	281	7	89	20	21	19	133	12	2	-	-
9070000 Total					**281**	**7**	**89**	**20**	**21**	**19**	**133**	**12**	**2**	**-**	**-**
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	67	67	-	-	-	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	(2)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	0	-	-	-	-	-	-	0	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	36	-	36	-	-	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	12	-	-	-	-	-	12	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	2	-	-	2	-	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	3	-	-	-	3	3	-	-	-	-	-
9080000 Total					**118**	**67**	**35**	**2**	**3**	**3**	**11**	**0**	**(0)**	**-**	**-**
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	230	6	73	16	17	16	109	9	2	-	-
9081000 Total					**230**	**6**	**73**	**16**	**17**	**16**	**109**	**9**	**2**	**-**	**-**
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	25	25	-	-	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	854	21	269	61	64	58	403	35	6	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	73	-	-	-	-	-	-	-	-	-	73
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	-	-	-	-	-	0	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	8	-	-	8	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	0	-	-	-	0	0	-	-	-	-	-
9084000 Total					**959**	**46**	**269**	**69**	**64**	**58**	**403**	**35**	**6**	**-**	**73**
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	97	-	-	-	-	-	-	97	-	-	-
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	8	-	-	-	8	8	-	-	-	-	-
9085000 Total					**104**	**-**	**-**	**-**	**8**	**8**	**-**	**97**	**-**	**-**	**-**
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	97,955	-	-	-	-	-	-	-	-	-	97,955
9085100 Total					**97,955**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**97,955**
9086000	CUST SERV	CSEX	Customer Service Expense	CN	646	16	204	46	49	44	305	27	4	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	168	-	-	-	-	-	-	168	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,010	-	2,010	-	-	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,282	-	-	-	-	-	2,282	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	296	-	-	296	-	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	949	-	-	-	949	949	-	-	-	-	-
9086000 Total					**6,352**	**16**	**2,214**	**342**	**998**	**993**	**2,587**	**195**	**4**	**-**	**-**
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	4,348	-	-	-	-	-	-	-	-	-	4,348
9089500 Total					**4,348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,348**
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	10,721	-	-	-	-	-	-	-	-	-	10,721
9089600 Total					**10,721**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,721**
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	50	-	-	-	-	-	50	-	-	-	-
9089700 Total					**50**	**-**	**-**	**-**	**-**	**-**	**50**	**-**	**-**	**-**	**-**
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	46	46	-	-	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	1,424	35	449	101	107	97	672	59	10	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	46	-	-	-	-	-	-	46	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	311	-	311	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	690	-	-	-	-	-	690	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	79	-	-	79	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	133	-	-	-	133	133	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	-	-	-	0	-	-	-	0	-	-
9090000 Total					**2,729**	**82**	**760**	**180**	**240**	**231**	**1,362**	**105**	**10**	**-**	**-**
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	2	0	1	0	0	0	1	0	0	-	-
9100000 Total					**2**	**0**	**1**	**0**	**0**	**0**	**1**	**0**	**0**	**-**	**-**
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	30	1	9	2	2	2	14	1	0	-	-
9101000 Total					**30**	**1**	**9**	**2**	**2**	**2**	**14**	**1**	**0**	**-**	**-**
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	(37)	(37)	-	-	-	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	(292)	-	-	-	-	-	-	(292)	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(411)	-	(411)	-	-	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	70,777	1,530	19,167	5,641	9,782	8,096	30,519	4,122	1,686	17	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	281	-	-	-	-	-	281	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	199	-	-	-	199	199	-	-	-	-	-
9200000 Total					**70,517**	**1,493**	**18,756**	**5,641**	**9,981**	**8,295**	**30,800**	**3,830**	**1,686**	**17**	**-**
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	7	7	-	-	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	91	2	29	6	7	6	43	4	1	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	35	-	-	-	-	-	-	35	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	100	-	100	-	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,114	175	2,197	647	1,121	928	3,499	473	193	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	133	-	-	-	-	-	133	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	15	-	-	15	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	50	-	-	-	50	50	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	15	-	-	-	15	-	-	-	15	-	-
9210000 Total					**8,559**	**185**	**2,326**	**668**	**1,193**	**985**	**3,674**	**511**	**209**	**2**	**-**
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(31,977)	(691)	(8,660)	(2,549)	(4,419)	(3,658)	(13,788)	(1,862)	(762)	(8)	-
9220000 Total					**(31,977)**	**(691)**	**(8,660)**	**(2,549)**	**(4,419)**	**(3,658)**	**(13,788)**	**(1,862)**	**(762)**	**(8)**	**-**
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	(6)	(6)	-	-	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	6	-	-	-	-	-	-	6	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	415	-	415	-	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	9,188	199	2,488	732	1,270	1,051	3,962	535	219	2	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,642	-	-	-	-	-	1,642	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	65	-	-	65	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	60	-	-	-	60	60	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	0	-	-	-	0	-	-	-	0	-	-
9230000 Total					**11,370**	**192**	**2,903**	**798**	**1,330**	**1,111**	**5,604**	**541**	**219**	**2**	**-**
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	47	-	47	-	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,295	158	1,976	581	1,008	834	3,146	425	174	2	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	12	-	-	-	-	-	12	-	-	-	-
9239990 Total					**7,354**	**158**	**2,022**	**581**	**1,008**	**834**	**3,158**	**425**	**174**	**2**	**-**
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	-	-	-	-	-	-	114	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	-	7,069	-	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	-	-	-	-	-	2,152	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	-	-	-	350	350	-	-	-	-	-
9241000 Total					**9,684**	**-**	**7,069**	**-**	**350**	**350**	**2,152**	**114**	**-**	**-**	**-**
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	447	447	-	-	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(59)	-	-	-	-	-	-	(59)	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(631)	-	(631)	-	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(445)	-	-	-	-	-	(445)	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(155)	-	-	-	(155)	(155)	-	-	-	-	-
9242000 Total					**(843)**	**447**	**(631)**	**-**	**(155)**	**(155)**	**(445)**	**(59)**	**-**	**-**	**-**
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,799	125	1,570	462	802	663	2,501	338	138	1	-
9243000 Total					**5,799**	**125**	**1,570**	**462**	**802**	**663**	**2,501**	**338**	**138**	**1**	**-**
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	11,119	240	3,011	886	1,537	1,272	4,795	648	265	3	-
9250000 Total					**11,119**	**240**	**3,011**	**886**	**1,537**	**1,272**	**4,795**	**648**	**265**	**3**	**-**
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	2,774	-	2,774	-	-	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(2,774)	(60)	(751)	(221)	(383)	(317)	(1,196)	(162)	(66)	(1)	-
9251000 Total					**-**	**(60)**	**2,022**	**(221)**	**(383)**	**(317)**	**(1,196)**	**(162)**	**(66)**	**(1)**	**-**
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(46)	(46)	-	-	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(507)	-	(507)	-	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(820)	(18)	(222)	(65)	(113)	(94)	(354)	(48)	(20)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	142	-	-	-	-	-	142	-	-	-	-
9261500 Total					**(1,232)**	**(64)**	**(729)**	**(65)**	**(113)**	**(94)**	**(212)**	**(48)**	**(20)**	**(0)**	**-**
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	CA	9	9	-	-	-	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	97	-	97	-	-	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	139	-	-	-	-	-	139	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	165	-	-	-	165	165	-	-	-	-	-
9262500 Total					**410**	**9**	**97**	**-**	**165**	**165**	**139**	**-**	**-**	**-**	**-**
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	(407)	(9)	(110)	(32)	(56)	(47)	(175)	(24)	(10)	(0)	-
9269100 Total					**(407)**	**(9)**	**(110)**	**(32)**	**(56)**	**(47)**	**(175)**	**(24)**	**(10)**	**(0)**	**-**
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	(5,064)	(109)	(1,371)	(404)	(700)	(579)	(2,184)	(295)	(121)	(1)	-
9269200 Total					**(5,064)**	**(109)**	**(1,371)**	**(404)**	**(700)**	**(579)**	**(2,184)**	**(295)**	**(121)**	**(1)**	**-**
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	1,222	26	331	97	169	140	527	71	29	0	-
9269300 Total					**1,222**	**26**	**331**	**97**	**169**	**140**	**527**	**71**	**29**	**0**	**-**
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	28,798	623	7,799	2,295	3,980	3,294	12,418	1,677	686	7	-
9269400 Total					**28,798**	**623**	**7,799**	**2,295**	**3,980**	**3,294**	**12,418**	**1,677**	**686**	**7**	**-**
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	18,821	407	5,097	1,500	2,601	2,153	8,116	1,096	448	4	-
9269500 Total					**18,821**	**407**	**5,097**	**1,500**	**2,601**	**2,153**	**8,116**	**1,096**	**448**	**4**	**-**
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	2,851	62	772	227	394	326	1,229	166	68	1	-
9269600 Total					**2,851**	**62**	**772**	**227**	**394**	**326**	**1,229**	**166**	**68**	**1**	**-**
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	2,732	59	740	218	378	313	1,178	159	65	1	-
9269700 Total					**2,732**	**59**	**740**	**218**	**378**	**313**	**1,178**	**159**	**65**	**1**	**-**
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	162	162	-	-	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	44	-	-	-	-	-	-	44	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,026	-	1,026	-	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SE	197	3	48	15	33	27	85	13	6	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,447	53	663	195	338	280	1,055	142	58	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	720	-	-	-	-	-	720	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	606	-	-	606	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	128	-	-	-	128	128	-	-	-	-	-
9280000 Total					**5,329**	**218**	**1,737**	**816**	**498**	**434**	**1,860**	**199**	**64**	**1**	**-**
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	31	31	-	-	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	535	-	-	-	-	-	-	535	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,808	-	4,808	-	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	(7)	(0)	(2)	(1)	(1)	(1)	(3)	(0)	(0)	(0)	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,321	-	-	-	-	-	6,321	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	661	-	-	661	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,578	-	-	-	1,578	1,578	-	-	-	-	-
9282000 Total					**13,928**	**31**	**4,806**	**661**	**1,577**	**1,578**	**6,318**	**535**	**(0)**	**(0)**	**-**
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0	0	-
9282990 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,221	64	1,087	345	627	519	1,841	255	107	1	-
9283000 Total					**4,221**	**64**	**1,087**	**345**	**627**	**519**	**1,841**	**255**	**107**	**1**	**-**
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(3,519)	(76)	(953)	(280)	(486)	(403)	(1,517)	(205)	(84)	(1)	-
9290000 Total					**(3,519)**	**(76)**	**(953)**	**(280)**	**(486)**	**(403)**	**(1,517)**	**(205)**	**(84)**	**(1)**	**-**
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	407	9	110	32	56	47	175	24	10	0	-
9299100 Total					**407**	**9**	**110**	**32**	**56**	**47**	**175**	**24**	**10**	**0**	**-**
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	5,064	109	1,371	404	700	579	2,184	295	121	1	-
9299200 Total					**5,064**	**109**	**1,371**	**404**	**700**	**579**	**2,184**	**295**	**121**	**1**	**-**
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	(1,222)	(26)	(331)	(97)	(169)	(140)	(527)	(71)	(29)	(0)	-
9299300 Total					**(1,222)**	**(26)**	**(331)**	**(97)**	**(169)**	**(140)**	**(527)**	**(71)**	**(29)**	**(0)**	**-**
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(28,798)	(623)	(7,799)	(2,295)	(3,980)	(3,294)	(12,418)	(1,677)	(686)	(7)	-
9299400 Total					**(28,798)**	**(623)**	**(7,799)**	**(2,295)**	**(3,980)**	**(3,294)**	**(12,418)**	**(1,677)**	**(686)**	**(7)**	**-**
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(18,821)	(407)	(5,097)	(1,500)	(2,601)	(2,153)	(8,116)	(1,096)	(448)	(4)	-
9299500 Total					**(18,821)**	**(407)**	**(5,097)**	**(1,500)**	**(2,601)**	**(2,153)**	**(8,116)**	**(1,096)**	**(448)**	**(4)**	**-**
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(2,851)	(62)	(772)	(227)	(394)	(326)	(1,229)	(166)	(68)	(1)	-
9299600 Total					**(2,851)**	**(62)**	**(772)**	**(227)**	**(394)**	**(326)**	**(1,229)**	**(166)**	**(68)**	**(1)**	**-**
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(2,732)	(59)	(740)	(218)	(378)	(313)	(1,178)	(159)	(65)	(1)	-
9299700 Total					**(2,732)**	**(59)**	**(740)**	**(218)**	**(378)**	**(313)**	**(1,178)**	**(159)**	**(65)**	**(1)**	**-**
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	1	0	0	0	0	0	1	0	0	0	-
9301000 Total					**1**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**-**
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	3	3	-	-	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	10	-	-	-	-	-	-	10	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	25	-	25	-	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,202	48	596	175	304	252	949	128	52	1	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	24	-	-	-	-	-	24	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	3	-	-	3	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	56	-	-	-	56	56	-	-	-	-	-
9302000 Total					**2,322**	**51**	**621**	**178**	**360**	**308**	**973**	**138**	**52**	**1**	**-**
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	57	57	-	-	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	-	1	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	238	-	238	-	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	3,563	77	965	284	492	408	1,536	207	85	1	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	-	-	-	-	-	5	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	45	-	-	45	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	66	-	-	-	66	66	-	-	-	-	-
9310000 Total					**3,975**	**134**	**1,202**	**329**	**558**	**473**	**1,542**	**209**	**85**	**1**	**-**
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	86	86	-	-	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	54	1	17	4	4	4	25	2	0	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	15	-	-	-	-	-	-	15	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	267	-	267	-	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,576	466	5,843	1,720	2,982	2,468	9,304	1,257	514	5	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	95	-	-	-	-	-	95	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	57	-	-	57	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	40	-	-	-	40	40	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	7	-	-	-	7	-	-	-	7	-	-
9350000 Total					**22,197**	**554**	**6,127**	**1,780**	**3,033**	**2,511**	**9,424**	**1,274**	**521**	**5**	**-**
Grand Total					**2,830,618**	**50,759**	**697,241**	**202,409**	**390,806**	**324,337**	**1,139,620**	**163,263**	**66,469**	**740**	**185,779**

B3. DEPRECIATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense

Twelve Months Ending - June 2017
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	LAND RIGHTS	SG	909	14	234	74	135	397	55	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	29,518	448	7,600	2,416	4,385	12,875	1,786	10	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	162,025	2,458	41,714	13,259	24,067	70,670	9,804	53	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	33,572	509	8,643	2,747	4,987	14,643	2,032	11	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,859	225	3,826	1,216	2,207	6,481	899	5	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,315	20	339	108	195	574	80	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	107	2	28	9	16	47	6	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	8	0	2	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	6	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	255	4	66	21	38	111	15	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,010	30	518	165	299	877	122	1	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	193	3	50	16	29	84	12	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,450	68	1,146	364	661	1,941	269	1	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	437	7	113	36	65	191	26	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	25	8	15	43	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	871	13	224	71	129	380	53	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,487	174	2,957	940	1,706	5,010	695	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,089	47	795	253	459	1,347	187	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,383	21	356	113	205	603	84	0	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	3,038	46	782	249	451	1,325	184	1	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,921	29	495	157	285	838	116	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,950	45	759	241	438	1,287	178	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	586	9	151	48	87	256	35	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	69	1	18	6	10	30	4	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	57	1	15	5	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	646	10	166	53	96	282	39	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	68	1	18	6	10	30	4	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,612	100	1,702	541	982	2,884	400	2	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	490	7	126	40	73	214	30	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	94,866	1,439	24,424	7,763	14,091	41,378	5,741	31	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	14,550	221	3,746	1,191	2,161	6,346	880	5	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,527	145	2,453	780	1,415	4,155	576	3	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	446	7	115	36	66	194	27	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,521	38	649	206	374	1,100	153	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	3,459	52	891	283	514	1,509	209	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	32,280	490	8,311	2,642	4,795	14,080	1,953	11	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,795	42	719	229	415	1,219	169	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	378	6	97	31	56	165	23	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,639	298	5,056	1,607	2,917	8,566	1,188	6	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	19,962	303	5,139	1,634	2,965	8,707	1,208	7	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	22,639	343	5,828	1,853	3,363	9,874	1,370	7	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	56	1	14	5	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	34	11	20	58	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	158	2	41	13	23	69	10	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	-	-	-	-	-	26	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	57	-	57	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	183	-	-	-	-	183	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	7	-	-	7	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	75	-	-	-	75	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	39	-	-	-	-	-	39	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	528	-	528	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	903	-	-	-	-	903	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	68	-	-	68	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	222	-	-	-	222	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	85	-	-	-	85	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	679	679	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	612	-	-	-	-	-	612	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,581	-	4,581	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,795	-	-	-	-	10,795	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,306	-	-	1,306	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,270	-	-	-	2,270	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	338	-	-	-	338	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	9	-	-	-	-	-	9	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	74	-	74	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	159	-	-	-	-	159	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	22	-	-	22	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	-	-	-	40	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,458	2,458	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,081	-	-	-	-	-	3,081	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,196	-	12,196	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,312	-	-	-	-	13,312	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,768	-	-	3,768	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,987	-	-	-	4,987	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,069	-	-	-	1,069	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,103	1,103	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	927	-	-	-	-	-	927	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,781	-	6,781	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,388	-	-	-	-	6,388	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,725	-	-	1,725	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,326	-	-	-	2,326	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	337	-	-	-	337	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	523	523	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	222	-	-	-	-	-	222	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,825	-	1,825	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense
Twelve Months Ending - June 2017
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	3660000	UNDERGROUND CONDUIT	UT	4,838	-	-	-	-	4,838	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	504	-	-	504	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	719	-	-	-	719	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	157	-	-	-	157	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	473	473	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	620	-	-	-	-	-	620	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,738	-	3,738	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,126	-	-	-	-	13,126	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	679	-	-	679	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,431	-	-	-	1,431	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	602	-	-	-	602	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,329	1,329	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,854	-	-	-	-	-	1,854	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,616	-	10,616	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	11,876	-	-	-	-	11,876	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,899	-	-	2,899	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,297	-	-	-	3,297	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	479	-	-	-	479	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	173	173	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	186	-	-	-	-	-	186	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,024	-	2,024	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	1,891	-	-	-	-	1,891	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	339	-	-	-	339	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	59	-	-	-	59	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	288	288	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	693	-	-	-	-	-	693	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,189	-	4,189	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	4,640	-	-	-	-	4,640	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,020	-	-	1,020	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	881	-	-	-	881	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	289	-	-	-	289	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	191	191	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	611	-	-	-	-	-	611	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,287	-	2,287	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,225	-	-	-	-	3,225	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	486	-	-	486	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	522	-	-	-	522	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	-	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	125	-	125	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	275	-	-	-	-	275	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	22	22	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	682	-	682	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,056	-	-	-	-	1,056	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	-	-	117	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense
Twelve Months Ending - June 2017
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	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	243	-	-	-	243	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	-	-	-	65	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	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	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	49	49	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	124	3	39	9	9	59	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	179	-	-	-	-	-	179	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	589	-	589	-	-	-	-	-	-
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	130	2	33	11	19	56	8	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,541	33	417	123	213	664	90	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	660	-	-	-	-	660	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	288	-	-	288	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	118	-	-	-	118	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	85	-	-	-	85	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	127	3	40	9	10	60	5	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	-	-	-	-	-	3	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	76	-	76	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	77	1	20	6	11	34	5	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	928	20	251	74	128	400	54	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	27	-	-	-	-	27	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	25	-	-	-	25	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	738	18	233	52	55	349	30	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	94	-	-	-	-	-	94	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	338	-	338	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	17	0	4	1	3	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	306	5	79	25	45	133	18	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	7,036	152	1,906	561	972	3,034	410	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	312	-	-	-	-	312	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	71	-	-	71	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	355	-	-	-	355	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	16	-	-	-	16	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	2	-	2	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	17	0	4	1	3	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	39	1	10	3	5	17	2	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	0	-	-	-	-	0	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	8	8	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	18	-	-	-	-	-	18	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	249	4	64	20	37	109	15	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense
Twelve Months Ending - June 2017
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4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	8	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	154	-	-	-	-	154	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	33	-	-	33	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	39	-	-	-	39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	85	-	-	-	-	-	85	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	448	-	448	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,019	15	262	83	151	444	62	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	177	4	48	14	24	76	10	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	567	-	-	-	-	567	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	109	-	-	109	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	158	-	-	-	158	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	18	-	-	-	18	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	14	14	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	66	-	-	-	-	-	66	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	347	-	347	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	46	1	11	4	8	20	3	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	309	5	80	25	46	135	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	240	5	65	19	33	104	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	351	-	-	-	-	351	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	68	-	-	68	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	108	-	-	-	108	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	220	220	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	154	4	48	11	12	73	6	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	460	-	-	-	-	-	460	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,587	-	2,587	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,988	106	1,799	572	1,038	3,048	423	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,691	80	1,000	294	510	1,592	215	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,489	-	-	-	-	2,489	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	514	-	-	514	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,130	-	-	-	1,130	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	232	-	-	-	232	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	32	-	-	-	-	-	32	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	245	-	245	-	-	-	-	-	-
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	364	6	94	30	54	159	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	218	-	-	-	-	218	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	53	-	-	53	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	74	-	-	-	74	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	1	6	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	56	-	56	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense

