ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

1407 W North Temple, Suite 330
Salt Lake City, Utah 84116

April 27, 2021

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Administrator

RE: December 2021 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2021.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2021. 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. This report contains three components – wind resources that are (1) owned, (2) not owned but purchased, and (3) non-owned / non-purchased but in PacifiCorp's balancing authority areas (BAA).

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, please contact Jana Saba at (801) 220-2823.

Sincerely,

Joelle Steward
Senior Vice President, Regulation & Customer and Community Solutions

Enclosures

cc: Division of Public Utilities
Office of Consumer Services

CERTIFICATE OF SERVICE

I hereby certify that on this 27th day of April, 2022, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services	
Michele Beck Utah Office of Consumer Services 160 East 300 South, 2nd Floor Salt Lake City, UT 84111 mbeck@utah.gov ocs@utah.gov	Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.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	Brenda Salter Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 bsalter@utah.gov
William Powell Division of Public Utilities 160 East 300 South, 4th Floor Salt Lake City, UT 84111 wpowell@utah.gov	

Mary Penfield
Adviser, Regulatory Operations

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Utah Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2021

Utah Results of Operations
December 2021

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2021

		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	4,844,638,943	2,132,539,732	52,401,303	52,401,303	4,897,040,246	2,184,941,035	(66,687,227)	(66,687,227)	4,830,353,019	2,118,253,808
3	Interdepartmental	-	-	-	-	-	-	-	-	-	-
4	Special Sales	193,761,115	80,390,071	-	12,579,532	193,761,115	92,969,603	-	(794,772)	193,761,115	92,174,830
5	Other Operating Revenues	253,452,082	106,410,610	323,941	1,718,281	253,776,023	108,128,891	-	(946,320)	253,776,023	107,182,571
6	Total Operating Revenues	5,291,852,139	2,319,340,413	52,725,244	66,699,116	5,344,577,384	2,386,039,529	(66,687,227)	(68,428,320)	5,277,890,157	2,317,611,209
7											
8	Operating Expenses:										
9	Steam Production	920,254,412	411,918,458	(4,983,594)	(2,221,530)	915,270,818	409,696,928	17,358,219	3,141,660	932,629,036	412,838,588
10	Nuclear Production	-	-	-	-	-	-	-	-	-	-
11	Hydro Production	18,442,601	8,221,133	25,151,000	11,211,526	43,593,601	19,432,659	-	(192,330)	43,593,601	19,240,329
12	Other Power Supply	1,120,164,395	543,202,256	(2,971,106)	(1,324,426)	1,117,193,289	541,877,830	(444,800)	(11,471,220)	1,116,748,489	530,406,610
13	Transmission	232,301,840	103,598,353	1,345,745	1,403,617	233,647,585	105,001,970	-	(1,038,891)	233,647,585	103,963,079
14	Distribution	237,239,044	88,404,776	-	-	237,239,044	88,404,776	-	-	237,239,044	88,404,776
15	Customer Accounting	70,217,992	30,220,216	(12,246)	-	70,205,746	30,220,216	30,580	30,580	70,236,325	30,250,796
16	Customer Service & Info	114,011,672	5,745,134	10,850	(3,825)	114,022,522	5,741,309	-	-	114,022,522	5,741,309
17	Sales	293	-	-	-	293	-	-	-	293	-
18	Administrative & General	173,646,675	71,028,661	1,302,976	671,019	174,949,650	71,699,680	4,216,200	1,349,594	179,165,850	73,049,275
19											
20	Total O&M Expenses	2,886,278,923	1,262,338,986	19,843,624	9,736,382	2,906,122,548	1,272,075,368	21,160,198	(8,180,608)	2,927,282,746	1,263,894,760
21											
22	Depreciation	957,115,924	425,784,783	7,021,877	3,140,418	964,137,801	428,925,201	-	(3,326,698)	964,137,801	425,598,503
23	Amortization	72,305,716	28,423,366	(19,624,697)	(19,613,676)	52,681,018	8,809,690	-	(157,560)	52,681,018	8,652,130
24	Taxes Other Than Income	213,406,731	78,963,662	-	105,742	213,406,731	79,069,404	-	(570,980)	213,406,731	78,498,425
25	Income Taxes - Federal	(61,874,063)	(9,028,747)	(65,426,890)	(16,886,589)	(127,300,953)	(25,915,336)	(18,089,397)	(10,991,141)	(145,390,351)	(36,906,477)
26	Income Taxes - State	23,195,405	14,541,506	(14,817,380)	(3,824,343)	8,378,025	10,717,163	(4,096,748)	(2,653,361)	4,281,277	8,063,801
27	Income Taxes - Def Net	55,774,270	2,635,194	(4,794,776)	(3,796,164)	50,979,494	(1,160,970)	-	651,864	50,979,494	(509,106)
28	Investment Tax Credit Adj.	(1,339,178)	(1,146,192)	-	-	(1,339,178)	(1,146,192)	-	(4,255)	(1,339,178)	(1,150,447)
29	Misc Revenue & Expense	(2,362,517)	(1,223,011)	426,480	881,602	(1,936,037)	(341,409)	-	6,952	(1,936,037)	(334,457)
30											
31	Total Operating Expenses:	4,142,501,212	1,801,289,547	(77,371,762)	(30,256,629)	4,065,129,450	1,771,032,918	(1,025,947)	(25,225,785)	4,064,103,503	1,745,807,133
32											
33	Operating Rev For Return:	1,149,350,927	518,050,865	130,097,006	96,955,745	1,279,447,934	615,006,611	(65,661,280)	(43,202,534)	1,213,786,654	571,804,076

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended December 31, 2021

		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	31,200,610,584	13,681,158,304	34,066,666	33,605,414	31,234,677,250	13,714,763,718	-	(98,278,156)	31,234,677,250	13,616,485,562
37	Plant Held for Future Use	23,201,304	10,134,045	(8,491,647)	(3,785,310)	14,709,658	6,348,735	-	(6,233)	14,709,658	6,342,503
38	Misc Deferred Debits	931,961,116	295,598,496	(427,737,620)	(179,999,430)	504,223,496	115,599,066	-	(1,306,069)	504,223,496	114,292,998
39	Elec Plant Acq Adj	14,869,089	11,142,314	-	-	14,869,089	11,142,314	-	(29,667)	14,869,089	11,112,647
40	Pensions	38,700,691	16,969,869	(38,700,691)	(16,969,869)	-	-	-	-	-	-
41	Prepayments	74,396,148	22,158,290	-	22,378	74,396,148	22,180,668	-	(138,650)	74,396,148	22,042,018
42	Fuel Stock	201,319,783	90,197,334	-	-	201,319,783	90,197,334	-	(1,032,952)	201,319,783	89,164,382
43	Material & Supplies	267,788,163	114,588,815	-	(689)	267,788,163	114,588,126	-	(561,690)	267,788,163	114,026,436
44	Working Capital	48,977,079	25,081,209	(483,723)	(98,606)	48,493,356	24,982,603	(56,264)	(296,299)	48,437,092	24,686,305
45	Weatherization Loans	196,441,685	0	-	-	196,441,685	0	-	-	196,441,685	0
46	Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47											
48	Total Electric Plant:	32,998,265,642	14,267,028,677	(441,347,014)	(167,226,111)	32,556,918,628	14,099,802,566	(56,264)	(101,649,714)	32,556,862,364	13,998,152,851
49											
50	Rate Base Deductions:										
51	Accum Prov For Deprec	(9,638,627,708)	(3,963,758,130)	(216,396,289)	(222,777,414)	(9,855,023,997)	(4,186,535,544)	-	27,395,108	(9,855,023,997)	(4,159,140,435)
52	Accum Prov For Amort	(691,259,032)	(288,496,210)	42,030,535	764,665	(649,228,497)	(287,731,545)	-	1,686,758	(649,228,497)	(286,044,787)
53	Accum Def Income Tax	(2,573,348,771)	(1,122,041,266)	49,144,879	29,791,378	(2,524,203,891)	(1,092,249,888)	(34,613,238)	(15,271,046)	(2,558,817,129)	(1,107,520,934)
54	Unamortized ITC	(2,348,794)	(2,213,706)	-	-	(2,348,794)	(2,213,706)	-	852	(2,348,794)	(2,212,854)
55	Customer Adv For Const	(108,416,751)	(44,898,771)	0	(10,745,120)	(108,416,751)	(55,643,891)	-	378,660	(108,416,751)	(55,265,232)
56	Customer Service Deposits	-	-	(12,958,795)	(12,958,795)	(12,958,795)	(12,958,795)	-	-	(12,958,795)	(12,958,795)
57	Misc Rate Base Deductions	(2,220,529,494)	(900,370,424)	177,669,734	68,939,223	(2,042,859,759)	(831,431,202)	140,781,962	62,751,355	(1,902,077,797)	(768,679,847)
58											
59	Total Rate Base Deductions	(15,234,530,549)	(6,321,778,507)	39,490,065	(146,986,062)	(15,195,040,484)	(6,468,764,570)	106,168,724	76,941,686	(15,088,871,760)	(6,391,822,884)
60											
61	Total Rate Base:	17,763,735,093	7,945,250,169	(401,856,950)	(314,212,173)	17,361,878,144	7,631,037,996	106,112,460	(24,708,028)	17,467,990,604	7,606,329,967
62											
63	Earned Return on Rate Base		6.520%		1.539%		8.059%		-0.542%		7.517%
65	Earned Return on Equity		8.160%		2.943%		11.103%		-1.036%		10.067%

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2021

		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	2,132,539,732	(11,774,502)	(2,511,422)	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	80,390,071	12,579,532	-	-	-	-
5	Other Operating Revenues	106,410,610	1,716,366	-	-	-	-
6	Total Operating Revenues	2,319,340,413	2,521,396	(2,511,422)	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	411,918,458	-	7,661,166	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	8,221,133	-	11,211,526	-	-	-
12	Other Power Supply	543,202,256	-	858,312	(8,159,215)	-	-
13	Transmission	103,598,353	-	1,403,617	-	-	-
14	Distribution	88,404,776	-	-	-	-	-
15	Customer Accounting	30,220,216	-	30,580	-	-	-
16	Customer Service & Info	5,745,134	-	(3,825)	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	71,028,661	-	2,421,286	-	-	-
19							
20	Total O&M Expenses	1,262,338,986	-	23,582,662	(8,159,215)	-	-
21							
22	Depreciation	425,784,783	-	-	-	(254,192)	-
23	Amortization	28,423,366	-	-	-	(24,037,587)	-
24	Taxes Other Than Income	78,963,662	-	-	-	-	-
25	Income Taxes - Federal	(44,890,187)	505,423	(5,532,045)	1,635,955	5,876,366	(187,821)
26	Income Taxes - State	6,419,883	114,464	(1,252,855)	370,498	1,330,834	(42,536)
27	Income Taxes - Def Net	2,635,194	-	38	-	(48,131)	-
28	Investment Tax Credit Adj.	(1,146,192)	-	-	-	-	-
29	Misc Revenue & Expense	(1,223,011)	-	455,124	-	-	-
30							
31	Total Operating Expenses:	1,757,306,483	619,887	17,252,924	(6,152,762)	(17,132,711)	(230,357)
32							
33	Operating Rev For Return:	562,033,930	1,901,509	(19,764,346)	6,152,762	17,132,711	230,357
34							
35	Rate Base:						
36	Electric Plant In Service	13,681,158,304	-	-	-	-	-
37	Plant Held for Future Use	10,134,045	-	-	-	-	-
38	Misc Deferred Debits	295,598,496	-	-	-	-	-
39	Elec Plant Acq Adj	11,142,314	-	-	-	-	-
40	Pensions	16,969,869	-	-	-	-	-
41	Prepayments	22,158,290	-	-	-	-	-
42	Fuel Stock	90,197,334	-	-	-	-	-
43	Material & Supplies	114,588,815	-	-	-	-	-
44	Working Capital	24,590,963	6,909	187,232	(68,580)	80,333	(2,568)
45	Weatherization Loans	0	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	14,266,538,430	6,909	187,232	(68,580)	80,333	(2,568)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	(3,963,758,130)	-	-	-	(227,784,456)	-
52	Accum Prov For Amort	(288,496,210)	-	-	-	-	-
53	Accum Def Income Tax	(1,122,041,266)	-	(15,080,629)	-	9,028	(5,768,639)
54	Unamortized ITC	(2,213,706)	-	-	-	-	-
55	Customer Adv For Const	(44,898,771)	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	(900,370,424)	-	61,372,670	-	-	47,381,180
58							
59	Total Rate Base Deductions	(6,321,778,507)	-	46,292,041	-	(227,775,428)	41,612,541
60							
61	Total Rate Base:	7,944,759,923	6,909	46,479,273	(68,580)	(227,695,095)	41,609,974
62							
63	Return on Rate Base	7.074%	-0.008%	-0.299%	0.080%	0.446%	-0.040%
64							
65	Return on Equity	9.220%	-0.016%	-0.573%	0.154%	0.853%	-0.077%
66							
67	TAX CALCULATION:						
68	Operating Revenue	525,052,626	2,521,396	(26,549,207)	8,159,215	24,291,779	-
69	Other Deductions						
70	Interest (AFUDC)	(22,525,918)	-	-	-	301,626	-
71	Interest	178,890,389	156	1,046,563	(1,544)	(5,126,960)	936,923
72	Schedule "M" Additions	536,282,866	-	(154)	-	(249,461)	-
73	Schedule "M" Deductions	763,563,916	-	-	-	(445,875)	-
74	Income Before Tax	141,407,105	2,521,240	(27,595,925)	8,160,760	29,313,527	(936,923)
75							
76	State Income Taxes	6,419,883	114,464	(1,252,855)	370,498	1,330,834	(42,536)
77	Taxable Income	134,987,222	2,406,776	(26,343,070)	7,790,261	27,982,693	(894,386)
78							
79	Federal Income Taxes + Other	(44,890,187)	505,423	(5,532,045)	1,635,955	5,876,366	(187,821)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended December 31, 2021

		Tab 8	Factors	
		Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1	Operating Revenues:			
2	General Business Revenues	-	-	2,118,253,808
3	Interdepartmental	-	-	-
4	Special Sales	-	(794,772)	92,174,830
5	Other Operating Revenues	1,915	(946,320)	107,182,571
6	Total Operating Revenues	1,915	(1,741,093)	2,317,611,209
7				
8	Operating Expenses:			
9	Steam Production	(2,221,530)	(4,519,507)	412,838,588
10	Nuclear Production	-	-	-
11	Hydro Production	-	(192,330)	19,240,329
12	Other Power Supply	-	(5,494,742)	530,406,610
13	Transmission	-	(1,038,891)	103,963,079
14	Distribution	-	-	88,404,776
15	Customer Accounting	-	-	30,250,796
16	Customer Service & Info	-	-	5,741,309
17	Sales	-	-	-
18	Administrative & General	87,749	(488,421)	73,049,275
19				
20	Total O&M Expenses	(2,133,780)	(11,733,892)	1,263,894,760
21				
22	Depreciation	3,394,610	(3,326,698)	425,598,503
23	Amortization	4,423,911	(157,560)	8,652,130
24	Taxes Other Than Income	105,742	(570,980)	78,498,425
25	Income Taxes - Federal	2,387,857	3,297,977	(36,906,477)
26	Income Taxes - State	540,785	582,728	8,063,801
27	Income Taxes - Def Net	(3,748,033)	651,826	(509,106)
28	Investment Tax Credit Adj.	-	(4,255)	(1,150,447)
29	Misc Revenue & Expense	426,478	6,952	(334,457)
30				
31	Total Operating Expenses:	5,397,569	(11,253,901)	1,745,807,133
32				
33	Operating Rev For Return:	(5,395,654)	9,512,808	571,804,076
34				
35	Rate Base:			
36	Electric Plant In Service	33,605,414	(98,278,156)	13,616,485,562
37	Plant Held for Future Use	(3,785,310)	(6,233)	6,342,503
38	Misc Deferred Debits	(179,999,430)	(1,306,069)	114,292,998
39	Elec Plant Acq Adj	-	(29,667)	11,112,647
40	Pensions	(16,969,869)	-	-
41	Prepayments	22,378	(138,650)	22,042,018
42	Fuel Stock	-	(1,032,952)	89,164,382
43	Material & Supplies	(689)	(561,690)	114,026,436
44	Working Capital	32,579	(140,564)	24,686,305
45	Weatherization Loans	-	-	0
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(167,094,926)	(101,493,980)	13,998,152,851
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	5,007,042	27,395,108	(4,159,140,435)
52	Accum Prov For Amort	764,665	1,686,758	(286,044,787)
53	Accum Def Income Tax	35,550,989	(190,417)	(1,107,520,934)
54	Unamortized ITC	-	852	(2,212,854)
55	Customer Adv For Const	(10,745,120)	378,660	(55,265,232)
56	Customer Service Deposits	(12,958,795)	-	(12,958,795)
57	Misc Rate Base Deductions	21,558,043	1,378,684	(768,679,847)
58				
59	Total Rate Base Deductions	39,176,824	30,649,645	(6,391,822,884)
60				
61	Total Rate Base:	(127,918,102)	(70,844,335)	7,606,329,967
62				
63	Return on Rate Base	0.063%	0.201%	7.517%
64				
65	Return on Equity	0.121%	0.385%	10.067%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(6,215,045)	14,041,084	541,301,848
69	Other Deductions			
70	Interest (AFUDC)	(920)	166,431	(22,058,781)
71	Interest	(2,880,303)	(1,595,186)	171,270,037
72	Schedule "M" Additions	10,470,408	(3,628,888)	542,874,770
73	Schedule "M" Deductions	(4,774,976)	(994,475)	757,348,590
74	Income Before Tax	11,911,563	12,835,426	177,616,773
75				
76	State Income Taxes	540,785	582,728	8,063,801
77	Taxable Income	11,370,778	12,252,698	169,552,972
78				
79	Federal Income Taxes + Other	2,387,857	3,297,977	(36,906,477)

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DECEMBER 2021
FILE:	UT JAM Dec 2021 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/25/2022
TIME:	11:54:30 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**2020 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	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.69%	4.72%	2.252%
PREFERRED	0.01%	6.75%	0.001%
COMMON	52.30%	9.65%	5.047%
	100.00%		7.299%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2020 to 12/31/2021.

Wildland Fire regulatory asset balance reported for informational purposes only on Page 8.12.

2020 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

			DECEMBER 2021 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
	Description of Account Summary:	**Ref**	**TOTAL**	**UTAH**	**TOTAL**	**UTAH**
1	Operating Revenues					
2	General Business Revenues	2.3	4,844,638,943	2,132,539,732	4,830,353,019	2,118,253,808
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	193,761,115	80,390,071	193,761,115	92,174,830
5	Other Operating Revenues	2.4	253,452,082	106,410,610	253,776,023	107,182,571
6	Total Operating Revenues	2.4	5,291,852,139	2,319,340,413	5,277,890,157	2,317,611,209
7						
8	Operating Expenses:					
9	Steam Production	2.5	920,254,412	411,918,458	932,629,036	412,838,588
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	18,442,601	8,221,133	43,593,601	19,240,329
12	Other Power Supply	2.8, .9	1,120,164,395	543,202,256	1,116,748,489	530,406,610
13	Transmission	2.10	232,301,840	103,598,353	233,647,585	103,963,079
14	Distribution	2.12	237,239,044	88,404,776	237,239,044	88,404,776
15	Customer Accounting	2.12	70,217,992	30,220,216	70,236,325	30,250,796
16	Customer Service & Infor	2.13	114,011,672	5,745,134	114,022,522	5,741,309
17	Sales	2.13	293	0	293	0
18	Administrative & General	2.14	173,646,675	71,028,661	179,165,850	73,049,275
19						
20	Total O & M Expenses	2.14	2,886,278,923	1,262,338,986	2,927,282,746	1,263,894,760
21						
22	Depreciation	2.16	957,115,924	425,784,783	964,137,801	425,598,503
23	Amortization	2.17	72,305,716	28,423,366	52,681,018	8,652,130
24	Taxes Other Than Income	2.17	213,406,731	78,963,662	213,406,731	78,498,425
25	Income Taxes - Federal	2.20	(61,874,063)	(9,028,747)	(145,390,351)	(36,906,477)
26	Income Taxes - State	2.20	23,195,405	14,541,506	4,281,277	8,063,801
27	Income Taxes - Def Net	2.19	55,774,270	2,635,194	50,979,494	(509,106)
28	Investment Tax Credit Adj.	2.17	(1,339,178)	(1,146,192)	(1,339,178)	(1,150,447)
29	Misc Revenue & Expense	2.4	(2,362,517)	(1,223,011)	(1,936,037)	(334,457)
30						
31	Total Operating Expenses	2.20	4,142,501,212	1,801,289,547	4,064,103,503	1,745,807,133
32						
33	Operating Revenue for Return		1,149,350,927	518,050,865	1,213,786,654	571,804,076
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	31,200,610,584	13,681,158,304	31,234,677,250	13,616,485,562
37	Plant Held for Future Use	2.31	23,201,304	10,134,045	14,709,658	6,342,503
38	Misc Deferred Debits	2.33	931,961,116	295,598,496	504,223,496	114,292,998
39	Elec Plant Acq Adj	2.31	14,869,089	11,142,314	14,869,089	11,112,647
40	Pensions	2.31	38,700,691	16,969,869	0	0
41	Prepayments	2.32	74,396,148	22,158,290	74,396,148	22,042,018
42	Fuel Stock	2.32	201,319,783	90,197,334	201,319,783	89,164,382
43	Material & Supplies	2.32	267,788,163	114,588,815	267,788,163	114,026,436
44	Working Capital	2.33	48,977,079	25,081,209	48,437,092	24,686,305
45	Weatherization Loans	2.31	196,441,685	0	196,441,685	0
46	Miscellaneous Rate Base	2.34	0	0	0	0
47						
48	Total Electric Plant		32,998,265,642	14,267,028,677	32,556,862,364	13,998,152,851
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(9,638,627,708)	(3,963,758,130)	(9,855,023,997)	(4,159,140,435)
52	Accum Prov For Amort	2.39	(691,259,032)	(288,496,210)	(649,228,497)	(286,044,787)
53	Accum Def Income Taxes	2.35	(2,573,348,771)	(1,122,041,266)	(2,558,817,129)	(1,107,520,934)
54	Unamortized ITC	2.35	(2,348,794)	(2,213,706)	(2,348,794)	(2,212,854)
55	Customer Adv for Const	2.34	(108,416,751)	(44,898,771)	(108,416,751)	(55,265,232)
56	Customer Service Deposits	2.34	0	0	(12,958,795)	(12,958,795)
57	Misc. Rate Base Deductions	2.34	(2,220,529,494)	(900,370,424)	(1,902,077,797)	(768,679,847)
58						
59	Total Rate Base Deductions		(15,234,530,549)	(6,321,778,507)	(15,088,871,760)	(6,391,822,884)
60						
61	Total Rate Base		17,763,735,093	7,945,250,169	17,467,990,604	7,606,329,967
62						
63	Return on Rate Base				6.949%	7.517%
64						
65	Return on Equity				8.980%	10.067%
66	Net Power Costs				1,728,740,072	765,327,396
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact				121,142,384	52,750,712
69	Rate Base Decrease				(1,222,725,799)	(494,760,543)

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
Sales to Ultimate Customers								
440	Residential Sales							
		0	S		1,958,953,927	861,452,585	1,950,022,296	852,520,953
				B1	1,958,953,927	861,452,585	1,950,022,296	852,520,953
442	Commercial & Industrial Sales							
		0	S		2,871,069,763	1,265,059,623	2,865,801,065	1,259,790,925
		P	SE		-	-	-	-
		PT	SG		-	-	-	-
				B1	2,871,069,763	1,265,059,623	2,865,801,065	1,259,790,925
444	Public Street & Highway Lighting							
		0	S		14,615,254	6,027,525	14,529,658	5,941,930
		0	SO		-	-	-	-
				B1	14,615,254	6,027,525	14,529,658	5,941,930
445	Other Sales to Public Authority							
		0	S		-	-	-	-
				B1	-	-	-	-
448	Interdepartmental							
		DPW	S		-	-	-	-
		GP	SO		-	-	-	-
				B1	-	-	-	-
Total Sales to Ultimate Customers				**B1**	**4,844,638,943**	**2,132,539,732**	**4,830,353,019**	**2,118,253,808**
447	Sales for Resale-Non NPC							
		P	S		13,244,065	(73,574)	13,244,065	12,505,958
				B1	13,244,065	(73,574)	13,244,065	12,505,958
447NPC	Sales for Resale-NPC							
		P	SG		182,811,810	81,491,766	182,811,810	80,685,220
		P	SE		(2,294,761)	(1,028,122)	(2,294,761)	(1,016,348)
		P	SG		-	-	-	-
				B1	180,517,049	80,463,644	180,517,049	79,668,872
	Total Sales for Resale			B1	193,761,115	80,390,071	193,761,115	92,174,830
449	Provision for Rate Refund							
		P	S		-	-	-	-
		P	SG		-	-	-	-
				B1	-	-	-	-
Total Sales from Electricity				**B1**	**5,038,400,058**	**2,212,929,802**	**5,024,114,134**	**2,210,428,638**
450	Forfeited Discounts & Interest							
		CUST	S		6,408,701	5,069,042	6,408,701	5,069,042
		CUST	SO		-	-	-	-
				B1	6,408,701	5,069,042	6,408,701	5,069,042
451	Misc Electric Revenue							
		CUST	S		8,621,976	5,610,507	8,621,976	5,610,507
		GP	SG		-	-	-	-
		GP	SO		10,253	4,496	10,253	4,470
				B1	8,632,229	5,615,003	8,632,229	5,614,977
453	Water Sales							
		P	SG		9,345	4,166	9,345	4,124
				B1	9,345	4,166	9,345	4,124
454	Rent of Electric Property							
		DPW	S		10,582,575	3,862,787	10,582,575	3,862,787
		T	SG		4,562,616	2,033,871	4,562,616	2,013,741
		T	SG		-	-	-	-
		GP	SO		3,040,426	1,333,197	3,040,426	1,325,447
				B1	18,185,617	7,229,855	18,185,617	7,201,975

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
456	Other Electric Revenue							
		DMSC	S		21,948,636	27,958	18,822,144	206,229
		CUST	CN		-	-	-	-
		OTHSE	SE		37,255,007	16,691,367	37,255,007	16,500,215
		OTHSO	SO		153,812	67,445	153,812	67,053
		OTHSGR	SG		160,858,734	71,705,774	164,309,168	72,518,955
				B1	220,216,190	88,492,545	220,540,131	89,292,452
Total Other Electric Revenues				**B1**	**253,452,082**	**106,410,610**	**253,776,023**	**107,182,571**
Total Electric Operating Revenues				**B1**	**5,291,852,139**	**2,319,340,413**	**5,277,890,157**	**2,317,611,209**
Summary of Revenues by Factor								
	S				4,905,444,897	2,147,036,453	4,888,032,480	2,145,508,332
	CN				-	-	-	-
	SE				34,960,246	15,663,245	34,960,246	15,483,867
	SO				3,204,491	1,405,137	3,204,491	1,396,970
	SG				348,242,505	155,235,578	351,692,939	155,222,040
	DGP				-	-	-	-
Total Electric Operating Revenues					5,291,852,139	2,319,340,413	5,277,890,157	2,317,611,209
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		DPW	S		-	-	-	-
		T	SG		-	-	-	-
		G	SO		-	-	-	-
		T	SG		-	-	-	-
		P	SG		-	-	-	-
				B6	-	-	-	-
41170	Loss on Sale of Utility Plant							
		DPW	S		-	-	-	-
		T	SG		-	-	-	-
				B6	-	-	-	-
4118	Gain from Emission Allowances							
		P	S		-	-	-	-
		P	SE		(47)	(21)	(47)	(21)
				B6	(47)	(21)	(47)	(21)
41181	Gain from Disposition of NOX Credits							
		P	SE		-	-	-	-
				B6	-	-	-	-
4194	Impact Housing Interest Income							
		P	SG		-	-	-	-
				B6	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant							
		DPW	S		426,625	-	(785,895)	(65,100)
		T	SG		-	-	-	-
		T	SG-P		-	-	-	-
		P	SG		-	-	-	-
		PTD	SO		(2,789,094)	(1,222,990)	(2,831)	(1,234)
		P	SG		-	-	(1,573,743)	(694,582)
				B6	(2,362,469)	(1,222,990)	(2,362,469)	(760,916)
Total Miscellaneous Revenues				**B6**	**(2,362,517)**	**(1,223,011)**	**(2,362,517)**	**(760,937)**
Miscellaneous Expenses								
4311	Interest on Customer Deposits							
		CUST	S		-	-	426,480	426,480
					-	-	426,480	426,480
Total Miscellaneous Expenses				B6	**-**	**-**	**426,480**	**426,480**
Net Misc Revenue and Expense				**B6**	**(2,362,517)**	**(1,223,011)**	**(1,936,037)**	**(334,457)**

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	UTAH
500	Operation Supervision & Engineering							
		P	SG		13,689,068	6,102,157	13,689,068	6,041,762
		P	SG		13,570	6,049	13,570	5,989
				B2	13,702,637	6,108,206	13,702,637	6,047,751
501	Fuel Related-Non NPC							
		P	S		-	-	-	-
		P	SE		16,302,011	7,303,793	16,302,011	7,220,149
		P	SE		-	-	-	-
		P	SE		-	-	-	-
		P	SE		(296,340)	(132,769)	(296,340)	(131,249)
				B2	16,005,671	7,171,023	16,005,671	7,088,900
501NPC	Fuel Related-NPC							
		P	S		(425,243)	-	(425,243)	-
		P	SE		645,503,142	289,204,875	645,503,142	285,892,860
		P	SE		-	-	-	-
		P	SE		-	-	-	-
		P	SE		50,052	22,425	50,052	22,168
				B2	645,127,951	289,227,299	645,127,951	285,915,028
	Total Fuel Related			B2	661,133,622	296,398,323	661,133,622	293,003,928
502	Steam Expenses							
		P	SG		74,294,638	33,118,218	74,294,638	32,790,437
		P	SG		(118,540)	(52,841)	(118,540)	(52,318)
				B2	74,176,098	33,065,376	74,176,098	32,738,119
503	Steam From Other Sources-Non-NPC							
		P	SE		-	-	-	-
				B2	-	-	-	-
503NPC	Steam From Other Sources-NPC							
		P	SE		5,403,741	2,421,039	5,403,741	2,393,313
				B2	5,403,741	2,421,039	5,403,741	2,393,313
505	Electric Expenses							
		P	SG		959,699	427,804	959,699	423,569
		P	SG		(43,594)	(19,433)	(43,594)	(19,240)
				B2	916,105	408,371	916,105	404,329
506	Misc. Steam Expense							
		P	SG		31,183,693	13,900,711	39,529,624	17,446,665
		P	SE		-	-	-	-
		P	SG		(323,910)	(144,389)	(323,910)	(142,960)
				B2	30,859,783	13,756,323	39,205,714	17,303,705
507	Rents							
		P	SG		462,726	206,269	462,726	204,227
		P	SG		(205)	(91)	(205)	(90)
				B2	462,521	206,177	462,521	204,137
510	Maint Supervision & Engineering							
		P	SG		5,291,109	2,358,610	9,319,802	4,113,357
		P	SG		(15,413)	(6,871)	(15,413)	(6,803)
				B2	5,275,696	2,351,740	9,304,389	4,106,555
511	Maintenance of Structures							
		P	SG		19,339,945	8,621,141	19,339,945	8,535,815
		P	SG		253,369	112,944	253,369	111,826
				B2	19,593,314	8,734,084	19,593,314	8,647,641
512	Maintenance of Boiler Plant							
		P	SG		66,437,110	29,615,578	66,437,110	29,322,465
		P	SG		(126,965)	(56,597)	(126,965)	(56,037)
				B2	66,310,145	29,558,981	66,310,145	29,266,428
513	Maintenance of Electric Plant							
		P	SG		31,262,363	13,935,780	31,262,363	13,797,854
		P	SG		(64,335)	(28,679)	(64,335)	(28,395)
				B2	31,198,027	13,907,101	31,198,027	13,769,459
514	Maintenance of Misc. Steam Plant							
		P	SG		10,877,464	4,848,832	10,877,464	4,800,842
		P	SG		345,259	153,906	345,259	152,382
				B2	11,222,723	5,002,737	11,222,723	4,953,224
Total Steam Power Generation				**B2**	**920,254,412**	**411,918,458**	**932,629,036**	**412,838,588**

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
517	Operation Super & Engineering							
		P	SG		-	-	-	-
				B2	-	-	-	-
518	Nuclear Fuel Expense							
		P	SE		-	-	-	-
				B2	-	-	-	-
519	Coolants and Water							
		P	SG		-	-	-	-
				B2	-	-	-	-
520	Steam Expenses							
		P	SG		-	-	-	-
				B2	-	-	-	-
523	Electric Expenses							
		P	SG		-	-	-	-
				B2	-	-	-	-
524	Misc. Nuclear Expenses							
		P	SG		-	-	-	-
				B2	-	-	-	-
528	Maintenance Super & Engineering							
		P	SG		-	-	-	-
				B2	-	-	-	-
529	Maintenance of Structures							
		P	SG		-	-	-	-
				B2	-	-	-	-
530	Maintenance of Reactor Plant							
		P	SG		-	-	-	-
				B2	-	-	-	-
531	Maintenance of Electric Plant							
		P	SG		-	-	-	-
				B2	-	-	-	-
532	Maintenance of Misc Nuclear							
		P	SG		-	-	-	-
				B2	-	-	-	-
Total Nuclear Power Generation				**B2**	**-**	**-**	**-**	**-**
535	Operation Super & Engineering							
		P	DGP		-	-	-	-
		P	SG		8,212,543	3,660,894	8,212,543	3,624,661
		P	SG		1,998,090	890,686	1,998,090	881,870
				B2	10,210,632	4,551,579	10,210,632	4,506,531
536	Water For Power							
		P	DGP		-	-	-	-
		P	SG		236,861	105,585	236,861	104,540
		P	SG		-	-	-	-
				B2	236,861	105,585	236,861	104,540

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
537	Hydraulic Expenses							
		P	DGP		-	-	-	-
		P	SG		4,273,854	1,905,150	4,273,854	1,886,294
		P	SG		272,678	121,551	272,678	120,348
				B2	4,546,533	2,026,702	4,546,533	2,006,643
538	Electric Expenses							
		P	DGP		-	-	-	-
		P	SG		-	-	-	-
		P	SG		-	-	-	-
				B2	-	-	-	-
539	Misc. Hydro Expenses							
		P	DGP		-	-	-	-
		P	SG		12,319,358	5,491,583	12,319,358	5,437,231
		P	SG		6,735,357	3,002,411	6,735,357	2,972,695
				B2	19,054,715	8,493,994	19,054,715	8,409,926
540	Rents (Hydro Generation)							
		P	DGP		-	-	-	-
		P	SG		1,827,493	814,639	1,827,493	806,576
		P	SG		63,103	28,130	63,103	27,851
				B2	1,890,597	842,769	1,890,597	834,427
541	Maint Supervision & Engineering							
		P	DGP		-	-	-	-
		P	SG		384	171	384	169
		P	SG		-	-	-	-
				B2	384	171	384	169
542	Maintenance of Structures							
		P	DGP		-	-	-	-
		P	SG		889,936	396,705	889,936	392,779
		P	SG		71,518	31,881	71,518	31,565
				B2	961,454	428,586	961,454	424,344
543	Maintenance of Dams & Waterways							
		P	DGP		-	-	-	-
		P	SG		673,111	300,052	673,111	297,082
		P	SG		236,835	105,573	236,835	104,529
				B2	909,945	405,625	909,945	401,610
544	Maintenance of Electric Plant							
		P	DGP		-	-	-	-
		P	SG		1,505,699	671,193	1,505,699	664,550
		P	SG		316,093	140,904	316,093	139,510
				B2	1,821,792	812,098	1,821,792	804,060
545	Maintenance of Misc. Hydro Plant							
		P	SG		(25,151,000)	(11,211,526)	-	-
		P	SG		3,139,479	1,399,481	3,139,479	1,385,630
		P	SG		821,209	366,069	821,209	362,446
				B2	(21,190,312)	(9,445,976)	3,960,688	1,748,076
Total Hydraulic Power Generation				**B2**	**18,442,601**	**8,221,133**	**43,593,601**	**19,240,329**

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546	Operation Super & Engineering							
		P	SG		315,815	140,781	315,815	139,387
		P	SG		-	-	-	-
				B2	315,815	140,781	315,815	139,387
547	Fuel-Non-NPC							
		P	SE		-	-	-	-
		P	SE		-	-	-	-
				B2	-	-	-	-
547NPC	Fuel-NPC							
		P	SE		332,776,087	149,093,723	332,776,087	147,386,281
		P	SE		1,083,661	485,513	1,083,661	479,953
				B2	333,859,748	149,579,236	333,859,748	147,866,233
548	Generation Expense							
		P	SG		16,417,548	7,318,427	16,417,548	7,245,995
		P	SG		582,595	259,702	582,595	257,132
				B2	17,000,142	7,578,130	17,000,142	7,503,127
549	Miscellaneous Other							
		P	S		(327)	-	(327)	-
		P	SG		4,067,015	1,812,948	4,067,015	1,795,004
		P	SG		4,774,112	2,128,149	4,774,112	2,107,086
				B2	8,840,800	3,941,097	8,840,800	3,902,091
550	Rents							
		P	S		376,475	-	376,475	-
		P	SG		41,289	18,405	41,289	18,223
		P	SG		9,816,796	4,376,019	9,816,796	4,332,709
				B2	10,234,559	4,394,425	10,234,559	4,350,932
551	Maint Supervision & Engineering							
		P	SG		-	-	-	-
				B2	-	-	-	-
552	Maintenance of Structures							
		P	SG		2,982,426	1,329,472	2,982,426	1,316,314
		P	SG		59,036	26,316	59,036	26,056
				B2	3,041,462	1,355,788	3,041,462	1,342,370
553	Maint of Generation & Electric Plant							
		P	SG		5,278,310	2,352,905	7,225,557	3,189,048
		P	SG		15,877,007	7,077,471	15,877,007	7,007,423
		P	SG		221,641	98,801	221,641	97,823
				B2	21,376,958	9,529,177	23,324,205	10,294,294
554	Maintenance of Misc. Other							
		P	SG		2,058,515	917,621	2,058,515	908,539
		P	SG		1,044,928	465,796	1,044,928	461,186
		P	SG		100,847	44,955	100,847	44,510
				B2	3,204,289	1,428,372	3,204,289	1,414,235
Total Other Power Generation				**B2**	**397,873,774**	**177,947,004**	**399,821,021**	**176,812,669**
555	Purchased Power-Non NPC							
		DMSC	S		(88,818,346)	-	(88,818,346)	-
					(88,818,346)	-	(88,818,346)	-
555NPC	Purchased Power-NPC							
		P	S		11,364,784	11,364,784	17,516,993	8,299,941
		P	SG		742,758,623	331,098,479	731,245,770	322,740,231
		P	SE		17,044,421	7,636,415	17,044,421	7,548,961
	Seasonal Co	P	SG		-	-	-	-
		P	DGP		-	-	-	-
					771,167,828	350,099,678	765,807,184	338,589,133
	Total Purchased Power			B2	682,349,483	350,099,678	676,988,839	338,589,133
556	System Control & Load Dispatch							
		P	SG		474,524	211,528	474,524	209,435
				B2	474,524	211,528	474,524	209,435

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557	Other Expenses							
		P	S		6,020,952	35,000	6,020,952	35,000
		P	SG		33,437,121	14,905,219	33,434,612	14,756,590
		P	SGCT		-	-	-	-
		P	SE		8,540	3,826	8,540	3,782
		P	SG		-	-	-	-
		P	TROJP		-	-	-	-
				B2	39,466,613	14,944,045	39,464,104	14,795,373
Embedded Cost Differentials								
	Company Owned Hydı	P	DGP		-	-	-	-
	Company Owned Hydı	P	SG		-	-	-	-
	Mid-C Contract	P	MC		-	-	-	-
	Mid-C Contract	P	SG		-	-	-	-
	Existing QF Contracts	P	S		-	-	-	-
	Existing QF Contracts	P	SG		-	-	-	-
					-	-	-	-
2020 Protocol Adjustment								
	Baseline ECD	P	S		-	-	-	-
	Equalization Adj.	P	S		-	-	-	-
2020 Protocol Adjustment					-	-	-	-
Total Other Power Supply				**B2**	**722,290,621**	**365,255,251**	**716,927,467**	**353,593,941**
Total Production Expense				**B2**	**2,058,861,408**	**963,341,846**	**2,092,971,126**	**962,485,526**
Summary of Production Expense by Factor								
	S				(71,481,705)	11,399,785	(65,329,495)	8,334,941
	SG				1,112,467,798	495,903,224	1,140,425,307	503,334,367
	SE				1,017,875,315	456,038,838	1,017,875,315	450,816,218
	SNPPH				-	-	-	-
	TROJP				-	-	-	-
	SGCT				-	-	-	-
	DGP				-	-	-	-
	DEU				-	-	-	-
	DEP				-	-	-	-
	SNPPS				-	-	-	-
	SNPPO				-	-	-	-
	DGU				-	-	-	-
	MC				-	-	-	-
	SSGCT				-	-	-	-
	SSECT				-	-	-	-
	SSGC				-	-	-	-
	SSGCH				-	-	-	-
	SSECH				-	-	-	-
Total Production Expense by Factor					2,058,861,408	963,341,846	2,092,971,126	962,485,526
560	Operation Supervision & Engineering							
		T	SG		10,250,114	4,569,179	10,250,114	4,523,957
				B2	10,250,114	4,569,179	10,250,114	4,523,957
561	Load Dispatching							
		T	SG		17,595,206	7,843,391	18,940,951	8,359,716
				B2	17,595,206	7,843,391	18,940,951	8,359,716
562	Station Expense							
		T	SG		3,332,703	1,485,615	3,332,703	1,470,911
				B2	3,332,703	1,485,615	3,332,703	1,470,911
563	Overhead Line Expense							
		T	SG		1,246,724	555,750	1,246,724	550,250
				B2	1,246,724	555,750	1,246,724	550,250
564	Underground Line Expense							
		T	SG		-	-	-	-
				B2	-	-	-	-

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565	Transmission of Electricity by Others							
		T	SG		-	-	-	-
		T	SE		-	-	-	-
					-	-	-	-
565NPC	Transmission of Electricity by Others-NPC							
		T	SG		138,946,324	61,937,910	138,946,324	61,324,893
		T	SE		20,112,174	9,010,860	20,112,174	8,907,667
					159,058,497	70,948,770	159,058,497	70,232,560
	Total Transmission of Electricity by Others			B2	159,058,497	70,948,770	159,058,497	70,232,560
566	Misc. Transmission Expense							
		T	S		-	-	1,450,163	1,450,163
		T	SG		2,330,927	1,039,054	880,764	388,731
				B2	2,330,927	1,039,054	2,330,927	1,838,894
567	Rents - Transmission							
		T	SG		2,688,993	1,198,668	2,688,993	1,186,805
				B2	2,688,993	1,198,668	2,688,993	1,186,805
568	Maint Supervision & Engineering							
		T	SG		851,471	379,559	851,471	375,802
				B2	851,471	379,559	851,471	375,802
569	Maintenance of Structures							
		T	SG		5,972,851	2,662,510	5,972,851	2,636,158
				B2	5,972,851	2,662,510	5,972,851	2,636,158
570	Maintenance of Station Equipment							
		T	SG		11,669,287	5,201,802	11,669,287	5,150,318
				B2	11,669,287	5,201,802	11,669,287	5,150,318
571	Maintenance of Overhead Lines							
		T	SG		17,140,571	7,640,729	17,140,571	7,565,106
				B2	17,140,571	7,640,729	17,140,571	7,565,106
572	Maintenance of Underground Lines							
		T	SG		70,738	31,533	70,738	31,221
				B2	70,738	31,533	70,738	31,221
573	Maint of Misc. Transmission Plant							
		T	SG		93,758	41,794	93,758	41,381
				B2	93,758	41,794	93,758	41,381
Total Transmission Expense				**B2**	**232,301,840**	**103,598,353**	**233,647,585**	**103,963,079**
Summary of Transmission Expense by Factor								
	SE				20,112,174	9,010,860	20,112,174	8,907,667
	SG				212,189,667	94,587,493	212,085,248	93,605,249
	SNPT				-	-	-	-
Total Transmission Expense by Factor					232,301,840	103,598,353	232,197,422	102,512,915
580	Operation Supervision & Engineering							
		DPW	S		1,284,197	102,507	1,284,197	102,507
		DPW	SNPD		7,718,156	3,714,127	7,718,156	3,714,127
				B2	9,002,354	3,816,634	9,002,354	3,816,634
581	Load Dispatching							
		DPW	S		-	-	-	-
		DPW	SNPD		13,698,661	6,592,063	13,698,661	6,592,063
				B2	13,698,661	6,592,063	13,698,661	6,592,063
582	Station Expense							
		DPW	S		4,522,840	2,034,557	4,522,840	2,034,557
		DPW	SNPD		1,178	567	1,178	567
				B2	4,524,018	2,035,123	4,524,018	2,035,123

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583	Overhead Line Expenses							
		DPW	S		9,627,800	6,193,180	9,627,800	6,193,180
		DPW	SNPD		166	80	166	80
				B2	9,627,966	6,193,260	9,627,966	6,193,260
584	Underground Line Expense							
		DPW	S		-	-	-	-
		DPW	SNPD		-	-	-	-
				B2	-	-	-	-
585	Street Lighting & Signal Systems							
		DPW	S		-	-	-	-
		DPW	SNPD		310,424	149,382	310,424	149,382
				B2	310,424	149,382	310,424	149,382
586	Meter Expenses							
		DPW	S		2,840,279	585,484	2,840,279	585,484
		DPW	SNPD		-	-	-	-
				B2	2,840,279	585,484	2,840,279	585,484
587	Customer Installation Expenses							
		DPW	S		17,375,269	6,391,194	17,375,269	6,391,194
		DPW	SNPD		-	-	-	-
				B2	17,375,269	6,391,194	17,375,269	6,391,194
588	Misc. Distribution Expenses							
		DPW	S		(365,267)	(240,429)	(365,267)	(240,429)
		DPW	SNPD		911,958	438,852	911,958	438,852
				B2	546,692	198,424	546,692	198,424
589	Rents							
		DPW	S		3,322,661	728,001	3,322,661	728,001
		DPW	SNPD		18,591	8,946	18,591	8,946
				B2	3,341,252	736,947	3,341,252	736,947
590	Maint Supervision & Engineering							
		DPW	S		3,140,325	1,403,926	3,140,325	1,403,926
		DPW	SNPD		3,001,656	1,444,456	3,001,656	1,444,456
				B2	6,141,981	2,848,382	6,141,981	2,848,382
591	Maintenance of Structures							
		DPW	S		1,840,797	817,572	1,840,797	817,572
		DPW	SNPD		114,475	55,088	114,475	55,088
				B2	1,955,273	872,660	1,955,273	872,660
592	Maintenance of Station Equipment							
		DPW	S		7,663,956	2,304,415	7,663,956	2,304,415
		DPW	SNPD		1,382,802	665,431	1,382,802	665,431
				B2	9,046,758	2,969,846	9,046,758	2,969,846
593	Maintenance of Overhead Lines							
		DPW	S		114,192,217	29,426,870	114,192,217	29,426,870
		DPW	SNPD		2,355,617	1,133,569	2,355,617	1,133,569
				B2	116,547,834	30,560,439	116,547,834	30,560,439
594	Maintenance of Underground Lines							
		DPW	S		31,848,158	19,437,019	31,848,158	19,437,019
		DPW	SNPD		31,373	15,097	31,373	15,097
				B2	31,879,531	19,452,117	31,879,531	19,452,117
595	Maintenance of Line Transformers							
		DPW	S		-	-	-	-
		DPW	SNPD		1,195,363	575,232	1,195,363	575,232
				B2	1,195,363	575,232	1,195,363	575,232
596	Maint of Street Lighting & Signal Sys.							
		DPW	S		1,947,397	632,512	1,947,397	632,512
		DPW	SNPD		-	-	-	-
				B2	1,947,397	632,512	1,947,397	632,512

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597	Maintenance of Meters							
		DPW	S		668,670	350,312	668,670	350,312
		DPW	SNPD		(116,474)	(56,050)	(116,474)	(56,050)
				B2	552,196	294,262	552,196	294,262
598	Maint of Misc. Distribution Plant							
		DPW	S		1,311,157	904,809	1,311,157	904,809
		DPW	SNPD		5,394,640	2,596,006	5,394,640	2,596,006
				B2	6,705,796	3,500,814	6,705,796	3,500,814
Total Distribution Expense				**B2**	**237,239,044**	**88,404,776**	**237,239,044**	**88,404,776**
Summary of Distribution Expense by Factor								
	S				201,220,456	71,071,929	201,220,456	71,071,929
	SNPD				36,018,588	17,332,847	36,018,588	17,332,847
Total Distribution Expense by Factor					237,239,044	88,404,776	237,239,044	88,404,776
901	Supervision							
		CUST	S		613	-	613	-
		CUST	CN		2,250,270	1,091,400	2,250,270	1,091,400
				B2	2,250,883	1,091,400	2,250,883	1,091,400
902	Meter Reading Expense							
		CUST	S		13,515,351	6,182,913	13,515,351	6,182,913
		CUST	CN		403,732	195,813	403,732	195,813
				B2	13,919,083	6,378,726	13,919,083	6,378,726
903	Customer Receipts & Collections							
		CUST	S		3,761,539	1,714,343	3,749,293	1,714,343
		CUST	CN		37,603,970	18,238,247	37,603,970	18,238,247
				B2	41,365,509	19,952,590	41,353,263	19,952,590
904	Uncollectible Accounts							
		CUST	S		12,678,875	2,795,733	12,709,455	2,826,313
		P	SG		-	-	-	-
		CUST	CN		973	472	973	472
				B2	12,679,848	2,796,205	12,710,428	2,826,785
905	Misc. Customer Accounts Expense							
		CUST	S		-	-	-	-
		CUST	CN		2,669	1,294	2,669	1,294
				B2	2,669	1,294	2,669	1,294
Total Customer Accounts Expense				**B2**	**70,217,992**	**30,220,216**	**70,236,325**	**30,250,796**
Summary of Customer Accts Exp by Factor								
	S				29,956,378	10,692,989	29,974,712	10,723,569
	CN				40,261,613	19,527,227	40,261,613	19,527,227
	SG				-	-	-	-
Total Customer Accounts Expense by Factor					70,217,992	30,220,216	70,236,325	30,250,796
907	Supervision							
		CUST	S		-	-	-	-
		CUST	CN		(535)	(259)	(535)	(259)
				B2	(535)	(259)	(535)	(259)
908	Customer Assistance							
		CUST	S		108,227,067	3,176,322	108,227,067	3,176,322
		CUST	CN		1,910,715	926,713	1,910,715	926,713
				B2	110,137,782	4,103,035	110,137,782	4,103,035

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909	Informational & Instructional Adv							
		CUST	S		1,528,476	504,553	1,545,044	503,501
		CUST	CN		2,344,684	1,137,192	2,338,966	1,134,418
				B2	3,873,160	1,641,745	3,884,009	1,637,920
910	Misc. Customer Service							
		CUST	S		-	-	-	-
		CUST	CN		1,265	614	1,265	614
				B2	1,265	614	1,265	614
Total Customer Service Expense				**B2**	**114,011,672**	**5,745,134**	**114,022,522**	**5,741,309**
Summary of Customer Service Exp by Factor								
	S				109,755,543	3,680,875	109,772,111	3,679,823
	CN				4,256,129	2,064,259	4,250,411	2,061,486
Total Customer Service Expense by Factor				B2	114,011,672	5,745,134	114,022,522	5,741,309
911	Supervision							
		CUST	S		-	-	-	-
		CUST	CN		-	-	-	-
				B2	-	-	-	-
912	Demonstration & Selling Expense							
		CUST	S		-	-	-	-
		CUST	CN		-	-	-	-
				B2	-	-	-	-
913	Advertising Expense							
		CUST	S		293	-	293	-
		CUST	CN		-	-	-	-
				B2	293	-	293	-
916	Misc. Sales Expense							
		CUST	S		-	-	-	-
		CUST	CN		-	-	-	-
				B2	-	-	-	-
Total Sales Expense				**B2**	**293**	**-**	**293**	**-**
Total Sales Expense by Factor								
	S				293	-	293	-
	CN				-	-	-	-
Total Sales Expense by Factor					293	-	293	-
Total Customer Service Exp Including Sales				**B2**	**114,011,965**	**5,745,134**	**114,022,815**	**5,741,309**
920	Administrative & General Salaries							
		PTD	S		690,807	276,305	690,807	276,305
		CUST	CN		-	-	-	-
		PTD	SO		75,436,909	33,078,336	75,436,909	32,886,064
				B2	76,127,716	33,354,641	76,127,716	33,162,369
921	Office Supplies & expenses							
		PTD	S		(1,361,468)	(1,441,286)	(1,361,468)	(1,441,286)
		CUST	CN		88,653	42,997	88,653	42,997
		PTD	SO		11,066,673	4,852,626	12,371,197	5,393,116
				B2	9,793,857	3,454,338	11,098,382	3,994,828
922	A&G Expenses Transferred							
		PTD	S		-	-	-	-
		CUST	CN		-	-	-	-
		PTD	SO		(38,091,540)	(16,702,762)	(38,091,540)	(16,605,675)
				B2	(38,091,540)	(16,702,762)	(38,091,540)	(16,605,675)

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
861	923	Outside Services							
862			PTD	S		903,145	488,940	903,145	488,940
863			CUST	CN		-	-	-	-
864			PTD	SO		26,349,474	11,553,983	26,349,474	11,486,824
865					B2	27,252,619	12,042,923	27,252,619	11,975,763
866									
867	924	Property Insurance							
868			PT	S		11,825,571	473,610	11,825,571	473,610
869			PT	SG		-	-	-	-
870			PTD	SO		4,207,600	1,844,991	4,207,600	1,834,267
871					B2	16,033,171	2,318,601	16,033,171	2,307,877
872									
873	925	Injuries & Damages							
874			PTD	S		938,715	-	938,715	-
875			PTD	SO		26,279,611	11,523,349	30,495,811	13,294,383
876					B2	27,218,326	11,523,349	31,434,526	13,294,383
877									
878	926	Employee Pensions & Benefits							
879			LABOR	S		(8,986,759)	(1,783,111)	(8,986,759)	(1,783,111)
880			CUST	CN		-	-	-	-
881			LABOR	SO		133,778,031	58,660,340	133,778,031	58,319,368
882					B2	124,791,272	56,877,229	124,791,272	56,536,257
883									
884	927	Franchise Requirements							
885			DMSC	S		-	-	-	-
886			DMSC	SO		-	-	-	-
887					B2	-	-	-	-
888									
889	928	Regulatory Commission Expense							
890			DMSC	S		17,752,605	6,759,250	17,725,402	6,759,250
891			P	SE		-	-	-	-
892			DMSC	SO		2,679,506	1,174,937	2,706,709	1,179,966
893			FERC	SG		5,995,306	2,672,519	5,995,306	2,646,068
894					B2	26,427,417	10,606,706	26,427,417	10,585,285
895									
896	929	Duplicate Charges							
897			LABOR	S		-	-	-	-
898			LABOR	SO		(125,437,524)	(55,003,110)	(125,439,072)	(54,684,071)
899					B2	(125,437,524)	(55,003,110)	(125,439,072)	(54,684,071)
900									
901	930	Misc General Expenses							
902			PTD	S		40,224	2,500	40,224	2,500
903			CUST	CN		-	-	-	-
904			P	SG		-	-	-	-
905			LABOR	SO		2,487,965	1,090,948	2,487,965	1,084,607
906					B2	2,528,189	1,093,448	2,528,189	1,087,107
907									
908	931	Rents							
909			PTD	S		(265,404)	(316,611)	(265,404)	(316,611)
910			PTD	SO		1,210,297	530,703	1,210,297	527,619
911					B2	944,893	214,093	944,893	211,008
912									
913	935	Maintenance of General Plant							
914			G	S		497,559	39,467	497,559	39,467
915			CUST	CN		34,753	16,856	34,753	16,856
916			G	SO		25,525,965	11,192,883	25,525,965	11,127,822
917					B2	26,058,277	11,249,205	26,058,277	11,184,145
918									
919	**Total Administrative & General Expense**				**B2**	**173,646,675**	**71,028,661**	**179,165,850**	**73,049,275**
920									
921	Summary of A&G Expense by Factor								
922		S				22,034,994	4,499,065	22,007,792	4,499,065
923		SE				-	-	-	-
924		SO				145,492,969	63,797,224	151,039,347	65,844,288
925		SG				5,995,306	2,672,519	5,995,306	2,646,068
926		CN				123,406	59,853	123,406	59,853
927	Total A&G Expense by Factor					173,646,675	71,028,661	179,165,850	73,049,275
928									
929	**Total O&M Expense**				**B2**	**2,886,278,923**	**1,262,338,986**	**2,927,282,746**	**1,263,894,760**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
930	403SP	Steam Depreciation							
931			P	S		(6,748,935)	-	(6,748,935)	-
932			P	SG		50,833,505	22,659,981	50,833,505	22,435,709
933			P	SG		37,844,468	16,869,876	37,844,468	16,702,910
934			P	SG		258,146,711	115,073,700	257,576,477	113,683,108
935			P	SG		-	-	-	-
936					B3	340,075,748	154,603,557	339,505,514	152,821,726
937									
938	403NP	Nuclear Depreciation							
939			P	SG		-	-	-	-
940					B3	-	-	-	-
941									
942	403HP	Hydro Depreciation							
943			P	SG		(21,774,320)	(9,706,308)	(21,774,320)	(9,610,242)
944			P	SG		1,325,716	590,963	1,325,716	585,114
945			P	SG		43,952,532	19,592,659	51,544,643	22,749,574
946			P	SG		7,500,864	3,343,650	7,500,864	3,310,557
947					B3	31,004,791	13,820,963	38,596,903	17,035,002
948									
949	403OP	Other Production Depreciation							
950			P	S		14,660	14,587	14,660	14,587
951			P	SG		-	-	-	-
952			P	SG		70,313,209	31,343,421	70,313,209	31,033,207
953			P	SG		4,133,743	1,842,693	4,133,743	1,824,455
954			P	SG		137,762,589	61,410,238	137,762,589	60,802,444
955					B3	212,224,201	94,610,939	212,224,201	93,674,693
956									
957	403TP	Transmission Depreciation							
958			T	SG		8,326,555	3,711,717	8,326,555	3,674,981
959			T	SG		10,449,830	4,658,206	10,449,830	4,612,103
960			T	SG		115,525,372	51,497,584	115,525,372	50,987,899
961					B3	134,301,757	59,867,508	134,301,757	59,274,982
962									
963									
964									
965	403	Distribution Depreciation							
966	360	Land & Land Rights	DPW	S		424,653	174,405	424,653	174,405
967	361	Structures	DPW	S		2,182,313	1,121,992	2,182,313	1,121,992
968	362	Station Equipment	DPW	S		26,760,276	13,332,555	26,760,276	13,332,555
969	363	Storage Battery Eq	DPW	S		-	-	-	-
970	364	Poles & Towers	DPW	S		46,660,471	15,675,627	46,660,471	15,675,627
971	365	OH Conductors	DPW	S		20,166,570	6,901,805	20,166,570	6,901,805
972	366	UG Conduit	DPW	S		9,539,219	5,489,265	9,539,219	5,489,265
973	367	UG Conductor	DPW	S		19,636,058	11,900,623	19,636,058	11,900,623
974	368	Line Trans	DPW	S		35,825,253	14,299,810	35,825,253	14,299,810
975	369	Services	DPW	S		20,933,530	8,757,649	20,933,530	8,757,649
976	370	Meters	DPW	S		10,177,079	5,820,017	10,177,079	5,820,017
977	371	Inst Cust Prem	DPW	S		458,722	265,499	458,722	265,499
978	372	Leased Property	DPW	S		-	-	-	-
979	373	Street Lighting	DPW	S		2,257,271	1,158,205	2,257,271	1,158,205
980					B3	195,021,417	84,897,451	195,021,417	84,897,451
981									
982	403GP	General Depreciation							
983			G-SITUS	S		15,923,978	5,337,967	15,923,978	5,337,967
984			G-DGP	SG		16,977	7,568	16,977	7,493
985			G-DGU	SG		34,736	15,484	34,736	15,331
986			P	SE		113,841	51,004	113,841	50,420
987			CUST	CN		979,911	475,265	979,911	475,265
988			G-SG	SG		10,200,934	4,547,256	10,200,934	4,502,251
989			PTD	SO		17,209,447	7,546,172	17,209,447	7,502,309
990			G-SG	SG		8,187	3,650	8,187	3,613
991			G-SG	SG		-	-	-	-
992					B3	44,488,010	17,984,366	44,488,010	17,894,649
993									
994	403GV0	General Vehicles							
995			G-SG	SG		-	-	-	-
996					B3	-	-	-	-
997									
998	403MP	Mining Depreciation							
999			P	SE		-	-	-	-
1000					B3	-	-	-	-
1001									

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	UTAH
403EP	Experimental Plant Depreciation							
		P	SG		-	-	-	-
		P	SG		-	-	-	-
				B3	-	-	-	-
4031	ARO Depreciation							
		P	S		-	-	-	-
				B3	-	-	-	-
Total Depreciation Expense				**B3**	**957,115,924**	**425,784,783**	**964,137,801**	**425,598,503**
Summary	S				210,960,054	90,250,005	210,960,054	90,250,005
	DGP				-	-	-	-
	DGU				-	-	-	-
	SG				734,601,606	327,462,337	741,623,484	327,320,504
	SO				17,209,447	7,546,172	17,209,447	7,502,309
	CN				979,911	475,265	979,911	475,265
	SE				113,841	51,004	113,841	50,420
	SSGCH				-	-	-	-
	SSGCT				-	-	-	-
Total Depreciation Expense By Factor					963,864,859	425,784,783	970,886,736	425,598,503
404GP	Amort of LT Plant - Leasehold Improvements							
		I-SITUS	S		427,902	-	427,902	-
		I-SG	SG		-	-	-	-
		PTD	SO		164,055	71,937	164,055	71,519
		I-DGU	SG		-	-	-	-
		CUST	CN		-	-	-	-
		I-DGP	SG		-	-	-	-
				B4	591,958	71,937	591,958	71,519
404SP	Amort of LT Plant - Cap Lease Steam							
		P	SG		-	-	-	-
		P	SG		-	-	-	-
				B4	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		I-SITUS	S		4,405,533	37,486	8,622,945	4,254,898
		P	SE		1,821	816	1,821	807
		I-SG	SG		16,309,535	7,270,279	16,309,535	7,198,323
		PTD	SO		18,277,360	8,014,441	18,277,360	7,967,856
		CUST	CN		15,130,050	7,338,204	15,130,050	7,338,204
		I-SG	SG		2,697,181	1,202,318	2,697,181	1,190,419
		I-SG	SG		312,744	139,412	312,744	138,032
		I-DGP	SG		78,646	35,058	78,646	34,711
		I-SG	SG		-	-	-	-
		I-SG	SG		-	-	-	-
		I-DGU	SG		12,470	5,559	12,470	5,504
				B4	57,225,339	24,043,572	61,442,751	28,128,753
404MP	Amort of LT Plant - Mining Plant							
		P	SE		-	-	-	-
				B4	-	-	-	-
404OP	Amort of LT Plant - Other Plant							
		P	S		15,652	-	15,652	-
				B4	15,652	-	15,652	-
404HP	Amortization of Other Electric Plant							
		P	SG		311,696	138,944	311,696	137,569
		P	SG		-	-	-	-
		P	SG		-	-	-	-
				B4	311,696	138,944	311,696	137,569
Total Amortization of Limited Term Plant				**B4**	**58,144,644**	**24,254,453**	**62,362,056**	**28,337,840**
405	Amortization of Other Electric Plant							
		GP	S		-	-	-	-
				B4	-	-	-	-

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	FERC		BUS			DECEMBER 2021 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
	ACCT	**DESCRIP**	**FUNC**	**FACTOR**	**Ref**	**TOTAL**	**UTAH**	**TOTAL**	**UTAH**
1075	406	Amortization of Plant Acquisition Adj							
1076			P	S		301,635	301,635	301,635	301,635
1077			P	SG		-	-	-	-
1078			P	SG		-	-	-	-
1079			P	SG		2,811,488	1,253,273	2,811,488	1,240,869
1080			P	SO		-	-	-	-
1081					B4	3,113,124	1,554,909	3,113,124	1,542,505
1082	407	Amort of Prop Losses, Unrec Plant, etc							
1083			DPW	S		11,023,205	2,602,974	(12,818,904)	(21,239,135)
1084			GP	SO		-	-	-	-
1085			P	SG-P		-	-	-	-
1086			P	SE		-	-	-	-
1087			P	SG		24,742	11,029	24,742	10,920
1088			P	TROJP		-	-	-	-
1089					B4	11,047,948	2,614,004	(12,794,162)	(21,228,215)
1090									
1091	**Total Amortization Expense**				**B4**	**72,305,716**	**28,423,366**	**52,681,018**	**8,652,130**
1092									
1093									
1094									
1095	Summary of Amortization Expense by Factor								
1096		S				16,173,927	2,942,096	(3,450,770)	(16,682,601)
1097		SE				1,821	816	1,821	807
1098		TROJP				-	-	-	-
1099		DGP				-	-	-	-
1100		DGU				-	-	-	-
1101		SO				18,441,415	8,086,378	18,441,415	8,039,374
1102		SSGCT				-	-	-	-
1103		SSGCH				-	-	-	-
1104		CN				15,130,050	7,338,204	15,130,050	7,338,204
1105		SG				22,558,502	10,055,872	22,558,502	9,956,346
1106	Total Amortization Expense by Factor					72,305,716	28,423,366	52,681,018	8,652,130
1107	408	Taxes Other Than Income							
1108			DMSC	S		33,399,390	7,615	33,399,390	7,615
1109			GP	GPS		163,475,988	71,682,599	163,475,988	71,265,933
1110			GP	SO		13,452,170	5,898,643	13,452,170	5,864,356
1111			P	SE		973,574	436,190	973,574	431,195
1112			P	SG		2,105,610	938,615	2,105,610	929,325
1113			DMSC	OPRV-ID		-	-	-	-
1114			GP	EXCTAX		-	-	-	-
1115			GP	SG		-	-	-	-
1116									
1117									
1118									
1119	**Total Taxes Other Than Income**				**B5**	**213,406,731**	**78,963,662**	**213,406,731**	**78,498,425**
1120									
1121									
1122	41140	Deferred Investment Tax Credit - Fed							
1123			PTD	DGU		(1,339,178)	(1,146,192)	(1,339,178)	(1,150,447)
1124									
1125					B7	(1,339,178)	(1,146,192)	(1,339,178)	(1,150,447)
1126									
1127	41141	Deferred Investment Tax Credit - Idaho							
1128			PTD	DGU		-	-	-	-
1129									
1130					B7	-	-	-	-
1131									
1132	**Total Deferred ITC**				**B7**	**(1,339,178)**	**(1,146,192)**	**(1,339,178)**	**(1,150,447)**
1133									

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
427	Interest on Long-Term Debt							
		GP	S		-	-	393,322,852	171,270,037
		GP	SNP		-	-	-	-
				B6	-	-	393,322,852	171,270,037
428	Amortization of Debt Disc & Exp							
		GP	SNP		-	-	-	-
				B6	-	-	-	-
429	Amortization of Premium on Debt							
		GP	SNP		-	-	-	-
				B6	-	-	-	-
431	Other Interest Expense							
		NUTIL	OTH		-	-	-	-
		GP	SO		-	-	-	-
		GP	SNP		-	-	-	-
				B6	-	-	-	-
432	AFUDC - Borrowed							
		GP	SNP		-	-	-	-
					-	-	-	-
	Total Elec. Interest Deductions for Tax			B6	-	-	393,322,852	171,270,037
	Non-Regulated Portion of Interest							
	427	NUTIL	NUTIL		-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-
	Total Non-Regulated Interest				-	-	-	-
	Total Interest Deductions for Tax			B6	-	-	393,322,852	171,270,037
	Interest & Dividends							
		GP	S		-	-	-	-
		GP	SNP		(49,860,757)	(22,525,918)	(49,860,757)	(22,058,781)
	Total Operating Deductions for Tax			B6	(49,860,757)	(22,525,918)	(49,860,757)	(22,058,781)
41010	Deferred Income Tax - Federal-DR							
		GP	S		24,837,891	(2,543,082)	23,644,960	(3,736,013)
		P	TROJD		-	-	-	-
		PT	SG		-	-	-	-
		LABOR	SO		9,377,547	4,111,961	9,377,547	4,088,060
		GP	SNP		18,095,279	8,175,022	18,095,279	8,005,490
		P	SE		(20,035,819)	(8,976,651)	(20,035,819)	(8,873,849)
		PT	SG		40,782,177	18,179,414	40,782,177	17,999,488
		GP	GPS		21,730,414	9,528,571	21,730,414	9,473,185
		DITEXP	DITEXP		-	-	-	-
		CUST	BADDEBT		-	-	-	-
		CUST	CN		-	-	-	-
		IBT	IBT		-	-	-	-
		DPW	CIAC		-	-	-	-
		GP	SCHMDEXP		-	-	-	-
		TAXDEPR	TAXDEPR		354,232,048	158,483,578	354,232,048	158,483,578
		DPW	SNPD		(48,860)	(23,512)	(48,860)	(23,512)
				B7	448,970,677	186,935,301	447,777,746	185,416,426

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1196									
1197									
1198	41110	Deferred Income Tax - Federal-CR							
1199			GP	S		(99,880,458)	(52,656,539)	(101,615,661)	(54,391,742)
1200			P	SE		13,185,231	5,907,381	13,185,231	5,839,729
1201			PT	SG		-	-	-	-
1202			GP	SNP		(10,115,501)	(4,569,945)	(10,115,501)	(4,475,175)
1203			PT	SG		125,110	55,770	(1,741,532)	(768,637)
1204			GP	GPS		255,301	111,947	255,301	111,296
1205			LABOR	SO		(3,406,899)	(1,493,891)	(3,406,899)	(1,485,208)
1206			PT	SNPD		(975,981)	(469,661)	(975,981)	(469,661)
1207			CUST	BADDEBT		20,247	4,465	20,247	4,503
1208			P	SGCT		-	-	-	-
1209			DITEXP	DITEXP		-	-	-	-
1210			P	TROJD		19,530	8,714	19,530	8,625
1211			IBT	IBT		-	-	-	-
1212			DPW	CIAC		(30,541,038)	(14,696,943)	(30,541,038)	(14,696,943)
1213			GP	SCHMDEXP		(261,881,949)	(116,501,404)	(261,881,949)	(115,602,319)
1214			TAXDEPR	TAXDEPR		-	-	-	-
1215					B7	(393,196,407)	(184,300,107)	(396,798,252)	(185,925,532)
1216									
1217	**Total Deferred Income Taxes**				**B7**	**55,774,270**	**2,635,194**	**50,979,494**	**(509,106)**
1218	SCHMAF	Additions - Flow Through							
1219			SCHMAF	S		-	-	-	-
1220			SCHMAF	SNP		-	-	-	-
1221			SCHMAF	SO		-	-	-	-
1222			SCHMAF	SE		-	-	-	-
1223			SCHMAF	TROJP		-	-	-	-
1224			SCHMAF	SG		-	-	-	-
1225					B6	-	-	-	-
1226									
1227	SCHMAP	Additions - Permanent							
1228			P	S		-	-	-	-
1229			P	SE		103,116	46,199	103,116	45,670
1230			LABOR	SNP		-	-	-	-
1231			SCHMAP-SO	SO		1,966,687	862,373	1,966,687	857,360
1232			SCHMAP	SG		-	-	-	-
1233			DPW	SCHMDEXP		129,988	57,827	129,988	57,380
1234					B6	2,199,790	966,398	2,199,790	960,410
1235									
1236	SCHMAT	Additions - Temporary							
1237			SCHMAT-SITUS	S		(68,890,145)	(1,437,967)	(61,832,628)	5,619,550
1238			P	SGCT		-	-	-	-
1239			DPW	CIAC		124,218,224	59,776,232	124,218,224	59,776,232
1240			SCHMAT-SNP	SNP		41,142,334	18,587,139	41,142,334	18,201,684
1241			P	TROJD		(79,436)	(35,442)	(79,436)	(35,082)
1242			P	SG		-	-	-	-
1243			SCHMAT-SE	SE		(53,627,720)	(24,026,836)	(53,627,720)	(23,751,677)
1244			P	SG		2,466,528	1,099,501	10,058,639	4,439,448
1245			SCHMAT-GPS	GPS		(1,038,374)	(455,317)	(1,038,374)	(452,670)
1246			SCHMAT-SO	SO		13,856,717	6,076,033	13,856,717	6,040,715
1247			SCHMAT-SNP	SNPD		3,969,565	1,910,232	3,969,565	1,910,232
1248			CUST	BADDEBT		(82,350)	(18,160)	(82,350)	(18,315)
1249			P	TAXDEPR		-	-	-	-
1250			BOOKDEPR	SCHMDEXP		1,065,140,968	473,841,052	1,065,140,968	470,184,242
1251					B6	1,127,076,312	535,316,467	1,141,725,940	541,914,360
1252									
1253	TOTAL SCHEDULE - M ADDITIONS				B6	1,129,276,103	536,282,866	1,143,925,730	542,874,770
1254									

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Line	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1255	SCHMDF	Deductions - Flow Through							
1256			SCHMDF	S		-	-	-	-
1257			SCHMDF	DGP		-	-	-	-
1258			SCHMDF	DGU		-	-	-	-
1259					B6	-	-	-	-
1260	SCHMDP	Deductions - Permanent							
1261			SCHMDP	S		-	-	-	-
1262			P	SE		7,145,561	3,201,427	7,145,561	3,164,764
1263			PTD	SNP		107,935	48,762	107,935	47,751
1264			BOOKDEPR	SCHMDEXP		-	-	-	-
1265			P	SG		-	-	-	-
1266			SCHMDP-SO	SO		-	-	-	-
1267					B6	7,253,496	3,250,189	7,253,496	3,212,515
1268									
1269	SCHMDT	Deductions - Temporary							
1270			GP	S		101,022,065	(10,343,381)	96,170,111	(15,195,335)
1271			CUST	BADDEBT		-	-	-	-
1272			SCHMDT-SNP	SNP		73,598,132	33,249,905	73,598,132	32,560,377
1273			CUST	CN		-	-	-	-
1274			SCHMDT	SG		-	-	-	-
1275			CUST	DGP		-	-	-	-
1276			P	SE		(81,490,805)	(36,510,338)	(81,490,805)	(36,092,217)
1277			SCHMDT-SG	SG		165,871,560	73,940,335	165,871,560	73,208,527
1278			SCHMDT-GPS	GPS		88,383,156	38,755,137	88,383,156	38,529,867
1279			SCHMDT-SO	SO		38,140,880	16,724,397	38,140,880	16,627,184
1280			TAXDEPR	TAXDEPR		1,440,752,472	644,593,306	1,440,752,472	644,593,306
1281			DPW	SNPD		(198,733)	(95,634)	(198,733)	(95,634)
1282					B6	1,826,078,727	760,313,727	1,821,226,773	754,136,075
1283									
1284	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,833,332,223	763,563,916	1,828,480,269	757,348,590
1285									
1286	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(704,056,120)**	**(227,281,050)**	**(684,554,538)**	**(214,473,819)**
1287									
1288									
1289									
1290	40911	State Income Taxes							
1291			IBT			23,195,405	14,541,506	4,281,277	8,063,801
1292			IBT	IBT		-	-	-	-
1293		PTC	P	SG		-	-	-	-
1294			IBT	IBT		-	-	-	-
1295	**Total State Tax Expense**					**23,195,405**	**14,541,506**	**4,281,277**	**8,063,801**
1296									
1297									
1298	Calculation of Taxable Income:								
1299		Operating Revenues				5,291,852,139	2,319,340,413	5,277,890,157	2,317,611,209
1300		Operating Deductions:							
1301		O & M Expenses				2,886,278,923	1,262,338,986	2,927,282,746	1,263,894,760
1302		Depreciation Expense				957,115,924	425,784,783	964,137,801	425,598,503
1303		Amortization Expense				72,305,716	28,423,366	52,681,018	8,652,130
1304		Taxes Other Than Income				213,406,731	78,963,662	213,406,731	78,498,425
1305		Interest & Dividends (AFUDC-Equity)				(49,860,757)	(22,525,918)	(49,860,757)	(22,058,781)
1306		Misc Revenue & Expense				(2,362,517)	(1,223,011)	(1,936,037)	(334,457)
1307		Total Operating Deductions				4,076,884,020	1,771,761,869	4,105,711,502	1,754,250,580
1308		Other Deductions:							
1309		Interest Deductions				-	-	393,322,852	171,270,037
1310		Interest on PCRBS				-	-	-	-
1311		Schedule M Adjustments				(704,056,120)	(227,281,050)	(684,554,538)	(214,473,819)
1312									
1313		Income Before State Taxes				510,911,999	320,297,494	94,301,264	177,616,773
1314									
1315		State Income Taxes				23,195,405	14,541,506	4,281,277	8,063,801
1316									
1317	Total Taxable Income					487,716,594	305,755,987	90,019,987	169,552,972
1318									
1319	Tax Rate					21.0%	21.0%	21.0%	21.0%
1320									
1321	Federal Income Tax - Calculated					102,420,485	64,208,757	18,904,197	35,606,124
1322									
1323	Adjustments to Calculated Tax:								
1324	40910		P	SE		(103,060)	(46,174)	(103,060)	(45,645)
1325	40910	PTC	P	SG		(164,180,328)	(73,186,437)	(164,180,328)	(72,462,090)
1326	40910		P	SO		(11,160)	(4,894)	(11,160)	(4,865)
1327	40910	IRS Settle	LABOR	S		-	-	-	-
1328	**Federal Income Tax Expense**					**(61,874,063)**	**(9,028,747)**	**(145,390,351)**	**(36,906,477)**
1329									
1330	**Total Operating Expenses**					**4,142,501,212**	**1,801,289,547**	**4,064,103,503**	**1,745,807,133**