Twelve Months Ending - June 2017
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	3980000	MISCELLANEOUS EQUIPMENT	SG	126	2	32	10	19	55	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	131	3	36	10	18	57	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	52	-	-	-	-	52	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	7	-	-	-	7	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	-	-	-	2	-	-	-	-
4030000 Total					**718,627**	**15,950**	**191,545**	**57,705**	**102,103**	**309,191**	**41,959**	**173**	**-**
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(3,437)	(52)	(885)	(281)	(510)	(1,499)	(208)	(1)	-
4032000 Total					**(3,437)**	**(52)**	**(885)**	**(281)**	**(510)**	**(1,499)**	**(208)**	**(1)**	**-**
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,227	34	573	182	331	971	135	1	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(269)	(4)	(69)	(22)	(40)	(117)	(16)	(0)	-
4033000 Total					**1,958**	**30**	**504**	**160**	**291**	**854**	**118**	**1**	**-**
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	338	5	87	28	50	148	20	0	-
4034000 Total					**338**	**5**	**87**	**28**	**50**	**148**	**20**	**0**	**-**
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,393	21	359	114	207	608	84	0	-
4035000 Total					**1,393**	**21**	**359**	**114**	**207**	**608**	**84**	**0**	**-**
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	34	34	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,447)	-	-	-	-	-	(2,447)	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	412	-	412	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,733)	-	-	-	-	(22,733)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	316	-	-	316	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,936)	-	-	-	(1,936)	-	-	-	-
4036000 Total					**(26,354)**	**34**	**412**	**316**	**(1,936)**	**(22,733)**	**(2,447)**	**-**	**-**
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	445	7	115	36	66	194	27	0	-
4037000 Total					**445**	**7**	**115**	**36**	**66**	**194**	**27**	**0**	**-**
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(237)	(4)	(61)	(19)	(35)	(103)	(14)	(0)	-
4039999 Total					**(237)**	**(4)**	**(61)**	**(19)**	**(35)**	**(103)**	**(14)**	**(0)**	**-**
Grand Total					**692,733**	**15,991**	**192,076**	**58,059**	**100,235**	**286,659**	**39,539**	**173**	**-**

B4. AMORTIZATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense

Twelve Months Ending - June 2017
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
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	-	20	-	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	593	9	153	49	88	73	259	36	15	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,837	164	2,790	887	1,610	1,334	4,727	656	276	4	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	83	26	48	40	141	20	8	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	(3,602)	-	-	-	-	-	(3,602)	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,380	21	355	113	205	170	602	83	35	0	-
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	138	3	37	11	19	16	59	8	3	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,112	52	667	150	159	144	997	87	14	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,355	51	638	188	326	269	1,016	137	56	1	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1	0	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	4	0	1	0	1	0	2	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	225	5	61	18	31	26	97	13	5	0	-
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	11	0	3	1	2	1	5	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	809	17	219	64	112	93	349	47	19	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	318	7	86	25	44	36	137	19	8	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	3	0	1	0	0	0	1	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8	0	2	1	1	1	4	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	1	4	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	111	35	64	53	188	26	11	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	3	11	1	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	1	2	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	18	0	5	1	2	2	8	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	357	5	92	29	53	44	156	22	9	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	50	1	13	4	7	6	21	3	1	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,828	43	728	231	420	348	1,233	171	72	1	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	377	9	119	27	28	26	178	16	3	-	-
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	1,059	26	334	75	80	72	500	44	7	-	-
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	17	217	64	111	92	345	47	19	0	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,901	63	785	231	401	332	1,251	169	69	1	-
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	5	57	17	29	24	91	12	5	0	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	277	7	87	20	21	19	131	11	2	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,754	38	475	140	242	201	756	102	42	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,066	23	289	85	147	122	460	62	25	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	4	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	179	4	48	14	25	20	77	10	4	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	4	0	1	0	0	0	2	0	0	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	1	-	-	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	4	-	4	-	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	4	0	1	0	1	1	2	0	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	5,731	87	1,475	469	851	705	2,500	347	146	2	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	113	2	31	9	16	13	49	7	3	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	-	-	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	134	2	35	11	20	16	58	8	3	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	2	6	1	0	0	-
4040000	AMOR LTD TRM PLNT	3035322	ACD-Call Center Automated Call Distribut	CN	815	20	257	58	61	56	385	34	6	-	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	274	6	74	22	38	31	118	16	7	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	305	5	78	25	45	37	133	18	8	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense

Twelve Months Ending - June 2017
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
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	77	77	-	-	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	12	-	-	-	-	-	-	12	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	294	-	294	-	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	800	17	217	64	111	91	345	47	19	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	-	-	-	-	-	1	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	78	-	-	78	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	87	-	-	-	87	87	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	0	-	-	-	0	-	-	-	0	-	-
4040000 Total					**36,645**	**801**	**10,948**	**3,248**	**5,515**	**4,612**	**13,807**	**2,316**	**904**	**10**	**-**
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	-	-	-	-	-	-	-	-	-	4,483
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(181)	(3)	(46)	(15)	(27)	(22)	(79)	(11)	(5)	(0)	-
4049000 Total					**4,303**	**(3)**	**(46)**	**(15)**	**(27)**	**(22)**	**(79)**	**(11)**	**(5)**	**(0)**	**4,483**
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,797	73	1,235	393	713	590	2,092	290	122	2	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	-	302	-	-	-	-
4061000 Total					**5,099**	**73**	**1,235**	**393**	**713**	**590**	**2,394**	**290**	**122**	**2**	**-**
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	-	-	124
4073000 Total					**124**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**124**
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,296	-	-	-	-	-	-	5,296	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,542	-	41,542	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,341	-	-	12,341	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	398	-	-	-	-	-	-	398	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	990	-	990	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	693	-	-	693	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	42	-	-	-	-	-	-	42	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	3	-	3	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	-	-	20	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,009	-	-	-	-	-	-	2,009	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	915	-	915	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	724	-	-	724	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-	-	-
4074100 Total					**64,972**	**-**	**43,450**	**13,777**	**-**	**-**	**-**	**7,745**	**-**	**-**	**-**
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(43,450)	-	(43,450)	-	-	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,777)	-	-	(13,777)	-	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,745)	-	-	-	-	-	-	(7,745)	-	-	-
4074200 Total					**(64,972)**	**-**	**(43,450)**	**(13,777)**	**-**	**-**	**-**	**(7,745)**	**-**	**-**	**-**
Grand Total					**46,170**	**871**	**12,136**	**3,626**	**6,201**	**5,180**	**16,122**	**2,595**	**1,021**	**12**	**4,608**

B5. TAXES OTHER THAN INCOME

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Taxes Other Than Income

Twelve Months Ended - June 2017
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	584960	Taxes Other Non-Income - Credit	SO	(231)	(5)	(63)	(18)	(32)	(100)	(13)	(0)	-
4081000 Total					**(231)**	**(5)**	**(63)**	**(18)**	**(32)**	**(100)**	**(13)**	**(0)**	**-**
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	143,061	3,093	38,742	11,402	19,772	61,687	8,331	34	-
4081500 Total					**143,061**	**3,093**	**38,742**	**11,402**	**19,772**	**61,687**	**8,331**	**34**	**-**
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,212	1,212	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,288	-	30,288	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,987	-	-	-	1,987	-	-	-	-
4081800 Total					**33,486**	**1,212**	**30,288**	**-**	**1,987**	**-**	**-**	**-**	**-**
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,345	288	3,614	1,064	1,844	5,754	777	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,495	-	1,495	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	1	-	-	-	-	1	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	206	3	51	16	34	89	13	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	-	-	27	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	64	1	16	5	11	28	4	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	-	-	-	71	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	147	2	36	11	24	63	9	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	1,993	30	513	163	296	869	121	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	19	0	5	1	3	8	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	231	3	57	18	38	99	15	0	-
4081990 Total					**17,598**	**329**	**5,787**	**1,306**	**2,322**	**6,911**	**940**	**4**	**-**
Grand Total					**193,914**	**4,628**	**74,754**	**12,690**	**24,048**	**68,499**	**9,258**	**38**	**-**

B6. FEDERAL INCOME TAXES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - June 2017
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	(63,631)	(965)	(16,382)	(5,207)	(9,451)	(27,754)	(3,850)	(21)	-
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)	(8)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					**(63,671)**	**(966)**	**(16,392)**	**(5,210)**	**(9,458)**	**(27,771)**	**(3,853)**	**(21)**	**-**
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
4091100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(27,658)	(544)	(7,176)	(2,150)	(3,858)	(12,305)	(1,615)	(7)	(2)
4191000 Total					**(27,658)**	**(544)**	**(7,176)**	**(2,150)**	**(3,858)**	**(12,305)**	**(1,615)**	**(7)**	**(2)**
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	54	-	54	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(551)	(12)	(149)	(44)	(76)	(237)	(32)	(0)	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	(147)	-	-	-	-	(147)	-	-	-
4211000 Total					**(649)**	**(12)**	**(97)**	**(44)**	**(77)**	**(387)**	**(32)**	**(0)**	**-**
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	1	-	1	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	UT	73	-	-	-	-	73	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	-	-	-	0	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYU	1	-	-	-	1	-	-	-	-
4212000 Total					**76**	**-**	**1**	**-**	**1**	**73**	**-**	**-**	**-**
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,266	6,358	83,875	25,134	45,096	143,820	18,874	79	29
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	621	8,190	2,454	4,404	14,044	1,843	8	3
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	2,525	50	655	196	352	1,123	147	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	2,586	51	671	201	361	1,151	151	1	0
4270000 Total					**359,944**	**7,079**	**93,392**	**27,986**	**50,213**	**160,139**	**21,016**	**88**	**32**
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	20	264	79	142	453	59	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,113	61	808	242	434	1,385	182	1	0
4280000 Total					**4,131**	**81**	**1,072**	**321**	**576**	**1,838**	**241**	**1**	**0**
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	655	13	170	51	91	291	38	0	0
4281000 Total					**655**	**13**	**170**	**51**	**91**	**291**	**38**	**0**	**0**
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4290000 Total					**(11)**	**(0)**	**(3)**	**(1)**	**(2)**	**(5)**	**(1)**	**(0)**	**(0)**
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	8,304	163	2,154	646	1,158	3,694	485	2	1
4310000 Total					**8,304**	**163**	**2,154**	**646**	**1,158**	**3,694**	**485**	**2**	**1**
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	4,521	89	1,173	351	631	2,011	264	1	0
4313000 Total					**4,521**	**89**	**1,173**	**351**	**631**	**2,011**	**264**	**1**	**0**
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(15,918)	(313)	(4,130)	(1,238)	(2,221)	(7,082)	(929)	(4)	(1)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	264	5	69	21	37	118	15	0	0
4320000 Total					**(15,654)**	**(308)**	**(4,061)**	**(1,217)**	**(2,184)**	**(6,964)**	**(914)**	**(4)**	**(1)**
Grand Total					**269,987**	**5,595**	**70,233**	**20,732**	**37,092**	**120,614**	**15,629**	**61**	**30**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	-	-	-	-	-	-	-	-	-
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	70	2	19	6	10	29	4	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	852	18	231	68	118	367	50	0	-
4098200	130400	PMINondeductible Exp	SE	11	0	3	1	2	5	1	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	2	0	0	0	0	1	0	0	-
4098200	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	8	1	0	-
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	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	9	1	0	-
4098200 Total				**975**	**21**	**263**	**78**	**137**	**419**	**57**	**0**	**-**
4098300	105100	Capitalized Labor Costs	SO	5,014	108	1,358	400	693	2,162	292	1	-
4098300	105120	Book Depreciation	SCHMDEXP	773,708	17,861	214,528	64,846	111,952	320,167	44,161	193	-
4098300	105121	PMIBook Depreciation	SE	17,370	259	4,279	1,347	2,887	7,478	1,114	6	-
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4098300	105130	CIAC	CIAC	65,001	2,163	16,880	4,263	7,097	31,387	3,211	-	-
4098300	105137	Auto Depreciation	SO	-	-	-	-	-	-	-	-	-
4098300	105140	Highway relocation	SNPD	1,864	62	484	122	203	900	92	-	-
4098300	105142	Avoided Costs	SNP	13,988	275	3,629	1,088	1,951	6,223	817	3	1
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	68	1	17	5	11	29	4	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	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	210200	Prepaid Taxes-property taxes	GPS	(134)	(3)	(36)	(11)	(19)	(58)	(8)	(0)	-
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	2,065	93	862	242	141	669	58	-	-
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	24,176	523	6,547	1,927	3,341	10,424	1,408	6	-
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	(6,409)	(139)	(1,736)	(511)	(886)	(2,764)	(373)	(2)	-
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	342	7	93	27	47	147	20	0	-
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	(372)	-	-	-	-	(372)	-	-	-
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	-	-	-	22	-	-	-	-
4098300	330100	Amort. Pollution Control Facility	SG	-	-	-	-	-	-	-	-	-
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-	-	-	-	-	-	-	-	-
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,825	-	-	-	-	-	-	-	2,825
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	-	-	-	-	-	-	-	-	-
4098300	415300	Environmental Cleanup Accrual	SO	-	-	-	-	-	-	-	-	-
4098300	415301	Environmental Costs WA	WA	190	-	-	190	-	-	-	-	-
4098300	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4098300	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	23,310	348	5,743	1,808	3,874	10,035	1,494	7	-
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	166	-	-	-	-	-	-	-	166
4098300	415500	Cholla Plt Transact Costs-APS Amort	SGCT	1,122	17	289	92	167	490	68	-	-
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	-	-	52	-	-	-	-	-
4098300	415555	WY PCAM Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415640	IDAI Costs-Direct Access-CA	CA	-	-	-	-	-	-	-	-	-
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415680	OR Deferred Intevenor Funding Grants	OR	-	-	-	-	-	-	-	-	-
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4098300	415701	CA Deferred Intervenor Funding	CA	-	-	-	-	-	-	-	-	-
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	8,406	-	-	8,406	-	-	-	-	-
4098300	415801	Contra RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-	-
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	-	-	-	-	-	-	-	-	-
4098300	415803	WA RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-	-
4098300	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415806	ID RTO Grid West N/R	IDU	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415822	Reg Asset _ Pension MMT -UT	UT	283	-	-	-	-	283	-	-	-
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	-	193	-	-	-	-	-	-
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	279	-	-	-	-	279	-	-	-
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	-	-	-	-	-	-	-	-	-
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	-	-	-	-	-	-	-
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	-	-	-	-	-	-	-	-	-
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	-	-	-	-	-	26	-	-
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4098300	415855	CA - January 2010 Storm Costs	OTHER	447	-	-	-	-	-	-	-	447
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4098300	415857	ID - Deferred Overburden Costs	OTHER	4	-	-	-	-	-	-	-	4
4098300	415858	WY - Deferred Overburden Costs	WYP	10	-	-	-	10	-	-	-	-
4098300	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-
4098300	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(2,825)	-	-	-	-	-	-	-	(2,825)
4098300	415870	Deferred Excess Net Power Costs-CA	CA	-	-	-	-	-	-	-	-	-
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	-	-	-	-	-	-	-	-	-
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	7,905	-	-	-	-	-	-	-	7,905
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	516	-	-	-	-	-	-	-	516
4098300	415890	ID MEHC 2006 Transistion 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	688	10	170	53	114	296	44	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	1,079	-	1,079	-	-	-	-	-	-
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	-	-	0	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(9)	-	-	-	-	-	-	-	(9)
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	7	1	0	-
4098300	425260	Lakeview Buyout-SG	SG	-	-	-	-	-	-	-	-	-
4098300	425280	Joseph Settlement-SG	SG	137	2	35	11	20	60	8	0	-
4098300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-
4098300	425360	Hermiston Swap	SG	172	3	44	14	26	75	10	0	-
4098300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-	-
4098300	430100	Customer Service / Weatherization	OTHER	21,019	-	-	-	-	-	-	-	21,019
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	1,915	29	472	148	318	824	123	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	(667)	(14)	(181)	(53)	(92)	(288)	(39)	(0)	-
4098300	505500	Federal Income Tax Interest	SO	-	-	-	-	-	-	-	-	-
4098300	505510	PMIVacationBonus Adjustment	SE	-	-	-	-	-	-	-	-	-
4098300	505600	Sick Leave Vacation & Personal Time	SO	(505)	(11)	(137)	(40)	(70)	(218)	(29)	(0)	-
4098300	505601	Sick Leave Accrual - PMI	SE	63	1	16	5	11	27	4	0	-
4098300	505700	Accrued Retention Bonus	SO	23	0	6	2	3	10	1	0	-
4098300	605100	Trojan Decomissioning Costs	TROJD	(42)	(1)	(11)	(3)	(6)	(18)	(3)	(0)	-
4098300	605301	Environmental Liability - Regulated	SO	25,058	542	6,786	1,997	3,463	10,805	1,459	6	-
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(791)	-	-	-	-	-	-	-	(791)
4098300	605715	Trapper Mine Contract Obligation	SE	177	3	44	14	29	76	11	0	-
4098300	610000	Coal Mine Development-PMI	SE	(419)	(6)	(103)	(32)	(70)	(180)	(27)	(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	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	(287)	-	-	(287)	-	-	-	-	-
4098300	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4098300	610145	REG LIAB-DSM	OTHER	14,802	-	-	-	-	-	-	-	14,802
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	(394)	-	-	-	-	-	-	-	(394)
4098300	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	613	-	-	-	-	-	-	-	613
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	64	-	-	-	-	-	-	-	64
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-	-	-	-	-	-	-	-	-
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	699	-	-	-	-	-	-	-	699
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	667	-	-	-	-	-	-	-	667
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	807	-	-	-	-	-	-	-	807
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	-	-	-	-	-	-	-	-	-
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	2,774	-	2,774	-	-	-	-	-	-
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,797	-	-	-	-	-	-	-	1,797
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(8,867)	-	(8,867)	-	-	-	-	-	-
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	55	-	-	-	-	-	55	-	-
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	195	-	-	-	195	-	-	-	-
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	7,325	-	-	-	-	-	-	-	7,325

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	3,317	-	-	-	-	-	-	-	3,317
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	10,623	-	-	-	-	-	-	-	10,623
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	10,351	-	-	-	-	-	-	-	10,351
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	-	-	-	-	-	-	-	-	-
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	(275)	-	-	-	-	-	-	-	(275)
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	2,501	-	-	-	-	-	-	-	2,501
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4098300	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-	-
4098300	715100	MCI FOG Wire Lease	WYP	-	-	-	-	-	-	-	-	-
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	-
4098300	715350	Misc. Deferred Credits	SO	-	-	-	-	-	-	-	-	-
4098300	715720	NW Power Act-WA	OTHER	133	-	-	-	-	-	-	-	133
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(157)	(2)	(41)	(13)	(23)	(69)	(10)	(0)	-
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	-	-	-	-	-	-	-	-	-
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(270)	(6)	(73)	(21)	(37)	(116)	(16)	(0)	-
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	-	-	-	-	-	-	-	-	-
4098300	720550	Accrued CIC Severence	SO	-	-	-	-	-	-	-	-	-
4098300	720560	Pension Liability - UMWA Withdrawal Obli	SE	4,438	66	1,093	344	738	1,911	285	1	-
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	649	13	168	50	91	289	38	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	(1,019)	(22)	(276)	(81)	(141)	(439)	(59)	(0)	-
4098300	910530	Injuries and Damages Reserve	SO	-	-	-	-	-	-	-	-	-
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	-	-	-	-	-	-	-	-	-
4098300	910905	Bridger Coal Company Underground Mine Co	SE	(445)	(7)	(110)	(35)	(74)	(192)	(29)	(0)	-
4098300	910910	PMIBridger Section 471 Adj	SE	-	-	-	-	-	-	-	-	-
4098300	920110	PMIWY Extraction Tax	SE	(638)	(10)	(157)	(49)	(106)	(275)	(41)	(0)	-
4098300 Total				**1,037,099**	**22,236**	**255,865**	**86,318**	**135,932**	**400,066**	**54,172**	**222**	**82,288**
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	(17)	(0)	(5)	(1)	(2)	(7)	(1)	(0)	-
4099200	110200	Tax Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	-
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	-	-	-	-	-	-	-	-	-
4099200	120100	Preferred Dividend - PPL	SNP	65	1	17	5	9	29	4	0	0
4099200	120200	Trapper Mine Dividend Deduction	SE	-	-	-	-	-	-	-	-	-
4099200	130560	MEHC Insurance Services-Receivable	SO	-	-	-	-	-	-	-	-	-
4099200	130600	Tax Exempt Interest (No AMT)	SO	-	-	-	-	-	-	-	-	-
4099200	130605	Tax Exempt Interest - CA IOU	CA	-	-	-	-	-	-	-	-	-
4099200	130910	SPI 404(K) Contribution	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099200	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	33,558	509	8,640	2,746	4,985	14,637	2,031	11	-
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	1,875	28	462	145	312	807	120	1	-
4099200	720105	MEDICARE SUBSIDY	SO	-	-	-	-	-	-	-	-	-
4099200	910900	PMIDepletion	SE	-	-	-	-	-	-	-	-	-
4099200	910918	PMI Overriding Royalty	SE	-	-	-	-	-	-	-	-	-
4099200	920105	PMI Tax Exempt Interest Income	SE	-	-	-	-	-	-	-	-	-
4099200 Total				**35,481**	**538**	**9,114**	**2,895**	**5,303**	**15,466**	**2,154**	**12**	**0**
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
4099300	105122	Repair Deduction	SG	134,142	2,035	34,535	10,977	19,925	58,509	8,117	44	-
4099300	105125	Tax Depreciation	TAXDEPR	894,170	19,292	236,585	60,932	123,004	396,896	49,405	207	-
4099300	105126	PMITax Depreciation	SE	8,696	130	2,142	674	1,445	3,744	557	3	-
4099300	105137	Capitalized Depreciation	SO	4,932	107	1,336	393	682	2,127	287	1	-
4099300	1051411	AFUDC - DEBT	SNP	15,891	313	4,123	1,236	2,217	7,070	928	4	1
4099300	1051412	AFUDC - Equity	SNP	27,043	532	7,017	2,103	3,773	12,031	1,579	7	2
4099300	105143	Basis Intangible Difference	SO	237	5	64	19	33	102	14	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	(897)	(19)	(243)	(71)	(124)	(387)	(52)	(0)	-
4099300	105153	Contract Liability Basis Adjustment -Che	SG	(157)	(2)	(41)	(13)	(23)	(69)	(10)	(0)	-
4099300	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	1,336	20	329	104	222	575	86	0	-
4099300	105175	Removal Cost (net of salvage)	GPS	66,963	1,448	18,134	5,337	9,255	28,874	3,900	16	-
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	248	4	64	20	37	108	15	0	-
4099300	105470	Book Gain/Loss on Land Sales	GPS	635	14	172	51	88	274	37	0	-
4099300	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-	-
4099300	1102051	Tax Percentage Depletion - Deduction	SE	(39)	(1)	(10)	(3)	(7)	(17)	(3)	(0)	-
4099300	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4099300	205025	PMI - Fuel Cost Adjustment	SE	1,455	22	358	113	242	626	93	0	-
4099300	205200	Coal M&S Inventory Write-Off	SNPD	1,198	40	311	79	131	578	59	-	-
4099300	205411	PMISEC 263A Adjustment	SE	1,213	18	299	94	202	522	78	0	-
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
4099300	210100	Prepaid Taxes-OR PUC	OR	218	-	218	-	-	-	-	-	-
4099300	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-
4099300	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-	-
4099300	210120	Prepaid Taxes-UT PUC	UT	(31)	-	-	-	-	(31)	-	-	-
4099300	210130	Prepaid Taxes-ID PUC	IDU	66	-	-	-	-	-	66	-	-
4099300	210140	Prepaid Taxes-WY PSC	WYP	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(1,581)	(34)	(428)	(126)	(219)	(682)	(92)	(0)	-
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	38	1	10	3	6	17	2	0	-
4099300	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	-
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	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	320271	Contra Reg Asset - Pension Plan CTG	SO	820	18	222	65	113	354	48	0	-
4099300	320285	Reg Asset-Post Employment Costs	SO	(1,129)	(24)	(306)	(90)	(156)	(487)	(66)	(0)	-
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	-	-	-	-	-	-	-	0
4099300	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	28	0	7	2	4	12	2	0	-
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-
4099300	415300	Hazardous Waste Clean-up Costs	SO	28,213	610	7,640	2,249	3,899	12,165	1,643	7	-
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-
4099300	415410	Reg Asset - Energy West Mining	SE	12,537	187	3,089	972	2,084	5,398	804	4	-
4099300	415411	ContraRA DeerCreekAband CA	CA	(153)	(153)	-	-	-	-	-	-	-
4099300	415412	ContraRA DeerCreekAband ID	IDU	(431)	-	-	-	-	-	(431)	-	-
4099300	415413	ContraRA DeerCreekAband OR	OR	(1,841)	-	(1,841)	-	-	-	-	-	-
4099300	415414	ContraRA DeerCreekAband UT	UT	2,901	-	-	-	-	2,901	-	-	-
4099300	415415	ContraRA DeerCreekAband WA	WA	(688)	-	-	(688)	-	-	-	-	-
4099300	415416	ContraRA DeerCreekAband WY	WYU	957	-	-	-	957	-	-	-	-
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 Plt Transact Costs- APS Amort - I	IDU	33	-	-	-	-	-	33	-	-
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	54	-	54	-	-	-	-	-	-
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	2,198	-	-	-	-	2,198	-	-	-
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	-	-	-	-	-	-	-	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4099300	415655	CA GHG Allowance	OTHER	(1,909)	-	-	-	-	-	-	-	(1,909)
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(672)	-	-	-	-	-	-	-	(672)
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	(3,473)	(75)	(940)	(277)	(480)	(1,498)	(202)	(1)	-
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	5	-	-	-	-	-	-	-	5
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	598	-	-	-	-	598	-	-	-
4099300	415865	Reg Asset - Utah MPA	OTHER	-	-	-	-	-	-	-	-	-
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(139)	-	-	-	-	-	-	-	(139)
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415870	CA Def Excess NPC	CA	(1,986)	(1,986)	-	-	-	-	-	-	-
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(5,156)	-	-	-	-	-	-	-	(5,156)
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	(28,437)	-	-	-	-	-	-	-	(28,437)
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
4099300	415880	UT Def Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	(1,989)	-	-	-	-	-	-	-	(1,989)
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	(9,418)	-	-	-	-	-	-	-	(9,418)
4099300	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	(0)	-	-	-	-	-	-	-	(0)
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	643	-	-	-	-	-	-	-	643
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	1,327	-	-	-	-	-	1,327	-	-
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(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)	-	-	-	-
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)	-	-	-	-
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
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	16	1	4	1	2	8	1	-	-
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-
4099300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-	-
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(3,489)	-	-	-	-	-	-	-	(3,489)
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	14,802	-	-	-	-	-	-	-	14,802
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	1	-	-	-	-	-	-	-	1
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	19	3	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	(1)	-	-	(1)	-	-	-	-	-
4099300	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-	-
4099300	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4099300	610100	PMIDEVT COST AMORT	SE	(403)	(6)	(99)	(31)	(67)	(174)	(26)	(0)	-
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	51	1	14	4	7	22	3	0	-
4099300	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-	-
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	(9,696)	(145)	(2,389)	(752)	(1,611)	(4,174)	(622)	(3)	-
4099300	610114	PMI EITF Pre Stripping Costs	SE	34	1	8	3	6	15	2	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	(293)	-	-	-	-	(293)	-	-	-
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	-	-	-	-	-	-	-	-	-
4099300	610145	REG LIAB-DSM	OTHER	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M