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	 UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	 UTAH
1331	310	Land and Land Rights							
1332			P	SG		2,327,033	1,037,318	2,327,033	1,027,052
1333			P	SG		33,816,564	15,074,363	33,816,564	14,925,168
1334			P	SG		54,202,075	24,161,584	54,202,075	23,922,450
1335			P	S		-	-	-	-
1336			P	SG		1,372,118	611,647	1,372,118	605,593
1337					B8	91,717,791	40,884,912	91,717,791	40,480,263
1338									
1339	311	Structures and Improvements							
1340			P	SG		226,322,194	100,887,330	226,322,194	99,888,820
1341			P	SG		313,237,784	139,631,572	313,237,784	138,249,600
1342			P	SG		456,262,998	203,387,722	456,262,998	201,374,738
1343			P	SG		5,050,198	2,251,220	5,050,198	2,228,939
1344					B8	1,000,873,174	446,157,844	1,000,873,174	441,742,096
1345									
1346	312	Boiler Plant Equipment							
1347			P	SG		587,183,969	261,748,182	587,183,969	259,157,587
1348			P	SG		465,330,749	207,429,841	465,330,749	205,376,851
1349			P	SG		3,277,900,229	1,461,185,029	3,277,900,229	1,446,723,277
1350			P	SG		26,345,136	11,743,835	26,345,136	11,627,603
1351					B8	4,356,760,082	1,942,106,886	4,356,760,082	1,922,885,318
1352									
1353	314	Turbogenerator Units							
1354			P	SG		109,052,038	48,611,975	109,052,038	48,130,849
1355			P	SG		109,231,145	48,691,816	109,231,145	48,209,899
1356			P	SG		724,882,702	323,129,954	724,882,702	319,931,848
1357			P	SG		5,314,936	2,369,232	5,314,936	2,345,783
1358					B8	948,480,821	422,802,977	948,480,821	418,618,379
1359									
1360	315	Accessory Electric Equipment							
1361			P	SG		85,783,918	38,239,778	85,783,918	37,861,308
1362			P	SG		133,124,041	59,342,519	133,124,041	58,755,190
1363			P	SG		204,596,534	91,202,713	204,596,534	90,300,054
1364			P	SG		5,302,214	2,363,561	5,302,214	2,340,168
1365					B8	428,806,708	191,148,570	428,806,708	189,256,720
1366									
1367									
1368									
1369	316	Misc Power Plant Equipment							
1370			P	SG		2,348,343	1,046,818	2,348,343	1,036,457
1371			P	SG		4,912,823	2,189,982	4,912,823	2,168,307
1372			P	SG		23,658,010	10,545,998	23,658,010	10,441,622
1373			P	SG		319,949	142,623	319,949	141,212
1374					B8	31,239,125	13,925,422	31,239,125	13,787,598
1375									
1376	317	Steam Plant ARO							
1377			P	S		-	-	-	-
1378					B8	-	-	-	-
1379									
1380	SP	Unclassified Steam Plant - Account 300							
1381			P	SG		66,778,032	29,767,551	66,778,032	29,472,933
1382			P	SG		(42,437,700)	(18,917,395)	(42,437,700)	(18,730,164)
1383					B8	24,340,332	10,850,156	24,340,332	10,742,769
1384									
1385									
1386	**Total Steam Production Plant**				**B8**	**6,882,218,033**	**3,067,876,767**	**6,882,218,033**	**3,037,513,143**
1387									
1388									
1389	Summary of Steam Production Plant by Factor								
1390		S				-	-	-	-
1391		DGP				-	-	-	-
1392		DGU				-	-	-	-
1393		SG				6,882,218,033	3,067,876,767	6,882,218,033	3,037,513,143
1394		SSGCH				-	-	-	-
1395	Total Steam Production Plant by Factor					6,882,218,033	3,067,876,767	6,882,218,033	3,037,513,143
1396	320	Land and Land Rights							
1397			P	SG		-	-	-	-
1398			P	SG		-	-	-	-
1399					B8	-	-	-	-
1400									
1401	321	Structures and Improvements							
1402			P	SG		-	-	-	-
1403			P	SG	B8	-	-	-	-
1404						-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1405									
1406	322	Reactor Plant Equipment							
1407			P	SG		-	-	-	-
1408			P	SG		-	-	-	-
1409					B8	-	-	-	-
1410									
1411	323	Turbogenerator Units							
1412			P	SG		-	-	-	-
1413			P	SG		-	-	-	-
1414					B8	-	-	-	-
1415									
1416	324	Land and Land Rights							
1417			P	SG		-	-	-	-
1418			P	SG		-	-	-	-
1419					B8	-	-	-	-
1420									
1421	325	Misc. Power Plant Equipment							
1422			P	SG		-	-	-	-
1423			P	SG		-	-	-	-
1424					B8	-	-	-	-
1425									
1426									
1427	NP	Unclassified Nuclear Plant - Acct 300							
1428			P	SG		-	-	-	-
1429					B8	-	-	-	-
1430									
1431									
1432	**Total Nuclear Production Plant**				**B8**	**-**	**-**	**-**	**-**
1433									
1434									
1435									
1436	Summary of Nuclear Production Plant by Factor								
1437		DGP				-	-	-	-
1438		DGU				-	-	-	-
1439		SG				-	-	-	-
1440									
1441	Total Nuclear Plant by Factor					-	-	-	-
1442									
1443	330	Land and Land Rights							
1444			P	SG		10,332,372	4,605,847	10,332,372	4,560,262
1445			P	SG		5,268,322	2,348,453	5,268,322	2,325,209
1446			P	SG		21,188,756	9,445,282	21,188,756	9,351,800
1447			P	SG		1,316,755	586,968	1,316,755	581,159
1448					B8	38,106,204	16,986,550	38,106,204	16,818,429
1449									
1450	331	Structures and Improvements							
1451			P	SG		19,409,320	8,652,065	19,409,320	8,566,434
1452			P	SG		4,851,573	2,162,679	4,851,573	2,141,274
1453			P	SG		249,548,278	111,240,789	249,548,278	110,139,808
1454			P	SG		14,406,045	6,421,763	14,406,045	6,358,205
1455					B8	288,215,215	128,477,296	288,215,215	127,205,721
1456									
1457	332	Reservoirs, Dams & Waterways							
1458			P	SG		145,190,772	64,721,489	145,190,772	64,080,922
1459			P	SG		18,776,869	8,370,139	18,776,869	8,287,297
1460			P	SG		288,587,420	128,643,213	288,587,420	127,369,996
1461			P	SG		80,097,741	35,705,059	80,097,741	35,351,676
1462					B8	532,652,803	237,439,900	532,652,803	235,089,891
1463									
1464	333	Water Wheel, Turbines, & Generators							
1465			P	SG		28,716,150	12,800,758	28,716,150	12,674,066
1466			P	SG		6,732,161	3,000,986	6,732,161	2,971,284
1467			P	SG		67,265,640	29,984,911	67,265,640	29,688,142
1468			P	SG		43,687,187	19,474,377	43,687,187	19,281,634
1469					B8	146,401,138	65,261,032	146,401,138	64,615,125
1470									
1471	334	Accessory Electric Equipment							
1472			P	SG		3,653,374	1,628,559	3,653,374	1,612,441
1473			P	SG		3,335,903	1,487,041	3,335,903	1,472,323
1474			P	SG		67,921,306	30,277,186	67,921,306	29,977,524
1475			P	SG		11,197,592	4,991,535	11,197,592	4,942,133
1476					B8	86,108,175	38,384,322	86,108,175	38,004,421
1477									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1478									
1479									
1480	335	Misc. Power Plant Equipment							
1481			P	SG		1,129,697	503,583	1,129,697	498,599
1482			P	SG		154,113	68,699	154,113	68,019
1483			P	SG		1,261,938	562,532	1,261,938	556,965
1484			P	SG		18,279	8,148	18,279	8,068
1485					B8	2,564,027	1,142,963	2,564,027	1,131,650
1486									
1487	336	Roads, Railroads & Bridges							
1488			P	SG		4,363,451	1,945,089	4,363,451	1,925,838
1489			P	SG		734,401	327,373	734,401	324,133
1490			P	SG		18,844,496	8,400,285	18,844,496	8,317,145
1491			P	SG		2,292,817	1,022,066	2,292,817	1,011,950
1492					B8	26,235,165	11,694,813	26,235,165	11,579,066
1493									
1494	337	Hydro Plant ARO							
1495			P	S		-	-	-	-
1496					B8	-	-	-	-
1497									
1498	HP	Unclassified Hydro Plant - Acct 300							
1499			P	S		-	-	-	-
1500			P	SG		-	-	-	-
1501			P	SG		-	-	-	-
1502			P	SG		-	-	-	-
1503					B8	-	-	-	-
1504									
1505	**Total Hydraulic Production Plant**				**B8**	**1,120,282,727**	**499,386,874**	**1,120,282,727**	**494,444,304**
1506									
1507	Summary of Hydraulic Plant by Factor								
1508		S				-	-	-	-
1509		SG				1,120,282,727	499,386,874	1,120,282,727	494,444,304
1510		DGP				-	-	-	-
1511		DGU				-	-	-	-
1512	Total Hydraulic Plant by Factor					1,120,282,727	499,386,874	1,120,282,727	494,444,304
1513									
1514	340	Land and Land Rights							
1515			P	S		74,986	-	74,986	-
1516			P	SG		39,022,504	17,395,007	39,022,504	17,222,844
1517			P	SG		11,776,596	5,249,637	11,776,596	5,197,680
1518			P	SG		235,129	104,813	235,129	103,776
1519					B8	51,109,215	22,749,458	51,109,215	22,524,300
1520									
1521	341	Structures and Improvements							
1522			P	S		51,422	49,689	51,422	49,689
1523			P	SG		170,265,839	75,899,167	170,265,839	75,147,972
1524			P	SG		-	-	-	-
1525			P	SG		95,607,854	42,618,980	95,607,854	42,197,168
1526			P	SG		4,273,000	1,904,769	4,273,000	1,885,917
1527					B8	270,198,115	120,472,605	270,198,115	119,280,746
1528									
1529	342	Fuel Holders, Producers & Accessories							
1530			P	SG		13,621,472	6,072,025	13,621,472	6,011,928
1531			P	SG		-	-	-	-
1532			P	SG		2,761,626	1,231,046	2,761,626	1,218,862
1533					B8	16,383,098	7,303,071	16,383,098	7,230,790
1534									
1535	343	Prime Movers							
1536			P	S		-	-	-	-
1537			P	SG		-	-	-	-
1538			P	SG		2,722,737,213	1,213,710,783	2,722,737,213	1,201,698,352
1539			P	SG		1,073,350,991	478,466,180	1,073,350,991	473,730,668
1540			P	SG		57,951,554	25,832,984	57,951,554	25,577,308
1541					B8	3,854,039,759	1,718,009,946	3,854,039,759	1,701,006,327
1542									
1543	344	Generators							
1544			P	S		203,717	203,717	203,717	203,717
1545			P	SG		155,383,219	69,264,961	155,383,219	68,579,427
1546			P	SG		406,763,079	181,322,212	406,763,079	179,527,616
1547			P	SG		17,784,075	7,927,582	17,784,075	7,849,121
1548					B8	580,134,090	258,718,473	580,134,090	256,159,881

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
345	Accessory Electric Plant							
		P	S		167,822	57,574	167,822	57,574
		P	SG		211,263,852	94,174,794	211,263,852	93,242,720
		P	SG		227,373,787	101,356,097	227,373,787	100,352,948
		P	SG		-	-	-	-
		P	SG		2,901,493	1,293,394	2,901,493	1,280,593
				B8	441,706,953	196,881,859	441,706,953	194,933,834
346	Misc. Power Plant Equipment							
		P	SG		12,608,517	5,620,481	12,608,517	5,564,853
		P	SG		10,943,155	4,878,115	10,943,155	4,829,835
		P	SG		-	-	-	-
				B8	23,551,672	10,498,596	23,551,672	10,394,688
347	Other Production ARO							
		P	S		-	-	-	-
				B8	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		P	S		-	-	-	-
		P	SG		(553,173)	(246,587)	(553,173)	(244,147)
					(553,173)	(246,587)	(553,173)	(244,147)
Total Other Production Plant				**B8**	**5,236,569,729**	**2,334,387,420**	**5,236,569,729**	**2,311,286,420**
Summary of Other Production Plant by Factor								
	S				497,947	310,980	497,947	310,980
	DGU				-	-	-	-
	SG				5,236,071,782	2,334,076,440	5,236,071,782	2,310,975,441
	SSGCT				-	-	-	-
Total of Other Production Plant by Factor					5,236,569,729	2,334,387,420	5,236,569,729	2,311,286,420
Experimental Plant								
103	Experimental Plant							
		P	SG		-	-	-	-
Total Experimental Production Plant				**B8**	**-**	**-**	**-**	**-**
Total Production Plant				**B8**	**13,239,070,489**	**5,901,651,061**	**13,239,070,489**	**5,843,243,867**
350	Land and Land Rights							
		T	SG		20,985,485	9,354,671	20,985,485	9,262,085
		T	SG		47,346,974	21,105,795	47,346,974	20,896,905
		T	SG		241,671,918	107,729,755	241,671,918	106,663,524
				B8	310,004,377	138,190,220	310,004,377	136,822,513
352	Structures and Improvements							
		T	S		-	-	-	-
		T	SG		6,948,138	3,097,262	6,948,138	3,066,607
		T	SG		17,672,724	7,877,946	17,672,724	7,799,976
		T	SG		293,343,501	130,763,325	293,343,501	129,469,124
				B8	317,964,363	141,738,532	317,964,363	140,335,707
353	Station Equipment							
		T	SG		104,729,385	46,685,072	104,729,385	46,223,017
		T	SG		151,595,856	67,576,674	151,595,856	66,907,849
		T	SG		2,103,690,968	937,759,399	2,103,690,968	928,478,135
				B8	2,360,016,209	1,052,021,145	2,360,016,209	1,041,609,001
354	Towers and Fixtures							
		T	SG		128,106,134	57,105,693	128,106,134	56,540,502
		T	SG		131,225,027	58,495,998	131,225,027	57,917,047
		T	SG		1,080,101,613	481,475,395	1,080,101,613	476,710,100
				B8	1,339,432,774	597,077,086	1,339,432,774	591,167,649
355	Poles and Fixtures							
		T	SG		59,918,975	26,709,998	59,918,975	26,445,642
		T	SG		113,694,137	50,681,277	113,694,137	50,179,671
		T	SG		944,100,177	420,850,224	944,100,177	416,684,953
				B8	1,117,713,290	498,241,500	1,117,713,290	493,310,266

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1621	356	Clearing and Grading							
1622			T	SG		157,481,774	70,200,432	157,481,774	69,505,639
1623			T	SG		157,196,794	70,073,397	157,196,794	69,379,861
1624			T	SG		1,083,026,029	482,779,008	1,083,026,029	478,000,810
1625					B8	1,397,704,598	623,052,836	1,397,704,598	616,886,310
1626									
1627	357	Underground Conduit							
1628			T	SG		6,371	2,840	6,371	2,812
1629			T	SG		91,651	40,855	91,651	40,451
1630			T	SG		3,759,795	1,675,998	3,759,795	1,659,411
1631					B8	3,857,816	1,719,693	3,857,816	1,702,673
1632									
1633	358	Underground Conductors							
1634			T	SG		-	-	-	-
1635			T	SG		1,087,552	484,797	1,087,552	479,998
1636			T	SG		7,993,065	3,563,058	7,993,065	3,527,793
1637					B8	9,080,617	4,047,854	9,080,617	4,007,791
1638									
1639	359	Roads and Trails							
1640			T	SG		1,863,032	830,481	1,863,032	822,261
1641			T	SG		438,416	195,432	438,416	193,498
1642			T	SG		9,842,468	4,387,463	9,842,468	4,344,039
1643					B8	12,143,915	5,413,376	12,143,915	5,359,799
1644									
1645	TP	Unclassified Trans Plant - Acct 300							
1646			T	SG		888,294,728	395,973,906	888,294,728	392,054,843
1647					B8	888,294,728	395,973,906	888,294,728	392,054,843
1648									
1649	TS0	Unclassified Trans Sub Plant - Acct 300							
1650			T	SG		-	-	-	-
1651					B8	-	-	-	-
1652									
1653	**Total Transmission Plant**				**B8**	**7,756,212,686**	**3,457,476,149**	**7,756,212,686**	**3,423,256,552**
1654	Summary of Transmission Plant by Factor								
1655		DGP				-	-	-	-
1656		DGU				-	-	-	-
1657		SG				7,756,212,686	3,457,476,149	7,756,212,686	3,423,256,552
1658	Total Transmission Plant by Factor					7,756,212,686	3,457,476,149	7,756,212,686	3,423,256,552
1659	360	Land and Land Rights							
1660			DPW	S		66,249,502	37,314,451	66,249,502	37,314,451
1661					B8	66,249,502	37,314,451	66,249,502	37,314,451
1662									
1663	361	Structures and Improvements							
1664			DPW	S		127,236,427	60,412,133	127,236,427	60,412,133
1665					B8	127,236,427	60,412,133	127,236,427	60,412,133
1666									
1667	362	Station Equipment							
1668			DPW	S		1,049,607,765	495,203,333	1,049,607,765	495,203,333
1669					B8	1,049,607,765	495,203,333	1,049,607,765	495,203,333
1670									
1671	363	Storage Battery Equipment							
1672			DPW	S		-	-	-	-
1673					B8	-	-	-	-
1674									
1675	364	Poles, Towers & Fixtures							
1676			DPW	S		1,363,969,884	432,574,016	1,363,969,884	432,574,016
1677					B8	1,363,969,884	432,574,016	1,363,969,884	432,574,016
1678									
1679	365	Overhead Conductors							
1680			DPW	S		858,137,908	266,857,411	858,137,908	266,857,411
1681					B8	858,137,908	266,857,411	858,137,908	266,857,411
1682									

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366	Underground Conduit							
		DPW	S		426,162,759	234,172,659	426,162,759	234,172,659
				B8	426,162,759	234,172,659	426,162,759	234,172,659
367	Underground Conductors							
		DPW	S		993,491,473	628,715,274	993,491,473	628,715,274
				B8	993,491,473	628,715,274	993,491,473	628,715,274
368	Line Transformers							
		DPW	S		1,504,526,980	605,361,090	1,504,526,980	605,361,090
				B8	1,504,526,980	605,361,090	1,504,526,980	605,361,090
369	Services							
		DPW	S		930,695,537	380,726,870	930,695,537	380,726,870
				B8	930,695,537	380,726,870	930,695,537	380,726,870
370	Meters							
		DPW	S		255,202,884	99,095,465	255,202,884	99,095,465
				B8	255,202,884	99,095,465	255,202,884	99,095,465
371	Installations on Customers' Premises							
		DPW	S		8,802,839	4,187,207	8,802,839	4,187,207
				B8	8,802,839	4,187,207	8,802,839	4,187,207
372	Leased Property							
		DPW	S		-	-	-	-
				B8	-	-	-	-
373	Street Lights							
		DPW	S		62,974,284	21,575,621	62,974,284	21,575,621
				B8	62,974,284	21,575,621	62,974,284	21,575,621
DP	Unclassified Dist Plant - Acct 300							
		DPW	S		156,747,455	72,327,544	156,747,455	72,327,544
				B8	156,747,455	72,327,544	156,747,455	72,327,544
DS0	Unclassified Dist Sub Plant - Acct 300							
		DPW	S		-	-	-	-
				B8	-	-	-	-
Total Distribution Plant				**B8**	**7,803,805,698**	**3,338,523,075**	**7,803,805,698**	**3,338,523,075**
Summary of Distribution Plant by Factor								
	S				7,803,805,698	3,338,523,075	7,803,805,698	3,338,523,075
Total Distribution Plant by Factor					7,803,805,698	3,338,523,075	7,803,805,698	3,338,523,075

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1733	389	Land and Land Rights							
1734			G-SITUS	S		15,054,761	4,080,600	15,054,761	4,080,600
1735			CUST	CN		1,128,506	547,335	1,128,506	547,335
1736			G-DGU	SG		332	148	332	147
1737			G-SG	SG		1,228	547	1,228	542
1738			PTD	SO		7,611,617	3,337,618	7,611,617	3,318,218
1739					B8	23,796,443	7,966,248	23,796,443	7,946,841
1740									
1741	390	Structures and Improvements							
1742			G-SITUS	S		138,096,679	46,100,413	138,096,679	46,100,413
1743			G-DGP	SG		335,238	149,439	335,238	147,960
1744			G-DGU	SG		1,356,387	604,635	1,356,387	598,651
1745			CUST	CN		8,207,715	3,980,812	8,207,715	3,980,812
1746			G-SG	SG		9,863,616	4,396,890	9,863,616	4,353,373
1747			P	SE		889,162	398,371	889,162	393,809
1748			PTD	SO		102,717,290	45,040,513	102,717,290	44,778,708
1749					B8	261,466,087	100,671,073	261,466,087	100,353,726
1750									
1751	391	Office Furniture & Equipment							
1752			G-SITUS	S		7,298,432	1,586,066	7,298,432	1,586,066
1753			G-DGP	SG		-	-	-	-
1754			G-DGU	SG		-	-	-	-
1755			CUST	CN		3,858,021	1,871,173	3,858,021	1,871,173
1756			G-SG	SG		4,104,622	1,829,712	4,104,622	1,811,602
1757			P	SE		32,342	14,490	32,342	14,324
1758			PTD	SO		62,516,898	27,413,040	62,516,898	27,253,697
1759			G-SG	SG		-	-	-	-
1760			G-SG	SG		4,039	1,800	4,039	1,783
1761					B8	77,814,353	32,716,281	77,814,353	32,538,646
1762									
1763	392	Transportation Equipment							
1764			G-SITUS	S		101,445,130	43,674,442	101,445,130	43,674,442
1765			PTD	SO		7,528,402	3,301,130	7,528,402	3,281,941
1766			G-SG	SG		23,145,303	10,317,449	23,145,303	10,215,335
1767			CUST	CN		-	-	-	-
1768			G-DGU	SG		433,681	193,322	433,681	191,408
1769			P	SE		327,360	146,667	327,360	144,987
1770			G-DGP	SG		70,616	31,478	70,616	31,167
1771			G-SG	SG		23,040	10,270	23,040	10,169
1772			G-DGU	SG		44,655	19,906	44,655	19,709
1773					B8	133,018,187	57,694,665	133,018,187	57,569,158
1774									
1775	393	Stores Equipment							
1776			G-SITUS	S		9,139,021	3,627,038	9,139,021	3,627,038
1777			G-DGP	SG		-	-	-	-
1778			G-DGU	SG		-	-	-	-
1779			PTD	SO		248,585	109,002	248,585	108,368
1780			G-SG	SG		5,995,156	2,672,452	5,995,156	2,646,002
1781			G-DGU	SG		53,971	24,058	53,971	23,820
1782					B8	15,436,733	6,432,551	15,436,733	6,405,230

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Line	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1783									
1784	394	Tools, Shop & Garage Equipment							
1785			G-SITUS	S		36,579,824	15,462,462	36,579,824	15,462,462
1786			G-DGP	SG		37,684	16,798	37,684	16,632
1787			G-SG	SG		21,635,294	9,644,335	21,635,294	9,548,882
1788			PTD	SO		1,961,209	859,971	1,961,209	854,972
1789			P	SE		125,691	56,313	125,691	55,668
1790			G-DGU	SG		-	-	-	-
1791			G-SG	SG		117,081	52,191	117,081	51,675
1792			G-SG	SG		89,913	40,081	89,913	39,684
1793					B8	60,546,697	26,132,151	60,546,697	26,029,975
1794									
1795	395	Laboratory Equipment							
1796			G-SITUS	S		23,494,046	7,807,626	23,494,046	7,807,626
1797			G-DGP	SG		-	-	-	-
1798			G-DGU	SG		-	-	-	-
1799			PTD	SO		4,893,912	2,145,932	4,893,912	2,133,458
1800			P	SE		1,339,624	600,192	1,339,624	593,319
1801			G-SG	SG		6,406,282	2,855,719	6,406,282	2,827,455
1802			G-SG	SG		17,199	7,667	17,199	7,591
1803			G-SG	SG		14,022	6,250	14,022	6,188
1804					B8	36,165,084	13,423,387	36,165,084	13,375,638
1805									
1806	396	Power Operated Equipment							
1807			G-SITUS	S		155,560,498	55,486,675	155,560,498	55,486,675
1808			G-DGP	SG		262,000	116,791	262,000	115,635
1809			G-SG	SG		45,177,639	20,138,773	45,177,639	19,939,454
1810			PTD	SO		7,457,786	3,270,165	7,457,786	3,251,157
1811			G-DGU	SG		921,974	410,987	921,974	406,919
1812			P	SE		236,686	106,042	236,686	104,828
1813			P	SG		-	-	-	-
1814			G-SG	SG		105,234	46,910	105,234	46,446
1815					B8	209,721,816	79,576,345	209,721,816	79,351,115
1816	397	Communication Equipment							
1817			G-SITUS	S		200,546,112	60,329,211	200,546,112	60,329,211
1818			G-DGP	SG		278,563	124,175	278,563	122,946
1819			G-DGU	SG		139,259	62,077	139,259	61,463
1820			PTD	SO		94,133,758	41,276,719	94,133,758	41,036,792
1821			CUST	CN		3,817,759	1,851,646	3,817,759	1,851,646
1822			G-SG	SG		182,836,560	81,502,799	182,836,560	80,696,143
1823			P	SE		361,776	162,086	361,776	160,230
1824			G-SG	SG		98,909	44,090	98,909	43,654
1825			G-SG	SG		16,633	7,414	16,633	7,341
1826					B8	482,229,328	185,360,219	482,229,328	184,309,426
1827									
1828	398	Misc. Equipment							
1829			G-SITUS	S		3,168,441	1,382,014	3,168,441	1,382,014
1830			G-DGP	SG		-	-	-	-
1831			G-DGU	SG		-	-	-	-
1832			CUST	CN		80,728	39,154	80,728	39,154
1833			PTD	SO		2,222,354	974,480	2,222,354	968,816
1834			P	SE		3,966	1,777	3,966	1,756
1835			G-SG	SG		2,856,248	1,273,226	2,856,248	1,260,624
1836			G-SG	SG		-	-	-	-
1837					B8	8,331,737	3,670,651	8,331,737	3,652,365
1838									
1839	399	Coal Mine							
1840			P	SE		1,822,901	816,714	77,920,102	34,510,755
1841	MP		P	SE		-	-	-	-
1842					B8	1,822,901	816,714	77,920,102	34,510,755
1843									
1844	399L	WIDCO Capital Lease							
1845			P	SE		-	-	-	-
1846						-	-	-	-
1847									
1848		Remove Capital Leases				-	-	-	-
1849						-	-	-	-
1850									

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1011390	General Capital Leases							
		G-SITUS	S		4,121,534	2,508,870	4,121,534	2,508,870
		P	SG		9,880,847	4,404,571	9,880,847	4,360,978
		PTD	SO		94,687	41,519	94,687	41,278
				B9	14,097,068	6,954,961	14,097,068	6,911,126
	Remove Capital Leases				(14,097,068)	(6,954,961)	(14,097,068)	(6,911,126)
					-	-	-	-
1011346	General Gas Line Capital Leases							
		P	SG		-	-	-	-
				B9	-	-	-	-
	Remove Capital Leases				-	-	-	-
					-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		G-SITUS	S		-	-	-	-
		PTD	SO		57,768,621	25,330,967	57,768,621	25,183,727
		CUST	CN		-	-	-	-
		G-SG	SG		-	-	-	-
		G-SG	SG		(390,637)	(174,134)	(390,637)	(172,410)
		G-DGP	SG		-	-	-	-
		G-DGU	SG		-	-	-	-
				B8	57,377,984	25,156,834	57,377,984	25,011,317
399G	Unclassified Gen Plant - Acct 300							
		G-SITUS	S		-	-	-	-
		PTD	SO		-	-	-	-
		G-SG	SG		-	-	-	-
		G-DGP	SG		-	-	-	-
		G-DGU	SG		-	-	-	-
				B8	-	-	-	-
Total General Plant				**B8**	**1,367,727,351**	**539,617,118**	**1,443,824,552**	**571,054,191**
Summary of General Plant by Factor								
	S				694,504,476	242,045,418	694,504,476	242,045,418
	DGP				-	-	-	-
	DGU				-	-	-	-
	SG				315,932,587	140,832,830	315,932,587	139,438,969
	SO				349,155,119	153,101,057	349,155,119	152,211,134
	SE				5,139,507	2,302,654	81,236,708	35,979,678
	CN				17,092,729	8,290,120	17,092,729	8,290,120
	DEU				-	-	-	-
	SSGCT				-	-	-	-
	SSGCH				-	-	-	-
	Less Capital Leases				(14,097,068)	(6,954,961)	(14,097,068)	(6,911,126)
Total General Plant by Factor					1,367,727,351	539,617,118	1,443,824,552	571,054,191
301	Organization							
		I-SITUS	S		-	-	-	-
		PTD	SO		-	-	-	-
		I-SG	SG		-	-	-	-
				B8	-	-	-	-
302	Franchise & Consent							
		I-SITUS	S		(31,081,215)	(32,081,215)	1,000,000	-
		I-SG	SG		12,847,224	5,726,889	12,847,224	5,670,209
		I-SG	SG		177,566,774	79,153,694	103,455,024	45,660,570
		I-SG	SG		9,535,611	4,250,676	9,535,611	4,208,606
		I-DGP	SG		-	-	-	-
		I-DGU	SG		506,073	225,591	506,073	223,359
				B8	169,374,466	57,275,636	127,343,932	55,762,743

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1914	303	Miscellaneous Intangible Plant							
1915			I-SITUS	S		22,081,962	5,909,366	22,081,962	5,909,366
1916			I-SG	SG		196,731,006	87,696,507	196,731,006	86,828,551
1917			PTD	SO		432,412,154	189,608,441	432,412,154	188,506,313
1918			P	SE		9,106	4,080	9,106	4,033
1919			CUST	CN		213,185,666	103,396,871	213,185,666	103,396,871
1920			P	SG		-	-	-	-
1921			I-DGP	SG		-	-	-	-
1922					B8	864,419,894	386,615,266	864,419,894	384,645,135
1923	303	Less Non-Regulated Plant							
1924			I-SITUS	S		-	-	-	-
1925						864,419,894	386,615,266	864,419,894	384,645,135
1926	IP	Unclassified Intangible Plant - Acct 300							
1927			I-SITUS	S		-	-	-	-
1928			I-SG	SG		-	-	-	-
1929			I-DGU	SG		-	-	-	-
1930			PTD	SO		-	-	-	-
1931						-	-	-	-
1932									
1933	**Total Intangible Plant**				**B8**	**1,033,794,360**	**443,890,901**	**991,763,826**	**440,407,877**
1934									
1935	Summary of Intangible Plant by Factor								
1936		S				(8,999,253)	(26,171,848)	23,081,962	5,909,366
1937		DGP				-	-	-	-
1938		DGU				-	-	-	-
1939		SG				397,186,688	177,053,358	323,074,938	142,591,293
1940		SO				432,412,154	189,608,441	432,412,154	188,506,313
1941		CN				213,185,666	103,396,871	213,185,666	103,396,871
1942		SSGCT				-	-	-	-
1943		SSGCH				-	-	-	-
1944		SE				9,106	4,080	9,106	4,033
1945	Total Intangible Plant by Factor					1,033,794,360	443,890,901	991,763,826	440,407,877
1946	Summary of Unclassified Plant (Account 106)								
1947		DP				156,747,455	72,327,544	156,747,455	72,327,544
1948		DS0				-	-	-	-
1949		GP				57,377,984	25,156,834	57,377,984	25,011,317
1950		HP				-	-	-	-
1951		NP				-	-	-	-
1952		OP				(553,173)	(246,587)	(553,173)	(244,147)
1953		TP				888,294,728	395,973,906	888,294,728	392,054,843
1954		TS0				-	-	-	-
1955		IP				-	-	-	-
1956		MP				-	-	-	-
1957		SP				24,340,332	10,850,156	24,340,332	10,742,769
1958	Total Unclassified Plant by Factor					1,126,207,326	504,061,853	1,126,207,326	499,892,326
1959									
1960	**Total Electric Plant In Service**				**B8**	**31,200,610,584**	**13,681,158,304**	**31,234,677,250**	**13,616,485,562**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
1961	Summary of Electric Plant by Factor								
1962		S				8,489,808,868	3,554,707,624	8,521,890,083	3,586,788,839
1963		SE				5,148,613	2,306,734	81,245,814	35,983,711
1964		DGU				-	-	-	-
1965		DGP				-	-	-	-
1966		SG				21,707,904,503	9,676,702,418	21,633,792,753	9,548,219,701
1967		SO				781,567,273	342,709,498	781,567,273	340,717,447
1968		CN				230,278,395	111,686,991	230,278,395	111,686,991
1969		DEU				-	-	-	-
1970		SSGCH				-	-	-	-
1971		SSGCT				-	-	-	-
1972		Less Capital Leases				(14,097,068)	(6,954,961)	(14,097,068)	(6,911,126)
1973						31,200,610,584	13,681,158,304	31,234,677,250	13,616,485,562
1974	105	Plant Held For Future Use							
1975			DPW	S		13,296,954	5,718,996	13,296,954	5,718,996
1976			P	SG		-	-	-	-
1977			T	SG		1,667,457	743,300	1,667,457	735,943
1978			P	SG		8,236,894	3,671,749	(254,753)	(112,437)
1979			P	SE		-	-	-	-
1980			G	SG		-	-	-	-
1981									
1982									
1983	**Total Plant Held For Future Use**				**B10**	**23,201,304**	**10,134,045**	**14,709,658**	**6,342,503**
1984									
1985	114	Electric Plant Acquisition Adjustments							
1986			P	S		11,763,784	11,763,784	11,763,784	11,763,784
1987			P	SG		144,704,699	64,504,813	144,704,699	63,866,391
1988			P	SG		-	-	-	-
1989	**Total Electric Plant Acquisition Adjustment**				**B15**	**156,468,483**	**76,268,596**	**156,468,483**	**75,630,174**
1990									
1991	115	Accum Provision for Asset Acquisition Adjustments							
1992			P	S		(3,618,917)	(3,618,917)	(3,618,917)	(3,618,917)
1993			P	SG		(137,980,477)	(61,507,366)	(137,980,477)	(60,898,610)
1994			P	SG		-	-	-	-
1995					B15	(141,599,394)	(65,126,282)	(141,599,394)	(64,517,527)
1996									
1997	128	Pensions							
1998			LABOR	SO		38,700,691	16,969,869	-	-
1999	**Total Pensions**				**B15**	**38,700,691**	**16,969,869**	**-**	**-**
2000									
2001	124	Weatherization							
2002			DMSC	S		633,642	0	633,642	0
2003			DMSC	SO		-	-	-	-
2004					B16	633,642	0	633,642	0
2005									
2006	182W	Weatherization							
2007			DMSC	S		195,808,043	-	195,808,043	-
2008			DMSC	SG		-	-	-	-
2009			DMSC	SGCT		-	-	-	-
2010			DMSC	SO		-	-	-	-
2011					B16	195,808,043	-	195,808,043	-
2012									
2013	186W	Weatherization							
2014			DMSC	S		-	-	-	-
2015			DMSC	CN		-	-	-	-
2016			DMSC	CNP		-	-	-	-
2017			DMSC	SG		-	-	-	-
2018			DMSC	SO		-	-	-	-
2019					B16	-	-	-	-
2020									
2021	**Total Weatherization**				**B16**	**196,441,685**	**0**	**196,441,685**	**0**

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
151	Fuel Stock							
		P	DEU		-	-	-	-
		P	SE		206,711,455	92,612,966	206,711,455	91,552,349
		P	SE		-	-	-	-
		P	SE		17,774	7,963	17,774	7,872
				B13	206,729,229	92,620,929	206,729,229	91,560,221
152	Fuel Stock - Undistributed							
		P	SE		-	-	-	-
					-	-	-	-
25316	UAMPS Working Capital Deposit							
		P	SE		(2,735,769)	(1,225,707)	(2,735,769)	(1,211,670)
				B13	(2,735,769)	(1,225,707)	(2,735,769)	(1,211,670)
25317	DG&T Working Capital Deposit							
		P	SE		(2,673,677)	(1,197,888)	(2,673,677)	(1,184,170)
				B13	(2,673,677)	(1,197,888)	(2,673,677)	(1,184,170)
25319	Provo Working Capital Deposit							
		P	SE		-	-	-	-
					-	-	-	-
Total Fuel Stock				**B13**	**201,319,783**	**90,197,334**	**201,319,783**	**89,164,382**
154	Materials and Supplies							
		MSS	S		142,118,410	58,607,316	142,118,410	58,607,316
		MSS	SG		(804,819)	(358,763)	(804,819)	(355,212)
		MSS	SE		-	-	-	-
		MSS	SO		(1,152,420)	(505,325)	(1,152,420)	(502,387)
		MSS	SG		120,812,205	53,854,289	120,812,205	53,321,278
		MSS	SG		7,954	3,546	7,954	3,511
		MSS	SNPD		(1,312,242)	(631,477)	(1,312,242)	(631,477)
		MSS	SG		-	-	-	-
		MSS	SG		-	-	-	-
		MSS	SG		-	-	-	-
		MSS	SG		-	-	-	-
		MSS	SG		8,392,075	3,740,924	8,392,075	3,703,899
		MSS	SG		-	-	-	-
				B13	268,061,163	114,710,509	268,061,163	114,146,927
163	Stores Expense Undistributed							
		MSS	SO		-	-	-	-
				B13	-	-	-	-
25318	Provo Working Capital Deposit							
		MSS	SG		(273,000)	(121,695)	(273,000)	(120,490)
				B13	(273,000)	(121,695)	(273,000)	(120,490)
Total Materials and Supplies				**B13**	**267,788,163**	**114,588,815**	**267,788,163**	**114,026,436**
165	Prepayments							
		DMSC	S		32,237,429	3,637,687	32,237,429	3,637,687
		GP	GPS		8,639,970	3,788,541	8,639,970	3,766,520
		PT	SG		4,669,617	2,081,569	4,669,617	2,060,967
		P	SE		45,600	20,430	45,600	20,196
		PTD	SO		28,803,532	12,630,063	28,803,532	12,556,649
Total Prepayments				**B15**	**74,396,148**	**22,158,290**	**74,396,148**	**22,042,018**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
2083	182M	Misc Regulatory Assets							
2084			DDS2	S		198,296,406	(27,958,068)	211,951,762	(13,791,900)
2085			DEFSG	SG		6,643,767	2,961,583	13,922,494	6,144,786
2086			P	SGCT		-	-	-	-
2087			DEFSG	SG-P		-	-	-	-
2088			P	SE		192,859,599	86,406,916	119,362,433	52,865,532
2089			P	SG		-	-	-	-
2090			DDSO2	SO		423,529,021	185,713,275	48,354,484	21,079,716
2091					B16	821,328,793	247,123,706	393,591,173	66,298,135
2092									
2093	186M	Misc Deferred Debits							
2094			LABOR	S		1,888,452	-	1,888,452	-
2095			P	SG		-	-	-	-
2096			P	SG		-	-	-	-
2097			DEFSG	SG		107,708,572	48,013,100	107,708,572	47,537,901
2098			LABOR	SO		225,960	99,081	225,960	98,505
2099			P	SE		809,340	362,609	809,340	358,456
2100			P	SG		-	-	-	-
2101			GP	EXCTAX		-	-	-	-
2102	**Total Misc. Deferred Debits**				**B11**	**110,632,324**	**48,474,790**	**110,632,324**	**47,994,863**
2103									
2104	Working Capital								
2105	CWC	Cash Working Capital							
2106			CWC	S		28,317,681	15,011,942	27,777,694	14,641,163
2107			CWC	SO		-	-	-	-
2108			CWC	SE		-	-	-	-
2109						28,317,681	15,011,942	27,777,694	14,641,163
2110									
2111	OWC	Other Work. Cap.							
2112	131	Cash	GP	SNP		-	-	-	-
2113	135	Working Funds	GP	SG		-	-	-	-
2114	141	Notes Receivabl	GP	SO		-	-	-	-
2115	143	Other A/R	GP	SO		43,842,159	19,224,352	43,842,159	19,112,608
2116	232	A/P	PTD	S		(18,964)	-	(18,964)	-
2117	232	A/P	PTD	SO		(6,127,332)	(2,686,774)	(6,127,332)	(2,671,157)
2118	232	A/P	P	SE		(3,680,141)	(1,648,814)	(3,680,141)	(1,629,932)
2119	232	A/P	T	SG		(2,993,194)	(1,334,272)	(2,993,194)	(1,321,066)
2120	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2121	2533	Other Msc. Df. Crd.	P	SE		(7,778,995)	(3,485,224)	(7,778,995)	(3,445,311)
2122	230	Asset Retir. Oblig.	P	SE		-	-	-	-
2123	230	Asset Retir. Oblig.	P	S		(2,584,135)	-	(2,584,135)	-
2124	254105	ARO Reg Liability	P	SG		-	-	-	-
2125	254105	ARO Reg Liability	P	SE		-	-	-	-
2126	2533	Cholla Reclamation	P	SE		-	-	-	-
2127					B14	20,659,398	10,069,267	20,659,398	10,045,141
2128									
2129	**Total Working Capital**				**B14**	**48,977,079**	**25,081,209**	**48,437,092**	**24,686,305**
2130	Miscellaneous Rate Base								
2131	18221	Unrec Plant & Reg Study Costs							
2132			P	S		-	-	-	-
2133									
2134						-	-	-	-
2135									
2136	18222	Nuclear Plant - Trojan							
2137			P	S		-	-	-	-
2138			P	TROJP		-	-	-	-
2139			P	TROJD		-	-	-	-
2140					B16	-	-	-	-
2141									
2142									

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	 UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	 UTAH
2143									
2144	1869	Misc Deferred Debits-Trojan							
2145			P	S		-	-	-	-
2146			P	SG		-	-	-	-
2147						-	-	-	-
2148									
2149	**Total Miscellaneous Rate Base**				**B15**	**-**	**-**	**-**	**-**
2150									
2151	**Total Rate Base Additions**					**1,797,655,058**	**585,870,373**	**1,322,185,114**	**381,667,289**
2152	235	Customer Service Deposits							
2153			CUST	S		-	-	(12,958,795)	(12,958,795)
2154			CUST	CN		-	-	-	-
2155	**Total Customer Service Deposits**				B15	**-**	**-**	**(12,958,795)**	**(12,958,795)**
2156									
2157	2281	Prop Ins	PTD	S		(5,431,823)	(2,625,669)	(5,431,823)	(2,625,669)
2157	2281	Prop Ins	PTD	SO		(76,923)	(33,730)	(76,923)	(33,534)
2158	2282	Inj & Dam	PTD	SO		(140,781,962)	(61,731,494)	0	0
2159	2282	Inj & Dam	PTD	S		(12,443,462)	-	(12,443,462)	-
2160	2283	Pen & Ben	PTD	SO		(50,976,547)	(22,352,710)	(1,601,298)	(698,072)
2161	254	Reg Liab	PTD	SO		(12,335,626)	(5,409,050)	(12,335,626)	(5,377,609)
2162	25335	Reg Liab	PTD	SE		(115,119,099)	(51,576,828)	(115,119,099)	(50,986,163)
2163					B15	(337,165,444)	(143,729,482)	(147,008,232)	(59,721,047)
2164									
2165	22841	Accum Misc. Operating Provisions							
2166			P	S		-	-	-	-
2167			P	SG		(234,949)	(104,733)	(234,949)	(103,696)
2168					B15	(234,949)	(104,733)	(234,949)	(103,696)
2169									
2170	254105	ARO	P	S		-	-	-	-
2171	230	ARO	P	TROJD		(5,583,475)	(2,491,195)	(5,583,475)	(2,465,844)
2172	254105	ARO	P	TROJD		-	-	-	-
2173	254	Reg Liab	P	S		(1,814,542,219)	(726,320,613)	(1,686,247,734)	(678,939,433)
2174					B15	(1,820,125,694)	(728,811,808)	(1,691,831,209)	(681,405,277)
2175									
2176	252	Customer Advances for Construction							
2177			DPW	S		(8,583,367)	(396,183)	(22,589,789)	(17,384,926)
2178			DPW	SE		-	-	-	-
2179			T	SG		(99,833,384)	(44,502,589)	(85,826,961)	(37,880,306)
2180			DPW	SO		-	-	-	-
2181			CUST	CN		-	-	-	-
2182	**Total Customer Advances for Construction**				**B20**	**(108,416,751)**	**(44,898,771)**	**(108,416,751)**	**(55,265,232)**
2183									
2184	25398	SO2 Emissions							
2185			P	SE		-	-	-	-
2186						-	-	-	-
2187									
2188	25399	Other Deferred Credits							
2189			P	S		(3,147,312)	(1,009,419)	(3,147,312)	(1,009,419)
2190			LABOR	SO		-	-	-	-
2191			P	SG		(45,257,984)	(20,174,588)	(45,257,984)	(19,974,915)
2192			P	SE		(14,598,111)	(6,540,394)	(14,598,111)	(6,465,493)
2193					B15	(63,003,407)	(27,724,402)	(63,003,407)	(27,449,827)

	2020 PROTOCOL 13-Month Average FERC		BUS			DECEMBER 2021 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2194									
2195	190	Accumulated Deferred Income Taxes							
2196			P	S		453,620,258	179,222,120	422,077,151	167,572,741
2197			CUST	CN		-	-	-	-
2198			LABOR	SO		119,078,345	52,214,673	69,356,134	30,235,203
2199			P	DGP		-	-	-	-
2200			IBT	IBT		-	-	-	-
2201			P	SG		-	-	-	-
2202			P	SG		-	-	-	-
2203			CUST	BADDEBT		4,644,828	1,024,294	4,644,828	1,033,005
2204			P	TROJD		1,295,531	578,031	1,295,531	572,148
2205			P	SG		1,694,970	755,564	1,694,970	748,086
2206			P	SE		31,904,503	14,294,179	31,904,503	14,130,480
2207			PTD	SNP		-	-	-	-
2208			DPW	SNPD		1,243,153	598,229	1,243,153	598,229
2209			P	SG		-	-	-	-
2210					B19	613,481,588	248,687,092	532,216,270	214,889,894
2211									
2212	281	Accumulated Deferred Income Taxes							
2213			P	S		-	-	-	-
2214			PT	SG		(148,106,149)	(66,021,072)	(0)	(0)
2215			T	SG		-	-	-	-
2216					B19	(148,106,149)	(66,021,072)	(0)	(0)
2217									
2218	282	Accumulated Deferred Income Taxes							
2219			GP	S		7,274,319	2,096,428	(2,903,889,226)	(1,284,555,719)
2220			ACCMDIT	DITBAL		(2,754,686,094)	(1,224,772,981)	(382,837)	(170,215)
2221			PT	SNP		(730,162)	(329,870)	(730,162)	(323,029)
2222			LABOR	SO		42,717	18,731	7,648,791	3,334,424
2223			PTD	GPS		-	-	-	-
2224			DPW	CIAC		-	-	16,597	7,987
2225			P	SNPD		-	-	(1,794,121)	(863,366)
2226			GP	SCHMDEXP		-	-	-	-
2227			TAXDEPR	TAXDEPR		-	-	-	-
2228			P	DGP		-	-	-	-
2229			PT	IBT		-	-	-	-
2230			PT	SG		-	-	-	-
2231			P	SG		-	-	-	-
2232			P	SE		(2,429,190)	(1,088,350)	(2,429,190)	(1,075,886)
2233			P	SG		(0)	(0)	(347,075)	(153,184)
2234					B19	(2,750,528,409)	(1,224,076,043)	(2,901,907,223)	(1,283,798,989)
2235									
2236	283	Accumulated Deferred Income Taxes							
2237			GP	S		(109,406,424)	(1,839,794)	(112,257,478)	(4,816,437)
2238			P	SG		(1,876,350)	(836,418)	(1,876,350)	(828,140)
2239			P	SE		(38,814,849)	(17,390,223)	(38,814,849)	(17,191,068)
2240			LABOR	SO		(128,782,170)	(56,469,704)	(26,861,491)	(11,710,033)
2241			GP	GPS		(8,553,861)	(3,750,783)	(8,553,861)	(3,728,981)
2242			PTD	SNP		(762,146)	(344,320)	(762,146)	(337,179)
2243			P	TROJD		-	-	-	-
2244			P	SG		-	-	-	-
2245			P	SGCT		-	-	-	-
2246			P	SG		-	-	-	-
2247					B19	(288,195,800)	(80,631,242)	(189,126,175)	(38,611,839)
2248									
2249	**Total Accum Deferred Income Tax**				**B19**	**(2,573,348,771)**	**(1,122,041,266)**	**(2,558,817,129)**	**(1,107,520,934)**
2250	255	Accumulated Investment Tax Credit							
2251			PTD	S		(2,155,657)	(2,127,612)	(2,155,657)	(2,127,612)
2252			PTD	ITC84		-	-	-	-
2253			PTD	ITC85		-	-	-	-
2254			PTD	ITC86		-	-	-	-
2255			PTD	ITC88		-	-	-	-
2256			PTD	ITC89		-	-	-	-
2257			PTD	ITC90		-	-	-	-
2258			PTD	SG		(193,136)	(86,094)	(193,136)	(85,242)
2259	**Total Accumulated ITC**				**B19**	**(2,348,794)**	**(2,213,706)**	**(2,348,794)**	**(2,212,854)**
2260									
2261	**Total Rate Base Deductions**					**(4,904,643,809)**	**(2,069,524,168)**	**(4,584,619,266)**	**(1,946,637,661)**
2262									

2020 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
2263									
2264									
2265	108SP	Steam Prod Plant Accumulated Depr							
2266			P	S		(9,861,660)	(8,526,815)	(237,646,116)	(236,311,270)
2267			P	SG		(767,777,589)	(342,251,149)	(767,777,589)	(338,863,795)
2268			P	SG		(732,373,608)	(326,469,165)	(732,373,608)	(323,238,010)
2269			P	SG		(1,874,814,627)	(835,733,511)	(1,874,814,627)	(827,462,025)
2270			P	SG		-	-	-	-
2271			P	SG		2,000,583	891,797	2,000,583	882,971
2272					B17	(3,382,826,902)	(1,512,088,842)	(3,610,611,358)	(1,724,992,129)
2273									
2274	108NP	Nuclear Prod Plant Accumulated Depr							
2275			P	SG		-	-	-	-
2276			P	SG		-	-	-	-
2277			P	SG		-	-	-	-
2278					B17	-	-	-	-
2279									
2280									
2281	108HP	Hydraulic Prod Plant Accum Depr							
2282			P	S		2,104,465	-	2,104,465	-
2283			P	SG		(170,910,530)	(76,186,549)	(170,910,530)	(75,432,510)
2284			P	SG		(31,530,430)	(14,055,276)	(31,530,430)	(13,916,167)
2285			P	SG		(232,771,131)	(103,762,064)	(221,382,965)	(97,708,858)
2286			P	SG		(62,462,887)	(27,843,994)	(62,462,887)	(27,568,415)
2287					B17	(495,570,513)	(221,847,883)	(484,182,346)	(214,625,949)
2288									
2289	108OP	Other Production Plant - Accum Depr							
2290			P	S		(5,679)	(5,661)	(5,679)	(5,661)
2291			P	SG		-	-	-	-
2292			P	SG		390,559,396	174,099,119	390,559,396	172,376,012
2293			P	SG		(480,641,115)	(214,254,722)	(480,641,115)	(212,134,184)
2294			P	SG		(43,835,182)	(19,540,348)	(43,835,182)	(19,346,952)
2295					B17	(133,922,580)	(59,701,612)	(133,922,580)	(59,110,784)
2296									
2297	108EP	Experimental Plant - Accum Depr							
2298			P	SG		-	-	-	-
2299			P	SG		-	-	-	-
2300						-	-	-	-
2301									
2302	**Total Production Plant Accum Depreciation**				**B17**	**(4,012,319,995)**	**(1,793,638,337)**	**(4,228,716,284)**	**(1,998,728,863)**
2303									
2304	Summary of Prod Plant Depreciation by Factor								
2305		S				(7,762,875)	(8,532,476)	(235,547,330)	(236,316,931)
2306		DGP				-	-	-	-
2307		DGU				-	-	-	-
2308		SG				(4,004,557,121)	(1,785,105,862)	(3,993,168,954)	(1,762,411,932)
2309		SSGCH				-	-	-	-
2310		SSGCT				-	-	-	-
2311	Total of Prod Plant Depreciation by Factor					(4,012,319,995)	(1,793,638,337)	(4,228,716,284)	(1,998,728,863)
2312									
2313									
2314	108TP	Transmission Plant Accumulated Depr							
2315			T	SG		(356,687,997)	(159,000,312)	(356,687,997)	(157,426,642)
2316			T	SG		(429,345,096)	(191,388,567)	(429,345,096)	(189,494,341)
2317			T	SG		(1,215,568,227)	(541,862,159)	(1,215,568,227)	(536,499,200)
2318	**Total Trans Plant Accum Depreciation**				**B17**	**(2,001,601,320)**	**(892,251,038)**	**(2,001,601,320)**	**(883,420,183)**

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
108360	Land and Land Rights							
		DPW	S		(10,235,045)	(3,301,327)	(10,235,045)	(3,301,327)
				B17	(10,235,045)	(3,301,327)	(10,235,045)	(3,301,327)
108361	Structures and Improvements							
		DPW	S		(32,732,928)	(14,965,945)	(32,732,928)	(14,965,945)
				B17	(32,732,928)	(14,965,945)	(32,732,928)	(14,965,945)
108362	Station Equipment							
		DPW	S		(346,161,156)	(148,798,624)	(346,161,156)	(148,798,624)
				B17	(346,161,156)	(148,798,624)	(346,161,156)	(148,798,624)
108363	Storage Battery Equipment							
		DPW	S		-	-	-	-
				B17	-	-	-	-
108364	Poles, Towers & Fixtures							
		DPW	S		(683,849,264)	(167,082,122)	(683,849,264)	(167,082,122)
				B17	(683,849,264)	(167,082,122)	(683,849,264)	(167,082,122)
108365	Overhead Conductors							
		DPW	S		(351,575,708)	(86,670,215)	(351,575,708)	(86,670,215)
				B17	(351,575,708)	(86,670,215)	(351,575,708)	(86,670,215)
108366	Underground Conduit							
		DPW	S		(180,443,931)	(87,782,328)	(180,443,931)	(87,782,328)
				B17	(180,443,931)	(87,782,328)	(180,443,931)	(87,782,328)
108367	Underground Conductors							
		DPW	S		(391,992,658)	(214,619,998)	(391,992,658)	(214,619,998)
				B17	(391,992,658)	(214,619,998)	(391,992,658)	(214,619,998)
108368	Line Transformers							
		DPW	S		(599,167,603)	(162,013,386)	(599,167,603)	(162,013,386)
				B17	(599,167,603)	(162,013,386)	(599,167,603)	(162,013,386)
108369	Services							
		DPW	S		(362,085,345)	(118,023,936)	(362,085,345)	(118,023,936)
				B17	(362,085,345)	(118,023,936)	(362,085,345)	(118,023,936)
108370	Meters							
		DPW	S		(102,237,216)	(54,438,744)	(102,237,216)	(54,438,744)
				B17	(102,237,216)	(54,438,744)	(102,237,216)	(54,438,744)
108371	Installations on Customers' Premises							
		DPW	S		(7,297,435)	(3,363,743)	(7,297,435)	(3,363,743)
				B17	(7,297,435)	(3,363,743)	(7,297,435)	(3,363,743)
108372	Leased Property							
		DPW	S		-	-	-	-
				B17	-	-	-	-
108373	Street Lights							
		DPW	S		(33,657,586)	(13,291,265)	(33,657,586)	(13,291,265)
				B17	(33,657,586)	(13,291,265)	(33,657,586)	(13,291,265)
108D00	Unclassified Dist Plant - Acct 300							
		DPW	S		-	-	-	-
				B17	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		DPW	S		-	-	-	-
				B17	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		DPW	S		7,197,780	2,164,324	7,197,780	2,164,324
				B17	7,197,780	2,164,324	7,197,780	2,164,324
Total Distribution Plant Accum Depreciation				**B17**	**(3,094,238,096)**	**(1,072,187,308)**	**(3,094,238,096)**	**(1,072,187,308)**
Summary of Distribution Plant Depr by Factor								
	S				(3,094,238,096)	(1,072,187,308)	(3,094,238,096)	(1,072,187,308)
Total Distribution Depreciation by Factor					(3,094,238,096)	(1,072,187,308)	(3,094,238,096)	(1,072,187,308)

	2020 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	UTAH
2396	108GP	General Plant Accumulated Depr							
2397			G-SITUS	S		(275,732,876)	(92,693,851)	(275,732,876)	(92,693,851)
2398			G-DGP	SG		(691,630)	(308,307)	(691,630)	(305,256)
2399			G-DGU	SG		(1,967,126)	(876,883)	(1,967,126)	(868,204)
2400			G-SG	SG		(127,154,261)	(56,681,378)	(127,154,261)	(56,120,387)
2401			CUST	CN		(7,054,036)	(3,421,268)	(7,054,036)	(3,421,268)
2402			PTD	SO		(116,197,119)	(50,951,284)	(116,197,119)	(50,655,122)
2403			P	SE		(1,540,818)	(690,333)	(1,540,818)	(682,427)
2404			G-SG	SG		(130,430)	(58,142)	(130,430)	(57,566)
2405			G-SG	SG		(0)	(0)	(0)	(0)
2406					B17	(530,468,297)	(205,681,446)	(530,468,297)	(204,804,082)
2407									
2408									
2409	108MP	Mining Plant Accumulated Depr.							
2410			P	S		-	-	-	-
2411			P	SE		-	-	-	-
2412					B17	-	-	-	-
2413	108MP	Less Centralia Situs Depreciation							
2414			P	S		-	-	-	-
2415					B17	-	-	-	-
2416									
2417	1081390	Accum Depr - Capital Lease							
2418			PTD	SO	B17	-	-	-	-
2419						-	-	-	-
2420									
2421		Remove Capital Leases				-	-	-	-
2422					B17	-	-	-	-
2423									
2424	1081399	Accum Depr - Capital Lease							
2425			P	S		-	-	-	-
2426			P	SE	B17	-	-	-	-
2427						-	-	-	-
2428									
2429		Remove Capital Leases				-	-	-	-
2430					B17	-	-	-	-
2431									
2432									
2433	**Total General Plant Accum Depreciation**				**B17**	**(530,468,297)**	**(205,681,446)**	**(530,468,297)**	**(204,804,082)**
2434									
2435									
2436									
2437	Summary of General Depreciation by Factor								
2438		S				(275,732,876)	(92,693,851)	(275,732,876)	(92,693,851)
2439		DGP				-	-	-	-
2440		DGU				-	-	-	-
2441		SE				(1,540,818)	(690,333)	(1,540,818)	(682,427)
2442		SO				(116,197,119)	(50,951,284)	(116,197,119)	(50,655,122)
2443		CN				(7,054,036)	(3,421,268)	(7,054,036)	(3,421,268)
2444		SG				(129,943,448)	(57,924,710)	(129,943,448)	(57,351,413)
2445		DEU				-	-	-	-
2446		SSGCT				-	-	-	-
2447		SSGCH				-	-	-	-
2448		Remove Capital Leases				-	-	-	-
2449	Total General Depreciation by Factor					(530,468,297)	(205,681,446)	(530,468,297)	(204,804,082)
2450									
2451									
2452	**Total Accum Depreciation - Plant In Service**				**B17**	**(9,638,627,708)**	**(3,963,758,130)**	**(9,855,023,997)**	**(4,159,140,435)**
2453	111OP	Accum Prov for Amort-Steam							
2454			P	S		(3,862)	-	(3,862)	-
2455			P	SG		-	-	-	-
2456					B18	(3,862)	-	(3,862)	-
2457									
2458									
2459	111GP	Accum Prov for Amort-General							
2460			G-SITUS	S		(11,911,319)	(33,127)	(11,911,319)	(33,127)
2461			CUST	CN		-	-	-	-
2462			I-SG	SG		-	-	-	-
2463			PTD	SO		(2,445,087)	(1,072,146)	(2,445,087)	(1,065,914)
2464			P	SE		-	-	-	-
2465					B18	(14,356,406)	(1,105,273)	(14,356,406)	(1,099,041)
2466									

2020 PROTOCOL
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2021 UNADJUSTED RESULTS TOTAL	DECEMBER 2021 UNADJUSTED RESULTS UTAH	DECEMBER 2021 NORMALIZED RESULTS TOTAL	DECEMBER 2021 NORMALIZED RESULTS UTAH
111HP	Accum Prov for Amort-Hydro							
		P	SG		-	-	-	-
		P	SG		-	-	-	-
		P	SG		(3,139,235)	(1,399,372)	(3,139,235)	(1,385,522)
		P	SG		-	-	-	-
				B18	(3,139,235)	(1,399,372)	(3,139,235)	(1,385,522)
111IP	Accum Prov for Amort-Intangible Plant							
		I-SITUS	S		30,483,640	31,981,782	(1,597,575)	(99,433)
		I-DGP	SG		-	-	-	-
		I-DGU	SG		(425,534)	(189,690)	(425,534)	(187,813)
		P	SE		(1,897)	(850)	(1,897)	(840)
		I-SG	SG		(104,866,659)	(46,746,265)	(104,866,659)	(46,283,604)
		I-SG	SG		(114,544,697)	(51,060,430)	(40,432,947)	(17,845,353)
		I-SG	SG		(5,757,432)	(2,566,482)	(5,757,432)	(2,541,081)
		CUST	CN		(161,820,962)	(78,484,550)	(161,820,962)	(78,484,550)
		P	SG		-	-	-	-
		P	SG		(3,433)	(1,530)	(3,433)	(1,515)
		PTD	SO		(316,822,554)	(138,923,548)	(316,822,554)	(138,116,034)
				B18	(673,759,529)	(285,991,565)	(631,728,994)	(283,560,223)
111IP	Less Non-Regulated Plant							
		NUTIL	OTH		-	-	-	-
					(673,759,529)	(285,991,565)	(631,728,994)	(283,560,223)
111390	Accum Amtr - Capital Lease							
		G-SITUS	S		-	-	-	-
		P	SG		-	-	-	-
		PTD	SO		-	-	-	-
				B9	-	-	-	-
	Remove Capital Lease Amtr				-	-	-	-
Total Accum Provision for Amortization				**B18**	**(691,259,032)**	**(288,496,210)**	**(649,228,497)**	**(286,044,787)**
Summary of Amortization by Factor								
	S				18,568,459	31,948,655	(13,512,756)	(132,560)
	DGP				-	-	-	-
	DGU				-	-	-	-
	SE				(1,897)	(850)	(1,897)	(840)
	SO				(319,267,641)	(139,995,694)	(319,267,641)	(139,181,948)
	CN				(161,820,962)	(78,484,550)	(161,820,962)	(78,484,550)
	SSGCT				-	-	-	-
	SSGCH				-	-	-	-
	SG				(228,736,991)	(101,963,771)	(154,625,241)	(68,244,889)
	Less Capital Lease				-	-	-	-
Total Provision For Amortization by Factor					(691,259,032)	(288,496,210)	(649,228,497)	(286,044,787)

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2021

		Total Adjustments	Type A 3.2 Revenue Normalizing	Type A 3.3 REC Revenue Reallocation	Type A 3.4 Wheeling Revenue	Type A 3.5 REC and NPC Accruals	Type A 3.6 NTUA Contract Reallocation Adjustment
1	Operating Revenues:						
2	General Business Revenues	(11,774,502)	(35,100,357)	-	-	90,013,082	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	12,579,532	-	-	-	-	12,579,532
5	Other Operating Revenues	1,716,366	-	1,795,373	(79,007)	-	-
6	Total Operating Revenues	2,521,396	(35,100,357)	1,795,373	(79,007)	90,013,082	12,579,532
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	505,423	(7,035,994)	359,889	(15,837)	18,043,449	2,521,613
26	Income Taxes - State	114,464	(1,593,458)	81,505	(3,587)	4,086,342	571,076
27	Income Taxes - Def Net	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-
30							
31	Total Operating Expenses:	619,887	(8,629,452)	441,394	(19,424)	22,129,791	3,092,688
32							
33	Operating Rev For Return:	1,901,509	(26,470,905)	1,353,979	(59,583)	67,883,291	9,486,844
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	Pensions	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-
44	Working Capital	6,909	(96,186)	4,920	(217)	246,664	34,472
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	6,909	(96,186)	4,920	(217)	246,664	34,472
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:	6,909	(96,186)	4,920	(217)	246,664	34,472
62							
63	Return on Rate Base	-0.008%	-0.333%	0.017%	-0.001%	0.854%	0.119%
64							
65	Return on Equity	-0.016%	-0.637%	0.033%	-0.001%	1.633%	0.228%
66							
67	TAX CALCULATION:						
68	Operating Revenue	2,521,396	(35,100,357)	1,795,373	(79,007)	90,013,082	12,579,532
69	Other Deductions	-					
70	Interest (AFUDC)	-	-	-	-	-	-
71	Interest	156	(2,166)	111	(5)	5,554	776
72	Schedule "M" Additions	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-
74	Income Before Tax	2,521,240	(35,098,191)	1,795,263	(79,002)	90,007,528	12,578,756
75							
76	State Income Taxes	114,464	(1,593,458)	81,505	(3,587)	4,086,342	571,076
77	Taxable Income	2,406,776	(33,504,733)	1,713,758	(75,416)	85,921,186	12,007,681
78							
79	Federal Income Taxes + Other	505,423	(7,035,994)	359,889	(15,837)	18,043,449	2,521,613

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended December 31, 2021

		Type B 3.1 Temperature Normalizing	Type B 3.5 REC and NPC Accruals
1	Operating Revenues:		
2	General Business Revenues	23,325,855	(90,013,082)
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	23,325,855	(90,013,082)
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	4,675,752	(18,043,449)
26	Income Taxes - State	1,058,928	(4,086,342)
27	Income Taxes - Def Net	-	-
28	Investment Tax Credit Adj.	-	-
29	Misc Revenue & Expense	-	-
30			
31	Total Operating Expenses:	5,734,681	(22,129,791)
32			
33	Operating Rev For Return:	17,591,174	(67,883,291)
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	Pensions	-	-
41	Prepayments	-	-
42	Fuel Stock	-	-
43	Material & Supplies	-	-
44	Working Capital	63,920	(246,664)
45	Weatherization Loans	-	-
46	Misc Rate Base	-	-
47			
48	Total Electric Plant:	63,920	(246,664)
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:	63,920	(246,664)
62			
63	Return on Rate Base	0.233%	-0.898%
64			
65	Return on Equity	0.445%	-1.716%
66			
67	TAX CALCULATION:		
68	Operating Revenue	23,325,855	(90,013,082)
69	Other Deductions		
70	Interest (AFUDC)	-	-
71	Interest	1,439	(5,554)
72	Schedule "M" Additions	-	-
73	Schedule "M" Deductions	-	-
74	Income Before Tax	23,324,415	(90,007,528)
75			
76	State Income Taxes	1,058,928	(4,086,342)
77	Taxable Income	22,265,487	(85,921,186)
78			
79	Federal Income Taxes + Other	4,675,752	(18,043,449)

Rocky Mountain Power
Utah Results of Operations - December 2021
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	B	1,350,843	UT	100.000%	1,350,843	
Commercial	442	B	13,135,376	UT	100.000%	13,135,376	
Industrial	442	B	9,052,112	UT	100.000%	9,052,112	
Irrigation	442	B	(212,477)	UT	100.000%	(212,477)	
Total			23,325,855			23,325,855	3.1.1

Description of Adjustment:

This adjustment normalizes general business revenue in results by comparing unadjusted sales to weather normalized sales. Revenue recorded during the 12 months ended December 2021 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. In addition, this adjustment normalizes Schedule 197 a tariff rider, a credit from revenues.

Rocky Mountain Power
Utah Results of Operations - December 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2021
Table 1 Summary
($000)

	A	B	C	**Ref 3.2** D	**Ref 3.1** E	**Ref 3.1** F	G	H
	Total Revenue[1]	Reconciling Adjustments[2]	JAM Model Beginning Point	Type A Normalizing Adjustments[3]	Type B Sch 197 Normalization	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	$ 874,161	$ (12,709)	$ 861,453	$ (9,516)	$ 24,123	$ (22,772)	$ (8,165)	$ 853,288
Commercial	$ 773,589	(11,474)	$ 762,116	$ (11,641)	$ 16,854	$ (3,719)	$ 1,494	$ 763,610
Industrial	$ 351,167	(9,805)	$ 341,362	$ (11,490)	$ 7,593	$ -	$ (3,897)	$ 337,465
Situs Contracts	$ 141,169	-	$ 141,169	$ (2,032)	$ 1,459	$ -	$ (573)	$ 140,596
Irrigation	$ 20,741	(328)	$ 20,413	$ (342)	$ 514	$ (837)	$ (665)	$ 19,747
Public St & Hwy	$ 6,100	(73)	$ 6,028	$ (79)	$ 110	$ -	$ 31	$ 6,059
Total Utah	**$ 2,166,928**	**$ (34,388)**	$ 2,132,540	**$ (35,100)**	**$ 50,654**	**$ (27,328)**	$ (11,775)	**$ 2,120,765**
Source / Formula	**Page 3.1.4**	**Page 3.1.4**	A + B	**Page 3.1.4**	**Page 3.1.4**	**Page 3.1.4**	D + E + F	**Page 3.1.4**

[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 adjustment - deferred NPC, revenue accounting adj and special contracts buy-through.

Rocky Mountain Power
Utah Results of Operations - December 2021
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended December 2021
Table 1 (MWh)

	A	B	A + B
	Total MWhs[1]	Total Adjustment MWhs [2]	Total Utah Adjusted MWhs
Residential	8,021,042	(204,623)	7,816,419
Commercial	9,476,115	(72,585)	9,403,530
Industrial	5,240,530	22,559	5,263,090
Situs Contracts	2,584,205	(45,551)	2,538,654
Irrigation	278,078	(13,117)	264,961
Public St & Hwy	57,449	-	57,449
Total Utah	25,657,420	(313,316)	25,344,103

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

Rocky Mountain Power
Utah Results of Operations - December 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2021
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	Reconciling Adjustments[2]	Unadjusted Revenues	Normalization[3] Type A	Unbilled Type A	Sch197 Type B	Temperature Type B	Total Adjustment	Adjusted Actual
Residential									
1	773,286,646	-	773,286,646	-	4,590,241	22,201,703	(21,047,198)	5,744,747	779,031,392
2	396,389	-	396,389	-	2,353	11,281	(29,829)	(16,196)	380,193
2E	628,473	-	628,473	-	3,731	18,518	-	22,249	650,722
3	16,686,578	-	16,686,578	-	99,052	473,343	(449,476)	122,919	16,809,497
135	33,470,304	-	33,470,304	-	198,680	917,259	(910,990)	204,949	33,675,254
6	10,178,519	-	10,178,519	-	60,420	232,052	(135,666)	156,806	10,335,324
6-135	315,173	-	315,173	-	1,871	7,189	(4,201)	4,859	320,032
6A	654,901	-	654,901	-	3,887	19,788	-	23,675	678,576
6A-135	3,220	-	3,220	-	19	6	-	25	3,245
6B	61	-	61	-	-	1	-	1	61
7	357,126	-	357,126	-	2,120	6,428	-	8,548	365,674
8	54,372	-	54,372	-	323	1,215	-	1,538	55,909
23	10,942,441	-	10,942,441	-	64,954	230,190	(194,915)	100,229	11,042,670
23-135	227,142	-	227,142	-	1,348	4,236	(90)	5,494	232,636
PTLD	105	-	105	-	1	-	-	1	106
Subtotal	**847,201,448**	**-**	**847,201,448**	**-**	**5,029,000**	**24,123,208**	**(22,772,365)**	**6,379,843**	**853,581,291**
Rev Adj - Deferred NPC	10,282,444	-	10,282,444	(10,282,444)	-	-	-	(10,282,444)	-
Rev Accounting Adj	(766,585)	-	(766,585)	766,585	-	-	-	766,585	-
Income Tax Deferral Adj.	-	-	-	-	-	-	-	-	-
Solar Feed-in Revenue	1,241,225	(1,241,225)	-		-	-	-	-	-
DSM	7,621,782	(7,621,782)	-		-	-	-	-	-
Blue Sky	3,543,218	(3,543,226)	(8)	8	-	-	-	8	-
Rev Adj - Property Insurance	302,509	(302,509)	-		-	-	-	-	-
Subtotal	**22,224,591**	**(12,708,741)**	**9,515,851**	**(9,515,851)**	**-**	**-**	**-**	**(9,515,851)**	**-**
Unbilled	5,029,000	-	5,029,000	-	(5,029,000)	-	-	(5,029,000)	-
AGA/Revenue Credit	(293,714)	-	(293,714)	-	-	-	-	-	(293,714)
Total	**874,161,326**	**(12,708,741)**	**861,452,585**	**(9,515,851)**	**-**	**24,123,208**	**(22,772,365)**	**(8,165,008)**	**853,287,577**
Commercial									
6	416,533,473	-	416,533,473	-	1,473,408	9,585,082	(2,007,908)	9,050,582	425,584,055
6-135	13,919,464	-	13,919,464	-	49,237	318,467	(67,099)	300,605	14,220,069
6A	33,204,337	-	33,204,337	-	117,454	966,840	(234,242)	850,052	34,054,389
6A-135	1,332,749	-	1,332,749	-	4,714	38,996	(9,402)	34,308	1,367,057
6B	15,271	-	15,271	-	54	428	0	482	15,753
7	871,975	-	871,975	-	3,084	15,682	-	18,766	890,741
8	52,096,223	-	52,096,223	-	184,280	1,173,548	(239,369)	1,118,458	53,214,681
8-135	5,069,392	-	5,069,392	-	17,932	112,970	(23,293)	107,609	5,177,001
9	60,057,848	-	60,057,848	-	212,443	1,403,774	-	1,616,217	61,674,065
9A	1,210,657	-	1,210,657	-	4,282	26,259	-	30,541	1,241,198
15M	709,750	-	709,750	-	2,511	13,125	-	15,636	725,386
15T	335,700	-	335,700	-	1,187	6,936	-	8,123	343,823
23	122,836,612	-	122,836,612	-	434,511	2,827,526	(1,124,547)	2,137,490	124,974,102
23-135	1,388,675	-	1,388,675	-	4,912	31,773	(12,713)	23,972	1,412,647
31	11,423,925	-	11,423,925	-	40,410	246,261	-	286,671	11,710,596
32	13,476,753	-	13,476,753	-	47,671	86,283	-	133,954	13,610,706
34	8,455,156	-	8,455,156	-	29,908	-	-	29,908	8,485,064
PTLD	455	-	455	-	2	-	-	2	457
Subtotal	**742,938,415**	**-**	**742,938,415**	**-**	**2,628,000**	**16,853,950**	**(3,718,573)**	**15,763,376**	**758,701,791**
Rev Adj - Deferred NPC	11,987,862	-	11,987,862	(11,987,862)	-	-	-	(11,987,862)	-
Rev Accounting Adj	(346,930)	-	(346,930)	346,930	-	-	-	346,930	-
Income Tax Deferral Adj.	-	-	-	-	-	-	-	-	-
Solar Feed-in Revenue	1,446,944	(1,446,944)	-		-	-	-	-	-
DSM	8,885,005	(8,885,005)	-		-	-	-	-	-
Blue Sky	874,489	(874,489)	-		-	-	-	-	-
Rev Adj - Property Insurance	267,215	(267,215)	-		-	-	-	-	-
Subtotal	**23,114,585**	**(11,473,653)**	**11,640,932**	**(11,640,932)**	**-**	**-**	**-**	**(11,640,932)**	**-**
Unbilled	2,628,000	-	2,628,000	-	(2,628,000)	-	-	(2,628,000)	-
AGA/Revenue Credit	4,908,222	-	4,908,222	-	-	-	-	-	4,908,222
Total	**773,589,222**	**(11,473,653)**	**762,115,569**	**(11,640,932)**	**-**	**16,853,950**	**(3,718,573)**	**1,494,445**	**763,610,013**
Industrial									
6	49,809,341	-	49,809,341	-	236,583	1,153,184	-	1,389,767	51,199,108
6-135	336,728	-	336,728	-	1,599	7,780	-	9,379	346,107
6A	7,251,096	-	7,251,096	-	34,441	214,839	-	249,280	7,500,376
6A-135	648,730	-	648,730	-	3,081	19,626	-	22,707	671,437
6B	-	-	-	-	-	-	-	-	-
7	93,349	-	93,349	-	443	1,679	-	2,122	95,472
8	72,297,069	-	72,297,069	-	343,390	1,629,746	-	1,973,136	74,270,205
9	186,147,273	-	186,147,273	-	884,146	4,347,127	-	5,231,273	191,378,546
9A	1,392,788	-	1,392,788	-	6,615	26,770	-	33,385	1,426,173
15M	1,521	-	1,521	-	7	17	-	24	1,544
15T	4,444	-	4,444	-	21	96	-	117	4,561
21	10,563	-	10,563	-	50	681	-	731	11,295
23	5,010,923	-	5,010,923	-	23,800	115,790	-	139,590	5,150,514
23-135	15,219	-	15,219	-	72	322	-	394	15,613
31	4,476,267	-	4,476,267	-	21,261	75,452	-	96,713	4,572,979
Contract 1	34,558,076	-	34,558,076	(26,830)	(87,568)	829,543	-	715,145	35,273,221
Contract 2	29,040,276	-	29,040,276	(2,999,345)	(411,011)	629,462	-	(2,780,895)	26,259,382
Contract 3	77,570,788	-	77,570,788	-	1,493,071	-	-	1,493,071	79,063,859
Subtotal	**468,664,451**	**-**	**468,664,451**	**(3,026,175)**	**2,550,000**	**9,052,112**	**-**	**8,575,938**	**477,240,388**

Rocky Mountain Power
Utah Results of Operations - December 2021
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended December 2021
Table 1 Detail

				Type 1 Adjustments					
	305 Report Booked[1]	**Reconciling Adjustments[2]**	**Unadjusted Revenues**	**Normalization[3] Type A**	**Unbilled Type A**	**Sch197 Type B**	**Temperature Type B**	**Total Adjustment**	**Adjusted Actual**
Rev Adj - Deferred NPC	10,959,084	-	10,959,084	(10,959,084)	-	-	-	(10,959,084)	-
Rev Accounting Adj	(463,116)		(463,116)	463,116	-	-	-	463,116	-
Income Tax Deferral Adj.	-	-	-	-	-	-	-	-	-
Solar Feed-in Revenue	1,322,537	(1,322,537)	-		-	-	-	-	-
DSM	8,121,080	(8,121,080)	-		-	-	-	-	-
Blue Sky	178,871	(178,871)	-		-	-	-	-	-
Rev Adj - Property Insurance	182,321	(182,321)	-		-	-	-	-	-
Subtotal	**20,300,776**	**(9,804,808)**	**10,495,968**	**(10,495,968)**	**-**	**-**	**-**	**(10,495,968)**	**-**
Unbilled	2,550,000	-	2,550,000	-	(2,550,000)	-	-	(2,550,000)	-
AGA/Revenue Credit	821,090	-	821,090	-	-	-	-	-	821,090
Total	**492,336,317**	**(9,804,808)**	**482,531,508**	**(13,522,142)**	**-**	**9,052,112**	**-**	**(4,470,030)**	**478,061,478**
Irrigation									
10	19,027,474	-	19,027,474	-	134,027	495,425	(806,856)	(177,404)	18,850,070
10-135	706,033	-	706,033	-	4,973	18,511	(29,939)	(6,456)	699,577
Subtotal	**19,733,506**	**-**	**19,733,506**	**-**	**139,000**	**513,936**	**(836,796)**	**(183,860)**	**19,549,647**
Rev Adj - Deferred NPC	369,787	-	369,787	(369,787)	-	-	-	(369,787)	-
Rev Accounting Adj	(27,569)	-	(27,569)	27,569	-	-	-	27,569	-
Income Tax Deferral Adj.	-	-	-	-	-	-	-	-	-
Solar Feed-in Revenue	44,721	(44,721)	-		-	-	-	-	-
DSM	274,614	(274,614)	-		-	-	-	-	-
Blue Sky	167	(167)	-		-	-	-	-	-
Rev Adj - Property Insurance	8,557	(8,557)	-		-	-	-	-	-
Subtotal	**670,279**	**(328,060)**	**342,219**	**(342,219)**	**-**	**-**	**-**	**(342,219)**	**-**
Unbilled	139,000	-	139,000	-	(139,000)	-	-	(139,000)	-
AGA/Revenue Credit	197,822	-	197,822	-	-	-	-	-	197,822
Total	**20,740,607**	**(328,060)**	**20,412,547**	**(342,219)**	**-**	**513,936**	**(836,796)**	**(665,078)**	**19,747,468**
Public Street & Highway Lighting									
7	66,277	-	66,277	-	(1,811)	1,193	-	(618)	65,659
11	3,633,811	-	3,633,811	-	(99,307)	64,923	-	(34,384)	3,599,427
12E	1,734,481	-	1,734,481	-	(47,401)	31,071	-	(16,330)	1,718,151
12F	70,564	-	70,564	-	(1,928)	1,252	-	(676)	69,888
12P	102,690	-	102,690	-	(2,806)	1,754	-	(1,052)	101,638
15M	51,044	-	51,044	-	(1,395)	861	-	(534)	50,510
15T	451,945	-	451,945	-	(12,352)	9,329	-	(3,023)	448,922
Subtotal	**6,110,813**	**-**	**6,110,813**	**-**	**(167,000)**	**110,383**	**-**	**(56,617)**	**6,054,195**
Rev Adj - Deferred NPC	85,595	-	85,595	(85,595)	-	-	-	(85,595)	-
Rev Accounting Adj	(6,381)	-	(6,381)	6,381	-	-	-	6,381	-
Income Tax Deferral Adj.	-	-	-	-	-	-	-	-	-
Solar Feed-in Revenue	10,164	(10,164)	-		-	-	-	-	-
DSM	62,412	(62,412)	-		-	-	-	-	-
Blue Sky	-	-	-	-	-	-	-	-	-
Rev Adj - Property Insurance	-	-	-	-	-	-	-	-	-
Subtotal	**151,790**	**(72,576)**	**79,213**	**(79,213)**	**-**	**-**	**-**	**(79,213)**	**-**
Unbilled	(167,000)	-	(167,000)	-	167,000	-	-	167,000	-
AGA/Revenue Credit	4,499	-	4,499	-	-	-	-	-	4,499
Total	**6,100,101**	**(72,576)**	**6,027,525**	**(79,213)**	**-**	**110,383**	**-**	**31,169**	**6,058,694**
Total	**2,166,927,572**	**(34,387,838)**	**2,132,539,733**	**(35,100,357)**	**-**	**50,653,588**	**(27,327,734)**	**(11,774,502)**	**2,120,765,231**
	Ref 3.1.1	**Ref 3.1.1**	**Ref 2.3, Ln 99**	**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 adjustment - deferred NPC, revenue accounting adj and special contracts buy-through.

Rocky Mountain Power
Utah Results of Operations - December 2021
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(9,515,851)	UT	100.000%	(9,515,851)	
Commercial	442	A	(11,640,932)	UT	100.000%	(11,640,932)	
Industrial	442	A	(11,490,458)	UT	100.000%	(11,490,458)	
Special Contracts	442	A	(2,031,684)	UT	100.000%	(2,031,684)	
Irrigation	442	A	(342,219)	UT	100.000%	(342,219)	
Public Street & Highway	444	A	(79,213)	UT	100.000%	(79,213)	
Other Sales to Public Authorities	445	A	-	UT	100.000%	-	
			(35,100,357)			(35,100,357)	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, deferred net power cost, buy-through and normalization of special contract revenue and out-of-period revenue.

Rocky Mountain Power
Utah Results of Operations - December 2021
REC Revenue Reallocation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Add December 2021 REC Revenues Reallocated According to RPS Eligibility:							
OR/CA/WA RPS Eligible:							
Realloc. of Dec21 Rev. for Non-RPS States	456	A	2,672,166	SG	44.136%	1,179,379	3.3.2
Adjustment for CA RPS Banking	456	A	(109,127)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(1,974,673)	OR	0.000%	-	3.3.2
Adjustment for WA RPS Banking	456	A	(588,366)	WA	0.000%	-	
			-			1,179,379	
OR/CA RPS Eligible							
Realloc. of Dec21 Rev. for Non-RPS States	456	A	624,452	SG	44.136%	275,606	3.3.2
Adjustment for CA RPS Banking	456	A	(32,702)	CA	0.000%	-	3.3.2
Adjustment for OR RPS Banking	456	A	(591,750)	OR	0.000%	-	3.3.2
			-			275,606	
CA RPS Eligible							
Realloc. of Dec21 Rev. for Non-RPS States	456	A	8,145	SG	44.136%	3,595	3.3.2
Adjustment for CA RPS Banking	456	A	(8,145)	CA	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OR	0.000%	-	3.3.2
Adjustment for OR RPS - Ineligible Wind	456	A	-	OTHER	0.000%	-	3.3.2
			(0)			3,595	
Remove December 2021 REC Deferrals	456	A	922,909	SG	44.136%	407,332	3.3.1
Retain 10 Percent Incentive on REC Revenu	456	A	(421,729)	UT	100.000%	(421,729)	3.3.1
Kennecott Contract Situs Allocation	456	A	600,000	UT	100.000%	600,000	3.3.1
Remove Kennecott System Allocation	456	A	(600,000)	SG	44.136%	(264,814)	3.3.1

Description of Adjustment:

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenue for the 12 months ended December 2021 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the 12 months ended December 2021 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 3.5.

Rocky Mountain Power
Utah Results of Operations - December 2021
REC Revenue
Unadjusted Data

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Kennecott Removal	Pryor Mountain	Total Recs
FERC Acct (Ref B1)	4562700	4562700	4562700	4562700		
SAP Acct	301944	301944	301945	301945	354943	
January-21	(1,570,611)	293,750	(293,750)	50,000	-	(1,520,611)
February-21	(50,000)	1,570,611	(1,570,611)	50,000	-	-
March-21	(100,750)	50,000	(199,000)	50,000	-	(199,750)
April-21	(2,421,588)	100,750	(418,435)	50,000	-	(2,689,273)
May-21	(261,194)	2,421,588	(2,421,587)	50,000	-	(211,194)
June-21	(233,500)	261,194	(311,819)	50,000	-	(234,125)
July-21	(180,250)	233,500	(233,500)	50,000	(198,730)	(328,980)
August-21	(121,291)	180,250	(180,250)	50,000	(45,692)	(116,983)
September-21	(50,000)	121,291	(121,291)	50,000	(39,950)	(39,950)
October-21	(1,065,600)	50,000	(50,000)	50,000	(54,665)	(1,070,265)
November-21	(433,247)	1,065,600	(1,065,600)	50,000	(85,570)	(468,817)
December-21	(394,100)	433,247	(381,492)	50,000	(76,880)	(369,226)
12 ME December 2021 Total	(6,882,130)	6,781,780	(7,247,336)	600,000	(501,487)	(7,249,173)

REC deferrals included in unadjusted results:

FERC Account	4562700	
Amount Yr. Ended December 2021	**922,909**	**Ref 3.3**

10 Percent Incentive Details:

	Utah Allocated	Ref
Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)	4,217,291	Ref. 3.3.2
Less: 10 Percent Incentive to be retained by the Company	**421,729**	**Ref. 3.3**
Base Year REC Revenues (Excluding LJ indemnity loss)	3,795,562	

Situs Allocation:

FERC Account	4562700	
Amount Yr. Ended December 2021	**600,000**	**Ref 3.3**

Rocky Mountain Power
Utah Results of Operations - December 2021
REC Revenue
Adjustment to Reallocate December 2021 Revenue

December 2021 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	$ 4,642,380	
December 2021 - Unadjusted REC CA/OR RPS Eligible Resources	$ 1,567,496	
December 2021 - Unadjusted REC Revenues CA RPS Eligible Resources	$ 537,809	
Total December 2021 Unadjusted REC Revenue	**$ 6,747,686**	**Ref 3.3.1**

Reallocate December 2021 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.4919%	26.9965%	8.0438%	13.6015%	44.1557%	5.6730%	0.0377%	
December 2021 REC Rev - Eligible for CA/OR/WA RPS	A	SG	4,642,380	69,260	1,253,281	373,423	631,432	2,049,874	263,362	1,748	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**2,672,166**	39,866	721,392	214,943	363,454	1,179,913	151,592	1,006	
Adjustment for RPS/Commission order	A	Situs	(2,672,166)	**(109,127)**	**(1,974,673)**	**(588,366)**					
				Ref 3.3	**Ref 3.3**	**Ref 3.3**					
December 2021 REC Revenues - Reallocated Totals			**4,642,380**	**-**	**-**	**-**	**994,886**	**3,229,787**	**414,953**	**2,755**	
December 2021 REC Rev - Eligible for CA/OR RPS	A	SG	1,567,496	23,386	423,170	126,086	213,203	692,138	88,924	590	
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**624,452**	9,316	168,580	50,230	84,935	275,731	35,425	235	
Adjustment for RPS/Commission order	A	Situs	(624,452)	**(32,702)**	**(591,750)**						
				Ref 3.3	**Ref 3.3**						
December 2021 REC Revenues - Reallocated Totals			**1,567,496**	**-**	-	**176,315**	**298,137**	**967,869**	**124,349**	**825**	
December 2021 REC Rev - Eligible for CA RPS Only	A	SG	537,809	8,024	145,190	43,260	73,150	237,473	30,510	203	-
			Ref 3.3								
Adjustment for RPS/Commission order	A	SG	**8,145**	122	2,199	655	1,108	3,597	462	3	
Adjustment for RPS/Commission order	A	Situs	(8,145)	**(8,145)**	**-**						-
				Ref 3.3	**Ref 3.3**						
December 2021 REC Revenue - Reallocated Totals			**537,809**	**-**	**147,389**	**43,915**	**74,258**	**241,070**	**30,972**	**206**	**-**
											Ref 3.3
Reallocated REC Revenue for 12 ME December 2021	A	SG	3,304,763	49,304	892,171	265,828	449,496	1,459,240	187,479	1,245	-
	A	Situs	(3,304,763)	(149,974)	(2,566,423)	(588,366)	-	-	-	-	-
Actual Jan - Dec 2021 Pryor Mountain		SG	(501,487)	(7,482)	(135,384)	(40,339)	(68,210)	(221,435)	(28,449)	(189)	
December 2021 REC Revenue - Total Reallocated			**6,246,199**	**(7,482)**	**12,005**	**179,892**	**1,299,071**	**4,217,291**	**541,825**	**3,597**	-
			Ref 3.3.1					**Ref 3.3.1**			

Rocky Mountain Power
Utah Results of Operations - December 2021
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	A	(177,239)	SG	44.136%	(78,225)	3.4.1

Adjustment Detail:			
Actual Wheeling Revenues 12 ME December 2021	161,828,009		3.4.1
Total Adjustments	(177,239)		Above
Adjusted Wheeling Revenues 12 ME December 2021	161,650,770		3.4.1

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2021 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Utah Results of Operations - December 2021
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(91)
AIRPORT SOLAR LLC	(2,084,965)
ARIZONA ELECTRIC POWER CO-OP	(140,250)
AVANGRID RENEWABLES, LLC	(6,158,601)
AVISTA CORPORATION	(5)
BASIN ELECTRIC POWER COOPERATIVE	(750,442)
BLACK HILLS POWER & LIGHT COMPANY	(3,490,636)
BONNEVILLE POWER ADMINISTRATION	(17,577,015)
BONNEVILLE POWER ADMINISTRATION	(4,331,048)
BROOKFIELD ENERGY MARKETING L.P.	(244,176)
CALPINE ENERGY SOLUTIONS, LLC	(644,819)
CITY OF ROSEVILLE	(1,689,649)
CLATSKANIE PUD	(551,066)
COLORADO ELECTRIC UTILITY CO.	(10,598)
CONOCO INC	(626)
CONSTELLATION NEWENERGY, INC.	(55,143)
CONSTELLATION POWER SOURCE, INC.	(1,909,648)
CP ENERGY MARKETING	(452)
DESERET GENERATION & TRANS. CO-OP.	(6,787,648)
DYNASTY POWER	(1,217,771)
EAGLE ENERGY PARTNERS I LP	(2,876,824)
EDP RENEWABLES NORTH AMERICAN LLC	(7,189)
ENEL TRADING NORTH AMERICA	(6,858)
ENERGY KEEPERS, INC.	(91,788)
EUGENE WATER & ELECTRIC BOARD	47
EVERGREEN BIOPOWER	(415,775)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(166,707)
GUZMAN ENERGY	(2,515,383)
IDAHO POWER CO. BALANCING OPS	(2,722,719)
IMPERIAL IRRIGATION DISTRICT	(837,757)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(457,182)
LH GARRETT	(432,456)
MACQUARIE ENERGY LLC	(1,126,752)
MAG ENERGY SOLUTIONS INC.	(66,222)
MERCURIA ENERGY	(3,779,038)
MOON LAKE ELECTRIC ASSOCIATION	(20,424)
MORGAN STANLEY CAPITAL	(11,820,137)
NAVAJO TRIBAL UTILITY AUTHORITY	(83,607)
NEXTERA ENERGY RESOURCES, LLC	(4,088,567)
NV ENERGY	(287,555)
OBSIDIAN RENEWABLES, LLC	227
PACIFIC GAS & ELECTRIC COMPANY	(14,807)
PACIFICORP	0
PORTLAND GENERAL ELECTRIC COMPANY	(687,583)
POWEREX	(34,397,487)
RAINBOW ENERGY MARKETING CORPORATIO	(567,030)
SACRAMENTO MUNICIPAL UTILITY DIST	(698,077)
SALT RIVER PROJECT	(922,653)
SHELL ENERGY NA (CORAL POWER)	(4,222,433)
SIERRA PACIFIC POWER COMPANY	(36,159)
SO. CAL PUBLIC POWER AUTHORITY	(64,450)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,880,813)
STATE OF SOUTH DAKOTA	(146,960)
TEC ENERGY	(7,534)
TENASKA POWER SERVICES COMPANY	(1,110,020)
THE ENERGY AUTHORITY	(554,216)
TRANSALTA ENERGY MARKETING CORP.	(901,792)
TRI-STATE GEN. & TRANS. ASSOCIATION	(675,023)
U.S. BUREAU OF RECLAMATION	(74,911)
UNIPER GLOBAL	(2,485)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(21,955,695)
UTAH MUNICIPAL POWER AGENCY	(3,206,149)
VITOL INC.	(328)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,184,842)
WESTERN AREA POWER ADMINISTRATION	(93,744)
COWLITZ USE OF FACILITIES	(193,107)
ACCRUALS	(4,511,389)
Total	**(161,828,009)**
	Ref 3.4

Type		
A	Remove refunds and other out of period adjustments	177,239
	Type A adjustments (Remove out of period and one-time adj's)	**177,239**
		Ref 3.4
	Wheeling Revenue Totals	**(161,650,770)**
		Ref 3.4

Rocky Mountain Power
Utah Results of Operations - December 2021
REC and NPC Accruals Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	36,361,340	UT	100.000%	36,361,340	
Commercial and Industrial	442	A	53,397,324	UT	100.000%	53,397,324	
Public St & Hwy	444	A	254,418	UT	100.000%	254,418	
Other Sales Pub Auth	445	A	-	UT	100.000%	-	
			90,013,082			90,013,082	
Residential	440	B	(36,361,340)	UT	100.000%	(36,361,340)	
Commercial and Industrial	442	B	(53,397,324)	UT	100.000%	(53,397,324)	
Public St & Hwy	444	B	(254,418)	UT	100.000%	(254,418)	
Other Sales Pub Auth	445	B	-	UT	100.000%	-	
			(90,013,082)			(90,013,082)	
Net Adjustment			-			-	

Adjustment Detail:

(1) Schedule 98 REC Revenue	
January 2021 - December 2021	(604,580)
(2) Net Power Cost Accrual	
January 2021- December 2021	90,617,662
Total Adjustment	**90,013,082**

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

Account Name	Account	Amount ($000)	Percent
Residential	440	861,453	40.40%
Commercial and Industrial	442	1,265,060	59.32%
Public St & Hwy	444	6,028	0.28%
Other Sales Pub Auth	445	-	0.00%
		2,132,540	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 January 2021 through December 2021, 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 revenues, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on actual net power costs allocated to Utah customers using actual factors. The Type B revenues, net power costs, and factors included in the Utah December 2021 Results of Operations report are normalized for temperature, hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenues and expenses included in the Utah December 2021 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

Rocky Mountain Power
Utah Results of Operations - December 2021
NTUA Contract Reallocation Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
NTUA Revenues	447	A	(12,579,532)	FERC	0%	-	
NTUA Revenues	447	A	12,579,532	UT	100%	12,579,532	
			-			12,579,532	

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2021 to be consistent with the treatment of loads.

4. O&M ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ended December 31, 2021

			Type A	Type A	Type A	Type B	Type B	Type B
			4.1	4.2	4.6	4.3	4.4	4.5
		Total Adjustments	Misc. General Expense & Revenue	Remove Non-Recurring Entries	Utah Facebook Transmission Expense	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items and Uncollectible Expense
1	Operating Revenues:							
2	General Business Revenues	(2,511,422)	(2,511,422)	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-	-
6	Total Operating Revenues	(2,511,422)	(2,511,422)	-	-	-	-	-
7								
8	Operating Expenses:							
9	Steam Production	7,661,166	-	-	-	-	7,661,166	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	11,211,526	-	11,211,526	-	-	-	-
12	Other Power Supply	858,312	(1,118)	-	-	-	859,431	-
13	Transmission	1,403,617	-	599,891	803,726	-	-	-
14	Distribution	-	-	-	-	-	-	-
15	Customer Accounting	30,580	-	-	-	-	-	30,580
16	Customer Service & Info	(3,825)	(3,825)	-	-	-	-	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	2,421,286	583,270	-	-	1,838,016	-	-
19								
20	Total O&M Expenses	23,582,662	578,326	11,811,417	803,726	1,838,016	8,520,597	30,580
21								
22	Depreciation	-	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-	-
25	Income Taxes - Federal	(5,532,045)	(710,612)	(2,368,236)	(161,150)	(577,432)	(1,708,413)	(6,202)
26	Income Taxes - State	(1,252,855)	(160,934)	(536,340)	(36,496)	(130,772)	(386,908)	(1,405)
27	Income Taxes - Def Net	38	-	-	-	-	-	38
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	455,124	455,124	-	-	-	-	-
30								
31	Total Operating Expenses:	17,252,924	161,905	8,906,842	606,080	1,129,811	6,425,275	23,012
32								
33	Operating Rev For Return:	(19,764,346)	(2,673,326)	(8,906,842)	(606,080)	(1,129,811)	(6,425,275)	(23,012)
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	Pensions	-	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-	-
44	Working Capital	187,232	(3,268)	99,278	6,756	12,593	71,618	256
45	Weatherization Loans	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant:	187,232	(3,268)	99,278	6,756	12,593	71,618	256
49								
50	Rate Base Deductions:							
51	Accum Prov For Deprec	-	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-	-
53	Accum Def Income Tax	(15,080,629)	-	-	-	(15,089,340)	-	8,711
54	Unamortized ITC	-	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	61,372,670	-	-	-	61,372,670	-	-
58								
59	Total Rate Base Deductions	46,292,041	-	-	-	46,283,331	-	8,711
60								
61	Total Rate Base:	46,479,273	(3,268)	99,278	6,756	46,295,924	71,618	8,967
62								
63	Return on Rate Base	-0.299%	-0.034%	-0.112%	-0.008%	-0.061%	-0.085%	0.000%
64								
65	Return on Equity	-0.573%	-0.064%	-0.215%	-0.015%	-0.117%	-0.162%	-0.001%
66								
67	TAX CALCULATION:							
68	Operating Revenue	(26,549,207)	(3,544,872)	(11,811,417)	(803,726)	(1,838,016)	(8,520,597)	(30,580)
69	Other Deductions	-						
70	Interest (AFUDC)	-	-	-	-	-	-	-
71	Interest	1,046,563	(74)	2,235	152	1,042,435	1,613	202
72	Schedule "M" Additions	(154)	-	-	-	-	-	(154)
73	Schedule "M" Deductions	-	-	-	-	-	-	-
74	Income Before Tax	(27,595,925)	(3,544,798)	(11,813,653)	(803,878)	(2,880,451)	(8,522,209)	(30,936)
75								
76	State Income Taxes	(1,252,855)	(160,934)	(536,340)	(36,496)	(130,772)	(386,908)	(1,405)
77	Taxable Income	(26,343,070)	(3,383,864)	(11,277,313)	(767,382)	(2,749,678)	(8,135,301)	(29,532)
78								
79	Federal Income Taxes + Other	(5,532,045)	(710,612)	(2,368,236)	(161,150)	(577,432)	(1,708,413)	(6,202)

Rocky Mountain Power
Utah Results of Operations - December 2021
Miscellaneous General Expense & Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(766,624)	UT	100.000%	(766,624)	
Commercial & Industrial (includes Irrigation)	442	A	(1,738,416)	UT	100.000%	(1,738,416)	
Street & Highway Lighting	444	A	(6,382)	UT	100.000%	(6,382)	
Gain on Property Sales	421	A	2,786,263	SO	43.594%	1,214,647	
Gain on Property Sales	421	A	(1,573,743)	SG	44.136%	(694,582)	
Gain on Property Sales	421	A	830	OR	0.000%	-	
Gain on Property Sales	421	A	(65,100)	UT	100.000%	(65,100)	
Gain on Property Sales	421	A	(1,148,250)	NUTIL	0.000%	-	
			(2,511,422)			(2,056,457)	4.1.1
Adjustment to Expense:							
Other Expenses	557	A	(2,509)	SG	44.136%	(1,107)	
Administrative & General Salaries	920	A	-	SO	43.594%	-	
Office Supplies and Expenses	921	A	1,304,524	SO	43.594%	568,696	
Customer Records	903	A	-	CN	48.501%	-	
Customer Records	903	A	(12,246)	OR	0.000%	-	
Informational Advertising	909	A	-	CA	0.000%	-	
Informational Advertising	909	A	(5,718)	CN	48.501%	(2,773)	
Informational Advertising	909	A	1,000	ID	0.000%	-	
Informational Advertising	909	A	15,229	OR	0.000%	-	
Informational Advertising	909	A	(1,052)	UT	100.000%	(1,052)	
Informational Advertising	909	A	1,391	WA	0.000%	-	
Informational Advertising	909	A	-	WY	0.000%	-	
Informational Advertising	929	A	(1,549)	SO	43.594%	(675)	
Regulatory Commission Fees	928	A	(27,203)	OR	0.000%	-	
Regulatory Commission Fees	928	A	27,203	SO	43.594%	11,859	
			1,299,070			574,947	4.1.1

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation and corrects the accounts and allocations of certain expenses and revenues. In addition, this adjustment removes Utah Wildland Deferral revenues.

Rocky Mountain Power
Results of Operations - December 2021
Miscellaneous General Expense & Revenue
Adjustments Required

Description	FERC	Factor		Amount	
Adjustment to Revenue:					
Residential	440	UT	440UT	(766,624)	
Commercial & Industrial (includes Irrigation)	442	UT	442UT	(1,738,416)	
Street & Highway Lighting	440	UT	440UT	(6,382)	
				(2,511,422)	
FERC 421 - (Gain)/Loss on Sale of Utility Plant					
Gain on Property Sales	421	SO	421SO	2,786,263	
Gain on Property Sales	421	SG	421SG	(1,573,743)	
Gain on Property Sales	421	OR	421OR	830	
Gain on Property Sales	421	UT	421UT	(65,100)	
Gain on Property Sales	421	NUTIL	421NUTIL	(1,148,250)	
				-	
Total Revenues Adjustment				**(2,511,422)**	**Ref 4.1**
Non Regulated Flights					
Other Expenses	557	SG	557SG	(2,509)	
Office Supplies and Expenses	921	SO	921SO	(21,580)	
				(24,089)	
FERC 921 - Office Supplies & Expenses					
Expense removal	921	SO	921SO	(13,713)	
				(13,713)	
FERC 928 - Regulatory Commission Expenses					
Remove system costs from Situs allocation	928	OR	928OR	(27,203)	
Assign system costs to system allocation	928	SO	928SO	27,203	
				-	
Credit Facility Fee Adjustment					
Reallocate credit facility fees interest expense	921	SO	921SO	1,339,817	
Informational & Instructional Advertising					
Blue Sky	909	CN	909CN	7,405	
Blue Sky	909	OR	909OR	6,390	
Blue Sky	903	OR	903OR	(12,246)	
Blue Sky	929	SO	929SO	(1,549)	
DSM	909	CN	909CN	(2,945)	
Reallocation	909	CN	909CN	(10,178)	
Reallocation	909	UT	909UT	(1,052)	
Reallocation	909	ID	909ID	(52)	
Reallocation	909	ID	909ID	1,052	
Reallocation	909	UT	909UT	-	
Reallocation	909	WA	909WA	1,391	
Reallocation	909	OR	909OR	8,839	
				(2,945)	
Total Expense Adjustment				**1,299,070**	**Ref 4.1**

Rocky Mountain Power
Utah Results of Operations - December 2021
Remove Non-Recurring Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove environ. settlement accrual reversal	545	A	25,151,000	SG	44.136%	11,100,563	4.2.1
Remove reversal of prior period CWIP write-off	561	A	1,345,745	SG	44.136%	593,954	4.2.1

Description of Adjustment:

This adjustment removes the accrual reversal of environmental costs related to the Klamath Settlement, and the reversal of a CWIP write-off from a prior period.

Rocky Mountain Power
Results of Operations - December 2021
Remove Non-Recurring & Prior Period Entries

FERC Account	Account Number	Description	Amount	Alloc	REF
5459000	545500	Reversal of Klamath Settlement Obligation Expense	(25,151,000)	SG	REF. 4.2
5570000	545990	Reversal of prior period CWIP write-off	(1,345,745)	SG	REF. 4.2

Rocky Mountain Power
Utah Results of Operations - December 2021
Insurance Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Adjust Injuries and Damages Exp. to three-year Avg.	925	B	4,216,200	SO	43.594%	1,838,016	4.3.1
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	B	140,781,962	SO	43.594%	61,372,670	4.3.1
Adjustment to Tax:							
Accumulated Deferred Income Tax Balance	190	B	(34,613,238)	SO	43.594%	(15,089,340)	

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 12 ME December 2021, the company continued to accrue $39,468 per month for property damages, consistent with the amount included in Docket No. 20-035-04.

Rocky Mountain Power
Results of Operations - December 2021
Insurance Expense

	Jan-19 to Dec-19 Cash	Jan-20 to Dec-20 Cash	Jan-21 to Dec-21 Cash	Total Cash	
Cash paid on claims	5,153,227	10,249,201	2,247,095	17,649,523	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	-	-	-	0	
Net Paid	5,153,227	10,249,201	2,247,095	17,649,523	
Third party insurance claim proceeds	-	-	-	0	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	-	-	-	0	
Net reimbursement from commercial insurance	-	-	-	-	
Net Paid				17,649,523	
Three-Year Average				5,883,174	Below

Adjustment Detail:

Included in Unadjusted Results		
Net Accrued Expense	1,666,974	
Three-Year Average - Cash Basis	5,883,174	Above
Regulatory Adjustment	**4,216,200**	
	Ref 4.3	

Injuries & Damages Reserve

13 MA Balance Dec-21
(140,781,962)

Rocky Mountain Power
Utah Results of Operations - December 2021
Generation Expense Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	4,028,693	SG	44.136%	1,778,091	4.4.1
Generation Overhaul Expense - Other	553	B	1,947,247	SG	44.136%	859,431	4.4.1
			5,975,940				
Generation O&M Steam							
Generation Overhaul Expense - Steam	506	B	13,329,525	SG	44.136%	5,883,076	4.4.1

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2021 using a four-year average methodology. In this adjustment, overhaul expenses from January 2018 - December 2021 are averaged. The actual overhaul costs for the 12 months ended December 2021 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

Rocky Mountain Power
Results of Operations - December 2021
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	
12 Months Ended Dec 2018	34,051,525	
12 Months Ended Dec 2019	37,045,683	
12 Months Ended Dec 2020	15,114,188	
12 Months Ended Dec 2021	23,365,541	
4 Year Average - Steam	27,394,234	
12 Months Ended Dec 2021 Overhaul Expense - Steam	23,365,541	**Ref. 4.4.2**
Adjustment	**4,028,693**	**Ref. 4.4**

FUNCTION: OTHER

Period	Overhaul Expense	
12 Months Ended Dec 2018	5,959,360	
12 Months Ended Dec 2019	2,321,350	
12 Months Ended Dec 2020	10,195,000	
12 Months Ended Dec 2021	3,562,241	
4 Year Average	5,509,488	
12 Months Ended Dec 2021 Overhaul Expense - Other	3,562,241	**Ref. 4.4.2**
Adjustment	**1,947,247**	**Ref. 4.4**
Total Adjustment	**5,975,940**	**Ref. 4.4**

FUNCTION: Steam O&M

Period	O&M Expense	Less Cholla	O&M Expense Less Cholla	
12 Months Ended Dec 2018	312,132,188	19,976,373	292,155,815	
12 Months Ended Dec 2019	294,117,098	17,270,330	276,846,768	
12 Months Ended Dec 2020	292,695,384	18,681,991	274,013,393	
12 Months Ended Dec 2021	262,688,196	(544,429)	263,232,625	
4 Year Average - Steam	290,408,217	13,846,066	276,562,150	
12 Months Ended Dec 2021 Overhaul Expense - Steam			263,232,625	**Above**
Adjustment				
Total Adjustment			**13,329,525**	**Ref. 4.4**

Rocky Mountain Power
Results of Operations - December 2021
Generation Expense Normalization

Existing Units	Yr. Ended December 2018	Yr. Ended December 2019	Yr. Ended December 2020	Yr. Ended December 2021	
Steam Production					
Blundell	354,314	202,844	-	1,654,068	
Dave Johnston	4,794,336	9,243,457	359,914	4,664,223	
Gadsby	343,436	390,865	201,004	822,044	
Hunter	8,411,847	6,206,830	9,960,770	16,895	
Huntington	8,857,107	12,570,354	21,183	860	
Jim Bridger	6,661,397	6,237,185	304,569	8,319,155	
Naughton	34,087	1,013,147	259,116	5,186,923	
Wyodak	-	-	-	-	
Cholla	3,257,000	-	-	-	
Colstrip	-	-	2,113,000	1,582,111	
Craig	-	1,181,000	1,199,000	336,671	
Hayden	1,338,000	-	695,633	782,591	
Subtotal - Steam	34,051,525	37,045,683	15,114,188	**23,365,541**	**Ref 4.4.1**
Total Steam Production	34,051,525	37,045,683	15,114,188	23,365,541	
Other Production					
Hermiston	1,799,000	2,144,380	3,623,128	916,758	
Currant Creek	26,996	50,170	1,661,478	2,012,713	
Lake Side	3,680,431	(1,988)	4,776,310	393,645	
Gadsby Peakers	29,376	-	-	-	
Chehalis	423,557	128,788	134,084	239,125	
Total - Other Production	5,959,360	2,321,350	10,195,000	**3,562,241**	**Ref 4.4.1**
Grand Total	40,010,885	39,367,033	25,309,188	**26,927,782**	

Rocky Mountain Power
Utah Results of Operations - December 2021
Revenue Sensitive Items and Uncollectible Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Uncollectible Expense	904	B	30,580	UT	100.000%	30,580	4.5.1

Description of Adjustment:

This adjusts the Company's actual December 2021 uncollectible accounts expense to the December 2021 temperature normalized balances by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

Rocky Mountain Power
Utah Results of Operations - December 2021
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	2,132,539,732	
Temperature Normalized Revenue	2,155,865,588	
Incremental Change	23,325,856	
Uncollectible Expense	2,795,733	
Uncollectible %	0.131%	
Uncollectible Expense	**30,580**	**Ref. 4.5**

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Facebook Transmission Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Transmission of Electricity by Others	566	B	1,450,163	UT	100.000%	1,450,163	
Transmission of Electricity by Others	566	B	(1,450,163)	SG	44.136%	(640,039)	

Description of Adjustment:

The Company executed a renewable resource contract in Utah (Docket 16-035-27) dedicated to serve load associated with Facebook. As a result of the increased load from this dedicated resource to serve Facebook, PacifiCorp will be allocated a higher ratio of wholesale transmission costs relative to other wholesale users of the Company's transmission system. This adjustment reallocates the resulting wheeling expense from other jurisdictions which would have otherwise been situs assigned to Utah.

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended December 31, 2021

		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	(8,159,215)	(1,323,307)	(6,835,908)
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	(8,159,215)	(1,323,307)	(6,835,908)
21				
22	Depreciation	-	-	-
23	Amortization	-	-	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	1,635,955	265,328	1,370,626
26	Income Taxes - State	370,498	60,090	310,409
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	(6,152,762)	(997,889)	(5,154,873)
32				
33	Operating Rev For Return:	6,152,762	997,889	5,154,873
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	Pensions	-	-	-
41	Prepayments	-	-	-
42	Fuel Stock	-	-	-
43	Material & Supplies	-	-	-
44	Working Capital	(68,580)	(11,123)	(57,458)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(68,580)	(11,123)	(57,458)
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:	(68,580)	(11,123)	(57,458)
62				
63	Return on Rate Base	0.080%	0.013%	0.068%
64				
65	Return on Equity	0.154%	0.024%	0.130%
66				
67	TAX CALCULATION:			
68	Operating Revenue	8,159,215	1,323,307	6,835,908
69	Other Deductions	-		
70	Interest (AFUDC)	-	-	-
71	Interest	(1,544)	(250)	(1,294)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	8,160,760	1,323,558	6,837,202
75				
76	State Income Taxes	370,498	60,090	310,409
77	Taxable Income	7,790,261	1,263,468	6,526,793
78				
79	Federal Income Taxes + Other	1,635,955	265,328	1,370,626

Rocky Mountain Power
Utah Results of Operations - December 2021
Net Power Cost Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Post-merger Firm Type 1	555NPC	B	(2,392,048)	SG	44.136%	(1,055,747)	5.1.1
Remove Contract Buy-through	555NPC	A	(2,968,597)	SG	44.136%	(1,310,210)	5.1.2
			(5,360,645)			(2,365,957)	
Utah Subscriber Solar	555NPC	B	(3,064,843)	UT	100.000%	(3,064,843)	5.1.3
Utah Subscriber Solar	555NPC	B	3,064,843	SG	44.136%	1,352,689	5.1.3
			-			(1,712,154)	
Oregon Black Cap Solar	555NPC	B	987,029	OR	0.000%	-	5.1.3
Oregon Black Cap Solar	555NPC	B	(987,029)	SG	44.136%	(435,632)	5.1.3
			-			(435,632)	
Oregon Old Mill Solar	555NPC	B	864,292	OR	0.000%	-	5.1.3
Oregon Old Mill Solar	555NPC	B	(864,292)	SG	44.136%	(381,461)	5.1.3
			-			(381,461)	
Mead - Phoenix Amortization	555NPC	B	6,663,039	OR	0.000%	-	5.1.3
Mead - Phoenix Amortization	555NPC	B	(6,663,039)	SG	44.136%	(2,940,777)	5.1.3
			-			(2,940,777)	
Reasonable Energy Price for QF's:							
System assignment to Situs	555NPC	B	(702,691)	SG	44.136%	(310,137)	5.1.4
Situs assignment to California	555NPC	B	16,191	CA	0.000%	-	5.1.4
Situs assignment to Oregon	555NPC	B	678	OR	0.000%	-	5.1.4
Situs assignment to Washington	555NPC	B	158,228	WA	0.000%	-	5.1.4
Situs assignment to Idaho	555NPC	B	527,595	ID	0.000%	-	5.1.4
Situs assignment to Utah	555NPC	B	-	UT	100.000%	-	5.1.4
Situs assignment to Wyoming	555NPC	B	-	WY	0.000%	-	5.1.4
			(0)			(310,137)	
			(5,360,645)			(8,146,118)	

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 12 months ended December 2021.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads, re-allocate Utah subscriber solar market cost from situs Utah to system, includes the Oregon Black Cap solar benefit at the market cost allocated system and assigns the benefit situs to Oregon, and re-allocates the Oregon Old Mill solar excess above market from a system to an Oregon situs cost. Reasonable energy prices are also adjusted for QF's.

Rocky Mountain Power
Results of Operations - December 2021
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)	2020P 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	182,811,810	-	182,811,810	-	182,811,810	SG
Non-firm Sales	447.5	(2,294,761)	-	(2,294,761)	-	(2,294,761)	SE
Transmission Services	447.9	90,234	(90,234)	-	-	-	S
On-system Wholesale Sales	447.1	13,153,831	(13,153,831)	-	-	-	S
Total Revenue Adjustments		193,761,115	(13,244,065)	180,517,049	-	180,517,049	
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	742,758,623	-	742,758,623	(5,449,517)	737,309,106	SG
Post-merger Firm - Situs	555.27	11,364,784	-	11,364,784	5,449,517	16,814,301	Situs
Secondary Purchases	555.7, 555.25	17,044,421	-	17,044,421	-	17,044,421	SE
NPC Deferral Mechanism	555.57	(97,064,618)	97,064,618	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22,555.23,555.24	8,246,273	(8,246,273)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(5,360,645)	(5,360,645)	SG
Total Purchased Power Adjustment		682,349,483	88,818,346	771,167,828	(5,360,645)	765,807,183	
Wheeling (Account 565)							
Existing Firm PPL	565.26	-	-	-	-	-	SG
Existing Firm UPL	565.27	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	138,946,324	-	138,946,324	-	138,946,324	SG
Non-firm	565.25	20,112,174	-	20,112,174	-	20,112,174	SE
Total Wheeling Expense Adjustment		159,058,497	-	159,058,497	-	159,058,497	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	(144,329)	-	(144,329)	-	(144,329)	ID
Fuel - Overburden Amortization - Wyoming	501.12	(280,914)	-	(280,914)	-	(280,914)	WY
Fuel Consumed - Coal	501.1	627,852,505	-	627,852,505	-	627,852,505	SE
Fuel Consumed - Gas	501.35	17,650,638	-	17,650,638	-	17,650,638	SE
Steam From Other Sources	503	5,403,741	-	5,403,741	-	5,403,741	SE
Natural Gas Consumed	547.1	332,776,087	-	332,776,087	-	332,776,087	SE
Simple Cycle Combustion Turbines	547.1	1,083,661	-	1,083,661	-	1,083,661	SE
Cholla/APS Exchange	501.1	50,052	-	50,052	-	50,052	SE
Fuel Regulatory Costs Deferral and Amort	501.15	0	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	563,722	(563,722)	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	15,738,289	(15,738,289)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2,501.45	(296,340)	296,340	-	-	-	SE
Total Fuel Expense		1,000,397,111	(16,005,671)	984,391,440	-	984,391,440	
Net Power Cost		**1,648,043,977**	**86,056,740**	**1,734,100,717**	**(5,360,645)**	**1,728,740,071**	
					Ref 5.1		

Rocky Mountain Power
Results of Operations - December 2021
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through

Remove Curtailment Buy-Through

	Amount	Mwh
Jan-21	209,296	5,168
Feb-21	-	-
Mar-21	-	-
Apr-21	-	-
May-21	-	-
Jun-21	1,027,888	4,212
Jul-21	495,273	3,251
Aug-21	364,168	2,480
Sep-21	502,542	2,905
Oct-21	-	-
Nov-21	-	-
Dec-21	369,429	4,975
Total	**2,968,597**	22,992
	Ref 5.1	

Rocky Mountain Power
Results of Operations - December 2021
Net Power Cost Adjustment

Utah Subscriber Solar	Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Energy Impact	**3,064,843**	45,304	55,292	216,874	76,613	146,591	159,133	792,316	520,380	345,193	371,593	166,281	169,273
	Ref 5.1												

Oregon Black Cap Solar	Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Energy Impact	**(987,029)**	(11,721)	(44,292)	(27,675)	(60,220)	(64,563)	(156,612)	(243,782)	(125,038)	(118,439)	(74,446)	(31,297)	(28,944)
	Ref 5.1												

Old Mill Solar	Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Energy Impact	**864,292**	27,419	47,953	54,423	82,532	102,908	123,000	115,750	98,505	86,540	61,930	35,305	28,026
	Ref 5.1												

Mead-Phoenix Amortization	Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Energy Impact	**6,663,039**	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253	555,253
	Ref 5.1												

Total	**9,605,144**

Rocky Mountain Power
Results of Operations - December 2021
Net Power Cost Adjustment

Prior to Allocation	Post-Allocation					
Total Company	CA	OR	WA	ID	UT	WY
$ 702,691	$ 16,191	$ 678	$ 158,228	$ 527,595	$ -	$ -
Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1	Ref 5.1

REP Adjustments		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
WY	J Bar 9 Ranch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	COMMERCIAL ENERGY MGMT	$ 2,335	$ 2,640	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,974
ID	Commercial Energy Management	$ -	$ -	$ (632)	$ 43	$ 4,727	$ 4,844	$ 2,370	$ (512)	$ 314	$ 1,065	$ 1,436	$ 1,927	$ 15,582
OR	Fery, Loyd	$ 28	$ 27	$ 64	$ 186	$ 208	$ 166	$ -	$ -	$ -	$ -	$ -	$ -	$ 678
OR	Loyd Fery	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ID	CDM Hydro 1984	$ -	$ -	$ -	$ 56,097	$ 59,882	$ 102,395	$ 40,252	$ 31,814	$ 24,601	$ 57,044	$ 52,678	$ 59,987	$ 484,750
ID	Nicholson Sunnybar Ranch	$ -	$ -	$ -	$ -	$ 3,531	$ 7,230	$ 1,776	$ 1,560	$ 607	$ 3,882	$ 385	$ 3,317	$ 22,289
CA	Box Canyon/Lake Siskiyou	$ (953)	$ (172)	$ 1,904	$ 9,238	$ 12,342	$ 4,532	$ (2,543)	$ (3,333)	$ (2,463)	$ 308	$ 80	$ (2,922)	$ 16,018
WA	Yakima Tieton (Cowiche) (YTID COWICHE)	$ -	$ -	$ -	$ 5,482	$ 12,672	$ 33,826	$ 19,122	$ 13,241	$ 4,212	$ -	$ -	$ -	$ 88,554
WA	Yakima Tieton (Orchards) (YTID ORCHARD)	$ -	$ -	$ -	$ 4,610	$ 11,522	$ 22,248	$ 18,401	$ 11,214	$ 1,678	$ -	$ -	$ -	$ 69,674
ID	Georgetown Irrigation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WY	ExxonMobile	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CA	Heyward Paul Luckey	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173	$ 173
UT	Tesoro	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended December 31, 2021

		Total Adjustments	Type A 6.1 Depreciation Allocation Correction	Type A 6.2 Utah Depreciation Plant Buy-down	Type A 6.3 Decommissioning Cost Adjustment
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	(254,192)	(254,192)	-	-
23	Amortization	(24,037,587)	128,043	(41,219,259)	17,053,629
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	5,876,366	25,172	9,269,656	(3,418,462)
26	Income Taxes - State	1,330,834	5,701	2,099,320	(774,187)
27	Income Taxes - Def Net	(48,131)	141	(48,273)	-
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	(17,132,711)	(95,135)	(29,898,555)	12,860,980
32					
33	Operating Rev For Return:	17,132,711	95,135	29,898,555	(12,860,980)
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	Pensions	-	-	-	-
41	Prepayments	-	-	-	-
42	Fuel Stock	-	-	-	-
43	Material & Supplies	-	-	-	-
44	Working Capital	80,333	344	126,721	(46,732)
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	80,333	344	126,721	(46,732)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	(227,784,456)	-	(227,784,456)	-
52	Accum Prov For Amort	-	-	-	-
53	Accum Def Income Tax	9,028	-	9,028	-
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-
58					
59	Total Rate Base Deductions	(227,775,428)	-	(227,775,428)	-
60					
61	Total Rate Base:	(227,695,095)	344	(227,648,707)	(46,732)
62					
63	Return on Rate Base	0.446%	0.001%	0.611%	-0.167%
64					
65	Return on Equity	0.853%	0.002%	1.169%	-0.319%
66					
67	TAX CALCULATION:				
68	Operating Revenue	24,291,779	126,149	41,219,259	(17,053,629)
69	Other Deductions	-			
70	Interest (AFUDC)	301,626	-	301,626	-
71	Interest	(5,126,960)	8	(5,125,915)	(1,052)
72	Schedule "M" Additions	(249,461)	(576)	(248,885)	-
73	Schedule "M" Deductions	(445,875)	-	(445,875)	-
74	Income Before Tax	29,313,527	125,566	46,240,538	(17,052,577)
75					
76	State Income Taxes	1,330,834	5,701	2,099,320	(774,187)
77	Taxable Income	27,982,693	119,865	44,141,217	(16,278,390)
78					
79	Federal Income Taxes + Other	5,876,366	25,172	9,269,656	(3,418,462)

Rocky Mountain Power
Utah Results of Operations - December 2021
Depreciation Allocation Correction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove system allocated deferral	403SP	A	(570,234)	SG	44.136%	(251,677)	6.1.1
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.1
			(442,191)			(123,633)	

`

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for depreciation rates that became effective January 1, 2014. This deferred amount is reflected in historical data on a system-allocated basis, but should only be situs-assigned to Wyoming, Utah and Idaho. This adjustment removes the non-carbon related deferred depreciation expense from historical data for the Results of Operations. Also being removed in this adjustment is the steam plant give-back reversal in Oregon established as part of the 2012 depreciation study.

Rocky Mountain Power
Utah Results of Operations - December 2021
Depreciation Allocation Correction Adjustment

Situs	Amount
UT	128,043
WYP	442,191
NUTIL	-

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2021	1	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	1	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	2	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	2	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	3	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	3	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	4	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	4	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	5	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	5	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	6	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	6	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	7	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	7	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	8	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	8	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	9	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	9	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	10	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	10	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	11	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
2021	11	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
2021	12	565244	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	NUTIL	UT
	12	565246	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	NUTIL	WYP
Total			570,234					

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Depreciation Plant Buy-down

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Plant Depr. Expense - DJ	407	A	(29,618,369)	UT	100%	(29,618,369)	6.2.1
Steam Plant Depr. Expense - Craig	407	A	(6,748,935)	UT	100%	(6,748,935)	6.2.3
Steam Plant Depr. Expense -Jim Bridger	407	A	(4,851,954)	UT	100%	(4,851,954)	6.2.2
			(41,219,259)			(41,219,259)	
Adjustment to Reserve:							
Steam Plant Accumulated Dep. - DJ	108SP	A	(192,519,401)	UT	100%	(192,519,401)	6.2.1
Steam Plant Accumulated Dep. - Craig	108SP	A	(35,265,054)	UT	100%	(35,265,054)	6.2.3
			(227,784,456)			(227,784,456)	

Description of Adjustment:

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the non-protected excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

In Docket No. 20-035-04, the Commission authorized the Company to buy down the net plant balance and the decommissioning costs associated with Cholla Unit 4 and Craig plant using the Sustainable Transportation and Energy Plan (STEP) regulatory liability balance. This adjustment corrects the allocation of the buydown in the Company’s accounting system.

In Docket No. 20-035-04, the Commission authorized the Company to extend the Jim Bridger Unit 1 and 2 regulatory recovery from 2028 and 2032 to 2037, respectively. This adjustment corrects the allocation of the depreciation expense situs to Utah.

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Depreciation Plant Buy-Down
TCJA Buy-Downs

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2021)
2021	DAVE JOHNSTON All Units	4032000	4070000	NUTIL	UT	**(29,618,369)**
						Ref 6.2

Depreciation Reserve Adjustment

Calendar Year	Plant	Actual FERC Account		Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2021	DAVE JOHNSTON Common	1085000		NUTIL	UT	(53,584,327)
2021	DAVE JOHNSTON Unit 1	1085000		NUTIL	UT	(11,283,947)
2021	DAVE JOHNSTON Unit 2	1085000		NUTIL	UT	(13,855,253)
2021	DAVE JOHNSTON Unit 3	1085000		NUTIL	UT	(53,328,826)
2021	DAVE JOHNSTON Unit 4	1085000		NUTIL	UT	(60,467,049)
	Total					**(192,519,401)**
						Ref 6.2

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Depreciation Plant Buy-Down
STEP Buy Downs

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2021)
2021	Craig STEP Buy-Down	4032000	4070000	OTHER	UT	**(6,748,935)**
						Ref 6.2

Calendar Year	Plant	Actual FERC Account	Actual Allocation	Revised Allocation	Adjustment to Reserve 13 Month Average
2021	Craig STEP Buy-Down	1085000	NUTIL	UT	**(35,265,054)**
					Ref 6.2

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Depreciation Plant Buy-Down
Jim Bridger Life Extension

Depreciation Expense Adjustment

Calendar Year	Plant	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2021)
2021	Jim Bridger Unit 1	4032000	4070000	NUTIL	UT	(3,332,711)
2021	Jim Bridger Unit 2	4032000	4070000	NUTIL	UT	(1,519,243)
						(4,851,954)
						Ref 6.2

Rocky Mountain Power
Utah Results of Operations - December 2021
Decommissioning Costs Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
Incremental Decomm. Costs	407	A	17,053,629	UT	100.000%	17,053,629	6.3.1

Description of Adjustment:

This adjustment includes the incremental decommissioning costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. 18-035-36. This treatment was included in the Company's most recent General Rate Case Docket No. 20-035-04. This adjustment corrects the allocation of the incremental decommissioning expense in the Company's accounting system.

Rocky Mountain Power
Results of Operations Report - December 2021
Decommissioning Cost Adjustment

Depreciation Expense Adjustment

Calendar Year	Description	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME December 2021)
2021	Decommissioning Accrual	4032000	4070000	NUTIL	UT	**17,053,629**
						Ref 6.3

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended December 31, 2021

			Type A 7.2	Type A 7.3
		Total Adjustments	PowerTax ADIT Balance	EDIT Balance Adjustment
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	(187,821)	(26,543)	(161,278)
26	Income Taxes - State	(42,536)	(6,011)	(36,525)
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	(230,357)	(32,554)	(197,803)
32				
33	Operating Rev For Return:	230,357	32,554	197,803
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	Pensions	-	-	-
41	Prepayments	-	-	-
42	Fuel Stock	-	-	-
43	Material & Supplies	-	-	-
44	Working Capital	(2,568)	(363)	(2,205)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(2,568)	(363)	(2,205)
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	-	-	-
52	Accum Prov For Amort	-	-	-
53	Accum Def Income Tax	(5,768,639)	5,880,740	(11,649,379)
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	47,381,180	-	47,381,180
58				
59	Total Rate Base Deductions	41,612,541	5,880,740	35,731,801
60				
61	Total Rate Base:	41,609,974	5,880,378	35,729,596
62				
63	Return on Rate Base	-0.040%	-0.006%	-0.034%
64				
65	Return on Equity	-0.077%	-0.011%	-0.066%
66				
67	TAX CALCULATION:			
68	Operating Revenue	-	-	-
69	Other Deductions	-		
70	Interest (AFUDC)	-	-	-
71	Interest	936,923	132,407	804,515
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	(936,923)	(132,407)	(804,515)
75				
76	State Income Taxes	(42,536)	(6,011)	(36,525)
77	Taxable Income	(894,386)	(126,396)	(767,990)
78				
79	Federal Income Taxes + Other	(187,821)	(26,543)	(161,278)

Rocky Mountain Power
Utah Results of Operations - December 2021
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	A	171,270,037	UT	100.000%	171,270,037	Below

Adjustment Detail:	**Total Company**		
Interest December 2021 - Unadjusted	-	-	2.18
Interest December 2021 - Normalized	393,322,852	171,270,037	Below
Adjustment:	393,322,852	171,270,037	
Rate Base:	17,467,990,604	7,606,329,967	2.2
Other & Non-Regulated	-	-	
Adjusted Rate Base	17,467,990,604	7,606,329,967	2.2
Weighted Cost of Debt	2.252%	2.252%	2.1
Normalized Interest	393,322,852	171,270,037	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 - December 2021
PowerTax ADIT Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	A	2,754,303,257	DITBAL	44.461%	1,224,602,767	
Exchange Normalization	282	A	4,205,987	NUTIL	0.000%	-	
Cholla SHL	190	A	-	SG	44.136%	-	
Accel Amort of Pollution Cntrl Facilities	281	A	148,106,149	SG	44.136%	65,367,643	
California	282	A	(65,055,756)	CA	0.000%	-	
Idaho	282	A	(171,241,463)	ID	0.000%	-	
Other	282	A	(43,215,861)	OTHER	0.000%	-	
Oregon	282	A	(722,326,648)	OR	0.000%	-	
Utah	282	A	(1,286,652,146)	UT	100.000%	(1,286,652,146)	
Washington	282	A	(194,612,121)	WA	0.000%	-	
Wyoming	282	A	(428,199,946)	WYP	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	A	-	SNP	44.241%	-	
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	16,597	CIAC	48.122%	7,987	
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	140,396	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	A	(1,280,396)	SG	44.136%	(565,112)	
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	(1,794,121)	SNPD	48.122%	(863,366)	
PP&E Adjustment - 13 Mo Avg - SO	282	A	7,606,074	SO			
			0			1,897,773	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.

Rocky Mountain Power
Results of Operations - December 2021
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	0	0	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(148,106,149)	148,106,149	0	SG
Exchange Normalization	105.160	(4,205,987)	4,205,987	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(285,859)	285,859	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,598,201	(24,598,201)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(48,114,582)	48,114,582	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(31,819)	31,819	0	DITBAL
Book Depreciation	105.120	3,019,798,599	(3,019,798,599)	0	DITBAL
Repair Deduction	105.122	(474,929,079)	474,929,079	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	105.125	(5,184,579,558)	5,184,579,558	0	DITBAL
Fixed Assets - State Modification	105.129	23,303,971	(23,303,971)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(4,893,818)	4,893,818	0	DITBAL
CIAC	105.130	317,831,952	(317,831,952)	0	DITBAL
Idaho Disallowed Loss	105.131	39,510	(39,510)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	0	0	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,922)	0	(383,922)	DITBAL
Capitalized Depreciation	105.137	(22,100,828)	22,100,828	0	DITBAL
Reimbursements	105.140	23,268,039	(23,268,039)	0	DITBAL
AFUDC - Debt	105.141a	(186,764,077)	186,764,077	0	DITBAL
AFUDC - Equity	105.141b	(128,127,280)	128,127,280	0	DITBAL
Avoided Costs	105.142	207,283,714	(207,283,714)	0	DITBAL
Capitalization of Test Energy	105.146	5,107,145	(5,107,145)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(63,930)	63,930	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(93,123,858)	93,123,858	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(57,766)	57,766	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	178,436	(178,436)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,027,581	(4,027,581)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(234,921,707)	234,921,707	0	DITBAL
Book Gain/Loss on Land Sales	105.470	14,291,852	(14,291,852)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	**	148,106,149	(148,106,149)	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(65,055,756)	(65,055,756)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(171,241,463)	(171,241,463)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(43,215,861)	(43,215,861)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(722,326,648)	(722,326,648)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,286,652,146)	(1,286,652,146)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(194,612,121)	(194,612,121)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(428,199,946)	(428,199,946)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	0	0	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	16,597	16,597	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	140,396	140,396	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	(1,280,396)	(1,280,396)	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(1,794,121)	(1,794,121)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	7,606,074	7,606,074	SO
		(2,906,999,314)	**0**	**(2,906,999,314)**	
			Ref. 7.2		

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

Rocky Mountain Power
Utah Results of Operations - December 2021
EDIT Balance Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Reg. Liabilities	254	A	961	OR	0.000%	-	
Other Reg. Liabilities	254	A	47,381,180	UT	100.000%	47,381,180	
Other Reg. Liabilities	254	A	44,467,972	WYP	0.000%	-	
Other Reg. Liabilities	254	A	36,444,372	WYU	0.000%	-	
			128,294,486			47,381,180	7.3.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	A	(236)	OR	0.000%	-	
Accum Def Inc Tax Bal	190	A	(11,649,379)	UT	100.000%	(11,649,379)	
Accum Def Inc Tax Bal	190	A	(10,933,109)	WYP	0.000%	-	
Accum Def Inc Tax Bal	190	A	(8,960,383)	WYU	0.000%	-	
			(31,543,108)			(11,649,379)	7.3.1

Description of Adjustment:

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a proforma adjustment for the protected EDIT balances for the states that allow proforma adjustments.

Rocky Mountain Power
Results of Operations - December 2021
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
EDIT Reg Liabilities	254OR	(961)	-	**961**	
EDIT Reg Liabilities	254UT	(47,381,180)	-	**47,381,180**	
EDIT Reg Liabilities	254WYP	(44,467,972)	-	**44,467,972**	
EDIT Reg Liabilities	254WYU	(36,444,372)	-	**36,444,372**	
	Total	**(128,294,486)**	**-**	**128,294,486**	**Page 7.3**
Protected EDIT Reg Liabilities	254OR	(374,011,629)	(356,212,292)	**17,799,337**	**Page 7.3**
Protected EDIT Reg Liabilities	254WYP	(212,243,177)	(202,110,512)	**10,132,665**	**Page 7.3**
Grand Total		**(714,549,291)**	**(558,322,804)**	**156,226,487**	

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2021

		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	Type A 8.7 Klamath Hydroelectric Settlement Agreement
1	Operating Revenues:							
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-
5	Other Operating Revenues	1,915	8	68	-	-	-	1,839
6	Total Operating Revenues	1,915	8	68	-	-	-	1,839
7								
8	Operating Expenses:							
9	Steam Production	(2,221,530)	-	-	-	-	-	-
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	87,749	369	3,127	-	-	-	84,254
19								
20	Total O&M Expenses	(2,133,780)	369	3,127	-	-	-	84,254
21								
22	Depreciation	3,394,610	43	366	-	-	-	3,394,200
23	Amortization	4,423,911	46	393	-	-	-	4,227,995
24	Taxes Other Than Income	105,742	444	3,768	-	-	-	101,530
25	Income Taxes - Federal	2,387,857	(16,418)	(139,650)	48,499	17,085	(26,999)	(76,618)
26	Income Taxes - State	540,785	(3,718)	(31,627)	10,984	3,869	(6,115)	(17,350)
27	Income Taxes - Def Net	(3,748,033)	66	558	-	-	-	(1,857,441)
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	426,478	(0)	(0)	-	-	426,480	(2)
30								
31	Total Operating Expenses:	5,397,569	(19,168)	(163,065)	59,482	20,955	393,366	5,856,569
32								
33	Operating Rev For Return:	(5,395,654)	19,176	163,133	(59,482)	(20,955)	(393,366)	(5,854,730)
34								
35	Rate Base:							
36	Electric Plant In Service	33,605,414	3,588,443	30,524,002	-	-	-	(507,031)
37	Plant Held for Future Use	(3,785,310)	-	-	-	(3,785,310)	-	-
38	Misc Deferred Debits	(179,999,430)	1,064	9,024	-	-	-	243,171
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Pensions	(16,969,869)	97	824	-	-	-	22,208
41	Prepayments	22,378	94	797	-	-	-	21,487
42	Fuel Stock	-	-	-	-	-	-	-
43	Material & Supplies	(689)	(3)	(25)	-	-	-	(661)
44	Working Capital	32,579	(121)	(1,029)	663	234	(369)	22,666
45	Weatherization Loans	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant:	(167,094,926)	3,589,574	30,533,594	663	(3,785,076)	(369)	(198,160)
49								
50	Rate Base Deductions:							
51	Accum Prov For Deprec	5,007,042	(292)	(2,475)	-	-	-	5,009,808
52	Accum Prov For Amort	764,665	(801)	(6,799)	-	-	-	772,266
53	Accum Def Income Tax	35,550,989	(28)	(238)	-	-	-	409,943
54	Unamortized ITC	-	-	-	-	-	-	-
55	Customer Adv For Const	(10,745,120)	-	-	(10,745,120)	-	-	-
56	Customer Service Deposits	(12,958,795)	-	-	-	-	(12,958,795)	-
57	Misc Rate Base Deductions	21,558,043	(512)	(4,348)	-	-	-	(117,163)
58								
59	Total Rate Base Deductions	39,176,824	(1,633)	(13,860)	(10,745,120)	-	(12,958,795)	6,074,854
60								
61	Total Rate Base:	(127,918,102)	3,587,941	30,519,734	(10,744,457)	(3,785,076)	(12,959,164)	5,876,693
62								
63	Return on Rate Base	0.063%	-0.003%	-0.029%	0.010%	0.004%	0.008%	-0.081%
64								
65	Return on Equity	0.121%	-0.007%	-0.056%	0.020%	0.007%	0.016%	-0.156%
66								
67	TAX CALCULATION:							
68	Operating Revenue	(6,215,045)	(894)	(7,586)	-	-	(426,480)	(7,806,138)
69	Other Deductions	-						
70	Interest (AFUDC)	(920)	(47)	(395)	-	-	-	(478)
71	Interest	(2,880,303)	80,789	687,206	(241,931)	(85,228)	(291,799)	132,324
72	Schedule "M" Additions	10,470,408	124	1,049	-	-	-	7,629,131
73	Schedule "M" Deductions	(4,774,976)	386	3,278	-	-	-	73,313
74	Income Before Tax	11,911,563	(81,899)	(696,626)	241,931	85,228	(134,681)	(382,166)
75								
76	State Income Taxes	540,785	(3,718)	(31,627)	10,984	3,869	(6,115)	(17,350)
77	Taxable Income	11,370,778	(78,181)	(664,999)	230,947	81,358	(128,567)	(364,816)
78								
79	Federal Income Taxes + Other	2,387,857	(16,418)	(139,650)	48,499	17,085	(26,999)	(76,618)

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended December 31, 2021

		Type A	Type A	Type A	Type A
		8.8	8.9	8.10	8.11
		Carbon Plant Closure	Deer Creek Mine Closure	Cholla 4 Retirement	Prepaid Pension Asset Removal
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	-	(2,221,530)	-	-
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	-	(2,221,530)	-	-
21					
22	Depreciation	-	-	-	-
23	Amortization	-	-	195,477	-
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	977,950	548,188	521,977	533,842
26	Income Taxes - State	221,479	124,149	118,213	120,900
27	Income Taxes - Def Net	(1,192,931)	-	(698,285)	-
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	6,498	(1,549,192)	137,382	654,743
32					
33	Operating Rev For Return:	(6,498)	1,549,192	(137,382)	(654,743)
34					
35	Rate Base:				
36	Electric Plant In Service	-	-	-	-
37	Plant Held for Future Use	-	-	-	-
38	Misc Deferred Debits	(1,187,159)	(22,767,487)	4,781,936	(161,079,979)
39	Elec Plant Acq Adj	-	-	-	-
40	Pensions	-	-	-	(16,992,999)
41	Prepayments	-	-	-	-
42	Fuel Stock	-	-	-	-
43	Material & Supplies	-	-	-	-
44	Working Capital	13,369	(17,268)	7,136	7,298
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(1,173,790)	(22,784,755)	4,789,072	(178,065,679)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	-	-	-	-
52	Accum Prov For Amort	-	-	-	-
53	Accum Def Income Tax	-	-	(2,976,643)	38,117,955
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	21,680,066
58					
59	Total Rate Base Deductions	-	-	(2,976,643)	59,798,022
60					
61	Total Rate Base:	(1,173,790)	(22,784,755)	1,812,429	(118,267,658)
62					
63	Return on Rate Base	0.001%	0.043%	-0.004%	0.115%
64					
65	Return on Equity	0.002%	0.083%	-0.007%	0.219%
66					
67	TAX CALCULATION:				
68	Operating Revenue	-	2,221,530	(195,477)	-
69	Other Deductions				
70	Interest (AFUDC)	-	-	-	-
71	Interest	(26,430)	(513,039)	40,810	(2,663,006)
72	Schedule "M" Additions	-	-	2,840,105	-
73	Schedule "M" Deductions	(4,851,954)	-	-	-
74	Income Before Tax	4,878,384	2,734,569	2,603,818	2,663,006
75					
76	State Income Taxes	221,479	124,149	118,213	120,900
77	Taxable Income	4,656,905	2,610,420	2,485,605	2,542,106
78					
79	Federal Income Taxes + Other	977,950	548,188	521,977	533,842

Rocky Mountain Power
Utah Results of Operations - December 2021
Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	A	(370,779)	UT	100.000%	(370,779)	Below
Adjustment Detail:							
Cash Working Capital December 2021 - Unadjusted			28,317,681			15,011,942	2.33
Cash Working Capital December 2021 - Normalized			27,777,694			14,641,163	8.1.1
Adjustment:			(539,987)			(370,779)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Utah are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Update Cash Working Capital
12 Months Ended December 2021

	Total	California	Oregon	Washington	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
O&M Expense	2,927,282,746	61,157,919	809,371,179	220,250,696	393,214,836	345,691,506	1,263,894,760	166,770,189	47,523,330	913,649
Taxes Other than Income	213,406,731	5,170,520	80,391,594	14,038,362	25,402,924	22,249,798	78,498,425	9,856,724	3,153,126	48,182
Federal Income Tax	(145,390,351)	267,466	(54,759,714)	(6,512,413)	(24,408,540)	(23,160,475)	(36,906,477)	(4,668,677)	(1,248,065)	(206,975)
State Income Tax	4,281,277	625,702	(2,375,491)	1,490,404	(372,624)	(709,826)	8,063,801	1,003,142	337,202	(32,989)
Total	2,999,580,404	67,221,607	832,627,568	229,267,050	393,836,595	344,071,003	1,313,550,510	172,961,379	49,765,593	721,869
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,218,029	184,169	2,281,171	628,129	1,079,004	942,660	3,598,769	473,867	136,344	1,978
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	**27,777,694**	169,289	7,869,999	3,812,742	959,339	838,116	**14,641,163**	324,115	121,223	1,047
	Ref. 2.33						**Ref. 2.33**			

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	8,005,001	SE	44.290%	3,545,409	8.2.1

Description of Adjustment:

The Company owns a 29.14% interest in 2021 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 it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects the net plant balance.

Rocky Mountain Power
Results of Operations - December 2021
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**	**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
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	133,486,240	133,690,579	127,445,821	127,445,821	127,524,353	126,060,805	126,096,849	126,126,654	126,156,672	127,016,467	127,016,467	126,648,475	126,361,030
Total Property, Plant, and Equipment	154,070,039	154,274,378	148,029,620	148,029,620	148,108,152	146,644,604	146,680,648	146,710,453	146,740,471	147,600,266	147,600,266	147,232,274	146,944,829
Accumulated Depreciation	(126,248,182)	(126,228,669)	(121,495,181)	(121,841,086)	(122,147,073)	(121,006,758)	(121,309,323)	(121,593,954)	(121,874,560)	(122,162,271)	(122,482,203)	(122,360,358)	(122,458,705)
Total Property, Plant, and Equipment	27,821,857	28,045,709	26,534,439	26,188,534	25,961,079	25,637,846	25,371,325	25,116,499	24,865,911	25,437,995	25,118,063	24,871,916	24,486,124
Other													
Inventories	5,070,961	5,204,233	5,270,320	5,334,814	6,203,887	5,895,978	5,855,454	5,439,092	6,051,616	6,004,365	5,453,389	5,430,590	5,608,551
Prepaid Expenses	265,149	200,700	165,577	141,578	230,138	194,716	148,766	132,580	117,120	109,274	93,122	119,969	133,330
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	657,793	657,793	657,793	657,793	657,793	657,793	657,793	657,793
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	5,836,110	5,904,933	5,935,897	5,976,392	6,934,025	6,748,487	6,662,013	6,229,465	6,826,529	6,771,432	6,204,304	6,208,352	6,399,674
Total Rate Base	33,657,967	33,950,642	32,470,336	32,164,926	32,895,104	32,386,333	32,033,338	31,345,964	31,692,440	32,209,427	31,322,367	31,080,268	30,885,798
PacifiCorp Share	**7,202,805**	**7,265,437**	**6,948,652**	**6,883,294**	**7,039,552**	**6,930,675**	**6,855,134**	**9,134,214**	**9,235,177**	**9,385,827**	**9,127,338**	**9,056,790**	**9,000,122**

December 2021 13 Mth. Avg. Balance	**8,005,001**	**Ref 8.2**

Rocky Mountain Power
Utah Results of Operations - December 2021
Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	68,092,200	SE	44.290%	30,157,985	8.3.1

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance rather than the plant balance to recognize the depreciation of the investment over time.

Rocky Mountain Power
Results of Operations - December 2021
Bridger Mine Rate Base
($000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Dec-20**	**Jan-21**	**Feb-21**	**Mar-21**	**Apr-21**	**May-21**	**Jun-21**	**Jul-21**	**Aug-21**	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**
1 Structure, Equipment, Mine Dev.	444,566	444,115	444,555	445,008	445,008	437,569	437,572	435,827	439,926	437,428	439,140	437,584	422,319
2 Materials & Supplies	13,081	12,668	12,101	12,189	11,687	11,085	10,760	14,274	14,071	14,016	14,082	14,136	13,916
4 Pit Inventory	27,609	24,940	27,571	33,051	37,777	39,455	36,350	30,576	28,286	26,919	24,686	27,295	25,318
5 Deferred Long Wall Costs	5,179	4,912	4,502	4,381	4,249	3,637	3,860	3,572	2,539	1,690	583	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(377,270)	(379,094)	(381,388)	(383,865)	(386,036)	(380,979)	(382,790)	(383,200)	(385,769)	(385,817)	(388,522)	(389,187)	(375,906)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	113,166	107,541	107,342	110,764	112,687	110,767	105,751	101,049	99,053	94,235	89,968	89,829	85,646
PacifiCorp Share (66.67%)	**75,444**	**71,694**	**71,561**	**73,842**	**75,124**	**73,845**	**70,501**	**67,366**	**66,035**	**62,824**	**59,979**	**59,886**	**57,098**

December 2021 - 13 Mth. Avg. Balance	**68,092**	**Ref 8.3**

Rocky Mountain Power
Utah Results of Operations - December 2021
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advances	252	A	(167,116)	CA	0.000%	-	8.4.1
Customer Advances	252	A	6,003,359	OR	0.000%	-	8.4.1
Customer Advances	252	A	(530,564)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(963,363)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(16,988,743)	UT	100.000%	(16,988,743)	8.4.1
Customer Advances	252	A	(1,359,995)	WYP	0.000%	-	8.4.1
Customer Advances	252	A	14,006,422	SG	44.136%	6,181,829	8.4.1
			-			(10,806,915)	

Description of Adjustment:

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

Rocky Mountain Power
Results of Operations - December 2021
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(167,116)	**(167,116)**	**Page 8.4**
252OR	(8,185,634)	(2,182,275)	**6,003,359**	**Page 8.4**
252WA	-	(530,564)	**(530,564)**	**Page 8.4**
252IDU	-	(963,363)	**(963,363)**	**Page 8.4**
252UT	(192,266)	(17,181,009)	**(16,988,743)**	**Page 8.4**
252WYP	-	(1,359,995)	**(1,359,995)**	**Page 8.4**
252SG	(29,051,060)	(15,044,637)	**14,006,422**	**Page 8.4**
Total	**(37,428,960)**	**(37,428,960)**	**-**	

Rocky Mountain Power
Utah Results of Operations - December 2021
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	(8,491,647)	SG	44.136%	(3,747,845)	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 specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power
Utah Results of Operations - December 2021
FERC 105 (Plant Held for Future Use)

Primary Account		**Secondary Account**		**Location**		**Alloc**	**Total**
1050000	Plant Held for Future Use	3401000	Land owned in fee	507100	Wild Horse Wind Plant Common	SG	$6,242,856
1050000	Plant Held for Future Use	3401000	Land owned in fee	508100	Twelve Mile Ranch Wind Plant Common	SG	$1,994,037
1050000	Plant Held for Future Use	3501000	Land owned in fee	85051	Populus Substation(non shared)	SG	$254,753
Overall Result							**$8,491,647**

Ref. 8.5

Rocky Mountain Power
Utah Results of Operations - December 2021
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
Utah Customer Service Deposit Interest	4311	A	426,480	UT	100.000%	426,480	8.6.1
Adjustment to Rate Base							
Utah Customer Service Deposits	235	A	(12,958,795)	UT	100.000%	(12,958,795)	8.6.1

Description of Adjustment:

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

Rocky Mountain Power
Utah Results of Operations - December 2021
Utah Customer Service Deposits

Customer Service Deposits - Interest Expense
GL 585100

Month	Interest	
Jan-21	65,060	
Feb-21	20,018	
Mar-21	624	
Apr-21	20,471	
May-21	31,096	
Jun-21	57,698	
Jul-21	33,324	
Aug-21	39,776	
Sep-21	41,234	
Oct-21	25,940	
Nov-21	52,391	
Dec-21	38,848	
Interest Expense	**426,480**	**Ref. 8.6**

Customer Service Deposits - Balances
GL Accounts 230140

Month	Balance	
Dec-20	13,198,851	
Jan-21	12,852,768	
Feb-21	12,554,389	
Mar-21	12,154,273	
Apr-21	12,509,291	
May-21	11,831,308	
Jun-21	12,554,348	
Jul-21	12,666,939	
Aug-21	13,521,753	
Sep-21	13,314,908	
Oct-21	14,048,759	
Nov-21	13,724,884	
Dec-21	13,531,864	
13-Month Average	**12,958,795**	**Ref. 8.6**

Rocky Mountain Power
Utah Results of Operations - December 2021
Klamath Hydroelectric Settlement Agreement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Klamath Relicensing Process Costs							
Adjustment to Rate Base:							
Remove Klamath Relicensing & Settlement Process (	302	A	(74,111,750)	SG-P	44.136%	(32,709,718)	8.7.1
Remove Klamath Relicensing & Settlement Process (	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
Adjustment to Amortization Reserve:							
Remove Klamath Relicensing & Settlement Process (	111IP	A	74,111,750	SG-P	44.136%	32,709,718	8.7.1
Remove Klamath Relicensing & Settlement Process (	111IP	A	(32,081,215)	UT	100.000%	(32,081,215)	8.7.1
Klamath Existing Plant							
Adjustment to Depreciation Reserve:							
Existing Klamath: Adjust Reserve	108HP	A	11,388,167	SG-P	44.136%	5,026,244	8.7.1
Adjustment to Depreciation Expense:							
Existing Klamath: Adjust Expense	403HP	A	7,592,111	SG-P	44.136%	3,350,829	8.7.1
Klamath Relicensing Process Costs Reg Asset							
Adjustment to Amortization Expense:							
Add Back Amortization of Regulatory Asset	404IP	A	4,217,412	UT	100.000%	4,217,412	8.7.2
Adjustment to Tax:							
Remove Klamath Relicensing & Settlement Process Costs							
Schedule M Addition	SCHMAT	A	4,217,412	UT	100.000%	4,217,412	
Deferred Tax Expense	41110	A	(1,036,918)	UT	100.000%	(1,036,918)	
Accum Def Inc Tax Balance	282	A	-	UT	100.000%	-	
Existing Klamath:							
Schedule M Addition	SCHMAT	A	7,592,111	SG	44.136%	3,350,829	
Deferred Tax Expense	41110	A	(1,866,642)	SG	44.136%	(823,855)	
Accum Def Inc Tax Balance	282	A	933,321	SG	44.136%	411,927	

Description of Adjustment:

This adjustment adds in twelve months of depreciation expense for the period January 2021 to December 2021 which represents the depreciation of the accelerated reserve created to extend the depreciation period from 2019 to 2022.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 reflects amortization of the allocated Klamath relicensing process costs and the associated amortization and expense and reserve costs into results, for the base period, 12 months ended December 2021. 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.

Rocky Mountain Power
Utah Results of Operations - December 2021
Klamath Hydroelectric Settlement Agreement

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2021

	12 Months Ended December 2021	13 Mth. Avg. December 2021	
Decrement Depreciation Expense - Jan 2021 to December 2021	7,592,111		Ref 8.7
Depreciation Reserve, 2022 Schedule.		(11,388,167)	Ref 8.7

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2021

	Factor	12 Months Ended December 2021	13 Mth. Avg. December 2021	
Gross EPIS	SG		74,111,750	Ref 8.7
Amortization Reserve	SG		(74,111,750)	Ref 8.7
Amortization Expense	SG	-		Ref 8.7
Gross EPIS	UT		(32,081,215)	Ref 8.7
Amortization Reserve	UT		32,081,215	Ref 8.7
Amortization Expense	UT	-		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.

Rocky Mountain Power
Utah Results of Operations - December 2021
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

	Amortization Expense	
Base Period Amount (below)	**4,217,412**	**Ref 8.7**

Month	Beg Balance	Amortization [1]	Interest	End Balance
Dec-20				8,160,607
Jan-21	8,160,607	(353,367)	25,815	7,833,054
Feb-21	7,833,054	(353,367)	24,756	7,504,443
Mar-21	7,504,443	(353,367)	23,693	7,174,770
Apr-21	7,174,770	(350,812)	17,732	6,841,689
May-21	6,841,689	(350,812)	16,888	6,507,764
Jun-21	6,507,764	(350,812)	16,042	6,172,994
Jul-21	6,172,994	(350,812)	15,194	5,837,375
Aug-21	5,837,375	(350,812)	14,344	5,500,907
Sep-21	5,500,907	(350,812)	13,491	5,163,586
Oct-21	5,163,586	(350,812)	12,637	4,825,410
Nov-21	4,825,410	(350,812)	11,780	4,486,377
Dec-21	4,486,377	(350,812)	10,921	4,146,486
	Base Period Amortization =	**(4,217,412)**		

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

Rocky Mountain Power
Utah Results of Operations - December 2021
Carbon Plant Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Base Period M&S inventory	182M	A	(3,448,669)	SG	44.136%	(1,522,093)	8.8.1
Remove Base Period M&S inventory	182M	A	350,149	UT	100.000%	350,149	B-16
Adjustment to Tax:							
Schedule M - remove def of Depr Exp	SCHMDT	A	(4,851,954)	UT	100.000%	(4,851,954)	
Deferred Inc Tax Exp - remove def of Depr Exp	41010	A	(1,192,931)	UT	100.000%	(1,192,931)	

Description of Adjustment:

The Commissioned approved in Docket No. 20-035-04 the use of deferred EDIT to buydown the decommission cost and M&S inventory. This adjustment removes those balances from rate base.

Rocky Mountain Power
Results of Operations - December 2021
Carbon Plant Closure
Utah Carbon Buy-Down Balances

Account Number	Amount	Account Description	FERC Account	Allocation Factor
187338	3,448,669	Reg Asset Carbon Plant	1823990	SG
187338	(350,149)	Reg Asset Carbon Plant	1823990	UT

Rocky Mountain Power
Utah Results of Operations - December 2021
Deer Creek Mine Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove Base Period Unadjusted Data							
Oregon Deer Creek Closure Cost Amortization	506	A	(4,983,594)	SG	44.136%	(2,199,543)	8.9.1
Adjustment to Rate Base:							
Remove Base Period Unadjusted Data							
Regulatory Asset	182M	A	13,816,019	UT	100.000%	13,816,019	8.9.1
Regulatory Asset	182M	A	(73,497,166)	SE	44.290%	(32,551,840)	8.9.1
Regulatory Asset	182M	A	(8,323,073)	SO	43.594%	(3,628,371)	8.9.1

Description of Adjustment:

In Docket No. 20-035-04, The Commission authorized a buydown of existing Deer Creek balances, excluding Recovery based royalties, the Company will continue to defer the recovery royalties for a future rate case. This adjustment removes all rate base balances in the base period.

Rocky Mountain Power
Results of Operations - December 2021
Deer Creek Mine Closure
Base Period Balances

EXPENSE ACCOUNTS

	Amort	Booked Allocation	Booked Corrected
Oregon Closure Cost Amortization	**4,983,594**	**SG**	**OR**
	Ref. 8.9		

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

RATE BASE ACCOUNTS

	13-MA Balance	Booked Allocation	
Unrecovered Plant	2,436,501	SE	
Unrecovered Plant	(642,494)	UT	
Closure Costs	71,060,664	SE	
Closure Costs	3,827,433	UT	
ROR Offsets	(15,845,088)	UT	
UMWA PBOP	8,323,073	SO	
UMWA PBOP	1,273,805	UT	
UMWA PBOP Savings	(2,429,676)	UT	
Total	**68,004,219**		
Summary by Allocation Factor			
	(13,816,019)	UT	**Ref. 8.9**
	73,497,166	SE	**Ref. 8.9**
	8,323,073	SO	**Ref. 8.9**
	68,004,219		

Utah has fully bought down Deer Creek using TCJA funds with the exception of recovery royalties. These amounts should be removed from results.

Rocky Mountain Power
Utah Results of Operations - December 2021
Cholla 4 Retirement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
Amortization Expense	407	A	195,477	UT	100.000%	195,477	8.10.1
Adjustment to Rate Base:							
December 2021 Cholla Closure Cost Asset	182M	A	10,727,396	SG	44.136%	4,734,608	8.10.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	A	2,798,451	UT	100.000%	2,798,451	
Deferred Income Tax Expense	41110	A	(688,044)	UT	100.000%	(688,044)	
Accumulated Def Income Tax Balance	283	A	(2,637,502)	UT	100.000%	(2,637,502)	
Schedule M Adjustment	SCHMAT	A	41,654	UT	100.000%	41,654	
Deferred Income Tax Expense	41110	A	(10,241)	UT	100.000%	(10,241)	
Accumulated Def Income Tax Balance	283	A	(339,141)	UT	100.000%	(339,141)	

Description of Adjustment:

Consistent with the Company’s Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. The Commission authorized the Company collect closure costs associated with the closure through April 2025 in Docket No. 20-035-04. The adjustment correct the allocation factor on the Cholla Unit 4 plant closure regulatory asset amount and corrects the amortization expense amount.

Rocky Mountain Power
Results of Operations - December 2021
Cholla 4 Retirement

Closure Costs	December 2020 Balances - Total Company	December 2020 Balances - Utah Allocated
CWIP	1,849,795	813,864
Materials and supplies	6,106,205	2,686,577
Liquidated damages	19,606,070	8,626,180
Total	27,562,070	12,126,621

SG % from Docket No. 20-035-04 43.997%

Date	Beg Bal	Amortization	End Bal	
Dec-20			12,126,621	
Jan-21	12,126,621	(233,204)	11,893,417	
Feb-21	11,893,417	(233,204)	11,660,213	
Mar-21	11,660,213	(233,204)	11,427,008	
Apr-21	11,427,008	(233,204)	11,193,804	
May-21	11,193,804	(233,204)	10,960,600	
Jun-21	10,960,600	(233,204)	10,727,396	
Jul-21	10,727,396	(233,204)	10,494,191	
Aug-21	10,494,191	(233,204)	10,260,987	
Sep-21	10,260,987	(233,204)	10,027,783	
Oct-21	10,027,783	(233,204)	9,794,579	
Nov-21	9,794,579	(233,204)	9,561,374	**13 Month Average**
Dec-21	9,561,374	(233,204)	9,328,170	**10,727,396**
		(2,798,451)		**Ref. 8.10**

Amortization in Base Period:	2,602,974	
Normalized Amortization Exp.:	2,798,451	**Above**
Adjustment	**195,477**	**Ref. 8.10**

Rocky Mountain Power
Utah Results of Operations - December 2021
Prepaid Pension Asset Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Pension:							
Net Prepaid Balance	128	A	(17,263,048)	SO	43.594%	(7,525,676)	
Net Prepaid Balance	182M	A	(380,861,900)	SO	43.594%	(166,033,429)	
Net Prepaid Balance	182M	A	(510,813)	WYU	0.000%	-	
Net Prepaid Balance	2283	A	49,375,249	SO	43.594%	21,524,710	
ADIT Balances	190	A	(12,139,695)	SO	43.594%	(5,292,194)	
ADIT Balances	283	A	97,884,750	SO	43.594%	42,672,005	
ADIT Balances	283	A	125,589	WYU	0.000%	-	
			(263,389,867)			58,904,520	8.11.1
Adjustment to Post-Retirement:							
Net Prepaid Balance	128	A	(21,437,643)	SO	43.594%	(9,345,554)	
Net Prepaid Balance	182M	A	14,010,436	SO	43.594%	6,107,728	
Net Prepaid Balance	2283	A	0	SO	43.594%	0	
ADIT Balances	190	A	(2,969,277)	SO	43.594%	(1,294,431)	
ADIT Balances	283	A	4,035,928	SO	43.594%	1,759,428	
			(6,360,556)			(2,772,829)	8.11.1
Net Prepaid Pension Asset in Rate Base			(269,750,422)			56,131,691	

Description of Adjustment:

This adjustment removes the pension asset/liability, depending on the funds status, from the Base Period, per the Commission's order in Docket 20-035-04.

Rocky Mountain Power
Results of Operations - December 2021
Prepaid Pension Asset

Pension	FERC Pension Account	Factor	Actual Dec-21 13MA Allocation	Ref
	128	SO	17,263,048	
	182M	SO	380,861,900	
	182M	WY	510,813	
	2283	SO	(49,375,249)	
			349,260,511	**8.11**
	190	SO	12,139,695	
	283	SO	(97,884,750)	
	283	WY	(125,589)	
			(85,870,644)	**8.11**
Post Retirement				
	128	SO	21,437,643	
	182M	SO	(14,010,436)	
	2283	SO	(0)	
			7,427,206	**8.11**
	190	SO	2,969,277	
	283	SO	(4,035,928)	
			(1,066,651)	**8.11**

Rocky Mountain Power
Results of Operations - December 2021
(Informational) Wildland Fire Protection

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Amount included in Rate Base:							
Wildland Fire Protection	182M		(997,769)	UT	100.0000%	(997,769)	**B-16**
			(997,769)				

Description of Adjustment:

This shows the Wildland Fire Protection regulatory asset balance in GL Account 189011 per the requirement established in Docket No. 20-035-04. This is provided for informational purposes only, and is not an adjustment included in the results of operations.