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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(185)	-	-	-	-	-	-	-	(185)
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(464)	-	-	-	-	-	-	-	(464)
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	-	-	-	-	-	-	-	-	-
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	-	-	-	-	-	-	-	-	-
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	-	-	-	-	-	-	-	-	-
4099300	705454	Reg Liability - UT Property Insurance Re	UT	(525)	-	-	-	-	(525)	-	-	-
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	-
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	-
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	-	-	-	-	-	-	-	-	-
4099300	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-	-
4099300	715100	University of WY Contract Amort.	WYP	-	-	-	-	-	-	-	-	-
4099300	715350	Misc Deferred Credits	SO	-	-	-	-	-	-	-	-	-
4099300	715800	Redding Renegotiated Contract	SG	-	-	-	-	-	-	-	-	-
4099300	720100	FAS 106 Accruals	SO	-	-	-	-	-	-	-	-	-
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	(835)	(18)	(226)	(67)	(115)	(360)	(49)	(0)	-
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	-	-	-	-	-	-	-	-	-
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	-	-	-	-	-	-	-	-	-
4099300	720500	Severance Accrual	SO	66	1	18	5	9	29	4	0	-
4099300	720550	Accrued CIC Severence	SO	-	-	-	-	-	-	-	-	-
4099300	720800	FAS 158 Pension Liability	SO	22,094	478	5,983	1,761	3,054	9,527	1,287	5	-
4099300	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-	-
4099300	720810	FAS 158 Post-Retirement Liability	SO	5,003	108	1,355	399	691	2,157	291	1	-
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	-	-	-	-	-	-	-	-	-
4099300	910240	190LEGAL RESERVE	SO	-	-	-	-	-	-	-	-	-
4099300	910530	Injuries and Damages Reserve	SO	19,127	413	5,180	1,524	2,643	8,247	1,114	5	-
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	-	-	-	-	-	-	-	-	-
4099300	910905	PMI Underground Mine Cost Depletion	SE	-	-	-	-	-	-	-	-	-
4099300	910925	CA Refund	OTHER	-	-	-	-	-	-	-	-	-
4099300	920110	PMI WY Extraction Tax	SE	-	-	-	-	-	-	-	-	-
4099300 Total				**1,188,387**	**23,424**	**323,776**	**87,004**	**169,792**	**543,399**	**69,753**	**300**	**(36,911)**
Grand Total				**2,261,942**	**46,219**	**589,018**	**176,296**	**311,164**	**959,350**	**126,135**	**534**	**45,377**

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	50,908	772	13,106	4,166	7,562	22,205	3,081	17	-
4101000	105125	Tax Depreciation	TAXDEPR	339,347	7,322	89,787	23,124	46,681	150,626	18,750	79	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	3,300	49	813	256	548	1,421	212	1	-
4101000	105137	Capitalized Depreciation	SO	1,872	40	507	149	259	807	109	0	-
4101000	105141	AFUDC Debt	SNP	6,031	119	1,565	469	841	2,683	352	1	1
4101000	1051411	AFUDC Equity	SNP	10,263	202	2,663	798	1,432	4,566	599	3	1
4101000	105143	282Basis Intangible Difference	SO	90	2	24	7	12	39	5	0	-
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	(340)	(7)	(92)	(27)	(47)	(147)	(20)	(0)	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(60)	(1)	(15)	(5)	(9)	(26)	(4)	(0)	-
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	507	8	125	39	84	218	32	0	-
4101000	105175	Cost of Removal	GPS	25,413	549	6,882	2,026	3,512	10,958	1,480	6	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	94	1	24	8	14	41	6	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	241	5	65	19	33	104	14	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	(15)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	-	-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	552	8	136	43	92	238	35	0	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	455	15	118	30	50	219	22	-	-
4101000	205411	190PMISec263A	SE	460	7	113	36	77	198	30	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	83	-	83	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(12)	-	-	-	-	(12)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	25	-	-	-	-	-	25	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(600)	(13)	(163)	(48)	(83)	(259)	(35)	(0)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	14	0	4	1	2	6	1	0	-
4101000	210190	Prepaid Water Rights	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	210195	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO	-	-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	311	7	84	25	43	134	18	0	-
4101000	320285	Reg Asset-Post Employment Costs	SO	(429)	(9)	(116)	(34)	(59)	(185)	(25)	(0)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	11	0	3	1	2	5	1	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	10,707	231	2,900	853	1,480	4,617	624	3	-
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	4,758	71	1,172	369	791	2,048	305	2	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(58)	(58)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(164)	-	-	-	-	-	(164)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(699)	-	(699)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	1,101	-	-	-	-	1,101	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	(261)	-	-	(261)	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	363	-	-	-	363	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	(27)	-	-	-	-	-	-	-	(27)
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWA Pension WA	OTHER	(119)	-	-	-	-	-	-	-	(119)
4101000	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	13	-	-	-	-	-	13	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	20	-	20	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	834	-	-	-	-	834	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	(724)	-	-	-	-	-	-	-	(724)
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(31)	-	-	-	-	-	-	-	(31)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(11)	-	-	-	-	-	-	-	(11)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(5)	-	-	-	-	-	-	-	(5)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	(255)	-	-	-	-	-	-	-	(255)
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	0
4101000	415815	Insurance Reserve	SO	(1,318)	(28)	(357)	(105)	(182)	(568)	(77)	(0)	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	385	-	385	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	35	35	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	2	-	-	-	-	-	-	-	2
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	227	-	-	-	-	227	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(53)	-	-	-	-	-	-	-	(53)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	CA	(754)	(754)	-	-	-	-	-	-	-
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(1,957)	-	-	-	-	-	-	-	(1,957)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	(10,792)	-	-	-	-	-	-	-	(10,792)
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(13)	-	-	-	-	(13)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(2)	-	-	-	(2)	-	-	-	-
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(755)	-	-	-	-	-	-	-	(755)
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(3,574)	-	-	-	-	-	-	-	(3,574)
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	-	-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	244	-	-	-	-	-	-	-	244
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	503	-	-	-	-	-	503	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(49)	-	-	-	-	(49)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(168)	-	-	-	(168)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(182)	-	-	-	-	-	(182)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(1,307)	-	-	-	-	(1,307)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(440)	-	-	-	(440)	-	-	-	-
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	-	-	-	-	-	-	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(203)	-	-	-	(203)	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	6	0	2	0	1	3	0	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(1,324)	-	-	-	-	-	-	-	(1,324)
4101000	430110	Reg Asset Balance Reclass	OTHER	5,617	-	-	-	-	-	-	-	5,617
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1	-	-	-	-	-	-	-	1
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	3	7	1	0	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(0)	-	-	(0)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(153)	(2)	(38)	(12)	(25)	(66)	(10)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	19	0	5	2	3	8	1	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(3,680)	(55)	(907)	(285)	(612)	(1,584)	(236)	(1)	-
4101000	610114	PMI EITF Pre stripping Cost	SE	13	0	3	1	2	6	1	0	-
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	(111)	-	-	-	-	(111)	-	-	-
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	-	1	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(70)	-	-	-	-	-	-	-	(70)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(176)	-	-	-	-	-	-	-	(176)
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	-	-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	-	-	-	-	-	-	-	-	-
4101000	705454	Reg Liability - UT Property Insurance Re	UT	(199)	-	-	-	-	(199)	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-	-	-	-	-	-	-	-	-
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	(317)	(7)	(86)	(25)	(44)	(137)	(18)	(0)	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	25	1	7	2	3	11	1	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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4101000	720800	190FAS 158 Pension Liability	SO	8,385	181	2,271	668	1,159	3,616	488	2	-
4101000	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	1,899	41	514	151	262	819	111	0	-
4101000	910530	190Injuries & Damages	SO	7,259	157	1,966	579	1,003	3,130	423	2	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	-
4101000 Total				**451,005**	**8,890**	**122,876**	**33,019**	**64,438**	**206,225**	**26,472**	**114**	**(14,008)**
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	(549)	-	-	-	-	-	-	-	(549)
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,903)	(41)	(515)	(152)	(263)	(820)	(111)	(0)	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(128)	(128)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(248)	-	-	-	-	-	-	(248)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	87	-	-	-	-	-	87	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	1,076	-	1,076	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	151	-	-	-	-	-	-	-	151
4111000	1051156	Depreciation Flow-Through - UT	UT	4,564	-	-	-	-	4,564	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	819	-	-	819	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	920	-	-	-	920	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	222	-	-	-	222	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(293,630)	(6,778)	(81,415)	(24,610)	(42,487)	(121,507)	(16,760)	(73)	-
4111000	105121	282DIT PMIDepreciation-Book	SE	(6,592)	(98)	(1,624)	(511)	(1,096)	(2,838)	(423)	(2)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(24,668)	(821)	(6,406)	(1,618)	(2,693)	(11,912)	(1,218)	-	-
4111000	105140	Highway Relocation	SNPD	(707)	(24)	(184)	(46)	(77)	(342)	(35)	-	-
4111000	105142	Avoided Costs	SNP	(5,308)	(104)	(1,377)	(413)	(741)	(2,362)	(310)	(1)	(0)
4111000	105146	Capitalization of Test Energy	SG	-	-	-	-	-	-	-	-	-
4111000	105220	282CHOLLA TAX LEASE	SG	(541)	(8)	(139)	(44)	(80)	(236)	(33)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	SE	(26)	(0)	(6)	(2)	(4)	(11)	(2)	(0)	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	51	1	14	4	7	22	3	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(784)	(35)	(327)	(92)	(53)	(254)	(22)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(9,175)	(198)	(2,485)	(731)	(1,268)	(3,956)	(534)	(2)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,432	53	659	194	336	1,049	142	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(130)	(3)	(35)	(10)	(18)	(56)	(8)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	141	-	-	-	-	141	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	(8)	-	-	-	(8)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(1,072)	-	-	-	-	-	-	-	(1,072)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(72)	-	-	(72)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(8,846)	(132)	(2,179)	(686)	(1,470)	(3,808)	(567)	(3)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	(63)	-	-	-	-	-	-	-	(63)
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	(426)	(6)	(110)	(35)	(63)	(186)	(26)	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(20)	-	-	(20)	-	-	-	-	-
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(10)	-	-	-	(10)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(8)	-	-	-	(8)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,190)	-	-	(3,190)	-	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset _ Pension MMT -UT	UT	(107)	-	-	-	-	(107)	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	(73)	-	(73)	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	(106)	-	-	-	-	(106)	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	(7)	(7)	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(10)	-	-	-	-	-	(10)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(170)	-	-	-	-	-	-	-	(170)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(2)	-	-	-	-	-	-	-	(2)
4111000	415858	WY - Deferred Overburden Costs	WYP	(4)	-	-	-	(4)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,072	-	-	-	-	-	-	-	1,072
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	(3,000)	-	-	-	-	-	-	-	(3,000)
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(196)	-	-	-	-	-	-	-	(196)
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	(261)	(4)	(64)	(20)	(43)	(112)	(17)	(0)	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OR	(409)	-	(409)	-	-	-	-	-	-
4111000	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	(20)	(20)	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	3	-	-	-	-	-	-	-	3
4111000	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	(52)	(1)	(13)	(4)	(8)	(23)	(3)	(0)	-
4111000	425360	190Hermiston Swap	SG	(65)	(1)	(17)	(5)	(10)	(28)	(4)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	(7,977)	-	-	-	-	-	-	-	(7,977)
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	SE	(727)	(11)	(179)	(56)	(121)	(313)	(47)	(0)	-
4111000	505400	190Bonus Liability	SO	253	5	69	20	35	109	15	0	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	192	4	52	15	26	83	11	0	-
4111000	505601	Sick Leave Accrual - PMI	SE	(24)	(0)	(6)	(2)	(4)	(10)	(2)	(0)	-
4111000	505700	190Accrued Retention Bonus	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	16	0	4	1	2	7	1	0	-
4111000	605301	Environmental Liability - Regulated	SO	(9,510)	(206)	(2,575)	(758)	(1,314)	(4,101)	(554)	(2)	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	300	-	-	-	-	-	-	-	300
4111000	605715	Trapper Mine Contract Obligation	SE	(67)	(1)	(17)	(5)	(11)	(29)	(4)	(0)	-
4111000	610000	283PMI Development Costs	SE	159	2	39	12	26	68	10	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	WA	109	-	-	109	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	(5,617)	-	-	-	-	-	-	-	(5,617)
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	150	-	-	-	-	-	-	-	150
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(233)	-	-	-	-	-	-	-	(233)
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(299)	-	-	-	-	-	-	-	(299)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	10	-	-	-	-	-	-	-	10
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(253)	-	-	-	-	-	-	-	(253)
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(306)	-	-	-	-	-	-	-	(306)
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(1,053)	-	(1,053)	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense

Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(682)	-	-	-	-	-	-	-	(682)
4111000	705451	Reg Liability - OR Property Insurance Re	OR	3,365	-	3,365	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(21)	-	-	-	-	-	(21)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(74)	-	-	-	(74)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	(2,780)	-	-	-	-	-	-	-	(2,780)
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	(1,259)	-	-	-	-	-	-	-	(1,259)
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	(4,031)	-	-	-	-	-	-	-	(4,031)
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	(3,928)	-	-	-	-	-	-	-	(3,928)
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	104	-	-	-	-	-	-	-	104
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(949)	-	-	-	-	-	-	-	(949)
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(50)	-	-	-	-	-	-	-	(50)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	60	1	15	5	9	26	4	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	102	2	28	8	14	44	6	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	(1,684)	(25)	(415)	(131)	(280)	(725)	(108)	(1)	-
4111000	740100	283Post Merger Debt Loss	SNP	(246)	(5)	(64)	(19)	(34)	(110)	(14)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	387	8	105	31	53	167	23	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	169	3	42	13	28	73	11	0	-
4111000	920110	190PMIWYExtractionTax	SE	242	4	60	19	40	104	16	0	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	2	0	1	0	0	1	0	0	-
4111000 Total				**(387,213)**	**(8,575)**	**(96,166)**	**(31,983)**	**(50,526)**	**(147,500)**	**(20,504)**	**(333)**	**(31,627)**
Grand Total				**63,792**	**315**	**26,710**	**1,036**	**13,912**	**58,726**	**5,968**	**(219)**	**(45,635)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization

Twelve Months Ending - June 2017
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	(4,024)	-	-	-	(196)	(3,359)	(466)	(3)	-
4114000 Total					**(4,024)**	**-**	**-**	**-**	**(196)**	**(3,359)**	**(466)**	**(3)**	**-**
Grand Total					**(4,024)**	**-**	**-**	**-**	**(196)**	**(3,359)**	**(466)**	**(3)**	**-**