9. Reporting and Ratemaking Factors 2020 Protocol 13-Month Average

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S	-	-	-	-	-	-	-			Situs
System Generation	SG	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%			Pg 9.16
Divisional Generation - Pac. Power	DGP	3.0872%	55.1075%	16.7302%	0.0000%	0.0000%	25.0750%	0.0000%			Pg 9.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.5893%	11.2260%	3.1153%	0.0694%			Pg 9.16
System Capacity	SC	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%			Pg 9.16
System Energy	SE	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%			Pg 9.16
System Overhead	SO	2.1310%	27.5708%	7.8164%	43.9088%	5.6914%	12.8558%	0.0258%	0.0000%	0.0000%	Pg 9.7
Gross Plant-System	GPS	2.1310%	27.5708%	7.8164%	43.9088%	5.6914%	12.8558%	0.0258%	0.0000%	0.0000%	Pg 9.7
System Net Plant	SNP	1.9365%	26.9780%	7.6697%	44.5746%	5.7847%	13.0191%	0.0273%	0.0102%	0.0000%	Pg 9.7
Division Net Plant Distribution	SNPD	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			Pg 9.4
Customer - System	CN	2.3252%	30.8592%	6.8104%	48.5009%	4.2573%	7.2470%	0.0000%	0.00%	0.00%	Pg 9.10
CIAC	CIAC	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			Pg 9.9
Bad Debt Expense	BADDEBT	6.1283%	43.4466%	14.3243%	22.0524%	7.5660%	6.4825%	0.0000%	0.0000%	0.0000%	Pg 9.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%			10.9460%			0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%			11.6100%			1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%			15.5000%			1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%			16.7100%			2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%			20.6776%			2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.5868%	28.3244%	8.5445%	40.5918%	6.3086%	14.6052%	0.0388%	0.0000%	0.0000%	Pg 9.2
System Net Transmission Plant	SNPT	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%			Pg 9.4
System Net Production Plant	SNPP	1.5179%	27.0974%	8.2061%	43.1199%	6.0128%	13.9853%	0.0371%	0.0234%	0.0000%	Pg 9.4
System Net Hydro Plant	SNPPH	1.4744%	26.3185%	7.9901%	44.4287%	5.8273%	13.5925%	0.0360%	0.3325%	0.0000%	Pg 9.3
System Net Other Production Plant	SNPPO	1.4792%	26.4074%	8.0160%	44.5785%	5.8462%	13.6366%	0.0361%	0.0000%	0.0000%	Pg 9.3
System Net General Plant	SNPG	2.7706%	28.6630%	6.7180%	40.4530%	6.7520%	14.6284%	0.0151%			Pg 9.5
System Net Intangible Plant	SNPI	1.8529%	27.0858%	7.8648%	43.8759%	6.1640%	13.1312%	0.0255%			Pg 9.5
Trojan Plant Allocator	TROJP	1.4729%	26.1355%	7.9562%	44.6112%	5.8856%	13.9025%	0.0360%			Pg 9.11
Trojan Decommissioning Allocator	TROJD	1.4717%	26.0877%	7.9455%	44.6173%	5.8925%	13.9493%	0.0360%			Pg 9.11
DIT Balance	DITBAL	2.2061%	24.6992%	6.3177%	44.4614%	5.8817%	14.6087%	0.2212%	0.0000%	1.6039%	Pg 9.8
Tax Depreciation	TAXDEPR	1.7751%	27.0658%	4.6987%	44.7400%	5.5732%	13.0309%	0.0315%	0.0000%	3.0848%	Pg 9.12
SCHMAT Depreciation Expense	SCHMDEXP	2.0794%	27.0778%	7.9717%	44.4880%	5.7707%	13.2842%	0.0283%	-0.7000%	0.0000%	Pg 9.12
System Generation Cholla Transaction	SGCT	1.4799%	26.4158%	8.0196%	44.5930%	5.8489%	13.6428%				Not Used

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
December 2021

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
STEAM :											
STEAM PRODUCTION PLANT											
	S	0	0	0	0	0	0	0	0	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	6,882,218,033	101,810,883	1,817,336,247	551,730,218	3,067,876,767	402,388,308	938,588,102	2,487,508	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		6,882,218,033	101,810,883	1,817,336,247	551,730,218	3,067,876,767	402,388,308	938,588,102	2,487,508	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(237,646,116)	-	-	(1,784,808)	(236,311,270)	1,213,075	(763,113)	-	-	-
	DGP	(767,777,589)	(11,357,983)	(202,741,331)	(61,550,810)	(342,251,149)	(44,890,284)	(104,708,527)	(277,505)	0	0
	DGU	(732,373,608)	(10,834,240)	(193,392,464)	(58,712,562)	(326,469,165)	(42,820,291)	(99,880,177)	(264,709)	0	0
	SG	(1,874,814,627)	(27,734,741)	(495,068,387)	(150,299,203)	(835,733,511)	(109,616,331)	(255,684,823)	(677,633)	0	0
	SG-W	0	0	0	0	0	0	0	0	0	0
	SSGCH	2,000,583	29,595	528,279	160,382	891,797	116,970	272,837	723	0	0
		(3,610,611,358)	(49,897,369)	(890,673,902)	(272,187,001)	(1,739,873,298)	(195,996,861)	(460,763,803)	(1,219,124)	0	0
TOTAL NET STEAM PLANT		3,271,606,676	51,913,514	926,662,344	279,543,217	1,328,003,469	206,391,448	477,824,299	1,268,384	0	0
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5868%	28.3244%	8.5445%	40.5918%	6.3086%	14.6052%	0.0388%	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-Utility
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	1,120,282,727	16,572,706	295,824,747	89,810,266	499,386,874	65,500,493	152,782,727	404,915	0	0
		1,120,282,727	16,572,706	295,824,747	89,810,266	499,386,874	65,500,493	152,782,727	404,915	0	0

Utah Results of Operations
December 2021

13-MONTH AVERAGE FACTORS / **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)												
	S	2,104,465	-	-	-	-	-	-	-	2,104,465	-	
	DGP	(170,910,530)	(2,528,335)	(45,131,075)	(13,701,470)	(76,186,549)	(9,992,767)	(23,308,560)	(61,774)	0	0	
	DGU	(31,530,430)	(466,440)	(8,326,007)	(2,527,716)	(14,055,276)	(1,843,516)	(4,300,080)	(11,396)	0	0	
	SG	(286,985,086)	(4,245,463)	(75,782,022)	(23,006,877)	(127,928,943)	(16,779,393)	(39,138,659)	(103,728)	0	0	
		(487,321,581)	(7,240,238)	(129,239,104)	(39,236,063)	(218,170,768)	(28,615,676)	(66,747,299)	(176,898)	2,104,465	0	
TOTAL NET HYDRO PRODUCTION PLANT		632,961,146	9,332,467	166,585,642	50,574,203	281,216,106	36,884,817	86,035,428	228,017	2,104,465	0	
SNPPH												
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.4744%	26.3185%	7.9901%	44.4287%	5.8273%	13.5925%	0.0360%	0.3325%	0.0000%	
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)												
	S	497,947	-	186,967	-	310,980	-	-	-	-	-	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	5,236,071,782	77,458,908	1,382,650,621	419,762,787	2,334,076,440	306,141,720	714,088,780	1,892,525	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		5,236,569,729	77,458,908	1,382,837,588	419,762,787	2,334,387,420	306,141,720	714,088,780	1,892,525	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	-5679.293846	0	-18.24384615	0	-5661.05	0	0	0	0	0	
	DGP	390,559,396	5,777,672	103,132,122	31,310,171	174,099,119	22,835,158	53,263,991	141,164	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(480,641,115)	(7,110,280)	(126,919,333)	(38,531,797)	(214,254,722)	(28,102,040)	(65,549,221)	(173,723)	0	0	
	SSGCT	(43,835,182)	(648,468)	(11,575,231)	(3,514,157)	(19,540,348)	(2,562,948)	(5,978,186)	(15,844)	0	0	
		(133,922,580)	(1,981,076)	(35,362,461)	(10,735,783)	(59,701,612)	(7,829,830)	(18,263,416)	(48,403)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		5,102,647,148	75,477,832	1,347,475,128	409,027,004	2,274,685,808	298,311,890	695,825,364	1,844,122	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.4792%	26.4074%	8.0160%	44.5785%	5.8462%	13.6366%	0.0361%	0.0000%	0.0000%	
PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
TOTAL PRODUCTION PLANT												
	S	497,947	0	186,967	0	310,980	0	0	0	0	0	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	13,238,572,542	195,842,496	3,495,811,614	1,061,303,271	5,901,340,082	774,030,521	1,805,459,609	4,784,948	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		13,239,070,489	195,842,496	3,495,998,582	1,061,303,271	5,901,651,061	774,030,521	1,805,459,609	4,784,948	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	(235,547,330)	-	(18)	(1,784,808)	(236,316,931)	1,213,075	(763,113)	-	2,104,465	-	
	DGP	0	0	0	0	0	0	0	0	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(3,996,308,189)	(59,118,683)	(1,055,275,449)	(320,374,039)	(1,781,428,747)	(233,655,441)	(545,011,405)	(1,444,425)	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		(4,231,855,519)	(59,118,683)	(1,055,275,467)	(322,158,847)	(2,017,745,678)	(232,442,366)	(545,774,518)	(1,444,425)	2,104,465	0	
TOTAL NET PRODUCTION PLANT		9,007,214,970	136,723,814	2,440,723,115	739,144,424	3,883,905,383	541,588,155	1,259,685,091	3,340,523	2,104,465	0	
SNPP												
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5179%	27.0974%	8.2061%	43.1199%	6.0128%	13.9853%	0.0371%	0.0234%	0.0000%	

Utah Results of Operations
December 2021

13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
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	7,756,212,686	114,740,169	2,048,125,529	621,796,185	3,457,476,149	453,488,873	1,057,782,376	2,803,405			
		7,756,212,686	114,740,169	2,048,125,529	621,796,185	3,457,476,149	453,488,873	1,057,782,376	2,803,405			
LESS ACCUMULATED DEPRECIATION												
	DGP	(356,687,997)	(5,276,601)	(94,187,952)	(28,594,785)	(159,000,312)	(20,854,771)	(48,644,653)	(128,921)			
	DGU	(429,345,096)	(6,351,441)	(113,373,974)	(34,419,523)	(191,388,567)	(25,102,873)	(58,553,536)	(155,182)			
	SG	(1,215,568,227)	(17,982,295)	(320,986,082)	(97,449,066)	(541,862,159)	(71,071,628)	(165,777,642)	(439,355)			
		(2,001,601,320)	(29,610,337)	(528,548,008)	(160,463,375)	(892,251,038)	(117,029,272)	(272,975,831)	(723,459)			
TOTAL NET TRANSMISSION PLANT		5,754,611,366	85,129,832	1,519,577,521	461,332,810	2,565,225,110	336,459,601	784,806,546	2,079,946			
SNPT												
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%			
DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
DISTRIBUTION PLANT - PACIFIC POWER												
	S	3,915,316,184	299,489,116	2,366,498,062	573,958,635	0	0	675,370,371	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,800,297,552)	(150,439,597)	(1,086,199,813)	(273,884,341)	0	0	-289,773,801	0			
		2,115,018,632	149,049,519	1,280,298,248	300,074,294	0	0	385,596,570	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.0472%	60.5337%	14.1878%	0.0000%	0.0000%	18.2314%	0.0000%			
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,888,489,514	0	0	0	3,338,523,075	398,004,871	151,961,568	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,293,940,544)	0	0	0	(1,072,187,308)	(159,243,246)	(62,509,990)	0			
		2,594,548,970	0	0	0	2,266,335,767	238,761,625	89,451,578	0			
DNPDU												
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.3499%	9.2024%	3.4477%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		4,709,567,602	149,049,519	1,280,298,248	300,074,294	2,266,335,767	238,761,625	475,048,149	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	694,504,476	22,585,305	225,356,402	48,953,757	242,045,418	51,786,255	103,777,340	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,316,606	47,650	816,688	252,663	1,485,940	202,401	510,094	1,171			
	SG	315,932,587	4,673,693	83,425,974	25,327,526	140,832,830	18,471,891	43,086,483	114,191			
	SO	349,155,119	7,440,599	96,264,708	27,291,503	153,309,731	19,871,968	44,886,672	89,939			
	CN	17,092,729	397,439	5,274,678	1,164,088	8,290,120	727,686	1,238,718	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	(14,097,068)	(148,188)	(4,247,932)	(799,524)	(6,955,017)	(583,101)	(1,359,710)	(3,596)			
		1,365,904,450	34,996,497	406,890,518	102,190,014	539,009,021	90,477,099	192,139,595	201,705			

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

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13-MONTH AVERAGE FACTORS DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
LESS ACCUMULATED DEPRECIATION												
	S	(287,644,195)	(7,611,161)	(101,964,789)	(26,741,308)	(92,726,978)	(20,293,233)	(38,306,726)	0			
	DGP	(691,630)	(10,232)	(182,634)	(55,446)	(308,307)	(40,438)	(94,324)	(250)			
	DGU	(1,967,126)	(29,100)	(519,444)	(157,700)	(876,883)	(115,014)	(268,274)	(711)			
	SE	(1,540,818)	(22,137)	(379,414)	(117,382)	(690,333)	(94,031)	(236,978)	(544)			
	SG	(127,154,261)	(1,881,034)	(33,576,682)	(10,193,639)	(56,681,378)	(7,434,433)	(17,341,136)	(45,959)			
	SO	(118,642,206)	(2,528,301)	(32,710,554)	(9,273,598)	(52,094,338)	(6,752,455)	(15,252,401)	(30,561)			
	CN	(7,054,036)	(164,020)	(2,176,819)	(480,410)	(3,421,268)	(300,310)	(511,209)	0			
	SSGCT	(130,430)	(1,929)	(34,442)	(10,456)	(58,142)	(7,626)	(17,788)	(47)			
	SSGCH	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
		(544,824,703)	(12,247,914)	(171,544,778)	(47,029,939)	(206,857,627)	(35,037,539)	(72,028,835)	(78,072)			
TOTAL NET GENERAL PLANT		821,079,746	22,748,583	235,345,740	55,160,075	332,151,394	55,439,560	120,110,760	123,633			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.7706%	28.6630%	6.7180%	40.4530%	6.7520%	14.6284%	0.0151%			
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	77,920,102	1,119,486	19,187,201	5,936,055	34,910,556	4,755,184	11,984,103	27,517			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		77,920,102	1,119,486	19,187,201	5,936,055	34,910,556	4,755,184	11,984,103	27,517			
SNPM												
SYSTEM NET PLANT MINING		100.0000%	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%			
INTANGIBLE:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
INTANGIBLE PLANT												
	S	23,081,962	481,167	4,616,002	2,036,986	5,909,366	4,371,145	5,667,295	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	9,106	131	2,242	694	4,080	556	1,400	3			
	CN	213,185,666	4,956,978	65,787,377	14,518,860	103,396,871	9,075,921	15,449,659	0			
	SG	323,074,938	4,779,352	85,312,001	25,900,110	144,016,666	18,889,488	44,060,547	116,772			
	SO	432,412,154	9,214,831	119,219,302	33,799,240	189,866,874	24,610,495	55,590,027	111,385			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		991,763,826	19,432,459	274,936,925	76,255,890	443,193,857	56,947,606	120,768,928	228,160			
LESS ACCUMULATED AMORTIZATION												
	S	(1,597,575)	(6,202)	(129,177)	(10,692)	(99,433)	(976,939)	(375,132)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(425,534)	(6,295)	(112,368)	(34,114)	(189,690)	(24,880)	(58,034)	(154)			
	SE	(1,897)	(27)	(467)	(145)	(850)	(116)	(292)	(1)			
	CN	(161,820,962)	(3,762,650)	(49,936,643)	(11,020,703)	(78,484,550)	(6,889,180)	(11,727,236)	0			
	SG	(151,057,039)	(2,234,636)	(39,888,511)	(12,109,865)	(67,336,486)	(8,831,976)	(20,600,966)	(54,598)			
	SO	(316,822,554)	(6,751,582)	(87,350,375)	(24,764,247)	(139,112,898)	(18,031,778)	(40,730,063)	(81,610)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(3,433)	(51)	(907)	(275)	(1,530)	(201)	(468)	(1)			
		(631,728,994)	(12,761,443)	(177,418,448)	(47,940,041)	(285,225,438)	(34,755,070)	(73,492,191)	(136,364)			
TOTAL NET INTANGIBLE PLANT		360,034,831	6,671,016	97,518,477	28,315,849	157,968,419	22,192,537	47,276,737	91,796			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8529%	27.0858%	7.8648%	43.8759%	6.1640%	13.1312%	0.0255%			
GROSS PLANT:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
PRODUCTION PLANT		13,239,070,489	195,842,496	3,495,998,582	1,061,303,271	5,901,651,061	774,030,521	1,805,459,609	4,784,948	0	0	
TRANSMISSION PLANT		7,756,212,686	114,740,169	2,048,125,529	621,796,185	3,457,476,149	453,488,873	1,057,782,376	2,803,405	0	0	

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DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DISTRIBUTION PLANT		7,803,805,698	299,489,116	2,366,498,062	573,958,635	3,338,523,075	398,004,871	827,331,939	0	0	0	
GENERAL PLANT		1,443,824,552	36,115,983	426,077,719	108,126,069	573,919,576	95,232,284	204,123,698	229,222	0	0	
INTANGIBLE PLANT		991,763,826	19,432,459	274,936,925	76,255,890	443,193,857	56,947,606	120,768,928	228,160	0	0	
								0				
TOTAL GROSS PLANT		31,234,677,250	665,620,224	8,611,636,816	2,441,440,051	############	1,777,704,156	4,015,466,551	8,045,735	0	0	
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1310%	27.5708%	7.8164%	43.9088%	5.6914%	12.8558%	0.0258%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(4,231,855,519)	(59,118,683)	(1,055,275,467)	(322,158,847)	(2,017,745,678)	(232,442,366)	(545,774,518)	(1,444,425)	2,104,465	0	
TRANSMISSION PLANT		(2,001,601,320)	(29,610,337)	(528,548,008)	(160,463,375)	(892,251,038)	(117,029,272)	(272,975,831)	(723,459)	0	0	
DISTRIBUTION PLANT		(3,094,238,096)	(150,439,597)	(1,086,199,813)	(273,884,341)	(1,072,187,308)	(159,243,246)	(352,283,791)	0	0	0	
GENERAL PLANT		(544,824,703)	(12,247,914)	(171,544,778)	(47,029,939)	(206,857,627)	(35,037,539)	(72,028,835)	(78,072)	0	0	
INTANGIBLE PLANT		(631,728,994)	(12,761,443)	(177,418,448)	(47,940,041)	(285,225,438)	(34,755,070)	(73,492,191)	(136,364)	0	0	
		(10,504,248,632)	(264,177,974)	(3,018,986,514)	(851,476,542)	(4,474,267,088)	(578,507,493)	(1,316,555,165)	(2,382,320)	2,104,465	0	
NET PLANT		20,730,428,618	401,442,250	5,592,650,302	1,589,963,508	9,240,496,630	1,199,196,662	2,698,911,386	5,663,415	2,104,465	0	
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	1.9365%	26.9780%	7.6697%	44.5746%	5.7847%	13.0191%	0.0273%	0.0102%	0.0000%	
Non-Utility RELATED INTEREST PERCENTAGE		0.0000%										
INT												
INTEREST FACTOR SNP - Non-Utility		100.0000%	1.9365%	26.9780%	7.6697%	44.5746%	5.7847%	13.0191%	0.0273%	0.0102%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		30,453,204,665	648,966,812	8,396,178,912	2,380,356,709	############	1,733,227,081	3,915,002,025	7,844,435	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1310%	27.5708%	7.8164%	43.9088%	5.6914%	12.8558%	0.0258%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES	**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**
INCOME BEFORE STATE TAXES	184,538,000	14,917,514	(23,982,827)	33,411,184	236,060,854	17,939,655	(2,344,504)	(700,245)	(47,467,361)	(43,296,270)
Interest Synchronization	-	-	-	-	-	-	-	-	-	-
	184,538,000	14,917,514	(23,982,827)	33,411,184	236,060,854	17,939,655	(2,344,504)	(700,245)	(47,467,361)	(43,296,270)
INCOME BEFORE TAXES (FACTOR)	100.0000%	8.0837%	-12.9961%	18.1053%	127.9199%	9.7214%	-1.2705%	-0.3795%	-25.7223%	-23.4620%

See Calculation of EXCTAX

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DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DITEXP:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility	
Pacific Power												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Utility	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-Utility	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										
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-Utility	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%	

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13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
DITBAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Pacific Power												
Production	S	2,705,812	600,905	4,555,615	2,354,387	(5,722,126)	(171,081)	1,093,097	(4,985)	0	0	
Transmission	S	8,409,225	339,446	4,750,256	1,313,386	136,392	(29,502)	1,899,462	(216)	0	0	
Distribution	S	605,140	841,136	793,334	1,337,616	(2,414,388)	(5,543)	52,985	0	0	0	
General	S	(644,903)	(591)	(261,511)	(2,489)	(263,119)	(2,085)	(114,914)	(194)	0	0	
Mining Plant	S	7,047	106	1,771	539	3,034	447	1,140	9	0	0	
Non-Utility Plant	NUTIL	(2,097,907)	0	0	0	0	0	0	0	0	(2,097,907)	
Total Pacific Power		8,984,414	1,781,003	9,839,464	5,003,440	(8,260,207)	(207,763)	2,931,771	(5,385)	0	(2,097,907)	
Rocky Mountain Power												
Production	S	13,005,807	(31,141)	(3,598,174)	(168,101)	14,958,389	2,485,269	(797,054)	156,619	0	0	
Transmission	S	19,832,620	(2,881)	(147,008)	(14,663)	17,123,323	2,140,530	636,936	96,383	0	0	
Distribution	S	18,734,944	311,991	1,865,548	600,136	13,016,996	1,710,322	1,229,950	0	0	0	
General	S	(1,325,166)	(19,042)	(377,948)	(69,240)	(539,607)	(117,763)	(200,466)	(1,100)	0	0	
Mining Plant	S	(2,942)	(35)	(706)	(227)	(1,451)	(233)	(303)	12	0	0	
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	
Total Rocky Mountain Power		50,245,263	258,892	(2,258,287)	347,905	44,557,650	6,218,125	869,063	251,914	0	0	
PacifiCorp												
Prod / Other Prod	S	351,480,902	6,304,939	100,867,063	28,518,722	143,361,400	19,113,885	52,191,242	1,123,651	0	0	
Cholla Unit 4	S	69,128	1,096	18,227	0	29,245	3,882	10,705	210	0	5,763	
Gadsby Unit 4, 5 & 6	S	4,813,328	74,828	1,240,898	0	2,093,266	275,637	715,330	12,590	0	400,777	
Hydro-PPL	S	20,760,257	405,169	6,156,728	1,755,463	8,232,856	1,098,481	3,045,406	66,154	0	0	
Hydro-UPL	S	6,458,961	129,959	1,924,397	561,817	2,558,963	336,511	928,797	18,516	0	0	
Transmission	S	33,189,681	549,038	9,298,806	2,656,736	13,478,658	1,908,480	5,197,140	100,822	0	0	
Distribution	S	666,757,595	23,408,055	188,972,494	43,230,429	312,920,638	32,715,745	65,505,579	0	0	4,656	
General/ Intangibles	S	11,619,322	297,535	4,113,980	769,239	3,922,759	649,442	1,822,375	43,993	0	0	
Mining	S	1,983	30	497	152	849	127	327	1	0	0	
WCA - CAEE 2007+	S	(4,790)	(43)	(1,156)	0	(1,951)	(303)	(737)	(2)	0	(599)	
WCA - CAGE 2007+	S	1,398,188,858	22,094,978	368,390,980	0	594,796,841	78,651,107	211,961,731	3,659,553	0	118,633,668	
WCA - CAGW 2007+	S	346,148,484	5,605,357	93,923,885	75,771,000	149,974,147	19,974,129	52,992,791	880,926	0	(52,973,751)	
Utah Extra Book Depreciation	S	(51,702,340)	0	0	0	(51,702,340)	0	0	0	0	0	
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	130,217,004	2,848,366	35,903,592	8,827,135	55,750,160	7,331,392	18,058,943	155,829	0	1,341,587	
WCA - JBG 2007+	S	111,545,743	1,762,936	29,612,922	24,436,502	48,246,987	6,428,846	17,117,207	227,847	0	(16,287,505)	
Oregon Extra Book Depreciation	S	(92,038,749)	454,864	(109,348,841)	2,128,314	9,706,788	1,400,864	3,539,919	79,342	0	0	
Washington Extra Book Depr	S	(5,068,120)	0	0	(5,068,120)	0	0	0	0	0	0	
Wyoming Extra Book Depr	S	0	0	0	0	0	0		0	0	0	
Non-Utility Plant	NUTIL	(1,060,139)	0	0	0	0	0	0	0	0	(1,060,139)	
Total PC (Post Merger)		2,931,377,107	63,937,107	731,074,474	183,587,391	1,293,369,264	169,888,226	433,086,756	6,369,432	0	50,064,458	
Total Deferred Taxes		2,990,606,784	65,977,002	738,655,651	188,938,736	1,329,666,707	175,898,588	436,887,590	6,615,960	0	47,966,551	
Percentage of Total (DITBAL)		100.0000%	2.2061%	24.6992%	6.3177%	44.4614%	5.8817%	14.6087%	0.2212%	0.0000%	1.6039%	

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%

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.

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-Utility
Account 904 Balance	12,679,848	777,060	5,508,959	1,816,295	2,796,205	959,356	821,973	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	6.1283%	43.4466%	14.3243%	22.0524%	7.5660%	6.4825%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Electric Customers	2,056,717	47,823	634,686	140,071	997,525	87,560	149051.1667	0	0	0
CN										
Customer System factor - CN	100.0000%	2.3252%	30.8592%	6.8104%	48.5009%	4.2573%	7.2470%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	954,720	47,823	634,686	140,071	0	0	132140.2976	0	0	0
CNP										
Customer Service Pacific Power factor - CNP	100.0000%	5.0091%	66.4788%	14.6714%	0.0000%	0.0000%	13.8407%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers	1,101,996	0	0	0	997,525	87,560	16,911	0	0	0
CNU										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.5198%	7.9456%	1.5346%	0.0000%	0.0000%	0.0000%

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
TOTAL NET DISTRIBUTION PLANT	4,709,567,602	149,049,519	1,280,298,248	300,074,294	2,266,335,767	238,761,625	475,048,149	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.16%	27.19%	6.37%	48.12%	5.07%	10.09%	0.00%	0.00%	0.00%

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
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 Factc	0.00%	0.00%								
		Idaho - UPL Factc	0.00%	0.00%								
			0.00%	0.00%								

EXCTAX

Excise Tax (Superfund)			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Taxable Income			176,159,975	14,240,259	(22,894,007)	31,894,316	225,343,691	17,125,195	(2,238,064)	(668,454)	(45,312,343)	(41,330,619)
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			176,159,975	14,240,259	(22,894,007)	31,894,316	225,343,691	17,125,195	(2,238,064)	(668,454)	(45,312,343)	(41,330,619)
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	8.0837%	-12.9961%	18.1053%	127.9199%	9.7214%	-1.2705%	-0.3795%	-25.7223%	-23.4620%

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	251,584	4,490,804	1,363,376	7,581,004	994,338	2,319,337	6,147	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(120,458)	(2,150,191)	(652,782)	(3,629,774)	(476,088)	(1,110,495)	(2,943)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	57,476	1,025,959	311,474	1,731,939	227,164	529,870	1,404	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,737)	(48,852)	(14,831)	(82,468)	(10,817)	(25,230)	(67)	0	0
Net Plant		12,564,143	185,865	3,317,720	1,007,236	5,600,701	734,598	1,713,482	4,541	0	0

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	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%	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	0.0000%	0.0000%	

Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pre-merger	(101)	SG	17,094,202	252,880	4,513,939	1,370,399	7,620,059	999,461	2,331,285	6,179	0	0
	(108)	SG	(8,434,030)	(124,767)	(2,227,112)	(676,135)	(3,759,626)	(493,119)	(1,150,222)	(3,048)	0	0
Post-merger	(101)	SG	3,485,613	51,564	920,420	279,433	1,553,777	203,796	475,363	1,260	0	0
	(108)	SG	(240,609)	(3,559)	(63,536)	(19,289)	(107,256)	(14,068)	(32,814)	(87)	0	0
	(107)	SG	1,778,549	26,311	469,648	142,582	792,821	103,988	242,556	643	0	0
	(120)	SE	1,975,759	28,386	486,515	150,516	885,200	120,573	303,872	698	0	0
	(228)	SG	7,220,849	106,820	1,906,756	578,877	3,218,828	422,187	984,770	2,610	0	0
	(228)	SG	1,472,376	21,781	388,799	118,037	656,339	86,087	200,801	532	0	0
	-228	SNNP	3,531,000	52,235	932,405	283,071	1,574,009	206,450	481,553	1,276	0	0
	-228	SE	1,743,025	25,042	429,206	132,786	780,928	106,371	268,077	616	0	0
Total Acct 182.22			29,626,734	436,693	7,757,041	2,360,277	13,215,078	1,741,725	4,105,242	10,677	0	0
Revised Study	(228)	SNNP	112,680	1,667	29,755	9,033	50,229	6,588	15,367	41	0	0
	-228	SE	941,950	13,533	231,948	71,759	422,022	57,484	144,872	333	0	0
December 1993 Adj.			1,054,630	15,200	261,702	80,792	472,251	64,072	160,239	373	0	0
Adjusted Acct 182.22			30,681,364	451,893	8,018,743	2,441,070	13,687,329	1,805,797	4,265,481	11,051	0	0
TROJP **Trojan Plant Allocator**			100.0000%	1.4729%	26.1355%	7.9562%	44.6112%	5.8856%	13.9025%	0.0360%	0.0000%	0.0000%

Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Plant - Premerger	SG	7,220,849	106,820	1,906,756	578,877	3,218,828	422,187	984,770	2,610	0	0
- Postmerger	SG	1,472,376	21,781	388,799	118,037	656,339	86,087	200,801	532	0	0
Storage Facility	SE	1,743,025	25,042	429,206	132,786	780,928	106,371	268,077	616	0	0
Transition Costs	SNNP	3,531,000	52,235	932,405	283,071	1,574,009	206,450	481,553	1,276	0	0
Total Acct 228.42		13,967,250	205,879	3,657,166	1,112,771	6,230,104	821,094	1,935,201	5,034	0	0
Transition Costs	SNNP	112,680	1,667	29,755	9,033	50,229	6,588	15,367	41	0	0
Storage Facility	SE	941,950	13,533	231,948	71,759	422,022	57,484	144,872	333	0	0
December 1993 Adj.		1,054,630	15,200	261,702	80,792	472,251	64,072	160,239	373	0	0
Adjusted Acct 228.42		15,021,880	221,079	3,918,869	1,193,564	6,702,355	885,166	2,095,440	5,407	0	0
TROJD Trojan Decommissioning Allocator		100.0000%	1.4717%	26.0877%	7.9455%	44.6173%	5.8925%	13.9493%	0.0360%	0.0000%	0.0000%

SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	62,362,056	1,038,344	15,267,784	4,152,371	28,482,887	2,869,983	6,321,395	11,879	4,217,412	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	3,113,124	41,591	742,409	225,390	1,554,909	164,382	383,427	1,016	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	(12,794,162)	366	3,021,957	1,984	(21,228,106)	2,707,305	2,569,753	9	132,571	0
Total Amortization Expense :		52,681,018	1,080,301	19,032,150	4,379,745	8,809,690	5,741,670	9,274,575	12,905	4,349,983	0
Schedule M Amortization Factor		100.0000%	2.0506%	36.1271%	8.3137%	16.7227%	10.8989%	17.6052%	0.0245%	8.2572%	0.0000%

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**Non-Regulated**	**Page Ref.**
SCHMD		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Depreciation Expense :												
Steam	Acct 403.1	339,505,514	5,122,254	91,432,843	27,758,354	154,349,365	20,244,744	47,221,739	125,150	(6,748,935)	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	38,596,903	570,976	10,191,998	3,094,217	17,205,288	2,256,677	5,263,796	13,950	0	0	
Other	Acct 403.4	212,224,201	3,139,285	56,036,671	17,012,308	94,610,939	12,407,430	28,940,866	76,701	0	0	
Transmission	Acct 403.5	134,301,757	1,986,769	35,464,068	10,766,636	59,867,508	7,852,331	18,315,902	48,542	0	0	
Distribution	Acct 403.6	195,021,417	8,246,481	54,545,287	14,910,884	84,897,451	10,221,354	22,199,961	0	0	0	
General	Acct 403.7&8	44,488,010	982,881	13,396,208	3,316,190	17,994,651	2,654,582	6,135,317	8,182	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 :		964,137,801	20,048,646	261,067,075	76,858,590	428,925,201	55,637,118	128,077,582	272,525	(6,748,935)	0	
Schedule M Depreciation Factor		100.0000%	2.0794%	27.0778%	7.9717%	44.4880%	5.7707%	13.2842%	0.0283%	-0.7000%	0.0000%	
Tax Depreciation by Function		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
Current Total M Difference		1,453,489,905	25,800,837	393,398,705	68,295,155	650,292,039	81,005,275	189,402,783	457,526	-	44,837,586	
Tax Depr factor		100.0000%	1.7751%	27.0658%	4.6987%	44.7400%	5.5732%	13.0309%	0.0315%	0.0000%	3.0848%	

Utah Results of Operations
December 2021
COINCIDENTAL PEAKS

FORECAST LOADS (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,427	678	3,397	443	1,142	3	8,234.0
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941.4
Mar-21	30	8	122	2,284	633	3,102	397	1,076	3	7,617.1
Apr-21	6	8	117	2,110	545	2,914	363	1,051	2	7,102.9
May-21	31	18	126	2,063	630	3,739	617	1,066	3	8,244.0
Jun-21	28	17	149	2,861	920	4,929	741	1,151	3	10,755.1
Jul-21	6	17	145	2,543	839	5,349	767	1,214	4	10,861.1
Aug-21	12	18	139	2,684	750	5,137	611	1,230	4	10,554.5
Sep-21	9	17	111	2,115	685	4,898	491	1,155	4	9,459.0
Oct-21	12	8	120	2,105	610	3,093	358	1,051	2	7,339.3
Nov-21	22	18	111	2,056	681	3,310	417	1,095	3	7,672.5
Dec-21	27	18	139	2,555	783	3,616	457	1,183	4	8,735.6
			1,549.6	28,014.1	8,455.6	46,862.4	6,049.6	13,547.4	37.8	104,516.5

\- (less)

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	-	-	-	(52)	-	-	-	(52.2)
Feb-21	18	19	-	-	-	-	-	-	-	-
Mar-21	30	8	-	-	-	(16)	-	-	-	(15.9)
Apr-21	6	8	-	-	-	(14)	-	-	-	(14.1)
May-21	31	18	-	-	-	(20)	-	-	-	(20.3)
Jun-21	28	17	-	-	-	(113)	-	-	-	(112.6)
Jul-21	6	17	-	-	-	(115)	-	-	-	(115.0)
Aug-21	12	18	-	-	-	(106)	-	-	-	(106.5)
Sep-21	9	17	-	-	-	(113)	-	-	-	(112.6)
Oct-21	12	8	-	-	-	(46)	-	-	-	(45.7)
Nov-21	22	18	-	-	-	(36)	-	-	-	(36.4)
Dec-21	27	18	-	-	-	(59)	(72)	-	-	(130.5)
			-	-	-	(690.0)	(71.8)	-	-	(761.8)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,427	678	3,345	443	1,142	3	8,182
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,086	397	1,076	3	7,601
Apr-21	6	8	117	2,110	545	2,900	363	1,051	2	7,089
May-21	31	18	126	2,063	630	3,719	617	1,066	3	8,224
Jun-21	28	17	149	2,861	920	4,817	741	1,151	3	10,642
Jul-21	6	17	145	2,543	839	5,234	767	1,214	4	10,746
Aug-21	12	18	139	2,684	750	5,031	611	1,230	4	10,448
Sep-21	9	17	111	2,115	685	4,786	491	1,155	4	9,346
Oct-21	12	8	120	2,105	610	3,047	358	1,051	2	7,294
Nov-21	22	18	111	2,056	681	3,273	417	1,095	3	7,636
Dec-21	27	18	139	2,555	783	3,557	385	1,183	4	8,605
			1,550	28,014	8,456	46,172	5,978	13,547	38	103,755

\+ plus

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	-	-	-	-	-	-	-	-
Feb-21	18	19	-	-	-	-	-	-	-	-
Mar-21	30	8	-	-	-	-	-	-	-	-
Apr-21	6	8	-	-	-	-	-	-	-	-
May-21	31	18	-	-	-	-	-	-	-	-
Jun-21	28	17	-	-	-	-	-	-	-	-
Jul-21	6	17	-	-	-	-	-	-	-	-
Aug-21	12	18	-	-	-	-	-	-	-	-
Sep-21	9	17	-	-	-	-	-	-	-	-
Oct-21	12	8	-	-	-	-	-	-	-	-
Nov-21	22	18	-	-	-	-	-	-	-	-
Dec-21	27	18	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

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LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,427	678	3,344.9	443	1,142	3	8,181.7
Feb-21	18	19	126	2,212	702	3,377.6	388	1,133	3	7,941.4
Mar-21	30	8	122	2,284	633	3,085.8	397	1,076	3	7,601.2
Apr-21	6	8	117	2,110	545	2,900.3	363	1,051	2	7,088.8
May-21	31	18	126	2,063	630	3,719.1	617	1,066	3	8,223.7
Jun-21	28	17	149	2,861	920	4,816.8	741	1,151	3	10,642.5
Jul-21	6	17	145	2,543	839	5,233.5	767	1,214	4	10,746.0
Aug-21	12	18	139	2,684	750	5,030.6	611	1,230	4	10,448.0
Sep-21	9	17	111	2,115	685	4,785.6	491	1,155	4	9,346.5
Oct-21	12	8	120	2,105	610	3,047.3	358	1,051	2	7,293.7
Nov-21	22	18	111	2,056	681	3,273.4	417	1,095	3	7,636.1
Dec-21	27	18	139	2,555	783	3,557.3	385	1,183	4	8,605.1
			1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	103,754.7

Utah Results of Operations
December 2021
ENERGY

		FORECAST LOADS (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	1	77,010	1,351,574	420,495	2,203,174	297,819	805,327	1,975	5,157,373
2021	2	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	3	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	4	66,565	1,113,486	323,515	1,919,382	252,792	727,791	1,452	4,404,983
2021	5	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	6	76,254	1,250,416	405,740	2,636,794	460,941	767,671	1,927	5,599,743
2021	7	86,201	1,352,288	448,936	2,960,252	460,826	827,676	2,217	6,138,395
2021	8	79,709	1,284,345	407,521	2,610,756	348,249	791,796	2,016	5,524,392
2021	9	62,535	1,091,566	352,665	2,286,089	266,101	740,622	1,646	4,801,224
2021	10	60,107	1,129,163	349,469	2,061,155	220,391	772,494	1,527	4,594,305
2021	11	65,584	1,193,160	376,162	2,043,188	254,078	752,568	1,563	4,686,302
2021	12	80,355	1,429,840	442,790	2,283,474	296,333	822,453	2,104	5,357,349
		865,826	14,839,651	4,591,029	27,125,335	3,719,643	9,268,674	21,282	60,431,440

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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
2021	1	-	-	-	(8,649)	-	-	-	(8,649)
2021	2	-	-	-	(3,376)	-	-	-	(3,376)
2021	3	-	-	-	(4,627)	-	-	-	(4,627)
2021	4	-	-	-	(5,952)	(2,583)	-	-	(8,535)
2021	5	-	-	-	(7,963)	(2,296)	-	-	(10,259)
2021	6	-	-	-	(13,874)	-	-	-	(13,874)
2021	7	-	-	-	(13,787)	(1,722)	-	-	(15,510)
2021	8	-	-	-	(13,895)	(2,727)	-	-	(16,622)
2021	9	-	-	-	(15,018)	-	-	-	(15,018)
2021	10	-	-	-	(11,681)	-	-	-	(11,681)
2021	11	-	-	-	(11,418)	(3,301)	-	-	(14,718)
2021	12	-	-	-	(14,779)	(29,288)	-	-	(44,067)
		-	-	-	(125,019)	(41,916)	-	-	(166,935)

= **equals**

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	1	77,010	1,351,574	420,495	2,194,525	297,819	805,327	1,975	5,148,724
2021	2	67,899	1,241,772	382,797	1,953,028	247,289	736,066	1,654	4,630,504
2021	3	69,271	1,278,895	357,443	2,064,092	264,104	779,393	1,697	4,814,895
2021	4	66,565	1,113,486	323,515	1,913,430	250,209	727,791	1,452	4,396,449
2021	5	74,336	1,123,147	323,497	2,087,984	348,424	744,817	1,505	4,703,710
2021	6	76,254	1,250,416	405,740	2,622,920	460,941	767,671	1,927	5,585,869
2021	7	86,201	1,352,288	448,936	2,946,465	459,104	827,676	2,217	6,122,886
2021	8	79,709	1,284,345	407,521	2,596,861	345,522	791,796	2,016	5,507,771
2021	9	62,535	1,091,566	352,665	2,271,071	266,101	740,622	1,646	4,786,206
2021	10	60,107	1,129,163	349,469	2,049,474	220,391	772,494	1,527	4,582,625
2021	11	65,584	1,193,160	376,162	2,031,770	250,778	752,568	1,563	4,671,584
2021	12	80,355	1,429,840	442,790	2,268,695	267,045	822,453	2,104	5,313,282
		865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505

\+ **plus**

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	1				-	-	-		-
2021	2				-	-	-		-
2021	3				-	-	-		-
2021	4				-	-	-		-
2021	5				-	-	-		-
2021	6				-	-	-		-
2021	7				-	-	-		-
2021	8				-	-	-		-
2021	9				-	-	-		-
2021	10				-	-	-		-
2021	11				-	-	-		-
2021	12				-	-	-		-
		-	-	-	-	-	-	-	-

= **equals**

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	1	77,010	1,351,574	420,495	2,194,525	297,819	805,327	1,975	5,148,724
2021	2	67,899	1,241,772	382,797	1,953,028	247,289	736,066	1,654	4,630,504
2021	3	69,271	1,278,895	357,443	2,064,092	264,104	779,393	1,697	4,814,895
2021	4	66,565	1,113,486	323,515	1,913,430	250,209	727,791	1,452	4,396,449
2021	5	74,336	1,123,147	323,497	2,087,984	348,424	744,817	1,505	4,703,710
2021	6	76,254	1,250,416	405,740	2,622,920	460,941	767,671	1,927	5,585,869
2021	7	86,201	1,352,288	448,936	2,946,465	459,104	827,676	2,217	6,122,886
2021	8	79,709	1,284,345	407,521	2,596,861	345,522	791,796	2,016	5,507,771
2021	9	62,535	1,091,566	352,665	2,271,071	266,101	740,622	1,646	4,786,206
2021	10	60,107	1,129,163	349,469	2,049,474	220,391	772,494	1,527	4,582,625
2021	11	65,584	1,193,160	376,162	2,031,770	250,778	752,568	1,563	4,671,584
2021	12	80,355	1,429,840	442,790	2,268,695	267,045	822,453	2,104	5,313,282
		865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505

Utah Results of Operations
December 2021

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	**60,264,505**	**Ref. 9.15**
System Energy Factor	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
Divisional Energy - Pacific	3.0447%	52.1848%	16.1447%	0.0000%	0.0000%	28.6258%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.8326%	11.5551%	3.5455%	0.0669%	100.00%	
System Generation Factor	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	
Divisional Generation - Pacif	3.0872%	55.1075%	16.7302%	0.0000%	0.0000%	25.0750%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.5893%	11.2260%	3.1153%	0.0694%	100.00%	
System Capacity (mwh)									
Accord	1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	**103,755**	**Ref. 9.14**
Modified Accord	1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	**103,755**	**Ref. 9.14**
Rolled-In	1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	**103,755**	**Ref. 9.14**
Rolled-In with Hydro Adj.	1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	**103,755**	**Ref. 9.14**
Rolled-In with Off-Sys Adj.	1,549.6	28,014.1	8,455.6	46,172.4	5,977.8	13,547.4	37.8	**103,755**	**Ref. 9.14**
System Capacity Factor									
Accord	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%	100.00%	
Modified Accord	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%	100.00%	
Rolled-In	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%	100.00%	
Rolled-In with Hydro Adj.	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%	100.00%	
Rolled-In with Off-Sys Adj.	1.4935%	27.0003%	8.1496%	44.5015%	5.7615%	13.0572%	0.0364%	100.00%	
System Energy (mwh)									
Accord	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505	
Modified Accord	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505	
Rolled-In	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505	
Rolled-In with Hydro Adj.	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505	
Rolled-In with Off-Sys Adj.	865,826	14,839,651	4,591,029	27,000,316	3,677,727	9,268,674	21,282	60,264,505	
System Energy Factor									
Accord	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
Modified Accord	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
Rolled-In	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
Rolled-In with Hydro Adj.	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
Rolled-In with Off-Sys Adj.	1.4367%	24.6242%	7.6181%	44.8030%	6.1026%	15.3800%	0.0353%	100.00%	
System Generation Factor									
Accord	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	
Modified Accord	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	
Rolled-In	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	
Rolled-In with Hydro Adj.	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	
Rolled-In with Off-Sys Adj.	1.4793%	26.4063%	8.0168%	44.5769%	5.8468%	13.6379%	0.0361%	100.00%	

10. Normalized Allocation Factors 2020 Protocol 13-Month Average

Utah Results of Operations
December 2021

13-MONTH AVERAGE FACTORS **DESCRIPTION**	**2020 PROTOCOL** **FACTOR**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**NON-REGULATED**	**Page Ref.**
Situs	S	-	-	-	-	-	-	-			Situs
System Generation	SG	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%			Pg 10.16
Divisional Generation - Pac. Power	DGP	3.1236%	55.4191%	16.3905%	0.0000%	0.0000%	25.0668%	0.0000%			Pg 10.16
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.9070%	10.7780%	3.2423%	0.0726%			Pg 10.16
System Capacity	SC	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%			Pg 10.16
System Energy	SE	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%			Pg 10.16
System Overhead	SO	2.1591%	27.9562%	7.7830%	43.5941%	5.4717%	13.0093%	0.0266%	0.0000%	0.0000%	Pg 10.8
Gross Plant-System	GPS	2.1591%	27.9562%	7.7830%	43.5941%	5.4717%	13.0093%	0.0266%	0.0000%	0.0000%	Pg 10.8
System Net Plant	SNP	1.9662%	27.3868%	7.6343%	44.2408%	5.5519%	13.1817%	0.0282%	0.0102%	0.0000%	Pg 10.8
Division Net Plant Distribution	SNPD	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			Pg 10.4
Customer - System	CN	2.3252%	30.8592%	6.8104%	48.5009%	4.2573%	7.2470%	0.0000%	0.00%	0.00%	Pg 10.9
CIAC	CIAC	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			Pg 10.9
Bad Debt Expense	BADDEBT	6.1136%	43.3420%	14.2898%	22.2399%	7.5478%	6.4669%	0.0000%	0.0000%	0.0000%	Pg 10.9
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%			10.9460%			0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%			11.6100%			1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%			15.5000%			1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%			16.7100%			2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%			20.6776%			2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%	0.00%	Situs
Non-Regulated	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.6292%	28.9043%	8.4940%	40.1185%	5.9766%	14.8373%	0.0400%	0.0000%	0.0000%	Pg 10.2
System Net Transmission Plant	SNPT	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%			Pg 10.4
System Net Production Plant	SNPP	1.5585%	27.6522%	8.1578%	42.6672%	5.6953%	14.2073%	0.0383%	0.0234%	0.0000%	Pg 10.4
System Net Hydro Plant	SNPPH	1.5138%	26.8573%	7.9432%	43.9889%	5.5189%	13.8082%	0.0372%	0.3325%	0.0000%	Pg 10.3
System Net Other Production Plant	SNPPO	1.5187%	26.9480%	7.9689%	44.1374%	5.5368%	13.8529%	0.0373%	0.0000%	0.0000%	Pg 10.3
System Net General Plant	SNPG	2.7869%	28.8883%	6.6985%	40.2690%	6.6239%	14.7178%	0.0155%			Pg 10.5
System Net Intangible Plant	SNPI	1.8807%	27.4673%	7.8316%	43.5646%	5.9460%	13.2836%	0.0263%			Pg 10.5
Trojan Plant Allocator	TROJP	1.5082%	26.6796%	7.9144%	44.1591%	5.6201%	14.0816%	0.0370%			Pg 10.11
Trojan Decommissioning Allocator	TROJD	1.5063%	26.6324%	7.9047%	44.1632%	5.6347%	14.1217%	0.0370%			Pg 10.11
DIT Balance	DITBAL	2.2061%	24.6992%	6.3177%	44.4614%	5.8817%	14.6087%	0.2212%	0.0000%	1.6039%	Pg 10.8
Tax Depreciation	TAXDEPR	1.7751%	27.0658%	4.6987%	44.7400%	5.5732%	13.0309%	0.0315%	0.0000%	3.0848%	Pg 10.12
SCHMAT Depreciation Expense	SCHMDEXP	2.1103%	27.5006%	7.9349%	44.1429%	5.5287%	13.4533%	0.0292%	-0.7000%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.5194%	26.9570%	7.9727%	44.1521%	5.5394%	13.8594%				Not Used

ALLOCATIONS USING NORMALIZED LOADS

DESCRIPTION	**2020 PROTOCOL FACTOR**		**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**NON-REGULATED**	**Page Ref.**

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
December 2021

DESCRIPTION OF FACTOR		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**
STEAM :											
STEAM PRODUCTION PLANT											
	S	0	0	0	0	0	0	0	0	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	6,882,218,033	104,529,094	1,854,545,535	548,491,388	3,037,513,143	381,091,859	953,478,541	2,568,473	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		6,882,218,033	104,529,094	1,854,545,535	548,491,388	3,037,513,143	381,091,859	953,478,541	2,568,473	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(237,646,116)	-	-	(1,784,808)	(236,311,270)	1,213,075	(763,113)	-	-	-
	DGP	(767,777,589)	(11,661,225)	(206,892,385)	(61,189,488)	(338,863,795)	(42,514,461)	(106,369,698)	(286,538)	0	0
	DGU	(732,373,608)	(11,123,500)	(197,352,103)	(58,367,900)	(323,238,010)	(40,554,022)	(101,464,748)	(273,325)	0	0
	SG	(1,874,814,627)	(28,475,220)	(505,204,729)	(149,416,899)	(827,462,025)	(103,814,873)	(259,741,192)	(699,689)	0	0
	SG-W	0	0	0	0	0	0	0	0	0	0
	SSGCH	2,000,583	30,385	539,095	159,440	882,971	110,779	277,165	747	0	0
		(3,610,611,358)	(51,229,560)	(908,910,121)	(270,599,655)	(1,724,992,129)	(185,559,501)	(468,061,586)	(1,258,805)	0	0
TOTAL NET STEAM PLANT		3,271,606,676	53,299,534	945,635,413	277,891,733	1,312,521,014	195,532,358	485,416,955	1,309,668	0	0
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.6292%	28.9043%	8.4940%	40.1185%	5.9766%	14.8373%	0.0400%	0.0000%	0.0000%

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
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-Utility**	
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	1,120,282,727	17,015,174	301,881,649	89,283,052	494,444,304	62,033,871	155,206,582	418,094	0	0	
		1,120,282,727	17,015,174	301,881,649	89,283,052	494,444,304	62,033,871	155,206,582	418,094	0	0	
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)												
	S	2,104,465	-	-	-	-	-	-	-	2,104,465	-	
	DGP	(170,910,530)	(2,595,838)	(46,055,118)	(13,621,038)	(75,432,510)	(9,463,898)	(23,678,344)	(63,785)	0	0	
	DGU	(31,530,430)	(478,893)	(8,496,478)	(2,512,877)	(13,916,167)	(1,745,947)	(4,368,299)	(11,767)	0	0	
	SG	(286,985,086)	(4,358,811)	(77,333,631)	(22,871,819)	(126,662,795)	(15,891,342)	(39,759,583)	(107,104)	0	0	
		(487,321,581)	(7,433,543)	(131,885,227)	(39,005,735)	(216,011,472)	(27,101,188)	(67,806,226)	(182,656)	2,104,465	0	
TOTAL NET HYDRO PRODUCTION PLANT		632,961,146	9,581,631	169,996,422	50,277,317	278,432,832	34,932,684	87,400,356	235,438	2,104,465	0	
SNPPH												
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.5138%	26.8573%	7.9432%	43.9889%	5.5189%	13.8082%	0.0372%	0.3325%	0.0000%	
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)												
	S	497,947	-	186,967	-	310,980	-	-	-	-	-	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	5,236,071,782	79,526,954	1,410,959,882	417,298,648	2,310,975,441	289,939,133	725,417,599	1,954,124	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		5,236,569,729	79,526,954	1,411,146,849	417,298,648	2,311,286,420	289,939,133	725,417,599	1,954,124	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	-5679.293846	0	-18.24384615	0	-5661.05	0	0	0	0	0	
	DGP	390,559,396	5,931,928	105,243,714	31,126,370	172,376,012	21,626,604	54,109,010	145,758	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(480,641,115)	(7,300,115)	(129,517,959)	(38,305,603)	(212,134,184)	(26,614,736)	(66,589,141)	(179,377)	0	0	
	SSGCT	(43,835,182)	(665,781)	(11,812,230)	(3,493,528)	(19,346,952)	(2,427,303)	(6,073,028)	(16,359)	0	0	
		(133,922,580)	(2,033,968)	(36,086,493)	(10,672,761)	(59,110,784)	(7,415,435)	(18,553,160)	(49,978)	0	0	
TOTAL NET OTHER PRODUCTION PLANT		5,102,647,148	77,492,986	1,375,060,355	406,625,887	2,252,175,636	282,523,698	706,864,440	1,904,146	0	0	
SNPPO												
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5187%	26.9480%	7.9689%	44.1374%	5.5368%	13.8529%	0.0373%	0.0000%	0.0000%	
PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
TOTAL PRODUCTION PLANT												
	S	497,947	0	186,967	0	310,980	0	0	0	0	0	
	DGP & DGU	0	0	0	0	0	0	0	0	0	0	
	SG	13,238,572,542	201,071,222	3,567,387,065	1,055,073,088	5,842,932,888	733,064,864	1,834,102,723	4,940,692	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		13,239,070,489	201,071,222	3,567,574,033	1,055,073,088	5,843,243,867	733,064,864	1,834,102,723	4,940,692	0	0	
LESS ACCUMULATED DEPRECIATION												
	S	(235,547,330)	-	(18)	(1,784,808)	(236,316,931)	1,213,075	(763,113)	-	2,104,465	-	
	DGP	0	0	0	0	0	0	0	0	0	0	
	DGU	0	0	0	0	0	0	0	0	0	0	
	SG	(3,996,308,189)	(60,697,070)	(1,076,881,824)	(318,493,343)	(1,763,797,454)	(221,289,199)	(553,657,859)	(1,491,439)	0	0	
	SSGCH	0	0	0	0	0	0	0	0	0	0	
	SSGCT	0	0	0	0	0	0	0	0	0	0	
		(4,231,855,519)	(60,697,070)	(1,076,881,842)	(320,278,151)	(2,000,114,385)	(220,076,124)	(554,420,972)	(1,491,439)	2,104,465	0	
TOTAL NET PRODUCTION PLANT		9,007,214,970	140,374,151	2,490,692,191	734,794,938	3,843,129,482	512,988,740	1,279,681,751	3,449,252	2,104,465	0	

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SNPP												
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5585%	27.6522%	8.1578%	42.6672%	5.6953%	14.2073%	0.0383%	0.0234%	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	7,756,212,686	117,803,574	2,090,060,142	618,146,046	3,423,256,552	429,487,921	1,074,563,799	2,894,652			
		7,756,212,686	117,803,574	2,090,060,142	618,146,046	3,423,256,552	429,487,921	1,074,563,799	2,894,652			
LESS ACCUMULATED DEPRECIATION												
	DGP	(356,687,997)	(5,417,479)	(96,116,416)	(28,426,925)	(157,426,642)	(19,751,030)	(49,416,387)	(133,117)			
	DGU	(429,345,096)	(6,521,016)	(115,695,264)	(34,217,470)	(189,494,341)	(23,774,301)	(59,482,471)	(160,233)			
	SG	(1,215,568,227)	(18,462,397)	(327,558,153)	(96,877,010)	(536,499,200)	(67,310,154)	(168,407,658)	(453,655)			
		(2,001,601,320)	(30,400,893)	(539,369,833)	(159,521,405)	(883,420,183)	(110,835,484)	(277,306,516)	(747,006)			
TOTAL NET TRANSMISSION PLANT		5,754,611,366	87,402,681	1,550,690,310	458,624,642	2,539,836,368	318,652,437	797,257,283	2,147,646			
SNPT												
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%			
DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
DISTRIBUTION PLANT - PACIFIC POWER												
	S	3,915,316,184	299,489,116	2,366,498,062	573,958,635	0	0	675,370,371	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,800,297,552)	(150,439,597)	(1,086,199,813)	(273,884,341)	0	0	-289,773,801	0			
		2,115,018,632	149,049,519	1,280,298,248	300,074,294	0	0	385,596,570	0			
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.0472%	60.5337%	14.1878%	0.0000%	0.0000%	18.2314%	0.0000%			

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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER												
	S	3,888,489,514	0	0	0	3,338,523,075	398,004,871	151,961,568	0			
LESS ACCUMULATED DEPRECIATION												
	S	(1,293,940,544)	0	0	0	(1,072,187,308)	(159,243,246)	(62,509,990)	0			
		2,594,548,970	0	0	0	2,266,335,767	238,761,625	89,451,578	0			
DNPDU												
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.3499%	9.2024%	3.4477%	0.0000%			
TOTAL NET DISTRIBUTION PLANT		4,709,567,602	149,049,519	1,280,298,248	300,074,294	2,266,335,767	238,761,625	475,048,149	0			
DNPD & SNPD												
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.1648%	27.1850%	6.3716%	48.1220%	5.0697%	10.0869%	0.0000%			
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL PLANT												
	S	694,504,476	22,585,305	225,356,402	48,953,757	242,045,418	51,786,255	103,777,340	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	3,316,606	48,049	835,358	252,261	1,468,923	201,722	509,122	1,171			
	SG	315,932,587	4,798,474	85,134,090	25,178,845	139,438,969	17,494,264	43,770,038	117,907			
	SO	349,155,119	7,538,632	97,610,377	27,174,715	152,211,134	19,104,595	45,422,811	92,855			
	CN	17,092,729	397,439	5,274,678	1,164,088	8,290,120	727,686	1,238,718	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	(14,097,068)	(152,118)	(4,301,718)	(794,842)	(6,911,126)	(552,317)	(1,381,234)	(3,713)			
		1,365,904,450	35,215,781	409,909,188	101,928,824	536,543,436	88,762,205	193,336,794	208,221			
LESS ACCUMULATED DEPRECIATION												
	S	(287,644,195)	(7,611,161)	(101,964,789)	(26,741,308)	(92,726,978)	(20,293,233)	(38,306,726)	0			
	DGP	(691,630)	(10,505)	(186,373)	(55,121)	(305,256)	(38,298)	(95,820)	(258)			
	DGU	(1,967,126)	(29,877)	(530,080)	(156,774)	(868,204)	(108,926)	(272,530)	(734)			
	SE	(1,540,818)	(22,322)	(388,088)	(117,195)	(682,427)	(93,716)	(236,526)	(544)			
	SG	(127,154,261)	(1,931,255)	(34,264,152)	(10,133,799)	(56,120,387)	(7,040,965)	(17,616,248)	(47,455)			
	SO	(118,642,206)	(2,561,612)	(33,167,809)	(9,233,913)	(51,721,037)	(6,491,703)	(15,434,580)	(31,552)			
	CN	(7,054,036)	(164,020)	(2,176,819)	(480,410)	(3,421,268)	(300,310)	(511,209)	0			
	SSGCT	(130,430)	(1,981)	(35,147)	(10,395)	(57,566)	(7,222)	(18,070)	(49)			
	SSGCH	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
		(544,824,703)	(12,332,733)	(172,713,258)	(46,928,915)	(205,903,123)	(34,374,373)	(72,491,710)	(80,592)			
TOTAL NET GENERAL PLANT		821,079,746	22,883,048	237,195,930	54,999,909	330,640,313	54,387,832	120,845,085	127,629			
SNPG												
SYSTEM NET GENERAL PLANT		100.0000%	2.7869%	28.8883%	6.6985%	40.2690%	6.6239%	14.7178%	0.0155%			

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MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
GENERAL MINING PLANT												
	SE	77,920,102	1,128,860	19,625,849	5,926,596	34,510,755	4,739,252	11,961,278	27,511			
LESS ACCUMULATED DEPRECIATION												
	SE	0	0	0	0	0	0	0	0			
		77,920,102	1,128,860	19,625,849	5,926,596	34,510,755	4,739,252	11,961,278	27,511			
SNPM												
SYSTEM NET PLANT MINING		100.0000%	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%			
INTANGIBLE:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**			
INTANGIBLE PLANT												
	S	23,081,962	481,167	4,616,002	2,036,986	5,909,366	4,371,145	5,667,295	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	0	0	0	0	0	0	0	0			
	SE	9,106	132	2,293	693	4,033	554	1,398	3			
	CN	213,185,666	4,956,978	65,787,377	14,518,860	103,396,871	9,075,921	15,449,659	0			
	SG	323,074,938	4,906,954	87,058,733	25,748,068	142,591,293	17,889,760	44,759,556	120,573			
	SO	432,412,154	9,336,240	120,885,850	33,654,603	188,506,313	23,660,141	56,254,010	114,997			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	0	0	0	0	0	0	0	0			
		991,763,826	19,681,471	278,350,255	75,959,210	440,407,877	54,997,521	122,131,917	235,573			
LESS ACCUMULATED AMORTIZATION												
	S	(1,597,575)	(6,202)	(129,177)	(10,692)	(99,433)	(976,939)	(375,132)	0			
	DGP	0	0	0	0	0	0	0	0			
	DGU	(425,534)	(6,463)	(114,668)	(33,914)	(187,813)	(23,563)	(58,955)	(159)			
	SE	(1,897)	(27)	(478)	(144)	(840)	(115)	(291)	(1)			
	CN	(161,820,962)	(3,762,650)	(49,936,643)	(11,020,703)	(78,484,550)	(6,889,180)	(11,727,236)	0			
	SG	(151,057,039)	(2,294,297)	(40,705,214)	(12,038,777)	(66,670,038)	(8,364,543)	(20,927,795)	(56,375)			
	SO	(316,822,554)	(6,840,537)	(88,571,432)	(24,658,274)	(138,116,034)	(17,335,466)	(41,216,555)	(84,257)			
	SSGCT	0	0	0	0	0	0	0	0			
	SSGCH	(3,433)	(52)	(925)	(274)	(1,515)	(190)	(476)	(1)			
		(631,728,994)	(12,910,229)	(179,458,537)	(47,762,776)	(283,560,223)	(33,589,996)	(74,306,439)	(140,793)			
TOTAL NET INTANGIBLE PLANT		360,034,831	6,771,242	98,891,718	28,196,434	156,847,654	21,407,525	47,825,478	94,781			
SNPI												
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8807%	27.4673%	7.8316%	43.5646%	5.9460%	13.2836%	0.0263%			

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DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
GROSS PLANT:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
PRODUCTION PLANT		13,239,070,489	201,071,222	3,567,574,033	1,055,073,088	5,843,243,867	733,064,864	1,834,102,723	4,940,692	0	0	
TRANSMISSION PLANT		7,756,212,686	117,803,574	2,090,060,142	618,146,046	3,423,256,552	429,487,921	1,074,563,799	2,894,652	0	0	
DISTRIBUTION PLANT		7,803,805,698	299,489,116	2,366,498,062	573,958,635	3,338,523,075	398,004,871	827,331,939	0	0	0	
GENERAL PLANT		1,443,824,552	36,344,641	429,535,037	107,855,421	571,054,191	93,501,457	205,298,073	235,732	0	0	
INTANGIBLE PLANT		991,763,826	19,681,471	278,350,255	75,959,210	440,407,877	54,997,521	122,131,917	235,573	0	0	
TOTAL GROSS PLANT		31,234,677,250	674,390,025	8,732,017,529	2,430,992,401	13,616,485,562	1,709,056,634	4,063,428,451	8,306,649	0	0	
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1591%	27.9562%	7.7830%	43.5941%	5.4717%	13.0093%	0.0266%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(4,231,855,519)	(60,697,070)	(1,076,881,842)	(320,278,151)	(2,000,114,385)	(220,076,124)	(554,420,972)	(1,491,439)	2,104,465	0	
TRANSMISSION PLANT		(2,001,601,320)	(30,400,893)	(539,369,833)	(159,521,405)	(883,420,183)	(110,835,484)	(277,306,516)	(747,006)	0	0	
DISTRIBUTION PLANT		(3,094,238,096)	(150,439,597)	(1,086,199,813)	(273,884,341)	(1,072,187,308)	(159,243,246)	(352,283,791)	0	0	0	
GENERAL PLANT		(544,824,703)	(12,332,733)	(172,713,258)	(46,928,915)	(205,903,123)	(34,374,373)	(72,491,710)	(80,592)	0	0	
INTANGIBLE PLANT		(631,728,994)	(12,910,229)	(179,458,537)	(47,762,776)	(283,560,223)	(33,589,996)	(74,306,439)	(140,793)	0	0	
		(10,504,248,632)	(266,780,523)	(3,054,623,283)	(848,375,588)	(4,445,185,222)	(558,119,224)	(1,330,809,427)	(2,459,830)	2,104,465	0	
NET PLANT		20,730,428,618	407,609,502	5,677,394,245	1,582,616,813	9,171,300,340	1,150,937,410	2,732,619,024	5,846,819	2,104,465	0	
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	1.9662%	27.3868%	7.6343%	44.2408%	5.5519%	13.1817%	0.0282%	0.0102%	0.0000%	
Non-Utility RELATED INTEREST PERCENTAGE		0.0000%										
INT												
INTEREST FACTOR SNP - Non-Utility		100.0000%	1.9662%	27.3868%	7.6343%	44.2408%	5.5519%	13.1817%	0.0282%	0.0102%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR)		30,453,204,665	657,517,197	8,513,547,773	2,370,170,453	13,275,809,394	1,666,297,079	3,961,763,948	8,098,822	0	0	
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1591%	27.9562%	7.7830%	43.5941%	5.4717%	13.0093%	0.0266%	0.0000%	0.0000%	
IBT												
INCOME BEFORE TAXES		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
INCOME BEFORE STATE TAXES		94,301,264	13,781,978	(52,323,590)	32,828,292	177,616,773	22,095,650	(8,207,588)	(726,619)	(47,467,361)	(43,296,270)	
Interest Synchronization		-	-	-	-	-	-	-	-	-	-	
		94,301,264	13,781,978	(52,323,590)	32,828,292	177,616,773	22,095,650	(8,207,588)	(726,619)	(47,467,361)	(43,296,270)	
INCOME BEFORE TAXES (FACTOR)		100.0000%	14.6148%	-55.4856%	34.8121%	188.3504%	23.4309%	-8.7036%	-0.7705%	-50.3359%	-45.9127%	

See Calculation of EXCTAX

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DITEXP:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Pacific Power												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Non-Utility	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-Utility	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										
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-Utility	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-Utility**
Pacific Power											
Production	S	2,705,812	600,905	4,555,615	2,354,387	(5,722,126)	(171,081)	1,093,097	(4,985)	0	0
Transmission	S	8,409,225	339,446	4,750,256	1,313,386	136,392	(29,502)	1,899,462	(216)	0	0
Distribution	S	605,140	841,136	793,334	1,337,616	(2,414,388)	(5,543)	52,985	0	0	0
General	S	(644,903)	(591)	(261,511)	(2,489)	(263,119)	(2,085)	(114,914)	(194)	0	0
Mining Plant	S	7,047	106	1,771	539	3,034	447	1,140	9	0	0
Non-Utility Plant	NUTIL	(2,097,907)	0	0	0	0	0	0	0	0	(2,097,907)
Total Pacific Power		8,984,414	1,781,003	9,839,464	5,003,440	(8,260,207)	(207,763)	2,931,771	(5,385)	0	(2,097,907)
Rocky Mountain Power											
Production	S	13,005,807	(31,141)	(3,598,174)	(168,101)	14,958,389	2,485,269	(797,054)	156,619	0	0
Transmission	S	19,832,620	(2,881)	(147,008)	(14,663)	17,123,323	2,140,530	636,936	96,383	0	0
Distribution	S	18,734,944	311,991	1,865,548	600,136	13,016,996	1,710,322	1,229,950	0	0	0
General	S	(1,325,166)	(19,042)	(377,948)	(69,240)	(539,607)	(117,763)	(200,466)	(1,100)	0	0
Mining Plant	S	(2,942)	(35)	(706)	(227)	(1,451)	(233)	(303)	12	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		50,245,263	258,892	(2,258,287)	347,905	44,557,650	6,218,125	869,063	251,914	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
December 2021
13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
PacifiCorp												
Prod / Other Prod	S	351,480,902	6,304,939	100,867,063	28,518,722	143,361,400	19,113,885	52,191,242	1,123,651	0	0	
Cholla Unit 4	S	69,128	1,096	18,227	0	29,245	3,882	10,705	210	0	5,763	
Gadsby Unit 4, 5 & 6	S	4,813,328	74,828	1,240,898	0	2,093,266	275,637	715,330	12,590	0	400,777	
Hydro-PPL	S	20,760,257	405,169	6,156,728	1,755,463	8,232,856	1,098,481	3,045,406	66,154	0	0	
Hydro-UPL	S	6,458,961	129,959	1,924,397	561,817	2,558,963	336,511	928,797	18,516	0	0	
Transmission	S	33,189,681	549,038	9,298,806	2,656,736	13,478,658	1,908,480	5,197,140	100,822	0	0	
Distribution	S	666,757,595	23,408,055	188,972,494	43,230,429	312,920,638	32,715,745	65,505,579	0	0	4,656	
General/ Intangibles	S	11,619,322	297,535	4,113,980	769,239	3,922,759	649,442	1,822,375	43,993	0	0	
Mining	S	1,983	30	497	152	849	127	327	1	0	0	
WCA - CAEE 2007+	S	(4,790)	(43)	(1,156)	0	(1,951)	(303)	(737)	(2)	0	(599)	
WCA - CAGE 2007+	S	1,398,188,858	22,094,978	368,390,980	0	594,796,841	78,651,107	211,961,731	3,659,553	0	118,633,668	
WCA - CAGW 2007+	S	346,148,484	5,605,357	93,923,885	75,771,000	149,974,147	19,974,129	52,992,791	880,926	0	(52,973,751)	
Utah Extra Book Depreciation	S	(51,702,340)	0	0	0	(51,702,340)	0	0	0	0	0	
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	130,217,004	2,848,366	35,903,592	8,827,135	55,750,160	7,331,392	18,058,943	155,829	0	1,341,587	
WCA - JBG 2007+	S	111,545,743	1,762,936	29,612,922	24,436,502	48,246,987	6,428,846	17,117,207	227,847	0	(16,287,505)	
Oregon Extra Book Depreciation	S	(92,038,749)	454,864	(109,348,841)	2,128,314	9,706,788	1,400,864	3,539,919	79,342	0	0	
Washington Extra Book Depr	S	(5,068,120)	0	0	(5,068,120)	0	0	0	0	0	0	
Wyoming Extra Book Depr	S	0	0	0	0	0	0	0	0	0	0	
Non-Utility Plant	NUTIL	(1,060,139)	0	0	0	0	0	0	0	0	(1,060,139)	
Total PC (Post Merger)		2,931,377,107	63,937,107	731,074,474	183,587,391	1,293,369,264	169,888,226	433,086,756	6,369,432	0	50,064,458	
Total Deferred Taxes		2,990,606,784	65,977,002	738,655,651	188,938,736	1,329,666,707	175,898,588	436,887,590	6,615,960	0	47,966,551	
Percentage of Total (DITBAL)		100.0000%	2.2061%	24.6992%	6.3177%	44.4614%	5.8817%	14.6087%	0.2212%	0.0000%	1.6039%	

ALLOCATIONS USING NORMALIZED LOADS

DESCRIPTION	**2020 PROTOCOL FACTOR**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC-UPL**	**OTHER**	**NON-REGULATED**	**Page Ref.**

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-Utility**
Account 904 Balance	12,710,428	777,060	5,508,959	1,816,295	2,826,785	959,356	821,973	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	6.1136%	43.3420%	14.2898%	22.2399%	7.5478%	6.4669%	0.0000%	0.0000%	0.0000%

Customer Factors	**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**
Total Electric Customers	2,056,717	47,823	634,686	140,071	997,525	87,560	149051.1667	0	0	0
CN										
Customer System factor - CN	100.0000%	2.3252%	30.8592%	6.8104%	48.5009%	4.2573%	7.2470%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	954,720	47,823	634,686	140,071	0	0	132140.2976	0	0	0
CNP										
Customer Service Pacific Power factor - CNP	100.0000%	5.0091%	66.4788%	14.6714%	0.0000%	0.0000%	13.8407%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers	1,101,996	0	0	0	997,525	87,560	16,911	0	0	0
CNU										
Customer Service R.M.P. factor - CNU	100.0000%	0.0000%	0.0000%	0.0000%	90.5198%	7.9456%	1.5346%	0.0000%	0.0000%	0.0000%

CIAC	**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**
TOTAL NET DISTRIBUTION PLANT	4,709,567,602	149,049,519	1,280,298,248	300,074,294	2,266,335,767	238,761,625	475,048,149	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.16%	27.19%	6.37%	48.12%	5.07%	10.09%	0.00%	0.00%	0.00%

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13-MONTH AVERAGE FACTORS

DESCRIPTION	2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.

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

Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Taxable Income		90,019,987	13,156,276	(49,948,099)	31,337,888	169,552,972	21,092,507	(7,834,964)	(693,631)	(45,312,343)	(41,330,619)
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		90,019,987	13,156,276	(49,948,099)	31,337,888	169,552,972	21,092,507	(7,834,964)	(693,631)	(45,312,343)	(41,330,619)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	14.6148%	-55.4856%	34.8121%	188.3504%	23.4309%	-8.7036%	-0.7705%	-50.3359%	-45.9127%

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	258,301	4,582,751	1,355,372	7,505,972	941,713	2,356,133	6,347	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(123,674)	(2,194,215)	(648,950)	(3,593,849)	(450,891)	(1,128,113)	(3,039)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	59,011	1,046,965	309,645	1,714,798	215,142	538,277	1,450	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,810)	(49,852)	(14,744)	(81,652)	(10,244)	(25,631)	(69)	0	0
Net Plant		12,564,143	190,828	3,385,649	1,001,323	5,545,269	695,719	1,740,666	4,689	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	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%	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	0.0000%	0.0000%

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
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13-MONTH AVERAGE FACTORS

DESCRIPTION		2020 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REGULATED	Page Ref.
Account 182.22			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Pre-merger	(101)	SG	17,094,202	259,632	4,606,360	1,362,355	7,544,641	946,564	2,368,271	6,380	0	0	
		(108) SG	(8,434,030)	(128,098)	(2,272,711)	(672,166)	(3,722,416)	(467,021)	(1,168,470)	(3,148)	0	0	
Post-merger	(101)	SG	3,485,613	52,940	939,265	277,793	1,538,399	193,010	482,905	1,301	0	0	
		(108) SG	(240,609)	(3,654)	(64,837)	(19,176)	(106,194)	(13,323)	(33,335)	(90)	0	0	
		(107) SG	1,778,549	27,013	479,264	141,745	784,975	98,484	246,404	664	0	0	
		(120) SE	1,975,759	28,624	497,637	150,276	875,062	120,169	303,293	698	0	0	
		(228) SG	7,220,849	109,672	1,945,796	575,479	3,186,970	399,843	1,000,393	2,695	0	0	
		(228) SG	1,472,376	22,363	396,760	117,344	649,843	81,530	203,986	549	0	0	
		-228 SNNP	3,531,000	53,630	951,496	281,410	1,558,431	195,523	489,193	1,318	0	0	
		-228 SE	1,743,025	25,252	439,018	132,574	771,984	106,014	267,566	615	0	0	
Total Acct 182.22			29,626,734	447,373	7,918,049	2,347,633	13,081,694	1,660,795	4,160,207	10,982	0	0	
Revised Study	(228)	SNNP	112,680	1,711	30,364	8,980	49,732	6,239	15,611	42	0	0	
		-228 SE	941,950	13,646	237,250	71,645	417,189	57,291	144,596	333	0	0	
December 1993 Adj.			1,054,630	15,358	267,614	80,625	466,921	63,531	160,207	375	0	0	
Adjusted Acct 182.22			30,681,364	462,731	8,185,663	2,428,258	13,548,615	1,724,326	4,320,414	11,357	0	0	
TROJP			100.0000%	1.5082%	26.6796%	7.9144%	44.1591%	5.6201%	14.0816%	0.0370%	0.0000%	0.0000%	
Trojan Plant Allocator													
Account 228.42			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Plant - Premerger		SG	7,220,849	109,672	1,945,796	575,479	3,186,970	399,843	1,000,393	2,695	0	0	
- Postmerger		SG	1,472,376	22,363	396,760	117,344	649,843	81,530	203,986	549	0	0	
Storage Facility		SE	1,743,025	25,252	439,018	132,574	771,984	106,014	267,566	615	0	0	
Transition Costs		SNNP	3,531,000	53,630	951,496	281,410	1,558,431	195,523	489,193	1,318	0	0	
Total Acct 228.42			13,967,250	210,917	3,733,070	1,106,807	6,167,228	782,911	1,961,139	5,178	0	0	
Transition Costs		SNNP	112,680	1,711	30,364	8,980	49,732	6,239	15,611	42	0	0	
Storage Facility		SE	941,950	13,646	237,250	71,645	417,189	57,291	144,596	333	0	0	
December 1993 Adj.			1,054,630	15,358	267,614	80,625	466,921	63,531	160,207	375	0	0	
Adjusted Acct 228.42			15,021,880	226,275	4,000,684	1,187,432	6,634,149	846,442	2,121,346	5,552	0	0	
TROJD			100.0000%	1.5063%	26.6324%	7.9047%	44.1632%	5.6347%	14.1217%	0.0370%	0.0000%	0.0000%	
Trojan Decommissioning Allocator													
SCHMA			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	62,362,056	1,051,312	15,445,499	4,136,921	28,337,840	2,768,423	6,392,383	12,265	4,217,412	0	
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions		Acct 406	3,113,124	42,702	757,609	224,067	1,542,505	155,682	389,510	1,049	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	(12,794,162)	376	3,022,091	1,972	(21,228,215)	2,707,228	2,569,806	9	132,571	0	
Total Amortization Expense :			52,681,018	1,094,389	19,225,199	4,362,960	8,652,130	5,631,333	9,351,700	13,324	4,349,983	0	
Schedule M Amortization Factor			100.0000%	2.0774%	36.4936%	8.2818%	16.4236%	10.6895%	17.7516%	0.0253%	8.2572%	0.0000%	
SCHMD			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Utility**	
Depreciation Expense :													
Steam		Acct 403.1	339,505,514	5,259,011	93,304,897	27,595,403	152,821,726	19,173,288	47,970,899	129,224	(6,748,935)	0	
Nuclear		Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro		Acct 403.3	38,596,903	586,221	10,400,675	3,076,053	17,035,002	2,137,242	5,347,305	14,405	0	0	
Other		Acct 403.4	212,224,201	3,223,099	57,184,000	16,912,441	93,674,693	11,750,765	29,400,005	79,198	0	0	
Transmission		Acct 403.5	134,301,757	2,039,813	36,190,182	10,703,433	59,274,982	7,436,746	18,606,479	50,122	0	0	
Distribution		Acct 403.6	195,021,417	8,246,481	54,545,287	14,910,884	84,897,451	10,221,354	22,199,961	0	0	0	
General		Acct 403.7&8	44,488,010	991,779	13,518,651	3,305,591	17,894,649	2,584,984	6,183,910	8,446	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 :			964,137,801	20,346,404	265,143,691	76,503,805	425,598,503	53,304,380	129,708,558	281,394	(6,748,935)	0	
Schedule M Depreciation Factor			100.0000%	2.1103%	27.5006%	7.9349%	44.1429%	5.5287%	13.4533%	0.0292%	-0.7000%	0.0000%	
Tax Depreciation by Function			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**Other**	**Non-Utility**	
Current Total M Difference			1,453,489,905	25,800,837	393,398,705	68,295,155	650,292,039	81,005,275	189,402,783	457,526	-	44,837,586	
Tax Depr factor			100.0000%	1.7751%	27.0658%	4.6987%	44.7400%	5.5732%	13.0309%	0.0315%	0.0000%	3.0848%	

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COINCIDENTAL PEAKS

			ACTUAL LOADS (CP)							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,427	678	3,397	443	1,142	3	8,234
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,102	397	1,076	3	7,617
Apr-21	6	8	117	2,110	545	2,914	363	1,051	2	7,103
May-21	31	18	126	2,063	630	3,739	617	1,066	3	8,244
Jun-21	22	17	123	2,313	793	5,176	733	1,232	4	10,374
Jul-21	6	17	145	2,543	839	5,349	767	1,214	4	10,861
Aug-21	12	17	142	2,694	765	5,156	553	1,233	4	10,546
Sep-21	8	17	112	2,229	727	4,727	482	1,149	4	9,430
Oct-21	12	8	120	2,105	610	3,093	358	1,051	2	7,339
Nov-21	24	9	129	2,251	638	3,157	362	1,115	3	7,655
Dec-21	27	18	139	2,555	783	3,616	457	1,183	4	8,736
			1,545	27,786	8,342	46,804	5,920	13,644	39	104,080

- **(less)**

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	-	-	-	(52)	-	-		(52)
Feb-21	18	19	-	-	-	-	-	-		-
Mar-21	30	8	-	-	-	(16)	-	-		(16)
Apr-21	6	8	-	-	-	(14)	-	-		(14)
May-21	31	18	-	-	-	(189)	-	-		(189)
Jun-21	22	17	-	-	-	(358)	(142)	-		(500)
Jul-21	6	17	-	-	-	(363)	(142)	-		(505)
Aug-21	12	17	-	-	-	(312)	(61)	-		(373)
Sep-21	8	17	-	-	-	(318)	-	-		(318)
Oct-21	12	8	-	-	-	(15)	-	-		(15)
Nov-21	24	9	-	-	-	(44)	-	-		(44)
Dec-21	27	18	-	-	-	(59)	-	-		(59)
			-	-	-	(1,740)	(346)	-	-	(2,086)

= **equals**

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,427	678	3,345	443	1,142	3	8,182
Feb-21	18	19	126	2,212	702	3,378	388	1,133	3	7,941
Mar-21	30	8	122	2,284	633	3,086	397	1,076	3	7,601
Apr-21	6	8	117	2,110	545	2,900	363	1,051	2	7,089
May-21	31	18	126	2,063	630	3,550	617	1,066	3	8,054
Jun-21	22	17	123	2,313	793	4,818	591	1,232	4	9,874
Jul-21	6	17	145	2,543	839	4,986	625	1,214	4	10,356
Aug-21	12	17	142	2,694	765	4,844	492	1,233	4	10,174
Sep-21	8	17	112	2,229	727	4,410	482	1,149	4	9,112
Oct-21	12	8	120	2,105	610	3,078	358	1,051	2	7,324
Nov-21	24	9	129	2,251	638	3,113	362	1,115	3	7,611
Dec-21	27	18	139	2,555	783	3,557	457	1,183	4	8,677
			1,545	27,786	8,342	45,064	5,574	13,644	39	101,994

Utah Results of Operations
December 2021
COINCIDENTAL PEAKS

+ plus

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

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	-	52	-	-	-	-		52
Feb-21	18	19	-	50	-	-	-	-		50
Mar-21	30	8	-	51	-	-	-	-		51
Apr-21	6	8	-	51	-	-	-	-		51
May-21	31	18	-	52	-	-	-	-		52
Jun-21	22	17	-	55	-	-	-	-		55
Jul-21	6	17	-	54	-	-	-	-		54
Aug-21	12	17	-	57	-	48	27	-		131
Sep-21	8	17	-	54	-	-	-	-		54
Oct-21	12	8	-	51	-	-	-	-		51
Nov-21	24	9	-	51	-	-	-	-		51
Dec-21	27	18	-	50	-	-	-	-		50
			-	628	-	48	27	-	-	702

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	143	2,479	678	3,345	443	1,142	3	8,233
Feb-21	18	19	126	2,262	702	3,378	388	1,133	3	7,992
Mar-21	30	8	122	2,335	633	3,086	397	1,076	3	7,653
Apr-21	6	8	117	2,161	545	2,900	363	1,051	2	7,140
May-21	31	18	126	2,115	630	3,550	617	1,066	3	8,106
Jun-21	22	17	123	2,367	793	4,818	591	1,232	4	9,929
Jul-21	6	17	145	2,597	839	4,986	625	1,214	4	10,410
Aug-21	12	17	142	2,751	765	4,891	519	1,233	4	10,305
Sep-21	8	17	112	2,283	727	4,410	482	1,149	4	9,167
Oct-21	12	8	120	2,157	610	3,078	358	1,051	2	7,375
Nov-21	24	9	129	2,302	638	3,113	362	1,115	3	7,661
Dec-21	27	18	139	2,605	783	3,557	457	1,183	4	8,727
			1,545	28,414	8,342	45,112	5,602	13,644	39	102,697

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	9	130	80	95	12	20		346
Feb-21	18	19	1	2	(49)	73	2	(17)		13
Mar-21	30	8	(2)	30	21	6	(3)	(3)		48
Apr-21	6	8	7	77	14	30	(1)	(12)		115
May-21	31	18	(1)	(127)	(2)	53	5	2		(69)
Jun-21	22	17	(3)	(316)	(111)	(357)	(139)	(40)		(967)
Jul-21	6	17	(0)	(81)	(45)	(88)	(48)	(22)		(285)
Aug-21	12	17	(1)	(243)	(50)	(22)	23	9		(284)
Sep-21	8	17	0	(45)	10	(43)	(18)	(16)		(112)
Oct-21	12	8	6	81	16	49	4	14		170
Nov-21	24	9	5	134	50	55	13	37		294
Dec-21	27	18	7	55	(15)	45	17	19		128
			29	(303)	(81)	(105)	(134)	(9)	-	(603)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-21	26	18	152	2,609	758	3,440	455	1,162	3	8,580
Feb-21	18	19	128	2,264	653	3,451	390	1,117	3	8,005
Mar-21	30	8	120	2,366	654	3,092	394	1,073	3	7,701
Apr-21	6	8	124	2,238	559	2,931	362	1,039	2	7,255
May-21	31	18	126	1,988	628	3,603	621	1,068	3	8,037
Jun-21	22	17	120	2,051	681	4,461	452	1,193	4	8,962
Jul-21	6	17	145	2,516	794	4,897	577	1,192	4	10,125
Aug-21	12	17	141	2,508	715	4,869	542	1,241	4	10,021
Sep-21	8	17	112	2,238	737	4,367	464	1,132	4	9,055
Oct-21	12	8	126	2,237	626	3,127	362	1,065	2	7,545
Nov-21	24	9	134	2,436	688	3,168	375	1,151	3	7,955
Dec-21	27	18	146	2,660	768	3,602	473	1,202	4	8,854
			1,574	28,110	8,260	45,007	5,468	13,635	39	102,094

Utah Results of Operations
December 2021
ENERGY

		ACTUAL LOADS (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	77,010	1,351,574	420,495	2,203,174	297,819	805,327	1,975	5,157,373
2021	Feb	67,899	1,241,772	382,797	1,956,404	247,289	736,066	1,654	4,633,881
2021	Mar	69,271	1,278,895	357,443	2,068,719	264,104	779,393	1,697	4,819,522
2021	Apr	66,565	1,113,486	323,515	1,919,382	252,792	727,791	1,452	4,404,983
2021	May	74,336	1,123,147	323,497	2,095,947	350,720	744,817	1,505	4,713,969
2021	Jun	76,254	1,250,416	405,740	2,636,794	460,941	767,671	1,927	5,599,743
2021	Jul	86,201	1,352,288	448,936	2,960,252	460,826	827,676	2,217	6,138,395
2021	Aug	79,709	1,284,345	407,521	2,610,756	348,249	791,796	2,016	5,524,392
2021	Sep	62,535	1,091,566	352,665	2,286,089	266,101	740,622	1,646	4,801,224
2021	Oct	60,107	1,129,163	349,469	2,061,155	220,391	772,494	1,527	4,594,305
2021	Nov	65,584	1,193,160	376,162	2,043,188	254,078	752,568	1,563	4,686,302
2021	Dec	80,355	1,429,840	442,790	2,283,474	296,333	822,453	2,104	5,357,349
		865,826	14,839,651	4,591,029	27,125,335	3,719,643	9,268,674	21,282	60,431,440

- **(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
2021	Jan	-	-	-	(8,649)	-	-		(8,649)
2021	Feb	-	-	-	(3,376)	-	-		(3,376)
2021	Mar	-	-	-	(4,627)	-	-		(4,627)
2021	Apr	-	-	-	(5,952)	-	-		(5,952)
2021	May	-	-	-	(7,963)	-	-		(7,963)
2021	Jun	-	-	-	(13,874)	-	-		(13,874)
2021	Jul	-	-	-	(13,787)	-	-		(13,787)
2021	Aug	-	-	-	(13,895)	-	-		(13,895)
2021	Sep	-	-	-	(15,018)	-	-		(15,018)
2021	Oct	-	-	-	(11,681)	-	-		(11,681)
2021	Nov	-	-	-	(11,418)	-	-		(11,418)
2021	Dec	-	-	-	(14,779)	-	-		(14,779)
		-	-	-	(125,019)	-	-	-	(125,019)

= **equals**

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	77,010	1,351,574	420,495	2,194,525	297,819	805,327	1,975	5,148,724
2021	Feb	67,899	1,241,772	382,797	1,953,028	247,289	736,066	1,654	4,630,504
2021	Mar	69,271	1,278,895	357,443	2,064,092	264,104	779,393	1,697	4,814,895
2021	Apr	66,565	1,113,486	323,515	1,913,430	252,792	727,791	1,452	4,399,032
2021	May	74,336	1,123,147	323,497	2,087,984	350,720	744,817	1,505	4,706,006
2021	Jun	76,254	1,250,416	405,740	2,622,920	460,941	767,671	1,927	5,585,869
2021	Jul	86,201	1,352,288	448,936	2,946,465	460,826	827,676	2,217	6,124,608
2021	Aug	79,709	1,284,345	407,521	2,596,861	348,249	791,796	2,016	5,510,497
2021	Sep	62,535	1,091,566	352,665	2,271,071	266,101	740,622	1,646	4,786,206
2021	Oct	60,107	1,129,163	349,469	2,049,474	220,391	772,494	1,527	4,582,625
2021	Nov	65,584	1,193,160	376,162	2,031,770	254,078	752,568	1,563	4,674,885
2021	Dec	80,355	1,429,840	442,790	2,268,695	296,333	822,453	2,104	5,342,570
		865,826	14,839,651	4,591,029	27,000,316	3,719,643	9,268,674	21,282	60,306,421

\+ **plus**

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	-	36,216	-	42	34	-		36,291
2021	Feb	-	33,185	-	61	1,177	-		34,423
2021	Mar	-	36,643	-	170	97	-		36,909
2021	Apr	-	35,398	-	222	2,208	-		37,827
2021	May	-	36,785	-	154	835	-		37,774
2021	Jun	-	36,539	-	174	936	-		37,649
2021	Jul	-	38,043	-	192	3,171	-		41,405
2021	Aug	-	37,852	-	560	1,087	-		39,499
2021	Sep	-	35,942	-	271	585	-		36,798
2021	Oct	-	36,870	-	126	56	-		37,051
2021	Nov	-	35,624	-	117	86	-		35,827
2021	Dec	-	36,614	-	125	1,343	-		38,081
		-	435,709	-	2,213	11,614	-	-	449,535

Utah Results of Operations
December 2021
ENERGY

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	77,010	1,387,790	420,495	2,194,567	297,853	805,327	1,975	5,185,015
2021	Feb	67,899	1,274,957	382,797	1,953,089	248,466	736,066	1,654	4,664,928
2021	Mar	69,271	1,315,538	357,443	2,064,262	264,201	779,393	1,697	4,851,804
2021	Apr	66,565	1,148,884	323,515	1,913,652	255,000	727,791	1,452	4,436,859
2021	May	74,336	1,159,932	323,497	2,088,138	351,555	744,817	1,505	4,743,780
2021	Jun	76,254	1,286,955	405,740	2,623,094	461,877	767,671	1,927	5,623,518
2021	Jul	86,201	1,390,331	448,936	2,946,657	463,997	827,676	2,217	6,166,013
2021	Aug	79,709	1,322,196	407,521	2,597,421	349,336	791,796	2,016	5,549,996
2021	Sep	62,535	1,127,508	352,665	2,271,342	266,686	740,622	1,646	4,823,004
2021	Oct	60,107	1,166,032	349,469	2,049,600	220,446	772,494	1,527	4,619,675
2021	Nov	65,584	1,228,784	376,162	2,031,887	254,165	752,568	1,563	4,710,712
2021	Dec	80,355	1,466,453	442,790	2,268,819	297,676	822,453	2,104	5,380,651
		865,826	15,275,360	4,591,029	27,002,528	3,731,257	9,268,674	21,282	60,755,957

+ plus

Temperature Adjustment for Energy

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	4,009	63,138	26,451	25,912	6,052	1,034		126,595
2021	Feb	(573)	(15,623)	(6,113)	10,291	1,198	(14,728)		(25,548)
2021	Mar	(395)	(22,065)	3,921	666	(1,571)	(5,570)		(25,015)
2021	Apr	2,641	29,757	3,854	4,158	(599)	(4,331)		35,480
2021	May	187	2,224	1,675	(2,468)	2,570	2,715		6,903
2021	Jun	(927)	(122,210)	(42,159)	(263,151)	(61,161)	(16,782)		(506,390)
2021	Jul	(657)	(73,264)	(34,424)	(144,963)	(32,328)	(6,136)		(291,771)
2021	Aug	(147)	(39,357)	(4,322)	50,340	11,209	4,739		22,462
2021	Sep	14	(10,593)	4,001	(50,641)	(7,042)	(3,746)		(68,006)
2021	Oct	145	10,468	4,902	838	3,292	2,897		22,543
2021	Nov	2,743	63,701	22,643	28,660	5,558	12,069		135,374
2021	Dec	400	20,638	13,242	34,674	7,757	12,175		88,887
		7,438	(93,187)	(6,330)	(305,683)	(65,064)	(15,664)	-	(478,489)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2021	Jan	81,019	1,450,928	446,946	2,220,479	303,905	806,360	1,975	5,311,611
2021	Feb	67,325	1,259,334	376,684	1,963,380	249,664	721,338	1,654	4,639,379
2021	Mar	68,876	1,293,473	361,363	2,064,928	262,630	773,823	1,697	4,826,789
2021	Apr	69,206	1,178,641	327,369	1,917,810	254,401	723,461	1,452	4,472,339
2021	May	74,523	1,162,156	325,172	2,085,671	354,124	747,532	1,505	4,750,683
2021	Jun	75,327	1,164,744	363,581	2,359,943	400,717	750,889	1,927	5,117,128
2021	Jul	85,544	1,317,066	414,512	2,801,694	431,668	821,540	2,217	5,874,242
2021	Aug	79,562	1,282,839	403,199	2,647,761	360,545	796,534	2,016	5,572,458
2021	Sep	62,549	1,116,916	356,666	2,220,701	259,644	736,877	1,646	4,754,998
2021	Oct	60,251	1,176,500	354,371	2,050,438	223,739	775,391	1,527	4,642,218
2021	Nov	68,327	1,292,485	398,805	2,060,547	259,723	764,637	1,563	4,846,085
2021	Dec	80,755	1,487,091	456,032	2,303,493	305,433	834,628	2,104	5,469,537
		873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467

Utah Results of Operations
December 2021

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	**60,277,467**	**Ref. 10.17**
System Energy Factor	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
Divisional Energy - Pacific	3.0359%	52.7803%	15.9385%	0.0000%	0.0000%	28.2453%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	84.7180%	11.6341%	3.5804%	0.0675%	100.00%	
System Generation Factor	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	
Divisional Generation - Pacific	3.1236%	55.4191%	16.3905%	0.0000%	0.0000%	25.0668%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	85.9070%	10.7780%	3.2423%	0.0726%	100.00%	
System Capacity (mwh)									
Accord	1,574.5	28,110.1	8,260.4	45,007.4	5,467.9	13,635.1	38.8	**102,094**	**Ref.10.15**
Modified Accord	1,574.5	28,110.1	8,260.4	45,007.4	5,467.9	13,635.1	38.8	**102,094**	**Ref.10.15**
Rolled-In	1,574.5	28,110.1	8,260.4	45,007.4	5,467.9	13,635.1	38.8	**102,094**	**Ref.10.15**
Rolled-In with Hydro Adj.	1,574.5	28,110.1	8,260.4	45,007.4	5,467.9	13,635.1	38.8	**102,094**	**Ref.10.15**
Rolled-In with Off-Sys Adj.	1,574.5	28,110.1	8,260.4	45,007.4	5,467.9	13,635.1	38.8	**102,094**	**Ref. 10.15**
System Capacity Factor									
Accord	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%	100.00%	
Modified Accord	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%	100.00%	
Rolled-In	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%	100.00%	
Rolled-In with Hydro Adj.	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%	100.00%	
Rolled-In with Off-Sys Adj.	1.5422%	27.5335%	8.0909%	44.0843%	5.3557%	13.3554%	0.0380%	100.00%	
System Energy (mwh)									
Accord	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467	
Modified Accord	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467	
Rolled-In	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467	
Rolled-In with Hydro Adj.	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467	
Rolled-In with Off-Sys Adj.	873,264	15,182,173	4,584,699	26,696,845	3,666,193	9,253,011	21,282	60,277,467	
System Energy Factor									
Accord	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
Modified Accord	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
Rolled-In	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
Rolled-In with Hydro Adj.	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
Rolled-In with Off-Sys Adj.	1.4487%	25.1871%	7.6060%	44.2899%	6.0822%	15.3507%	0.0353%	100.00%	
System Generation Factor									
Accord	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	
Modified Accord	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	
Rolled-In	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	
Rolled-In with Hydro Adj.	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	
Rolled-In with Off-Sys Adj.	1.5188%	26.9469%	7.9697%	44.1357%	5.5373%	13.8542%	0.0373%	100.00%	

B1. REVENUE

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(50,757.41)	(50,757.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(84,693.14)	0.00	0.00	0.00	0.00	0.00	(84,693.14)	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(643,378.76)	0.00	(643,378.76)	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(849,867.19)	0.00	0.00	0.00	0.00	(849,867.19)	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(154,033.89)	0.00	0.00	(154,033.89)	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(98,067.62)	0.00	0.00	0.00	(98,067.62)	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(12,355.26)	0.00	0.00	0.00	(12,355.26)	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	1,790.18	0.00	0.00	1,790.18	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	702.75	702.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	302.75	0.00	0.00	0.00	0.00	0.00	302.75	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	1,473.26	0.00	1,473.26	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	766.59	0.00	0.00	0.00	0.00	766.59	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	1,316.63	0.00	0.00	1,316.63	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	371.29	0.00	0.00	0.00	371.29	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(10,282.44)	0.00	0.00	0.00	0.00	(10,282.44)	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	(43.01)	0.00	0.00	(43.01)	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	118.29	0.00	0.00	0.00	118.29	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	203.00	203.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(1,142.00)	0.00	0.00	0.00	0.00	0.00	(1,142.00)	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(1,565.00)	0.00	(1,565.00)	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(4,815.00)	0.00	0.00	0.00	0.00	(4,815.00)	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(3,255.00)	0.00	0.00	(3,255.00)	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,875.00)	0.00	0.00	0.00	(1,875.00)	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	176.00	0.00	0.00	0.00	176.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	(1,233.81)	(1,233.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	(50.04)	0.00	0.00	0.00	0.00	0.00	(50.04)	0.00	0.00
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	(2,461.68)	0.00	(2,461.68)	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	(899.03)	0.00	0.00	(899.03)	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(131.38)	0.00	0.00	0.00	(131.38)	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	(3,157.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,157.52)
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	1.90	0.00	0.00	0.00	0.00	0.00	1.90	0.00	0.00
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	1,459.43	0.00	1,459.43	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	2,959.47	0.00	0.00	0.00	0.00	2,959.47	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	464.54	0.00	0.00	464.54	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	(20.00)	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(61.00)	0.00	0.00	0.00	0.00	0.00	(61.00)	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(227.00)	0.00	(227.00)	0.00	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(214.00)	0.00	0.00	0.00	0.00	(214.00)	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(67.00)	0.00	0.00	(67.00)	0.00	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(128.00)	0.00	0.00	0.00	(128.00)	0.00	0.00	0.00	0.00
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(3,485.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,485.11)
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	(238.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(238.94)
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(37,402.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(37,402.28)
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(26.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26.95)
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(5,094.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,094.48)
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	(31.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31.06)
4401000 Total					**(1,958,953.93)**	**(51,105.48)**	**(644,699.75)**	**(154,726.57)**	**(111,891.66)**	**(861,452.58)**	**(85,641.54)**	**0.00**	**(49,436.33)**
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(32,506.54)	(32,506.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(46,414.58)	0.00	0.00	0.00	0.00	0.00	(46,414.58)	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(469,450.40)	0.00	(469,450.40)	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(748,064.75)	0.00	0.00	0.00	0.00	(748,064.75)	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(127,243.90)	0.00	0.00	(127,243.90)	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(105,713.21)	0.00	0.00	0.00	(105,713.21)	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(10,671.63)	0.00	0.00	0.00	(10,671.63)	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	(70.03)	0.00	0.00	(70.03)	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	412.01	412.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	182.94	0.00	0.00	0.00	0.00	0.00	182.94	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	(3,221.80)	0.00	(3,221.80)	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	346.93	0.00	0.00	0.00	0.00	346.93	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	428.31	0.00	0.00	428.31	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	569.73	0.00	0.00	0.00	569.73	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(11,987.86)	0.00	0.00	0.00	0.00	(11,987.86)	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(39.93)	0.00	0.00	(39.93)	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	154.64	0.00	0.00	0.00	154.64	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(487.00)	(487.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	8.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	4,287.00	0.00	4,287.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(2,628.00)	0.00	0.00	0.00	0.00	(2,628.00)	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(2,293.00)	0.00	0.00	(2,293.00)	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,338.00	0.00	0.00	0.00	1,338.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	79.00	0.00	0.00	0.00	79.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	(762.56)	(762.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	(33.27)	0.00	0.00	0.00	0.00	0.00	(33.27)	0.00	0.00
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	(2,291.75)	0.00	(2,291.75)	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	(830.19)	0.00	0.00	(830.19)	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	(172.22)	0.00	0.00	0.00	(172.22)	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	(2,295.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,295.27)
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	0.08	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	161.79	0.00	161.79	0.00	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	218.11	0.00	0.00	0.00	0.00	218.11	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	43.42	0.00	0.00	43.42	0.00	0.00	0.00	0.00	0.00
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(3,502.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,502.89)
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	(173.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(173.98)
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(27,433.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27,433.87)
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(1,716.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,716.08)
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(87.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87.09)
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,633.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,633.49)
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	(62.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(62.97)
4421000 Total					**(1,593,558.30)**	**(33,344.08)**	**(470,515.16)**	**(130,005.31)**	**(114,415.70)**	**(762,115.57)**	**(46,256.83)**	**0.00**	**(36,905.64)**
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,323.87)	(6,323.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(12,660.13)	0.00	0.00	0.00	0.00	0.00	(12,660.13)	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(107,343.14)	0.00	(107,343.14)	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(328,353.64)	0.00	0.00	0.00	0.00	(328,353.64)	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(55,331.41)	0.00	0.00	(55,331.41)	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(305,481.33)	0.00	0.00	0.00	(305,481.33)	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(62,612.32)	0.00	0.00	0.00	(62,612.32)	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(90,703.64)	0.00	0.00	0.00	0.00	0.00	(90,703.64)	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(141,169.14)	0.00	0.00	0.00	0.00	(141,169.14)	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	1,573.66	0.00	0.00	1,573.66	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	79.63	79.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	189.27	0.00	0.00	0.00	0.00	0.00	189.27	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(241.34)	0.00	(241.34)	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	463.12	0.00	0.00	0.00	0.00	463.12	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	(924.97)	0.00	0.00	(924.97)	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(415.65)	0.00	0.00	0.00	(415.65)	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(10,959.08)	0.00	0.00	0.00	0.00	(10,959.08)	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(21.30)	0.00	0.00	(21.30)	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	709.12	0.00	0.00	0.00	709.12	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	145.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	721.00	0.00	0.00	0.00	0.00	0.00	721.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,419.00	0.00	1,419.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(2,550.00)	0.00	0.00	0.00	0.00	(2,550.00)	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(466.00)	0.00	0.00	(466.00)	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	771.00	0.00	0.00	0.00	771.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(904.00)	0.00	0.00	0.00	(904.00)	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	(184.25)	(184.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	(110.63)	0.00	0.00	0.00	0.00	0.00	(110.63)	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	(1,211.84)	0.00	(1,211.84)	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	(255.14)	0.00	0.00	(255.14)	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	(794.99)	0.00	0.00	0.00	(794.99)	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	(525.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(525.55)
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	6.04	0.00	6.04	0.00	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	37.24	0.00	0.00	0.00	0.00	37.24	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	4.77	0.00	0.00	4.77	0.00	0.00	0.00	0.00	0.00
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(1,859.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,859.50)
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	(48.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48.12)
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	(11,144.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,144.17)
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	(395.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(395.12)
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	(2,298.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,298.59)
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(527.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(527.69)
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	(12.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.79)
4422000 Total					**(1,139,710.47)**	**(6,283.49)**	**(107,371.28)**	**(55,420.38)**	**(368,728.15)**	**(482,531.51)**	**(102,564.12)**	**0.00**	**(16,811.54)**
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(14,395.02)	(14,395.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(60,683.13)	0.00	0.00	0.00	0.00	0.00	(60,683.13)	0.00	0.00
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(23,785.77)	0.00	(23,785.77)	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(19,934.18)	0.00	0.00	0.00	0.00	(19,934.18)	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(15,390.72)	0.00	0.00	(15,390.72)	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(2,209.10)	0.00	0.00	0.00	(2,209.10)	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(632.42)	0.00	0.00	0.00	(632.42)	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	7.88	0.00	7.88	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	2.85	0.00	0.00	0.00	0.00	2.85	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	9.95	0.00	0.00	9.95	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	(125.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(125.37)
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	(344.20)	(344.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	(43.48)	0.00	0.00	0.00	0.00	0.00	(43.48)	0.00	0.00
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	(263.73)	0.00	(263.73)	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	(45.01)	0.00	0.00	(45.01)	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	(4.11)	0.00	0.00	0.00	(4.11)	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	118.84	0.00	0.00	118.84	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	183.13	183.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	227.29	0.00	0.00	0.00	0.00	0.00	227.29	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	61.07	0.00	61.07	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	27.57	0.00	0.00	0.00	0.00	27.57	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	(542.84)	0.00	0.00	(542.84)	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	11.23	0.00	0.00	0.00	11.23	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	(369.79)	0.00	0.00	0.00	0.00	(369.79)	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(4.65)	0.00	0.00	(4.65)	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	3.74	0.00	0.00	0.00	3.74	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(5.00)	(5.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	1,183.00	0.00	0.00	0.00	0.00	0.00	1,183.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	540.00	0.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(139.00)	0.00	0.00	0.00	0.00	(139.00)	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	2,038.00	0.00	0.00	2,038.00	0.00	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(13.00)	0.00	0.00	0.00	(13.00)	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(1.00)	0.00	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	(145.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(145.41)
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	(7.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.51)
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	(3,124.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,124.49)
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	(3.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.02)
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	(3.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.60)
4423000 Total					**(137,800.99)**	**(14,561.09)**	**(23,440.55)**	**(13,816.43)**	**(2,844.66)**	**(20,412.55)**	**(59,316.32)**	**0.00**	**(3,409.40)**
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(367.77)	(367.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(534.65)	0.00	0.00	0.00	0.00	0.00	(534.65)	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(4,952.00)	0.00	(4,952.00)	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(6,115.92)	0.00	0.00	0.00	0.00	(6,115.92)	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(540.00)	0.00	0.00	(540.00)	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,597.33)	0.00	0.00	0.00	(1,597.33)	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(297.89)	0.00	0.00	0.00	(297.89)	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	4.50	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	2.65	0.00	0.00	0.00	0.00	0.00	2.65	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(5.71)	0.00	(5.71)	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	6.38	0.00	0.00	0.00	0.00	6.38	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(2.06)	0.00	0.00	(2.06)	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	4.63	0.00	0.00	0.00	4.63	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	(85.59)	0.00	0.00	0.00	0.00	(85.59)	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1.31	0.00	0.00	0.00	1.31	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	11.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(110.00)	0.00	(110.00)	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	167.00	0.00	0.00	0.00	0.00	167.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	10.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	8.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	(6.07)	(6.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	(0.19)	0.00	0.00	0.00	0.00	0.00	(0.19)	0.00	0.00
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	(6.96)	0.00	(6.96)	0.00	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	(5.57)	0.00	0.00	(5.57)	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	(1.46)	0.00	0.00	0.00	(1.46)	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	(24.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24.36)
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	2.23	0.00	2.23	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	0.61	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	WA	27.01	0.00	0.00	27.01	0.00	0.00	0.00	0.00	0.00
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(13.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.37)
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	(0.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.40)
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(206.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(206.09)
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	(0.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.17)
4441000 Total					**(14,615.25)**	**(358.34)**	**(5,072.44)**	**(508.62)**	**(1,872.75)**	**(6,027.52)**	**(531.19)**	**0.00**	**(244.39)**
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(13,227.41)	0.00	0.00	0.00	0.00	0.00	0.00	(13,227.41)	0.00
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	73.57	0.00	0.00	0.00	0.00	73.57	0.00	0.00	0.00
4471000 Total					**(13,153.83)**	**0.00**	**0.00**	**0.00**	**0.00**	**73.57**	**0.00**	**(13,227.41)**	**0.00**
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	(8,858.84)	(131.05)	(2,339.29)	(710.19)	(1,208.16)	(3,948.99)	(517.96)	(3.20)	0.00
4471300 Total					**(8,858.84)**	**(131.05)**	**(2,339.29)**	**(710.19)**	**(1,208.16)**	**(3,948.99)**	**(517.96)**	**(3.20)**	**0.00**
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	(230,023.95)	(3,402.82)	(60,740.72)	(18,440.45)	(31,370.37)	(102,537.46)	(13,449.00)	(83.14)	0.00
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	(7.60)	(0.11)	(2.01)	(0.61)	(1.04)	(3.39)	(0.44)	(0.00)	0.00
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	1,096.71	16.22	289.60	87.92	149.57	488.88	64.12	0.40	0.00
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	66,370.53	981.84	17,525.97	5,320.76	9,051.53	29,585.90	3,880.54	23.99	0.00
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(2,904.27)	(42.96)	(766.91)	(232.83)	(396.08)	(1,294.63)	(169.81)	(1.05)	0.00
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(4.39)	(0.06)	(1.16)	(0.35)	(0.60)	(1.96)	(0.26)	(0.00)	0.00
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(124.11)	(1.84)	(32.77)	(9.95)	(16.93)	(55.32)	(7.26)	(0.04)	0.00
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(25.73)	(0.38)	(6.80)	(2.06)	(3.51)	(11.47)	(1.50)	(0.01)	0.00
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	(10,216.39)	(151.13)	(2,697.77)	(819.02)	(1,393.30)	(4,554.15)	(597.33)	(3.69)	0.00
4471400 Total					**(175,839.21)**	**(2,601.25)**	**(46,432.55)**	**(14,096.59)**	**(23,980.73)**	**(78,383.60)**	**(10,280.94)**	**(63.56)**	**0.00**
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	4,001.40	59.19	1,056.62	320.78	545.71	1,783.70	233.95	1.45	0.00
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	(7.14)	(0.11)	(1.89)	(0.57)	(0.97)	(3.18)	(0.42)	(0.00)	0.00
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivativ (Disc)	SG	(37,165.50)	(549.80)	(9,814.02)	(2,979.46)	(5,068.58)	(16,567.21)	(2,172.99)	(13.43)	0.00
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivativ (Recl)	SG	37,165.50	549.80	9,814.02	2,979.46	5,068.58	16,567.21	2,172.99	13.43	0.00
4472000 Total					**3,994.26**	**59.09**	**1,054.73**	**320.21**	**544.73**	**1,780.52**	**233.54**	**1.44**	**0.00**
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	2,294.76	32.97	565.07	174.82	352.93	1,028.12	140.04	0.81	0.00
4475000 Total					**2,294.76**	**32.97**	**565.07**	**174.82**	**352.93**	**1,028.12**	**140.04**	**0.81**	**0.00**
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	(2,068.22)	(30.60)	(546.14)	(165.80)	(282.06)	(921.95)	(120.92)	(0.75)	0.00
4476100 Total					**(2,068.22)**	**(30.60)**	**(546.14)**	**(165.80)**	**(282.06)**	**(921.95)**	**(120.92)**	**(0.75)**	**0.00**
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	(39.80)	(0.59)	(10.51)	(3.19)	(5.43)	(17.74)	(2.33)	(0.01)	0.00
4476200 Total					**(39.80)**	**(0.59)**	**(10.51)**	**(3.19)**	**(5.43)**	**(17.74)**	**(2.33)**	**(0.01)**	**0.00**
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(90.23)	0.00	0.00	0.00	0.00	0.00	0.00	(90.23)	0.00
4479000 Total					**(90.23)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(90.23)**	**0.00**
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	0.26	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(263.29)	0.00	0.00	0.00	0.00	0.00	(263.29)	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(32.77)	0.00	(32.77)	0.00	0.00	0.00	0.00	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(3,727.69)	0.00	0.00	0.00	0.00	(3,727.69)	0.00	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	1.32	0.00	0.00	1.32	0.00	0.00	0.00	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(610.92)	0.00	0.00	0.00	(610.92)	0.00	0.00	0.00	0.00
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(62.22)	0.00	0.00	0.00	(62.22)	0.00	0.00	0.00	0.00
4501000 Total					**(4,695.32)**	**0.26**	**(32.77)**	**1.32**	**(673.15)**	**(3,727.69)**	**(263.29)**	**0.00**	**0.00**
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	0.79	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(26.59)	0.00	0.00	0.00	0.00	0.00	(26.59)	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(5.99)	0.00	(5.99)	0.00	0.00	0.00	0.00	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(926.04)	0.00	0.00	0.00	0.00	(926.04)	0.00	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	0.25	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(125.80)	0.00	0.00	0.00	(125.80)	0.00	0.00	0.00	0.00
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(21.06)	0.00	0.00	0.00	(21.06)	0.00	0.00	0.00	0.00
4502000 Total					**(1,104.45)**	**0.79**	**(5.99)**	**0.25**	**(146.87)**	**(926.04)**	**(26.59)**	**0.00**	**0.00**
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(80.45)	0.00	0.00	0.00	0.00	0.00	(80.45)	0.00	0.00
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	4.78	0.00	4.78	0.00	0.00	0.00	0.00	0.00	0.00
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(270.15)	0.00	0.00	0.00	0.00	(270.15)	0.00	0.00	0.00
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	0.13	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(73.55)	0.00	0.00	0.00	(73.55)	0.00	0.00	0.00	0.00
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(23.48)	0.00	0.00	0.00	(23.48)	0.00	0.00	0.00	0.00
4503000 Total					**(442.72)**	**0.00**	**4.78**	**0.13**	**(97.03)**	**(270.15)**	**(80.45)**	**0.00**	**0.00**
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(9.87)	0.00	0.00	0.00	0.00	0.00	(9.87)	0.00	0.00
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(0.31)	0.00	(0.31)	0.00	0.00	0.00	0.00	0.00	0.00
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(145.15)	0.00	0.00	0.00	0.00	(145.15)	0.00	0.00	0.00
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(8.90)	0.00	0.00	0.00	(8.90)	0.00	0.00	0.00	0.00
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(1.96)	0.00	0.00	0.00	(1.96)	0.00	0.00	0.00	0.00
4504000 Total					**(166.21)**	**0.00**	**(0.31)**	**0.00**	**(10.87)**	**(145.15)**	**(9.87)**	**0.00**	**0.00**
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(412.01)	(412.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(50.69)	0.00	0.00	0.00	0.00	0.00	(50.69)	0.00	0.00
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(1,056.04)	0.00	(1,056.04)	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(3,936.14)	0.00	0.00	0.00	0.00	(3,936.14)	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(53.78)	0.00	0.00	(53.78)	0.00	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(86.77)	0.00	0.00	0.00	(86.77)	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(5.57)	0.00	0.00	0.00	(5.57)	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(9.12)	(9.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(36.96)	0.00	0.00	0.00	0.00	0.00	(36.96)	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(151.54)	0.00	(151.54)	0.00	0.00	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(343.39)	0.00	0.00	0.00	0.00	(343.39)	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(34.38)	0.00	0.00	(34.38)	0.00	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(57.53)	0.00	0.00	0.00	(57.53)	0.00	0.00	0.00	0.00
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(6.14)	0.00	0.00	0.00	(6.14)	0.00	0.00	0.00	0.00
4511000 Total					**(6,240.06)**	**(421.13)**	**(1,207.59)**	**(88.16)**	**(156.01)**	**(4,279.53)**	**(87.65)**	**0.00**	**0.00**
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	OR	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
4511500 Total					**0.01**	**0.00**	**0.01**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(0.15)	(0.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	(0.08)	0.00	0.00	0.00	0.00	0.00	(0.08)	0.00	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(5.23)	0.00	(5.23)	0.00	0.00	0.00	0.00	0.00	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	(0.04)	(0.00)	(0.01)	(0.00)	(0.01)	(0.02)	(0.00)	(0.00)	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(0.45)	0.00	0.00	0.00	0.00	(0.45)	0.00	0.00	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(0.49)	0.00	0.00	(0.49)	0.00	0.00	0.00	0.00	0.00
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	(0.49)	0.00	0.00	0.00	(0.49)	0.00	0.00	0.00	0.00
4512000 Total					**(6.93)**	**(0.15)**	**(5.24)**	**(0.49)**	**(0.50)**	**(0.47)**	**(0.08)**	**(0.00)**	**0.00**
4513000	OTHER	301828	OTHER	CA	(30.49)	(30.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4513000	OTHER	301828	OTHER	IDU	(10.53)	0.00	0.00	0.00	0.00	0.00	(10.53)	0.00	0.00
4513000	OTHER	301828	OTHER	OR	(281.17)	0.00	(281.17)	0.00	0.00	0.00	0.00	0.00	0.00
4513000	OTHER	301828	OTHER	SO	(10.21)	(0.22)	(2.82)	(0.80)	(1.31)	(4.48)	(0.58)	(0.00)	0.00
4513000	OTHER	301828	OTHER	UT	(782.09)	0.00	0.00	0.00	0.00	(782.09)	0.00	0.00	0.00
4513000	OTHER	301828	OTHER	WA	(399.01)	0.00	0.00	(399.01)	0.00	0.00	0.00	0.00	0.00
4513000	OTHER	301828	OTHER	WYP	(219.62)	0.00	0.00	0.00	(219.62)	0.00	0.00	0.00	0.00
4513000	OTHER	301828	OTHER	WYU	(4.78)	0.00	0.00	0.00	(4.78)	0.00	0.00	0.00	0.00
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	(7.38)	(7.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	(32.06)	0.00	0.00	0.00	0.00	0.00	(32.06)	0.00	0.00
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	(13.79)	0.00	(13.79)	0.00	0.00	0.00	0.00	0.00	0.00
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	(548.43)	0.00	0.00	0.00	0.00	(548.43)	0.00	0.00	0.00
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	(45.70)	0.00	0.00	(45.70)	0.00	0.00	0.00	0.00	0.00
4513000 Total					**(2,385.25)**	**(38.08)**	**(297.78)**	**(445.50)**	**(225.71)**	**(1,335.00)**	**(43.17)**	**(0.00)**	**0.00**
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(9.35)	(0.14)	(2.47)	(0.75)	(1.27)	(4.17)	(0.55)	(0.00)	0.00
4530000 Total					**(9.35)**	**(0.14)**	**(2.47)**	**(0.75)**	**(1.27)**	**(4.17)**	**(0.55)**	**(0.00)**	**0.00**
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2.96)	(2.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1.18)	0.00	0.00	0.00	0.00	0.00	(1.18)	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(857.07)	0.00	(857.07)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	(768.30)	(11.37)	(202.88)	(61.59)	(104.78)	(342.49)	(44.92)	(0.28)	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(2,778.20)	(59.27)	(766.90)	(217.41)	(357.41)	(1,218.21)	(158.27)	(0.72)	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(1,391.65)	0.00	0.00	0.00	0.00	(1,391.65)	0.00	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(10.91)	0.00	0.00	(10.91)	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14.01)	0.00	0.00	0.00	(14.01)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	(9.45)	0.00	0.00	0.00	(9.45)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(558.37)	(558.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(160.71)	0.00	0.00	0.00	0.00	0.00	(160.71)	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,948.14)	0.00	(2,948.14)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(2,190.40)	0.00	0.00	0.00	0.00	(2,190.40)	0.00	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(698.38)	0.00	0.00	(698.38)	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(322.64)	0.00	0.00	0.00	(322.64)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(2.78)	0.00	(2.78)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(3.12)	(0.05)	(0.82)	(0.25)	(0.43)	(1.39)	(0.18)	(0.00)	0.00
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(3.64)	0.00	0.00	0.00	0.00	(3.64)	0.00	0.00	0.00
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	(0.07)	0.00	0.00	(0.07)	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	(4.93)	0.00	0.00	0.00	(4.93)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(1.16)	(1.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(0.19)	0.00	0.00	0.00	0.00	0.00	(0.19)	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(259.63)	0.00	(259.63)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(233.77)	0.00	0.00	0.00	0.00	(233.77)	0.00	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(53.43)	0.00	0.00	(53.43)	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(13.02)	0.00	0.00	0.00	(13.02)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(4.58)	(4.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0.25	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	43.71	0.00	0.00	0.00	0.00	43.71	0.00	0.00	0.00
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	2.26	0.00	0.00	2.26	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	1.57	0.00	0.00	0.00	1.57	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(360.41)	(5.33)	(95.17)	(28.89)	(49.15)	(160.66)	(21.07)	(0.13)	0.00
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(0.10)	(0.00)	(0.03)	(0.01)	(0.01)	(0.04)	(0.01)	(0.00)	0.00
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	(0.26)	0.00	(0.26)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	(17.99)	(17.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	(3.25)	0.00	0.00	0.00	0.00	0.00	(3.25)	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	(586.38)	0.00	(586.38)	0.00	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	(87.04)	0.00	0.00	0.00	0.00	(87.04)	0.00	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	(182.80)	0.00	0.00	(182.80)	0.00	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	(10.09)	0.00	0.00	0.00	(10.09)	0.00	0.00	0.00	0.00
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	(65.23)	(0.96)	(17.23)	(5.23)	(8.90)	(29.08)	(3.81)	(0.02)	0.00
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(262.13)	(5.59)	(72.36)	(20.51)	(33.72)	(114.94)	(14.93)	(0.07)	0.00
4541000 Total					**(14,820.07)**	**(667.63)**	**(5,809.15)**	**(1,277.23)**	**(926.97)**	**(5,729.60)**	**(408.27)**	**(1.22)**	**0.00**
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,356.54)	(49.65)	(886.34)	(269.09)	(457.76)	(1,496.24)	(196.25)	(1.21)	0.00
4543000 Total					**(3,356.54)**	**(49.65)**	**(886.34)**	**(269.09)**	**(457.76)**	**(1,496.24)**	**(196.25)**	**(1.21)**	**0.00**
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	(9.00)	(0.13)	(2.38)	(0.72)	(1.23)	(4.01)	(0.53)	(0.00)	0.00
4545000 Total					**(9.00)**	**(0.13)**	**(2.38)**	**(0.72)**	**(1.23)**	**(4.01)**	**(0.53)**	**(0.00)**	**0.00**
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(2,486.46)	(36.78)	(656.58)	(199.33)	(339.10)	(1,108.38)	(145.38)	(0.90)	0.00
4561100	Other Wheeling Rev	301962	Ancil Revenue Sch 2-Reactive (Trans)	SG	3.74	0.06	0.99	0.30	0.51	1.67	0.22	0.00	0.00
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(4,154.95)	(61.47)	(1,097.17)	(333.09)	(566.65)	(1,852.15)	(242.93)	(1.50)	0.00
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(387.28)	(5.73)	(102.27)	(31.05)	(52.82)	(172.64)	(22.64)	(0.14)	0.00
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(3,152.97)	(46.64)	(832.58)	(252.77)	(430.00)	(1,405.49)	(184.35)	(1.14)	0.00
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(1,841.77)	(27.25)	(486.34)	(147.65)	(251.18)	(821.00)	(107.68)	(0.67)	0.00
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	(2,572.32)	(38.05)	(679.25)	(206.22)	(350.81)	(1,146.66)	(150.40)	(0.93)	0.00
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(4,475.53)	(66.21)	(1,181.82)	(358.79)	(610.37)	(1,995.05)	(261.67)	(1.62)	0.00
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(5.78)	(0.09)	(1.53)	(0.46)	(0.79)	(2.58)	(0.34)	(0.00)	0.00
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(11.57)	(0.17)	(3.05)	(0.93)	(1.58)	(5.16)	(0.68)	(0.00)	0.00
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(36.16)	(0.53)	(9.55)	(2.90)	(4.93)	(16.12)	(2.11)	(0.01)	0.00
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(717.70)	(10.62)	(189.52)	(57.54)	(97.88)	(319.93)	(41.96)	(0.26)	0.00
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(386.42)	(5.72)	(102.04)	(30.98)	(52.70)	(172.25)	(22.59)	(0.14)	0.00
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	(7.19)	(0.11)	(1.90)	(0.58)	(0.98)	(3.20)	(0.42)	(0.00)	0.00
4561100 Total					**(20,232.36)**	**(299.30)**	**(5,342.61)**	**(1,621.98)**	**(2,759.26)**	**(9,018.95)**	**(1,182.94)**	**(7.31)**	**0.00**
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(7,117.33)	(105.29)	(1,879.42)	(570.58)	(970.65)	(3,172.68)	(416.13)	(2.57)	0.00
4561910 Total					**(7,117.33)**	**(105.29)**	**(1,879.42)**	**(570.58)**	**(970.65)**	**(3,172.68)**	**(416.13)**	**(2.57)**	**0.00**
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(16,619.54)	(245.86)	(4,388.60)	(1,332.35)	(2,266.55)	(7,408.47)	(971.71)	(6.01)	0.00
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,970.84)	(117.92)	(2,104.80)	(639.00)	(1,087.05)	(3,553.15)	(466.04)	(2.88)	0.00
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(27,583.30)	(408.05)	(7,283.72)	(2,211.28)	(3,761.78)	(12,295.77)	(1,612.74)	(9.97)	0.00
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	(48,996.03)	(724.81)	(12,938.02)	(3,927.89)	(6,682.02)	(21,840.89)	(2,864.69)	(17.71)	0.00
4561920 Total					**(101,169.71)**	**(1,496.64)**	**(26,715.14)**	**(8,110.52)**	**(13,797.40)**	**(45,098.28)**	**(5,915.17)**	**(36.57)**	**0.00**
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(36,984.80)	(531.36)	(9,107.21)	(2,817.55)	(5,688.26)	(16,570.31)	(2,257.05)	(13.06)	0.00
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(270.20)	(3.88)	(66.54)	(20.58)	(41.56)	(121.06)	(16.49)	(0.10)	0.00
4561930 Total					**(37,255.01)**	**(535.25)**	**(9,173.75)**	**(2,838.14)**	**(5,729.82)**	**(16,691.37)**	**(2,273.54)**	**(13.16)**	**0.00**
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	3,946.41	58.38	1,042.10	316.37	538.21	1,759.18	230.74	1.43	0.00
4561990 Total					**3,946.41**	**58.38**	**1,042.10**	**316.37**	**538.21**	**1,759.18**	**230.74**	**1.43**	**0.00**
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(16.94)	(0.25)	(4.47)	(1.36)	(2.31)	(7.55)	(0.99)	(0.01)	0.00
4562100 Total					**(16.94)**	**(0.25)**	**(4.47)**	**(1.36)**	**(2.31)**	**(7.55)**	**(0.99)**	**(0.01)**	**0.00**
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24.00)	0.00	0.00	0.00	0.00	(24.00)	0.00	0.00	0.00
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	(0.01)	0.00	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	4.38	0.00	0.00	4.38	0.00	0.00	0.00	0.00	0.00
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(2,187.13)	(32.35)	(577.54)	(175.34)	(298.28)	(974.95)	(127.88)	(0.79)	0.00
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	21.54	0.32	5.69	1.73	2.94	9.60	1.26	0.01	0.00
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	(15,364.90)	(227.30)	(4,057.30)	(1,231.77)	(2,095.45)	(6,849.19)	(898.35)	(5.55)	0.00
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(584.87)	(8.65)	(154.44)	(46.89)	(79.76)	(260.72)	(34.20)	(0.21)	0.00
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(148.65)	(2.20)	(39.25)	(11.92)	(20.27)	(66.26)	(8.69)	(0.05)	0.00
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(85.52)	0.00	0.00	0.00	(85.52)	0.00	0.00	0.00	0.00
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	21.19	0.31	5.60	1.70	2.89	9.45	1.24	0.01	0.00
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(10,451.02)	(154.61)	(2,759.72)	(837.83)	(1,425.30)	(4,658.74)	(611.05)	(3.78)	0.00
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(8.14)	(0.12)	(2.15)	(0.65)	(1.11)	(3.63)	(0.48)	(0.00)	0.00
4562300	MISC OTHER REV	361000	STEAM SALES	SG	(363.35)	(5.38)	(95.95)	(29.13)	(49.55)	(161.97)	(21.24)	(0.13)	0.00
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(762.61)	(11.28)	(201.38)	(61.14)	(104.00)	(339.95)	(44.59)	(0.28)	0.00
4562300	MISC OTHER REV	610004	Blank	OTHER	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.52
4562300	MISC OTHER REV	701010	Labor Costs Settled to Capital	OTHER	(0.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.52)
4562300 Total					**(29,933.08)**	**(441.25)**	**(7,876.44)**	**(2,386.85)**	**(4,153.42)**	**(13,320.36)**	**(1,743.97)**	**(10.78)**	**0.00**
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(14.59)	(0.22)	(3.85)	(1.17)	(1.99)	(6.51)	(0.85)	(0.01)	0.00

Electric Operations Revenue (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4562310 Total					**(14.59)**	**(0.22)**	**(3.85)**	**(1.17)**	**(1.99)**	**(6.51)**	**(0.85)**	**(0.01)**	**0.00**
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1.71)	(0.03)	(0.45)	(0.14)	(0.23)	(0.76)	(0.10)	(0.00)	0.00
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(153.81)	(3.28)	(42.46)	(12.04)	(19.79)	(67.45)	(8.76)	(0.04)	0.00
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(571.98)	0.00	0.00	0.00	0.00	(571.98)	0.00	0.00	0.00
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	(0.80)	0.00	0.00	0.00	(0.80)	0.00	0.00	0.00	0.00
4562400 Total					**(728.31)**	**(3.31)**	**(42.91)**	**(12.17)**	**(20.82)**	**(640.19)**	**(8.86)**	**(0.04)**	**0.00**
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	568.03	0.00	0.00	0.00	0.00	568.03	0.00	0.00	0.00
4562500 Total					**568.03**	**0.00**	**0.00**	**0.00**	**0.00**	**568.03**	**0.00**	**0.00**	**0.00**
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	922.91	13.65	243.71	73.99	125.87	411.40	53.96	0.33	0.00
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(100.35)	(1.48)	(26.50)	(8.04)	(13.69)	(44.73)	(5.87)	(0.04)	0.00
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	(7,247.34)	(107.21)	(1,913.75)	(581.00)	(988.38)	(3,230.63)	(423.74)	(2.62)	0.00
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	(1,367.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,367.71)
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	0.21	0.00	0.06	0.02	0.03	0.09	0.01	0.00	0.00
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	(7.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.56)
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	(5,957.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,957.49)
4562700 Total					**(13,757.32)**	**(95.04)**	**(1,696.49)**	**(515.04)**	**(876.17)**	**(2,863.87)**	**(375.63)**	**(2.32)**	**(7,332.76)**
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(12,114.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,114.80)
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	12,114.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,114.80
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues – Amortz	OTHER	(7,542.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,542.71)
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(117.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(117.51)
4562800 Total					**(7,660.22)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(7,660.22)**
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	(6,845.76)	0.00	(6,845.76)	0.00	0.00	0.00	0.00	0.00	0.00
4563500 Total					**(6,845.76)**	**0.00**	**(6,845.76)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**(5,291,852.14)**	**(112,417.92)**	**(1,365,591.84)**	**(386,779.73)**	**(654,802.63)**	**(2,319,340.41)**	**(317,662.63)**	**(13,456.68)**	**(121,800.28)**

B2. O&M EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	13,240	196	3,496	1,061	1,806	5,902	774	5	-
5000000 Total					**13,240**	**196**	**3,496**	**1,061**	**1,806**	**5,902**	**774**	**5**	**-**
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	462	7	122	37	63	206	27	0	-
5001000 Total					**462**	**7**	**122**	**37**	**63**	**206**	**27**	**0**	**-**
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,073	44	757	234	473	1,377	188	1	-
5010000 Total					**3,073**	**44**	**757**	**234**	**473**	**1,377**	**188**	**1**	**-**
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	625,058	8,980	153,916	47,618	96,134	280,045	38,145	221	-
5011000 Total					**625,058**	**8,980**	**153,916**	**47,618**	**96,134**	**280,045**	**38,145**	**221**	**-**
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	(144)	-	-	-	-	-	(144)	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	(281)	-	-	-	(281)	-	-	-	-
5011200 Total					**(425)**	**-**	**-**	**-**	**(281)**	**-**	**(144)**	**-**	**-**
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	2,845	41	700	217	437	1,274	174	1	-
5011300 Total					**2,845**	**41**	**700**	**217**	**437**	**1,274**	**174**	**1**	**-**
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	564	8	139	43	87	253	34	0	-
5011500 Total					**564**	**8**	**139**	**43**	**87**	**253**	**34**	**0**	**-**
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	6,914	99	1,703	527	1,063	3,098	422	2	-
5012000 Total					**6,914**	**99**	**1,703**	**527**	**1,063**	**3,098**	**422**	**2**	**-**
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	377	5	93	29	58	169	23	0	-
5013000 Total					**377**	**5**	**93**	**29**	**58**	**169**	**23**	**0**	**-**
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	17,651	254	4,346	1,345	2,715	7,908	1,077	6	-
5013500 Total					**17,651**	**254**	**4,346**	**1,345**	**2,715**	**7,908**	**1,077**	**6**	**-**
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	9	0	2	1	1	4	1	0	-
5014000 Total					**9**	**0**	**2**	**1**	**1**	**4**	**1**	**0**	**-**
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	4,971	71	1,224	379	765	2,227	303	2	-
5014500 Total					**4,971**	**71**	**1,224**	**379**	**765**	**2,227**	**303**	**2**	**-**
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	72	1	18	5	11	32	4	0	-
5015000 Total					**72**	**1**	**18**	**5**	**11**	**32**	**4**	**0**	**-**
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	27	0	7	2	4	12	2	0	-
5015100 Total					**27**	**0**	**7**	**2**	**4**	**12**	**2**	**0**	**-**
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	36,491	540	9,636	2,925	4,977	16,267	2,134	13	-
5020000 Total					**36,491**	**540**	**9,636**	**2,925**	**4,977**	**16,267**	**2,134**	**13**	**-**
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	7,213	107	1,905	578	984	3,215	422	3	-
5022000 Total					**7,213**	**107**	**1,905**	**578**	**984**	**3,215**	**422**	**3**	**-**
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	734	11	194	59	100	327	43	0	-
5023000 Total					**734**	**11**	**194**	**59**	**100**	**327**	**43**	**0**	**-**
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	10,882	161	2,874	872	1,484	4,851	636	4	-
5024000 Total					**10,882**	**161**	**2,874**	**872**	**1,484**	**4,851**	**636**	**4**	**-**
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	18,856	279	4,979	1,512	2,572	8,406	1,102	7	-
5029000 Total					**18,856**	**279**	**4,979**	**1,512**	**2,572**	**8,406**	**1,102**	**7**	**-**
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	5,404	78	1,331	412	831	2,421	330	2	-
5030000 Total					**5,404**	**78**	**1,331**	**412**	**831**	**2,421**	**330**	**2**	**-**
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	886	13	234	71	121	395	52	0	-
5050000 Total					**886**	**13**	**234**	**71**	**121**	**395**	**52**	**0**	**-**
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	30	0	8	2	4	13	2	0	-
5051000 Total					**30**	**0**	**8**	**2**	**4**	**13**	**2**	**0**	**-**
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	47,796	707	12,621	3,832	6,518	21,306	2,795	17	-
5060000 Total					**47,796**	**707**	**12,621**	**3,832**	**6,518**	**21,306**	**2,795**	**17**	**-**
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	1,761	26	465	141	240	785	103	1	-
5061000 Total					**1,761**	**26**	**465**	**141**	**240**	**785**	**103**	**1**	**-**
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,592	24	420	128	217	710	93	1	-
5061100 Total					**1,592**	**24**	**420**	**128**	**217**	**710**	**93**	**1**	**-**
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	11	0	3	1	2	5	1	0	-
5061200 Total					**11**	**0**	**3**	**1**	**2**	**5**	**1**	**0**	**-**

ROCKY MOUNTAIN POWER
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Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	521	8	138	42	71	232	30	0	-
5061300 Total					**521**	**8**	**138**	**42**	**71**	**232**	**30**	**0**	**-**
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,230	18	325	99	168	548	72	0	-
5061400 Total					**1,230**	**18**	**325**	**99**	**168**	**548**	**72**	**0**	**-**
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	251	4	66	20	34	112	15	0	-
5061500 Total					**251**	**4**	**66**	**20**	**34**	**112**	**15**	**0**	**-**
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	4,112	61	1,086	330	561	1,833	240	1	-
5062000 Total					**4,112**	**61**	**1,086**	**330**	**561**	**1,833**	**240**	**1**	**-**
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(35,650)	(527)	(9,414)	(2,858)	(4,862)	(15,891)	(2,084)	(13)	-
5063000 Total					**(35,650)**	**(527)**	**(9,414)**	**(2,858)**	**(4,862)**	**(15,891)**	**(2,084)**	**(13)**	**-**
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	-
5064000 Total					**15**	**0**	**4**	**1**	**2**	**7**	**1**	**0**	**-**
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	527	8	139	42	72	235	31	0	-
5065000 Total					**527**	**8**	**139**	**42**	**72**	**235**	**31**	**0**	**-**
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	690	10	182	55	94	308	40	0	-
5066000 Total					**690**	**10**	**182**	**55**	**94**	**308**	**40**	**0**	**-**
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	3,956	59	1,045	317	540	1,764	231	1	-
5067000 Total					**3,956**	**59**	**1,045**	**317**	**540**	**1,764**	**231**	**1**	**-**
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	963	14	254	77	131	429	56	0	-
5069000 Total					**963**	**14**	**254**	**77**	**131**	**429**	**56**	**0**	**-**
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,085	46	815	247	421	1,375	180	1	-
5069900 Total					**3,085**	**46**	**815**	**247**	**421**	**1,375**	**180**	**1**	**-**
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	463	7	122	37	63	206	27	0	-
5070000 Total					**463**	**7**	**122**	**37**	**63**	**206**	**27**	**0**	**-**
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	1,708	25	451	137	233	762	100	1	-
5100000 Total					**1,708**	**25**	**451**	**137**	**233**	**762**	**100**	**1**	**-**
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	3,567	53	942	286	487	1,590	209	1	-
5101000 Total					**3,567**	**53**	**942**	**286**	**487**	**1,590**	**209**	**1**	**-**
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	1,759	26	464	141	240	784	103	1	-
5110000 Total					**1,759**	**26**	**464**	**141**	**240**	**784**	**103**	**1**	**-**
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	2,513	37	664	201	343	1,120	147	1	-
5111000 Total					**2,513**	**37**	**664**	**201**	**343**	**1,120**	**147**	**1**	**-**
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	928	14	245	74	127	414	54	0	-
5111100 Total					**928**	**14**	**245**	**74**	**127**	**414**	**54**	**0**	**-**
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	660	10	174	53	90	294	39	0	-
5111200 Total					**660**	**10**	**174**	**53**	**90**	**294**	**39**	**0**	**-**
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	9,068	134	2,395	727	1,237	4,042	530	3	-
5112000 Total					**9,068**	**134**	**2,395**	**727**	**1,237**	**4,042**	**530**	**3**	**-**
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	29	0	8	2	4	13	2	0	-
5114000 Total					**29**	**0**	**8**	**2**	**4**	**13**	**2**	**0**	**-**
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	47	1	12	4	6	21	3	0	-
5116000 Total					**47**	**1**	**12**	**4**	**6**	**21**	**3**	**0**	**-**
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,270	19	335	102	173	566	74	0	-
5117000 Total					**1,270**	**19**	**335**	**102**	**173**	**566**	**74**	**0**	**-**
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	633	9	167	51	86	282	37	0	-
5118000 Total					**633**	**9**	**167**	**51**	**86**	**282**	**37**	**0**	**-**
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	2,062	30	544	165	281	919	121	1	-
5119000 Total					**2,062**	**30**	**544**	**165**	**281**	**919**	**121**	**1**	**-**
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	624	9	165	50	85	278	37	0	-
5119900 Total					**624**	**9**	**165**	**50**	**85**	**278**	**37**	**0**	**-**
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	9,404	139	2,483	754	1,283	4,192	550	3	-
5120000 Total					**9,404**	**139**	**2,483**	**754**	**1,283**	**4,192**	**550**	**3**	**-**
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	6,351	94	1,677	509	866	2,831	371	2	-

ROCKY MOUNTAIN POWER
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Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5121000 Total					**6,351**	**94**	**1,677**	**509**	**866**	**2,831**	**371**	**2**	**-**
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	156	2	41	12	21	69	9	0	-
5121100 Total					**156**	**2**	**41**	**12**	**21**	**69**	**9**	**0**	**-**
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,044	60	1,068	324	552	1,803	236	1	-
5121200 Total					**4,044**	**60**	**1,068**	**324**	**552**	**1,803**	**236**	**1**	**-**
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	419	6	111	34	57	187	24	0	-
5121400 Total					**419**	**6**	**111**	**34**	**57**	**187**	**24**	**0**	**-**
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	370	5	98	30	51	165	22	0	-
5121500 Total					**370**	**5**	**98**	**30**	**51**	**165**	**22**	**0**	**-**
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,715	55	981	298	507	1,656	217	1	-
5121600 Total					**3,715**	**55**	**981**	**298**	**507**	**1,656**	**217**	**1**	**-**
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	591	9	156	47	81	263	35	0	-
5121700 Total					**591**	**9**	**156**	**47**	**81**	**263**	**35**	**0**	**-**
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	3,941	58	1,041	316	537	1,757	230	1	-
5121800 Total					**3,941**	**58**	**1,041**	**316**	**537**	**1,757**	**230**	**1**	**-**
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	34	1	9	3	5	15	2	0	-
5121900 Total					**34**	**1**	**9**	**3**	**5**	**15**	**2**	**0**	**-**
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	461	7	122	37	63	206	27	0	-
5122000 Total					**461**	**7**	**122**	**37**	**63**	**206**	**27**	**0**	**-**
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,975	29	522	158	269	881	116	1	-
5122100 Total					**1,975**	**29**	**522**	**158**	**269**	**881**	**116**	**1**	**-**
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	6,027	89	1,591	483	822	2,686	352	2	-
5122200 Total					**6,027**	**89**	**1,591**	**483**	**822**	**2,686**	**352**	**2**	**-**
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	2,639	39	697	212	360	1,176	154	1	-
5122300 Total					**2,639**	**39**	**697**	**212**	**360**	**1,176**	**154**	**1**	**-**
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	271	4	72	22	37	121	16	0	-
5122400 Total					**271**	**4**	**72**	**22**	**37**	**121**	**16**	**0**	**-**
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	169	2	45	14	23	75	10	0	-
5122500 Total					**169**	**2**	**45**	**14**	**23**	**75**	**10**	**0**	**-**
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	408	6	108	33	56	182	24	0	-
5122600 Total					**408**	**6**	**108**	**33**	**56**	**182**	**24**	**0**	**-**
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,751	26	462	140	239	781	102	1	-
5122800 Total					**1,751**	**26**	**462**	**140**	**239**	**781**	**102**	**1**	**-**
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	5,881	87	1,553	471	802	2,621	344	2	-
5122900 Total					**5,881**	**87**	**1,553**	**471**	**802**	**2,621**	**344**	**2**	**-**
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,411	36	637	193	329	1,075	141	1	-
5123000 Total					**2,411**	**36**	**637**	**193**	**329**	**1,075**	**141**	**1**	**-**
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	423	6	112	34	58	189	25	0	-
5123100 Total					**423**	**6**	**112**	**34**	**58**	**189**	**25**	**0**	**-**
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	537	8	142	43	73	240	31	0	-
5123200 Total					**537**	**8**	**142**	**43**	**73**	**240**	**31**	**0**	**-**
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	182	3	48	15	25	81	11	0	-
5123300 Total					**182**	**3**	**48**	**15**	**25**	**81**	**11**	**0**	**-**
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,727	26	456	138	235	770	101	1	-
5123400 Total					**1,727**	**26**	**456**	**138**	**235**	**770**	**101**	**1**	**-**
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	905	13	239	73	123	403	53	0	-
5124000 Total					**905**	**13**	**239**	**73**	**123**	**403**	**53**	**0**	**-**
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	2,530	37	668	203	345	1,128	148	1	-
5125000 Total					**2,530**	**37**	**668**	**203**	**345**	**1,128**	**148**	**1**	**-**
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,278	19	338	102	174	570	75	0	-
5126000 Total					**1,278**	**19**	**338**	**102**	**174**	**570**	**75**	**0**	**-**
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	129	2	34	10	18	57	8	0	-
5127000 Total					**129**	**2**	**34**	**10**	**18**	**57**	**8**	**0**	**-**

Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	6,958	103	1,837	558	949	3,102	407	3	-
5128000 Total					**6,958**	**103**	**1,837**	**558**	**949**	**3,102**	**407**	**3**	**-**
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	252	4	66	20	34	112	15	0	-
5129000 Total					**252**	**4**	**66**	**20**	**34**	**112**	**15**	**0**	**-**
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	371	5	98	30	51	165	22	0	-
5129900 Total					**371**	**5**	**98**	**30**	**51**	**165**	**22**	**0**	**-**
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	3,785	56	1,000	303	516	1,687	221	1	-
5130000 Total					**3,785**	**56**	**1,000**	**303**	**516**	**1,687**	**221**	**1**	**-**
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,251	226	4,027	1,223	2,080	6,798	892	6	-
5131000 Total					**15,251**	**226**	**4,027**	**1,223**	**2,080**	**6,798**	**892**	**6**	**-**
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	652	10	172	52	89	291	38	0	-
5131100 Total					**652**	**10**	**172**	**52**	**89**	**291**	**38**	**0**	**-**
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	14	0	4	1	2	6	1	0	-
5131300 Total					**14**	**0**	**4**	**1**	**2**	**6**	**1**	**0**	**-**
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	5,763	85	1,522	462	786	2,569	337	2	-
5131400 Total					**5,763**	**85**	**1,522**	**462**	**786**	**2,569**	**337**	**2**	**-**
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,455	22	384	117	198	649	85	1	-
5132000 Total					**1,455**	**22**	**384**	**117**	**198**	**649**	**85**	**1**	**-**
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	22	0	6	2	3	10	1	0	-
5133000 Total					**22**	**0**	**6**	**2**	**3**	**10**	**1**	**0**	**-**
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	221	3	58	18	30	98	13	0	-
5134000 Total					**221**	**3**	**58**	**18**	**30**	**98**	**13**	**0**	**-**
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	883	13	233	71	120	394	52	0	-
5135000 Total					**883**	**13**	**233**	**71**	**120**	**394**	**52**	**0**	**-**
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,818	27	480	146	248	810	106	1	-
5137000 Total					**1,818**	**27**	**480**	**146**	**248**	**810**	**106**	**1**	**-**
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,050	16	277	84	143	468	61	0	-
5138000 Total					**1,050**	**16**	**277**	**84**	**143**	**468**	**61**	**0**	**-**
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	243	4	64	19	33	108	14	0	-
5139000 Total					**243**	**4**	**64**	**19**	**33**	**108**	**14**	**0**	**-**
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	41	1	11	3	6	18	2	0	-
5139900 Total					**41**	**1**	**11**	**3**	**6**	**18**	**2**	**0**	**-**
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	3,608	53	953	289	492	1,608	211	1	-
5140000 Total					**3,608**	**53**	**953**	**289**	**492**	**1,608**	**211**	**1**	**-**
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	806	12	213	65	110	359	47	0	-
5141000 Total					**806**	**12**	**213**	**65**	**110**	**359**	**47**	**0**	**-**
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	459	7	121	37	63	205	27	0	-
5142000 Total					**459**	**7**	**121**	**37**	**63**	**205**	**27**	**0**	**-**
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	260	4	69	21	35	116	15	0	-
5144000 Total					**260**	**4**	**69**	**21**	**35**	**116**	**15**	**0**	**-**
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	694	10	183	56	95	309	41	0	-
5145000 Total					**694**	**10**	**183**	**56**	**95**	**309**	**41**	**0**	**-**
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	156	2	41	12	21	69	9	0	-
5146000 Total					**156**	**2**	**41**	**12**	**21**	**69**	**9**	**0**	**-**
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,240	18	328	99	169	553	73	0	-
5147000 Total					**1,240**	**18**	**328**	**99**	**169**	**553**	**73**	**0**	**-**
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,979	29	523	159	270	882	116	1	-
5148000 Total					**1,979**	**29**	**523**	**159**	**270**	**882**	**116**	**1**	**-**
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	269	4	71	22	37	120	16	0	-
5149000 Total					**269**	**4**	**71**	**22**	**37**	**120**	**16**	**0**	**-**
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	1,750	26	462	140	239	780	102	1	-
5149500 Total					**1,750**	**26**	**462**	**140**	**239**	**780**	**102**	**1**	**-**
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,213	121	2,169	658	1,120	3,661	480	3	-

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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,998	30	528	160	272	891	117	1	-
5350000 Total					**10,211**	**151**	**2,696**	**819**	**1,393**	**4,552**	**597**	**4**	**-**
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	237	4	63	19	32	106	14	0	-
5360000 Total					**237**	**4**	**63**	**19**	**32**	**106**	**14**	**0**	**-**
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,689	40	710	216	367	1,198	157	1	-
5370000 Total					**2,689**	**40**	**710**	**216**	**367**	**1,198**	**157**	**1**	**-**
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	565	8	149	45	77	252	33	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	104	2	28	8	14	47	6	0	-
5371000 Total					**669**	**10**	**177**	**54**	**91**	**298**	**39**	**0**	**-**
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	176	3	47	14	24	79	10	0	-
5372000 Total					**176**	**3**	**47**	**14**	**24**	**79**	**10**	**0**	**-**
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	256	4	68	21	35	114	15	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	26	0	7	2	4	12	2	0	-
5374000 Total					**283**	**4**	**75**	**23**	**39**	**126**	**17**	**0**	**-**
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	588	9	155	47	80	262	34	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	142	2	37	11	19	63	8	0	-
5379000 Total					**730**	**11**	**193**	**58**	**99**	**325**	**43**	**0**	**-**
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,319	182	3,253	988	1,680	5,492	720	4	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,735	100	1,779	540	919	3,002	394	2	-
5390000 Total					**19,055**	**282**	**5,032**	**1,528**	**2,599**	**8,494**	**1,114**	**7**	**-**
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,827	27	483	147	249	815	107	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	63	1	17	5	9	28	4	0	-
5400000 Total					**1,891**	**28**	**499**	**152**	**258**	**843**	**111**	**1**	**-**
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	890	13	235	71	121	397	52	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	72	1	19	6	10	32	4	0	-
5420000 Total					**961**	**14**	**254**	**77**	**131**	**429**	**56**	**0**	**-**
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	673	10	178	54	92	300	39	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	237	4	63	19	32	106	14	0	-
5430000 Total					**910**	**13**	**240**	**73**	**124**	**406**	**53**	**0**	**-**
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	83	1	22	7	11	37	5	0	-
5440000 Total					**83**	**1**	**22**	**7**	**11**	**37**	**5**	**0**	**-**
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	858	13	226	69	117	382	50	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	95	1	25	8	13	42	6	0	-
5441000 Total					**952**	**14**	**251**	**76**	**130**	**424**	**56**	**0**	**-**
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	648	10	171	52	88	289	38	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	139	2	37	11	19	62	8	0	-
5442000 Total					**787**	**12**	**208**	**63**	**107**	**351**	**46**	**0**	**-**
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	12	0	3	1	2	5	1	0	-
5450000 Total					**12**	**0**	**3**	**1**	**2**	**5**	**1**	**0**	**-**
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	981	15	259	79	134	437	57	0	-
5451000 Total					**981**	**15**	**259**	**79**	**134**	**437**	**57**	**0**	**-**
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	502	7	133	40	69	224	29	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	370	5	98	30	51	165	22	0	-
5455000 Total					**873**	**13**	**230**	**70**	**119**	**389**	**51**	**0**	**-**
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(25,151)	(372)	(6,641)	(2,016)	(3,430)	(11,212)	(1,471)	(9)	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,526	23	403	122	208	680	89	1	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	451	7	119	36	61	201	26	0	-
5459000 Total					**(23,174)**	**(343)**	**(6,119)**	**(1,858)**	**(3,160)**	**(10,330)**	**(1,355)**	**(8)**	**-**
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	118	2	31	9	16	53	7	0	-
5459500 Total					**118**	**2**	**31**	**9**	**16**	**53**	**7**	**0**	**-**

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Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	316	5	83	25	43	141	18	0	-
5460000 Total					**316**	**5**	**83**	**25**	**43**	**141**	**18**	**0**	**-**
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	333,860	4,797	82,210	25,434	51,348	149,579	20,374	118	-
5471000 Total					**333,860**	**4,797**	**82,210**	**25,434**	**51,348**	**149,579**	**20,374**	**118**	**-**
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	17,000	251	4,489	1,363	2,318	7,578	994	6	-
5480000 Total					**17,000**	**251**	**4,489**	**1,363**	**2,318**	**7,578**	**994**	**6**	**-**
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	(0)	-	(0)	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	8,841	131	2,335	709	1,206	3,941	517	3	-
5490000 Total					**8,841**	**131**	**2,334**	**709**	**1,206**	**3,941**	**517**	**3**	**-**
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	376	-	376	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	9,858	146	2,603	790	1,344	4,394	576	4	-
5500000 Total					**10,235**	**146**	**2,980**	**790**	**1,344**	**4,394**	**576**	**4**	**-**
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	3,041	45	803	244	415	1,356	178	1	-
5520000 Total					**3,041**	**45**	**803**	**244**	**415**	**1,356**	**178**	**1**	**-**
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	21,377	316	5,645	1,714	2,915	9,529	1,250	8	-
5530000 Total					**21,377**	**316**	**5,645**	**1,714**	**2,915**	**9,529**	**1,250**	**8**	**-**
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,187	18	313	95	162	529	69	0	-
5540000 Total					**1,187**	**18**	**313**	**95**	**162**	**529**	**69**	**0**	**-**
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	15	0	4	1	2	7	1	0	-
5546000 Total					**15**	**0**	**4**	**1**	**2**	**7**	**1**	**0**	**-**
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,003	30	529	161	273	893	117	1	-
5549500 Total					**2,003**	**30**	**529**	**161**	**273**	**893**	**117**	**1**	**-**
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	232	3	61	19	32	103	14	0	-
5550000 Total					**232**	**3**	**61**	**19**	**32**	**103**	**14**	**0**	**-**
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	8,246	-	-	-	-	-	-	-	8,246
5552400 Total					**8,246**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,246**
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	17,044	245	4,197	1,298	2,621	7,636	1,040	6	-
5552500 Total					**17,044**	**245**	**4,197**	**1,298**	**2,621**	**7,636**	**1,040**	**6**	**-**
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	11,365	-	-	-	-	11,365	-	-	-
5552700 Total					**11,365**	**-**	**-**	**-**	**-**	**11,365**	**-**	**-**	**-**
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	(97,065)	-	-	-	-	-	-	-	(97,065)
5555700 Total					**(97,065)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(97,065)**
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	423,328	6,262	111,785	33,937	57,733	188,706	24,751	153	-
5555900 Total					**423,328**	**6,262**	**111,785**	**33,937**	**57,733**	**188,706**	**24,751**	**153**	**-**
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	458,627	6,785	121,106	36,767	62,547	204,442	26,815	166	-
5556300 Total					**458,627**	**6,785**	**121,106**	**36,767**	**62,547**	**204,442**	**26,815**	**166**	**-**
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	35,786	529	9,450	2,869	4,880	15,952	2,092	13	-
5556400 Total					**35,786**	**529**	**9,450**	**2,869**	**4,880**	**15,952**	**2,092**	**13**	**-**
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(11,684)	(173)	(3,085)	(937)	(1,593)	(5,209)	(683)	(4)	-
5556700 Total					**(11,684)**	**(173)**	**(3,085)**	**(937)**	**(1,593)**	**(5,209)**	**(683)**	**(4)**	**-**
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(167,675)	(2,480)	(44,277)	(13,442)	(22,867)	(74,744)	(9,804)	(61)	-
5556710 Total					**(167,675)**	**(2,480)**	**(44,277)**	**(13,442)**	**(22,867)**	**(74,744)**	**(9,804)**	**(61)**	**-**
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	4,145	61	1,095	332	565	1,848	242	1	-
5558000 Total					**4,145**	**61**	**1,095**	**332**	**565**	**1,848**	**242**	**1**	**-**
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	475	7	125	38	65	212	28	0	-
5560000 Total					**475**	**7**	**125**	**38**	**65**	**212**	**28**	**0**	**-**
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	1	4	1	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	33,449	495	8,833	2,682	4,562	14,911	1,956	12	-
5570000 Total					**33,458**	**495**	**8,835**	**2,682**	**4,563**	**14,915**	**1,956**	**12**	**-**
5573000	OTHER EXPENSES-DSM I	PSEX	Power Supply Expense	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
5573000 Total					**(12)**	**(0)**	**(3)**	**(1)**	**(2)**	**(5)**	**(1)**	**(0)**	**-**
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,849	-	-	-	-	-	3,849	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	2,311	-	2,311	-	-	-	-	-	-
5579000 Total					**6,161**	**-**	**2,311**	**-**	**-**	**-**	**3,849**	**-**	**-**

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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	(175)	-	-	-	(175)	-	-	-	-
5579100 Total					**(140)**	**-**	**-**	**-**	**(175)**	**35**	**-**	**-**	**-**
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	10,250	152	2,707	822	1,398	4,569	599	4	-
5600000 Total					**10,250**	**152**	**2,707**	**822**	**1,398**	**4,569**	**599**	**4**	**-**
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,923	102	1,828	555	944	3,086	405	3	-
5612000 Total					**6,923**	**102**	**1,828**	**555**	**944**	**3,086**	**405**	**3**	**-**
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	173	3	46	14	24	77	10	0	-
5614000 Total					**173**	**3**	**46**	**14**	**24**	**77**	**10**	**0**	**-**
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	826	12	218	66	113	368	48	0	-
5614010 Total					**826**	**12**	**218**	**66**	**113**	**368**	**48**	**0**	**-**
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,389	35	631	191	326	1,065	140	1	-
5615000 Total					**2,389**	**35**	**631**	**191**	**326**	**1,065**	**140**	**1**	**-**
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	62	1	16	5	8	28	4	0	-
5616000 Total					**62**	**1**	**16**	**5**	**8**	**28**	**4**	**0**	**-**
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,551	23	410	124	212	691	91	1	-
5617000 Total					**1,551**	**23**	**410**	**124**	**212**	**691**	**91**	**1**	**-**
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,672	84	1,498	455	774	2,529	332	2	-
5618000 Total					**5,672**	**84**	**1,498**	**455**	**774**	**2,529**	**332**	**2**	**-**
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,333	49	880	267	455	1,486	195	1	-
5620000 Total					**3,333**	**49**	**880**	**267**	**455**	**1,486**	**195**	**1**	**-**
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,247	18	329	100	170	556	73	0	-
5630000 Total					**1,247**	**18**	**329**	**100**	**170**	**556**	**73**	**0**	**-**
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	(83)	(1)	(22)	(7)	(11)	(37)	(5)	(0)	-
5650000 Total					**(83)**	**(1)**	**(22)**	**(7)**	**(11)**	**(37)**	**(5)**	**(0)**	**-**
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,557	38	675	205	349	1,140	149	1	-
5650010 Total					**2,557**	**38**	**675**	**205**	**349**	**1,140**	**149**	**1**	**-**
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	10,969	162	2,897	879	1,496	4,890	641	4	-
5651000 Total					**10,969**	**162**	**2,897**	**879**	**1,496**	**4,890**	**641**	**4**	**-**
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	20,112	289	4,952	1,532	3,093	9,011	1,227	7	-
5652500 Total					**20,112**	**289**	**4,952**	**1,532**	**3,093**	**9,011**	**1,227**	**7**	**-**
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	125,504	1,857	33,141	10,061	17,116	55,946	7,338	45	-
5654600 Total					**125,504**	**1,857**	**33,141**	**10,061**	**17,116**	**55,946**	**7,338**	**45**	**-**
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,331	34	616	187	318	1,039	136	1	-
5660000 Total					**2,331**	**34**	**616**	**187**	**318**	**1,039**	**136**	**1**	**-**
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	0	0	0	0	0	0	0	0	-
5660010 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,689	40	710	216	367	1,199	157	1	-
5670000 Total					**2,689**	**40**	**710**	**216**	**367**	**1,199**	**157**	**1**	**-**
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	851	13	225	68	116	380	50	0	-
5680000 Total					**851**	**13**	**225**	**68**	**116**	**380**	**50**	**0**	**-**
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	85	1	22	7	12	38	5	0	-
5690000 Total					**85**	**1**	**22**	**7**	**12**	**38**	**5**	**0**	**-**
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	937	14	247	75	128	418	55	0	-
5692000 Total					**937**	**14**	**247**	**75**	**128**	**418**	**55**	**0**	**-**
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,951	73	1,307	397	675	2,207	289	2	-
5693000 Total					**4,951**	**73**	**1,307**	**397**	**675**	**2,207**	**289**	**2**	**-**
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,669	173	3,081	935	1,591	5,202	682	4	-
5700000 Total					**11,669**	**173**	**3,081**	**935**	**1,591**	**5,202**	**682**	**4**	**-**
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,141	254	4,526	1,374	2,338	7,641	1,002	6	-
5710000 Total					**17,141**	**254**	**4,526**	**1,374**	**2,338**	**7,641**	**1,002**	**6**	**-**
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	71	1	19	6	10	32	4	0	-
5720000 Total					**71**	**1**	**19**	**6**	**10**	**32**	**4**	**0**	**-**

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Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	94	1	25	8	13	42	5	0	-
5730000 Total					**94**	**1**	**25**	**8**	**13**	**42**	**5**	**0**	**-**
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	408	408	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	135	-	-	-	-	-	135	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	398	-	398	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,718	244	2,098	492	779	3,714	391	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	103	-	-	-	-	103	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	150	-	-	150	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	90	-	-	-	90	-	-	-	-
5800000 Total					**9,002**	**652**	**2,496**	**642**	**868**	**3,817**	**527**	**-**	**-**
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	13,699	434	3,724	873	1,382	6,592	694	-	-
5810000 Total					**13,699**	**434**	**3,724**	**873**	**1,382**	**6,592**	**694**	**-**	**-**
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	283	-	-	-	-	-	283	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	995	-	995	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	1	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,035	-	-	-	-	2,035	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	277	-	-	277	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	847	-	-	-	847	-	-	-	-
5820000 Total					**4,524**	**86**	**996**	**277**	**847**	**2,035**	**283**	**-**	**-**
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	339	339	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	246	-	-	-	-	-	246	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,029	-	2,029	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,193	-	-	-	-	6,193	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	359	-	-	359	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	402	-	-	-	402	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	58	-	-	-	58	-	-	-	-
5830000 Total					**9,628**	**339**	**2,030**	**360**	**460**	**6,193**	**246**	**-**	**-**
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	310	10	84	20	31	149	16	-	-
5850000 Total					**310**	**10**	**84**	**20**	**31**	**149**	**16**	**-**	**-**
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	108	108	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	136	-	-	-	-	-	136	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,305	-	1,305	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	585	-	-	-	-	585	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	346	-	-	346	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	280	-	-	-	280	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	80	-	-	-	80	-	-	-	-
5860000 Total					**2,840**	**108**	**1,305**	**346**	**360**	**585**	**136**	**-**	**-**
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	523	523	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	982	-	-	-	-	-	982	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,554	-	6,554	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	6,391	-	-	-	-	6,391	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,476	-	-	1,476	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,298	-	-	-	1,298	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	152	-	-	-	152	-	-	-	-
5870000 Total					**17,375**	**523**	**6,554**	**1,476**	**1,450**	**6,391**	**982**	**-**	**-**
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(36)	(36)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	(19)	-	-	-	-	-	(19)	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	54	-	54	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	912	29	248	58	92	439	46	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	(240)	-	-	-	-	(240)	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	12	-	-	12	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(34)	-	-	-	(34)	-	-	-	-