B8. PLANT IN SERVICE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified

13 Month Average as of June 2017
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	159	2,703	859	1,560	4,580	635	3	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,790	149	2,521	801	1,454	4,270	592	3	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	172,821	2,621	44,493	14,143	25,670	75,379	10,458	57	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	37,544	569	9,666	3,072	5,577	16,375	2,272	12	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	236	2,961	872	1,511	4,715	637	3	-
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	71	892	262	455	1,420	192	1	-
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	95	1,194	351	609	1,901	257	1	-
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,728	297	3,718	1,094	1,897	5,919	799	3	-
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	79	23	40	125	17	0	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	121,355	3,002	38,311	8,626	9,111	57,302	5,003	-	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,089	3,828	47,957	14,115	24,475	76,360	10,313	42	-
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	450	132	229	716	97	0	-
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	1,158	25	314	92	160	499	67	0	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	127	1,591	468	812	2,534	342	1	-
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	63	787	232	402	1,254	169	1	-
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1,914	41	518	153	264	825	111	0	-
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,951	193	2,424	713	1,237	3,860	521	2	-
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,497	227	2,843	837	1,451	4,526	611	2	-
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	1,829	45	577	130	137	863	75	-	-
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	225	2,813	828	1,435	4,479	605	2	-
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	512	151	262	816	110	0	-
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,406	52	652	192	333	1,038	140	1	-
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	280	3,509	1,033	1,791	5,588	755	3	-
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	4,836	105	1,310	385	668	2,085	282	1	-
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	34	430	126	219	684	92	0	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,597	24	411	131	237	696	97	1	-
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	77	2	21	6	11	33	4	0	-
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	57	18	33	97	13	0	-
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	352	5,973	1,899	3,446	10,119	1,404	8	-
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	168	53	97	284	39	0	-
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	10	17	51	7	0	-
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,261	49	612	180	312	975	132	1	-
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	58	726	214	370	1,156	156	1	-
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,578	130	2,209	702	1,274	3,742	519	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	4,788	103	1,297	382	662	2,064	279	1	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	65,244	990	16,797	5,339	9,691	28,457	3,948	21	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	-	-	-	-	23	-	-	-
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SG	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SO	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	5,723	142	1,807	407	430	2,702	236	-	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	6,216	154	1,962	442	467	2,935	256	-	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	86	1,077	317	550	1,716	232	1	-
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,458	615	7,707	2,268	3,933	12,271	1,657	7	-
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	23	286	84	146	455	61	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	1,418	35	448	101	106	669	58	-	-
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	27	343	77	81	512	45	-	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	15,257	330	4,132	1,216	2,109	6,579	889	4	-
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,686	147	2,494	793	1,439	4,225	586	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	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	412	131	238	698	97	1	-
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	884	19	239	70	122	381	51	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	26	1	8	2	2	12	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	39	1	10	3	6	17	2	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1,214	18	313	99	180	529	73	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	28,534	617	7,727	2,274	3,944	12,304	1,662	7	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	21	-	-	-	-	21	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,636	25	421	134	243	714	99	1	-
1010000	ELEC PLANT IN SERV	3035322	ACD#Call Center Automated Call Distribut	CN	4,132	102	1,305	294	310	1,951	170	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	27	336	99	171	534	72	0	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	336	107	194	570	79	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,558	190	3,233	1,028	1,865	5,477	760	4	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	655	11,111	3,532	6,410	18,824	2,612	14	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	36,038	547	9,278	2,949	5,353	15,718	2,181	12	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	9	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,013,790	15,377	261,003	82,963	150,584	442,183	61,346	333	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,485,822	68,041	1,154,888	367,094	666,305	1,956,575	271,446	1,473	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	973,556	14,767	250,645	79,670	144,608	424,635	58,912	320	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,640	7,397	125,544	39,906	72,432	212,693	29,508	160	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,172	473	8,025	2,551	4,630	13,596	1,886	10	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	159	2	41	13	24	69	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,665	86	1,458	464	841	2,471	343	2	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	17,575	267	4,525	1,438	2,611	7,666	1,064	6	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	310	5	80	25	46	135	19	0	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	122	2,069	658	1,194	3,505	486	3	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	61	8	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	23	7	14	40	6	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	66	21	38	112	16	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	80	25	46	135	19	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,115	108	1,832	582	1,057	3,103	431	2	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	252	4	65	21	37	110	15	0	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	5,338	81	1,374	437	793	2,328	323	2	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	60,747	921	15,639	4,971	9,023	26,496	3,676	20	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	94	30	54	159	22	0	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,057	2,352	39,920	12,689	23,032	67,631	9,383	51	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,024	31	521	166	301	883	122	1	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,289	293	4,966	1,579	2,865	8,413	1,167	6	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,371	218	3,700	1,176	2,135	6,268	870	5	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	23,816	361	6,132	1,949	3,538	10,388	1,441	8	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304	96	1,623	516	936	2,750	381	2	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	66,679	1,011	17,167	5,457	9,904	29,083	4,035	22	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	373,157	5,660	96,070	30,537	55,427	162,760	22,580	123	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	106	34	61	179	25	0	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,573	358	6,069	1,929	3,501	10,282	1,426	8	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	215	3	55	18	32	94	13	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	40,878	620	10,524	3,345	6,072	17,830	2,474	13	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,397	1,356	23,016	7,316	13,279	38,992	5,410	29	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,330	187	3,174	1,009	1,831	5,378	746	4	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	64,939	985	16,719	5,314	9,646	28,324	3,930	21	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,905	44	748	238	431	1,267	176	1	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	45	14	26	77	11	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	33	563	179	325	954	132	1	-
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	2	0	1	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,864	28	480	153	277	813	113	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,080	320	5,427	1,725	3,131	9,195	1,276	7	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,531	190	3,226	1,025	1,861	5,466	758	4	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	496	8,421	2,677	4,859	14,267	1,979	11	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,424	3,450	58,551	18,611	33,781	99,195	13,762	75	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,051	243	4,132	1,314	2,384	7,001	971	5	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,918,009	44,261	751,250	238,793	433,429	1,272,744	176,574	958	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	473,333	7,180	121,861	38,735	70,307	206,453	28,642	155	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	326,538	4,953	84,068	26,722	48,503	142,426	19,759	107	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,868	241	4,085	1,299	2,357	6,921	960	5	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	217	69	125	367	51	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	55,428	841	14,270	4,536	8,233	24,176	3,354	18	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	198,426	3,010	51,085	16,238	29,473	86,547	12,007	65	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	241,350	3,661	62,136	19,751	35,849	105,270	14,605	79	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,837,798	27,876	473,147	150,395	272,979	801,590	111,209	603	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	160,102	2,428	41,219	13,102	23,781	69,831	9,688	53	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	21,510	326	5,538	1,760	3,195	9,382	1,302	7	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,296,949	19,672	333,903	106,135	192,643	565,688	78,481	426	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	916,118	13,896	235,857	74,970	136,076	399,582	55,436	301	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,213,592	18,408	312,443	99,313	180,262	529,331	73,437	398	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,519	53	906	288	523	1,535	213	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	122	2,069	658	1,194	3,505	486	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	181	3,073	977	1,773	5,207	722	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	IDU	297	-	-	-	-	-	297	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,088	-	9,088	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-

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A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
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1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,436	-	-	-	-	25,436	-	-	-
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	IDU	1,282	-	-	-	-	-	1,282	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	4,742	-	4,742	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,087	1,087	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	437	-	-	437	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	1,969	-	-	-	1,969	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	3,765	-	-	-	3,765	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,326	-	-	-	-	-	2,326	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	29,423	-	29,423	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,123	5,123	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	54,420	-	-	-	-	54,420	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,175	-	-	4,175	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,145	-	-	-	12,145	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,592	-	-	-	4,592	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	30,591	-	-	-	-	-	30,591	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	235,910	-	235,910	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,388	28,388	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	461,267	-	-	-	-	461,267	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	61,042	-	-	61,042	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	113,999	-	-	-	113,999	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	16,948	-	-	-	16,948	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	459	-	-	-	-	-	459	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,802	-	3,802	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	346	346	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,774	-	-	-	-	6,774	-	-	-
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	1,990	-	-	-	1,990	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	249	-	-	-	249	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	85,565	-	-	-	-	-	85,565	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	370,557	-	370,557	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	64,689	64,689	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	370,012	-	-	-	-	370,012	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	103,550	-	-	103,550	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	124,849	-	-	-	124,849	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,749	-	-	-	26,749	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	37,266	-	-	-	-	-	37,266	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	257,537	-	257,537	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,391	35,391	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	229,829	-	-	-	-	229,829	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	68,657	-	-	68,657	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	94,938	-	-	-	94,938	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,755	-	-	-	13,755	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	9,504	-	-	-	-	-	9,504	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	92,548	-	92,548	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,502	17,502	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	194,134	-	-	-	-	194,134	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	17,781	-	-	17,781	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	21,591	-	-	-	21,591	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,715	-	-	-	4,715	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	27,069	-	-	-	-	-	27,069	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	177,083	-	177,083	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,483	19,483	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	526,927	-	-	-	-	526,927	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	26,535	-	-	26,535	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	42,639	-	-	-	42,639	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	17,970	-	-	-	17,970	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	79,543	-	-	-	-	-	79,543	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	434,872	-	434,872	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	52,600	52,600	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	509,242	-	-	-	-	509,242	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	109,850	-	-	109,850	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	103,209	-	-	-	103,209	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,009	-	-	-	15,009	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,204	-	-	-	-	-	8,204	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	88,718	-	88,718	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	9,695	9,695	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	83,354	-	-	-	-	83,354	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	22,152	-	-	22,152	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	16,294	-	-	-	16,294	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	2,823	-	-	-	2,823	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	30,533	-	-	-	-	-	30,533	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	179,021	-	179,021	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	15,889	15,889	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	204,453	-	-	-	-	204,453	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	38,745	-	-	38,745	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	32,352	-	-	-	32,352	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	10,618	-	-	-	10,618	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,079	-	-	-	-	-	15,079	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	63,511	-	63,511	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	4,161	4,161	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	82,680	-	-	-	-	82,680	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,320	-	-	12,320	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	12,901	-	-	-	12,901	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,303	-	-	-	2,303	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	-	-	-	-	-	169	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,613	-	2,613	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	274	274	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,301	-	-	-	-	4,301	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	508	-	-	508	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	814	-	-	-	814	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	INSTALL ON CUSTOMERS PREMISES	IDU	706	-	-	-	-	-	706	-	-
1010000	ELEC PLANT IN SERV	3730000	INSTALL ON CUSTOMERS PREMISES	OR	23,402	-	23,402	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	732	732	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,894	-	-	-	-	21,894	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,441	-	-	4,441	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,398	-	-	-	8,398	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,251	-	-	-	2,251	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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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	1,382	-	-	-	-	1,382	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	28	356	80	85	533	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	CA	636	636	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	162	2,035	599	1,039	3,241	438	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	CN	8,098	200	2,557	576	608	3,824	334	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,820	-	-	-	-	-	10,820	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	31,740	-	31,740	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,012	15	249	78	168	436	65	0	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,523	114	1,937	616	1,117	3,281	455	2	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,881	2,881	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	89,303	1,930	24,184	7,118	12,342	38,507	5,201	21	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,036	-	-	-	-	43,036	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,407	-	-	11,407	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	6,693	-	-	-	6,693	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,707	-	-	-	3,707	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,658	-	6,658	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	846	846	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	7,750	168	2,099	618	1,071	3,342	451	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	2,380	-	-	2,380	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,932	-	-	-	4,932	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	9	-	-	-	9	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	2,596	64	820	185	195	1,226	107	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	-	-	-	-	-	60	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,553	-	1,553	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,659	25	427	136	246	723	100	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,258	438	5,486	1,615	2,800	8,735	1,180	5	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	531	-	-	-	-	531	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	507	-	-	-	507	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	-	-	-	24	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,833	95	1,210	272	288	1,810	158	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	491	-	-	-	-	-	491	-	-

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Electric Plant In Service with Unclassified
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1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,705	-	1,705	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	89	1	22	7	15	38	6	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,568	24	404	128	233	684	95	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	147	147	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	36,018	779	9,754	2,871	4,978	15,531	2,098	9	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,568	-	-	-	-	1,568	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	366	-	-	366	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,849	-	-	-	1,849	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	81	-	-	-	81	-	-	-	-
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	143	2	37	12	21	62	9	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	313	7	85	25	43	135	18	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	2	-	-	-	-	2	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	283	-	-	-	-	-	283	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,964	-	1,964	-	-	-	-	-	-
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	566	9	146	46	84	247	34	0	-
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	SO	973	21	264	78	135	420	57	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,562	-	-	-	-	2,562	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	304	-	-	304	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	398	-	-	-	398	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
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	11	4	7	19	3	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	130	3	35	10	18	56	8	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	254	-	-	-	-	254	-	-	-
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	41	-	-	-	41	-	-	-	-
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	6,543	-	6,543	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	197	3	49	15	33	85	13	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	7,755	118	1,997	635	1,152	3,382	469	3	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	565	565	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,354	29	367	108	187	584	79	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,706	-	-	-	-	7,706	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	975	-	-	975	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,515	-	-	-	1,515	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	435	-	-	-	435	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	2,888	-	-	-	-	-	2,888	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	11,688	-	11,688	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	53	17	36	93	14	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,099	93	1,570	499	906	2,660	369	2	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,007	1,007	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	838	18	227	67	116	361	49	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,240	-	-	-	-	16,240	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,919	-	-	2,919	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,704	-	-	-	3,704	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
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1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	852	-	-	-	852	-	-	-	-
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	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,570	54	919	292	530	1,557	216	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	18	0	5	1	3	8	1	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,078	-	-	-	-	-	1,078	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,299	-	3,299	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	39	1	10	3	6	17	2	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,153	33	554	176	320	939	130	1	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	474	474	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,112	24	301	89	154	479	65	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,469	-	-	-	-	5,469	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	-	-	666	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,747	-	-	-	2,747	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	351	-	-	-	351	-	-	-	-
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	355	-	355	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	466	7	120	38	69	203	28	0	-
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	SO	45	1	12	4	6	19	3	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	260	-	-	-	-	260	-	-	-
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	160	-	-	-	160	-	-	-	-
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	96	31	55	163	23	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	325	7	88	26	45	140	19	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,437	-	-	-	-	1,437	-	-	-
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	66	833	245	425	1,326	179	1	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	453	-	-	-	-	-	453	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,900	-	2,900	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	6,000	91	1,545	491	891	2,617	363	2	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	215	215	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	193	4	52	15	27	83	11	0	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,725	-	-	-	-	3,725	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	791	-	-	791	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	931	-	-	-	931	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	-	-	-	20	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	1,999	-	-	-	-	-	1,999	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,622	-	10,622	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	140	2	35	11	23	60	9	0	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,214	367	6,234	1,982	3,597	10,561	1,465	8	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	747	747	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,794	82	1,027	302	524	1,636	221	1	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,457	-	-	-	-	13,457	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,817	-	-	2,817	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,701	-	-	-	3,701	-	-	-	-

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1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	442	-	-	-	442	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,375	-	-	-	-	-	1,375	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,048	-	7,048	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,002	15	247	78	166	431	64	0	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,257	95	1,611	512	929	2,729	379	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	299	299	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,799	104	1,300	382	663	2,069	279	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,217	-	-	-	-	7,217	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,434	-	-	1,434	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,245	-	-	-	2,245	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	236	-	-	-	236	-	-	-	-
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	9,010	-	9,010	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	288	4	74	24	43	126	17	0	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,285	1,285	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	406	9	110	32	56	175	24	0	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	9,095	-	-	-	-	9,095	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	1,972	-	-	1,972	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,015	-	-	-	4,015	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	668	-	-	-	668	-	-	-	-
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	32	10	18	54	8	0	-
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	SO	110	2	30	9	15	48	6	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	WYP	95	-	-	-	95	-	-	-	-
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	IDU	2,589	-	-	-	-	-	2,589	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,023	-	13,023	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	19	319	101	184	540	75	0	-
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	SO	708	15	192	56	98	305	41	0	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,006	-	-	-	-	15,006	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,105	-	-	3,105	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	4,667	-	-	-	4,667	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,055	-	-	-	1,055	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,625	55	933	297	538	1,581	219	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	31,424	477	8,090	2,572	4,668	13,706	1,902	10	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	15	192	57	98	306	41	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	IDU	2,509	-	-	-	-	-	2,509	-	-
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	37	12	21	62	9	0	-
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	SO	745	16	202	59	103	321	43	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,915	-	-	-	-	15,915	-	-	-

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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	4,511	-	-	-	4,511	-	-	-	-
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	IDU	1,139	-	-	-	-	-	1,139	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	1,851	-	1,851	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	415	6	102	32	69	178	27	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	5,654	86	1,456	463	840	2,466	342	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	686	15	186	55	95	296	40	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,966	-	-	-	-	4,966	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	-	-	817	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,310	-	-	-	1,310	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	-	-	-	583	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,571	88	1,127	254	268	1,686	147	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,721	-	-	-	-	-	10,721	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	60,036	-	60,036	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	260	4	64	20	43	112	17	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	159,215	2,415	40,990	13,029	23,649	69,445	9,634	52	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,368	5,368	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	85,735	1,853	23,217	6,833	11,849	36,969	4,993	20	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	57,386	-	-	-	-	57,386	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,363	-	-	12,363	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	26,427	-	-	-	26,427	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,415	-	-	-	5,415	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	358	-	-	-	-	-	358	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,689	-	2,689	-	-	-	-	-	-
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	4,201	64	1,082	344	624	1,832	254	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	510	11	138	41	71	220	30	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,217	-	-	-	-	2,217	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	585	-	-	585	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	819	-	-	-	819	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	216	5	68	15	16	102	9	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	68	-	-	-	-	-	68	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,108	-	1,108	-	-	-	-	-	-
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	2,513	38	647	206	373	1,096	152	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,619	57	709	209	362	1,129	153	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,033	-	-	-	-	1,033	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	186	-	-	186	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	183	-	-	-	183	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	2,017	30	497	156	335	869	129	1	-
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1010000 Total					**26,637,498**	**576,432**	**7,213,012**	**2,115,774**	**3,682,476**	**11,492,086**	**1,551,420**	**6,298**	**-**
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(50)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(929)	(20)	(252)	(74)	(128)	(401)	(54)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(7,123)	(108)	(1,834)	(583)	(1,058)	(3,107)	(431)	(2)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(5,648)	(86)	(1,454)	(462)	(839)	(2,464)	(342)	(2)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(112)	-	-	-	-	-	(112)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(769)	-	(769)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(46)	(46)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(634)	-	-	-	-	(634)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(269)	-	-	(269)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(240)	-	-	-	(240)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(691)	(15)	(187)	(55)	(95)	(298)	(40)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	(76)	(1)	(20)	(6)	(11)	(33)	(5)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
1019000 Total					**(16,587)**	**(277)**	**(4,528)**	**(1,454)**	**(2,380)**	**(6,958)**	**(987)**	**(5)**	**-**
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	173	3	45	14	26	76	10	0	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	142	45	82	241	33	0	-
1020000 Total					**727**	**11**	**187**	**59**	**108**	**317**	**44**	**0**	**-**
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,555	-	-	-	-	-	2,555	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	16,057	-	16,057	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,203	1,203	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,828	-	-	-	4,828	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	15,062	-	-	-	-	15,062	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	11,260	-	-	11,260	-	-	-	-	-
1061000 Total					**50,966**	**1,203**	**16,057**	**11,260**	**4,828**	**15,062**	**2,555**	**-**	**-**
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	87,552	1,328	22,540	7,165	13,005	38,187	5,298	29	-
1062000 Total					**87,552**	**1,328**	**22,540**	**7,165**	**13,005**	**38,187**	**5,298**	**29**	**-**
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	35,219	534	9,067	2,882	5,231	15,361	2,131	12	-
1063000 Total					**35,219**	**534**	**9,067**	**2,882**	**5,231**	**15,361**	**2,131**	**12**	**-**
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	11,444	247	3,099	912	1,582	4,935	666	3	-
1064000 Total					**11,444**	**247**	**3,099**	**912**	**1,582**	**4,935**	**666**	**3**	**-**
Grand Total					**26,806,819**	**579,479**	**7,259,436**	**2,136,599**	**3,704,850**	**11,558,990**	**1,561,127**	**6,337**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	257	4,364	1,387	2,518	7,394	1,026	6	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	4,596	-	4,596	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	274	3,429	1,009	1,750	5,461	738	3	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	-	-	-	-	11,714	-	-	-
1011000 Total					**45,926**	**531**	**12,390**	**2,397**	**4,268**	**24,569**	**1,763**	**9**	**-**
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(3,907)	(59)	(1,006)	(320)	(580)	(1,704)	(236)	(1)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(3,234)	-	(3,234)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(6,853)	(148)	(1,856)	(546)	(947)	(2,955)	(399)	(2)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(4,561)	-	-	-	-	(4,561)	-	-	-
1011500 Total					**(18,555)**	**(207)**	**(6,096)**	**(866)**	**(1,527)**	**(9,220)**	**(635)**	**(3)**	**-**
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	(910)	(14)	(234)	(74)	(135)	(397)	(55)	(0)	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	(142)	-	(142)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	(8,673)	(187)	(2,349)	(691)	(1,199)	(3,740)	(505)	(2)	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	(255)	-	-	-	(255)	-	-	-	-
1011950 Total					**(9,980)**	**(201)**	**(2,725)**	**(766)**	**(1,588)**	**(4,137)**	**(560)**	**(2)**	**-**
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	910	14	234	74	135	397	55	0	-
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	SO	8,673	187	2,349	691	1,199	3,740	505	2	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	255	-	-	-	255	-	-	-	-
1119000 Total					**9,980**	**201**	**2,725**	**766**	**1,588**	**4,137**	**560**	**2**	**-**
Grand Total					**27,371**	**323**	**6,294**	**1,531**	**2,741**	**15,348**	**1,128**	**6**	**-**

B10. PLANT HELD FOR
FUTURE USE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	135	2,297	730	1,325	1,098	3,892	540	227	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,947	45	759	241	438	363	1,285	178	75	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	194	62	112	93	329	46	19	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	-	746	-	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	1	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,867	-	-	-	-	-	5,867	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	-	3,508	-	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	-	-	-	-	-	-	-	-	-	-	-
1050000 Total					**23,430**	**875**	**7,504**	**1,033**	**1,876**	**1,554**	**11,374**	**764**	**321**	**4**	**-**
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-	-	-
1059000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total					**23,430**	**875**	**7,504**	**1,033**	**1,876**	**1,554**	**11,374**	**764**	**321**	**4**	**-**

B11. MISC. DEFERRED DEBITS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		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	578	182	390	1,010	150	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(30)	(503)	(158)	(339)	(878)	(131)	(1)	-
1861000 Total					**307**	**5**	**76**	**24**	**51**	**132**	**20**	**0**	**-**
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	132	3	36	11	18	57	8	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	192	4	52	15	27	83	11	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,270	-	-	-	-	-	-	-	1,270
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	37	-	-	-	-	-	-	-	37
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	196	-	-	-	-	-	-	-	196
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	460	-	-	-	-	-	-	-	460
1861200 Total					**2,288**	**7**	**88**	**26**	**45**	**140**	**19**	**0**	**1,963**
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
1861310 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
1862000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
1863500 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	2,011	30	495	156	334	866	129	1	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	185	3	46	14	31	80	12	0	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
1865000 Total					**2,196**	**33**	**541**	**170**	**365**	**946**	**141**	**1**	**-**
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	7	0	2	1	1	3	0	0	-
1867000 Total					**7**	**0**	**2**	**1**	**1**	**3**	**0**	**0**	**-**
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	49	-	-	-	-	-	-	-	49
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	48	1	12	4	7	21	3	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	149	2	38	12	22	65	9	0	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,449	174	2,947	937	1,701	4,994	693	4	-
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	232	4	60	19	35	101	14	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	953	14	245	78	142	416	58	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,465	22	377	120	218	639	89	0	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	3,062	-	-	-	-	-	-	-	3,062
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	(1)	-	-	-	-	-	-	-	(1)
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	(2)	-	-	-	-	-	-	-	(2)
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	12,299	187	3,166	1,006	1,827	5,364	744	4	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	11,840	180	3,048	969	1,759	5,164	716	4	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	5,483	83	1,412	449	814	2,391	332	2	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	3,211	49	827	263	477	1,400	194	1	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	138	2	36	11	21	60	8	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	221	3	57	18	33	96	13	0	-
1868000 Total					**50,595**	**720**	**12,226**	**3,886**	**7,054**	**20,712**	**2,874**	**16**	**3,108**
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-	-
1868200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,362	51	866	275	499	1,467	203	1	-
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
1869000 Total					**3,362**	**51**	**866**	**275**	**499**	**1,467**	**203**	**1**	**-**
Grand Total					**58,756**	**816**	**13,798**	**4,382**	**8,015**	**23,400**	**3,257**	**18**	**5,071**

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ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	0	COAL INVENTORY - CARBON	SE	0	0	0	0	0	0	0	0	0
1511100 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1511120	COAL INVNTRY-HUNTER	0	COAL INVENTORY - HUNTER	SE	62,749	937	15,459	4,867	10,429	27,014	4,023	20	0
1511120 Total					**62,749**	**937**	**15,459**	**4,867**	**10,429**	**27,014**	**4,023**	**20**	**0**
1511130	COAL INVNTRY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	28,818	430	7,100	2,235	4,790	12,407	1,848	9	0
1511130 Total					**28,818**	**430**	**7,100**	**2,235**	**4,790**	**12,407**	**1,848**	**9**	**0**
1511140	COAL INVNTRY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	24,678	368	6,080	1,914	4,101	10,624	1,582	8	0
1511140 Total					**24,678**	**368**	**6,080**	**1,914**	**4,101**	**10,624**	**1,582**	**8**	**0**
1511160	COAL INVNTRY-NAU	0	COAL INVENTORY - NAUGHTON	SE	10,505	157	2,588	815	1,746	4,523	673	3	0
1511160 Total					**10,505**	**157**	**2,588**	**815**	**1,746**	**4,523**	**673**	**3**	**0**
1511170	COAL INVNTRY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	14,023	209	3,455	1,088	2,331	6,037	899	4	0
1511170 Total					**14,023**	**209**	**3,455**	**1,088**	**2,331**	**6,037**	**899**	**4**	**0**
1511180	COAL INVNTRY-WYODAK	0	COAL INVENTORY - WYODAK	SE	0	0	0	0	0	0	0	0	0
1511180 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	SE	0	0	0	0	0	0	0	0	0
1511190 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1511200	COAL INVNTRY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	15,150	226	3,732	1,175	2,518	6,522	971	5	0
1511200 Total					**15,150**	**226**	**3,732**	**1,175**	**2,518**	**6,522**	**971**	**5**	**0**
1511300	COAL INVNTRY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,578	24	389	122	262	679	101	1	0
1511300 Total					**1,578**	**24**	**389**	**122**	**262**	**679**	**101**	**1**	**0**
1511400	COAL INVNTRY-CRAIG	0	COAL INVENTORY - CRAIG	SE	14,854	222	3,660	1,152	2,469	6,395	952	5	0
1511400 Total					**14,854**	**222**	**3,660**	**1,152**	**2,469**	**6,395**	**952**	**5**	**0**
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	0	0	0	0	0	0	0	0	0
1511500 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1511600	COAL INVNTRY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	9,276	138	2,285	719	1,542	3,994	595	3	0
1511600 Total					**9,276**	**138**	**2,285**	**719**	**1,542**	**3,994**	**595**	**3**	**0**
1511700	COAL INVNTRY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	32,731	489	8,064	2,539	5,440	14,091	2,098	10	0
1511700 Total					**32,731**	**489**	**8,064**	**2,539**	**5,440**	**14,091**	**2,098**	**10**	**0**
1511800	COAL INVENTORY	0	COAL INVENTORY	SE	0	0	0	0	0	0	0	0	0
1511800 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1511900	COAL INVNTRY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	1,861	28	458	144	309	801	119	1	0
1511900 Total					**1,861**	**28**	**458**	**144**	**309**	**801**	**119**	**1**	**0**
1512000	NATURAL GAS	0	NATURAL GAS	SE	0	0	0	0	0	0	0	0	0
1512000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	0	0	0	0	0	0	0	0	0
1512110 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	0	0	0	0	0	0	0	0	0
1512150 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	SE	0	0	0	0	0	0	0	0	0
1512160 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	SE	0	0	0	0	0	0	0	0	0
1512170 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	1,955	29	482	152	325	842	125	1	0
1512180 Total					**1,955**	**29**	**482**	**152**	**325**	**842**	**125**	**1**	**0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	0	0	0	0	0	0	0	0	0
1512190 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	0	0	0	0	0	0	0	0	0
1512210 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	0	0	0	0	0	0	0	0	0
1512500 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	0	0	0	0	0	0	0	0	0
1512600 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	0	0	0	0	0	0	0	0	0
1512700 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1512800	OIL INVNTRY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	0	0	0	0	0	0	0	0	0
1512800 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	1,639	24	404	127	272	706	105	1	0
1514000 Total					**1,639**	**24**	**404**	**127**	**272**	**706**	**105**	**1**	**0**
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	0	0	0	0	0	0	0	0	0
1514100 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	0	0	0	0	0	0	0	0	0
1514120 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	0	0	0	0	0	0	0	0	0
1514130 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	0	0	0	0	0	0	0	0	0
1514140 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	78	1	19	6	13	34	5	0	0
1514300 Total					**78**	**1**	**19**	**6**	**13**	**34**	**5**	**0**	**0**
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	41	1	10	3	7	18	3	0	0
1514400 Total					**41**	**1**	**10**	**3**	**7**	**18**	**3**	**0**	**0**
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	0	0	0	0	0	0	0	0	0
1514600 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	0	0	0	0	0	0	0	0	0
1514800 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	47	1	12	4	8	20	3	0	0
1514900 Total					**47**	**1**	**12**	**4**	**8**	**20**	**3**	**0**	**0**
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-40	-12	-20	-64	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	23,699	359	6,101	1,939	3,520	10,337	1,434	8	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	13,591	206	3,499	1,112	2,019	5,928	822	4	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,080	92	1,565	498	903	2,652	368	2	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,473	68	1,151	366	664	1,951	271	1	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	14,738	224	3,794	1,206	2,189	6,428	892	5	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,101	275	4,660	1,481	2,689	7,895	1,095	6	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,536	402	6,832	2,172	3,942	11,574	1,606	9	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,229	19	316	101	183	536	74	0	0
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,848	58	991	315	572	1,678	233	1	0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	5,829	88	1,501	477	866	2,542	353	2	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,786	57	975	310	562	1,651	229	1	0
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	2	0	1	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	586	9	151	48	87	256	35	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	994	15	256	81	148	434	60	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	849	13	219	70	126	370	51	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	893	14	230	73	133	389	54	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,246	19	321	102	185	543	75	0	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	698	11	180	57	104	305	42	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	564	9	145	46	84	246	34	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	677	10	174	55	101	295	41	0	0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	370	0	0	0	370	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	153	0	0	0	153	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	291	0	0	0	291	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	655	0	0	0	655	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	723	0	0	0	723	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	447	0	0	0	447	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	677	0	0	0	677	0	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	11	0	0	0	11	0	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	592	0	0	0	592	0	0	0	0
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,596	0	0	0	1,596	0	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	495	0	0	0	495	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	371	0	0	0	371	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,063	0	0	0	0	0	1,063	0	0
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	646	0	0	0	0	0	646	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	85	0	0	0	0	0	85	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	156	0	0	0	0	0	156	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	217	0	0	0	0	0	217	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	395	0	0	0	0	395	0	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	250	0	0	0	0	250	0	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,250	0	0	0	0	1,250	0	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	582	0	0	0	0	582	0	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,636	0	0	0	0	8,636	0	0	0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	909	0	0	0	0	909	0	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	911	0	0	0	0	911	0	0	0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	591	0	0	0	0	591	0	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	437	0	0	0	0	437	0	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	193	0	0	0	0	193	0	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,286	0	0	0	0	1,286	0	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	505	0	0	0	0	505	0	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	366	0	0	0	0	366	0	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	742	0	0	0	0	742	0	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	762	0	0	0	0	762	0	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	732	0	0	0	0	732	0	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	170	0	0	0	0	170	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	116	0	0	0	0	116	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,079	0	0	0	0	1,079	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	394	0	0	0	0	394	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	582	0	0	0	0	582	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,275	0	0	1,275	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	5	0	0	5	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	343	0	0	343	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	225	0	225	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	675	0	675	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	391	0	391	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	9,178	0	9,178	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,048	0	1,048	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	215	0	215	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,726	0	1,726	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	199	0	199	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	242	0	242	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,346	0	2,346	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	706	0	706	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	764	0	764	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	901	0	901	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,169	0	2,169	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	116	0	116	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	81	81	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	205	205	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	732	732	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	322	322	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	144	3	39	11	20	62	8	0	0
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	101	3	26	7	11	49	5	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	70	0	70	0	0	0	0	0	0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	6,346	0	6,346	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	5,205	0	5,205	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	4,968	0	0	4,968	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,099	0	0	0	0	0	3,099	0	0
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	6	0	0	0	6	0	0	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	3,633	0	0	0	0	3,633	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,812	0	0	0	5,812	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	18,846	0	0	0	0	18,846	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	49	2	13	3	5	24	2	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	19	0	0	0	0	19	0	0	0
1541000 Total					**229,883**	**3,293**	**65,625**	**17,111**	**31,293**	**99,474**	**13,045**	**42**	**0**
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	4	0	4	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-164	-2	-42	-13	-24	-72	-10	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	126	3	34	10	17	54	7	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	342	0	0	0	0	342	0	0	0
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500 Total					**307**	**0**	**-4**	**-3**	**-7**	**325**	**-3**	**0**	**0**
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	0	0	0	0	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,439	37	628	200	362	1,064	148	1	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0	0
1541900 Total					**2,442**	**37**	**629**	**200**	**363**	**1,065**	**148**	**1**	**0**
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	0	0	0	0	0	0	0	0	0
1544200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(970)	(15)	(250)	(79)	(144)	(423)	(59)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(1,497)	(50)	(389)	(98)	(163)	(723)	(74)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(651)	(22)	(169)	(43)	(71)	(314)	(32)	-	-
1549900 Total					**(3,158)**	**(87)**	**(818)**	**(223)**	**(384)**	**(1,478)**	**(167)**	**(0)**	**-**
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Materials & Supplies

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,486)	(37)	(612)	(193)	(413)	(1,070)	(159)	(1)	-
2531600 Total					**(2,486)**	**(37)**	**(612)**	**(193)**	**(413)**	**(1,070)**	**(159)**	**(1)**	**-**
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,627)	(39)	(647)	(204)	(437)	(1,131)	(168)	(1)	-
2531700 Total					**(2,627)**	**(39)**	**(647)**	**(204)**	**(437)**	**(1,131)**	**(168)**	**(1)**	**-**
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(70)	(22)	(41)	(119)	(17)	(0)	-
2531800 Total					**(273)**	**(4)**	**(70)**	**(22)**	**(41)**	**(119)**	**(17)**	**(0)**	**-**
Grand Total					**444,070**	**6,446**	**118,298**	**33,727**	**66,935**	**191,772**	**26,781**	**111**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital

Twelve Month Average Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	-
1430000 Total					**3**	**0**	**1**	**0**	**0**	**1**	**0**	**0**	**-**
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	100	1,256	370	641	1,999	270	1	-
1431000 Total					**4,636**	**100**	**1,256**	**370**	**641**	**1,999**	**270**	**1**	**-**
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	111	2	30	9	15	48	6	0	-
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	50	15	26	80	11	0	-
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(116)	(3)	(31)	(9)	(16)	(50)	(7)	(0)	-
1431500 Total					**181**	**4**	**49**	**14**	**25**	**78**	**11**	**0**	**-**
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	5,337	115	1,445	425	738	2,301	311	1	-
1433000 Total					**5,337**	**115**	**1,445**	**425**	**738**	**2,301**	**311**	**1**	**-**
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	14,061	304	3,808	1,121	1,943	6,063	819	3	-
1436000 Total					**14,061**	**304**	**3,808**	**1,121**	**1,943**	**6,063**	**819**	**3**	**-**
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,572	99	1,238	364	632	1,971	266	1	-
1437000 Total					**4,572**	**99**	**1,238**	**364**	**632**	**1,971**	**266**	**1**	**-**
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(691)	(15)	(187)	(55)	(95)	(298)	(40)	(0)	-
1437100 Total					**(691)**	**(15)**	**(187)**	**(55)**	**(95)**	**(298)**	**(40)**	**(0)**	**-**
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(8,717)	-	-	-	-	-	-	-	(8,717)
2300000 Total					**(8,717)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8,717)**
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(2,771)	(41)	(683)	(215)	(461)	(1,193)	(178)	(1)	-
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(373)	(8)	(101)	(30)	(52)	(161)	(22)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,215)	(26)	(329)	(97)	(168)	(524)	(71)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(2,998)	(65)	(812)	(239)	(414)	(1,293)	(175)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(54)	(1)	(15)	(4)	(7)	(23)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(40)	(1)	(11)	(3)	(5)	(17)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(22)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(20)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(43)	(1)	(12)	(3)	(6)	(19)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	38	1	10	3	5	16	2	0	-
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(14)	-	-	-	-	-	-	-	(14)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(41)	(1)	(10)	(3)	(7)	(18)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(1,526)	(33)	(413)	(122)	(211)	(658)	(89)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(155)	(3)	(42)	(12)	(21)	(67)	(9)	(0)	-
2320000 Total					**(9,271)**	**(181)**	**(2,438)**	**(732)**	**(1,358)**	**(3,990)**	**(556)**	**(2)**	**(14)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital

Twelve Month Average Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(6,073)	(91)	(1,496)	(471)	(1,009)	(2,615)	(389)	(2)	-
2533000 Total					**(6,073)**	**(91)**	**(1,496)**	**(471)**	**(1,009)**	**(2,615)**	**(389)**	**(2)**	**-**
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	2	3	9	1	0	-
2541050 Total					-	-	-	-	-	-	-	-	-
Grand Total					**4,038**	**335**	**3,675**	**1,037**	**1,516**	**5,512**	**691**	**2**	**(8,731)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	143,995	2,184	37,072	11,784	21,388	62,806	8,713	47	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					**155,759**	**2,184**	**37,072**	**11,784**	**21,388**	**74,570**	**8,713**	**47**	**-**
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(116,453)	(1,766)	(29,981)	(9,530)	(17,298)	(50,793)	(7,047)	(38)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(540)	-	-	-	-	(540)	-	-	-
1150000 Total					**(116,994)**	**(1,766)**	**(29,981)**	**(9,530)**	**(17,298)**	**(51,334)**	**(7,047)**	**(38)**	**-**
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	-	-	-	-	-	-	-	-	-
1281000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,356	29	367	108	187	585	79	0	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,293	50	621	183	317	989	134	1	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	426	9	115	34	59	184	25	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	387	8	105	31	53	167	23	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	117	3	32	9	16	50	7	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
1651000 Total					**4,578**	**99**	**1,240**	**365**	**633**	**1,974**	**267**	**1**	**-**
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	4,353	94	1,179	347	602	1,877	253	1	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	9	0	3	1	1	4	1	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	72	2	19	6	10	31	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	4	0	1	0	1	2	0	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	747	16	202	60	103	322	44	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					**5,192**	**112**	**1,406**	**414**	**718**	**2,239**	**302**	**1**	**-**
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	350	5	90	29	52	153	21	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	10,763	-	-	-	-	-	-	-	10,763
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	7,294	-	-	-	-	-	-	-	7,294
1652100	PREPAY - OTHER	132310	PREPAID RATING AGNCY	SO	56	1	15	4	8	24	3	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	1	0	0	0	0	0	0	0	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	48	1	12	4	7	21	3	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	754	11	194	62	112	329	46	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	300	5	77	25	45	131	18	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	244	4	63	20	36	106	15	0	-
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	174	3	45	14	26	76	11	0	-
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,515	76	952	280	486	1,516	205	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	28	1	8	2	4	12	2	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	240	4	62	20	36	105	15	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	15	0	4	1	2	7	1	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	256	4	66	21	38	112	15	0	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	15	253	80	146	429	60	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	6	12	31	5	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	702	15	190	56	97	303	41	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,192	-	2,192	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,644	-	-	-	-	3,644	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	216	-	-	-	-	-	216	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	121	-	-	-	121	-	-	-	-
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	10,524	227	2,850	839	1,454	4,538	613	2	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	41	1	10	3	7	18	3	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	(1,321)	(29)	(358)	(105)	(183)	(570)	(77)	(0)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,442	31	391	115	199	622	84	0	-
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-
1652100 Total					**42,536**	**374**	**7,104**	**1,466**	**2,686**	**11,554**	**1,290**	**5**	**18,057**
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	-
1653000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	-	-	-	-	-	-	-	-	-
1655000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(2,154)	-	(2,154)	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	687	-	687	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(180)	-	-	-	-	-	(180)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(1,096)	-	-	-	-	(1,096)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(56)	-	-	-	(56)	-	-	-	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(687)	-	-	-	-	-	-	-	(687)
2281000 Total					**(3,485)**	**-**	**(1,466)**	**-**	**(56)**	**(1,096)**	**(180)**	**-**	**(687)**
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	-	-
2281100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	-	-	-	-	-	-	-	-	-
2281200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-	-
2281300 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	-	-	-	-	-	-	-	-	-
2281400 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-	-
2281800 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-	-
2281900 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-
2282000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(40,672)	(879)	(11,014)	(3,242)	(5,621)	(17,538)	(2,369)	(10)	-
2282100 Total					**(40,672)**	**(879)**	**(11,014)**	**(3,242)**	**(5,621)**	**(17,538)**	**(2,369)**	**(10)**	**-**
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-	-
2282200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	-	-
2282300 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(742)	-	(742)	-	-	-	-	-	-
2282400 Total					**(742)**	**-**	**(742)**	**-**	**-**	**-**	**-**	**-**	**-**
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	35,092	759	9,503	2,797	4,850	15,132	2,044	8	-
2282500 Total					**35,092**	**759**	**9,503**	**2,797**	**4,850**	**15,132**	**2,044**	**8**	**-**

ROCKY MOUNTAIN POWER
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Miscellaneous Rate Base

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(2,005)	(43)	(543)	(160)	(277)	(865)	(117)	(0)	-
2283000 Total					**(2,005)**	**(43)**	**(543)**	**(160)**	**(277)**	**(865)**	**(117)**	**(0)**	**-**
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	40,780	882	11,044	3,250	5,636	17,584	2,375	10	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(23,831)	(515)	(6,454)	(1,899)	(3,294)	(10,276)	(1,388)	(6)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	23,831	515	6,454	1,899	3,294	10,276	1,388	6	-
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	(54,503)	(1,178)	(14,760)	(4,344)	(7,533)	(23,501)	(3,174)	(13)	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,970)	(367)	(4,596)	(1,353)	(2,345)	(7,318)	(988)	(4)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(23,831)	(515)	(6,454)	(1,899)	(3,294)	(10,276)	(1,388)	(6)	-
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-	-
2283400 Total					**(54,524)**	**(1,179)**	**(14,765)**	**(4,346)**	**(7,536)**	**(23,511)**	**(3,175)**	**(13)**	**-**
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(785)	(17)	(213)	(63)	(109)	(339)	(46)	(0)	-
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(194,019)	(4,194)	(52,541)	(15,464)	(26,814)	(83,660)	(11,299)	(46)	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	785	17	213	63	109	339	46	0	-
2283500 Total					**(194,019)**	**(4,194)**	**(52,541)**	**(15,464)**	**(26,814)**	**(83,660)**	**(11,299)**	**(46)**	**-**
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(914)	(14)	(235)	(75)	(136)	(399)	(55)	(0)	-
2284100 Total					**(914)**	**(14)**	**(235)**	**(75)**	**(136)**	**(399)**	**(55)**	**(0)**	**-**
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-	-
2284200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(1,913)	(29)	(489)	(155)	(290)	(833)	(117)	(1)	-
2300000 Total					**(1,913)**	**(29)**	**(489)**	**(155)**	**(290)**	**(833)**	**(117)**	**(1)**	**-**
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(57)	-	-	-	-	-	(57)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,071)	-	(1,071)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(205)	(205)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(770)	-	-	-	-	(770)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(315)	-	-	(315)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(138)	-	-	-	(138)	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-	-
2530000 Total					**(2,556)**	**(205)**	**(1,071)**	**(315)**	**(138)**	**(770)**	**(57)**	**-**	**-**
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-	-
2532500 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(114,095)	(1,703)	(28,109)	(8,849)	(18,962)	(49,120)	(7,314)	(36)	-
2533500 Total					**(114,095)**	**(1,703)**	**(28,109)**	**(8,849)**	**(18,962)**	**(49,120)**	**(7,314)**	**(36)**	**-**
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(75)	(1,233)	(388)	(832)	(2,155)	(321)	(2)	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(18)	(18)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	(451)	(10)	(122)	(36)	(62)	(194)	(26)	(0)	-
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	(266)	(6)	(72)	(21)	(37)	(115)	(15)	(0)	-
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,211)	(26)	(328)	(97)	(167)	(522)	(71)	(0)	-
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(1,103)	(24)	(299)	(88)	(152)	(476)	(64)	(0)	-
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(355)	(8)	(96)	(28)	(49)	(153)	(21)	(0)	-
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(310)	(7)	(84)	(25)	(43)	(134)	(18)	(0)	-
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(965)	(21)	(261)	(77)	(133)	(416)	(56)	(0)	-
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	(182)	(4)	(49)	(15)	(25)	(79)	(11)	(0)	-
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(1,092)	(24)	(296)	(87)	(151)	(471)	(64)	(0)	-
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	(111)	(2)	(30)	(9)	(15)	(48)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(949)	(21)	(257)	(76)	(131)	(409)	(55)	(0)	-
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	(667)	(14)	(181)	(53)	(92)	(287)	(39)	(0)	-
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(20)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(751)	(16)	(203)	(60)	(104)	(324)	(44)	(0)	-
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	(54)	(1)	(15)	(4)	(7)	(23)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	(350)	(8)	(95)	(28)	(48)	(151)	(20)	(0)	-
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	(147)	(3)	(40)	(12)	(20)	(64)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	(203)	(4)	(55)	(16)	(28)	(87)	(12)	(0)	-
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(113)	(2)	(31)	(9)	(16)	(49)	(7)	(0)	-
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(124)	(3)	(34)	(10)	(17)	(54)	(7)	(0)	-
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,944)	(42)	(526)	(155)	(269)	(838)	(113)	(0)	-
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(171)	(4)	(46)	(14)	(24)	(74)	(10)	(0)	-
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	(56)	(1)	(15)	(4)	(8)	(24)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	(162)	(4)	(44)	(13)	(22)	(70)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(227)	(5)	(61)	(18)	(31)	(98)	(13)	(0)	-
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	(78)	(2)	(21)	(6)	(11)	(33)	(5)	(0)	-
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(622)	(13)	(169)	(50)	(86)	(268)	(36)	(0)	-
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(44)	(1)	(12)	(3)	(6)	(19)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	(56)	(1)	(15)	(4)	(8)	(24)	(3)	(0)	-
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	(247)	(5)	(67)	(20)	(34)	(107)	(14)	(0)	-
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(10,729)	(232)	(2,906)	(855)	(1,483)	(4,626)	(625)	(3)	-
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,778)	(38)	(481)	(142)	(246)	(767)	(104)	(0)	-
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	(111)	(2)	(30)	(9)	(15)	(48)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(726)	(16)	(197)	(58)	(100)	(313)	(42)	(0)	-
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(63)	(1)	(17)	(5)	(9)	(27)	(4)	(0)	-
2539900	OTH DEF CR - OTHER	288675	2539900/288675	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288676	2539900/288676	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(280)	(4)	(72)	(23)	(42)	(122)	(17)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(3,563)	(53)	(878)	(276)	(592)	(1,534)	(228)	(1)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	75	1,233	388	832	2,155	321	2	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,136)	(17)	(292)	(93)	(169)	(495)	(69)	(0)	-
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	(404)	(6)	(104)	(33)	(60)	(176)	(24)	(0)	-
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(1,841)	(28)	(474)	(151)	(274)	(803)	(111)	(1)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	(3,812)	-	-	-	(3,812)	-	-	-	-
2539900 Total					**(37,519)**	**(698)**	**(8,987)**	**(2,685)**	**(8,605)**	**(14,543)**	**(1,991)**	**(9)**	**-**
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(10,556)	-	-	-	-	-	-	-	(10,556)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(1,722)	-	-	-	-	-	-	-	(1,722)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(222)	-	-	-	-	-	-	-	(222)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(7,311)	-	-	-	-	-	-	-	(7,311)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	(265)	-	-	-	-	-	-	-	(265)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(4,439)	-	-	-	-	-	-	-	(4,439)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(63)	-	-	-	-	-	-	-	(63)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(12,562)	-	-	-	-	-	-	-	(12,562)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(6,702)	-	-	-	-	-	-	-	(6,702)
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	-	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	-	-	0	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	10,556	-	-	-	-	-	-	-	10,556
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(589)	-	-	-	-	-	-	-	(589)
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(3,094)	-	-	-	-	-	-	-	(3,094)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(266)	-	-	-	-	-	-	-	(266)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288177	Reg Liability – WA REC Deferral	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(17,757)	-	-	-	-	-	-	-	(17,757)
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(1,051)	-	-	-	-	-	-	-	(1,051)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(2,375)	-	-	-	-	-	-	-	(2,375)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	(886)	-	-	-	-	-	-	-	(886)
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	(44)	-	-	-	-	-	-	-	(44)
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	(3,163)	-	-	-	-	-	-	-	(3,163)
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,439	-	-	-	-	-	-	-	4,439
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	(2)	-	-	-	-	-	-	-	(2)
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(717)	-	-	-	-	-	-	-	(717)
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(3,233)	-	-	(3,233)	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OR	(2,898)	-	(2,898)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	-	-	7	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	1,808	-	-	-	-	-	-	-	1,808
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	222	-	-	-	-	-	-	-	222
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(2,073)	-	-	-	-	-	-	-	(2,073)
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	1,605	-	-	-	-	-	-	-	1,605
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	54	-	-	-	-	-	-	-	54
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	9	-	-	-	-	-	-	-	9
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	265	-	-	-	-	-	-	-	265
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(67)	-	-	-	-	-	-	-	(67)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(306)	-	-	-	-	-	-	-	(306)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	(9)	-	-	-	-	-	-	-	(9)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(482)	-	-	-	-	-	-	-	(482)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	521	-	-	-	-	-	-	-	521
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	233	-	-	-	-	-	-	-	233
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	6,018	-	-	-	-	-	-	-	6,018
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	541	-	-	-	-	-	-	-	541
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(51)	-	-	-	-	-	-	-	(51)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	(1,400)	-	-	-	-	-	-	-	(1,400)
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(53)	-	-	-	-	-	-	-	(53)
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(5,235)	-	-	-	-	-	-	-	(5,235)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,319	-	-	-	-	-	-	-	1,319
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	11,244	-	-	-	-	-	-	-	11,244