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Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(102)	-	-	-	(102)	-	-	-	-
5880000 Total					**547**	**(7)**	**302**	**70**	**(44)**	**198**	**28**	**-**	**-**
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	57	57	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	39	-	-	-	-	-	39	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,930	-	1,930	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	19	1	5	1	2	9	1	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	728	-	-	-	-	728	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	113	-	-	113	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	436	-	-	-	436	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	-	-	-	20	-	-	-	-
5890000 Total					**3,341**	**58**	**1,935**	**114**	**457**	**737**	**40**	**-**	**-**
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	104	104	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	273	-	-	-	-	-	273	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	813	-	813	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,002	95	816	191	303	1,444	152	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,404	-	-	-	-	1,404	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	169	-	-	169	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	379	-	-	-	379	-	-	-	-
5900000 Total					**6,142**	**199**	**1,629**	**360**	**682**	**2,848**	**425**	**-**	**-**
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	101	101	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	111	-	-	-	-	-	111	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	441	-	441	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	114	4	31	7	12	55	6	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	818	-	-	-	-	818	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	98	-	-	98	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	214	-	-	-	214	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	-	-	-	58	-	-	-	-
5910000 Total					**1,955**	**105**	**472**	**105**	**284**	**873**	**117**	**-**	**-**
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	310	310	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	419	-	-	-	-	-	419	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,909	-	2,909	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,383	44	376	88	139	665	70	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,304	-	-	-	-	2,304	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	707	-	-	707	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	986	-	-	-	986	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	29	-	-	-	29	-	-	-	-
5920000 Total					**9,047**	**353**	**3,285**	**795**	**1,154**	**2,970**	**489**	**-**	**-**
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	13,497	13,497	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,313	-	-	-	-	-	3,313	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	55,411	-	55,411	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,356	75	640	150	238	1,134	119	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	29,958	-	-	-	-	29,958	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,867	-	-	5,867	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,721	-	-	-	5,721	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	769	-	-	-	769	-	-	-	-
5930000 Total					**116,891**	**13,571**	**56,051**	**6,017**	**6,728**	**31,091**	**3,432**	**-**	**-**
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	33	33	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	58	-	-	-	-	-	58	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	148	-	148	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	(531)	-	-	-	-	(531)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	21	-	-	21	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	(73)	-	-	-	(73)	-	-	-	-
5931000 Total					**(343)**	**33**	**148**	**21**	**(73)**	**(531)**	**58**	**-**	**-**
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	521	521	-	-	-	-	-	-	-

Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,133	-	-	-	-	-	1,133	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,032	-	7,032	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	31	1	9	2	3	15	2	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	19,437	-	-	-	-	19,437	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,374	-	-	1,374	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,081	-	-	-	2,081	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	271	-	-	-	271	-	-	-	-
5940000 Total					**31,880**	**522**	**7,040**	**1,376**	**2,355**	**19,452**	**1,134**	**-**	**-**
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,195	38	325	76	121	575	61	-	-
5950000 Total					**1,195**	**38**	**325**	**76**	**121**	**575**	**61**	**-**	**-**
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	59	59	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	64	-	-	-	-	-	64	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	744	-	744	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	633	-	-	-	-	633	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	48	-	-	48	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	296	-	-	-	296	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	104	-	-	-	104	-	-	-	-
5960000 Total					**1,947**	**59**	**744**	**48**	**400**	**633**	**64**	**-**	**-**
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	34	-	-	-	-	-	34	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	190	-	190	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(116)	(4)	(32)	(7)	(12)	(56)	(6)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	350	-	-	-	-	350	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	27	-	-	27	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	-	-	-	29	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	24	-	-	-	24	-	-	-	-
5970000 Total					**552**	**11**	**158**	**20**	**41**	**294**	**28**	**-**	**-**
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	105	105	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	214	-	-	-	-	-	214	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	(399)	-	(399)	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,940	93	799	187	297	1,415	149	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	905	-	-	-	-	905	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	178	-	-	178	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	308	-	-	-	308	-	-	-	-
5980000 Total					**4,251**	**199**	**400**	**365**	**605**	**2,320**	**363**	**-**	**-**
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,468	78	671	157	249	1,188	125	-	-
5989500 Total					**2,454**	**78**	**667**	**156**	**248**	**1,181**	**124**	**-**	**-**
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,250	52	694	153	163	1,091	96	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
9010000 Total					**2,251**	**52**	**694**	**153**	**164**	**1,091**	**96**	**-**	**-**
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	398	398	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	404	9	125	27	29	196	17	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,177	-	-	-	-	-	2,177	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,307	-	2,307	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,183	-	-	-	-	6,183	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,167	-	-	1,167	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,054	-	-	-	1,054	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	230	-	-	-	230	-	-	-	-
9020000 Total					**13,919**	**408**	**2,431**	**1,194**	**1,313**	**6,379**	**2,194**	**-**	**-**
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,196	28	369	81	87	580	51	-	-
9030000 Total					**1,196**	**28**	**369**	**81**	**87**	**580**	**51**	**-**	**-**
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,179	51	672	148	158	1,057	93	-	-

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
9031000 Total					**2,179**	**51**	**672**	**148**	**158**	**1,057**	**93**	**-**	**-**
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	-	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,981	209	2,772	612	651	4,356	382	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
9032000 Total					**8,978**	**209**	**2,772**	**612**	**651**	**4,352**	**382**	**-**	**-**
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	10	10	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,073	304	4,034	890	947	6,341	557	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	233	-	-	-	-	-	233	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	712	-	712	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,660	-	-	-	-	1,660	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	175	-	-	175	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	448	-	-	-	448	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	67	-	-	-	67	-	-	-	-
9033000 Total					**16,379**	**314**	**4,746**	**1,065**	**1,462**	**8,001**	**790**	**-**	**-**
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	10	10	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	17	-	-	-	-	-	17	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	67	-	67	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	58	-	-	-	-	58	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	11	-	-	11	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	12	-	-	-	12	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	8	-	-	-	8	-	-	-	-
9035000 Total					**182**	**10**	**67**	**11**	**20**	**58**	**17**	**-**	**-**
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	12,174	283	3,757	829	882	5,905	518	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	12	-	12	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	265	-	-	265	-	-	-	-	-
9036000 Total					**12,452**	**283**	**3,769**	**1,094**	**882**	**5,905**	**518**	**-**	**-**
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	793	793	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	1	0	0	0	0	0	0	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	959	-	-	-	-	-	959	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,475	-	5,475	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	2,793	-	-	-	-	2,793	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,801	-	-	1,801	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	815	-	-	-	815	-	-	-	-
9040000 Total					**12,638**	**794**	**5,475**	**1,801**	**815**	**2,794**	**960**	**-**	**-**
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(16)	(16)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	34	-	34	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	2	-	-	-	-	2	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	15	-	-	15	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	7	-	-	-	7	-	-	-	-
9042000 Total					**42**	**(16)**	**34**	**15**	**7**	**2**	**(0)**	**-**	**-**
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	3	0	1	0	0	1	0	-	-
9050000 Total					**3**	**0**	**1**	**0**	**0**	**1**	**0**	**-**	**-**
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
9070000 Total					**(1)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**-**	**-**
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	-	-	-	-	2	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	0	-	-	0	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	0	-	-	-	0	-	-	-	-
9080000 Total					**9**	**0**	**3**	**1**	**1**	**5**	**0**	**-**	**-**
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	749	17	231	51	54	363	32	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	1,070	-	1,070	-	-	-	-	-	-

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	190	-	-	-	-	-	-	-	190
9081000 Total					**2,009**	**17**	**1,301**	**51**	**54**	**363**	**32**	**-**	**190**
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	6	6	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,063	25	328	72	77	516	45	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	9	-	-	-	-	-	9	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	40	-	-	-	-	-	-	-	40
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	8	-	-	8	-	-	-	-	-
9084000 Total					**1,125**	**31**	**328**	**80**	**77**	**516**	**54**	**-**	**40**
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	83,835	-	-	-	-	-	-	-	83,835
9085100 Total					**83,835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**83,835**
9086000	CUST SERV	CSEX	Customer Service Expense	CN	94	2	29	6	7	45	4	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,232	-	2,232	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,015	-	-	-	-	3,015	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	201	-	-	201	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	977	-	-	-	977	-	-	-	-
9086000 Total					**6,537**	**2**	**2,261**	**207**	**984**	**3,060**	**23**	**-**	**-**
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	5	-	-	-	-	-	-	-	5
9089300 Total					**5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5**
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,981	-	-	-	-	-	-	-	6,981
9089500 Total					**6,981**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6,981**
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	9,009	-	-	-	-	-	-	-	9,009
9089600 Total					**9,009**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,009**
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	159	-	-	-	-	159	-	-	-
9089700 Total					**159**	**-**	**-**	**-**	**-**	**159**	**-**	**-**	**-**
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	469	-	-	-	-	-	-	-	469
9089800 Total					**469**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**469**
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	75	75	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,345	55	724	160	170	1,137	100	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	58	-	-	-	-	-	58	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	564	-	564	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	505	-	-	-	-	505	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	163	-	-	163	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	164	-	-	-	164	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	-	-	-	0	-	-	-	-
9090000 Total					**3,873**	**130**	**1,288**	**322**	**334**	**1,642**	**158**	**-**	**-**
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	-	-
9100000 Total					**1**	**0**	**0**	**0**	**0**	**1**	**0**	**-**	**-**
9130000	ADVERTISING EXP	CSAX	Customer Sales Expense	WYP	0	-	-	-	0	-	-	-	-
9130000 Total					**0**	**-**	**-**	**-**	**0**	**-**	**-**	**-**	**-**
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	159	-	-	-	-	-	159	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	163	-	163	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	75,437	1,609	20,824	5,903	9,705	33,078	4,297	19	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	276	-	-	-	-	276	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	92	-	-	-	92	-	-	-	-
9200000 Total					**76,128**	**1,609**	**20,987**	**5,903**	**9,797**	**33,355**	**4,457**	**19**	**-**
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	89	2	27	6	6	43	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	17	-	-	-	-	-	17	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	28	-	28	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	11,067	236	3,055	866	1,424	4,853	630	3	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	(1,441)	-	-	-	-	(1,441)	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-

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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	19	-	-	-	19	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	6	-	-	-	6	-	-	-	-
9210000 Total					**9,794**	**241**	**3,110**	**880**	**1,455**	**3,454**	**651**	**3**	**-**
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(38,092)	(813)	(10,515)	(2,981)	(4,900)	(16,703)	(2,170)	(10)	-
9220000 Total					**(38,092)**	**(813)**	**(10,515)**	**(2,981)**	**(4,900)**	**(16,703)**	**(2,170)**	**(10)**	**-**
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	67	67	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	70	-	70	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,584	268	3,474	985	1,619	5,518	717	3	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	489	-	-	-	-	489	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	7	-	-	7	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	11	-	-	-	11	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	164	-	-	-	164	-	-	-	-
9230000 Total					**13,393**	**335**	**3,544**	**992**	**1,793**	**6,007**	**718**	**3**	**-**
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	96	-	96	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	13,766	294	3,800	1,077	1,771	6,036	784	4	-
9239990 Total					**13,860**	**292**	**3,896**	**1,077**	**1,771**	**6,036**	**784**	**4**	**-**
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	8,603	-	8,603	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	181	-	-	-	181	-	-	-	-
9241000 Total					**12,505**	**1,989**	**8,603**	**1,145**	**181**	**474**	**114**	**-**	**-**
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	(160)	(160)	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(410)	-	(410)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(109)	-	-	(109)	-	-	-	-	-
9242000 Total					**(679)**	**(160)**	**(410)**	**(109)**	**-**	**-**	**-**	**-**	**-**
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,208	90	1,161	329	541	1,845	240	1	-
9243000 Total					**4,208**	**90**	**1,161**	**329**	**541**	**1,845**	**240**	**1**	**-**
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	27,218	581	7,513	2,130	3,502	11,935	1,551	7	-
9250000 Total					**27,218**	**581**	**7,513**	**2,130**	**3,502**	**11,935**	**1,551**	**7**	**-**
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	939	-	939	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(939)	(20)	(259)	(73)	(121)	(412)	(53)	(0)	-
9251000 Total					**-**	**(20)**	**680**	**(73)**	**(121)**	**(412)**	**(53)**	**(0)**	**-**
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	11,266	240	3,110	882	1,449	4,940	642	3	-
9261200 Total					**11,266**	**240**	**3,110**	**882**	**1,449**	**4,940**	**642**	**3**	**-**
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(316)	(316)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(4,453)	-	(4,453)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	(1,783)	-	-	-	-	(1,783)	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	(1,176)	-	-	(1,176)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	(2,044)	-	-	-	(2,044)	-	-	-	-
9261500 Total					**(9,772)**	**(316)**	**(4,453)**	**(1,176)**	**(2,044)**	**(1,783)**	**-**	**-**	**-**
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(1,301)	(28)	(359)	(102)	(167)	(571)	(74)	(0)	-
9262200 Total					**(1,301)**	**(28)**	**(359)**	**(102)**	**(167)**	**(571)**	**(74)**	**(0)**	**-**
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	785	-	785	-	-	-	-	-	-
9262500 Total					**785**	**-**	**785**	**-**	**-**	**-**	**-**	**-**	**-**
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,757	59	761	216	355	1,209	157	1	-
9263200 Total					**2,757**	**59**	**761**	**216**	**355**	**1,209**	**157**	**1**	**-**
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,913	147	1,908	541	889	3,031	394	2	-
9269100 Total					**6,913**	**147**	**1,908**	**541**	**889**	**3,031**	**394**	**2**	**-**
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,142	24	315	89	147	501	65	0	-
9269200 Total					**1,142**	**24**	**315**	**89**	**147**	**501**	**65**	**0**	**-**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,274	1,329	17,190	4,873	8,011	27,306	3,548	16	-
9269400 Total					**62,274**	**1,329**	**17,190**	**4,873**	**8,011**	**27,306**	**3,548**	**16**	**-**
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	38,870	829	10,730	3,042	5,001	17,044	2,214	10	-
9269500 Total					**38,870**	**829**	**10,730**	**3,042**	**5,001**	**17,044**	**2,214**	**10**	**-**
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,720	122	1,579	448	736	2,508	326	1	-
9269600 Total					**5,720**	**122**	**1,579**	**448**	**736**	**2,508**	**326**	**1**	**-**
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,138	131	1,694	480	790	2,691	350	2	-
9269700 Total					**6,138**	**131**	**1,694**	**480**	**790**	**2,691**	**350**	**2**	**-**
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	659	659	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	239	-	-	-	-	-	239	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,236	-	1,236	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,665	57	736	209	343	1,168	152	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	182	-	-	-	-	182	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	73	-	-	73	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	787	-	-	-	787	-	-	-	-
9280000 Total					**5,840**	**716**	**1,971**	**282**	**1,130**	**1,350**	**391**	**1**	**-**
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	96	96	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	749	-	-	-	-	-	749	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,546	-	4,546	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	15	0	4	1	2	7	1	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,577	-	-	-	-	6,577	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	695	-	-	695	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,913	-	-	-	1,913	-	-	-	-
9282000 Total					**14,592**	**96**	**4,550**	**696**	**1,915**	**6,584**	**750**	**0**	**-**
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	5,995	89	1,583	481	818	2,673	351	2	-
9283000 Total					**5,995**	**89**	**1,583**	**481**	**818**	**2,673**	**351**	**2**	**-**
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(4,381)	(93)	(1,209)	(343)	(564)	(1,921)	(250)	(1)	-
9290000 Total					**(4,381)**	**(93)**	**(1,209)**	**(343)**	**(564)**	**(1,921)**	**(250)**	**(1)**	**-**
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,913)	(147)	(1,908)	(541)	(889)	(3,031)	(394)	(2)	-
9299100 Total					**(6,913)**	**(147)**	**(1,908)**	**(541)**	**(889)**	**(3,031)**	**(394)**	**(2)**	**-**
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(1,142)	(24)	(315)	(89)	(147)	(501)	(65)	(0)	-
9299200 Total					**(1,142)**	**(24)**	**(315)**	**(89)**	**(147)**	**(501)**	**(65)**	**(0)**	**-**
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,274)	(1,329)	(17,190)	(4,873)	(8,011)	(27,306)	(3,548)	(16)	-
9299400 Total					**(62,274)**	**(1,329)**	**(17,190)**	**(4,873)**	**(8,011)**	**(27,306)**	**(3,548)**	**(16)**	**-**
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(38,870)	(829)	(10,730)	(3,042)	(5,001)	(17,044)	(2,214)	(10)	-
9299500 Total					**(38,870)**	**(829)**	**(10,730)**	**(3,042)**	**(5,001)**	**(17,044)**	**(2,214)**	**(10)**	**-**
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,720)	(122)	(1,579)	(448)	(736)	(2,508)	(326)	(1)	-
9299600 Total					**(5,720)**	**(122)**	**(1,579)**	**(448)**	**(736)**	**(2,508)**	**(326)**	**(1)**	**-**
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(6,138)	(131)	(1,694)	(480)	(790)	(2,691)	(350)	(2)	-
9299700 Total					**(6,138)**	**(131)**	**(1,694)**	**(480)**	**(790)**	**(2,691)**	**(350)**	**(2)**	**-**
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	8	0	2	1	1	4	0	0	-
9301000 Total					**8**	**0**	**2**	**1**	**1**	**4**	**0**	**0**	**-**
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,480	53	685	194	319	1,087	141	1	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	3	-	-	-	-	3	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	38	-	-	-	38	-	-	-	-
9302000 Total					**2,520**	**53**	**685**	**194**	**357**	**1,090**	**141**	**1**	**-**
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	59	59	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	7	-	-	-	-	-	7	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	57	-	57	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	1,210	26	334	95	156	531	69	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	(317)	-	-	-	-	(317)	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	11	-	-	11	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	(83)	-	-	-	(83)	-	-	-	-
9310000 Total					**945**	**85**	**391**	**106**	**73**	**214**	**76**	**0**	**-**

Operations & Maintenance Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	130	130	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	35	1	11	2	3	17	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	8	-	-	-	-	-	8	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	200	-	200	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	25,504	544	7,040	1,996	3,281	11,183	1,453	7	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	39	-	-	-	-	39	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	103	-	-	103	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	12	-	-	-	12	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	-	-	-	4	-	-	-	-
9350000 Total					**26,036**	**675**	**7,251**	**2,101**	**3,300**	**11,240**	**1,463**	**7**	**-**
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	22	0	6	2	3	10	1	0	-
9359500 Total					**22**	**0**	**6**	**2**	**3**	**10**	**1**	**0**	**-**
Grand Total					**2,886,279**	**59,911**	**778,277**	**218,254**	**385,850**	**1,262,339**	**169,053**	**885**	**11,710**

B3. DEPRECIATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	710.71	10.51	187.67	56.98	96.93	316.81	41.55	0.26	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,098.04	637.56	11,380.58	3,455.06	5,877.66	19,211.75	2,519.85	15.58	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	232,639.49	3,441.51	61,431.38	18,650.13	31,727.08	103,703.38	13,601.92	84.09	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	48,090.66	711.42	12,698.94	3,855.31	6,558.54	21,437.30	2,811.76	17.38	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	17,910.07	264.95	4,729.38	1,435.81	2,442.55	7,983.75	1,047.16	6.47	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1.85	0.03	0.49	0.15	0.25	0.83	0.11	0.00	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,611.76	23.84	425.61	129.21	219.81	718.47	94.24	0.58	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	64.62	0.96	17.06	5.18	8.81	28.80	3.78	0.02	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	38.19	0.56	10.08	3.06	5.21	17.02	2.23	0.01	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0.42	0.01	0.11	0.03	0.06	0.19	0.02	0.00	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	1.66	0.02	0.44	0.13	0.23	0.74	0.10	0.00	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	10.62	0.16	2.80	0.85	1.45	4.73	0.62	0.00	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	2.66	0.04	0.70	0.21	0.36	1.19	0.16	0.00	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2.44	0.04	0.64	0.20	0.33	1.09	0.14	0.00	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	40.29	0.60	10.64	3.23	5.50	17.96	2.36	0.01	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	264.84	3.92	69.94	21.23	36.12	118.06	15.48	0.10	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	727.70	10.77	192.16	58.34	99.24	324.39	42.55	0.26	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	369.56	5.47	97.59	29.63	50.40	164.74	21.61	0.13	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,264.10	137.05	2,446.30	742.68	1,263.43	4,129.64	541.65	3.35	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	31.86	0.47	8.41	2.55	4.34	14.20	1.86	0.01	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	908.86	13.45	240.00	72.86	123.95	405.14	53.14	0.33	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	16.25	0.24	4.29	1.30	2.22	7.25	0.95	0.01	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	111.29	1.65	29.39	8.92	15.18	49.61	6.51	0.04	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,017.59	15.05	268.71	81.58	138.78	453.61	59.50	0.37	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,146.45	209.27	3,735.55	1,134.09	1,929.27	6,306.04	827.11	5.11	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,027.42	59.58	1,063.49	322.87	549.25	1,795.30	235.47	1.46	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,729.36	114.34	2,041.04	619.64	1,054.12	3,445.51	451.92	2.79	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	16.88	0.25	4.46	1.35	2.30	7.53	0.99	0.01	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	3.57	0.05	0.94	0.29	0.49	1.59	0.21	0.00	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	0.55	0.01	0.14	0.04	0.07	0.24	0.03	0.00	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(4,011.92)	(59.35)	(1,059.40)	(321.63)	(547.14)	(1,788.39)	(234.57)	(1.45)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,941.42	28.72	512.66	155.64	264.77	865.42	113.51	0.70	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,887.16)	(87.09)	(1,554.58)	(471.96)	(802.88)	(2,624.31)	(344.21)	(2.13)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	586.95	8.68	154.99	47.05	80.05	261.65	34.32	0.21	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(966.28)	(14.29)	(255.16)	(77.46)	(131.78)	(430.74)	(56.50)	(0.35)	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5.18	0.08	1.37	0.42	0.71	2.31	0.30	0.00	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	4.92	0.07	1.30	0.39	0.67	2.19	0.29	0.00	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	7.76	0.11	2.05	0.62	1.06	3.46	0.45	0.00	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	526.91	7.79	139.14	42.24	71.86	234.88	30.81	0.19	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	113.57	1.68	29.99	9.10	15.49	50.63	6.64	0.04	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	181.71	2.69	47.98	14.57	24.78	81.00	10.62	0.07	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0.07	-	0.07	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,538.54	111.52	1,990.65	604.35	1,028.10	3,360.45	440.76	2.72	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	2.14	-	-	-	-	2.14	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	538.69	7.97	142.25	43.19	73.47	240.13	31.50	0.19	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	165,092.51	2,442.27	43,594.75	13,235.05	22,515.11	73,593.06	9,652.60	59.67	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,047.86	326.16	5,822.02	1,767.52	3,006.86	9,828.24	1,289.09	7.97	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	9.71	-	-	-	-	9.71	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,193.29	195.17	3,483.85	1,057.67	1,799.28	5,881.15	771.38	4.77	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	2.73	-	-	-	-	2.73	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	734.87	10.87	194.05	58.91	100.22	327.58	42.97	0.27	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,637.68	39.02	696.51	211.46	359.72	1,175.79	154.22	0.95	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,376.66	64.75	1,155.71	350.87	596.88	1,950.98	255.89	1.58	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	38,746.76	573.19	10,231.57	3,106.23	5,284.23	17,272.09	2,265.44	14.00	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,961.75	43.81	782.09	237.44	403.92	1,320.26	173.17	1.07	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	415.24	6.14	109.65	33.29	56.63	185.10	24.28	0.15	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,293.28	285.41	5,094.63	1,546.69	2,631.19	8,600.34	1,128.04	6.97	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	24,036.68	355.58	6,347.19	1,926.96	3,278.09	10,714.80	1,405.37	8.69	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	25,252.21	373.56	6,668.16	2,024.41	3,443.86	11,256.64	1,476.44	9.13	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	59.80	0.88	15.79	4.79	8.16	26.66	3.50	0.02	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146.20	2.16	38.61	11.72	19.94	65.17	8.55	0.05	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	146.94	2.17	38.80	11.78	20.04	65.50	8.59	0.05	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	11.93	11.93	-	-	-	-	-	-	-

Depreciation Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	21.58	-	-	-	-	-	21.58	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	60.62	-	60.62	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	174.40	-	-	-	-	174.40	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	7.60	-	-	7.60	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	75.96	-	-	-	75.96	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	72.56	-	-	-	72.56	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98.22	98.22	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	51.74	-	-	-	-	-	51.74	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	504.36	-	504.36	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,121.99	-	-	-	-	1,121.99	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	114.19	-	-	114.19	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	212.34	-	-	-	212.34	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79.47	-	-	-	79.47	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	739.16	739.16	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	736.38	-	-	-	-	-	736.38	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,267.70	-	5,267.70	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,264.62	-	-	-	-	11,264.62	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,764.81	-	-	1,764.81	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,208.13	-	-	-	2,208.13	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	344.09	-	-	-	344.09	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	9.85	9.85	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10.93	-	-	-	-	-	10.93	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	83.65	-	83.65	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	167.57	-	-	-	-	167.57	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	29.11	-	-	29.11	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	35.97	-	-	-	35.97	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	4.38	-	-	-	4.38	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,977.61	2,977.61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,456.48	-	-	-	-	-	3,456.48	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	14,609.41	-	14,609.41	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	15,675.63	-	-	-	-	15,675.63	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,987.66	-	-	3,987.66	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,963.94	-	-	-	4,963.94	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	989.73	-	-	-	989.73	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	953.06	953.06	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	973.31	-	-	-	-	-	973.31	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,291.66	-	6,291.66	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,901.80	-	-	-	-	6,901.80	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,024.26	-	-	2,024.26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,672.12	-	-	-	2,672.12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	350.35	-	-	-	350.35	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	464.69	464.69	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	273.46	-	-	-	-	-	273.46	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,905.30	-	1,905.30	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,489.26	-	-	-	-	5,489.26	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	475.56	-	-	475.56	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	784.53	-	-	-	784.53	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	146.42	-	-	-	146.42	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	539.81	539.81	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	571.59	-	-	-	-	-	571.59	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,188.80	-	4,188.80	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	11,900.62	-	-	-	-	11,900.62	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	694.84	-	-	694.84	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,262.07	-	-	-	1,262.07	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	478.32	-	-	-	478.32	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,318.98	1,318.98	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,938.45	-	-	-	-	-	1,938.45	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,548.14	-	11,548.14	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,299.81	-	-	-	-	14,299.81	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,883.25	-	-	2,883.25	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,365.39	-	-	-	3,365.39	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	471.24	-	-	-	471.24	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	255.72	255.72	-	-	-	-	-	-	-

Depreciation Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	217.74	-	-	-	-	-	217.74	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,109.27	-	2,109.27	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,303.96	-	-	-	-	2,303.96	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	560.36	-	-	560.36	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	413.54	-	-	-	413.54	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	91.44	-	-	-	91.44	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	391.62	391.62	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	874.60	-	-	-	-	-	874.60	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,594.55	-	4,594.55	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,453.69	-	-	-	-	6,453.69	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,156.53	-	-	1,156.53	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,124.65	-	-	-	1,124.65	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	385.84	-	-	-	385.84	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	298.62	298.62	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	771.87	-	-	-	-	-	771.87	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,677.94	-	1,677.94	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	5,820.02	-	-	-	-	5,820.02	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	730.43	-	-	730.43	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	740.41	-	-	-	740.41	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	137.79	-	-	-	137.79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	14.94	14.94	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	7.54	-	-	-	-	-	7.54	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	115.70	-	115.70	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265.50	-	-	-	-	265.50	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	20.10	-	-	20.10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	29.43	-	-	-	29.43	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5.50	-	-	-	5.50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	27.75	27.75	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	33.56	-	-	-	-	-	33.56	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	623.96	-	623.96	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,158.21	-	-	-	-	1,158.21	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	116.38	-	-	116.38	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	235.12	-	-	-	235.12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62.30	-	-	-	62.30	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0.08	-	-	-	-	-	0.08	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0.01	-	0.01	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0.03	0.00	0.01	0.00	0.00	0.01	0.00	0.00	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2.38	0.05	0.66	0.19	0.31	1.04	0.14	0.00	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	1.72	-	-	-	-	1.72	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	0.98	-	-	-	0.98	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0.41	-	-	-	0.41	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	75.36	75.36	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209.30	4.87	64.59	14.25	15.17	101.51	8.91	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	215.35	-	-	-	-	-	215.35	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	742.79	-	742.79	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	22.68	0.33	5.58	1.73	3.49	10.16	1.38	0.01	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	266.97	3.95	70.50	21.40	36.41	119.01	15.61	0.10	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,251.30	48.03	621.46	176.18	289.63	987.17	128.25	0.58	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,177.12	-	-	-	-	1,177.12	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	239.23	-	-	239.23	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	240.33	-	-	-	240.33	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	112.68	-	-	-	112.68	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5.48	5.48	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	41.62	0.97	12.84	2.83	3.02	20.19	1.77	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4.20	-	-	-	-	-	4.20	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	72.92	-	72.92	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0.19	0.00	0.05	0.01	0.03	0.09	0.01	0.00	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	81.12	1.20	21.42	6.50	11.06	36.16	4.74	0.03	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	608.82	12.99	168.06	47.64	78.32	266.96	34.68	0.16	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	43.51	-	-	-	-	43.51	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3.93	-	-	3.93	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	25.35	-	-	-	25.35	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2.07	-	-	-	2.07	-	-	-	-

Depreciation Expense (Actuals)
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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7.40	7.40	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	560.15	13.02	172.86	38.15	40.59	271.68	23.85	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	80.99	-	-	-	-	-	80.99	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	178.20	-	178.20	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5.63	0.08	1.39	0.43	0.87	2.52	0.34	0.00	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	474.74	7.02	125.36	38.06	64.74	211.63	27.76	0.17	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	9,784.68	208.75	2,701.00	765.72	1,258.79	4,290.49	557.41	2.52	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	155.33	-	-	-	-	155.33	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	62.88	-	-	62.88	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	328.03	-	-	-	328.03	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15.26	-	-	-	15.26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0.05	0.00	0.02	0.00	0.00	0.03	0.00	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0.02	-	-	-	-	-	0.02	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0.34	-	0.34	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	4.99	0.07	1.32	0.40	0.68	2.23	0.29	0.00	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	15.14	0.32	4.18	1.18	1.95	6.64	0.86	0.00	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1.18	-	-	-	-	1.18	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0.03	-	-	-	0.03	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1.03	-	-	-	1.03	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	6.51	6.51	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	23.95	-	-	-	-	-	23.95	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	108.69	-	108.69	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	241.86	3.58	63.87	19.39	32.98	107.81	14.14	0.09	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9.35	0.20	2.58	0.73	1.20	4.10	0.53	0.00	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	144.65	-	-	-	-	144.65	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	26.56	-	-	26.56	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50.10	-	-	-	50.10	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0.05	-	-	-	0.05	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	36.22	36.22	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	90.26	-	-	-	-	-	90.26	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	450.64	-	450.64	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	3.95	0.06	0.97	0.30	0.61	1.77	0.24	0.00	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	889.32	13.16	234.84	71.29	121.28	396.43	52.00	0.32	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	80.03	1.71	22.09	6.26	10.30	35.09	4.56	0.02	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	636.40	-	-	-	-	636.40	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	108.93	-	-	108.93	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	165.53	-	-	-	165.53	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	15.00	-	-	-	15.00	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	24.90	24.90	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	67.39	-	-	-	-	-	67.39	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	478.58	-	478.58	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	61.80	0.89	15.22	4.71	9.51	27.69	3.77	0.02	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	321.98	4.76	85.02	25.81	43.91	143.53	18.83	0.12	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	243.03	5.18	67.09	19.02	31.27	106.57	13.85	0.06	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	388.90	-	-	-	-	388.90	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	72.37	-	-	72.37	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	136.60	-	-	-	136.60	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	4.92	-	-	-	4.92	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	254.20	254.20	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	164.77	3.83	50.85	11.22	11.94	79.91	7.01	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	513.89	-	-	-	-	-	513.89	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,299.81	-	3,299.81	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12.02	0.17	2.96	0.92	1.85	5.39	0.73	0.00	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,706.15	114.00	2,034.91	617.78	1,050.95	3,435.16	450.56	2.79	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,061.78	86.66	1,121.23	317.86	522.55	1,781.05	231.39	1.05	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,551.99	-	-	-	-	2,551.99	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	506.65	-	-	506.65	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,008.30	-	-	-	1,008.30	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	253.76	-	-	-	253.76	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27.26	27.26	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	26.59	-	-	-	-	-	26.59	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	218.38	-	218.38	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7.47	0.11	1.84	0.57	1.15	3.35	0.46	0.00	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	350.85	5.19	92.65	28.13	47.85	156.40	20.51	0.13	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	41.71	0.89	11.51	3.26	5.37	18.29	2.38	0.01	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	168.08	-	-	-	-	168.08	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43.40	-	-	43.40	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	52.74	-	-	-	52.74	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9.18	-	-	-	9.18	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2.60	2.60	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4.02	0.09	1.24	0.27	0.29	1.95	0.17	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	3.81	-	-	-	-	-	3.81	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61.13	-	61.13	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0.11	0.00	0.03	0.01	0.02	0.05	0.01	0.00	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	142.69	2.11	37.68	11.44	19.46	63.61	8.34	0.05	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	111.22	2.37	30.70	8.70	14.31	48.77	6.34	0.03	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69.08	-	-	-	-	69.08	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9.08	-	-	9.08	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11.42	-	-	-	11.42	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1.27	-	-	-	1.27	-	-	-	-
4030000 Total					**938,231.85**	**19,482.03**	**#######**	**74,224.72**	**#######**	**#######**	**53,686.04**	**262.21**	**-**
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	2,762.10	40.86	729.37	221.43	376.69	1,231.26	161.49	1.00	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,748.94)	-	-	-	-	-	-	-	(6,748.94)
4032000 Total					**(3,986.84)**	**40.86**	**729.37**	**221.43**	**376.69**	**1,231.26**	**161.49**	**1.00**	**(6,748.94)**
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(500.80)	(7.41)	(132.24)	(40.15)	(68.30)	(223.24)	(29.28)	(0.18)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	387.06	5.73	102.21	31.03	52.79	172.54	22.63	0.14	-
4033000 Total					**(113.74)**	**(1.68)**	**(30.04)**	**(9.12)**	**(15.51)**	**(50.70)**	**(6.65)**	**(0.04)**	**-**
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	323.69	4.79	85.47	25.95	44.14	144.29	18.93	0.12	-
4034000 Total					**323.69**	**4.79**	**85.47**	**25.95**	**44.14**	**144.29**	**18.93**	**0.12**	**-**
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	16,228.55	240.07	4,285.35	1,301.00	2,213.23	7,234.18	948.85	5.87	-
4035000 Total					**16,228.55**	**240.07**	**4,285.35**	**1,301.00**	**2,213.23**	**7,234.18**	**948.85**	**5.87**	**-**
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	144.51	144.51	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	282.11	-	-	-	-	-	282.11	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	964.21	-	964.21	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,900.36	-	-	-	-	1,900.36	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	345.79	-	-	345.79	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	456.93	-	-	-	456.93	-	-	-	-
4036000 Total					**4,093.92**	**144.51**	**964.21**	**345.79**	**456.93**	**1,900.36**	**282.11**	**-**	**-**
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	2,558.37	37.85	675.57	205.10	348.91	1,140.44	149.58	0.92	-
4037000 Total					**2,558.37**	**37.85**	**675.57**	**205.10**	**348.91**	**1,140.44**	**149.58**	**0.92**	**-**
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(219.88)	(3.25)	(58.06)	(17.63)	(29.99)	(98.02)	(12.86)	(0.08)	-
4039999 Total					**(219.88)**	**(3.25)**	**(58.06)**	**(17.63)**	**(29.99)**	**(98.02)**	**(12.86)**	**(0.08)**	**-**
Grand Total					**957,115.92**	**19,945.18**	**#######**	**76,297.25**	**#######**	**#######**	**55,227.49**	**269.99**	**(6,748.94)**

B4. AMORTIZATION EXPENSE

Amortization Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20.13	0.00	0.00	0.00	0.00	0.00	20.13	0.00	0.00
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	683.41	10.11	180.46	54.79	93.20	304.64	39.96	0.25	0.00
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682.44	39.68	708.33	215.04	365.83	1,195.75	156.84	0.97	0.00
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	324.18	4.80	85.60	25.99	44.21	144.51	18.95	0.12	0.00
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	8.85	0.00	8.85	0.00	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	995.33	14.72	262.83	79.79	135.74	443.68	58.19	0.36	0.00
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	34.77	0.00	0.00	0.00	0.00	34.77	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	58.85	0.00	0.00	0.00	58.85	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	88.81	1.89	24.52	6.95	11.43	38.94	5.06	0.02	0.00
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	105.77	2.26	29.20	8.28	13.61	46.38	6.03	0.03	0.00
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,406.87	148.97	1,977.11	436.34	464.31	3,107.39	272.76	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,313.15	113.35	1,466.66	415.79	683.53	2,329.76	302.68	1.37	0.00
4040000	AMOR LTD TRM PLNT	3032130	PROD & TRANS PLANT	SG	378.48	5.60	99.94	30.34	51.62	168.72	22.13	0.14	0.00
4040000	AMOR LTD TRM PLNT	3032140	MINING PLANT	SO	258.19	5.51	71.27	20.21	33.22	113.22	14.71	0.07	0.00
4040000	AMOR LTD TRM PLNT	3032150	HYDRO PLANT	SO	545.10	11.63	150.47	42.66	70.13	239.02	31.05	0.14	0.00
4040000	AMOR LTD TRM PLNT	3032160	ENGINEERING SMALL SOFTWARE	SO	181.61	3.87	50.13	14.21	23.36	79.63	10.35	0.05	0.00
4040000	AMOR LTD TRM PLNT	3032170	EDMS SOFTWARE ACCT 141140	SO	83.21	1.78	22.97	6.51	10.70	36.49	4.74	0.02	0.00
4040000	AMOR LTD TRM PLNT	3032180	AUTOMATED MAPPING PROJECT	SO	11.38	0.24	3.14	0.89	1.46	4.99	0.65	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	5.83	0.12	1.61	0.46	0.75	2.56	0.33	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032200	OUTAGE MANAGEMENT SYSTEM	SO	33.53	0.72	9.26	2.62	4.31	14.70	1.91	0.01	0.00
4040000	AMOR LTD TRM PLNT	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	4.29	0.09	1.18	0.34	0.55	1.88	0.24	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23.49	0.50	6.48	1.84	3.02	10.30	1.34	0.01	0.00
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	38.77	0.83	10.70	3.03	4.99	17.00	2.21	0.01	0.00
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	0.38	0.01	0.10	0.03	0.05	0.16	0.02	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	4.84	0.10	1.34	0.38	0.62	2.12	0.28	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	101.15	2.16	27.92	7.92	13.01	44.35	5.76	0.03	0.00
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	186.46	3.98	51.47	14.59	23.99	81.76	10.62	0.05	0.00
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	2.29	0.03	0.60	0.18	0.31	1.02	0.13	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,110.37	23.69	306.51	86.89	142.85	486.88	63.26	0.29	0.00
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	6.59	0.10	1.74	0.53	0.90	2.94	0.39	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	3.56	0.05	0.94	0.29	0.49	1.59	0.21	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	431.80	6.39	114.02	34.62	58.89	192.48	25.25	0.16	0.00
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24.12	0.36	6.37	1.93	3.29	10.75	1.41	0.01	0.00
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	4.16	0.06	1.10	0.33	0.57	1.85	0.24	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1.04	0.02	0.27	0.08	0.14	0.46	0.06	0.00	0.00
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	44.51	0.95	12.29	3.48	5.73	19.52	2.54	0.01	0.00
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,864.29	39.77	514.63	145.89	239.84	817.47	106.20	0.48	0.00
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	359.93	5.32	95.05	28.86	49.09	160.45	21.04	0.13	0.00
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	428.21	9.14	118.21	33.51	55.09	187.77	24.39	0.11	0.00
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,526.05	37.37	667.03	202.51	344.50	1,126.03	147.69	0.91	0.00
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	2,370.60	55.12	731.55	161.45	171.80	1,149.76	100.92	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965.32	63.26	818.56	232.06	381.49	1,300.26	168.93	0.76	0.00
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	815.20	18.95	251.56	55.52	59.08	395.38	34.71	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,439.35	79.97	1,061.35	234.23	249.25	1,668.11	146.42	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,209.27	25.80	333.81	94.63	155.57	530.25	68.89	0.31	0.00
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	1,612.45	37.49	497.59	109.81	116.86	782.05	68.65	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	489.79	10.45	135.20	38.33	63.01	214.77	27.90	0.13	0.00
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	485.12	11.28	149.70	33.04	35.16	235.29	20.65	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,192.39	46.77	605.20	171.57	282.05	961.34	124.90	0.57	0.00
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	45.72	0.98	12.62	3.58	5.88	20.05	2.60	0.01	0.00
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	3.54	0.00	0.00	0.00	3.54	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	402.15	8.58	111.01	31.47	51.74	176.34	22.91	0.10	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	1.77	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	0.46	0.01	0.14	0.03	0.03	0.22	0.02	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	2.91	0.00	0.00	0.00	0.00	0.00	2.91	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2.86	0.00	2.86	0.00	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	1.82	0.03	0.45	0.14	0.28	0.82	0.11	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	11,123.66	164.56	2,937.34	891.76	1,517.03	4,958.58	650.38	4.02	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	536.51	11.45	148.10	41.99	69.02	235.26	30.56	0.14	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	2.71	0.00	0.00	0.00	0.00	2.71	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3.15	0.00	0.00	3.15	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	48.58	0.00	0.00	0.00	48.58	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	147.62	2.18	38.98	11.83	20.13	65.80	8.63	0.05	0.00
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	14.74	0.22	3.89	1.18	2.01	6.57	0.86	0.01	0.00
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	2.88	0.06	0.79	0.23	0.37	1.26	0.16	0.00	0.00
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	311.70	4.61	82.31	24.99	42.51	138.94	18.22	0.11	0.00
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improveme	OR	15.65	0.00	15.65	0.00	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	278.62	0.00	278.62	0.00	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	164.06	3.50	45.29	12.84	21.11	71.94	9.35	0.04	0.00
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96.12	0.00	0.00	96.12	0.00	0.00	0.00	0.00	0.00
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53.17	0.00	0.00	0.00	53.17	0.00	0.00	0.00	0.00
4040000 Total					**54,226.04**	**1,043.21**	**15,352.89**	**4,178.03**	**6,363.83**	**24,387.65**	**2,888.44**	**11.99**	**0.00**
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,217.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,217.41
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(298.80)	(4.42)	(78.90)	(23.95)	(40.75)	(133.20)	(17.47)	(0.11)	0.00
4049000 Total					**3,918.61**	**(4.42)**	**(78.90)**	**(23.95)**	**(40.75)**	**(133.20)**	**(17.47)**	**(0.11)**	**4,217.41**
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	2,811.49	41.59	742.41	225.39	383.43	1,253.27	164.38	1.02	0.00
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	301.64	0.00	0.00	0.00	0.00	301.64	0.00	0.00	0.00
4061000 Total					**3,113.12**	**41.59**	**742.41**	**225.39**	**383.43**	**1,554.91**	**164.38**	**1.02**	**0.00**
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	OTHER	8.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.28
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	24.74	0.37	6.53	1.98	3.37	11.03	1.45	0.01	0.00
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	2,705.86	0.00	0.00	0.00	0.00	0.00	2,705.86	0.00	0.00
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	3,015.42	0.00	3,015.42	0.00	0.00	0.00	0.00	0.00	0.00
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,602.97	0.00	0.00	0.00	0.00	2,602.97	0.00	0.00	0.00
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	2,566.38	0.00	0.00	0.00	2,566.38	0.00	0.00	0.00	0.00
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.29
4073000 Total					**11,047.95**	**0.37**	**3,021.96**	**1.98**	**2,569.75**	**2,614.00**	**2,707.30**	**0.01**	**132.57**
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,856.75	0.00	0.00	0.00	0.00	0.00	5,856.75	0.00	0.00
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	45,873.24	0.00	45,873.24	0.00	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	13,224.09	0.00	0.00	13,224.09	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	357.68	0.00	0.00	0.00	0.00	0.00	357.68	0.00	0.00
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,180.69	0.00	1,180.69	0.00	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	589.04	0.00	0.00	589.04	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	31.86	0.00	0.00	0.00	0.00	0.00	31.86	0.00	0.00
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	1.80	0.00	1.80	0.00	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	16.15	0.00	0.00	16.15	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,685.14	0.00	0.00	0.00	0.00	0.00	1,685.14	0.00	0.00
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	759.24	0.00	759.24	0.00	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	660.59	0.00	0.00	660.59	0.00	0.00	0.00	0.00	0.00
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0.04	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00
4074100 Total					**70,236.31**	**0.00**	**47,815.01**	**14,489.86**	**0.00**	**0.00**	**7,931.44**	**0.00**	**0.00**
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(47,815.01)	0.00	(47,815.01)	0.00	0.00	0.00	0.00	0.00	0.00
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(14,489.86)	0.00	0.00	(14,489.86)	0.00	0.00	0.00	0.00	0.00
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,931.44)	0.00	0.00	0.00	0.00	0.00	(7,931.44)	0.00	0.00
4074200 Total					**(70,236.31)**	**0.00**	**(47,815.01)**	**(14,489.86)**	**0.00**	**0.00**	**(7,931.44)**	**0.00**	**0.00**
Grand Total					**72,305.72**	**1,080.74**	**19,038.35**	**4,381.45**	**9,276.26**	**28,423.37**	**5,742.66**	**12.91**	**4,349.98**

B5. TAXES OTHER THAN INCOME

Taxes Other Than Income (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(463.02)	(9.88)	(127.81)	(36.23)	(59.57)	(203.03)	(26.38)	(0.12)	0.00
4081000 Total					**(463.02)**	**(9.88)**	**(127.81)**	**(36.23)**	**(59.57)**	**(203.03)**	**(26.38)**	**(0.12)**	**0.00**
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	163,475.99	3,487.64	45,126.51	12,793.09	21,031.10	71,682.60	9,312.89	42.16	0.00
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(624.18)	0.00	(624.18)	0.00	0.00	0.00	0.00	0.00	0.00
4081500 Total					**162,851.81**	**3,487.64**	**44,502.33**	**12,793.09**	**21,031.10**	**71,682.60**	**9,312.89**	**42.16**	**0.00**
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,304.37	1,304.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,131.15	0.00	29,131.15	0.00	0.00	0.00	0.00	0.00	0.00
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	7.61	0.00	0.00	0.00	0.00	7.61	0.00	0.00	0.00
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,848.67	0.00	0.00	0.00	1,848.67	0.00	0.00	0.00	0.00
4081800 Total					**32,291.81**	**1,304.37**	**29,131.15**	**0.00**	**1,848.67**	**7.61**	**0.00**	**0.00**	**0.00**
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,887.41	296.28	3,833.53	1,086.78	1,786.61	6,089.49	791.14	3.58	0.00
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,609.68	0.00	1,609.68	0.00	0.00	0.00	0.00	0.00	0.00
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	268.82	3.86	66.20	20.48	41.34	120.44	16.41	0.09	0.00
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26.20	0.00	0.00	26.20	0.00	0.00	0.00	0.00	0.00
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	48.87	0.70	12.03	3.72	7.52	21.90	2.98	0.02	0.00
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	95.88	0.00	0.00	0.00	95.88	0.00	0.00	0.00	0.00
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	192.86	2.77	47.49	14.69	29.66	86.40	11.77	0.07	0.00
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,105.61	31.15	556.01	168.80	287.16	938.61	123.11	0.76	0.00
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	27.78	0.59	7.67	2.17	3.57	12.18	1.58	0.01	0.00
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	463.02	6.65	114.02	35.27	71.21	207.45	28.26	0.16	0.00
4081990 Total					**18,726.14**	**342.01**	**6,246.63**	**1,358.12**	**2,322.96**	**7,476.48**	**975.24**	**4.69**	**0.00**
Grand Total					**213,406.73**	**5,124.13**	**79,752.30**	**14,114.98**	**25,143.16**	**78,963.66**	**10,261.76**	**46.73**	**0.00**

B6. FEDERAL INCOME TAXES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense & Renewable Energy Tax Credits
Twelve Months Ended - December 2021
Allocation Method - Factor 2020 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	(164,180)	(2,429)	(43,354)	(13,162)	(22,391)	(73,186)	(9,599)	(59)	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(84)	(1)	(21)	(6)	(13)	(37)	(5)	(0)	-
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					**(164,295)**	**(2,430)**	**(43,382)**	**(13,171)**	**(22,408)**	**(73,238)**	**(9,606)**	**(59)**	**-**
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	(49,861)	(956)	(13,309)	(3,783)	(6,416)	(22,526)	(2,852)	(13)	(5)
4191000 Total					**(49,861)**	**(956)**	**(13,309)**	**(3,783)**	**(6,416)**	**(22,526)**	**(2,852)**	**(13)**	**(5)**
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	425	-	425	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(2,789)	(60)	(770)	(218)	(359)	(1,223)	(159)	(1)	-
4211000 Total					**(2,364)**	**(60)**	**(345)**	**(218)**	**(359)**	**(1,223)**	**(159)**	**(1)**	**-**
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	1	-	1	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	0	0	0	0	0	0	0	0	-
4212000 Total					**1**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**-**
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	373,021	7,153	99,570	28,298	48,001	168,522	21,339	101	38
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,513	604	8,412	2,391	4,055	14,237	1,803	9	3
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	169	3	45	13	22	76	10	0	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	702	13	187	53	90	317	40	0	0
4270000 Total					**405,404**	**7,773**	**108,215**	**30,755**	**52,168**	**183,152**	**23,191**	**109**	**41**
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,204	23	321	91	155	544	69	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,338	64	891	253	429	1,508	191	1	0
4280000 Total					**4,541**	**87**	**1,212**	**345**	**584**	**2,052**	**260**	**1**	**0**
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	607	12	162	46	78	274	35	0	0
4281000 Total					**607**	**12**	**162**	**46**	**78**	**274**	**35**	**0**	**0**
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	(0)
4290000 Total					**(10)**	**(0)**	**(3)**	**(1)**	**(1)**	**(4)**	**(1)**	**(0)**	**(0)**
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	10,522	202	2,809	798	1,354	4,753	602	3	1
4310000	OTHER INTEREST EXP	570019	Federal uncertain tax position int incom	SNP	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	575059	Current state tax interest income	SNP	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4310000 Total					**10,503**	**201**	**2,804**	**797**	**1,352**	**4,745**	**601**	**3**	**1**
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	7,591	146	2,026	576	977	3,429	434	2	1
4313000 Total					**7,591**	**146**	**2,026**	**576**	**977**	**3,429**	**434**	**2**	**1**
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(30,253)	(580)	(8,075)	(2,295)	(3,893)	(13,668)	(1,731)	(8)	(3)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	6,516	125	1,739	494	838	2,944	373	2	1
4320000 Total					**(23,737)**	**(455)**	**(6,336)**	**(1,801)**	**(3,055)**	**(10,724)**	**(1,358)**	**(6)**	**(2)**
Grand Total					**188,382**	**4,318**	**51,045**	**13,545**	**22,920**	**85,938**	**10,545**	**36**	**36**

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	130	3	35	10	17	58	8	0	(1)
4098200	130100	Non - Deductible Expenses	SO	806	17	223	63	104	353	46	0	0
4098200	130400	PMINondeductible Exp	SE	0	0	0	0	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	SO	673	14	186	53	87	295	38	0	0
4098200	130750	Nondeductible Fringe Benefits	SO	161	3	45	13	21	71	9	0	0
4098200	130755	Nondeductible Parking Costs	SO	314	7	87	25	40	138	18	0	0
4098200	505505	Income Tax Interest	SO	10	0	3	1	1	5	1	0	0
4098200	610106	PMIFuel Tax Cr	SE	19	0	5	1	3	9	1	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	84	1	21	6	13	37	5	0	0
4098200 Total				**2,200**	**46**	**603**	**172**	**286**	**966**	**126**	**1**	**(1)**
4098300	105100	Capitalized Labor Costs	SO	6,075	130	1,677	475	781	2,664	346	2	0
4098300	105120	Book Depreciation	SCHMDEXP	1,065,141	22,196	288,475	84,909	141,469	473,841	61,461	300	(7,511)
4098300	105121	PMIBook Depreciation	SE	15,648	225	3,853	1,192	2,407	7,011	955	6	0
4098300	105130	CIAC	CIAC	124,218	3,931	33,769	7,915	12,530	59,776	6,298	0	0
4098300	105140	Highway relocation	SNPD	3,970	126	1,079	253	400	1,910	201	0	0
4098300	105142	Avoided Costs	SNP	40,590	778	10,835	3,079	5,223	18,337	2,322	11	4
4098300	105146	Capitalization of Test Energy	SG	2,295	34	606	184	313	1,023	134	1	0
4098300	210200	Prepaid Taxes-property taxes	GPS	(1,038)	(22)	(287)	(81)	(134)	(455)	(59)	(0)	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	(82)	(5)	(36)	(12)	(5)	(18)	(6)	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	34,657	739	9,567	2,712	4,459	15,197	1,974	9	0
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	(15,469)	(330)	(4,270)	(1,211)	(1,990)	(6,783)	(881)	(4)	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	735	16	203	58	95	322	42	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(6,421)	0	0	0	0	0	0	0	(6,421)
4098300	415261	Reg Asset-UT Wildland Fire Protection	OTHER	998	0	0	0	0	0	0	0	998
4098300	415301	Environmental Costs WA	WA	730	0	0	730	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(73,034)	(1,049)	(17,984)	(5,564)	(11,233)	(32,721)	(4,457)	(26)	0
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	2,263	0	0	0	0	0	0	0	2,263
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	(89)	0	0	0	0	0	0	0	(89)
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	4	0	0	4	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	0	0	(17,418)	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(653)	0	(653)	0	0	0	0	0	0
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(42)	0	0	0	0	(42)	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(14)	0	0	0	(14)	0	0	0	0
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	0	0	0	0	0	0	0
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	1,905	0	0	0	1,905	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(0)	0	0	0	0	0	0	0	(0)
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	(5)	0	0	0	0	0	0	0	(5)
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	8	0	0	0	0	0	8	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	(136)	0	0	0	0	0	0	0	(136)
4098300	415857	ID - Deferred Overburden Costs	OTHER	(144)	0	0	0	0	0	0	0	(144)
4098300	415858	WY - Deferred Overburden Costs	WYP	(281)	0	0	0	(281)	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	6,421	0	0	0	0	0	0	0	6,421
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,519	0	0	0	0	0	0	0	1,519
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,578)	0	0	0	0	0	0	0	(2,578)
4098300	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(523)	0	0	0	(523)	0	0	0	0
4098300	415942	Reg Liability - Steam Decommissioning -	WA	3,570	0	0	3,570	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(255)	0	0	0	0	0	0	0	(255)
4098300	425360	Hermiston Swap	SG	172	3	45	14	23	77	10	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4098300	430100	Customer Service / Weatherization	OTHER	(15,330)	0	0	0	0	0	0	0	(15,330)
4098300	505125	ACCRUED ROYALTIES	SE	494	7	122	38	76	221	30	0	0
4098300	505450	Accrued Payroll Taxes	SO	(11,534)	(246)	(3,184)	(903)	(1,484)	(5,058)	(657)	(3)	0
4098300	5054501	Accrued Payroll Taxes - PMI	SE	(537)	(8)	(132)	(41)	(83)	(241)	(33)	(0)	0
4098300	505520	Bonus Accrual - PMI	SE	(126)	(2)	(31)	(10)	(19)	(57)	(8)	(0)	0
4098300	505525	Accrued Severance -PMI	SE	1,150	17	283	88	177	515	70	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	(509)	(11)	(141)	(40)	(66)	(223)	(29)	(0)	0
4098300	505601	Sick Leave Accrual - PMI	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	0
4098300	605100	Trojan Decomissioning Costs	TROJD	(79)	(1)	(21)	(6)	(11)	(35)	(5)	(0)	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(343)	0	0	0	0	0	0	0	(343)
4098300	605715	Trapper Mine Contract Obligation	SE	1,161	17	286	88	179	520	71	0	0
4098300	610141	WA Rate Refunds	OTHER	2,847	0	0	0	0	0	0	0	2,847
4098300	610145	REG LIAB-DSM	OTHER	(377)	0	0	0	0	0	0	0	(377)
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,639	0	3,639	0	0	0	0	0	0
4098300	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	0	0	1,356	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	OTHER	18	0	0	0	0	0	0	0	18
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(1,211)	0	0	0	0	0	0	0	(1,211)
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	40	0	0	0	0	0	0	0	40
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	(146)	0	0	0	0	0	0	0	(146)
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(1,677)	0	0	0	0	0	0	0	(1,677)
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	(333)	0	0	0	0	0	0	0	(333)
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(2,528)	0	0	0	0	0	0	0	(2,528)
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(238)	0	0	0	0	0	0	0	(238)
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(5,700)	0	0	0	0	0	0	0	(5,700)
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(421)	0	0	0	0	0	0	0	(421)
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	818	0	0	0	0	0	0	0	818
4098300	705352	Reg Liability - CA Klamath River Dams Re	CA	261	261	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	939	0	939	0	0	0	0	0	0
4098300	705410	Reg Liability - Cholla Decommissioning -	CA	(50)	(50)	0	0	0	0	0	0	0
4098300	705411	Reg Liability - Cholla Decommissioning -	IDU	2,518	0	0	0	0	0	2,518	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	OR	(826)	0	(826)	0	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	UT	(1,396)	0	0	0	0	(1,396)	0	0	0
4098300	705414	Reg Liability - Cholla Decommissioning -	WYP	(155)	0	0	0	(155)	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,098	0	0	0	0	0	0	0	1,098
4098300	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	0	0	2,549	0	0	0	0	0
4098300	705450	Reg Liability - Property Insurance Reser	CA	85	85	0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(9,439)	0	(9,439)	0	0	0	0	0	0
4098300	705452	Reg Liability - Property Insurance Reser	WA	(19)	0	0	(19)	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	181	0	0	0	181	0	0	0	0
4098300	705511	Regulatory Liability - CA Deferred Exces	OTHER	1,495	0	0	0	0	0	0	0	1,495
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	(6,572)	0	0	0	0	0	0	0	(6,572)
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	(21,787)	0	0	0	0	0	0	0	(21,787)
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	(587)	0	0	0	0	0	0	0	(587)
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(7,380)	0	0	0	0	0	0	0	(7,380)
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	517	0	0	0	0	0	0	0	517
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(45)	(1)	(12)	(4)	(6)	(20)	(3)	(0)	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	553	11	148	42	71	250	32	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	(53)	(1)	(15)	(4)	(7)	(23)	(3)	(0)	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4098300	910905	Bridger Coal Company Underground Mine Co	SE	1,477	21	364	113	227	662	90	1	0
4098300	920110	PMIWY Extraction Tax	SE	148	2	36	11	23	66	9	0	0
4098300 Total				**1,127,076**	**27,113**	**318,894**	**84,066**	**154,576**	**535,316**	**70,544**	**297**	**(63,730)**
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	506	7	125	39	78	227	31	0	0
4099200	120100	Preferred Dividend - PPL	SNP	108	2	29	8	14	49	6	0	0
4099200	910900	PMIDepletion	SE	6,639	95	1,635	506	1,021	2,975	405	2	0
4099200 Total				**7,253**	**105**	**1,788**	**553**	**1,113**	**3,250**	**442**	**3**	**0**
4099300	105122	Repair Deduction	SG	168,246	2,489	44,428	13,488	22,945	74,999	9,837	61	0
4099300	105125	Tax Depreciation	TAXDEPR	1,440,752	25,575	389,951	67,697	187,743	644,593	80,295	454	0
4099300	105126	PMITax Depreciation	SE	6,069	87	1,495	462	933	2,719	370	2	0
4099300	105137	Capitalized Depreciation	SO	9,611	205	2,653	752	1,236	4,214	548	2	0
4099300	1051411	AFUDC - DEBT	SNP	23,645	453	6,311	1,794	3,043	10,682	1,353	6	2
4099300	1051412	AFUDC - Equity	SNP	49,666	952	13,257	3,768	6,391	22,438	2,841	13	5
4099300	105143	Basis Intangible Difference	SNP	288	6	77	22	37	130	16	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	3,389	72	935	265	436	1,486	193	1	0
4099300	105153	Contract Liability Basis Adjustment -Che	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4099300	105175	Removal Cost (net of salvage)	GPS	82,206	1,754	22,692	6,433	10,576	36,047	4,683	21	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	2,789	59	770	218	359	1,223	159	1	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	184	3	45	14	28	82	11	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	3,997	57	984	305	615	1,791	244	1	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	178	6	48	11	18	85	9	0	0
4099300	205205	Inventory Reserve - PMI	SE	181	3	45	14	28	81	11	0	0
4099300	205411	PMISEC 263A Adjustment	SE	(4,318)	(62)	(1,063)	(329)	(664)	(1,934)	(263)	(2)	0
4099300	210100	Prepaid Taxes-OR PUC	OR	239	0	239	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	357	0	0	0	0	357	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	(77)	0	0	0	0	0	(77)	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	SG	0	0	0	0	0	0	0	0	0
4099300	210175	Prepaid - FSA O&M - East	SG	(157)	(2)	(42)	(13)	(21)	(70)	(9)	(0)	0
4099300	210180	OTHER PREPAIDS	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(103)	(2)	(27)	(8)	(14)	(46)	(6)	(0)	0
4099300	210190	Prepaid Water Rights	SG	(155)	(2)	(41)	(12)	(21)	(69)	(9)	(0)	0
4099300	210195	Prepaid Surety Bond Costs	SO	(220)	(5)	(61)	(17)	(28)	(96)	(13)	(0)	0
4099300	320279	Reg Liability - FAS 158 Post Retirement	SO	(15,469)	(330)	(4,270)	(1,211)	(1,990)	(6,783)	(881)	(4)	0
4099300	320286	Reg Asset - Pension Settlement - OR	OTHER	4,453	0	0	0	0	0	0	0	4,453
4099300	320287	Reg Asset - Pension Settlement - UT	OTHER	1,783	0	0	0	0	0	0	0	1,783
4099300	320288	Reg Asset - Pension Settlement - WY	WYU	2,044	0	0	0	2,044	0	0	0	0
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	WA	535	0	0	535	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	(1,611)	(24)	(425)	(129)	(220)	(718)	(94)	(1)	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	3,272	0	0	0	0	0	0	0	3,272
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	221	0	0	0	0	0	0	0	221
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	8,452	0	0	0	0	0	0	0	8,452
4099300	415300	Hazardous Waste Clean-up Costs	SO	20,190	431	5,573	1,580	2,597	8,853	1,150	5	0
4099300	415410	Reg Asset - Energy West Mining	SE	(85,563)	(1,229)	(21,069)	(6,518)	(13,160)	(38,335)	(5,222)	(30)	0
4099300	415411	ContraRA DeerCreekAband CA	CA	1,322	1,322	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	(382)	0	0	0	0	0	(382)	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	3,187	0	3,187	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	924	0	0	0	0	924	0	0	0
4099300	415415	ContraRA DeerCreekAband WA	WA	5,969	0	0	5,969	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	376	0	0	0	376	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	OTHER	367	0	0	0	0	0	0	0	367

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4099300	415520	Reg Asset - WA Decoupling Mechanism	OTHER	(4,962)	0	0	0	0	0	0	0	(4,962)
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(300)	0	0	0	0	0	(300)	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	(4,000)	0	0	0	(4,000)	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	1,328	0	0	0	0	0	0	0	1,328
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	0	0	0	0	0	0	0	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	0	0	0	0	0	0	0	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	0	0	0	0	0	0	0	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	431	0	0	0	0	0	0	0	431
4099300	415701	CA Deferred Intervenor Funding	OTHER	240	0	0	0	0	0	0	0	240
4099300	415720	Reg Asset - Community Solar - OR	OTHER	563	0	0	0	0	0	0	0	563
4099300	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	259	0	0	259	0	0	0	0	0
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	316	0	0	0	0	0	0	0	316
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(4)	0	0	0	0	0	0	0	(4)
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	(19)	0	0	0	0	(19)	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(1,049)	0	0	0	0	0	0	0	(1,049)
4099300	415870	CA Def Excess NPC	OTHER	(3,828)	0	0	0	0	0	0	0	(3,828)
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	13,934	0	0	0	0	0	0	0	13,934
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	49,076	0	0	0	0	0	0	0	49,076
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	0	0	0	0	(35)	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	0	0	0	(6)	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	(443)	0	0	0	0	0	0	0	(443)
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(356)	0	0	0	0	0	0	0	(356)
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	2,654	0	0	0	0	0	0	0	2,654
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	14,091	0	0	0	0	0	14,091	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	0	0	0	0	(128)	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	0	0	0	(442)	0	0	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	4,852	0	0	0	0	4,852	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,054)	0	0	0	0	(17,054)	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(2,834)	0	0	0	(2,834)	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(348)	(5)	(92)	(28)	(47)	(155)	(20)	(0)	0
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	10,820	0	0	0	0	0	0	0	10,820
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	3,006	0	0	0	0	0	0	0	3,006
4099300	425100	Deferred Regulatory Expense-IDU	IDU	(103)	0	0	0	0	0	(103)	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(376)	(12)	(102)	(24)	(38)	(181)	(19)	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(4,014)	0	0	0	0	0	0	0	(4,014)
4099300	430110	Reg Asset balance reclass	OTHER	(377)	0	0	0	0	0	0	0	(377)
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	6,449	0	0	0	0	0	0	0	6,449
4099300	505510	Vacation Accrual - PMI	SE	326	5	80	25	50	146	20	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(30)	0	0	(30)	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	SE	(701)	(10)	(173)	(53)	(108)	(314)	(43)	(0)	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	12	2	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	(548)	(8)	(135)	(42)	(84)	(245)	(33)	(0)	0
4099300	610114	PMI EITF Pre Stripping Costs	SE	(1,118)	(16)	(275)	(85)	(172)	(501)	(68)	(0)	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	6	0	6	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	(304)	0	0	0	0	0	0	0	(304)
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(150)	0	0	0	0	0	0	0	(150)
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	(251)	0	0	0	0	0	0	0	(251)
4099300	705454	Reg Liability - UT Property Insurance Re	UT	761	0	0	0	0	761	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	356	0	0	0	0	0	0	0	356
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	(459)	(10)	(127)	(36)	(59)	(201)	(26)	(0)	0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)
Twelve Months Ending - December 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4099300	720500	Severance Accrual	SO	(575)	(12)	(159)	(45)	(74)	(252)	(33)	(0)	0
4099300	720800	FAS 158 Pension Liability	SO	4,305	92	1,188	337	554	1,888	245	1	0
4099300	720805	FAS 158 - Funded Pension Asset	SO	18,752	400	5,176	1,467	2,412	8,223	1,068	5	0
4099300	720815	FAS 158 Post Retirement Liability	SO	1,169	25	323	91	150	513	67	0	0
4099300	910530	Injuries and Damages Reserve	SO	818	17	226	64	105	359	47	0	0
4099300 Total				**1,826,079**	**31,938**	**471,635**	**96,992**	**218,696**	**760,314**	**109,657**	**537**	**91,865**
Grand Total				**2,962,608**	**59,202**	**792,920**	**181,783**	**374,671**	**1,299,847**	**180,768**	**837**	**28,134**

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4101000	105122	Repair Deduction	SG	41,366	611.94	10,923.21	3,316.21	5,641.44	18,439.67	2,418.58	14.95	-
4101000	105125	Tax Depreciation	TAXDEPR	354,232	6,287.96	95,875.75	16,644.31	46,159.62	158,483.58	19,741.91	111.50	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	1,492	21.44	367.46	113.68	229.51	668.57	91.07	0.53	-
4101000	105137	Capitalized Depreciation	SO	2,363	50.41	652.31	184.92	304.01	1,036.17	134.62	0.61	-
4101000	105141	AFUDC Debt	SNP	5,813	111.47	1,551.77	441.01	748.08	2,626.36	332.55	1.57	0.59
4101000	1051411	AFUDC Equity	SNP	12,211	234.14	3,259.50	926.35	1,571.35	5,516.68	698.53	3.30	1.23
4101000	105143	282Basis Intangible Difference	SNP	71	1.36	18.90	5.37	9.11	31.98	4.05	0.02	0.01
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	833	17.77	229.98	65.20	107.18	365.32	47.46	0.21	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(0)	(0.00)	(0.03)	(0.01)	(0.02)	(0.05)	(0.01)	(0.00)	-
4101000	105175	Cost of Removal	GPS	20,212	431.20	5,579.30	1,581.70	2,600.22	8,862.61	1,151.42	5.21	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	686	14.63	189.26	53.65	88.20	300.64	39.06	0.18	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	45	0.65	11.12	3.44	6.94	20.22	2.75	0.02	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	983	14.12	242.00	74.87	151.15	440.31	59.98	0.35	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	44	1.38	11.87	2.78	4.40	21.01	2.21	-	-
4101000	205205	Inventory Reserve - PMI	SE	45	0.64	10.97	3.39	6.85	19.96	2.72	0.02	-
4101000	205411	190PMISec263A	SE	(1,062)	(15.25)	(261.40)	(80.87)	(163.27)	(475.60)	(64.78)	(0.37)	-
4101000	210100	283OR PUC Prepaid Taxes	OR	59	-	58.80	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	88	-	-	-	-	87.68	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(19)	-	-	-	-	-	(19.03)	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	(39)	(0.57)	(10.21)	(3.10)	(5.27)	(17.24)	(2.26)	(0.01)	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(3)	(0.05)	(0.70)	(0.20)	(0.33)	(1.11)	(0.14)	(0.00)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(25)	(0.37)	(6.69)	(2.03)	(3.45)	(11.29)	(1.48)	(0.01)	-
4101000	210190	Prepaid Water Rights	SG	(38)	(0.56)	(10.07)	(3.06)	(5.20)	(17.01)	(2.23)	(0.01)	-
4101000	210195	Prepaid Surety Bond Costs	SO	(54)	(1.15)	(14.92)	(4.23)	(6.95)	(23.70)	(3.08)	(0.01)	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(3,803)	(81.14)	(1,049.85)	(297.63)	(489.28)	(1,667.66)	(216.66)	(0.98)	-
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	1,095	-	-	-	-	-	-	-	1,094.88
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	438	-	-	-	-	-	-	-	438.41
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	503	-	-	-	502.55	-	-	-	-
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	WA	132	-	-	131.62	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(396)	(5.86)	(104.59)	(31.75)	(54.02)	(176.56)	(23.16)	(0.14)	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	804	-	-	-	-	-	-	-	804.50
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	54	-	-	-	-	-	-	-	54.34
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,078	-	-	-	-	-	-	-	2,078.01
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	4,964	105.91	1,370.32	388.48	638.63	2,176.73	282.80	1.28	-
4101000	415410	Reg Asset - Energy West Mining	SE	(21,037)	(302.24)	(5,180.21)	(1,602.63)	(3,235.50)	(9,425.25)	(1,283.82)	(7.43)	-
4101000	415411	ContraRA DeerCreekAband CA	CA	325	325.13	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(94)	-	-	-	-	-	(93.88)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	784	-	783.52	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	227	-	-	-	-	227.09	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	1,468	-	-	1,467.67	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	92	-	-	-	92.37	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	90	-	-	-	-	-	-	-	90.12
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	(1,220)	-	-	-	-	-	-	-	(1,220.09)
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(74)	-	-	-	-	-	(73.76)	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	(983)	-	-	-	(983.46)	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	327	-	-	-	-	-	-	-	326.61
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20.29)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(6.99)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3.28)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	106	-	-	-	-	-	-	-	105.99
4101000	415701	CA Deferred Intervenor Funding	OTHER	59	-	-	-	-	-	-	-	59.04
4101000	415720	Reg Asset - Community Solar - OR	OTHER	138	-	-	-	-	-	-	-	138.30
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	64	-	-	63.66	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	78	-	-	-	-	-	-	-	77.69
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(1)	-	-	-	-	-	-	-	(1.07)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(5)	-	-	-	-	(4.79)	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(258)	-	-	-	-	-	-	-	(258.00)
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(941)	-	-	-	-	-	-	-	(941.12)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,426	-	-	-	-	-	-	-	3,425.99
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	12,066	-	-	-	-	-	-	-	12,066.13
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(8.60)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1.40)	-	-	-	-

Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(109)	-	-	-	-	-	-	-	(108.91)
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(88)	-	-	-	-	-	-	-	(87.52)
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	652	-	-	-	-	-	-	-	652.50
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	3,464	-	-	-	-	-	3,464.45	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31.48)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(108.72)	-	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,193	-	-	-	-	1,192.93	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85.04)	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	-	-	-	-	(4,192.91)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(697)	-	-	-	(696.89)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(85)	(1.26)	(22.57)	(6.85)	(11.66)	(38.10)	(5.00)	(0.03)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	2,660	-	-	-	-	-	-	-	2,660.19
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	739	-	-	-	-	-	-	-	739.09
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	(25)	-	-	-	-	-	(25.41)	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(93)	(2.93)	(25.15)	(5.90)	(9.33)	(44.52)	(4.69)	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(987)	-	-	-	-	-	-	-	(986.94)
4101000	430110	Reg Asset Balance Reclass	OTHER	(93)	-	-	-	-	-	-	-	(92.79)
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,586	-	-	-	-	-	-	-	1,585.58
4101000	505510	190PMI Vacation/Bonus	SE	80	1.15	19.74	6.11	12.33	35.92	4.89	0.03	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(7)	-	-	(7.26)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(172)	(2.48)	(42.47)	(13.14)	(26.52)	(77.27)	(10.52)	(0.06)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0.15	1.93	0.55	0.90	3.07	0.40	0.00	-
4101000	610111	283PMI SALE OF ASSETS	SE	(135)	(1.94)	(33.17)	(10.26)	(20.72)	(60.35)	(8.22)	(0.05)	-
4101000	610114	PMI EITF Pre stripping Cost	SE	(275)	(3.95)	(67.69)	(20.94)	(42.28)	(123.17)	(16.78)	(0.10)	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	-	1.45	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(75)	-	-	-	-	-	-	-	(74.74)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(37)	-	-	-	-	-	-	-	(36.84)
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(62)	-	-	-	-	-	-	-	(61.69)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	187	-	-	-	-	187.01	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	88	-	-	-	-	-	-	-	87.52
4101000	720200	190Deferred Compensation Payout	SO	(113)	(2.41)	(31.15)	(8.83)	(14.52)	(49.47)	(6.43)	(0.03)	-
4101000	720500	190Severance	SO	(141)	(3.02)	(39.04)	(11.07)	(18.20)	(62.02)	(8.06)	(0.04)	-
4101000	720800	190FAS 158 Pension Liability	SO	1,058	22.58	292.18	82.83	136.17	464.12	60.30	0.27	-
4101000	720805	FAS 158 - Funded Pension Asset	SO	4,611	98.36	1,272.71	360.80	593.14	2,021.67	262.65	1.19	-
4101000	720815	FAS 158 Post Retirement Liability	SO	287	6.13	79.33	22.49	36.97	126.02	16.37	0.07	-
4101000	910530	190Injuries & Damages	SO	201	4.29	55.49	15.73	25.86	88.15	11.45	0.05	-
4101000 Total				**448,971**	**7,852.58**	**115,958.95**	**23,847.07**	**53,770.00**	**186,935.30**	**26,960.83**	**132.07**	**22,586.44**
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	(4,279)	-	-	-	-	-	-	-	(4,278.64)
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,494)	(31.86)	(412.28)	(116.88)	(192.14)	(654.90)	(85.08)	(0.39)	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(290)	(290.41)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(218)	-	-	-	-	-	-	(218.10)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(80)	-	-	-	-	-	(79.91)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(1,109)	-	(1,108.61)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(1,747)	-	-	-	-	-	-	-	(1,746.66)
4111000	1051156	Depreciation Flow-Through - UT	UT	3,582	-	-	-	-	3,582.32	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	827	-	-	827.10	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(751)	-	-	-	(751.17)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(689)	-	-	-	(688.79)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(17)	(17.19)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0.37)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(74)	-	-	-	-	-	(74.43)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(287)	-	(287.19)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(490)	-	-	-	-	(490.32)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(263)	-	-	(263.02)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(194)	-	-	-	(193.59)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(261,882)	(5,457.31)	(70,926.29)	(20,876.13)	(34,782.44)	(116,501.40)	(15,111.11)	(73.87)	1,846.61
4111000	105121	282DIT PMIDepreciation-Book	SE	(3,847)	(55.27)	(947.37)	(293.09)	(591.72)	(1,723.72)	(234.79)	(1.36)	-
4111000	105130	CIAC	CIAC	(30,541)	(966.57)	(8,302.60)	(1,945.95)	(3,080.64)	(14,696.94)	(1,548.34)	-	-
4111000	105140	Highway Relocation	SNPD	(976)	(30.89)	(265.32)	(62.19)	(98.45)	(469.66)	(49.48)	-	-
4111000	105142	Avoided Costs	SNP	(9,980)	(191.36)	(2,663.86)	(757.07)	(1,284.20)	(4,508.56)	(570.88)	(2.69)	(1.01)
4111000	105146	Capitalization of Test Energy	SG	(564)	(8.35)	(148.99)	(45.23)	(76.95)	(251.50)	(32.99)	(0.20)	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	255	5.45	70.47	19.98	32.84	111.95	14.54	0.07	-
4111000	220100	190Bad Debt Allowance	BADDEBT	20	1.24	8.80	2.90	1.31	4.46	1.53	-	-

ROCKY MOUNTAIN POWER
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Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(8,521)	(181.79)	(2,352.17)	(666.83)	(1,096.22)	(3,736.38)	(485.43)	(2.20)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	3,803	81.14	1,049.85	297.63	489.28	1,667.66	216.66	0.98	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(181)	(3.86)	(49.90)	(14.15)	(23.25)	(79.26)	(10.30)	(0.05)	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	1,579	-	-	-	-	-	-	-	1,578.61
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(245)	-	-	-	-	-	-	-	(245.32)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(179)	-	-	(179.41)	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	17,956	257.98	4,421.64	1,367.95	2,761.71	8,045.05	1,095.82	6.34	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(556)	-	-	-	-	-	-	-	(556.49)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	22	-	-	-	-	-	-	-	21.98
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(1)	-	-	(1.08)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(158)	-	-	-	-	-	-	-	(157.95)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(6.72)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5.22)	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	4,283	-	-	4,282.52	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	SG	713	10.55	188.26	57.15	97.23	317.80	41.68	0.26	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	160	-	160.48	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	10	-	-	-	-	10.24	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	3	-	-	-	3.40	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(59)	(59.30)	-	-	-	-	-	-	-
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(468)	-	-	-	(468.36)	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	-	-	-	-	-	-	-	0.12
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	1	-	-	-	-	-	-	-	1.21
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(2)	-	-	-	-	-	(1.98)	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	33	-	-	-	-	-	-	-	33.35
4111000	415857	ID - Deferred Overburden Costs	OTHER	35	-	-	-	-	-	-	-	35.49
4111000	415858	WY - Deferred Overburden Costs	WYP	69	-	-	-	69.07	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(1,579)	-	-	-	-	-	-	-	(1,578.61)
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(374)	-	-	-	-	-	-	-	(373.59)
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	634	-	-	-	-	-	-	-	633.85
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	129	-	-	-	128.65	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(878)	-	-	(877.65)	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	63	-	-	-	-	-	-	-	62.60
4111000	425360	190Hermiston Swap	SG	(42)	(0.62)	(11.15)	(3.38)	(5.76)	(18.82)	(2.47)	(0.02)	-
4111000	430100	283Weatherization	OTHER	3,769	-	-	-	-	-	-	-	3,769.18
4111000	505125	190Accrued Royalties	SE	(121)	(1.74)	(29.90)	(9.25)	(18.67)	(54.40)	(7.41)	(0.04)	-
4111000	505400	190Bonus Liability	SO	(0)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	-
4111000	505450	Accrued Payroll Taxes	SO	2,836	60.50	782.83	221.93	364.84	1,243.51	161.55	0.73	-
4111000	5054501	Accrued Payroll Taxes - PMI	SE	132	1.90	32.54	10.07	20.32	59.20	8.06	0.05	-
4111000	505520	Bonus Accrual - PMI	SE	31	0.45	7.65	2.37	4.78	13.92	1.90	0.01	-
4111000	505525	Accrued Severance -PMI	SE	(283)	(4.06)	(69.62)	(21.54)	(43.48)	(126.67)	(17.25)	(0.10)	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	125	2.67	34.58	9.80	16.12	54.93	7.14	0.03	-
4111000	505601	Sick Leave Accrual - PMI	SE	2	0.03	0.53	0.16	0.33	0.96	0.13	0.00	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	20	0.29	5.09	1.55	2.72	8.71	1.15	0.01	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	84	-	-	-	-	-	-	-	84.40
4111000	605715	Trapper Mine Contract Obligation	SE	(286)	(4.10)	(70.32)	(21.75)	(43.92)	(127.94)	(17.43)	(0.10)	-
4111000	610141	190WA Rate Refunds	OTHER	(700)	-	-	-	-	-	-	-	(700.03)
4111000	610145	190REG LIAB_DSM	OTHER	93	-	-	-	-	-	-	-	92.79
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(895)	-	(894.82)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	-	-	(333.33)	-	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	OTHER	(4)	-	-	-	-	-	-	-	(4.42)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	298	-	-	-	-	-	-	-	297.84
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(10)	-	-	-	-	-	-	-	(9.79)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	36	-	-	-	-	-	-	-	36.01
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	412	-	-	-	-	-	-	-	412.22
4111000	705280	Non-Property EDIT - CA	CA	(279)	(278.87)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(72)	-	-	-	-	-	(72.31)	-	-
4111000	705284	Non-Property EDIT - WA	WA	(200)	-	-	(200.10)	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(1,410)	-	-	-	(1,409.86)	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,379)	(1,378.69)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,823)	-	-	-	-	-	(2,823.41)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,168)	-	(13,167.60)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,311)	-	-	(6,310.78)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,467)	-	-	-	(7,467.49)	-	-	-	-

ROCKY MOUNTAIN POWER
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Deferred Income Tax Expense (Actuals)
Twelve Months Ending - December 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(21,190)	-	-	-	-	(21,189.56)	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(1,057)	(1,057.06)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(1,380)	-	-	-	-	-	(1,380.37)	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,953)	-	-	(3,953.26)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(12,835)	-	-	-	(12,835.26)	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	82	-	-	-	-	-	-	-	81.84
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	622	-	-	-	-	-	-	-	621.51
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	58	-	-	-	-	-	-	-	58.42
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,401	-	-	-	-	-	-	-	1,401.32
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	104	-	-	-	-	-	-	-	103.63
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(201)	-	-	-	-	-	-	-	(201.04)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(531)	(530.62)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	2,159	-	-	-	-	-	2,158.69	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(34,913)	-	-	-	-	(34,912.52)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(2,408)	-	-	(2,407.90)	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(1,364)	-	-	-	(1,364.31)	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	(64)	(64.24)	-	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(231)	-	(230.80)	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	12	12.33	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	(619)	-	-	-	-	-	(619.17)	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	203	-	203.02	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	343	-	-	-	-	343.31	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	38	-	-	-	38.20	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(270)	-	-	-	-	-	-	-	(269.94)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(626.81)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	(21)	(20.98)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	2,321	-	2,320.80	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	5	-	-	4.64	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(27.92)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(45)	-	-	-	(44.55)	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(368)	-	-	-	-	-	-	-	(367.57)
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	1,616	-	-	-	-	-	-	-	1,615.83
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	5,357	-	-	-	-	-	-	-	5,356.60
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	144	-	-	-	-	-	-	-	144.23
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	1,814	-	-	-	-	-	-	-	1,814.41
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0.00)	(0.04)	(0.01)	(0.02)	(0.06)	(0.01)	(0.00)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(127)	-	-	-	-	-	-	-	(127.22)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0.00	0.03	0.01	0.02	0.05	0.01	0.00	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	11	0.23	3.04	0.86	1.42	4.83	0.63	0.00	-
4111000	740100	283Post Merger Debt Loss	SNP	(136)	(2.61)	(36.27)	(10.31)	(17.48)	(61.38)	(7.77)	(0.04)	(0.01)
4111000	910245	Contra Receivable from Joint Owners	SO	13	0.28	3.61	1.02	1.68	5.73	0.74	0.00	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(363)	(5.22)	(89.43)	(27.67)	(55.86)	(162.71)	(22.16)	(0.13)	-
4111000	920110	190PMIWYExtractionTax	SE	(36)	(0.52)	(8.96)	(2.77)	(5.59)	(16.30)	(2.22)	(0.01)	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	19	0.28	4.92	1.49	2.54	8.30	1.09	0.01	-
4111000 Total				**(393,196)**	**(10,208.18)**	**(92,775.35)**	**(32,918.39)**	**(62,615.67)**	**########**	**(19,573.28)**	**(291.18)**	**9,485.75**
Grand Total				**55,774**	**(2,355.60)**	**23,183.59**	**(9,071.31)**	**(8,845.67)**	**2,635.19**	**7,387.54**	**(159.10)**	**32,072.19**

Investment Tax Credit Amortization (Actuals)
Sum of Range: 01/2021 - 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,339.18)	-	-	-	(41.72)	(1,146.19)	(150.34)	(0.93)	-
4114000 Total					**(1,339.18)**	**-**	**-**	**-**	**(41.72)**	**(1,146.19)**	**(150.34)**	**(0.93)**	**-**
Grand Total					**(1,339.18)**	**-**	**-**	**-**	**(41.72)**	**(1,146.19)**	**(150.34)**	**(0.93)**	**-**

B8. PLANT IN SERVICE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	12,847.22	190.05	3,392.47	1,029.93	1,752.09	5,726.89	751.15	4.64	0.00
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081.21)	0.00	0.00	0.00	0.00	(32,081.21)	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	177,566.77	2,626.80	46,888.74	14,235.08	24,216.33	79,153.69	10,381.94	64.18	0.00
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	10,041.68	148.55	2,651.63	805.02	1,369.47	4,476.27	587.12	3.63	0.00
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	530.81	0.00	530.81	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	50,481.80	746.79	13,330.35	4,047.00	6,884.64	22,503.20	2,951.56	18.25	0.00
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,607.61	0.00	0.00	0.00	0.00	1,607.61	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,227.63	0.00	0.00	0.00	4,227.63	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249.26	239.99	3,105.29	880.33	1,447.21	4,932.69	640.85	2.90	0.00
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,292.54	70.24	908.89	257.66	423.58	1,443.75	187.57	0.85	0.00
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,409.69	94.08	1,217.27	345.09	567.30	1,933.61	251.21	1.14	0.00
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	14,287.10	304.80	3,943.86	1,118.06	1,838.03	6,264.75	813.91	3.68	0.00
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	146,676.71	3,410.52	45,263.25	9,989.31	10,629.73	71,139.46	6,244.45	0.00	0.00
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	182,859.77	3,901.18	50,477.28	14,310.00	23,524.81	80,182.20	10,417.15	47.16	0.00
1010000	ELEC PLANT IN SERV	3032130	PROD & TRANS PLANT	SG	1,881.76	27.84	496.90	150.86	256.63	838.83	110.02	0.68	0.00
1010000	ELEC PLANT IN SERV	3032140	MINING PLANT	SO	1,303.34	27.81	359.78	102.00	167.67	571.50	74.25	0.34	0.00
1010000	ELEC PLANT IN SERV	3032150	HYDRO PLANT	SO	3,003.18	64.07	829.01	235.02	386.36	1,316.86	171.08	0.77	0.00
1010000	ELEC PLANT IN SERV	3032160	ENGINEERING SMALL SOFTWARE	SO	948.46	20.23	261.82	74.22	122.02	415.89	54.03	0.24	0.00
1010000	ELEC PLANT IN SERV	3032170	EDMS SOFTWARE ACCT 141140	SO	437.56	9.34	120.79	34.24	56.29	191.87	24.93	0.11	0.00
1010000	ELEC PLANT IN SERV	3032180	AUTOMATED MAPPING PROJECT	SO	103.27	2.20	28.51	8.08	13.29	45.28	5.88	0.03	0.00
1010000	ELEC PLANT IN SERV	3032190	PCI GenTrader	SO	121.66	2.60	33.58	9.52	15.65	53.35	6.93	0.03	0.00
1010000	ELEC PLANT IN SERV	3032200	OUTAGE MANAGEMENT SYSTEM	SO	309.50	6.60	85.44	24.22	39.82	135.71	17.63	0.08	0.00
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660.91	35.43	458.48	129.98	213.67	728.29	94.62	0.43	0.00
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,876.80	125.38	1,622.25	459.90	756.05	2,576.92	334.79	1.52	0.00
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,907.76	62.03	802.67	227.55	374.08	1,275.02	165.65	0.75	0.00
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020.20	43.10	557.66	158.09	259.90	885.84	115.09	0.52	0.00
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,977.65	191.53	2,478.22	702.56	1,154.97	3,936.61	511.44	2.32	0.00
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,560.52	225.30	2,915.17	826.43	1,358.61	4,630.68	601.61	2.72	0.00
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386.43	221.59	2,867.11	812.81	1,336.21	4,554.35	591.69	2.68	0.00
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,894.17	40.41	522.87	148.23	243.68	830.58	107.91	0.49	0.00
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,415.84	51.54	666.88	189.06	310.80	1,059.32	137.63	0.62	0.00
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	13,254.67	282.78	3,658.87	1,037.27	1,705.21	5,812.04	755.09	3.42	0.00
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,438.15	137.35	1,777.21	503.83	828.26	2,823.06	366.77	1.66	0.00
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,599.62	23.66	422.40	128.24	218.15	713.06	93.53	0.58	0.00
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	5,501.27	117.37	1,518.59	430.51	707.74	2,412.25	313.40	1.42	0.00
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	206.85	3.06	54.62	16.58	28.21	92.21	12.09	0.07	0.00
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51.00	0.75	13.47	4.09	6.96	22.73	2.98	0.02	0.00
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200.20	343.21	6,126.31	1,859.90	3,164.01	10,341.92	1,356.47	8.39	0.00
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652.21	9.65	172.22	52.29	88.95	290.73	38.13	0.24	0.00
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117.39	1.74	31.00	9.41	16.01	52.33	6.86	0.04	0.00
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629.15	56.09	725.76	205.75	338.24	1,152.86	149.78	0.68	0.00
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	11,987.70	255.75	3,309.13	938.12	1,542.21	5,256.49	682.91	3.09	0.00
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,773.50	129.79	2,316.75	703.35	1,196.52	3,910.95	512.97	3.17	0.00
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039.08	0.00	0.00	0.00	1,039.08	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,356.59	0.00	0.00	0.00	0.00	0.00	3,356.59	0.00	0.00
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287.27	0.00	0.00	0.00	0.00	4,287.27	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,847.28	146.08	1,890.15	535.85	880.90	3,002.46	390.08	1.77	0.00
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	88,778.07	1,313.32	23,442.97	7,117.12	12,107.44	39,574.48	5,190.66	32.09	0.00
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,567.77	175.97	2,335.35	515.40	548.44	3,670.43	322.18	0.00	0.00
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868.34	136.45	1,810.92	399.66	425.28	2,846.20	249.83	0.00	0.00
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978.48	84.88	1,098.23	311.34	511.83	1,744.52	226.65	1.03	0.00
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,410.59	627.45	8,118.61	2,301.58	3,783.66	12,896.25	1,675.46	7.58	0.00
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,633.65	107.74	1,429.91	315.57	335.80	2,247.36	197.27	0.00	0.00
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	33,029.34	768.00	10,192.59	2,249.44	2,393.65	16,019.51	1,406.15	0.00	0.00
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	3,660.80	78.10	1,010.54	286.48	470.96	1,605.22	208.55	0.94	0.00
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	7,792.77	181.20	2,404.79	530.72	564.75	3,779.56	331.76	0.00	0.00
1010000	ELEC PLANT IN SERV	3033280	MAPAPPS - Mapping Systems Application	SO	2,455.11	52.38	677.72	192.13	315.85	1,076.54	139.86	0.63	0.00
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	2,397.16	55.74	739.74	163.26	173.72	1,162.64	102.05	0.00	0.00
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085.26	25.23	334.90	73.91	78.65	526.36	46.20	0.00	0.00
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,292.96	454.27	5,877.79	1,666.32	2,739.33	9,336.75	1,213.02	5.49	0.00
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,105.87	149.50	2,668.58	810.16	1,378.23	4,504.88	590.87	3.65	0.00
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,070.91	0.00	4,070.91	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021.25	0.00	0.00	2,021.25	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472.34	472.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	157.66	0.00	0.00	0.00	157.66	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601.05	23.68	422.78	128.35	218.35	713.70	93.61	0.58	0.00
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923.24	19.70	254.86	72.25	118.77	404.83	52.60	0.24	0.00
1010000	ELEC PLANT IN SERV	3033410	M365	SO	1,996.99	42.60	551.26	156.28	256.91	875.66	113.76	0.51	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	8.83	8.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	2.47	0.06	0.76	0.17	0.18	1.20	0.11	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	14.55	0.00	0.00	0.00	0.00	0.00	14.55	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14.28	0.00	14.28	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	9.11	0.13	2.24	0.69	1.40	4.08	0.56	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,537.06	111.50	1,990.25	604.23	1,027.89	3,359.78	440.68	2.72	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	51,754.66	1,104.15	14,286.55	4,050.15	6,658.21	22,693.90	2,948.36	13.35	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	14.49	0.00	0.00	0.00	0.00	14.49	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15.74	0.00	0.00	15.74	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	242.92	0.00	0.00	0.00	242.92	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,744.63	25.81	460.69	139.86	237.93	777.70	102.00	0.63	0.00
1010000	ELEC PLANT IN SERV	3035322	ACD–Call Center Automated Call Distribut	CN	4,132.20	96.08	1,275.16	281.42	299.46	2,004.15	175.92	0.00	0.00
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,255.48	26.78	346.57	98.25	161.52	550.51	71.52	0.32	0.00
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306.44	19.33	344.98	104.73	178.17	582.37	76.38	0.47	0.00
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,842.22	189.98	3,391.15	1,029.53	1,751.41	5,724.66	750.86	4.64	0.00
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	41,894.41	619.76	11,062.75	3,358.57	5,713.51	18,675.21	2,449.47	15.14	0.00
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638.06	527.21	9,410.68	2,857.01	4,860.27	15,886.33	2,083.68	12.88	0.00
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	36.66	0.54	9.68	2.94	5.00	16.34	2.14	0.01	0.00
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,000,873.17	14,806.24	264,293.15	80,237.50	136,497.80	446,157.84	58,518.88	361.76	0.00
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,356,760.08	64,450.96	1,150,457.31	349,270.57	594,169.37	1,942,106.89	254,730.28	1,574.71	0.00
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	948,480.82	14,031.18	250,458.29	76,037.34	129,352.60	422,802.98	55,455.61	342.82	0.00
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	428,756.57	6,342.73	113,218.57	34,372.34	58,473.27	191,126.22	25,068.46	154.97	0.00
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	50.14	0.74	13.24	4.02	6.84	22.35	2.93	0.02	0.00
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,239.13	462.13	8,249.08	2,504.36	4,260.35	13,925.42	1,826.48	11.29	0.00
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	171.91	2.54	45.40	13.78	23.45	76.63	10.05	0.06	0.00
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	22,794.69	337.21	6,019.22	1,827.39	3,108.71	10,161.16	1,332.76	8.24	0.00
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,779.94	85.50	1,526.27	463.36	788.26	2,576.52	337.94	2.09	0.00
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035.27	118.87	2,121.81	644.17	1,095.84	3,581.87	469.80	2.90	0.00
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	364.61	5.39	96.28	29.23	49.72	162.53	21.32	0.13	0.00
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	20.87	0.31	5.51	1.67	2.85	9.30	1.22	0.01	0.00
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	139.75	2.07	36.90	11.20	19.06	62.30	8.17	0.05	0.00
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	360.79	5.34	95.27	28.92	49.20	160.83	21.09	0.13	0.00
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	128.86	1.91	34.03	10.33	17.57	57.44	7.53	0.05	0.00
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	309.51	4.58	81.73	24.81	42.21	137.97	18.10	0.11	0.00
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	192.84	2.85	50.92	15.46	26.30	85.96	11.28	0.07	0.00
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,888.81	116.70	2,083.14	632.43	1,075.87	3,516.58	461.24	2.85	0.00
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	71,575.32	1,058.84	18,900.36	5,738.01	9,761.35	31,906.03	4,184.85	25.87	0.00
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,972.58	132.73	2,369.32	719.31	1,223.67	3,999.69	524.61	3.24	0.00
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,719.31	2,362.78	42,175.89	12,804.30	21,782.32	71,197.85	9,338.44	57.73	0.00
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	363.65	5.38	96.03	29.15	49.59	162.10	21.26	0.13	0.00
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	22,811.14	337.45	6,023.57	1,828.71	3,110.95	10,168.49	1,333.72	8.24	0.00
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,032.58	30.07	536.73	162.95	277.20	906.06	118.84	0.73	0.00
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,658.99	216.86	3,870.89	1,175.17	1,999.17	6,534.52	857.08	5.30	0.00
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,551.98	96.93	1,730.13	525.26	893.55	2,920.67	383.08	2.37	0.00
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	27,510.02	406.96	7,264.37	2,205.41	3,751.78	12,263.10	1,608.45	9.94	0.00
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	403,222.36	5,965.00	106,475.94	32,325.33	54,990.95	179,743.87	23,575.53	145.74	0.00
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,890.37	1,048.70	18,719.49	5,683.10	9,667.94	31,600.70	4,144.81	25.62	0.00
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,815.46	352.31	6,288.77	1,909.23	3,247.92	10,616.19	1,392.44	8.61	0.00
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	410.76	6.08	108.47	32.93	56.02	183.10	24.02	0.15	0.00
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188.39	2.79	49.75	15.10	25.69	83.98	11.01	0.07	0.00
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63.46	0.94	16.76	5.09	8.66	28.29	3.71	0.02	0.00
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	95,981.79	1,419.89	25,345.20	7,694.62	13,089.87	42,785.67	5,611.85	34.69	0.00
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,419.35	745.87	13,313.86	4,041.99	6,876.13	22,475.36	2,947.91	18.22	0.00
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,679.10	1,015.99	18,135.58	5,505.83	9,366.37	30,614.99	4,015.52	24.82	0.00
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,469.91	214.06	3,820.96	1,160.02	1,973.39	6,450.23	846.02	5.23	0.00
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,895.57	42.84	764.61	232.13	394.89	1,290.76	169.30	1.05	0.00
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	63.58	0.94	16.79	5.10	8.67	28.34	3.72	0.02	0.00
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	172.39	2.55	45.52	13.82	23.51	76.85	10.08	0.06	0.00
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,391.63	35.38	631.54	191.73	326.17	1,066.12	139.83	0.86	0.00
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,207.95	343.32	6,128.35	1,860.52	3,165.07	10,345.37	1,356.92	8.39	0.00
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,027.22	44.78	799.38	242.68	412.85	1,349.44	176.99	1.09	0.00
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	74.99	0.00	74.99	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,647.53	187.10	3,339.74	1,013.92	1,724.85	5,637.87	739.47	4.57	0.00
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,677.38	83.99	1,499.18	455.14	774.27	2,530.80	331.94	2.05	0.00
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709.32	483.88	8,637.31	2,622.22	4,460.86	14,580.79	1,912.44	11.82	0.00
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	1.73	0.00	1.73	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	270,146.69	3,996.37	71,335.63	21,656.99	36,842.26	120,422.92	15,794.89	97.64	0.00
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	49.69	0.00	0.00	0.00	0.00	49.69	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,383.10	242.36	4,326.16	1,313.39	2,234.31	7,303.07	957.88	5.92	0.00
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	3,854,039.76	57,014.06	1,017,707.68	308,968.73	525,609.02	1,718,009.95	225,337.32	1,393.00	0.00
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	579,930.37	8,579.10	153,137.91	46,491.57	79,090.16	258,514.76	33,907.27	209.61	0.00
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	203.72	0.00	0.00	0.00	0.00	203.72	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	441,539.13	6,531.83	116,593.96	35,397.09	60,216.54	196,824.28	25,815.83	159.59	0.00
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	57.57	0.00	0.00	0.00	0.00	57.57	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improveme	OR	110.25	0.00	110.25	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	23,551.67	348.41	6,219.12	1,888.08	3,211.95	10,498.60	1,377.01	8.51	0.00
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3480000	ENERGY STORAGE-PROD	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	840.96	12.44	222.07	67.42	114.69	374.88	49.17	0.30	0.00
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	62,728.45	927.96	16,564.24	5,028.78	8,554.83	27,962.37	3,667.60	22.67	0.00
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	246,434.97	3,645.59	65,074.25	19,756.08	33,608.49	109,852.97	14,408.52	89.07	0.00
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	317,964.36	4,703.75	83,962.49	25,490.41	43,363.57	141,738.53	18,590.68	114.92	0.00
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,170,432.14	32,107.91	573,129.91	173,998.12	296,000.76	967,510.52	126,900.44	784.48	0.00
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	166,275.64	2,459.77	43,907.17	13,329.90	22,676.46	74,120.46	9,721.77	60.10	0.00
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	23,308.43	344.81	6,154.88	1,868.58	3,178.77	10,390.17	1,362.79	8.42	0.00
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,339,432.77	19,814.66	353,694.07	107,378.98	182,670.13	597,077.09	78,313.72	484.12	0.00
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,117,713.29	16,534.70	295,146.25	89,604.28	152,432.31	498,241.50	65,350.26	403.99	0.00
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,397,704.60	20,676.70	369,081.48	112,050.48	190,617.17	623,052.84	81,720.75	505.19	0.00
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,857.82	57.07	1,018.70	309.27	526.12	1,719.69	225.56	1.39	0.00
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,080.62	134.33	2,397.85	727.97	1,238.40	4,047.85	530.92	3.28	0.00
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,143.92	179.65	3,206.75	973.55	1,656.17	5,413.38	710.03	4.39	0.00
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	0.71	0.00	0.00	0.00	0.00	0.00	0.71	0.00	0.00
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	7.80	0.00	7.80	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168.33	0.00	0.00	0.00	0.00	168.33	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4.33	0.00	0.00	0.00	4.33	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	1.96	0.00	0.00	0.00	1.96	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729.38	729.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502.21	0.00	0.00	0.00	0.00	0.00	502.21	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,021.88	0.00	9,021.88	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,901.72	0.00	0.00	0.00	0.00	25,901.72	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,400.73	0.00	0.00	1,400.73	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	768.77	0.00	0.00	0.00	768.77	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48.00	0.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,094.82	1,094.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,398.83	0.00	0.00	0.00	0.00	0.00	1,398.83	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,235.79	0.00	5,235.79	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,244.41	0.00	0.00	0.00	0.00	11,244.41	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	472.63	0.00	0.00	472.63	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,173.07	0.00	0.00	0.00	4,173.07	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,074.13	0.00	0.00	0.00	4,074.13	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,252.26	5,252.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,433.80	0.00	0.00	0.00	0.00	0.00	3,433.80	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,756.61	0.00	32,756.61	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	60,412.13	0.00	0.00	0.00	0.00	60,412.13	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	7,512.99	0.00	0.00	7,512.99	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,991.36	0.00	0.00	0.00	12,991.36	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,877.28	0.00	0.00	0.00	4,877.28	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,290.37	30,290.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	38,332.47	0.00	0.00	0.00	0.00	0.00	38,332.47	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	258,108.92	0.00	258,108.92	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	487,948.20	0.00	0.00	0.00	0.00	487,948.20	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	79,452.66	0.00	0.00	79,452.66	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	120,822.66	0.00	0.00	0.00	120,822.66	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,794.63	0.00	0.00	0.00	18,794.63	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	403.75	403.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	567.84	0.00	0.00	0.00	0.00	0.00	567.84	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,102.18	0.00	4,102.18	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,255.13	0.00	0.00	0.00	0.00	7,255.13	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,318.53	0.00	0.00	1,318.53	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,967.35	0.00	0.00	0.00	1,967.35	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	243.06	0.00	0.00	0.00	243.06	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	81,934.49	81,934.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	100,335.49	0.00	0.00	0.00	0.00	0.00	100,335.49	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	451,960.92	0.00	451,960.92	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	432,574.02	0.00	0.00	0.00	0.00	432,574.02	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	118,985.85	0.00	0.00	118,985.85	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	148,544.68	0.00	0.00	0.00	148,544.68	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,634.42	0.00	0.00	0.00	29,634.42	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	38,569.50	38,569.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	42,829.50	0.00	0.00	0.00	0.00	0.00	42,829.50	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	299,517.24	0.00	299,517.24	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	266,857.41	0.00	0.00	0.00	0.00	266,857.41	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	83,880.94	0.00	0.00	83,880.94	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	111,817.40	0.00	0.00	0.00	111,817.40	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,665.92	0.00	0.00	0.00	14,665.92	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,940.81	18,940.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	12,235.48	0.00	0.00	0.00	0.00	0.00	12,235.48	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	107,079.12	0.00	107,079.12	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	234,172.66	0.00	0.00	0.00	0.00	234,172.66	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	20,535.00	0.00	0.00	20,535.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	27,972.36	0.00	0.00	0.00	27,972.36	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,227.33	0.00	0.00	0.00	5,227.33	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,452.44	21,452.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	32,416.45	0.00	0.00	0.00	0.00	0.00	32,416.45	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	208,905.52	0.00	208,905.52	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	628,715.27	0.00	0.00	0.00	0.00	628,715.27	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	32,991.72	0.00	0.00	32,991.72	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	50,038.09	0.00	0.00	0.00	50,038.09	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,971.97	0.00	0.00	0.00	18,971.97	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	57,611.06	57,611.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	88,333.03	0.00	0.00	0.00	0.00	0.00	88,333.03	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	498,441.23	0.00	498,441.23	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	605,361.09	0.00	0.00	0.00	0.00	605,361.09	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	123,006.57	0.00	0.00	123,006.57	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	115,589.75	0.00	0.00	0.00	115,589.75	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,184.24	0.00	0.00	0.00	16,184.24	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	11,167.18	11,167.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,634.74	0.00	0.00	0.00	0.00	0.00	9,634.74	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	106,521.59	0.00	106,521.59	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	100,191.74	0.00	0.00	0.00	0.00	100,191.74	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	26,178.67	0.00	0.00	26,178.67	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	19,146.73	0.00	0.00	0.00	19,146.73	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,231.71	0.00	0.00	0.00	4,231.71	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,473.90	17,473.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	38,692.59	0.00	0.00	0.00	0.00	0.00	38,692.59	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	219,335.45	0.00	219,335.45	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	280,535.13	0.00	0.00	0.00	0.00	280,535.13	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	46,992.40	0.00	0.00	46,992.40	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	37,644.66	0.00	0.00	0.00	37,644.66	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,949.06	0.00	0.00	0.00	12,949.06	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,643.84	8,643.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	18,029.96	0.00	0.00	0.00	0.00	0.00	18,029.96	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	97,893.68	0.00	97,893.68	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	99,095.47	0.00	0.00	0.00	0.00	99,095.47	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	14,399.74	0.00	0.00	14,399.74	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,449.49	0.00	0.00	0.00	14,449.49	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,690.72	0.00	0.00	0.00	2,690.72	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	280.92	280.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170.60	0.00	0.00	0.00	0.00	0.00	170.60	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,664.76	0.00	2,664.76	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,187.21	0.00	0.00	0.00	0.00	4,187.21	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	514.84	0.00	0.00	514.84	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	828.97	0.00	0.00	0.00	828.97	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155.55	0.00	0.00	0.00	155.55	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788.44	788.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	827.61	0.00	0.00	0.00	0.00	0.00	827.61	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,928.85	0.00	24,928.85	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,575.62	0.00	0.00	0.00	0.00	21,575.62	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,962.75	0.00	0.00	3,962.75	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,610.70	0.00	0.00	0.00	8,610.70	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,280.32	0.00	0.00	0.00	2,280.32	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	88.88	0.00	0.00	0.00	0.00	0.00	88.88	0.00	0.00
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228.00	0.00	228.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327.38	0.00	0.00	0.00	0.00	1,327.38	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434.01	0.00	0.00	0.00	434.01	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	996.66	996.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,128.51	26.24	348.25	76.86	81.78	547.33	48.04	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100.15	0.00	0.00	0.00	0.00	0.00	100.15	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887.84	0.00	5,887.84	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0.33	0.00	0.09	0.03	0.05	0.15	0.02	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516.30	160.35	2,074.83	588.20	966.97	3,295.82	428.19	1.94	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669.17	0.00	0.00	0.00	0.00	2,669.17	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,098.83	0.00	0.00	1,098.83	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,838.59	0.00	0.00	0.00	1,838.59	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221.27	0.00	0.00	0.00	221.27	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	4.87	0.00	0.00	0.00	0.00	0.00	4.87	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	OR	0.74	0.00	0.74	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1.23	0.02	0.32	0.10	0.17	0.55	0.07	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	95.31	2.03	26.31	7.46	12.26	41.79	5.43	0.02	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84.06	0.00	0.00	0.00	0.00	84.06	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52.41	0.00	0.00	0.00	52.41	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	21.91	0.00	0.00	0.00	21.91	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,783.45	3,783.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,207.71	190.85	2,532.83	558.98	594.82	3,980.81	349.43	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,694.96	0.00	0.00	0.00	0.00	0.00	11,694.96	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	35,906.59	0.00	35,906.59	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	889.16	12.77	218.95	67.74	136.75	398.37	54.26	0.31	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	11,555.24	170.94	3,051.31	926.35	1,575.89	5,150.96	675.61	4.18	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	99,621.45	2,125.35	27,499.87	7,796.04	12,816.24	43,683.02	5,675.23	25.69	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	46,067.29	0.00	0.00	0.00	0.00	46,067.29	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,614.00	0.00	0.00	11,614.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	11,462.90	0.00	0.00	0.00	11,462.90	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,007.17	0.00	0.00	0.00	4,007.17	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	505.86	505.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	333.77	0.00	0.00	0.00	0.00	0.00	333.77	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,575.63	0.00	5,575.63	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	3,095.85	66.05	854.59	242.27	398.28	1,357.50	176.36	0.80	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33.13	0.00	0.00	0.00	0.00	33.13	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,531.33	0.00	0.00	2,531.33	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,580.61	0.00	0.00	0.00	4,580.61	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	109.59	109.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,032.82	24.01	318.72	70.34	74.85	500.92	43.97	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	85.18	0.00	0.00	0.00	0.00	0.00	85.18	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,483.68	0.00	1,483.68	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4.21	0.06	1.04	0.32	0.65	1.89	0.26	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,619.64	23.96	427.69	129.84	220.88	721.98	94.70	0.59	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	13,598.91	290.12	3,753.89	1,064.21	1,749.49	5,962.99	774.70	3.51	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	856.47	0.00	0.00	0.00	0.00	856.47	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	60.37	0.00	0.00	60.37	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	509.10	0.00	0.00	0.00	509.10	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	41.26	0.00	0.00	0.00	41.26	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	38.79	38.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,824.78	65.68	871.70	192.38	204.71	1,370.04	120.26	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	408.20	0.00	0.00	0.00	0.00	0.00	408.20	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	916.18	0.00	916.18	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	28.13	0.40	6.93	2.14	4.33	12.60	1.72	0.01	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,447.36	36.20	646.26	196.20	333.77	1,090.96	143.09	0.88	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	48,794.05	1,040.99	13,469.29	3,818.46	6,277.33	21,395.71	2,779.70	12.58	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	720.16	0.00	0.00	0.00	0.00	720.16	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	321.08	0.00	0.00	321.08	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,650.91	0.00	0.00	0.00	1,650.91	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	76.32	0.00	0.00	0.00	76.32	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0.43	0.01	0.13	0.03	0.03	0.21	0.02	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	0.27	0.00	0.00	0.00	0.00	0.00	0.27	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	2.72	0.00	2.72	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	41.66	0.62	11.00	3.34	5.68	18.57	2.44	0.02	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	123.94	2.64	34.21	9.70	15.94	54.35	7.06	0.03	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9.43	0.00	0.00	0.00	0.00	9.43	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	0.50	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8.22	0.00	0.00	0.00	8.22	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41.21	41.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	347.72	0.00	0.00	0.00	0.00	0.00	347.72	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,759.31	0.00	1,759.31	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25.15	0.36	6.19	1.92	3.87	11.27	1.53	0.01	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	543.64	8.04	143.56	43.58	74.14	242.34	31.79	0.20	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,058.33	22.58	292.15	82.82	136.15	464.07	60.29	0.27	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,807.68	0.00	0.00	0.00	0.00	2,807.68	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	277.23	0.00	0.00	277.23	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	598.30	0.00	0.00	0.00	598.30	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	252.50	0.00	252.50	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	1.66	0.02	0.44	0.13	0.23	0.74	0.10	0.00	0.00

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	269.76	5.76	74.47	21.11	34.70	118.29	15.37	0.07	0.00
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	534.36	0.00	0.00	0.00	0.00	534.36	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43.30	0.00	0.00	43.30	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19.12	0.00	0.00	0.00	19.12	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	337.91	337.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,771.14	0.00	0.00	0.00	0.00	0.00	1,771.14	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,018.46	0.00	5,018.46	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	70.63	1.01	17.39	5.38	10.86	31.64	4.31	0.02	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,512.22	125.92	2,247.76	682.40	1,160.89	3,794.48	497.69	3.08	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,361.89	29.05	375.94	106.58	175.21	597.17	77.58	0.35	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,776.45	0.00	0.00	0.00	0.00	7,776.45	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,260.44	0.00	0.00	1,260.44	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,164.97	0.00	0.00	0.00	2,164.97	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	395.28	0.00	0.00	0.00	395.28	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,526.26	1,526.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,503.75	0.00	0.00	0.00	0.00	0.00	4,503.75	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	13,268.09	0.00	13,268.09	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	180.70	2.60	44.49	13.77	27.79	80.96	11.03	0.06	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	7,402.18	109.50	1,954.64	593.41	1,009.50	3,299.66	432.79	2.68	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	376.64	8.04	103.97	29.47	48.45	165.15	21.46	0.10	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	21,052.34	0.00	0.00	0.00	0.00	21,052.34	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,056.78	0.00	0.00	3,056.78	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	5,470.98	0.00	0.00	0.00	5,470.98	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,388.61	0.00	0.00	0.00	1,388.61	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	268.67	0.00	268.67	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	3.50	0.05	0.86	0.27	0.54	1.57	0.21	0.00	0.00
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,746.34	55.42	989.27	300.33	510.92	1,670.00	219.04	1.35	0.00
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	124.63	0.00	0.00	0.00	0.00	124.63	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	515.54	515.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,834.17	0.00	0.00	0.00	0.00	0.00	1,834.17	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	4,279.50	0.00	4,279.50	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41.31	0.59	10.17	3.15	6.35	18.51	2.52	0.01	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,734.40	25.66	457.99	139.04	236.53	773.14	101.41	0.63	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,201.77	25.64	331.74	94.05	154.61	526.96	68.46	0.31	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	9,359.75	0.00	0.00	0.00	0.00	9,359.75	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	965.90	0.00	0.00	965.90	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,738.87	0.00	0.00	0.00	3,738.87	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	493.51	0.00	0.00	0.00	493.51	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	284.69	284.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	131.61	0.00	0.00	0.00	0.00	0.00	131.61	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	583.84	0.00	583.84	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6.09	0.09	1.50	0.46	0.94	2.73	0.37	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	1,319.52	19.52	348.43	105.78	179.95	588.20	77.15	0.48	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	52.35	1.12	14.45	4.10	6.74	22.96	2.98	0.01	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	430.27	0.00	0.00	0.00	0.00	430.27	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	128.82	0.00	0.00	128.82	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	389.99	0.00	0.00	0.00	389.99	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	80.57	0.00	0.00	0.00	80.57	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317.14	0.00	317.14	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	457.34	6.77	120.77	36.66	62.37	203.87	26.74	0.17	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	214.52	4.58	59.22	16.79	27.60	94.06	12.22	0.06	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,588.96	0.00	0.00	0.00	0.00	1,588.96	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170.03	0.00	0.00	170.03	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86.47	0.00	0.00	0.00	86.47	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993.14	63.86	826.24	234.23	385.07	1,312.46	170.51	0.77	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	177.52	177.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	598.81	0.00	0.00	0.00	0.00	0.00	598.81	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,774.38	0.00	2,774.38	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	6,049.13	89.49	1,597.35	484.94	824.97	2,696.51	353.68	2.19	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	248.58	5.30	68.62	19.45	31.98	109.00	14.16	0.06	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,627.04	0.00	0.00	0.00	0.00	3,627.04	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	706.57	0.00	0.00	706.57	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,253.37	0.00	0.00	0.00	1,253.37	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1.34	0.00	0.00	0.00	1.34	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	849.94	849.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,186.44	0.00	0.00	0.00	0.00	0.00	2,186.44	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,969.71	0.00	10,969.71	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	125.69	1.81	30.95	9.58	19.33	56.31	7.67	0.04	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	21,879.97	323.68	5,777.68	1,754.06	2,983.96	9,753.41	1,279.27	7.91	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,961.21	41.84	541.38	153.48	252.31	859.97	111.73	0.51	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	15,462.46	0.00	0.00	0.00	0.00	15,462.46	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,691.86	0.00	0.00	2,691.86	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,038.57	0.00	0.00	0.00	4,038.57	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	380.83	0.00	0.00	0.00	380.83	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	473.40	473.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,347.15	0.00	0.00	0.00	0.00	0.00	1,347.15	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	9,576.55	0.00	9,576.55	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,339.62	19.25	329.87	102.05	206.03	600.19	81.75	0.47	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,437.50	95.23	1,699.90	516.08	877.94	2,869.64	376.39	2.33	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,893.91	104.41	1,350.93	382.98	629.60	2,145.93	278.80	1.26	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,807.63	0.00	0.00	0.00	0.00	7,807.63	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,450.45	0.00	0.00	1,450.45	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,739.76	0.00	0.00	0.00	2,739.76	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	99.11	0.00	0.00	0.00	99.11	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,135.05	2,135.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,453.19	0.00	0.00	0.00	0.00	0.00	3,453.19	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	14,196.38	0.00	14,196.38	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	387.82	5.74	102.41	31.09	52.89	172.88	22.67	0.14	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	2,408.96	51.39	664.98	188.52	309.91	1,056.30	137.23	0.62	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	13,377.25	0.00	0.00	0.00	0.00	13,377.25	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,847.49	0.00	0.00	2,847.49	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,555.46	0.00	0.00	0.00	5,555.46	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	801.95	0.00	0.00	0.00	801.95	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	98.93	98.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561.28	0.00	0.00	0.00	0.00	0.00	561.28	0.00	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	959.03	0.00	959.03	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124.31	1.84	32.83	9.97	16.95	55.41	7.27	0.04	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	797.83	0.00	0.00	0.00	0.00	797.83	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	209.91	0.00	0.00	0.00	209.91	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,675.24	1,675.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,497.97	0.00	0.00	0.00	0.00	0.00	4,497.97	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,955.52	0.00	13,955.52	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,237.41	18.31	326.75	99.20	168.76	551.60	72.35	0.45	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,510.62	32.23	417.00	118.22	194.34	662.39	86.06	0.39	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	16,624.27	0.00	0.00	0.00	0.00	16,624.27	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992.34	0.00	0.00	2,992.34	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,927.83	0.00	0.00	0.00	6,927.83	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,034.99	0.00	0.00	0.00	1,034.99	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	412.50	0.00	412.50	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,071.95	45.44	811.19	246.27	418.95	1,369.38	179.61	1.11	0.00
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	2.93	0.00	0.00	0.00	0.00	2.93	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,216.55	0.00	1,216.55	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	34,431.64	509.36	9,092.11	2,760.30	4,695.74	15,348.54	2,013.14	12.44	0.00
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321.34	28.19	364.75	103.40	169.99	579.39	75.27	0.34	0.00
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,599.80	0.00	0.00	0.00	0.00	1,599.80	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900.14	0.00	0.00	0.00	900.14	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,781.63	1,781.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,386.11	0.00	0.00	0.00	0.00	0.00	3,386.11	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,961.95	0.00	10,961.95	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325.37	4.81	85.92	26.08	44.37	145.04	19.02	0.12	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,267.85	27.05	349.98	99.22	163.11	555.94	72.23	0.33	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,898.11	0.00	0.00	0.00	0.00	15,898.11	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,191.72	0.00	0.00	2,191.72	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,694.49	0.00	0.00	0.00	4,694.49	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,322.24	0.00	0.00	0.00	1,322.24	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	719.99	719.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,023.52	0.00	0.00	0.00	0.00	0.00	2,023.52	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,340.33	0.00	3,340.33	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	236.69	3.40	58.28	18.03	36.40	106.04	14.44	0.08	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,888.36	101.90	1,818.96	552.22	939.43	3,070.61	402.75	2.49	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	949.02	20.25	261.97	74.27	122.09	416.14	54.06	0.24	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	7,186.50	0.00	0.00	0.00	0.00	7,186.50	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,610.99	0.00	0.00	1,610.99	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	2,711.34	0.00	0.00	0.00	2,711.34	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	897.75	0.00	0.00	0.00	897.75	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,181.77	6,181.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,817.76	88.77	1,178.13	260.01	276.67	1,851.65	162.53	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	12,059.62	0.00	0.00	0.00	0.00	0.00	12,059.62	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	76,003.88	0.00	76,003.88	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	279.64	4.02	68.86	21.30	43.01	125.29	17.07	0.10	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	179,307.31	2,652.55	47,348.35	14,374.62	24,453.70	79,929.57	10,483.71	64.81	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	93,661.92	1,998.21	25,854.78	7,329.67	12,049.56	41,069.82	5,335.73	24.15	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant In Service with Unclassified
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	58,671.10	0.00	0.00	0.00	0.00	58,671.10	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,274.15	0.00	0.00	12,274.15	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,605.56	0.00	0.00	0.00	23,605.56	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,932.48	0.00	0.00	0.00	5,932.48	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	299.92	299.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	293.19	0.00	0.00	0.00	0.00	0.00	293.19	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,404.16	0.00	2,404.16	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	82.14	1.18	20.23	6.26	12.63	36.80	5.01	0.03	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,062.62	60.10	1,072.79	325.69	554.05	1,810.99	237.53	1.47	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	471.83	10.07	130.25	36.92	60.70	206.89	26.88	0.12	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,658.11	0.00	0.00	0.00	0.00	1,658.11	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	478.20	0.00	0.00	478.20	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	582.78	0.00	0.00	0.00	582.78	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	101.19	0.00	0.00	0.00	101.19	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	51.95	51.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	80.73	1.88	24.91	5.50	5.85	39.15	3.44	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	74.29	0.00	0.00	0.00	0.00	0.00	74.29	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,223.92	0.00	1,223.92	0.00	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	3.97	0.06	0.98	0.30	0.61	1.78	0.24	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,856.25	42.25	754.23	228.98	389.53	1,273.23	167.00	1.03	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,222.35	47.41	613.47	173.91	285.90	974.48	126.60	0.57	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,382.01	0.00	0.00	0.00	0.00	1,382.01	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	181.87	0.00	0.00	181.87	0.00	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	237.16	0.00	0.00	0.00	237.16	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17.23	0.00	0.00	0.00	17.23	0.00	0.00	0.00	0.00
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,822.90	26.19	448.87	138.87	280.36	816.71	111.25	0.64	0.00
1010000 Total					**30,074,403.26**	**646,066.67**	**8,316,024.56**	**2,351,694.91**	**3,865,243.12**	**13,177,096.45**	**1,710,576.09**	**7,701.45**	**0.00**
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(134.01)	(1.98)	(35.39)	(10.74)	(18.28)	(59.74)	(7.84)	(0.05)	0.00
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,196.67)	(25.53)	(330.33)	(93.65)	(153.95)	(524.73)	(68.17)	(0.31)	0.00
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(63,112.76)	(933.65)	(16,665.72)	(5,059.59)	(8,607.24)	(28,133.69)	(3,690.07)	(22.81)	0.00
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(5,804.04)	(85.86)	(1,532.63)	(465.30)	(791.55)	(2,587.26)	(339.35)	(2.10)	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(619.55)	(619.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(360.08)	0.00	0.00	0.00	0.00	0.00	(360.08)	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(2,909.79)	0.00	(2,909.79)	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,299.66)	0.00	0.00	0.00	0.00	(2,299.66)	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(556.30)	0.00	0.00	(556.30)	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(771.44)	0.00	0.00	0.00	(771.44)	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(289.19)	(6.17)	(79.83)	(22.63)	(37.20)	(126.81)	(16.47)	(0.07)	0.00
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	(390.64)	(5.78)	(103.15)	(31.32)	(53.27)	(174.13)	(22.84)	(0.14)	0.00
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1019000 Total					**(78,444.13)**	**(1,678.52)**	**(21,656.84)**	**(6,239.53)**	**(10,432.93)**	**(33,906.02)**	**(4,504.82)**	**(25.48)**	**0.00**
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553.17)	(8.18)	(146.07)	(44.35)	(75.44)	(246.59)	(32.34)	(0.20)	0.00
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553.17	8.18	146.07	44.35	75.44	246.59	32.34	0.20	0.00
1020000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1060000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	5,475.50	5,475.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	10,623.62	0.00	0.00	0.00	0.00	0.00	10,623.62	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	42,926.31	0.00	42,926.31	0.00	0.00	0.00	0.00	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	74,627.20	0.00	0.00	0.00	0.00	74,627.20	0.00	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	12,908.93	0.00	0.00	12,908.93	0.00	0.00	0.00	0.00	0.00
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	17,702.70	0.00	0.00	0.00	17,702.70	0.00	0.00	0.00	0.00
1061000 Total					**164,264.27**	**5,475.50**	**42,926.31**	**12,908.93**	**17,702.70**	**74,627.20**	**10,623.62**	**0.00**	**0.00**
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	894,232.78	13,228.68	236,133.41	71,688.41	121,954.32	398,620.90	52,283.84	323.21	0.00
1062000 Total					**894,232.78**	**13,228.68**	**236,133.41**	**71,688.41**	**121,954.32**	**398,620.90**	**52,283.84**	**323.21**	**0.00**
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	86,899.92	1,285.54	22,947.02	6,966.55	11,851.30	38,737.26	5,080.85	31.41	0.00
1063000 Total					**86,899.92**	**1,285.54**	**22,947.02**	**6,966.55**	**11,851.30**	**38,737.26**	**5,080.85**	**31.41**	**0.00**
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	59,254.48	1,264.15	16,356.83	4,637.06	7,623.06	25,982.50	3,375.61	15.28	0.00
1064000 Total					**59,254.48**	**1,264.15**	**16,356.83**	**4,637.06**	**7,623.06**	**25,982.50**	**3,375.61**	**15.28**	**0.00**
Grand Total					**31,200,610.58**	**665,642.02**	**8,612,731.29**	**2,441,656.33**	**4,013,941.57**	**13,681,158.30**	**1,777,435.20**	**8,045.87**	**0.00**

B9. CAPITAL LEASE PLANT

Capital Lease (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714.33	0.00	2,714.33	0.00	0.00	0.00	0.00	0.00	0.00
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	1,624.84	34.66	448.53	127.15	209.03	712.48	92.56	0.42	0.00
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159.25	179.88	3,210.80	974.78	1,658.26	5,420.21	710.92	4.39	0.00
1011000 Total					**16,498.42**	**214.54**	**6,373.66**	**1,101.93**	**1,867.30**	**6,132.69**	**803.49**	**4.81**	**0.00**
1011500	CAP LEASES–ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,101.67)	0.00	(1,101.67)	0.00	0.00	0.00	0.00	0.00	0.00
1011500	CAP LEASES–ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(1,530.15)	(32.64)	(422.39)	(119.74)	(196.85)	(670.96)	(87.17)	(0.39)	0.00
1011500	CAP LEASES–ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(2,278.40)	(33.71)	(601.64)	(182.65)	(310.73)	(1,015.64)	(133.21)	(0.82)	0.00
1011500 Total					**(4,910.22)**	**(66.35)**	**(2,125.69)**	**(302.40)**	**(507.58)**	**(1,686.60)**	**(220.38)**	**(1.22)**	**0.00**
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714.23	0.00	0.00	0.00	0.00	11,714.23	0.00	0.00	0.00
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146.05	0.00	3,146.05	0.00	0.00	0.00	0.00	0.00	0.00
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,792.54	70.90	1,265.53	384.21	653.60	2,136.36	280.21	1.73	0.00
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	4,746.58	101.26	1,310.26	371.45	610.64	2,081.33	270.40	1.22	0.00
1011900 Total					**24,399.41**	**172.16**	**5,721.85**	**755.66**	**1,264.25**	**15,931.93**	**550.61**	**2.96**	**0.00**
1011950	CAP LEASES–ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(9,205.36)	0.00	0.00	0.00	0.00	(9,205.36)	0.00	0.00	0.00
1011950	CAP LEASES–ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146.05)	0.00	(3,146.05)	0.00	0.00	0.00	0.00	0.00	0.00
1011950	CAP LEASES–ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,792.54)	(70.90)	(1,265.53)	(384.21)	(653.60)	(2,136.36)	(280.21)	(1.73)	0.00
1011950	CAP LEASES–ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(4,746.58)	(101.26)	(1,310.26)	(371.45)	(610.64)	(2,081.33)	(270.40)	(1.22)	0.00
1011950	CAP LEASES–ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1011950	CAP LEASES–ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1011950	CAP LEASES–ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1011950	CAP LEASES–ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1011950 Total					**(21,890.54)**	**(172.16)**	**(5,721.85)**	**(755.66)**	**(1,264.25)**	**(13,423.06)**	**(550.61)**	**(2.96)**	**0.00**
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**14,097.07**	**148.19**	**4,247.96**	**799.53**	**1,359.72**	**6,954.96**	**583.11**	**3.60**	**0.00**

B10.PLANT HELD FOR FUTURE USE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,236.89	121.85	2,175.06	660.33	1,123.34	3,671.75	481.59	2.98	0.00
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	912.89	13.50	241.06	73.18	124.50	406.94	53.37	0.33	0.00
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	754.56	11.16	199.25	60.49	102.91	336.36	44.12	0.27	0.00
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683.32	683.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912.46	0.00	3,912.46	0.00	0.00	0.00	0.00	0.00	0.00
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,719.00	0.00	0.00	0.00	0.00	5,719.00	0.00	0.00	0.00
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	0.60	0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.00
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981.58	0.00	2,981.58	0.00	0.00	0.00	0.00	0.00	0.00
1050000 Total					**23,201.30**	**829.84**	**9,509.41**	**794.01**	**1,351.34**	**10,134.05**	**579.09**	**3.58**	**0.00**
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1059000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**23,201.30**	**829.84**	**9,509.41**	**794.01**	**1,351.34**	**10,134.05**	**579.09**	**3.58**	**0.00**

B11. MISC. DEFERRED DEBITS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,346.51	33.71	577.81	178.76	360.89	1,051.31	143.20	0.83	0.00
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040.00)	(29.31)	(502.33)	(155.41)	(313.75)	(913.98)	(124.49)	(0.72)	0.00
1861000 Total					**306.51**	**4.40**	**75.48**	**23.35**	**47.14**	**137.33**	**18.71**	**0.11**	**0.00**
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	166.55	3.55	45.98	13.03	21.43	73.03	9.49	0.04	0.00
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	59.41	1.27	16.40	4.65	7.64	26.05	3.38	0.02	0.00
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,327.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,327.54
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	255.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255.74
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	195.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195.90
1861200 Total					**2,005.14**	**4.82**	**62.37**	**17.68**	**29.07**	**99.08**	**12.87**	**0.06**	**1,779.18**
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1861310 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1862000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1863500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	502.77	7.22	123.80	38.30	77.33	225.26	30.68	0.18	0.00
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1865000 Total					**502.77**	**7.22**	**123.80**	**38.30**	**77.33**	**225.26**	**30.68**	**0.18**	**0.00**
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	0.06	0.00	0.01	0.00	0.01	0.03	0.00	0.00	0.00
1867000 Total					**0.06**	**0.00**	**0.01**	**0.00**	**0.01**	**0.03**	**0.00**	**0.00**	**0.00**
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	109.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.27
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	3,886.77	57.50	1,026.35	311.59	530.07	1,732.60	227.25	1.40	0.00
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	26.67	0.39	7.04	2.14	3.64	11.89	1.56	0.01	0.00
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	767.12	11.35	202.57	61.50	104.62	341.96	44.85	0.28	0.00
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,713.11	25.34	452.37	137.34	233.63	763.65	100.16	0.62	0.00
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	21,309.83	315.24	5,627.13	1,708.36	2,906.21	9,499.25	1,245.94	7.70	0.00
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	11,910.85	176.20	3,145.21	954.86	1,624.39	5,309.48	696.40	4.31	0.00
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	24,026.68	355.43	6,344.55	1,926.16	3,276.73	10,710.34	1,404.79	8.68	0.00
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	16,843.86	249.18	4,447.83	1,350.33	2,297.14	7,508.46	984.82	6.09	0.00
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,119.88	16.57	295.72	89.78	152.73	499.21	65.48	0.40	0.00
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	7.05	0.10	1.86	0.57	0.96	3.14	0.41	0.00	0.00
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	1,641.99	24.29	433.59	131.63	223.93	731.95	96.00	0.59	0.00
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	575.15	8.51	151.88	46.11	78.44	256.38	33.63	0.21	0.00
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	126.18	1.87	33.32	10.12	17.21	56.25	7.38	0.05	0.00
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	2,766.83	40.93	730.62	221.81	377.34	1,233.37	161.77	1.00	0.00
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,009.60	14.94	266.60	80.94	137.69	450.05	59.03	0.36	0.00
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	1,775.18	26.26	468.76	142.31	242.10	791.32	103.79	0.64	0.00
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	2,458.23	36.37	649.13	197.07	335.25	1,095.80	143.73	0.89	0.00
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	2,795.65	41.36	738.23	224.12	381.27	1,246.21	163.46	1.01	0.00
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	2,398.86	35.49	633.45	192.31	327.15	1,069.34	140.26	0.87	0.00
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	1,187.78	17.57	313.65	95.22	161.99	529.48	69.45	0.43	0.00
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	767.90	11.36	202.77	61.56	104.73	342.31	44.90	0.28	0.00
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	28.11	0.42	7.42	2.25	3.83	12.53	1.64	0.01	0.00
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	2,663.57	39.40	703.35	213.53	363.25	1,187.33	155.73	0.96	0.00
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	2,766.94	40.93	730.65	221.82	377.35	1,233.42	161.78	1.00	0.00
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	545.09	8.06	143.94	43.70	74.34	242.98	31.87	0.20	0.00
1868000 Total					**105,228.14**	**1,555.06**	**27,757.96**	**8,427.12**	**14,335.98**	**46,858.69**	**6,146.07**	**37.99**	**109.27**
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1868200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,589.71	38.31	683.84	207.61	353.18	1,154.41	151.41	0.94	0.00
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1869000 Total					**2,589.71**	**38.31**	**683.84**	**207.61**	**353.18**	**1,154.41**	**151.41**	**0.94**	**0.00**
Grand Total					**110,632.32**	**1,609.82**	**28,703.47**	**8,714.07**	**14,842.70**	**48,474.79**	**6,359.75**	**39.27**	**1,888.45**

B12. BLANK

B13. MATERIALS & SUPPLIES

Material & Supplies (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	0	COAL INVENTORY - CARBON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511120	COAL INVNTRY-HUNTER	0	COAL INVENTORY - HUNTER	SE	67,353.32	967.67	16,585.22	5,131.06	10,358.93	30,176.32	4,110.33	23.79	0.00
1511120 Total					**67,353.32**	**967.67**	**16,585.22**	**5,131.06**	**10,358.93**	**30,176.32**	**4,110.33**	**23.79**	**0.00**
1511130	COAL INVNTRY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	24,063.34	345.72	5,925.40	1,833.18	3,700.94	10,781.10	1,468.50	8.50	0.00
1511130 Total					**24,063.34**	**345.72**	**5,925.40**	**1,833.18**	**3,700.94**	**10,781.10**	**1,468.50**	**8.50**	**0.00**
1511140	COAL INVNTRY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	36,804.62	528.78	9,062.84	2,803.82	5,660.55	16,489.58	2,246.05	13.00	0.00
1511140 Total					**36,804.62**	**528.78**	**9,062.84**	**2,803.82**	**5,660.55**	**16,489.58**	**2,246.05**	**13.00**	**0.00**
1511160	COAL INVNTRY-NAU	0	COAL INVENTORY - NAUGHTON	SE	22,503.16	323.31	5,541.22	1,714.32	3,460.98	10,082.09	1,373.29	7.95	0.00
1511160 Total					**22,503.16**	**323.31**	**5,541.22**	**1,714.32**	**3,460.98**	**10,082.09**	**1,373.29**	**7.95**	**0.00**
1511170	COAL INVNTRY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511170 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511180	COAL INVNTRY-WYODAK	0	COAL INVENTORY - WYODAK	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511180 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511190 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511200	COAL INVNTRY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	17.77	0.26	4.38	1.35	2.73	7.96	1.08	0.01	0.00
1511200 Total					**17.77**	**0.26**	**4.38**	**1.35**	**2.73**	**7.96**	**1.08**	**0.01**	**0.00**
1511300	COAL INVNTRY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,858.77	26.71	457.71	141.60	285.88	832.78	113.43	0.66	0.00
1511300 Total					**1,858.77**	**26.71**	**457.71**	**141.60**	**285.88**	**832.78**	**113.43**	**0.66**	**0.00**
1511400	COAL INVNTRY-CRAIG	0	COAL INVENTORY - CRAIG	SE	3,436.20	49.37	846.14	261.77	528.49	1,539.52	209.70	1.21	0.00
1511400 Total					**3,436.20**	**49.37**	**846.14**	**261.77**	**528.49**	**1,539.52**	**209.70**	**1.21**	**0.00**
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511600	COAL INVNTRY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	11,686.41	167.90	2,877.69	890.29	1,797.37	5,235.87	713.18	4.13	0.00
1511600 Total					**11,686.41**	**167.90**	**2,877.69**	**890.29**	**1,797.37**	**5,235.87**	**713.18**	**4.13**	**0.00**
1511700	COAL INVNTRY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	31,430.02	451.56	7,739.39	2,394.38	4,833.93	14,081.60	1,918.06	11.10	0.00
1511700 Total					**31,430.02**	**451.56**	**7,739.39**	**2,394.38**	**4,833.93**	**14,081.60**	**1,918.06**	**11.10**	**0.00**
1511800	COAL INVENTORY	0	COAL INVENTORY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1511800 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1511900	COAL INVNTRY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	3,730.44	53.60	918.59	284.19	573.74	1,671.35	227.66	1.32	0.00
1511900 Total					**3,730.44**	**53.60**	**918.59**	**284.19**	**573.74**	**1,671.35**	**227.66**	**1.32**	**0.00**
1512000	NATURAL GAS	0	NATURAL GAS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512110 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512150 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512160 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512170 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	1,375.02	19.76	338.59	104.75	211.48	616.05	83.91	0.49	0.00
1512180 Total					**1,375.02**	**19.76**	**338.59**	**104.75**	**211.48**	**616.05**	**83.91**	**0.49**	**0.00**
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512190 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512210 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512600 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512700 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1512800	OIL INVNTRY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1512800 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,272.67	32.65	559.63	173.14	349.54	1,018.23	138.69	0.80	0.00
1514000 Total					**2,272.67**	**32.65**	**559.63**	**173.14**	**349.54**	**1,018.23**	**138.69**	**0.80**	**0.00**
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514120 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514130 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514140 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	84.94	1.22	20.92	6.47	13.06	38.06	5.18	0.03	0.00
1514300 Total					**84.94**	**1.22**	**20.92**	**6.47**	**13.06**	**38.06**	**5.18**	**0.03**	**0.00**
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	64.23	0.92	15.82	4.89	9.88	28.78	3.92	0.02	0.00
1514400 Total					**64.23**	**0.92**	**15.82**	**4.89**	**9.88**	**28.78**	**3.92**	**0.02**	**0.00**
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514600 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1514800 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	48.32	0.69	11.90	3.68	7.43	21.65	2.95	0.02	0.00
1514900 Total					**48.32**	**0.69**	**11.90**	**3.68**	**7.43**	**21.65**	**2.95**	**0.02**	**0.00**
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148.00)	(3.16)	(40.85)	(11.58)	(19.04)	(64.90)	(8.43)	(0.04)	0.00
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,020.70	370.14	6,607.03	2,005.85	3,412.29	11,153.44	1,462.91	9.04	0.00
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	18,377.49	271.86	4,852.81	1,473.28	2,506.30	8,192.11	1,074.49	6.64	0.00
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,631.59	98.10	1,751.15	531.64	904.41	2,956.15	387.73	2.40	0.00
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,426.20	65.48	1,168.79	354.84	603.64	1,973.06	258.79	1.60	0.00
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1.46	0.02	0.38	0.12	0.20	0.65	0.09	0.00	0.00
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,336.31	197.29	3,521.62	1,069.14	1,818.79	5,944.91	779.74	4.82	0.00
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,830.06	278.56	4,972.31	1,509.56	2,568.02	8,393.85	1,100.95	6.81	0.00
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,613.94	393.71	7,027.75	2,133.57	3,629.58	11,863.66	1,556.06	9.62	0.00
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,151.63	17.04	304.10	92.32	157.06	513.36	67.33	0.42	0.00
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,992.85	59.07	1,054.36	320.10	544.54	1,779.89	233.45	1.44	0.00
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,446.64	95.37	1,702.32	516.81	879.18	2,873.71	376.92	2.33	0.00
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,693.81	54.64	975.40	296.12	503.76	1,646.58	215.97	1.34	0.00
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	6.92	0.10	1.83	0.55	0.94	3.08	0.40	0.00	0.00
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	2.90	0.04	0.77	0.23	0.40	1.29	0.17	0.00	0.00
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	219.86	3.25	58.06	17.63	29.98	98.01	12.85	0.08	0.00
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	125.98	1.86	33.27	10.10	17.18	56.16	7.37	0.05	0.00
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	359.57	5.32	94.95	28.83	49.04	160.29	21.02	0.13	0.00
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	3.51	0.05	0.93	0.28	0.48	1.56	0.20	0.00	0.00
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	987.85	14.61	260.85	79.19	134.72	440.35	57.76	0.36	0.00
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	611.47	9.05	161.47	49.02	83.39	272.58	35.75	0.22	0.00
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	3.37	0.05	0.89	0.27	0.46	1.50	0.20	0.00	0.00
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	451.17	6.67	119.14	36.17	61.53	201.12	26.38	0.16	0.00
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	573.07	8.48	151.33	45.94	78.15	255.46	33.51	0.21	0.00
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	3.03	0.04	0.80	0.24	0.41	1.35	0.18	0.00	0.00
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	40.67	0.60	10.74	3.26	5.55	18.13	2.38	0.01	0.00
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	3.11	0.05	0.82	0.25	0.42	1.39	0.18	0.00	0.00
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0.06	0.00	0.01	0.00	0.01	0.03	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	633.11	0.00	0.00	0.00	633.11	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	152.37	0.00	0.00	0.00	152.37	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	236.98	0.00	0.00	0.00	236.98	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	705.31	0.00	0.00	0.00	705.31	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	745.00	0.00	0.00	0.00	745.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	479.40	0.00	0.00	0.00	479.40	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	762.95	0.00	0.00	0.00	762.95	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	12.04	0.00	0.00	0.00	12.04	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	631.66	0.00	0.00	0.00	631.66	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,380.08	0.00	0.00	0.00	1,380.08	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	515.07	0.00	0.00	0.00	515.07	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	509.94	0.00	0.00	0.00	509.94	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,827.42	0.00	0.00	0.00	0.00	0.00	1,827.42	0.00	0.00
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	881.23	0.00	0.00	0.00	0.00	0.00	881.23	0.00	0.00
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	77.43	0.00	0.00	0.00	0.00	0.00	77.43	0.00	0.00
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	145.67	0.00	0.00	0.00	0.00	0.00	145.67	0.00	0.00
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	281.72	0.00	0.00	0.00	0.00	0.00	281.72	0.00	0.00
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	525.30	0.00	0.00	0.00	0.00	525.30	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	344.46	0.00	0.00	0.00	0.00	344.46	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,679.20	0.00	0.00	0.00	0.00	1,679.20	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	1,123.54	0.00	0.00	0.00	0.00	1,123.54	0.00	0.00	0.00

Material & Supplies (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	9,416.10	0.00	0.00	0.00	0.00	9,416.10	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,128.58	0.00	0.00	0.00	0.00	1,128.58	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	1,364.11	0.00	0.00	0.00	0.00	1,364.11	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	658.56	0.00	0.00	0.00	0.00	658.56	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	631.48	0.00	0.00	0.00	0.00	631.48	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	416.81	0.00	0.00	0.00	0.00	416.81	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,878.85	0.00	0.00	0.00	0.00	1,878.85	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	517.10	0.00	0.00	0.00	0.00	517.10	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	580.08	0.00	0.00	0.00	0.00	580.08	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	771.71	0.00	0.00	0.00	0.00	771.71	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	705.71	0.00	0.00	0.00	0.00	705.71	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	839.96	0.00	0.00	0.00	0.00	839.96	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	107.18	0.00	0.00	0.00	0.00	107.18	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	121.28	0.00	0.00	0.00	0.00	121.28	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,317.88	0.00	0.00	0.00	0.00	1,317.88	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	362.51	0.00	0.00	0.00	0.00	362.51	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	655.03	0.00	0.00	0.00	0.00	655.03	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	2,118.79	0.00	0.00	2,118.79	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	1.25	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	389.47	0.00	0.00	389.47	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	223.57	0.00	223.57	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	916.88	0.00	916.88	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	565.77	0.00	565.77	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	13,315.01	0.00	13,315.01	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,244.10	0.00	1,244.10	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	99.70	0.00	99.70	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	0.33	0.00	0.33	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	2,045.33	0.00	2,045.33	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	255.01	0.00	255.01	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	250.90	0.00	250.90	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	3,636.21	0.00	3,636.21	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	925.40	0.00	925.40	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,282.93	0.00	1,282.93	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	940.10	0.00	940.10	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,292.91	0.00	3,292.91	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	137.01	0.00	137.01	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	107.91	107.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	297.59	297.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,642.12	1,642.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	567.30	567.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	145.73	3.11	40.23	11.40	18.75	63.90	8.30	0.04	0.00
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0.10	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	140.04	4.43	38.07	8.92	14.13	67.39	7.10	0.00	0.00
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	66.42	0.00	66.42	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	10,651.58	0.00	10,651.58	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	10,014.59	0.00	10,014.59	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	8,626.25	0.00	0.00	8,626.25	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,688.69	0.00	0.00	0.00	0.00	0.00	3,688.69	0.00	0.00
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,960.66	0.00	0.00	0.00	0.00	4,960.66	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	6,230.48	0.00	0.00	0.00	6,230.48	0.00	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	28,498.65	0.00	0.00	0.00	0.00	28,498.65	0.00	0.00	0.00
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	16.30	0.52	4.43	1.04	1.64	7.84	0.83	0.00	0.00
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	2.59	0.00	0.00	0.00	0.00	2.59	0.00	0.00	0.00
1541000 Total					**274,187.68**	**4,571.28**	**84,739.60**	**21,720.86**	**31,000.30**	**117,485.21**	**14,622.75**	**47.68**	**0.00**
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	396.31	5.86	104.65	31.77	54.05	176.66	23.17	0.14	0.00
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	269.32	5.75	74.35	21.08	34.65	118.10	15.34	0.07	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541500 Total					**665.63**	**11.61**	**179.00**	**52.85**	**88.70**	**294.76**	**38.51**	**0.21**	**0.00**
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	(3,482.13)	(51.51)	(919.50)	(279.15)	(474.89)	(1,552.22)	(203.59)	(1.26)	0.00
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,379.63)	(29.43)	(380.84)	(107.97)	(177.49)	(604.96)	(78.59)	(0.36)	0.00
1541900 Total					**(4,861.76)**	**(80.95)**	**(1,300.34)**	**(387.12)**	**(652.38)**	**(2,157.18)**	**(282.19)**	**(1.61)**	**0.00**
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1544200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1545000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27.43)	(0.59)	(7.57)	(2.15)	(3.53)	(12.03)	(1.56)	(0.01)	0.00
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(421.96)	(6.24)	(111.42)	(33.83)	(57.55)	(188.10)	(24.67)	(0.15)	0.00
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12.40)	(0.26)	(3.42)	(0.97)	(1.60)	(5.44)	(0.71)	(0.00)	0.00
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(890.31)	(28.18)	(242.03)	(56.73)	(89.80)	(428.44)	(45.14)	0.00	0.00
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(578.27)	(18.30)	(157.20)	(36.84)	(58.33)	(278.27)	(29.32)	0.00	0.00
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1549900 Total					**(1,930.38)**	**(53.57)**	**(521.66)**	**(130.52)**	**(210.81)**	**(912.28)**	**(101.39)**	**(0.16)**	**0.00**
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,735.77)	(39.31)	(673.66)	(208.41)	(420.76)	(1,225.71)	(166.95)	(0.97)	0.00
2531600 Total					**(2,735.77)**	**(39.31)**	**(673.66)**	**(208.41)**	**(420.76)**	**(1,225.71)**	**(166.95)**	**(0.97)**	**0.00**
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,673.68)	(38.41)	(658.37)	(203.68)	(411.21)	(1,197.89)	(163.16)	(0.94)	0.00
2531700 Total					**(2,673.68)**	**(38.41)**	**(658.37)**	**(203.68)**	**(411.21)**	**(1,197.89)**	**(163.16)**	**(0.94)**	**0.00**
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273.00)	(4.04)	(72.09)	(21.89)	(37.23)	(121.69)	(15.96)	(0.10)	0.00
2531800 Total					**(273.00)**	**(4.04)**	**(72.09)**	**(21.89)**	**(37.23)**	**(121.69)**	**(15.96)**	**(0.10)**	**0.00**
Grand Total					**469,107.95**	**7,336.71**	**132,597.90**	**36,570.99**	**61,151.54**	**204,786.15**	**26,547.55**	**117.11**	**0.00**

B14. CASH WORKING CAPITAL

Cash Working Capital (Actuals)
12 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	(4,749.73)	(101.33)	(1,311.13)	(371.70)	(611.05)	(2,082.71)	(270.58)	(1.22)	-
1430000 Total					**(4,749.73)**	**(101.33)**	**(1,311.13)**	**(371.70)**	**(611.05)**	**(2,082.71)**	**(270.58)**	**(1.22)**	**-**
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636.41	98.91	1,279.85	362.83	596.47	2,033.02	264.13	1.20	-
1431000 Total					**4,636.41**	**98.91**	**1,279.85**	**362.83**	**596.47**	**2,033.02**	**264.13**	**1.20**	**-**
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(9.68)	(0.21)	(2.67)	(0.76)	(1.25)	(4.24)	(0.55)	(0.00)	-
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	222.47	4.75	61.41	17.41	28.62	97.55	12.67	0.06	-
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(2.41)	(0.05)	(0.67)	(0.19)	(0.31)	(1.06)	(0.14)	(0.00)	-
1431500 Total					**210.37**	**4.49**	**58.07**	**16.46**	**27.06**	**92.25**	**11.98**	**0.05**	**-**
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	6,048.37	129.04	1,669.61	473.32	778.12	2,652.15	344.56	1.56	-
1433000 Total					**6,048.37**	**129.04**	**1,669.61**	**473.32**	**778.12**	**2,652.15**	**344.56**	**1.56**	**-**
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	34,557.70	737.26	9,539.43	2,704.37	4,445.83	15,153.21	1,968.68	8.91	-
1436000 Total					**34,557.70**	**737.26**	**9,539.43**	**2,704.37**	**4,445.83**	**15,153.21**	**1,968.68**	**8.91**	**-**
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	7,336.96	156.53	2,025.32	574.17	943.90	3,217.18	417.97	1.89	-
1437000 Total					**7,336.96**	**156.53**	**2,025.32**	**574.17**	**943.90**	**3,217.18**	**417.97**	**1.89**	**-**
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(4,197.91)	(89.56)	(1,158.81)	(328.51)	(540.06)	(1,840.74)	(239.15)	(1.08)	-
1437100 Total					**(4,197.91)**	**(89.56)**	**(1,158.81)**	**(328.51)**	**(540.06)**	**(1,840.74)**	**(239.15)**	**(1.08)**	**-**
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,584.14)	-	-	-	-	-	-	-	(2,584.14)
2300000 Total					**(2,584.14)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2,584.14)**
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,937.03)	(27.83)	(476.98)	(147.57)	(297.91)	(867.85)	(118.21)	(0.68)	-
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	(1,768.86)	(25.41)	(435.57)	(134.75)	(272.05)	(792.50)	(107.95)	(0.62)	-
2320000	ACCOUNTS PAYABLE	210679	Coal Purchases - Platte River Pwr Auth	SE	92.16	1.32	22.69	7.02	14.17	41.29	5.62	0.03	-
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0.22	0.00	0.06	0.02	0.03	0.10	0.01	0.00	-
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0.03	0.00	0.01	0.00	0.00	0.01	0.00	0.00	-
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(6.38)	(0.14)	(1.76)	(0.50)	(0.82)	(2.80)	(0.36)	(0.00)	-
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(570.81)	(12.18)	(157.57)	(44.67)	(73.43)	(250.29)	(32.52)	(0.15)	-
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,328.69)	(28.35)	(366.78)	(103.98)	(170.94)	(582.62)	(75.69)	(0.34)	-
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,090.61)	(65.94)	(853.14)	(241.86)	(397.61)	(1,355.20)	(176.07)	(0.80)	-
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(51.51)	(1.10)	(14.22)	(4.03)	(6.63)	(22.59)	(2.93)	(0.01)	-
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(77.57)	(1.65)	(21.41)	(6.07)	(9.98)	(34.02)	(4.42)	(0.02)	-
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(2.39)	(0.05)	(0.66)	(0.19)	(0.31)	(1.05)	(0.14)	(0.00)	-
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	(0.12)	(0.00)	(0.03)	(0.01)	(0.02)	(0.05)	(0.01)	(0.00)	-
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(131.37)	(2.80)	(36.26)	(10.28)	(16.90)	(57.60)	(7.48)	(0.03)	-
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(48.86)	(1.04)	(13.49)	(3.82)	(6.29)	(21.42)	(2.78)	(0.01)	-
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(17.86)	(0.38)	(4.93)	(1.40)	(2.30)	(7.83)	(1.02)	(0.00)	-
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	0.85	0.02	0.23	0.07	0.11	0.37	0.05	0.00	-
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	-
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(46.20)	(0.99)	(12.75)	(3.62)	(5.94)	(20.26)	(2.63)	(0.01)	-
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	15.91	0.34	4.39	1.24	2.05	6.98	0.91	0.00	-
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(18.96)	-	-	-	-	-	-	-	(18.96)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(2,993.19)	(44.28)	(790.39)	(239.96)	(408.21)	(1,334.27)	(175.01)	(1.08)	-
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(66.41)	(0.95)	(16.35)	(5.06)	(10.21)	(29.75)	(4.05)	(0.02)	-
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(736.47)	(15.71)	(203.30)	(57.63)	(94.75)	(322.93)	(41.96)	(0.19)	-
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(35.51)	(0.76)	(9.80)	(2.78)	(4.57)	(15.57)	(2.02)	(0.01)	-
2320000 Total					**(12,819.63)**	**(227.87)**	**(3,388.01)**	**(999.82)**	**(1,762.49)**	**(5,669.86)**	**(748.65)**	**(3.96)**	**(18.96)**
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(7,778.99)	(111.76)	(1,915.52)	(592.61)	(1,196.41)	(3,485.22)	(474.72)	(2.75)	-
2533000 Total					**(7,778.99)**	**(111.76)**	**(1,915.52)**	**(592.61)**	**(1,196.41)**	**(3,485.22)**	**(474.72)**	**(2.75)**	**-**
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(19.80)	(0.28)	(4.88)	(1.51)	(3.05)	(8.87)	(1.21)	(0.01)	-
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	19.80	0.28	4.88	1.51	3.05	8.87	1.21	0.01	-
2541050 Total					**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total					**20,659.40**	**595.70**	**6,798.83**	**1,838.51**	**2,681.37**	**10,069.27**	**1,274.22**	**4.60**	**(2,603.10)**