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(1,309)	-	-	-	-	-	-	-	(1,309)
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(15,596)	-	-	-	-	-	-	-	(15,596)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	(5,625)	-	(5,625)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	3,122	-	3,122	-	-	-	-	-	-
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	(387)	-	-	-	-	-	(387)	-	-
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	(2,269)	-	-	-	-	(2,269)	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	(62)	-	-	-	(62)	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	(3,443)	-	-	-	-	-	-	-	(3,443)
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	73	-	-	-	-	-	-	-	73
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(94)	-	-	-	-	-	-	-	(94)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	45	-	-	-	-	-	-	-	45
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(61)	-	-	-	-	-	-	-	(61)
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	0	-	-	-	-	-	-	-	0
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	(1)	-	-	-	-	-	-	-	(1)
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(2,784)	-	-	-	-	-	-	-	(2,784)
2540000	REGULATORY LIAB	288857	2540000/288857	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288859	2540000/288859	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	6,702	-	-	-	-	-	-	-	6,702
2540000 Total					**(72,445)**	**-**	**(5,401)**	**(3,226)**	**(62)**	**(2,269)**	**(387)**	**-**	**(61,100)**
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(3,547)	(54)	(906)	(288)	(538)	(1,543)	(217)	(1)	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	262	-	-	262	-	-	-	-	-
2541050 Total					**(3,284)**	**(54)**	**(906)**	**(25)**	**(538)**	**(1,543)**	**(217)**	**(1)**	**-**
Grand Total					**(402,010)**	**(7,237)**	**(99,926)**	**(31,247)**	**(56,060)**	**(142,009)**	**(21,709)**	**(91)**	**(43,730)**

B16. WEATHERIZATION
REG. ASSETS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,261	-	-	-	-	-	-	-	1,261
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	-	-	8	-	-	-	-	-
1242000 Total					**1,269**	**-**	**-**	**8**	**-**	**-**	**-**	**-**	**1,261**
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-	-	-
1242100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	-	-	-	-	-	-	-	-
1242300 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-	-	-
1243100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	(0)	-	-	(0)	-	-	-	-	-
1243200 Total					**-**	**-**	**0**	**(0)**	**-**	**-**	**-**	**-**	**-**
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	-	-	-	-	-	-	-	-
1243300 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	-	-	-	-	-	-	-	-
1243400 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	-	-	-	-	-	-	-	-
1243500 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	28	-	-	-	-	28	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
1244100 Total					**28**	**(0)**	**(0)**	**(0)**	**(0)**	**28**	**(0)**	**(0)**	**-**
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	-	-	-	-	-	-	-	-
1244200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244300 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	6	-	-	-	-	-	-	-	6
1244500	HOME COMFORT	0	HOME COMFORT	CA	1	1	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	(1)	-	-	(1)	-	-	-	-	-
1244500 Total					**1**	**1**	**(1)**	**(2)**	**(1)**	**(2)**	**(0)**	**(0)**	**6**
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	-	-	-	-	1	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
1244900 Total					**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**(1)**
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	-	-	-	-	-	-	-
1245300 Total					**-**	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**(20)**
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	-	-	-	-	-	-	-	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	-	-	-	-	(4)	-	-	-
1245400 Total					**-**	**-**	**-**	**-**	**-**	**(4)**	**-**	**-**	**4**
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	-	-	-	-	-	-	-	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	(0)	(0)	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	1	-	-	-	-	1	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	-	-	0	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-	-	-
1247000 Total					**1**	**(0)**	**-**	**0**	**-**	**1**	**-**	**-**	**0**
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	1	-	-	-	-	-	-	-	1
1247100 Total					**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-	-	-
1247500 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(148)	-	-	-	-	-	-	-	(148)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	(0)	(0)	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	(3)	-	-	-	-	(3)	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(1)	-	-	(1)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
1249000 Total					**(152)**	**(0)**	**-**	**(1)**	**-**	**(3)**	**-**	**-**	**(148)**
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	-	-	-	-	-	-	-	-	-
1822200 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
1822240 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
1822410 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
1822600 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-	-	-
1822700 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	(8)	-	-	-	-	-	(8)	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(92)	-	-	-	-	-	-	-	(92)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	(1)	-	-	-	(1)	-	-	-	-
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	(1)	-	-	-	-	-	(1)	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	(5)	-	-	-	-	-	-	-	(5)
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	(0)	-	-	-	(0)	-	-	-	-
1823000 Total					**(107)**	**-**	**-**	**-**	**(1)**	**-**	**(9)**	**-**	**(97)**
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-	-
1823020 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1823040 Total					-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-	-
1823106 Total					-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-	-
1823109 Total					-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-	-
1823150 Total					-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-	-
1823600 Total					-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,603	1,054	17,394	5,476	11,734	30,396	4,526	22	-
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	266	84	179	464	69	0	-
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	59	976	307	658	1,705	254	1	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	398	125	268	695	103	1	-
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	148	2,440	768	1,646	4,263	635	3	-
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	(123)	-	(123)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	40	6	0	-
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,441)	(66)	(1,094)	(344)	(738)	(1,912)	(285)	(1)	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	262	-	262	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(39,081)	(583)	(9,628)	(3,031)	(6,495)	(16,825)	(2,505)	(12)	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	539	539	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	130	-	-	-	-	130	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	2,419	-	-	2,419	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	1,074	-	-	-	1,074	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	3,984	59	982	309	662	1,715	255	1	-
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	67	1,107	348	747	1,934	288	1	-
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	13	208	65	140	363	54	0	-
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	3,563	53	878	276	592	1,534	228	1	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,911	29	471	148	318	823	123	1	-
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,548	38	628	198	423	1,097	163	1	-
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	30,761	459	7,579	2,386	5,112	13,243	1,972	10	-
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(1,886)	(28)	(465)	(146)	(314)	(812)	(121)	(1)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	1,634	-	-	-	-	1,634	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(2,922)	-	-	-	(2,922)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	44	734	231	495	1,282	191	1	-
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,349)	(1,349)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(6,050)	-	-	(6,050)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(795)	(795)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(764)	-	-	-	-	-	(764)	-	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(3,682)	-	(3,682)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(4,405)	-	-	-	-	(4,405)	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(3,568)	-	-	(3,568)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	(612)	-	-	-	(612)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(708)	-	-	-	-	(708)	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	-	-	-	(107)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(315)	-	-	-	-	-	(315)	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(2,163)	-	-	-	-	(2,163)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(2,265)	-	-	-	-	(2,265)	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(70)	-	-	-	-	-	(70)	-	-
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	37	-	-	-	37	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	99	-	-	-	99	-	-	-	-

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Regulatory Assets

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1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	86	-	-	-	86	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	114,095	1,703	28,109	8,849	18,962	49,120	7,314	36	-
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,261)	-	-	-	-	-	-	-	(4,261)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,796)	-	-	-	-	-	-	-	(1,796)
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,058)	-	-	-	-	-	-	-	(8,058)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-	-
1823700 Total					**167,225**	**1,485**	**47,460**	**8,858**	**30,924**	**80,424**	**12,123**	**66**	**(14,115)**
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	474,765	10,263	128,569	37,840	65,615	204,717	27,649	112	-
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(2,029)	-	(2,029)	-	-	-	-	-	-
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	283	-	-	-	-	283	-	-	-
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(184)	(184)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	(2,430)	(53)	(658)	(194)	(336)	(1,048)	(142)	(1)	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	24,594	532	6,660	1,960	3,399	10,605	1,432	6	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	386	-	386	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	279	-	-	-	-	279	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	35	35	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	180	2,254	663	1,150	3,589	485	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(373)	-	-	-	(373)	-	-	-	-
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	589	-	-	-	-	589	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	67	-	-	-	67	-	-	-	-
1823870 Total					**503,518**	**10,646**	**135,182**	**39,610**	**69,523**	**219,013**	**29,424**	**119**	**-**
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	26	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	103407	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	2,434	53	659	194	336	1,050	142	1	-
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	8	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	94	2	25	7	13	40	5	0	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	202	4	55	16	28	87	12	0	-
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	281	6	76	22	39	121	16	0	-
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	471	10	128	38	65	203	27	0	-
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	4	0	1	0	1	2	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	27	4	0	-
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	352	8	95	28	49	152	20	0	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	367	8	99	29	51	158	21	0	-
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	9	0	2	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	24	1	6	2	3	10	1	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	12	4	6	20	3	0	-
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	74	2	20	6	10	32	4	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,443	96	1,203	354	614	1,916	259	1	-
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	(17)	-	-	(17)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	(26)	-	-	(26)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	(49)	-	-	(49)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	(91)	-	-	(91)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(134)	-	-	(134)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	1	0	0	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	277	6	75	22	38	119	16	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	533	12	144	42	74	230	31	0	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	249	5	68	20	34	108	15	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	219	5	59	17	30	94	13	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	458	10	124	37	63	198	27	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	314	7	85	25	43	136	18	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	42	1	11	3	6	18	2	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	1,072	23	290	85	148	462	62	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	82	2	22	7	11	35	5	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	7	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	137	3	37	11	19	59	8	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	193	4	52	15	27	83	11	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	818	18	221	65	113	353	48	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	44	1	12	3	6	19	3	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	858	19	232	68	119	370	50	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	87	2	23	7	12	37	5	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	149	3	40	12	21	64	9	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	3,119	67	845	249	431	1,345	182	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	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,006	43	543	160	277	865	117	0	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	62	1	17	5	9	27	4	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	103	2	28	8	14	44	6	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	32	1	9	3	4	14	2	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	7	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103939	D-SM Retail Minor Sites - RMP - 2006	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	341	7	92	27	47	147	20	0	-
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	472	10	128	38	65	203	27	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	846	18	229	67	117	365	49	0	-
1823910	ENVIR CST UNDR AMORT	103943	D-SM Retail Minor Sites - RMP - 2007	SO	8	0	2	1	1	3	0	0	-
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	55	1	15	4	8	24	3	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	148	3	40	12	20	64	9	0	-
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	283	6	77	23	39	122	16	0	-
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	284	6	77	23	39	122	17	0	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(87)	-	-	(87)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(95)	-	-	(95)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(106)	-	-	(106)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(207)	-	-	(207)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(193)	-	-	(193)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(118)	-	-	(118)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(187)	-	-	(187)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(373)	-	-	(373)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,487	32	403	119	206	641	87	0	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	58	1	16	5	8	25	3	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	29	1	8	2	4	13	2	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	680	15	184	54	94	293	40	0	-
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	0	0	0	0	0	0	0	0	-
1823910 Total					**22,829**	**530**	**6,639**	**267**	**3,388**	**10,571**	**1,428**	**6**	**-**
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	32	-	-	-	-	-	32	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	5,605	-	-	-	-	-	-	-	5,605
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	WYP	4	-	-	-	4	-	-	-	-
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSER, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSER, WYO-P 1998"	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,671	-	-	-	-	-	-	-	10,671
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,112	-	-	-	-	-	-	-	11,112
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(113,733)	-	-	-	-	-	-	-	(113,733)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,801	-	-	-	-	-	-	-	3,801
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(580,672)	-	-	-	-	-	-	-	(580,672)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	1	-	-	-	-	-	1	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	-	-	-	-	-	0	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	2	-	-	-	-	-	2	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	14,981	-	-	-	-	-	-	-	14,981
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(43,659)	-	-	-	-	-	-	-	(43,659)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	1	-	-	-	1	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	1	-	-	-	1	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	1	-	-	-	1	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	1	-	-	-	1	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	0	-	-	-	0	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,628)	-	-	-	-	-	-	-	(10,628)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,463)	-	-	-	-	-	-	-	(10,463)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,021)	-	-	-	-	-	-	-	(10,021)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,301	-	-	-	-	-	-	-	1,301
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,265	-	-	-	-	-	-	-	3,265
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,249	-	-	-	-	-	-	-	1,249
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	-	-	1,470

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,170	-	-	-	-	-	-	-	5,170
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,057	-	-	-	-	-	-	-	6,057
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	3,846	-	-	-	-	-	-	-	3,846
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	297	-	-	-	-	-	-	-	297
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	-	24,564

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103757	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	-	26

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	551	-	-	-	-	-	-	-	551
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	3

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
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1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	142	-	-	-	-	-	-	-	142
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	155	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,278	-	-	-	-	-	-	-	1,278
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	195	-	-	-	-	-	-	-	195
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	517	-	-	-	-	-	-	-	517
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	286	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,923	-	-	-	-	-	-	-	3,923
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	10,606	-	-	-	-	-	-	-	10,606
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	1,991	-	-	-	-	-	-	-	1,991
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	300	-	-	-	-	-	-	-	300
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,049	-	-	-	-	-	-	-	1,049
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,342	-	-	-	-	-	-	-	1,342
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	17,676	-	-	-	-	-	-	-	17,676
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	8,849	-	-	-	-	-	-	-	8,849
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	62	-	-	-	-	-	-	-	62
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	4,292	-	-	-	-	-	-	-	4,292
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	942	-	-	-	-	-	-	-	942
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	82	-	-	-	-	-	-	-	82

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	616	-	-	-	-	-	-	-	616
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	123	-	-	-	-	-	-	-	123
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,340	-	-	-	-	-	-	-	1,340
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	792	-	-	-	-	-	-	-	792
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	403	-	-	-	-	-	-	-	403
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,119	-	-	-	-	-	-	-	1,119
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	467	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(517)	-	-	-	-	-	-	-	(517)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	245	-	-	-	-	-	-	-	245
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(865)	-	-	-	-	-	-	-	(865)
1823920 Total					**(36,335)**	**0**	**-**	**-**	**10**	**-**	**36**	**-**	**(36,381)**
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-	-	-

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	1	-	-	-	-	-	1	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	1	-	-	-	-	-	1	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	2	-	-	-	-	-	2	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	15	-	-	-	-	-	15	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	21	-	-	-	-	-	21	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	-	-	-	-	-	0	-	-
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	-	-	-	-	-	3	-	-
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	-	-	-	-	-	144	-	-
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	-	-	-	-	-	359	-	-
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	-	-	-	-	-	361	-	-
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	-	-	-	-	-	2	-	-
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	-	-	-	-	-	143	-	-
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	-	-	-	-	-	117	-	-
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	-	-	-	-	-	47	-	-
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	-	-	-	-	-	246	-	-
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	-	-	-	-	-	103	-	-
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
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1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	412	-	-	-	-	-	-	-	412
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	-	-	14
1823930 Total					**37,928**	**-**	**-**	**-**	**-**	**-**	**1,574**	**-**	**36,354**
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-

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Regulatory Assets

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1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,496	-	-	-	-	-	-	-	3,496
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	-	-	-	-	-	163	-	-
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(101)	-	-	-	-	-	-	-	(101)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(36)	-	-	-	-	-	-	-	(36)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(87)	-	-	-	-	-	-	-	(87)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	(5)	-	-	-	-	-	-	-	(5)
1823940 Total					**2,751**	**-**	**-**	**-**	**-**	**-**	**163**	**-**	**2,588**
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-	-	-
1823950 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-
1823960 Total					-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	5,047	75	1,243	391	839	2,173	324	2	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	6,757	-	-	-	-	-	-	-	6,757
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	394	-	-	-	-	-	-	-	394
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	31,145	-	-	-	-	-	-	-	31,145
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	4,786	-	-	-	-	-	-	-	4,786
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	2,821	-	-	-	-	-	-	-	2,821
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,058	-	-	-	-	-	-	-	4,058
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	913	-	-	-	-	-	-	-	913
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	(5,608)	-	-	-	-	-	-	-	(5,608)
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	3,071	-	-	-	-	-	-	-	3,071
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	695	-	-	-	-	-	-	-	695
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	94	-	-	-	-	-	-	-	94
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	61	-	-	-	-	-	-	-	61
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(5)	-	-	-	-	-	-	-	(5)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	1	-	-	-	-	-	-	-	1
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	2,784	-	-	-	-	-	-	-	2,784
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	(139)	-	-	-	-	-	-	-	(139)
1823990	OTHR REG ASSET-N CST	186159	1823990/186159	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	(1,006)	-	-	-	-	-	-	-	(1,006)
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	104	-	-	-	-	-	104	-	-
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(5,047)	(75)	(1,243)	(391)	(839)	(2,173)	(324)	(2)	-
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	(1,466)	-	-	-	-	-	-	-	(1,466)
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(394)	-	-	-	-	-	-	-	(394)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	2,073	-	-	-	-	-	-	-	2,073
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	655	10	169	54	97	286	40	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	213	-	-	213	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	25	-	-	-	-	-	-	-	25
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	897	-	-	-	-	-	-	-	897
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(2,821)	-	-	-	-	-	-	-	(2,821)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	198	-	-	-	-	-	-	-	198

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	6	-	-	-	-	-	6	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	592	-	-	-	-	592	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	62	-	-	-	62	-	-	-	-
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(36)	(36)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	4,971	-	-	-	-	-	4,971	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,857	-	-	-	-	1,857	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	6,412	-	-	-	6,412	-	-	-	-
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,915	-	-	-	-	-	1,915	-	-
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	13,779	-	-	-	-	13,779	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	4,633	-	-	-	4,633	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	Reg Asset - Carbon Plt Decom/Inventory	SG	3,458	52	890	283	514	1,508	209	1	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	595	-	-	-	-	-	-	-	595
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	205	-	-	-	-	-	-	-	205
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	95	-	-	-	-	-	-	-	95
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	347	-	-	-	-	-	-	-	347
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	976	-	-	-	976	-	-	-	-
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	(3)	-	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	11	-	-	-	-	-	-	-	11
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(1,300)	-	-	-	-	-	-	-	(1,300)
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	596	-	-	-	-	-	-	-	596
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	3,613	-	-	-	-	-	-	-	3,613
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	985	-	-	-	-	-	-	-	985
1823990	OTHR REG ASSET-N CST	187378	1823990/187378	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(14,997)	-	-	-	-	-	-	-	(14,997)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(4,037)	-	-	-	-	-	-	-	(4,037)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(21)	-	-	-	-	-	-	-	(21)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(717)	-	-	-	-	-	-	-	(717)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	22,824	-	-	-	-	-	-	-	22,824
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,309	-	-	-	-	-	-	-	1,309
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	15,596	-	-	-	-	-	-	-	15,596

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,201	-	-	-	-	-	-	-	1,201
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	183	-	-	-	-	-	-	-	183
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	(235)	-	-	-	-	-	-	-	(235)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	51	-	-	-	-	-	-	-	51
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(913)	-	-	-	-	-	-	-	(913)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	4,536	-	-	-	-	-	-	-	4,536
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(4,536)	-	-	-	-	-	-	-	(4,536)
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	259	-	-	-	-	-	-	-	259
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	1,687	-	-	-	-	-	-	-	1,687
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	1,363	-	-	-	-	-	-	-	1,363
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIUM	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	1,714	-	-	-	-	-	-	-	1,714
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	11,870	-	-	-	-	-	-	-	11,870
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	(2,369)	-	-	-	-	-	-	-	(2,369)
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	3,760	-	-	-	-	-	-	-	3,760
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	3,708	-	-	-	-	-	-	-	3,708
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	(240)	-	-	-	-	-	-	-	(240)

ROCKY MOUNTAIN POWER
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Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	(431)	-	-	-	-	-	-	-	(431)
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	(159)	-	-	-	-	-	-	-	(159)
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	(652)	-	-	-	-	-	-	-	(652)
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	(1,944)	-	-	-	-	-	-	-	(1,944)
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	(155)	-	-	-	-	-	-	-	(155)
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	6,635	-	-	-	-	-	-	-	6,635
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	(4,814)	-	-	-	-	-	-	-	(4,814)
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	(1,736)	-	-	-	-	-	-	-	(1,736)
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	250	-	-	-	-	-	-	-	250
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	(333)	-	-	-	-	-	-	-	(333)
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	(54)	-	-	-	-	-	-	-	(54)
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	(244)	-	-	-	-	-	-	-	(244)
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	(773)	-	-	-	-	-	-	-	(773)
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	(87)	-	-	-	-	-	-	-	(87)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(66)	-	-	-	-	-	-	-	(66)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(919)	-	-	-	-	-	-	-	(919)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	9	-	-	-	-	-	-	-	9
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	744	-	-	-	-	-	-	-	744
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	67	-	-	-	-	-	-	-	67
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(3,702)	-	-	-	-	-	-	-	(3,702)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	306	-	-	-	-	-	-	-	306
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(165)	-	-	-	-	-	-	-	(165)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	301	-	-	-	-	-	-	-	301
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
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Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	840	-	-	-	840	-	-	-	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	361	-	-	-	361	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	595	-	-	-	-	595	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	97	-	-	-	97	-	-	-	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	-	-	-	-	-	-	-	41
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	27	-	-	-	-	-	27	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	266	-	-	-	-	-	-	-	266
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	4,130	-	-	-	-	-	-	-	4,130
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	(319)	-	-	-	-	-	-	-	(319)
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(144)	-	-	-	-	-	-	-	(144)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	1,930	-	-	-	-	-	-	-	1,930
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	48	-	-	-	-	-	-	-	48
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(5)	-	-	-	-	-	-	-	(5)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(3,322)	-	-	-	-	-	-	-	(3,322)
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	5,514	-	-	-	-	-	-	-	5,514
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	7,405	-	-	-	-	-	-	-	7,405
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	708	-	-	-	-	-	-	-	708
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	(458)	-	-	-	-	-	-	-	(458)
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	(32)	-	-	-	-	-	-	-	(32)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(10,206)	-	-	-	-	-	-	-	(10,206)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(12,959)	-	-	-	-	-	-	-	(12,959)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	1,400	-	-	-	-	-	-	-	1,400
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	53	-	-	-	-	-	-	-	53
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(4,659)	-	-	-	-	-	-	-	(4,659)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	5,416	-	-	-	-	-	-	-	5,416
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	66	-	66	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	-	-	-	-	-	-	-	-
1823990 Total					**124,948**	**26**	**1,125**	**550**	**13,992**	**18,616**	**7,271**	**1**	**83,366**
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-	-	-
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(31)	-	(31)	-	-	-	-	-	-
1823993 Total					**(31)**	**-**	**(31)**	**-**	**-**	**-**	**-**	**-**	**-**
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-	-	-
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(57)	-	-	(57)	-	-	-	-	-
1823994 Total					**(57)**	**-**	**-**	**(57)**	**-**	**-**	**-**	**-**	**-**
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-	-	-
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(19)	-	-	-	-	-	(19)	-	-
1823995 Total					**(19)**	**-**	**-**	**-**	**-**	**-**	**(19)**	**-**	**-**
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	143	-	-	-	-	-	-	-	143
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(157)	-	-	-	-	-	-	-	(157)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	127	-	-	-	-	-	-	-	127
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(216)	-	-	-	-	-	-	-	(216)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	20	-	-	-	-	-	-	-	20
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	1,811	-	-	-	-	-	-	-	1,811
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(12,500)	-	-	-	-	-	-	-	(12,500)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	463	-	-	-	-	-	-	-	463
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	255	-	-	-	-	-	-	-	255
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	330	-	-	-	-	-	-	-	330
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	2,020	-	-	-	-	-	-	-	2,020
1823999 Total					**(4,769)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4,769)**
Grand Total					**819,028**	**12,709**	**190,373**	**49,233**	**117,836**	**328,645**	**51,990**	**192**	**68,050**

B17. DEPRECIATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(27,676)	(420)	(7,125)	(2,265)	(4,111)	(12,072)	(1,675)	(9)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,788)	(224)	(3,807)	(1,210)	(2,197)	(6,450)	(895)	(5)	-
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(488,495)	(7,410)	(125,764)	(39,976)	(72,559)	(213,066)	(29,560)	(160)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(1,714,499)	(26,006)	(441,403)	(140,305)	(254,664)	(747,811)	(103,748)	(563)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(398,337)	(6,042)	(102,553)	(32,598)	(59,167)	(173,742)	(24,104)	(131)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(219,398)	(3,328)	(56,485)	(17,954)	(32,588)	(95,694)	(13,276)	(72)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(35)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,520)	(251)	(4,253)	(1,352)	(2,454)	(7,206)	(1,000)	(5)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(3,783)	(57)	(974)	(310)	(562)	(1,650)	(229)	(1)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(107)	(2)	(28)	(9)	(16)	(47)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(62)	(1)	(16)	(5)	(9)	(27)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(203)	(3)	(52)	(17)	(30)	(89)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(155)	(2)	(40)	(13)	(23)	(68)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(4,863)	(74)	(1,252)	(398)	(722)	(2,121)	(294)	(2)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(15)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,429)	(22)	(368)	(117)	(212)	(623)	(86)	(0)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(27,497)	(417)	(7,079)	(2,250)	(4,084)	(11,993)	(1,664)	(9)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(113)	(2)	(29)	(9)	(17)	(49)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(19,821)	(301)	(5,103)	(1,622)	(2,944)	(8,645)	(1,199)	(7)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,009)	(15)	(260)	(83)	(150)	(440)	(61)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(5,683)	(86)	(1,463)	(465)	(844)	(2,479)	(344)	(2)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(16,101)	(244)	(4,145)	(1,318)	(2,392)	(7,023)	(974)	(5)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,335)	(20)	(344)	(109)	(198)	(582)	(81)	(0)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(19,432)	(295)	(5,003)	(1,590)	(2,886)	(8,476)	(1,176)	(6)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(152,259)	(2,309)	(39,200)	(12,460)	(22,616)	(66,411)	(9,213)	(50)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(186)	(3)	(48)	(15)	(28)	(81)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(5,438)	(82)	(1,400)	(445)	(808)	(2,372)	(329)	(2)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(74)	(1)	(19)	(6)	(11)	(32)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(17,483)	(265)	(4,501)	(1,431)	(2,597)	(7,625)	(1,058)	(6)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(43,948)	(667)	(11,315)	(3,596)	(6,528)	(19,169)	(2,659)	(14)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(5,735)	(87)	(1,477)	(469)	(852)	(2,502)	(347)	(2)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(24,119)	(366)	(6,210)	(1,974)	(3,583)	(10,520)	(1,460)	(8)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,401)	(36)	(618)	(197)	(357)	(1,047)	(145)	(1)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(111)	(2)	(28)	(9)	(16)	(48)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,261)	(19)	(325)	(103)	(187)	(550)	(76)	(0)	-
1080000	AC PR DPR EL PL SR	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(867)	(13)	(223)	(71)	(129)	(378)	(52)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(7,209)	(109)	(1,856)	(590)	(1,071)	(3,144)	(436)	(2)	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(44,974)	(682)	(11,579)	(3,680)	(6,680)	(19,616)	(2,721)	(15)	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(2,898)	(44)	(746)	(237)	(431)	(1,264)	(175)	(1)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(720,173)	(10,924)	(185,411)	(58,935)	(106,971)	(314,117)	(43,579)	(236)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(89,463)	(1,357)	(23,033)	(7,321)	(13,288)	(39,021)	(5,414)	(29)	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(63,328)	(961)	(16,304)	(5,182)	(9,406)	(27,622)	(3,832)	(21)	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,703)	(41)	(696)	(221)	(401)	(1,179)	(164)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(41,530)	(630)	(10,692)	(3,399)	(6,169)	(18,114)	(2,513)	(14)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(38,955)	(591)	(10,029)	(3,188)	(5,786)	(16,991)	(2,357)	(13)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(384,950)	(5,839)	(99,107)	(31,502)	(57,179)	(167,903)	(23,294)	(126)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(33,641)	(510)	(8,661)	(2,753)	(4,997)	(14,673)	(2,036)	(11)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,037)	(76)	(1,297)	(412)	(748)	(2,197)	(305)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(309,043)	(4,688)	(79,564)	(25,290)	(45,904)	(134,795)	(18,701)	(101)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(317,514)	(4,816)	(81,745)	(25,984)	(47,162)	(138,490)	(19,213)	(104)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(462,350)	(7,013)	(119,033)	(37,836)	(68,676)	(201,663)	(27,978)	(152)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(922)	(14)	(237)	(75)	(137)	(402)	(56)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,284)	(35)	(588)	(187)	(339)	(996)	(138)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(4,645)	(70)	(1,196)	(380)	(690)	(2,026)	(281)	(2)	-
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(580)	-	-	-	-	-	(580)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,891)	-	(2,891)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(713)	(713)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(2,927)	-	-	-	-	(2,927)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(173)	-	-	(173)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,270)	-	-	-	(1,270)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(911)	-	-	-	(911)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(653)	-	-	-	-	-	(653)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(6,911)	-	(6,911)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,211)	(1,211)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(10,960)	-	-	-	-	(10,960)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,016)	-	-	(1,016)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,362)	-	-	-	(3,362)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(437)	-	-	-	(437)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(11,637)	-	-	-	-	-	(11,637)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(77,264)	-	(77,264)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(7,037)	(7,037)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(107,940)	-	-	-	-	(107,940)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(20,126)	-	-	(20,126)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(37,287)	-	-	-	(37,287)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(2,845)	-	-	-	(2,845)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(153)	-	-	-	-	-	(153)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,120)	-	(1,120)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(197)	(197)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,348)	-	-	-	-	(1,348)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(359)	-	-	(359)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(709)	-	-	-	(709)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(19)	-	-	-	(19)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(37,442)	-	-	-	-	-	(37,442)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(248,237)	-	(248,237)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(35,920)	(35,920)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(147,746)	-	-	-	-	(147,746)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(64,383)	-	-	(64,383)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(62,244)	-	-	-	(62,244)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(14,054)	-	-	-	(14,054)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(16,643)	-	-	-	-	-	(16,643)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(127,069)	-	(127,069)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(18,192)	(18,192)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(82,115)	-	-	-	-	(82,115)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(31,646)	-	-	(31,646)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(35,008)	-	-	-	(35,008)	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(4,706)	-	-	-	(4,706)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,147)	-	-	-	-	-	(4,147)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(42,784)	-	(42,784)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(11,167)	(11,167)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(77,426)	-	-	-	-	(77,426)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(10,122)	-	-	(10,122)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(9,128)	-	-	-	(9,128)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(2,821)	-	-	-	(2,821)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,336)	-	-	-	-	-	(13,336)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(81,668)	-	(81,668)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,006)	(13,006)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(215,499)	-	-	-	-	(215,499)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(12,074)	-	-	(12,074)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(22,569)	-	-	-	(22,569)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,265)	-	-	-	(14,265)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(27,514)	-	-	-	-	-	(27,514)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(224,787)	-	(224,787)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(28,787)	(28,787)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(123,611)	-	-	-	-	(123,611)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(56,130)	-	-	(56,130)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(39,233)	-	-	-	(39,233)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(6,256)	-	-	-	(6,256)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(4,729)	-	-	-	-	-	(4,729)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(34,742)	-	(34,742)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(2,824)	(2,824)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(37,729)	-	-	-	-	(37,729)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(8,039)	-	-	(8,039)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(5,488)	-	-	-	(5,488)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(807)	-	-	-	(807)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(11,711)	-	-	-	-	-	(11,711)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(83,554)	-	(83,554)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(5,692)	(5,692)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(59,994)	-	-	-	-	(59,994)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(17,823)	-	-	(17,823)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(13,163)	-	-	-	(13,163)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(3,424)	-	-	-	(3,424)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(9,895)	-	-	-	-	-	(9,895)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(33,975)	-	(33,975)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(2,199)	(2,199)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(39,598)	-	-	-	-	(39,598)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(4,249)	-	-	(4,249)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(4,072)	-	-	-	(4,072)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,089)	-	-	-	(1,089)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(142)	-	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,107)	-	(2,107)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(206)	(206)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,424)	-	-	-	-	(3,424)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(361)	-	-	(361)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(864)	-	-	-	(864)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(140)	-	-	-	(140)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(441)	-	-	-	-	-	(441)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(10,637)	-	(10,637)	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(569)	(569)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,455)	-	-	-	-	(12,455)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(2,042)	-	-	(2,042)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,351)	-	-	-	(3,351)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,088)	-	-	-	(1,088)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(4)	-	-	-	-	-	(4)	-	-
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)	-	-	-	-	(29)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(13)	-	-	-	(13)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,148)	(53)	(678)	(153)	(161)	(1,014)	(89)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(4,584)	-	-	-	-	-	(4,584)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(9,504)	-	(9,504)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(346)	(5)	(85)	(27)	(57)	(149)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,703)	(41)	(696)	(221)	(402)	(1,179)	(164)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(668)	(668)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(28,662)	(620)	(7,762)	(2,284)	(3,961)	(12,359)	(1,669)	(7)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,430)	-	-	-	-	(12,430)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(6,836)	-	-	(6,836)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,440)	-	-	-	(1,440)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,507)	-	-	-	(1,507)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(2,210)	(55)	(698)	(157)	(166)	(1,044)	(91)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(36)	-	-	-	-	-	(36)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(832)	-	(832)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(934)	(14)	(240)	(76)	(139)	(407)	(56)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(68)	(68)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(15,583)	(337)	(4,220)	(1,242)	(2,154)	(6,719)	(907)	(4)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(235)	-	-	-	-	(235)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(31)	-	-	(31)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(251)	-	-	-	(251)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(9)	-	-	-	(9)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(2,170)	(54)	(685)	(154)	(163)	(1,025)	(89)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(303)	-	-	-	-	-	(303)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(1,008)	-	(1,008)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(70)	(1)	(17)	(5)	(12)	(30)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,082)	(16)	(278)	(89)	(161)	(472)	(65)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(91)	(91)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(19,693)	(426)	(5,333)	(1,570)	(2,722)	(8,492)	(1,147)	(5)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(1,093)	-	-	-	-	(1,093)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(215)	-	-	(215)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(1,040)	-	-	-	(1,040)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(52)	-	-	-	(52)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(4)	(0)	(1)	(0)	(0)	(2)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	(1)	-	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(14)	-	(14)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(99)	(2)	(26)	(8)	(15)	(43)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(183)	(4)	(49)	(15)	(25)	(79)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(0)	-	-	-	-	(0)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	(1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(187)	-	-	-	-	-	(187)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(890)	-	(890)	-	-	-	-	-	-

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1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(74)	(1)	(18)	(6)	(12)	(32)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(330)	(5)	(85)	(27)	(49)	(144)	(20)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(32)	(32)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(584)	(13)	(158)	(47)	(81)	(252)	(34)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,518)	-	-	-	-	(1,518)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(186)	-	-	(186)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(221)	-	-	-	(221)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(16)	-	(16)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(86)	(2)	(23)	(7)	(12)	(37)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(124)	-	-	-	-	(124)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(25)	-	-	(25)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(28)	-	-	-	(28)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(816)	-	-	-	-	-	(816)	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,080)	-	(3,080)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(114)	(2)	(28)	(9)	(19)	(49)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,429)	(67)	(1,140)	(362)	(658)	(1,932)	(268)	(1)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(273)	(273)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(840)	(18)	(228)	(67)	(116)	(362)	(49)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,623)	-	-	-	-	(4,623)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(547)	-	-	(547)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(650)	-	-	-	(650)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(252)	-	-	-	(252)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,186)	-	-	-	-	-	(1,186)	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(4,996)	-	(4,996)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(156)	(2)	(38)	(12)	(26)	(67)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(2,864)	(43)	(737)	(234)	(425)	(1,249)	(173)	(1)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(424)	(424)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(474)	(10)	(128)	(38)	(65)	(204)	(28)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(7,436)	-	-	-	-	(7,436)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,532)	-	-	(1,532)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,361)	-	-	-	(1,361)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(280)	-	-	-	(280)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(55)	-	(55)	-	-	-	-	-	-
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	(1,786)	(27)	(460)	(146)	(265)	(779)	(108)	(1)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	(13)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(96)	-	-	-	-	(96)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(332)	-	-	-	-	-	(332)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(971)	-	(971)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(18)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(798)	(12)	(205)	(65)	(119)	(348)	(48)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(146)	(146)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(260)	(6)	(70)	(21)	(36)	(112)	(15)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(1,693)	-	-	-	-	(1,693)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(232)	-	-	(232)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(825)	-	-	-	(825)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(163)	-	-	-	(163)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(42)	-	-	-	-	-	(42)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(144)	-	(144)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(205)	(3)	(53)	(17)	(30)	(89)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(34)	(34)	-	-	-	-	-	-	-
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	(135)	-	-	-	-	(135)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(29)	-	-	(29)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(73)	-	-	-	(73)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(9)	-	-	-	(9)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(138)	-	(138)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(225)	(3)	(58)	(18)	(33)	(98)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(192)	(4)	(52)	(15)	(27)	(83)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(549)	-	-	-	-	(549)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(125)	-	-	(125)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(45)	-	-	-	(45)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(878)	(19)	(238)	(70)	(121)	(379)	(51)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(200)	-	-	-	-	-	(200)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,510)	-	(1,510)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,481)	(38)	(639)	(203)	(369)	(1,082)	(150)	(1)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(119)	(119)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(111)	(2)	(30)	(9)	(15)	(48)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(2,075)	-	-	-	-	(2,075)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(374)	-	-	(374)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(468)	-	-	-	(468)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(17)	-	-	-	(17)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(905)	-	-	-	-	-	(905)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,272)	-	(5,272)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(92)	(1)	(23)	(7)	(15)	(39)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(13,037)	(198)	(3,356)	(1,067)	(1,936)	(5,686)	(789)	(4)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(380)	(380)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(2,887)	(62)	(782)	(230)	(399)	(1,245)	(168)	(1)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(6,529)	-	-	-	-	(6,529)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,576)	-	-	(1,576)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,875)	-	-	-	(1,875)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(287)	-	-	-	(287)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(726)	-	-	-	-	-	(726)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(3,211)	-	(3,211)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(438)	(7)	(108)	(34)	(73)	(189)	(28)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,273)	(50)	(843)	(268)	(486)	(1,428)	(198)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(146)	(146)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,297)	(50)	(622)	(183)	(318)	(991)	(134)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,641)	-	-	-	-	(3,641)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(693)	-	-	(693)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,020)	-	-	-	(1,020)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(190)	-	-	-	(190)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(987)	-	-	-	-	-	(987)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(3,720)	-	(3,720)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(252)	(4)	(65)	(21)	(37)	(110)	(15)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(777)	(777)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(307)	(7)	(83)	(24)	(42)	(133)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(4,305)	-	-	-	-	(4,305)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,261)	-	-	(1,261)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,682)	-	-	-	(1,682)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(240)	-	-	-	(240)	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(64)	-	-	-	-	-	(64)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(317)	-	(317)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(75)	(1)	(19)	(6)	(11)	(33)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(89)	(89)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(62)	(1)	(17)	(5)	(9)	(27)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(257)	-	-	-	-	(257)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(36)	-	-	-	(36)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(83)	-	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(619)	-	-	-	-	-	(619)	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(3,907)	-	(3,907)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(517)	(8)	(133)	(42)	(77)	(226)	(31)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(590)	(590)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(274)	(6)	(74)	(22)	(38)	(118)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,531)	-	-	-	-	(4,531)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,537)	-	-	(1,537)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(855)	-	-	-	(855)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(315)	-	-	-	(315)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(145)	-	(145)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,468)	(22)	(378)	(120)	(218)	(640)	(89)	(0)	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(240)	-	(240)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(7,661)	(116)	(1,972)	(627)	(1,138)	(3,341)	(464)	(3)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(489)	(11)	(133)	(39)	(68)	(211)	(29)	(0)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(518)	-	-	-	-	(518)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(93)	-	-	-	(93)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(543)	-	-	-	-	-	(543)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(3,333)	-	(3,333)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(72)	(1)	(18)	(6)	(11)	(31)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(389)	(389)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(385)	(8)	(104)	(31)	(53)	(166)	(22)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,501)	-	-	-	-	(5,501)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(923)	-	-	(923)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,070)	-	-	-	(1,070)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(184)	-	-	-	(184)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(322)	-	-	-	-	-	(322)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(709)	-	(709)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(174)	(3)	(43)	(13)	(29)	(75)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,334)	(35)	(601)	(191)	(347)	(1,018)	(141)	(1)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(176)	(176)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(192)	(4)	(52)	(15)	(27)	(83)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,665)	-	-	-	-	(1,665)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(447)	-	-	(447)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(333)	-	-	-	(333)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(198)	-	-	-	(198)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,184)	(29)	(374)	(84)	(89)	(559)	(49)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(3,011)	-	-	-	-	-	(3,011)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(25,117)	-	(25,117)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(79)	(1)	(19)	(6)	(13)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(52,200)	(792)	(13,439)	(4,272)	(7,754)	(22,768)	(3,159)	(17)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(1,770)	(1,770)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(28,944)	(626)	(7,838)	(2,307)	(4,000)	(12,480)	(1,686)	(7)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(19,080)	-	-	-	-	(19,080)	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,396)	-	-	(5,396)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(9,622)	-	-	-	(9,622)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(1,699)	-	-	-	(1,699)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(186)	-	-	-	-	-	(186)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,247)	-	(1,247)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(35)	(1)	(9)	(3)	(6)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(1,691)	(26)	(435)	(138)	(251)	(738)	(102)	(1)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(123)	(123)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(271)	(6)	(73)	(22)	(37)	(117)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,280)	-	-	-	-	(1,280)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(297)	-	-	(297)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(440)	-	-	-	(440)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(46)	-	-	-	(46)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(182)	(4)	(57)	(13)	(14)	(86)	(7)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(37)	-	-	-	-	-	(37)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(411)	-	(411)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(991)	(15)	(255)	(81)	(147)	(432)	(60)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(17)	(17)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,459)	(32)	(395)	(116)	(202)	(629)	(85)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(331)	-	-	-	-	(331)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(66)	-	-	(66)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(90)	-	-	-	(90)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	(13)	-	-	-	-
1080000	AC PR DPR EL PL SR	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF)"	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1080000 Total					**(8,892,838)**	**(225,537)**	**(2,590,757)**	**(740,183)**	**(1,206,766)**	**(3,611,863)**	**(515,779)**	**(1,952)**	**-**
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	-	-	-	-	-	1,248	-	-
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	-	-	-	-	9,026	-	-	-
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	2,141	-	-	-	2,141	-	-	-	-
1083000 Total					**12,414**	**-**	**-**	**-**	**2,141**	**9,026**	**1,248**	**-**	**-**
1085000	AC PR DPR-ACCRUAL	144135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG	799	12	206	65	119	348	48	0	-
1085000	AC PR DPR-ACCRUAL	144135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(106)	(2)	(27)	(9)	(16)	(46)	(6)	(0)	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	189	-	-	-	-	-	189	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(31)	-	(31)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(3)	(3)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,750	-	-	-	-	1,750	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(25)	-	-	(25)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	149	-	-	-	149	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(38)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	(0)	-	-	-	-	(0)	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	929	20	252	74	128	401	54	0	-
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	442	-	-	-	-	-	-	-	442
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,107	-	-	-	-	-	-	-	1,107
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(1,378)	(21)	(355)	(113)	(205)	(601)	(83)	(0)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(1,088)	(17)	(280)	(89)	(162)	(475)	(66)	(0)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	7,123	108	1,834	583	1,058	3,107	431	2	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	5,851	89	1,506	479	869	2,552	354	2	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	104	-	-	-	-	-	104	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	769	-	769	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	46	46	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	638	-	-	-	-	638	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	269	-	-	269	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	240	-	-	-	240	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	649	14	176	52	90	280	38	0	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	16	0	4	1	2	7	1	0	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	(747)	(11)	(192)	(61)	(111)	(326)	(45)	(0)	-
1085000 Total					**17,642**	**235**	**3,847**	**1,223**	**2,155**	**7,614**	**1,015**	**4**	**1,548**
Grand Total					**(8,862,781)**	**(225,302)**	**(2,586,910)**	**(738,960)**	**(1,202,470)**	**(3,595,224)**	**(513,516)**	**(1,948)**	**1,548**

B18. AMORTIZATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(876)	-	-	-	-	-	(876)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(4,792)	(73)	(1,234)	(392)	(712)	(2,090)	(290)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(5,656)	(86)	(1,456)	(463)	(840)	(2,467)	(342)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	21,426	-	-	-	-	21,426	-	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(78,409)	(1,189)	(20,187)	(6,417)	(11,647)	(34,200)	(4,745)	(26)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(82)	-	(82)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(11,216)	(170)	(2,888)	(918)	(1,666)	(4,892)	(679)	(4)	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(10,936)	(236)	(2,961)	(872)	(1,511)	(4,715)	(637)	(3)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(71)	(892)	(262)	(455)	(1,420)	(192)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(95)	(1,194)	(351)	(609)	(1,901)	(257)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,347)	(289)	(3,614)	(1,064)	(1,845)	(5,755)	(777)	(3)	-
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	(291)	(6)	(79)	(23)	(40)	(125)	(17)	(0)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(106,907)	(2,645)	(33,750)	(7,599)	(8,026)	(50,480)	(4,408)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(146,594)	(3,169)	(39,699)	(11,684)	(20,260)	(63,211)	(8,537)	(35)	-
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(36)	(450)	(132)	(229)	(716)	(97)	(0)	-
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	(1,158)	(25)	(314)	(92)	(160)	(499)	(67)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(127)	(1,591)	(468)	(812)	(2,534)	(342)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(63)	(787)	(232)	(402)	(1,254)	(169)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,905)	(41)	(516)	(152)	(263)	(821)	(111)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,934)	(193)	(2,419)	(712)	(1,235)	(3,852)	(520)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(9,889)	(214)	(2,678)	(788)	(1,367)	(4,264)	(576)	(2)	-
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	(1,829)	(45)	(577)	(130)	(137)	(863)	(75)	-	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(225)	(2,813)	(828)	(1,435)	(4,479)	(605)	(2)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(41)	(512)	(151)	(262)	(816)	(110)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,360)	(51)	(639)	(188)	(326)	(1,017)	(137)	(1)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(11,307)	(244)	(3,062)	(901)	(1,563)	(4,875)	(658)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(4,425)	(96)	(1,198)	(353)	(612)	(1,908)	(258)	(1)	-
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(1,586)	(34)	(430)	(126)	(219)	(684)	(92)	(0)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,583)	(24)	(407)	(130)	(235)	(690)	(96)	(1)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(77)	(1)	(20)	(6)	(11)	(34)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(5,334)	(81)	(1,373)	(437)	(792)	(2,327)	(323)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(127)	(2)	(33)	(10)	(19)	(55)	(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 - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,184)	(47)	(592)	(174)	(302)	(942)	(127)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(2,680)	(58)	(726)	(214)	(370)	(1,156)	(156)	(1)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(1,892)	(29)	(487)	(155)	(281)	(825)	(114)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(4,691)	(101)	(1,270)	(374)	(648)	(2,023)	(273)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(18,876)	(286)	(4,860)	(1,545)	(2,804)	(8,233)	(1,142)	(6)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	(23)	-	-	-	-	(23)	-	-	-
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SG	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SO	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(3,176)	(79)	(1,003)	(226)	(238)	(1,500)	(131)	-	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(4,744)	(117)	(1,498)	(337)	(356)	(2,240)	(196)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(1,209)	(26)	(327)	(96)	(167)	(521)	(70)	(0)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(2,023)	(44)	(548)	(161)	(280)	(872)	(118)	(0)	-
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	(114)	(2)	(31)	(9)	(16)	(49)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(59)	(1)	(19)	(4)	(4)	(28)	(2)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(27)	(343)	(77)	(81)	(512)	(45)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(11,094)	(240)	(3,004)	(884)	(1,533)	(4,783)	(646)	(3)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(7,066)	(107)	(1,819)	(578)	(1,050)	(3,082)	(428)	(2)	-
1110000	AC PR AMR EL PT SR	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(21)	-	-	-	(21)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(541)	(8)	(139)	(44)	(80)	(236)	(33)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(178)	(4)	(48)	(14)	(25)	(77)	(10)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(18)	(0)	(6)	(1)	(1)	(8)	(1)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(4)	-	-	-	-	-	(4)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(18)	-	(18)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(33)	(0)	(8)	(3)	(5)	(14)	(2)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(13,693)	(208)	(3,525)	(1,121)	(2,034)	(5,972)	(829)	(4)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(218)	(5)	(59)	(17)	(30)	(94)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(6)	-	-	-	-	(6)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(113)	(2)	(29)	(9)	(17)	(49)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(50)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(1,994)	(49)	(630)	(142)	(150)	(942)	(82)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,023)	(22)	(277)	(82)	(141)	(441)	(60)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(1,746)	(26)	(449)	(143)	(259)	(761)	(106)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(333)	-	-	-	-	-	(333)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,965)	-	(4,965)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(656)	(656)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(4,591)	(99)	(1,243)	(366)	(635)	(1,980)	(267)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(16)	-	-	-	-	(16)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,490)	-	-	(1,490)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,667)	-	-	-	(4,667)	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	(6)	-	-	-	(6)	-	-	-	-
1110000 Total					**(535,968)**	**(11,819)**	**(155,804)**	**(44,157)**	**(73,909)**	**(218,952)**	**(31,213)**	**(114)**	-
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-	-	-
Grand Total					**(535,968)**	**(11,819)**	**(155,804)**	**(44,157)**	**(73,909)**	**(218,952)**	**(31,213)**	**(114)**	-

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-	-

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A DIVISION OF PACIFICORP

Deferred Income Tax Balance

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	19	-	-	-	-	-	-	-	19
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	1,227	-	-	1,227	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	224	-	-	-	-	-	-	-	224
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95	-	-	-	-	-	-	-	95
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	124	-	-	-	-	-	-	-	124
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	272	-	-	-	-	-	-	-	272
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,706	37	462	136	236	736	99	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,249	34	554	174	374	968	144	1	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	347	5	89	28	52	151	21	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	43,300	646	10,668	3,358	7,196	18,642	2,776	14	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(100)	-	-	(100)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,453	-	-	-	-	-	-	-	5,453
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	459	-	-	-	-	-	-	-	459
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	1,811	-	-	-	-	-	-	-	1,811
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	2,475	-	-	-	-	-	-	-	2,475
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	531	-	-	-	-	-	-	-	531
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,138	-	-	-	-	-	-	-	7,138
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	67	-	-	-	-	-	-	-	67

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A DIVISION OF PACIFICORP

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	10,043	217	2,720	800	1,388	4,331	585	2	-
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,234	-	3,234	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	77	-	77	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	215	-	-	-	-	-	215	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,277	-	-	-	-	1,277	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	45	-	-	-	45	-	-	-	-
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(11,078)	(239)	(3,000)	(883)	(1,531)	(4,777)	(645)	(3)	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	116	-	-	-	-	-	-	-	116
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	178	-	-	-	-	-	-	-	178
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	24	-	-	-	-	-	-	-	24
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	316	-	-	-	-	-	-	-	316
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	774	12	191	60	129	333	50	0	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,174	-	-	-	-	-	-	-	1,174
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	832	12	205	65	138	358	53	0	-
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(100)	-	(100)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	(5)	-	-	-	-	-	-	-	(5)
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	1,259	27	341	100	174	543	73	0	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,927	63	793	233	405	1,262	170	1	-
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	309	7	84	25	43	133	18	0	-
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	761	16	206	61	105	328	44	0	-
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	10,597	229	2,870	845	1,465	4,570	617	3	-
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	431	7	111	35	64	188	26	0	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	153	2	39	13	23	67	9	0	-
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,647	164	1,521	428	249	1,182	103	-	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	11,457	248	3,103	913	1,583	4,940	667	3	-
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	970	32	252	64	106	468	48	-	-
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,105	32	542	172	313	918	127	1	-
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	2,186	-	-	-	-	-	-	-	2,186
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	8	0	2	1	1	3	0	0	-
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	1,198	40	311	79	131	579	59	-	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	3,341	-	-	-	-	-	-	-	3,341
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-	-	-

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1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	1,357	20	334	105	226	584	87	0	-
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	79,745	1,724	21,595	6,356	11,021	34,386	4,644	19	-
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	2,072	31	529	168	314	902	127	1	-
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(28,021)	(606)	(7,588)	(2,233)	(3,873)	(12,083)	(1,632)	(7)	-
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	587	-	-	-	-	-	-	-	587
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	73,632	1,592	19,940	5,869	10,176	31,750	4,288	17	-
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	21,857	472	5,919	1,742	3,021	9,425	1,273	5	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	1,026	-	-	-	-	-	-	-	1,026
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	97	-	-	-	-	-	-	-	97
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	88	-	-	-	-	-	-	-	88
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,558	-	-	-	-	-	-	-	2,558
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	58	-	-	-	-	-	-	-	58
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	217	-	-	-	-	-	-	-	217
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	35,817	543	9,221	2,931	5,320	15,622	2,167	12	-
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	465	7	115	36	77	200	30	0	-
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,100	-	1,100	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(3)	-	-	(3)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	79	1,333	424	769	2,258	313	2	-
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	176	-	-	-	-	-	-	-	176
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,318	50	818	257	552	1,429	213	1	-
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(489)	(7)	(120)	(38)	(81)	(211)	(31)	(0)	-
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(1,323)	(20)	(326)	(103)	(220)	(569)	(85)	(0)	-
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	359	5	88	28	60	154	23	0	-
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	(206)	(3)	(51)	(16)	(34)	(89)	(13)	(0)	-
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(30,662)	(458)	(7,554)	(2,378)	(5,096)	(13,200)	(1,966)	(10)	-
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(1,918)	(29)	(472)	(149)	(319)	(826)	(123)	(1)	-
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	12	0	3	1	2	5	1	0	-
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	4	0	1	0	1	2	0	0	-
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(8,619)	(186)	(2,334)	(687)	(1,191)	(3,717)	(502)	(2)	-
1901000 Total					**274,354**	**4,807**	**67,824**	**20,145**	**33,411**	**103,223**	**14,076**	**60**	**30,808**
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	180	-	-	-	-	-	-	-	180
1901090 Total					**180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**180**
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
1902000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(303,825)	(4,608)	(78,221)	(24,863)	(45,129)	(132,519)	(18,385)	(100)	-
2811000 Total					**(303,825)**	**(4,608)**	**(78,221)**	**(24,863)**	**(45,129)**	**(132,519)**	**(18,385)**	**(100)**	**-**
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,525)	(33)	(413)	(122)	(211)	(657)	(89)	(0)	-
2820000 Total					**(1,525)**	**(33)**	**(413)**	**(122)**	**(211)**	**(657)**	**(89)**	**(0)**	**-**
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance
13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(474)	-	-	-	-	-	(474)	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(3,425)	-	-	-	-	(3,425)	-	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(812)	-	-	-	(812)	-	-	-	-
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	-	-	-	-	-	-	-	13,399
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(4,176,274)	(90,251)	(1,093,105)	(254,886)	(590,394)	(1,835,708)	(234,325)	(10,715)	-
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(2,325)	(35)	(599)	(190)	(345)	(1,014)	(141)	(1)	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	144	3	39	12	20	62	8	0	-
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	252	4	62	20	42	108	16	0	-
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(7,225)	-	-	-	-	-	-	-	(7,225)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-	-	-
2821000 Total					**(4,176,741)**	**(90,279)**	**(1,093,603)**	**(255,045)**	**(591,490)**	**(1,839,977)**	**(234,915)**	**(10,715)**	**6,174**
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(65)	(1)	(16)	(5)	(11)	(28)	(4)	(0)	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance

13 Month Average as of June 2017
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2830000 Total					(65)	(1)	(16)	(5)	(11)	(28)	(4)	(0)	-
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	14	14	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	(98)	-	-	-	-	-	-	-	(98)
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	922	20	250	74	127	398	54	0	-
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(2)	-	-	-	-	-	(2)	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(225)	-	-	-	-	(225)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(23)	-	-	-	(23)	-	-	-	-
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,979	86	1,077	317	550	1,716	232	1	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-	-	-

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2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOACTION - FED	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(319)	-	-	-	(319)	-	-	-	-
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(2,186)	-	-	-	-	-	-	-	(2,186)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	770	-	770	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
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2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	(107)	-	-	-	-	(107)	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	70	70	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	(147)	-	(147)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(106)	-	-	-	-	(106)	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	(13)	(13)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	640	-	-	640	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(1,600)	-	-	-	-	-	-	-	(1,600)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(4,986)	-	-	-	-	-	-	-	(4,986)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(137)	-	-	-	(137)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(36)	-	-	-	-	-	-	-	(36)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	202	-	-	-	-	-	-	-	202
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(19,374)	(419)	(5,247)	(1,544)	(2,678)	(8,354)	(1,128)	(5)	-
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	(248)	(4)	(64)	(20)	(37)	(108)	(15)	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(81)	-	-	(81)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(203)	-	-	-	-	-	-	-	(203)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	-	-	-	-	-	(10)	-	-
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(285)	(4)	(70)	(22)	(47)	(123)	(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	287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-	-	-

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2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	(56)	(1)	(15)	(5)	(8)	(25)	(3)	(0)	-
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(1,276)	(19)	(329)	(104)	(190)	(557)	(77)	(0)	-
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(832)	-	(832)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,383)	-	-	-	-	(1,383)	-	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(82)	-	-	-	-	-	(82)	-	-
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(46)	-	-	-	(46)	-	-	-	-
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(1,496)	(32)	(405)	(119)	(207)	(645)	(87)	(0)	-
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(2,194)	(43)	(569)	(171)	(306)	(976)	(128)	(1)	(0)
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(8,418)	(182)	(2,280)	(671)	(1,163)	(3,630)	(490)	(2)	-
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(180,178)	(3,895)	(48,793)	(14,361)	(24,902)	(77,692)	(10,493)	(43)	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	(9,334)	(202)	(2,528)	(744)	(1,290)	(4,025)	(544)	(2)	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(264)	-	-	-	-	-	-	-	(264)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,523)	-	-	-	-	-	-	-	(1,523)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(1,731)	-	-	-	-	-	-	-	(1,731)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(95,798)	(1,430)	(23,602)	(7,430)	(15,922)	(41,243)	(6,142)	(30)	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	814	814	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	316	-	-	-	-	-	316	-	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,444	-	1,444	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	2,022	-	-	-	-	2,022	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	3,650	-	-	3,650	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	375	-	-	-	375	-	-	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(2,718)	(59)	(736)	(217)	(376)	(1,172)	(158)	(1)	-
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	18,357	274	4,523	1,424	3,051	7,903	1,177	6	-
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,617	-	-	-	-	-	-	-	1,617
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	682	-	-	-	-	-	-	-	682
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	3,058	-	-	-	-	-	-	-	3,058
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(78)	-	-	-	-	-	-	-	(78)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(75)	-	-	-	-	-	-	-	(75)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(132)	-	-	-	-	-	-	-	(132)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(39)	-	-	-	-	-	(39)	-	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(371)	-	-	-	(371)	-	-	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,971)	-	-	-	-	-	-	-	(1,971)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	(340)	-	-	-	-	-	-	-	(340)
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	(70)	(1)	(17)	(5)	(12)	(30)	(5)	(0)	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	35	-	-	-	-	-	-	-	35
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(1,209)	-	-	-	-	-	-	-	(1,209)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(295)	-	-	-	-	-	-	-	(295)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(126)	-	-	-	-	-	-	-	(126)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(5,170)	-	-	-	-	-	-	-	(5,170)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(8,662)	-	-	-	-	-	-	-	(8,662)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(226)	-	-	-	-	(226)	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(37)	-	-	-	(37)	-	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(456)	-	-	-	-	(456)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(6)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(272)	(4)	(70)	(22)	(40)	(119)	(16)	(0)	-
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	0	-	-	-	0	-	-	-	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(1,548)	-	(1,548)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	(224)	-	-	-	-	(224)	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	(25)	-	-	-	(25)	-	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(1,312)	(20)	(338)	(107)	(195)	(572)	(79)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	272	-	-	-	-	-	-	-	272
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-

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2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	7	-	-	-	-	-	7	-	-
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	12	-	12	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	21	-	-	21	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	(4,470)	(97)	(1,211)	(356)	(618)	(1,928)	(260)	(1)	-
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	238	-	-	-	-	-	-	-	238
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(197)	-	-	-	-	-	-	-	(197)
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	1	-	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,887)	-	-	-	-	-	(1,887)	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(705)	-	-	-	-	(705)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(2,433)	-	-	-	(2,433)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(727)	-	-	-	-	-	(727)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(5,229)	-	-	-	-	(5,229)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(1,758)	-	-	-	(1,758)	-	-	-	-
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(226)	-	-	-	-	-	-	-	(226)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(4)	-	-	-	-	-	-	-	(4)
2831000 Total					**(338,501)**	**(5,148)**	**(80,729)**	**(19,856)**	**(49,040)**	**(137,829)**	**(20,607)**	**(78)**	**(25,213)**
Grand Total					**(4,546,123)**	**(95,263)**	**(1,185,158)**	**(279,746)**	**(652,469)**	**(2,007,788)**	**(259,925)**	**(10,834)**	**11,948**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(15)	(1)	(9)	(2)	(2)	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(74)	(4)	(42)	(11)	(15)	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(114)	(2)	(18)	(4)	(20)	(54)	(16)	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(147)	(2)	(38)	(12)	(22)	(64)	(9)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(99)	(2)	(25)	(8)	(15)	(43)	(6)	(0)	-
2551000 Total					**(450)**	**(10)**	**(133)**	**(38)**	**(74)**	**(161)**	**(31)**	**(0)**	**-**
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(50)	-	-	-	-	-	(50)	-	-
2552000 Total					**(50)**	**-**	**-**	**-**	**-**	**-**	**(50)**	**-**	**-**
Grand Total					**(499)**	**(10)**	**(133)**	**(38)**	**(74)**	**(161)**	**(81)**	**(0)**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	(7)	-	-	-	-	-	(7)	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(429)	-	(429)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	(5)	(5)	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(13,007)	(197)	(3,349)	(1,064)	(1,932)	(5,673)	(787)	(4)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	505	-	-	-	-	505	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	1,123	-	-	-	1,123	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	"Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(11,198)	(170)	(2,883)	(916)	(1,663)	(4,884)	(678)	(4)	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(11,054)	(168)	(2,846)	(905)	(1,642)	(4,821)	(669)	(4)	-
2520000 Total					**(34,073)**	**(540)**	**(9,507)**	**(2,885)**	**(4,114)**	**(14,874)**	**(2,141)**	**(12)**	**-**
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	-	-
2521000 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	-	-
2521100 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	-	-
2523990 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances

13 Month Average as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	-	-
2524000 Total					-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	-	-
2529000 Total					-	-	-	-	-	-	-	-	-
Grand Total					(34,073)	(540)	(9,507)	(2,885)	(4,114)	(14,874)	(2,141)	(12)	-