B15. MISC. RATE BASE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,704.70	2,140.66	38,211.10	11,600.61	19,734.64	64,504.81	8,460.57	52.30	0.00
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,763.78	0.00	0.00	0.00	0.00	11,763.78	0.00	0.00	0.00
1140000 Total					**156,468.48**	**2,140.66**	**38,211.10**	**11,600.61**	**19,734.64**	**76,268.60**	**8,460.57**	**52.30**	**0.00**
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1149000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(137,980.48)	(2,041.19)	(36,435.48)	(11,061.55)	(18,817.60)	(61,507.37)	(8,067.42)	(49.87)	0.00
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,897.54)	0.00	0.00	0.00	0.00	(1,897.54)	0.00	0.00	0.00
1150000 Total					**(139,878.02)**	**(2,041.19)**	**(36,435.48)**	**(11,061.55)**	**(18,817.60)**	**(63,404.91)**	**(8,067.42)**	**(49.87)**	**0.00**
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(1,721.38)	0.00	0.00	0.00	0.00	(1,721.38)	0.00	0.00	0.00
1156000 Total					**(1,721.38)**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,721.38)**	**0.00**	**0.00**	**0.00**
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	38,700.69	825.65	10,683.08	3,028.59	4,978.82	16,969.87	2,204.70	9.98	0.00
1281000 Total					**38,700.69**	**825.65**	**10,683.08**	**3,028.59**	**4,978.82**	**16,969.87**	**2,204.70**	**9.98**	**0.00**
1651000	PREPAY-INSURANCE	0	INSURANCE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	8,596.36	183.40	2,372.97	672.72	1,105.92	3,769.42	489.72	2.22	0.00
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,580.52	33.72	436.29	123.69	203.33	693.04	90.04	0.41	0.00
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	447.62	9.55	123.56	35.03	57.59	196.27	25.50	0.12	0.00
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	206.55	4.41	57.02	16.16	26.57	90.57	11.77	0.05	0.00
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	251.21	5.36	69.34	19.66	32.32	110.15	14.31	0.06	0.00
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1651000 Total					**11,082.26**	**236.43**	**3,059.19**	**867.26**	**1,425.73**	**4,859.46**	**631.33**	**2.86**	**0.00**
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	8,542.49	182.25	2,358.10	668.51	1,098.99	3,745.80	486.65	2.20	0.00
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	6.56	0.14	1.81	0.51	0.84	2.88	0.37	0.00	0.00
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	52.85	1.13	14.59	4.14	6.80	23.17	3.01	0.01	0.00
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7.72	0.16	2.13	0.60	0.99	3.38	0.44	0.00	0.00
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	27.16	0.58	7.50	2.13	3.49	11.91	1.55	0.01	0.00
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	532.62	11.36	147.03	41.68	68.52	233.55	30.34	0.14	0.00
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652000 Total					**9,169.39**	**195.62**	**2,531.15**	**717.57**	**1,179.64**	**4,020.69**	**522.36**	**2.36**	**0.00**
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	348.17	5.15	91.94	27.91	47.48	155.20	20.36	0.13	0.00
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	16,943.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,943.63
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,459.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,459.63
1652100	PREPAY - OTHER	132310	PREPAID RATING AGNCY	SO	73.17	1.56	20.20	5.73	9.41	32.09	4.17	0.02	0.00
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	45.66	0.97	12.60	3.57	5.87	20.02	2.60	0.01	0.00
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	108.89	1.61	28.75	8.73	14.85	48.54	6.37	0.04	0.00
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	303.87	4.50	80.24	24.36	41.44	135.46	17.77	0.11	0.00
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	118.20	1.75	31.21	9.48	16.12	52.69	6.91	0.04	0.00
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	34.41	0.51	9.09	2.76	4.69	15.34	2.01	0.01	0.00
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	228.23	3.38	60.27	18.30	31.13	101.74	13.34	0.08	0.00
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	95.53	1.41	25.23	7.66	13.03	42.58	5.59	0.03	0.00
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	94.51	1.40	24.96	7.58	12.89	42.13	5.53	0.03	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	342.35	5.06	90.40	27.44	46.69	152.61	20.02	0.12	0.00
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	325.81	4.82	86.03	26.12	44.43	145.24	19.05	0.12	0.00
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	140.53	2.08	37.11	11.27	19.17	62.64	8.22	0.05	0.00
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	69.22	1.02	18.28	5.55	9.44	30.85	4.05	0.03	0.00
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	94.45	1.40	24.94	7.57	12.88	42.10	5.52	0.03	0.00
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	4.53	0.07	1.20	0.36	0.62	2.02	0.26	0.00	0.00
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	235.36	3.48	62.15	18.87	32.10	104.92	13.76	0.09	0.00
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	228.23	3.38	60.27	18.30	31.13	101.74	13.34	0.08	0.00
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	44.95	0.67	11.87	3.60	6.13	20.04	2.63	0.02	0.00
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	9.31	0.14	2.46	0.75	1.27	4.15	0.54	0.00	0.00
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	772.25	11.42	203.92	61.91	105.32	344.24	45.15	0.28	0.00
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	300.91	4.45	79.46	24.12	41.04	134.14	17.59	0.11	0.00
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	223.52	3.31	59.02	17.92	30.48	99.64	13.07	0.08	0.00
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,040.66	43.54	563.31	159.70	262.53	894.81	116.25	0.53	0.00
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30.36	0.65	8.38	2.38	3.91	13.31	1.73	0.01	0.00
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	141.59	2.09	37.39	11.35	19.31	63.12	8.28	0.05	0.00
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	91.49	1.35	24.16	7.33	12.48	40.79	5.35	0.03	0.00
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	169.68	2.51	44.81	13.60	23.14	75.64	9.92	0.06	0.00
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	143.62	2.12	37.93	11.51	19.59	64.02	8.40	0.05	0.00
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72.08	1.04	17.75	5.49	11.09	32.29	4.40	0.03	0.00
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,169.36	24.95	322.79	91.51	150.44	512.75	66.62	0.30	0.00
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,810.74	0.00	2,810.74	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,637.69	0.00	0.00	0.00	0.00	3,637.69	0.00	0.00	0.00
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	238.56	0.00	0.00	0.00	0.00	0.00	238.56	0.00	0.00
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	147.19	0.00	0.00	0.00	147.19	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	13,806.17	294.54	3,811.11	1,080.42	1,776.16	6,053.87	786.51	3.56	0.00
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(26.48)	(0.38)	(6.52)	(2.02)	(4.07)	(11.86)	(1.62)	(0.01)	0.00
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(2,130.62)	(45.46)	(588.15)	(166.74)	(274.10)	(934.26)	(121.38)	(0.55)	0.00
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,157.10	46.02	595.45	168.81	277.51	945.87	122.89	0.56	0.00
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1652100 Total					**54,144.50**	**436.51**	**8,800.74**	**1,723.20**	**3,002.76**	**13,278.14**	**1,493.75**	**6.14**	**25,403.25**
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1653000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1655000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	(751.27)	(751.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	20,298.14	0.00	20,298.14	0.00	0.00	0.00	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	(43.40)	0.00	0.00	(43.40)	0.00	0.00	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,060.03)	0.00	0.00	0.00	0.00	0.00	(1,060.03)	0.00	0.00
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(2,625.67)	0.00	0.00	0.00	0.00	(2,625.67)	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(873.09)	0.00	0.00	0.00	(873.09)	0.00	0.00	0.00	0.00
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(1.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.45)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(20,375.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,375.07)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2281000 Total					**(5,431.82)**	**(751.27)**	**20,298.14**	**(43.40)**	**(873.09)**	**(2,625.67)**	**(1,060.03)**	**0.00**	**(20,376.52)**
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(76.92)	(1.64)	(21.23)	(6.02)	(9.90)	(33.73)	(4.38)	(0.02)	0.00
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281200 Total					**(76.92)**	**(1.64)**	**(21.23)**	**(6.02)**	**(9.90)**	**(33.73)**	**(4.38)**	**(0.02)**	**0.00**
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281400 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281800 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2281900 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2282000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(256,031.96)	(5,462.25)	(70,676.00)	(20,036.21)	(32,938.37)	(112,267.48)	(14,585.62)	(66.02)	0.00
2282100 Total					**(256,031.96)**	**(5,462.25)**	**(70,676.00)**	**(20,036.21)**	**(32,938.37)**	**(112,267.48)**	**(14,585.62)**	**(66.02)**	**0.00**
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2282200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2282300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(12,443.46)	0.00	(12,443.46)	0.00	0.00	0.00	0.00	0.00	0.00
2282400 Total					**(12,443.46)**	**0.00**	**(12,443.46)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	115,250.00	2,458.77	31,814.03	9,019.08	14,826.85	50,535.98	6,565.56	29.72	0.00
2282500 Total					**115,250.00**	**2,458.77**	**31,814.03**	**9,019.08**	**14,826.85**	**50,535.98**	**6,565.56**	**29.72**	**0.00**
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,601.84)	(34.17)	(442.18)	(125.35)	(206.08)	(702.39)	(91.25)	(0.41)	0.00
2283000 Total					**(1,601.84)**	**(34.17)**	**(442.18)**	**(125.35)**	**(206.08)**	**(702.39)**	**(91.25)**	**(0.41)**	**0.00**
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389.01	477.65	6,180.34	1,752.09	2,880.33	9,817.36	1,275.46	5.77	0.00
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,429.29)	(115.83)	(1,498.72)	(424.88)	(698.48)	(2,380.69)	(309.30)	(1.40)	0.00
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,429.29	115.83	1,498.72	424.88	698.48	2,380.69	309.30	1.40	0.00
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,959.72)	(361.82)	(4,681.62)	(1,327.21)	(2,181.86)	(7,436.67)	(966.16)	(4.37)	0.00
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429.29)	(115.83)	(1,498.72)	(424.88)	(698.48)	(2,380.69)	(309.30)	(1.40)	0.00
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283400 Total					**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**
2283500	PENSIONS	280340	PENSION	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2283500	PENSIONS	280350	Pension - Local 57	SO	(550.21)	(11.74)	(151.88)	(43.06)	(70.78)	(241.26)	(31.34)	(0.14)	0.00
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(49,375.25)	(1,053.38)	(13,629.73)	(3,863.94)	(6,352.10)	(21,650.56)	(2,812.81)	(12.73)	0.00
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	550.75	11.75	152.03	43.10	70.85	241.50	31.37	0.14	0.00
2283500 Total					**(49,374.71)**	**(1,053.37)**	**(13,629.58)**	**(3,863.90)**	**(6,352.03)**	**(21,650.32)**	**(2,812.78)**	**(12.73)**	**0.00**
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(234.95)	(3.48)	(62.04)	(18.84)	(32.04)	(104.73)	(13.74)	(0.08)	0.00
2284100 Total					**(234.95)**	**(3.48)**	**(62.04)**	**(18.84)**	**(32.04)**	**(104.73)**	**(13.74)**	**(0.08)**	**0.00**
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2284200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,583.47)	(82.17)	(1,456.60)	(443.64)	(778.85)	(2,491.19)	(329.01)	(2.01)	0.00
2300000 Total					**(5,583.47)**	**(82.17)**	**(1,456.60)**	**(443.64)**	**(778.85)**	**(2,491.19)**	**(329.01)**	**(2.01)**	**0.00**
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(264.68)	(264.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(58.35)	0.00	0.00	0.00	0.00	0.00	(58.35)	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,328.59)	0.00	(1,328.59)	0.00	0.00	0.00	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,009.42)	0.00	0.00	0.00	0.00	(1,009.42)	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(317.64)	0.00	0.00	(317.64)	0.00	0.00	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(147.20)	0.00	0.00	0.00	(147.20)	0.00	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2530000 Total					**(3,125.88)**	**(264.68)**	**(1,328.59)**	**(317.64)**	**(147.20)**	**(1,009.42)**	**(58.35)**	**0.00**	**0.00**
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2532500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119.10)	(1,653.93)	(28,347.16)	(8,769.92)	(17,705.31)	(51,576.83)	(7,025.31)	(40.65)	0.00
2533500 Total					**(115,119.10)**	**(1,653.93)**	**(28,347.16)**	**(8,769.92)**	**(17,705.31)**	**(51,576.83)**	**(7,025.31)**	**(40.65)**	**0.00**
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006.30)	(71.93)	(1,232.76)	(381.39)	(769.97)	(2,242.97)	(305.52)	(1.77)	0.00
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(21.43)	(21.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(14,598.11)	(209.73)	(3,594.67)	(1,112.10)	(2,245.19)	(6,540.39)	(890.87)	(5.16)	0.00
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006.30	71.93	1,232.76	381.39	769.97	2,242.97	305.52	1.77	0.00
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(1,205.45)	(17.83)	(318.31)	(96.64)	(164.40)	(537.35)	(70.48)	(0.44)	0.00
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,151.93)	(17.04)	(304.18)	(92.35)	(157.10)	(513.50)	(67.35)	(0.42)	0.00
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,937.38)	(28.66)	(511.59)	(155.32)	(264.22)	(863.62)	(113.27)	(0.70)	0.00
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(11,542.54)	(170.75)	(3,047.95)	(925.34)	(1,574.16)	(5,145.30)	(674.87)	(4.17)	0.00
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(27,170.07)	(401.94)	(7,174.60)	(2,178.16)	(3,705.42)	(12,111.56)	(1,588.57)	(9.82)	0.00
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(161.54)	(2.39)	(42.66)	(12.95)	(22.03)	(72.01)	(9.44)	(0.06)	0.00
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,089.08)	(30.90)	(551.65)	(167.48)	(284.91)	(931.25)	(122.14)	(0.76)	0.00
2539900 Total					**(59,877.53)**	**(900.68)**	**(15,545.61)**	**(4,740.32)**	**(8,417.41)**	**(26,714.98)**	**(3,537.01)**	**(21.51)**	**0.00**
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(9,646.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,646.95)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(4,488.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,488.02)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(639.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(639.67)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(8,682.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,682.19)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(1,105.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,105.57)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(5,050.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,050.40)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(3,766.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,766.71)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(5,163.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,163.75)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(62,094.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(62,094.70)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(15,963.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,963.54)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(600.00)	(600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(50.26)	0.00	0.00	0.00	0.00	0.00	(50.26)	0.00	0.00
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,200.43)	0.00	0.00	(1,200.43)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(610.98)	0.00	0.00	0.00	(610.98)	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(12,335.63)	(263.17)	(3,405.17)	(965.35)	(1,586.97)	(5,409.05)	(702.74)	(3.18)	0.00
2540000	REGULATORY LIAB	288058	RegL-Wildland Fire Mitiga-Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288059	RegL-Wildland Fire Mitigat-Recl to Asst	OTHER	(76.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76.75)
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	4,695.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,695.76
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	2,738.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,738.46
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(4,337.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,337.69)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	154.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.49
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	28.49	28.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(101.58)	0.00	0.00	0.00	0.00	0.00	(101.58)	0.00	0.00
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(8,719.53)	0.00	(8,719.53)	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(19,651.46)	0.00	0.00	0.00	0.00	(19,651.46)	0.00	0.00	0.00
2540000	REGULATORY LIAB	288085	Reg Liab - Cholla Decomm - WA	WA	1.27	0.00	0.00	1.27	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	180.62	0.00	0.00	0.00	180.62	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288098	RegL Depr/Amortz Deferral-Recl to Curr	OTHER	4,630.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,630.62
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(305.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(305.68)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(2,973.85)	0.00	0.00	(2,973.85)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(536.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(536.99)
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	9,646.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,646.95
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(756.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(756.73)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(243.68)	(243.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(3,343.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,343.32)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,147.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,147.83)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288177	Reg Liability – WA REC Deferral	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHER	(10.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10.98)
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(2,274.25)	(2,274.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(414.11)	0.00	0.00	0.00	0.00	0.00	(414.11)	0.00	0.00
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(23,716.09)	0.00	0.00	(23,716.09)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(44,467.97)	0.00	0.00	0.00	(44,467.97)	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(10,481.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,481.80)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,143.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,143.35)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	623.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	623.54
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(1,810.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,810.52)
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(13,403.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,403.68)
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	(452.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(452.01)
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	9,217.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,217.23
2540000	REGULATORY LIAB	288261	Contra Reg Liability - WA PCAM CY2021	OTHER	(1,261.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,261.30)
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(4,083.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,083.96)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(54.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54.83)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(9,764.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,764.94)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(9,191.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,191.63)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(231.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(231.84)
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	1,105.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,105.57
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288402	RegL-OR Sch 291 Standard Rate-Clearing	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288403	RegL-OR Sch 291 RestrictedRate-Clearing	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(7,559.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,559.86)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(1,749.73)	0.00	(1,749.73)	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(625.72)	0.00	0.00	(625.72)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(1,274.70)	0.00	0.00	(1,274.70)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(43,545.28)	0.00	0.00	(43,545.28)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(6,651.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,651.37)
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	888.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	888.70
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(5,510.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,510.58)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	639.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	639.67
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(1,123.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,123.37)
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,747.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,747.72
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	852.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852.11
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	3.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.06
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	163.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163.82
2540000	REGULATORY LIAB	288451	RegL - WA Pryor Mtn REC	OTHER	(3.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.06)
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(136.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(136.72)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,551.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,551.70)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(543.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(543.53)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(593.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(593.14)
2540000	REGULATORY LIAB	288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	593.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	593.03
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	5,808.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,808.86
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	2,277.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,277.01
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	3.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(4,029.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,029.36)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(1,055.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,055.53)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(3,316.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,316.28)
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(629.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(629.94)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	5,163.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,163.75
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(18,252.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,252.58)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	419.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419.78
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	140.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.08
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(140.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(140.08)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	283.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.15
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(283.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(283.15)
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	4,064.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,064.78
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(4,064.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,064.78)
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(33,428.56)	(33,428.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(85,312.45)	0.00	0.00	0.00	0.00	0.00	(85,312.45)	0.00	0.00
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(374,011.63)	0.00	(374,011.63)	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(89,578.42)	0.00	0.00	(89,578.42)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(212,243.18)	0.00	0.00	0.00	(212,243.18)	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(659,287.98)	0.00	0.00	0.00	0.00	(659,287.98)	0.00	0.00	0.00
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U FERC	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(2,395.45)	(2,395.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		**FERC Secondary Acct**		**Alloc**	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(7,938.65)	0.00	0.00	0.00	0.00	0.00	(7,938.65)	0.00	0.00
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(0.96)	0.00	(0.96)	0.00	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(47,381.18)	0.00	0.00	0.00	0.00	(47,381.18)	0.00	0.00	0.00
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(14,444.57)	0.00	0.00	(14,444.57)	0.00	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(35,833.40)	0.00	0.00	0.00	(35,833.40)	0.00	0.00	0.00	0.00
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	69,216.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,216.98
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	8,686.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,686.77
2540000 Total					**(1,826,877.85)**	**(39,176.62)**	**(387,887.02)**	**(178,323.14)**	**(294,561.87)**	**(731,729.66)**	**(94,519.79)**	**(3.18)**	**(100,676.56)**
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2541050 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**(2,092,563.57)**	**(45,131.80)**	**(452,877.52)**	**(200,793.62)**	**(335,691.30)**	**(850,099.95)**	**(112,226.40)**	**(93.14)**	**(95,649.83)**

B16. REGULATORY ASSETS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	841.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	841.64
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7.06	0.00	0.00	7.06	0.00	0.00	0.00	0.00	0.00
1242000 Total					**848.71**	**0.00**	**0.00**	**7.06**	**0.00**	**0.00**	**0.00**	**0.00**	**841.64**
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243400 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1243500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1244500	HOME COMFORT	0	HOME COMFORT	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500	HOME COMFORT	0	HOME COMFORT	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500	HOME COMFORT	0	HOME COMFORT	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500	HOME COMFORT	0	HOME COMFORT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500	HOME COMFORT	0	HOME COMFORT	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244900 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245300 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245400 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1247500 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(211.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(211.31)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(3.75)	0.00	0.00	(3.75)	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1249000 Total					**(215.06)**	**0.00**	**0.00**	**(3.75)**	**0.00**	**0.00**	**0.00**	**0.00**	**(211.31)**
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822200 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822230 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822240 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822410 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822600 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1822700 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(57,383.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,383.31)
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823000 Total					**(57,383.31)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(57,383.31)**
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823020 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823040 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823106 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823109 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823150 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823600 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	64,157.20	921.75	15,798.20	4,887.58	9,867.37	28,744.36	3,915.28	22.66	0.00
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	994.79	14.29	244.96	75.78	153.00	445.70	60.71	0.35	0.00
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,655.19	52.51	900.06	278.46	562.17	1,637.64	223.06	1.29	0.00
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,490.04	21.41	366.91	113.51	229.17	667.58	90.93	0.53	0.00
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,140.57	131.32	2,250.79	696.34	1,405.82	4,095.25	557.82	3.23	0.00
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	367.93	0.00	367.93	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	86.38	1.24	21.27	6.58	13.29	38.70	5.27	0.03	0.00
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,337.84)	(62.32)	(1,068.16)	(330.46)	(667.16)	(1,943.48)	(264.72)	(1.53)	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223.11	1,223.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,031.95)	0.00	(2,031.95)	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(73,381.25)	(1,054.28)	(18,069.54)	(5,590.28)	(11,286.03)	(32,877.01)	(4,478.19)	(25.91)	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281.12	0.00	0.00	0.00	0.00	281.12	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	5,486.07	0.00	0.00	5,486.07	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	813.55	0.00	0.00	0.00	813.55	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,671.50	95.85	1,642.80	508.24	1,026.08	2,989.03	407.14	2.36	0.00
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,491.69	64.53	1,106.04	342.18	690.82	2,012.41	274.11	1.59	0.00
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	842.96	12.11	207.57	64.22	129.65	377.67	51.44	0.30	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	14,598.11	209.73	3,594.67	1,112.10	2,245.19	6,540.39	890.87	5.16	0.00
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929.36)	0.00	0.00	0.00	(2,929.36)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,611.81	23.16	396.90	122.79	247.90	722.14	98.36	0.57	0.00
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770.29	39.80	682.16	211.04	426.07	1,241.17	169.06	0.98	0.00
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112.00	648.13	11,108.47	3,436.69	6,938.22	20,211.54	2,753.02	15.93	0.00
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,141.63)	(45.14)	(773.60)	(239.33)	(483.18)	(1,407.55)	(191.72)	(1.11)	0.00
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(2,321.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,321.56)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,233.71)	0.00	0.00	0.00	0.00	(26,233.71)	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,670.57)	0.00	0.00	0.00	(10,670.57)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,978.68	42.80	733.48	226.92	458.12	1,334.54	181.78	1.05	0.00
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,229.75)	(1,229.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(852.57)	0.00	0.00	0.00	0.00	(852.57)	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,515.82)	0.00	0.00	(5,515.82)	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(346.78)	0.00	0.00	0.00	(346.78)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,260.12)	(1,260.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,481.95)	0.00	0.00	0.00	0.00	0.00	(2,481.95)	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(9,259.45)	0.00	(9,259.45)	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,291.56)	0.00	0.00	(4,291.56)	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(2,128.08)	0.00	0.00	0.00	0.00	(2,128.08)	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(106.90)	0.00	0.00	0.00	(106.90)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,534.55)	0.00	0.00	0.00	0.00	0.00	(1,534.55)	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931.38)	0.00	0.00	0.00	0.00	(8,931.38)	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(418.68)	0.00	0.00	0.00	(418.68)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(6,811.17)	0.00	0.00	0.00	0.00	(6,811.17)	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(342.93)	0.00	0.00	0.00	(342.93)	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(190.80)	0.00	0.00	0.00	0.00	0.00	(190.80)	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	2,128.08	0.00	0.00	0.00	0.00	2,128.08	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	106.90	0.00	0.00	0.00	106.90	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931.38	0.00	0.00	0.00	0.00	8,931.38	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	418.68	0.00	0.00	0.00	418.68	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	6,811.17	0.00	0.00	0.00	0.00	6,811.17	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	342.93	0.00	0.00	0.00	342.93	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119.10	1,653.93	28,347.16	8,769.92	17,705.31	51,576.83	7,025.31	40.65	0.00
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,752.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,752.56)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,096.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,096.71)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823700 Total					**117,031.60**	**1,504.08**	**36,566.66**	**10,370.98**	**16,528.62**	**59,601.76**	**7,562.23**	**68.11**	**(15,170.83)**
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	4,423.57	4,423.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	41,395.70	0.00	0.00	0.00	41,395.70	0.00	0.00	0.00	0.00
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	292.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292.70
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	2,397.91	35.47	633.20	192.23	327.02	1,068.91	140.20	0.87	0.00
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	724.47	10.72	191.31	58.08	98.80	322.95	42.36	0.26	0.00
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	72.72	1.08	19.20	5.83	9.92	32.42	4.25	0.03	0.00
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	(526.92)	0.00	0.00	0.00	0.00	0.00	(526.92)	0.00	0.00
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(815.85)	0.00	(815.85)	0.00	0.00	0.00	0.00	0.00	0.00
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,379.39)	0.00	0.00	0.00	0.00	(1,379.39)	0.00	0.00	0.00
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(458.52)	0.00	0.00	0.00	(458.52)	0.00	0.00	0.00	0.00
1823750 Total					**46,126.40**	**4,470.84**	**27.86**	**256.14**	**41,372.92**	**44.89**	**(340.11)**	**1.15**	**292.70**
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	380,861.90	8,125.41	105,134.52	29,804.99	48,997.68	167,004.17	21,696.93	98.21	0.00
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	558.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	558.81
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	1,111.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,111.90
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	271.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.81
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	510.81	0.00	0.00	0.00	510.81	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(14,010.44)	(298.90)	(3,867.49)	(1,096.41)	(1,802.44)	(6,143.44)	(798.15)	(3.61)	0.00
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127.03)	(127.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(137.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(137.49)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323.07	177.57	2,297.53	651.34	1,070.76	3,649.58	474.15	2.15	0.00
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(3,566.25)	0.00	0.00	0.00	0.00	(3,566.25)	0.00	0.00	0.00
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660.18)	0.00	0.00	(660.18)	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412.31)	0.00	0.00	0.00	(1,412.31)	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	12,335.63	263.17	3,405.17	965.35	1,586.97	5,409.05	702.74	3.18	0.00
1823870 Total					**384,060.24**	**8,140.21**	**106,969.73**	**29,665.08**	**48,951.48**	**166,353.11**	**22,075.66**	**99.93**	**1,805.04**
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	234.45	5.00	64.72	18.35	30.16	102.80	13.36	0.06	0.00
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	0.69	0.01	0.19	0.05	0.09	0.30	0.04	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	4,096.43	87.39	1,130.79	320.57	527.00	1,796.24	233.37	1.06	0.00
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	270.09	5.76	74.56	21.14	34.75	118.43	15.39	0.07	0.00
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,407.32	115.36	1,492.66	423.16	695.65	2,371.06	308.04	1.39	0.00
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(41.73)	0.00	0.00	(41.73)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	353.40	7.54	97.55	27.66	45.46	154.96	20.13	0.09	0.00
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	1,024.75	21.86	282.88	80.19	131.83	449.34	58.38	0.26	0.00
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	469.70	10.02	129.66	36.76	60.43	205.96	26.76	0.12	0.00
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	472.98	10.09	130.56	37.01	60.85	207.40	26.94	0.12	0.00
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	604.32	12.89	166.82	47.29	77.74	264.99	34.43	0.16	0.00
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	355.48	7.58	98.13	27.82	45.73	155.87	20.25	0.09	0.00
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	17.86	0.38	4.93	1.40	2.30	7.83	1.02	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	666.36	14.22	183.94	52.15	85.73	292.19	37.96	0.17	0.00
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	305.04	6.51	84.20	23.87	39.24	133.76	17.38	0.08	0.00
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	10.07	0.21	2.78	0.79	1.29	4.41	0.57	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	65.67	1.40	18.13	5.14	8.45	28.80	3.74	0.02	0.00
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	666.10	14.21	183.87	52.13	85.69	292.08	37.95	0.17	0.00
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,319.80	28.16	364.32	103.28	169.79	578.72	75.19	0.34	0.00
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	95.21	2.03	26.28	7.45	12.25	41.75	5.42	0.02	0.00
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	383.14	8.17	105.76	29.98	49.29	168.00	21.83	0.10	0.00
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	48.04	1.02	13.26	3.76	6.18	21.07	2.74	0.01	0.00
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	137.05	2.92	37.83	10.73	17.63	60.10	7.81	0.04	0.00
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,395.88	51.11	661.37	187.49	308.23	1,050.57	136.49	0.62	0.00
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0.02	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	33.38	0.71	9.21	2.61	4.29	14.64	1.90	0.01	0.00
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	4,087.33	87.20	1,128.28	319.86	525.83	1,792.25	232.85	1.05	0.00
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	74.44	1.59	20.55	5.83	9.58	32.64	4.24	0.02	0.00
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	38.36	0.82	10.59	3.00	4.93	16.82	2.19	0.01	0.00
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	12.21	0.26	3.37	0.96	1.57	5.36	0.70	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	3.60	0.08	0.99	0.28	0.46	1.58	0.20	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	2.21	0.05	0.61	0.17	0.28	0.97	0.13	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	0.13	0.00	0.04	0.01	0.02	0.06	0.01	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	62.43	1.33	17.23	4.89	8.03	27.37	3.56	0.02	0.00
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	147.12	3.14	40.61	11.51	18.93	64.51	8.38	0.04	0.00
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	336.29	7.17	92.83	26.32	43.26	147.46	19.16	0.09	0.00
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(87.27)	0.00	0.00	(87.27)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(68.51)	0.00	0.00	(68.51)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(88.42)	0.00	0.00	(88.42)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(360.32)	0.00	0.00	(360.32)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(84.63)	0.00	0.00	(84.63)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(24.08)	0.00	0.00	(24.08)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(57.16)	0.00	0.00	(57.16)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(152.25)	0.00	0.00	(152.25)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	3,261.97	69.59	900.45	255.27	419.65	1,430.34	185.83	0.84	0.00
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	54.21	1.16	14.96	4.24	6.97	23.77	3.09	0.01	0.00
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	12.93	0.28	3.57	1.01	1.66	5.67	0.74	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,650.13	56.54	731.55	207.39	340.94	1,162.05	150.97	0.68	0.00
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	0.29	0.01	0.08	0.02	0.04	0.13	0.02	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	16.44	0.35	4.54	1.29	2.11	7.21	0.94	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	7.88	0.17	2.17	0.62	1.01	3.45	0.45	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	784.92	16.75	216.67	61.43	100.98	344.18	44.72	0.20	0.00
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	24.16	0.52	6.67	1.89	3.11	10.59	1.38	0.01	0.00
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	750.76	16.02	207.24	58.75	96.59	329.20	42.77	0.19	0.00
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	1,065.83	22.74	294.21	83.41	137.12	467.35	60.72	0.27	0.00
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	232.41	4.96	64.16	18.19	29.90	101.91	13.24	0.06	0.00
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	1,394.07	29.74	384.82	109.10	179.35	611.29	79.42	0.36	0.00
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	1,493.89	31.87	412.38	116.91	192.19	655.06	85.10	0.39	0.00
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	180.89	3.86	49.93	14.16	23.27	79.32	10.30	0.05	0.00
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	55.05	1.17	15.20	4.31	7.08	24.14	3.14	0.01	0.00
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(14.27)	0.00	0.00	(14.27)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(47.68)	0.00	0.00	(47.68)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(9.52)	0.00	0.00	(9.52)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(16.77)	0.00	0.00	(16.77)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(0.78)	0.00	0.00	(0.78)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(22.57)	0.00	0.00	(22.57)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(20.75)	0.00	0.00	(20.75)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(56.18)	0.00	0.00	(56.18)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(1.68)	0.00	0.00	(1.68)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(12.74)	0.00	0.00	(12.74)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(47.57)	0.00	0.00	(47.57)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0.29)	0.00	0.00	(0.29)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(101.51)	0.00	0.00	(101.51)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(12.19)	0.00	0.00	(12.19)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(8.24)	0.00	0.00	(8.24)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(94.37)	0.00	0.00	(94.37)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(16.48)	0.00	0.00	(16.48)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(0.42)	0.00	0.00	(0.42)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(21.37)	0.00	0.00	(21.37)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(37.54)	0.00	0.00	(37.54)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(55.03)	0.00	0.00	(55.03)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(2.58)	0.00	0.00	(2.58)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0.06)	0.00	0.00	(0.06)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(50.89)	0.00	0.00	(50.89)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(71.87)	0.00	0.00	(71.87)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3.83)	0.00	0.00	(3.83)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0.15)	0.00	0.00	(0.15)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3.77)	0.00	0.00	(3.77)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(70.87)	0.00	0.00	(70.87)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0.33)	0.00	0.00	(0.33)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(202.67)	0.00	0.00	(202.67)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(184.86)	0.00	0.00	(184.86)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(1.76)	0.00	0.00	(1.76)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0.01)	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(2.94)	0.00	0.00	(2.94)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0.19)	0.00	0.00	(0.19)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(149.84)	0.00	0.00	(149.84)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(187.30)	0.00	0.00	(187.30)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	162.39	3.46	44.83	12.71	20.89	71.21	9.25	0.04	0.00
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(11.50)	0.00	0.00	(11.50)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	277.52	5.92	76.61	21.72	35.70	121.69	15.81	0.07	0.00
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(3.23)	0.00	0.00	(3.23)	0.00	0.00	0.00	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(605.63)	(12.92)	(167.18)	(47.39)	(77.91)	(265.56)	(34.50)	(0.16)	0.00
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	1.41	0.03	0.39	0.11	0.18	0.62	0.08	0.00	0.00
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(0.09)	0.00	0.00	(0.09)	0.00	0.00	0.00	0.00	0.00
1823910 Total					**33,507.77**	**768.44**	**9,942.78**	**307.63**	**4,633.81**	**15,793.91**	**2,051.92**	**9.29**	**0.00**
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	273,824.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,824.88
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSER, WYO-P 1997"	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSER, WYO-P 1998"	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,064.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,064.96
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,337.08
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,718.39
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.36
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	787.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.74
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.04
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	624.38
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.27
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,184.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,184.87
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	161.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.91
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.44
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	40.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.65
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,182.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,182.80
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.17
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,871.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(114,871.52)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,280.48
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,353.18
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,201.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,201.69
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	847.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	847.94
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	497.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	497.81
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	81.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.80
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	526.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526.85
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	17.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.99
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	70.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.55
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.02
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	27.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.55
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,807.46
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	23.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.67
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,508.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508.75
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,674.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,674.58
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460.33
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,563.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,563.57
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,186.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,186.58
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	894.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	894.61
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.22
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,541.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,541.96
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,658.47
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191.00
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.03
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27.38)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.22
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.36
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	21.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.63
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,581.31
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,910.09
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,026.03
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,547.35
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	284.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.67
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(0.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.51)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,226.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,226.73
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,561.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,561.67
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230.15
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.26
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.00
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	88.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.70
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.04
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	560.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560.82
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.33
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,256.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,256.95
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,275.28
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	445.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	445.95
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146.02
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(587,832.35)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	1.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.86
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	22.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.85
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.28

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,306.27
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,059.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,059.78
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,347.31
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.01
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	222.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222.55
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,475.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,475.74
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,484.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,484.59
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	59.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.98
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.38
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	102.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.73
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	943.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	943.91
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,967.19
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	420.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.57
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	104.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.63
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	35.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.64
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	52.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.95
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	2.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.83
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	118.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118.51
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,751.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,751.50
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,623.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,623.85
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,499.15
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,187.18
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,747.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,747.68
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	64.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.92
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	121.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.82
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.16
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,468.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.76
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	535.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.93
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	210.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.95
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	7.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.71
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	240.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.63
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,240.30
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(44,183.02)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,982.49
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	882.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	882.56
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,952.28
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,369.40
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117.13
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,398.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,398.62
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.21
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	107.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.61
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936.40

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,276.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,276.64
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	967.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	967.90
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187.28
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	276.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.50
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,033.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,033.92
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,175.21
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526.32
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,466.03
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,288.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,288.90
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.42
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.07
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,570.37
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.08
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.04
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,663.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,663.65
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,790.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,790.98
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,133.14
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,053.38
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.64
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	761.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.93
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,816.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,816.55
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,816.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,816.53
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	499.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499.54
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,531.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,531.73
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,215.30
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.35
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.17
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,339.08
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	52.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.81
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	71.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,446.39
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,258.27
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	775.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.53
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	947.45
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,731.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,731.81
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,439.42
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.02
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	95.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.67
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.11
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	439.24
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	85.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.84
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139.49
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	58.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.97
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.71
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	11.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.55
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.79
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236.05
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	33.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.68
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	39.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.66
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.01
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,759.27)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,608.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,608.90)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,191.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,191.93)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	571.49
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,836.27

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Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,490.29
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,246.07
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,523.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,523.59
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258.42
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.09
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,369.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,369.80
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	186.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.84
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330.07
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,604.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,604.55
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,107.15
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,019.08
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	986.41
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,512.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,512.71
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,875.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,875.69
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,485.48
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.26
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	668.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	668.87
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	175.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.62
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	739.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	739.82
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.15
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	64.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.70
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.26
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.25
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	11.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.94
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	586.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	586.97
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	54.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.88
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.01
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.46
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.86
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	724.32
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.87
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	29.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.68
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	26.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.63
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,498.29
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,304.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,304.87
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,647.42
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,015.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,015.89
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	254.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254.58
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,880.48
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	125.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.50
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	239.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239.86
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,071.26
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,606.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,606.69
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233.20
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	410.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410.93
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,513.36
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,359.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,359.76
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,437.03
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	29.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.86
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433.13
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	182.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.84
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,069.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,069.93
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	41.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.54
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.35
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	167.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167.73
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.53
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.37
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	894.20
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.28
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	50.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.85
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	97.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.68
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.88

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	10.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.69
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,307.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,307.82
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	387.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.56
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.24
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,295.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,295.90
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	6.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.81
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54
1823920	DSR COSTS AMORTIZED	103299	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.37
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	73.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.62
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	109.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.92
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292.11
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,793.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,793.50
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,469.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,469.88
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,898.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,898.52
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,934.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,934.97
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.00
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,473.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,473.89
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	171.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171.94
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	428.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428.77
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,943.21
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,221.40
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,280.40
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	459.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459.69
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,096.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,096.57
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,113.28
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,836.00
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.44
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(29.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.68)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.40
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.03
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	534.08
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	19.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.90
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606.10
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	168.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.84
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	904.05
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.08
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	142.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.83
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	169.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.86
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	3.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.63
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.46
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,203.22
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.16
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.14
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	204.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.65
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.89
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.15
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	32.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.74
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	154.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.75
1823920	DSR COSTS AMORTIZED	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	34.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.97
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	29.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.71
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(26.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26.63)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.80
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.48
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.01
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.11
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,293.44
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.27
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,444.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,444.78
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,168.27
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	119.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.82
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,543.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,543.81
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	115.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.79

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	318.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318.87
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,313.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,313.80
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,289.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,289.56
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,444.13
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	806.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	806.65
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,268.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,268.77
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,406.09
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.30
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	764.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	764.78
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	134.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.90
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	26.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.65
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	984.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	984.65
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.02
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	883.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	883.95
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	40.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.52
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424.26
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	168.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.60
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.76
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	8.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.90
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,234.01
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	84.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.72
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	25.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.88
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	57.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.73
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.15
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	129.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.78
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	177.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.71
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	9.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.77
1823920	DSR COSTS AMORTIZED	103693	AGRICULURAL FINANSWER EXP WY-2013 CAT3	OTHER	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	37.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.65
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	25.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.73
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	434.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	434.59
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.11
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,435.48
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,233.13
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,049.39
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.18
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	29.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.61
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,564.39
1823920	DSR COSTS AMORTIZED	103757	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.05
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.09
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.17
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,908.46
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,630.25
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	59.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.77
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144.06
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	596.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	596.81
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.11
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,585.11
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	241.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241.77
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,761.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,761.77
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,202.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,202.91
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.07
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.32
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	52.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.93
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,238.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,238.99
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,640.02
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,635.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,635.51
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.44
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.28
1823920	DSR COSTS AMORTIZED	103779	AGRICULURAL FINANSWER EXP WY-2014 CAT2	OTHER	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.22
1823920	DSR COSTS AMORTIZED	103780	AGRICULURAL FINANSWER EXP WY-2014 CAT3	OTHER	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,177.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,177.83
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255.18
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	31.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.76
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.31
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183.17
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.02
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	356.14
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.22
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	202.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202.89
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.19
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	156.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.99
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	62.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.94
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.19
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	257.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257.58
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.33
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.82
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.90
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.32
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	197.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.86
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.30
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	10.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.87
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.38
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.24
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.26
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	4.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.51
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,634.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,634.96
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	22.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.79
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	556.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.87
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.38
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.47
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	22.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.90
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.23
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.06
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.36
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	4.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.58
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	4.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.99
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.16
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410.11
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,344.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,344.78
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	263.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	263.88
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	135.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.77
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.20
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	152.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.62
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,173.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,173.97
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,922.35
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,877.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,877.77
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	476.40
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	63.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.90
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,610.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,610.87
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.42
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,124.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,124.93
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,890.20
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,213.33
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,315.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,315.76
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,776.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,776.83
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257.37
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.17
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,896.11
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	261.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261.57
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.36
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	53.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.90
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	42.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.91
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,207.26

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	1.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.97
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	84.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.76
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.37
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.19
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	29.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.61
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	120.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.63
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	70.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.86
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.47
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.48
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.18
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.58
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	639.17
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,070.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,070.68
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286.47
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	138.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.84
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178.05
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.71
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.16
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,486.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,486.68
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.13
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.46
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.31
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94.09
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.46
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	5.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.78
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	165.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.88
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	164.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.61
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,392.50
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.06
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	606.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606.84
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.16
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,956.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,956.93
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,571.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,571.78
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,335.36
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	429.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	429.75
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	58.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.89
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,312.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,312.53
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.42
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.22
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,565.43
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,226.02
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,333.15
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	113.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.69
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,307.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,307.56
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,098.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,098.96
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.33
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	93.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.84
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659.05
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.43
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.42
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.46
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.16
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	44.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.55
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	15.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.97
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.13
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(0.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.71)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,448.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,448.56
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	192.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.62
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	911.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911.89
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.39
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,238.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,238.63
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.33
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.21

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602.49
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.46
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.08
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(840.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(840.75)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	397.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397.84
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,404.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,404.87)
1823920 Total					**233,168.89**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**233,168.89**
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.52
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144.26
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	359.14
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361.23
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.04
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117.17
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	46.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.62
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	245.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.86
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	102.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.69
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.83
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846.01
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101.29
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	360.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.53
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.29
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.34
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.22
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	274.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274.98
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.13
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.45
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	101.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101.74
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,126.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,126.64
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	164.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.58
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	317.34
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.30
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.38
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.37
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.06
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490.10
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.34
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.40
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	32.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.77
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	49.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.79
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	308.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308.64
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,816.42
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	197.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.82
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287.19
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.13
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	189.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.93
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	73.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.98
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	807.24
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	593.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	593.56
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.20
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	321.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.98
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,283.39
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	133.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.67
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.46
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	165.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.80
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	513.48
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.01
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637.01
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,305.01
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.14
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	142.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.69
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.33
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.29

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	631.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	631.68
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.21
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	507.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507.57
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	699.07
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.38
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303.19
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.24
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	295.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295.92
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.50
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	705.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	705.68
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	225.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.87
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	846.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846.71
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789.24
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.47
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	20.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.57
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.02
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.47
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226.29
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.11
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615.12
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363.39
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,221.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,221.78
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	843.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843.83
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	57.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.58
1823930	DSR COSTS NOT AMORT	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	121.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.61
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	682.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	682.87
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	153.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.74
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	854.32
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	104.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.98
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	267.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267.81
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449.09
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	297.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.82
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	121.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.89
1823930	DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.05
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157.45
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	5.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.71
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848.10
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	62.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.73
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	79.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.59
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236.39
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296.08
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	105.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.99
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.08
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.06
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	244.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244.63
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	13.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.80
1823930 Total					**37,937.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**37,937.27**
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,457.21
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(679.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(679.53)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	OTHER	163.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163.03
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(101.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101.75)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(33.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.75)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86.48)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823940 Total					**2,718.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,718.72**
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823950 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823960 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	2,680.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,680.58
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	1,835.74	26.37	452.04	139.85	282.34	822.47	112.03	0.65	0.00
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	14,677.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,677.00
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	1,999.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,999.14
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	45,778.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,778.91
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	352.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.42
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,609.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,609.27

ROCKY MOUNTAIN POWER
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Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	6,938.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,938.63
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	8,986.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,986.52
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(2,680.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,680.58)
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(536.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(536.99)
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(15.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15.46)
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	140.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.08
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(53.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(53.88)
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	283.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.15
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(247.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(247.32)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	(14,360.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,360.34)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,064.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,064.78
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	5.42	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(1,090.74)	(15.67)	(268.58)	(83.09)	(167.76)	(488.68)	(66.56)	(0.39)	0.00
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	875.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	875.77
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(1,999.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,999.14)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,123.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,123.37
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	0.34	0.00	0.00	0.34	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	444.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	444.69
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	1,075.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,075.63
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	1.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.94
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(6,609.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,609.27)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	(84.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(84.59)
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	414.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.77
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(617.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(617.51)
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	276.92	0.00	0.00	0.00	0.00	0.00	276.92	0.00	0.00
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	307.69	0.00	0.00	0.00	307.69	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52.05)	(52.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	(402.50)	0.00	0.00	0.00	(402.50)	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	6,304.42	0.00	0.00	0.00	0.00	0.00	6,304.42	0.00	0.00
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,280.43	0.00	0.00	0.00	0.00	1,280.43	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	12,764.64	0.00	0.00	0.00	12,764.64	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	11.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.58
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	2,424.95	0.00	0.00	0.00	0.00	2,424.95	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	547.67	547.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(1,167.16)	(1,167.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(89.74)	0.00	(89.74)	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,448.67	51.02	910.66	276.47	470.33	1,537.31	201.64	1.25	0.00
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(350.15)	0.00	0.00	0.00	0.00	(350.15)	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(35.57)	0.00	0.00	0.00	(35.57)	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	223.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223.52
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	77.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.03
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	35.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.51
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	488.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.48
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,343.76	0.00	0.00	0.00	1,343.76	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	15,084.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,084.78
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	218.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.60
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	4,449.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,449.65
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	1,290.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,290.64
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187369	RegA -WA Equity Advisory Group (CETA)	WA	102.05	0.00	0.00	102.05	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	2.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.33
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(2,002.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,002.45)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	2,306.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,306.54
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(6,813.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,813.79)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(124.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(124.84)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	2,750.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.08
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(16,267.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,267.42)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	6,165.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,165.80
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	125.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.84
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	18,252.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,252.58
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,934.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,934.38
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	1,637.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,637.41
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(220.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220.40)
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(3,238.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,238.33)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	4,029.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.36
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(5,745.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,745.49)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(745.00)	(10.70)	(183.45)	(56.76)	(114.58)	(333.78)	(45.46)	(0.26)	0.00
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.45
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	3,902.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,902.70
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infrast	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(235.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(235.18)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	411.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411.46
1823990	OTHR REG ASSET-N CST	187667	RegA-OR Outreach and Research Pilot	OTHER	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.38
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIUM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	(709.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(709.44)
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	2,827.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,827.20
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(43.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43.22)
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(454.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(454.83)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(78.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78.71)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	(763.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(763.56)
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	(87.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87.33)
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(412.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(412.98)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(81.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(81.35)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(297.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(297.06)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	(55.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55.36)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	136.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.72
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	1,551.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,551.70
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	543.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543.53
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	717.43	0.00	0.00	0.00	717.43	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	265.63	0.00	0.00	0.00	265.63	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	437.50	0.00	0.00	0.00	0.00	437.50	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	71.35	0.00	0.00	0.00	71.35	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	OTHER	34.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.05
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.41
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	226.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226.07
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	38.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.28
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	95.40	0.00	0.00	0.00	0.00	0.00	95.40	0.00	0.00
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	593.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	593.14
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	536.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536.99
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,147.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,147.83
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	20,375.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,375.07
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(426.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(426.93)
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(212.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(212.26)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	5,580.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,580.50
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	(5,580.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,580.50)
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	8.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.32
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	15,248.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,248.13
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(920.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(920.15)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,156.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,156.59
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	(76.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76.75)
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	76.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.75
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,556.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556.68
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(121.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(121.39)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	(525.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(525.95)
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(36.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(36.79)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	329.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329.00
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(55.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55.44)
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	1.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.97

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(0.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.10)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(1,233.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,233.73)
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	1,055.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,055.53
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	2,067.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,067.80
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,683.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,683.59
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	13,819.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,819.87
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	12.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.38
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(326.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(326.01)
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(783.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(783.28)
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(0.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.62)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(13,246.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,246.20)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	770.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	770.18
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	43.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.54
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(18.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18.64)
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.18)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(773.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(773.95)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	678.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678.82
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	25,191.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,191.79
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,859.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,859.41
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	51,872.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,872.29
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	86.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.48
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(131.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(131.37)
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(76.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76.44)
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(3,335.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,335.48)
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(4.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.32)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(25,830.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,830.34)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	219.07	0.00	0.00	219.07	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(444.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(444.51)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	3,316.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,316.28
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(1,891.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,891.46)
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	12,706.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,706.26
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	23.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.39
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	57.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.31
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(461.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(461.03)
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(1.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.17)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(4,250.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,250.18)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	629.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	629.94
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823990 Total					**240,602.78**	**(620.52)**	**820.92**	**597.93**	**15,502.75**	**5,330.04**	**6,883.80**	**1.25**	**212,086.61**
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823993 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823994 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823995 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	190.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	190.30
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(314.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(314.92)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	309.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309.43
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(538.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(538.70)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	247.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	247.32
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,669.87
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(14,044.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,044.31)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	987.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	987.27
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(5,052.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,052.05)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	339.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	339.72
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,502.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,502.48)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	196.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.42
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	317.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	317.05
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	94.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94.62
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,533.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,533.07)
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1823999 Total					**(20,633.53)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(20,633.53)**
Grand Total					**1,017,770.48**	**14,263.04**	**154,327.95**	**41,201.08**	**126,989.58**	**247,123.71**	**38,233.51**	**179.73**	**395,451.89**

B17.DEPRECIATION RESERVE

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(28,294.35)	(418.57)	(7,471.48)	(2,268.29)	(3,858.75)	(12,612.74)	(1,654.31)	(10.23)	0.00
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473.06)	(214.10)	(3,821.79)	(1,160.27)	(1,973.82)	(6,451.64)	(846.21)	(5.23)	0.00
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(563,704.20)	(8,339.06)	(148,853.19)	(45,190.76)	(76,877.26)	(251,281.64)	(32,958.56)	(203.75)	0.00
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,090,013.67)	(30,918.25)	(551,894.40)	(167,551.17)	(285,033.39)	(931,662.49)	(122,198.55)	(755.41)	0.00
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(461,112.79)	(6,821.39)	(121,762.63)	(36,966.26)	(62,885.97)	(205,549.61)	(26,960.26)	(166.66)	0.00
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(242,535.11)	(3,587.90)	(64,044.45)	(19,443.43)	(33,076.63)	(108,114.54)	(14,180.50)	(87.66)	0.00
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(33.90)	(0.50)	(8.95)	(2.72)	(4.62)	(15.11)	(1.98)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(15,794.87)	(233.66)	(4,170.83)	(1,266.24)	(2,154.08)	(7,040.86)	(923.49)	(5.71)	0.00
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,067.36)	(60.17)	(1,074.04)	(326.07)	(554.70)	(1,813.10)	(237.81)	(1.47)	0.00
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(126.77)	(1.88)	(33.48)	(10.16)	(17.29)	(56.51)	(7.41)	(0.05)	0.00
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	(0.60)	(0.01)	(0.16)	(0.05)	(0.08)	(0.27)	(0.04)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(106.25)	(1.57)	(28.06)	(8.52)	(14.49)	(47.36)	(6.21)	(0.04)	0.00
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(279.82)	(4.14)	(73.89)	(22.43)	(38.16)	(124.73)	(16.36)	(0.10)	0.00
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(90.65)	(1.34)	(23.94)	(7.27)	(12.36)	(40.41)	(5.30)	(0.03)	0.00
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(158.00)	(2.34)	(41.72)	(12.67)	(21.55)	(70.43)	(9.24)	(0.06)	0.00
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(27.47)	(0.41)	(7.25)	(2.20)	(3.75)	(12.24)	(1.61)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,571.80)	(82.43)	(1,471.30)	(446.68)	(759.87)	(2,483.73)	(325.77)	(2.01)	0.00
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(34,118.27)	(504.72)	(9,009.36)	(2,735.18)	(4,653.01)	(15,208.85)	(1,994.82)	(12.33)	0.00
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,470.15)	(36.54)	(652.27)	(198.03)	(336.88)	(1,101.11)	(144.42)	(0.89)	0.00
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(34,375.18)	(508.52)	(9,077.20)	(2,755.77)	(4,688.04)	(15,323.38)	(2,009.84)	(12.42)	0.00
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(234.98)	(3.48)	(62.05)	(18.84)	(32.05)	(104.75)	(13.74)	(0.08)	0.00
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,611.04)	(112.59)	(2,009.79)	(610.16)	(1,037.98)	(3,392.76)	(445.00)	(2.75)	0.00
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,254.50)	(18.56)	(331.27)	(100.57)	(171.09)	(559.22)	(73.35)	(0.45)	0.00
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,629.97)	(24.11)	(430.41)	(130.67)	(222.29)	(726.59)	(95.30)	(0.59)	0.00
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(18,681.84)	(276.37)	(4,933.18)	(1,497.68)	(2,547.81)	(8,327.78)	(1,092.29)	(6.75)	0.00
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(200,269.74)	(2,962.66)	(52,883.74)	(16,055.12)	(27,312.53)	(89,273.96)	(11,709.34)	(72.39)	0.00
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(33,609.25)	(497.19)	(8,874.95)	(2,694.37)	(4,583.59)	(14,981.95)	(1,965.06)	(12.15)	0.00
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,105.94)	(149.50)	(2,668.60)	(810.17)	(1,378.23)	(4,504.91)	(590.87)	(3.65)	0.00
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(290.91)	(4.30)	(76.82)	(23.32)	(39.67)	(129.68)	(17.01)	(0.11)	0.00
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(75.15)	(1.11)	(19.84)	(6.02)	(10.25)	(33.50)	(4.39)	(0.03)	0.00
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(51.17)	(0.76)	(13.51)	(4.10)	(6.98)	(22.81)	(2.99)	(0.02)	0.00
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(53,531.39)	(791.91)	(14,135.64)	(4,291.48)	(7,300.54)	(23,862.61)	(3,129.86)	(19.35)	0.00
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(22,393.56)	(331.28)	(5,913.30)	(1,795.24)	(3,054.01)	(9,982.35)	(1,309.30)	(8.09)	0.00
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(35,209.05)	(520.86)	(9,297.39)	(2,822.62)	(4,801.77)	(15,695.09)	(2,058.60)	(12.73)	0.00
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,469.48)	(110.50)	(1,972.41)	(598.81)	(1,018.68)	(3,329.66)	(436.72)	(2.70)	0.00
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,764.49)	(40.90)	(730.00)	(221.62)	(377.02)	(1,232.32)	(161.63)	(1.00)	0.00
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(14.84)	(0.22)	(3.92)	(1.19)	(2.02)	(6.62)	(0.87)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(123.75)	(1.83)	(32.68)	(9.92)	(16.88)	(55.16)	(7.24)	(0.04)	0.00
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,432.53)	(21.19)	(378.28)	(114.84)	(195.37)	(638.58)	(83.76)	(0.52)	0.00
1080000	AC PR DPR EL PL SR	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(10,340.83)	(152.98)	(2,730.63)	(829.00)	(1,410.27)	(4,609.62)	(604.61)	(3.74)	0.00
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,213.93)	(17.96)	(320.55)	(97.32)	(165.55)	(541.13)	(70.98)	(0.44)	0.00
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	9,074.58	134.24	2,396.26	727.49	1,237.58	4,045.16	530.57	3.28	0.00
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0.35)	(0.01)	(0.09)	(0.03)	(0.05)	(0.16)	(0.02)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	OR	(0.02)	0.00	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(16,323.82)	(241.48)	(4,310.51)	(1,308.64)	(2,226.22)	(7,276.65)	(954.42)	(5.90)	0.00
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(0.83)	0.00	0.00	0.00	0.00	(0.83)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(4,385.82)	(64.88)	(1,158.13)	(351.60)	(598.13)	(1,955.06)	(256.43)	(1.59)	0.00
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(19,429.54)	(287.43)	(5,130.61)	(1,557.62)	(2,649.78)	(8,661.08)	(1,136.00)	(7.02)	0.00
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(98,034.02)	(1,450.25)	(25,887.12)	(7,859.14)	(13,369.76)	(43,700.49)	(5,731.84)	(35.43)	0.00
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(3.77)	0.00	0.00	0.00	0.00	(3.77)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(2,943.29)	(43.54)	(777.21)	(235.96)	(401.40)	(1,312.03)	(172.09)	(1.06)	0.00
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(1.06)	0.00	0.00	0.00	0.00	(1.06)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(1,874.64)	(27.73)	(495.02)	(150.29)	(255.66)	(835.66)	(109.61)	(0.68)	0.00
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(48,369.99)	(715.55)	(12,772.70)	(3,877.70)	(6,596.64)	(21,561.82)	(2,828.09)	(17.48)	0.00
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(56,368.17)	(833.87)	(14,884.72)	(4,518.90)	(7,687.42)	(25,127.16)	(3,295.72)	(20.37)	0.00
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(518,034.98)	(7,663.46)	(136,793.65)	(41,529.57)	(70,648.95)	(230,923.73)	(30,288.38)	(187.24)	0.00
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(42,282.51)	(625.50)	(11,165.23)	(3,389.68)	(5,766.43)	(18,848.21)	(2,472.17)	(15.28)	0.00
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,348.44)	(93.91)	(1,676.39)	(508.94)	(865.79)	(2,829.94)	(371.18)	(2.29)	0.00
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(385,204.38)	(5,698.45)	(101,718.06)	(30,880.87)	(52,533.68)	(171,712.02)	(22,522.06)	(139.23)	0.00
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(414,362.79)	(6,129.80)	(109,417.71)	(33,218.43)	(56,510.27)	(184,709.92)	(24,226.89)	(149.77)	0.00
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(525,481.32)	(7,773.62)	(138,759.95)	(42,126.52)	(71,664.47)	(234,243.08)	(30,723.75)	(189.93)	0.00
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,283.94)	(18.99)	(339.04)	(102.93)	(175.10)	(572.34)	(75.07)	(0.46)	0.00
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,148.60)	(46.58)	(831.43)	(252.42)	(429.40)	(1,403.55)	(184.09)	(1.14)	0.00
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,249.29)	(77.65)	(1,386.14)	(420.82)	(715.89)	(2,339.97)	(306.91)	(1.90)	0.00

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(801.91)	(801.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(548.02)	0.00	0.00	0.00	0.00	0.00	(548.02)	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,585.11)	0.00	(2,585.11)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,301.33)	0.00	0.00	0.00	0.00	(3,301.33)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(201.27)	0.00	0.00	(201.27)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,483.80)	0.00	0.00	0.00	(1,483.80)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,313.60)	0.00	0.00	0.00	(1,313.60)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,646.91)	(1,646.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(862.33)	0.00	0.00	0.00	0.00	0.00	(862.33)	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(8,950.42)	0.00	(8,950.42)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(14,965.94)	0.00	0.00	0.00	0.00	(14,965.94)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,377.01)	0.00	0.00	(1,377.01)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,110.05)	0.00	0.00	0.00	(4,110.05)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(820.25)	0.00	0.00	0.00	(820.25)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(10,822.60)	(10,822.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,213.41)	0.00	0.00	0.00	0.00	0.00	(12,213.41)	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(97,313.37)	0.00	(97,313.37)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(146,861.15)	0.00	0.00	0.00	0.00	(146,861.15)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(26,376.78)	0.00	0.00	(26,376.78)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(43,580.50)	0.00	0.00	0.00	(43,580.50)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(4,053.83)	0.00	0.00	0.00	(4,053.83)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(128.40)	(128.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(164.50)	0.00	0.00	0.00	0.00	0.00	(164.50)	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,428.62)	0.00	(1,428.62)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,937.48)	0.00	0.00	0.00	0.00	(1,937.48)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(446.37)	0.00	0.00	(446.37)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(802.04)	0.00	0.00	0.00	(802.04)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(32.11)	0.00	0.00	0.00	(32.11)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(43,191.77)	(43,191.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(47,045.48)	0.00	0.00	0.00	0.00	0.00	(47,045.48)	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(261,531.98)	0.00	(261,531.98)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(167,082.12)	0.00	0.00	0.00	0.00	(167,082.12)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(76,000.54)	0.00	0.00	(76,000.54)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(72,834.01)	0.00	0.00	0.00	(72,834.01)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,163.37)	0.00	0.00	0.00	(16,163.37)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,614.73)	(22,614.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,042.56)	0.00	0.00	0.00	0.00	0.00	(17,042.56)	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(139,318.79)	0.00	(139,318.79)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(86,670.22)	0.00	0.00	0.00	0.00	(86,670.22)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(37,207.47)	0.00	0.00	(37,207.47)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(42,920.80)	0.00	0.00	0.00	(42,920.80)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,801.15)	0.00	0.00	0.00	(5,801.15)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,121.03)	(13,121.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,695.40)	0.00	0.00	0.00	0.00	0.00	(4,695.40)	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(49,045.00)	0.00	(49,045.00)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(87,782.33)	0.00	0.00	0.00	0.00	(87,782.33)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,343.34)	0.00	0.00	(11,343.34)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,321.04)	0.00	0.00	0.00	(11,321.04)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,135.79)	0.00	0.00	0.00	(3,135.79)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,635.34)	(13,635.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,380.51)	0.00	0.00	0.00	0.00	0.00	(13,380.51)	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(96,286.36)	0.00	(96,286.36)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(214,620.00)	0.00	0.00	0.00	0.00	(214,620.00)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(13,910.53)	0.00	0.00	(13,910.53)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,530.12)	0.00	0.00	0.00	(25,530.12)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,629.80)	0.00	0.00	0.00	(14,629.80)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,555.17)	(30,555.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(33,191.29)	0.00	0.00	0.00	0.00	0.00	(33,191.29)	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(252,843.96)	0.00	(252,843.96)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(162,013.39)	0.00	0.00	0.00	0.00	(162,013.39)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(64,972.58)	0.00	0.00	(64,972.58)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(47,969.28)	0.00	0.00	0.00	(47,969.28)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,621.93)	0.00	0.00	0.00	(7,621.93)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,281.14)	(4,281.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(4,947.96)	0.00	0.00	0.00	0.00	0.00	(4,947.96)	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(45,142.35)	0.00	(45,142.35)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(41,091.03)	0.00	0.00	0.00	0.00	(41,091.03)	0.00	0.00	0.00

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(9,698.23)	0.00	0.00	(9,698.23)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(7,210.94)	0.00	0.00	0.00	(7,210.94)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,164.10)	0.00	0.00	0.00	(1,164.10)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,135.95)	(9,135.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(14,092.91)	0.00	0.00	0.00	0.00	0.00	(14,092.91)	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(100,159.84)	0.00	(100,159.84)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(76,932.91)	0.00	0.00	0.00	0.00	(76,932.91)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(23,067.72)	0.00	0.00	(23,067.72)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(19,594.41)	0.00	0.00	0.00	(19,594.41)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(5,565.87)	0.00	0.00	0.00	(5,565.87)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(444.65)	(444.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,789.22)	0.00	0.00	0.00	0.00	0.00	(10,789.22)	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(19,739.21)	0.00	(19,739.21)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(54,438.74)	0.00	0.00	0.00	0.00	(54,438.74)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(7,641.89)	0.00	0.00	(7,641.89)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(7,601.52)	0.00	0.00	0.00	(7,601.52)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,581.99)	0.00	0.00	0.00	(1,581.99)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(261.21)	(261.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(131.29)	0.00	0.00	0.00	0.00	0.00	(131.29)	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,143.65)	0.00	(2,143.65)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,363.74)	0.00	0.00	0.00	0.00	(3,363.74)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(412.49)	0.00	0.00	(412.49)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(841.74)	0.00	0.00	0.00	(841.74)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(143.32)	0.00	0.00	0.00	(143.32)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(405.42)	(405.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(468.64)	0.00	0.00	0.00	0.00	0.00	(468.64)	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,543.72)	0.00	(12,543.72)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,291.27)	0.00	0.00	0.00	0.00	(13,291.27)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,756.49)	0.00	0.00	(1,756.49)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,937.72)	0.00	0.00	0.00	(3,937.72)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,254.33)	0.00	0.00	0.00	(1,254.33)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3.52)	0.00	0.00	0.00	0.00	0.00	(3.52)	0.00	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0.47)	(0.01)	(0.12)	(0.04)	(0.06)	(0.21)	(0.03)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(3.48)	(0.07)	(0.96)	(0.27)	(0.45)	(1.52)	(0.20)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(23.79)	0.00	0.00	0.00	0.00	(23.79)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(12.23)	0.00	0.00	0.00	(12.23)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5.32)	0.00	0.00	0.00	(5.32)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(847.04)	(847.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,466.91)	(57.36)	(761.27)	(168.01)	(178.78)	(1,196.47)	(105.02)	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,130.15)	0.00	0.00	0.00	0.00	0.00	(5,130.15)	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,978.29)	0.00	(10,978.29)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(238.09)	(3.42)	(58.63)	(18.14)	(36.62)	(106.67)	(14.53)	(0.08)	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,916.49)	(43.14)	(770.14)	(233.81)	(397.75)	(1,300.08)	(170.52)	(1.05)	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(31,738.12)	(677.11)	(8,761.11)	(2,483.72)	(4,083.09)	(13,916.85)	(1,808.06)	(8.18)	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(13,294.04)	0.00	0.00	0.00	0.00	(13,294.04)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,889.87)	0.00	0.00	(7,889.87)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,765.15)	0.00	0.00	0.00	(1,765.15)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,502.81)	0.00	0.00	0.00	(1,502.81)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(92.36)	(92.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(862.79)	(20.06)	(266.25)	(58.76)	(62.53)	(418.46)	(36.73)	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(30.11)	0.00	0.00	0.00	0.00	0.00	(30.11)	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,070.84)	0.00	(1,070.84)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(2.86)	(0.04)	(0.70)	(0.22)	(0.44)	(1.28)	(0.17)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(824.92)	(12.20)	(217.83)	(66.13)	(112.50)	(367.72)	(48.23)	(0.30)	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(7,499.60)	(160.00)	(2,070.22)	(586.89)	(964.82)	(3,288.50)	(427.24)	(1.93)	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(343.45)	0.00	0.00	0.00	0.00	(343.45)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(42.02)	0.00	0.00	(42.02)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(272.64)	0.00	0.00	0.00	(272.64)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(14.99)	0.00	0.00	0.00	(14.99)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(18.05)	(18.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,713.05)	(39.83)	(528.63)	(116.67)	(124.15)	(830.84)	(72.93)	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(183.86)	0.00	0.00	0.00	0.00	0.00	(183.86)	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(406.04)	0.00	(406.04)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(9.71)	(0.14)	(2.39)	(0.74)	(1.49)	(4.35)	(0.59)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,125.48)	(16.65)	(297.20)	(90.23)	(153.49)	(501.70)	(65.80)	(0.41)	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(23,923.96)	(510.40)	(6,604.06)	(1,872.21)	(3,077.81)	(10,490.42)	(1,362.90)	(6.17)	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(235.96)	0.00	0.00	0.00	0.00	(235.96)	0.00	0.00	0.00

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(159.19)	0.00	0.00	(159.19)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(873.13)	0.00	0.00	0.00	(873.13)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(16.95)	0.00	0.00	0.00	(16.95)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0.20)	(0.00)	(0.06)	(0.01)	(0.01)	(0.10)	(0.01)	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	(0.27)	0.00	0.00	0.00	0.00	0.00	(0.27)	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(1.83)	0.00	(1.83)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(26.63)	(0.39)	(7.03)	(2.13)	(3.63)	(11.87)	(1.56)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(59.06)	(1.26)	(16.30)	(4.62)	(7.60)	(25.90)	(3.36)	(0.02)	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(4.44)	0.00	0.00	0.00	0.00	(4.44)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	(0.50)	0.00	0.00	0.00	(0.50)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(3.81)	0.00	0.00	0.00	(3.81)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(33.84)	(33.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(162.51)	0.00	0.00	0.00	0.00	0.00	(162.51)	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(814.60)	0.00	(814.60)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(18.48)	(0.27)	(4.55)	(1.41)	(2.84)	(8.28)	(1.13)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(328.39)	(4.86)	(86.72)	(26.33)	(44.79)	(146.39)	(19.20)	(0.12)	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(416.80)	(8.89)	(115.06)	(32.62)	(53.62)	(182.76)	(23.74)	(0.11)	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,456.67)	0.00	0.00	0.00	0.00	(1,456.67)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(148.67)	0.00	0.00	(148.67)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(271.13)	0.00	0.00	0.00	(271.13)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(51.55)	0.00	(51.55)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	(1.44)	(0.02)	(0.38)	(0.12)	(0.20)	(0.64)	(0.08)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(54.32)	(1.16)	(15.00)	(4.25)	(6.99)	(23.82)	(3.09)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(193.06)	0.00	0.00	0.00	0.00	(193.06)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(5.13)	0.00	0.00	(5.13)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(15.07)	0.00	0.00	0.00	(15.07)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(199.97)	(199.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(896.47)	0.00	0.00	0.00	0.00	0.00	(896.47)	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(2,872.35)	0.00	(2,872.35)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(48.83)	(0.70)	(12.02)	(3.72)	(7.51)	(21.88)	(2.98)	(0.02)	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,594.68)	(67.97)	(1,213.28)	(368.34)	(626.62)	(2,048.17)	(268.64)	(1.66)	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(728.42)	(15.54)	(201.08)	(57.00)	(93.71)	(319.40)	(41.50)	(0.19)	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,643.32)	0.00	0.00	0.00	0.00	(4,643.32)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(977.84)	0.00	0.00	(977.84)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(779.16)	0.00	0.00	0.00	(779.16)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(234.53)	0.00	0.00	0.00	(234.53)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(396.18)	(396.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,368.37)	0.00	0.00	0.00	0.00	0.00	(1,368.37)	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(7,752.32)	0.00	(7,752.32)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(154.19)	(2.22)	(37.97)	(11.75)	(23.71)	(69.08)	(9.41)	(0.05)	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(3,667.26)	(54.25)	(968.39)	(294.00)	(500.14)	(1,634.75)	(214.42)	(1.33)	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(215.36)	(4.59)	(59.45)	(16.85)	(27.71)	(94.43)	(12.27)	(0.06)	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(8,983.29)	0.00	0.00	0.00	0.00	(8,983.29)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,853.96)	0.00	0.00	(1,853.96)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,739.52)	0.00	0.00	0.00	(1,739.52)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(401.57)	0.00	0.00	0.00	(401.57)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(114.72)	0.00	(114.72)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(3.24)	(0.05)	(0.80)	(0.25)	(0.50)	(1.45)	(0.20)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,144.82)	(31.73)	(566.37)	(171.94)	(292.51)	(956.09)	(125.40)	(0.78)	0.00
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(106.99)	0.00	0.00	0.00	0.00	(106.99)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(201.96)	(201.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(416.11)	0.00	0.00	0.00	0.00	0.00	(416.11)	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,528.80)	0.00	(1,528.80)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(27.62)	(0.40)	(6.80)	(2.10)	(4.25)	(12.38)	(1.69)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(653.18)	(9.66)	(172.48)	(52.36)	(89.08)	(291.17)	(38.19)	(0.24)	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(291.97)	(6.23)	(80.60)	(22.85)	(37.56)	(128.02)	(16.63)	(0.08)	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(2,930.33)	0.00	0.00	0.00	0.00	(2,930.33)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(374.11)	0.00	0.00	(374.11)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(894.37)	0.00	0.00	0.00	(894.37)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(181.36)	0.00	0.00	0.00	(181.36)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(63.56)	(63.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(44.44)	0.00	0.00	0.00	0.00	0.00	(44.44)	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(229.95)	0.00	(229.95)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4.47)	(0.06)	(1.10)	(0.34)	(0.69)	(2.00)	(0.27)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(418.06)	(6.18)	(110.39)	(33.51)	(57.01)	(186.36)	(24.44)	(0.15)	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(35.09)	(0.75)	(9.69)	(2.75)	(4.51)	(15.39)	(2.00)	(0.01)	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(164.35)	0.00	0.00	0.00	0.00	(164.35)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(57.29)	0.00	0.00	(57.29)	0.00	0.00	0.00	0.00	0.00

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(113.92)	0.00	0.00	0.00	(113.92)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(16.42)	0.00	0.00	0.00	(16.42)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(223.18)	0.00	(223.18)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(324.32)	(4.80)	(85.64)	(26.00)	(44.23)	(144.57)	(18.96)	(0.12)	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(138.96)	(2.96)	(38.36)	(10.87)	(17.88)	(60.93)	(7.92)	(0.04)	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(685.77)	0.00	0.00	0.00	0.00	(685.77)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(156.72)	0.00	0.00	(156.72)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(54.21)	0.00	0.00	0.00	(54.21)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,085.02)	(23.15)	(299.51)	(84.91)	(139.59)	(475.77)	(61.81)	(0.28)	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(108.72)	(108.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(280.36)	0.00	0.00	0.00	0.00	0.00	(280.36)	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,382.24)	0.00	(1,382.24)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,677.07)	(39.60)	(706.91)	(214.61)	(365.10)	(1,193.35)	(156.52)	(0.97)	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(134.66)	(2.87)	(37.17)	(10.54)	(17.32)	(59.05)	(7.67)	(0.03)	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,674.18)	0.00	0.00	0.00	0.00	(1,674.18)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(378.02)	0.00	0.00	(378.02)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(537.09)	0.00	0.00	0.00	(537.09)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(0.73)	0.00	0.00	0.00	(0.73)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(380.62)	(380.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,139.04)	0.00	0.00	0.00	0.00	0.00	(1,139.04)	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,438.07)	0.00	(5,438.07)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(75.77)	(1.09)	(18.66)	(5.77)	(11.65)	(33.95)	(4.62)	(0.03)	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,569.68)	(171.15)	(3,055.12)	(927.51)	(1,577.86)	(5,157.40)	(676.45)	(4.18)	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,466.95)	(31.30)	(404.94)	(114.80)	(188.72)	(643.24)	(83.57)	(0.38)	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,202.21)	0.00	0.00	0.00	0.00	(7,202.21)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,339.69)	0.00	0.00	(1,339.69)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,925.65)	0.00	0.00	0.00	(1,925.65)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(301.54)	0.00	0.00	0.00	(301.54)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(173.47)	(173.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(726.11)	0.00	0.00	0.00	0.00	0.00	(726.11)	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,258.32)	0.00	(4,258.32)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(636.84)	(9.15)	(156.82)	(48.52)	(97.95)	(285.32)	(38.86)	(0.22)	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,629.77)	(53.70)	(958.49)	(290.99)	(495.02)	(1,618.04)	(212.22)	(1.31)	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,747.15)	(58.61)	(758.33)	(214.98)	(353.42)	(1,204.60)	(156.50)	(0.71)	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,797.66)	0.00	0.00	0.00	0.00	(3,797.66)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(761.45)	0.00	0.00	(761.45)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,294.27)	0.00	0.00	0.00	(1,294.27)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(83.74)	0.00	0.00	0.00	(83.74)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(748.12)	(748.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,566.23)	0.00	0.00	0.00	0.00	0.00	(1,566.23)	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(7,781.18)	0.00	(7,781.18)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(313.66)	(4.64)	(82.83)	(25.15)	(42.78)	(139.82)	(18.34)	(0.11)	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(907.51)	(19.36)	(250.51)	(71.02)	(116.75)	(397.93)	(51.70)	(0.23)	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(6,143.48)	0.00	0.00	0.00	0.00	(6,143.48)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,329.28)	0.00	0.00	(1,329.28)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(2,535.62)	0.00	0.00	0.00	(2,535.62)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(454.58)	0.00	0.00	0.00	(454.58)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(55.92)	(55.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(111.09)	0.00	0.00	0.00	0.00	0.00	(111.09)	0.00	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(492.86)	0.00	(492.86)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(79.53)	(1.18)	(21.00)	(6.38)	(10.85)	(35.45)	(4.65)	(0.03)	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(235.28)	0.00	0.00	0.00	0.00	(235.28)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(98.62)	0.00	0.00	0.00	(98.62)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(382.28)	(382.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(910.88)	0.00	0.00	0.00	0.00	0.00	(910.88)	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(5,427.23)	0.00	(5,427.23)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(599.89)	(8.87)	(158.41)	(48.09)	(81.81)	(267.41)	(35.07)	(0.22)	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(688.76)	(14.69)	(190.13)	(53.90)	(88.61)	(302.01)	(39.24)	(0.18)	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,105.76)	0.00	0.00	0.00	0.00	(5,105.76)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,827.63)	0.00	0.00	(1,827.63)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,345.74)	0.00	0.00	0.00	(1,345.74)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(259.13)	0.00	0.00	0.00	(259.13)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(206.60)	0.00	(206.60)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,282.82)	(18.98)	(338.74)	(102.84)	(174.95)	(571.84)	(75.00)	(0.46)	0.00
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1.51)	0.00	0.00	0.00	0.00	(1.51)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(427.13)	0.00	(427.13)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,996.21)	(133.08)	(2,375.56)	(721.20)	(1,226.89)	(4,010.23)	(525.99)	(3.25)	0.00
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(575.32)	(12.27)	(158.81)	(45.02)	(74.01)	(252.27)	(32.77)	(0.15)	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(645.58)	0.00	0.00	0.00	0.00	(645.58)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(169.20)	0.00	0.00	0.00	(169.20)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(456.72)	(456.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,005.03)	0.00	0.00	0.00	0.00	0.00	(1,005.03)	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,836.41)	0.00	(4,836.41)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(182.23)	(2.70)	(48.12)	(14.61)	(24.85)	(81.23)	(10.65)	(0.07)	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(709.29)	(15.13)	(195.79)	(55.51)	(91.25)	(311.02)	(40.41)	(0.18)	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,749.80)	0.00	0.00	0.00	0.00	(5,749.80)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,229.19)	0.00	0.00	(1,229.19)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,122.37)	0.00	0.00	0.00	(1,122.37)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(219.65)	0.00	0.00	0.00	(219.65)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(257.47)	(257.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(567.62)	0.00	0.00	0.00	0.00	0.00	(567.62)	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,143.28)	0.00	(1,143.28)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(119.46)	(1.72)	(29.42)	(9.10)	(18.37)	(53.52)	(7.29)	(0.04)	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,570.92)	(38.03)	(678.88)	(206.10)	(350.62)	(1,146.04)	(150.32)	(0.93)	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(261.61)	(5.58)	(72.22)	(20.47)	(33.66)	(114.71)	(14.90)	(0.07)	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(2,049.47)	0.00	0.00	0.00	0.00	(2,049.47)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(627.59)	0.00	0.00	(627.59)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(537.72)	0.00	0.00	0.00	(537.72)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(237.24)	0.00	0.00	0.00	(237.24)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,427.92)	(2,427.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,961.48)	(45.61)	(605.30)	(133.59)	(142.15)	(951.34)	(83.51)	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(5,138.13)	0.00	0.00	0.00	0.00	0.00	(5,138.13)	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(37,263.42)	0.00	(37,263.42)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(130.93)	(1.88)	(32.24)	(9.97)	(20.14)	(58.66)	(7.99)	(0.05)	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(76,742.75)	(1,135.28)	(20,264.89)	(6,152.27)	(10,466.08)	(34,209.51)	(4,486.98)	(27.74)	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(41,969.55)	(895.39)	(11,585.43)	(3,284.40)	(5,399.36)	(18,403.23)	(2,390.92)	(10.82)	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(24,899.08)	0.00	0.00	0.00	0.00	(24,899.08)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,225.55)	0.00	0.00	(5,225.55)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(10,313.15)	0.00	0.00	0.00	(10,313.15)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,582.17)	0.00	0.00	0.00	(2,582.17)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(232.61)	(232.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(241.48)	0.00	0.00	0.00	0.00	0.00	(241.48)	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,963.23)	0.00	(1,963.23)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(67.27)	(0.97)	(16.56)	(5.12)	(10.35)	(30.14)	(4.11)	(0.02)	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(3,044.27)	(45.03)	(803.88)	(244.05)	(415.17)	(1,357.04)	(177.99)	(1.10)	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(413.50)	(8.82)	(114.14)	(32.36)	(53.20)	(181.32)	(23.56)	(0.11)	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,550.95)	0.00	0.00	0.00	0.00	(1,550.95)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(407.71)	0.00	0.00	(407.71)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(485.80)	0.00	0.00	0.00	(485.80)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(86.22)	0.00	0.00	0.00	(86.22)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(28.49)	(28.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(49.61)	(1.15)	(15.31)	(3.38)	(3.60)	(24.06)	(2.11)	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(37.68)	0.00	0.00	0.00	0.00	0.00	(37.68)	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(571.76)	0.00	(571.76)	0.00	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3.06)	(0.04)	(0.75)	(0.23)	(0.47)	(1.37)	(0.19)	(0.00)	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,438.01)	(21.27)	(379.72)	(115.28)	(196.11)	(641.02)	(84.08)	(0.52)	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,412.12)	(30.13)	(389.81)	(110.51)	(181.67)	(619.20)	(80.45)	(0.36)	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(573.44)	0.00	0.00	0.00	0.00	(573.44)	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(94.90)	0.00	0.00	(94.90)	0.00	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(81.31)	0.00	0.00	0.00	(81.31)	0.00	0.00	0.00	0.00
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(11.92)	0.00	0.00	0.00	(11.92)	0.00	0.00	0.00	0.00
1080000 Total					**(9,679,112.73)**	**(252,205.56)**	**(2,852,068.85)**	**(804,193.44)**	**(1,244,989.97)**	**(3,975,682.65)**	**(547,709.23)**	**(2,263.04)**	**0.00**
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,213.08	0.00	0.00	0.00	0.00	0.00	1,213.08	0.00	0.00
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	(8,526.81)	0.00	0.00	0.00	0.00	(8,526.81)	0.00	0.00	0.00
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	(763.11)	0.00	0.00	0.00	(763.11)	0.00	0.00	0.00	0.00
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(1,784.81)	0.00	0.00	(1,784.81)	0.00	0.00	0.00	0.00	0.00
1083000 Total					**(9,861.66)**	**0.00**	**0.00**	**(1,784.81)**	**(763.11)**	**(8,526.81)**	**1,213.08**	**0.00**	**0.00**
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	(235.49)	(3.48)	(62.19)	(18.88)	(32.12)	(104.98)	(13.77)	(0.09)	0.00
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(18.67)	(0.28)	(4.93)	(1.50)	(2.55)	(8.32)	(1.09)	(0.01)	0.00
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(1,270.95)	(18.80)	(335.61)	(101.89)	(173.33)	(566.55)	(74.31)	(0.46)	0.00
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(12.92)	(12.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	(21.62)	0.00	0.00	0.00	0.00	0.00	(21.62)	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(77.22)	0.00	(77.22)	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	(143.52)	0.00	0.00	0.00	0.00	(143.52)	0.00	0.00	0.00

Depreciation Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(27.94)	0.00	0.00	(27.94)	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	(35.83)	0.00	0.00	0.00	(35.83)	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(1.46)	(0.02)	(0.39)	(0.12)	(0.20)	(0.65)	(0.09)	(0.00)	0.00
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(192.04)	(4.10)	(53.01)	(15.03)	(24.71)	(84.21)	(10.94)	(0.05)	0.00
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,196.67	25.53	330.33	93.65	153.95	524.73	68.17	0.31	0.00
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	620.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	620.42
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,484.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,484.04
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(7,684.84)	(113.68)	(2,029.28)	(616.07)	(1,048.05)	(3,425.66)	(449.32)	(2.78)	0.00
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(289.48)	(4.28)	(76.44)	(23.21)	(39.48)	(129.04)	(16.93)	(0.10)	0.00
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	43,250.88	639.82	11,420.94	3,467.31	5,898.50	19,279.88	2,528.78	15.63	0.00
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	5,804.04	85.86	1,532.63	465.30	791.55	2,587.26	339.35	2.10	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	619.55	619.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	351.90	0.00	0.00	0.00	0.00	0.00	351.90	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	2,909.79	0.00	2,909.79	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,307.84	0.00	0.00	0.00	0.00	2,307.84	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	556.30	0.00	0.00	556.30	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	771.44	0.00	0.00	0.00	771.44	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	274.83	5.86	75.87	21.51	35.36	120.51	15.66	0.07	0.00
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	210.95	3.12	55.70	16.91	28.77	94.04	12.33	0.08	0.00
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1085000 Total					**50,346.68**	**1,222.18**	**13,686.20**	**3,816.35**	**6,323.31**	**20,451.33**	**2,728.14**	**14.70**	**2,104.46**
Grand Total					**(9,638,627.71)**	**(250,983.38)**	**(2,838,382.65)**	**(802,161.89)**	**(1,239,429.77)**	**(3,963,758.13)**	**(543,768.01)**	**(2,248.34)**	**2,104.46**

B18.AMORTIZATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(966.45)	0.00	0.00	0.00	0.00	0.00	(966.45)	0.00	0.00
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,499.69)	(81.36)	(1,452.26)	(440.90)	(750.04)	(2,451.59)	(321.55)	(1.99)	0.00
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	32,081.21	0.00	0.00	0.00	0.00	32,081.21	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(114,428.62)	(1,692.78)	(30,216.32)	(9,173.46)	(15,605.63)	(51,008.69)	(6,690.39)	(41.36)	0.00
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,171.10)	(91.29)	(1,629.56)	(494.72)	(841.61)	(2,750.88)	(360.81)	(2.23)	0.00
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(121.73)	0.00	(121.73)	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(16,871.66)	(249.59)	(4,455.17)	(1,352.56)	(2,300.94)	(7,520.86)	(986.45)	(6.10)	0.00
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(88.51)	0.00	0.00	0.00	0.00	(88.51)	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(172.78)	0.00	0.00	0.00	(172.78)	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(11,030.94)	(235.34)	(3,045.02)	(863.24)	(1,419.12)	(4,836.96)	(628.41)	(2.84)	0.00
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,292.54)	(70.24)	(908.89)	(257.66)	(423.58)	(1,443.75)	(187.57)	(0.85)	0.00
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,409.69)	(94.08)	(1,217.27)	(345.09)	(567.30)	(1,933.61)	(251.21)	(1.14)	0.00
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,896.57)	(296.47)	(3,836.06)	(1,087.50)	(1,787.79)	(6,093.51)	(791.66)	(3.58)	0.00
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(124,734.48)	(2,900.32)	(38,492.05)	(8,494.95)	(9,039.56)	(60,497.29)	(5,310.30)	0.00	0.00
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(159,175.44)	(3,395.89)	(43,939.37)	(12,456.54)	(20,477.83)	(69,796.85)	(9,067.90)	(41.05)	0.00
1110000	AC PR AMR EL PT SR	3032130	PROD & TRANS PLANT	SG	(196.33)	(2.90)	(51.84)	(15.74)	(26.78)	(87.52)	(11.48)	(0.07)	0.00
1110000	AC PR AMR EL PT SR	3032140	MINING PLANT	SO	(135.40)	(2.89)	(37.38)	(10.60)	(17.42)	(59.37)	(7.71)	(0.03)	0.00
1110000	AC PR AMR EL PT SR	3032150	HYDRO PLANT	SO	(317.74)	(6.78)	(87.71)	(24.87)	(40.88)	(139.33)	(18.10)	(0.08)	0.00
1110000	AC PR AMR EL PT SR	3032160	ENGINEERING SMALL SOFTWARE	SO	(38.44)	(0.82)	(10.61)	(3.01)	(4.94)	(16.85)	(2.19)	(0.01)	0.00
1110000	AC PR AMR EL PT SR	3032170	EDMS SOFTWARE ACCT 141140	SO	(14.61)	(0.31)	(4.03)	(1.14)	(1.88)	(6.41)	(0.83)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3032180	AUTOMATED MAPPING PROJECT	SO	(0.88)	(0.02)	(0.24)	(0.07)	(0.11)	(0.38)	(0.05)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	(94.30)	(2.01)	(26.03)	(7.38)	(12.13)	(41.35)	(5.37)	(0.02)	0.00
1110000	AC PR AMR EL PT SR	3032200	OUTAGE MANAGEMENT SYSTEM	SO	(2.58)	(0.06)	(0.71)	(0.20)	(0.33)	(1.13)	(0.15)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660.78)	(35.43)	(458.45)	(129.97)	(213.66)	(728.23)	(94.61)	(0.43)	0.00
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,876.80)	(125.38)	(1,622.25)	(459.90)	(756.05)	(2,576.92)	(334.79)	(1.52)	0.00
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,907.76)	(62.03)	(802.67)	(227.55)	(374.08)	(1,275.02)	(165.65)	(0.75)	0.00
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,999.65)	(42.66)	(551.99)	(156.49)	(257.25)	(876.83)	(113.92)	(0.52)	0.00
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,972.42)	(191.42)	(2,476.78)	(702.15)	(1,154.30)	(3,934.32)	(511.14)	(2.31)	0.00
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,560.52)	(225.30)	(2,915.17)	(826.43)	(1,358.61)	(4,630.68)	(601.61)	(2.72)	0.00
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386.43)	(221.59)	(2,867.11)	(812.81)	(1,336.21)	(4,554.35)	(591.69)	(2.68)	0.00
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892.81)	(40.38)	(522.50)	(148.13)	(243.51)	(829.98)	(107.83)	(0.49)	0.00
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,414.81)	(51.52)	(666.59)	(188.97)	(310.66)	(1,058.87)	(137.57)	(0.62)	0.00
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(13,014.58)	(277.66)	(3,592.59)	(1,018.48)	(1,674.32)	(5,706.77)	(741.41)	(3.36)	0.00
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,334.33)	(135.14)	(1,748.55)	(495.70)	(814.91)	(2,777.54)	(360.85)	(1.63)	0.00
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,598.86)	(23.65)	(422.20)	(128.18)	(218.05)	(712.72)	(93.48)	(0.58)	0.00
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(658.13)	(14.04)	(181.67)	(51.50)	(84.67)	(288.58)	(37.49)	(0.17)	0.00
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(96.77)	(1.43)	(25.55)	(7.76)	(13.20)	(43.14)	(5.66)	(0.03)	0.00
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(10.23)	(0.15)	(2.70)	(0.82)	(1.40)	(4.56)	(0.60)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(7,277.41)	(107.66)	(1,921.69)	(583.41)	(992.48)	(3,244.04)	(425.49)	(2.63)	0.00
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(235.20)	(3.48)	(62.11)	(18.86)	(32.08)	(104.85)	(13.75)	(0.09)	0.00
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(68.90)	(1.02)	(18.19)	(5.52)	(9.40)	(30.71)	(4.03)	(0.02)	0.00
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(11.87)	(0.18)	(3.13)	(0.95)	(1.62)	(5.29)	(0.69)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,579.08)	(55.02)	(711.94)	(201.83)	(331.80)	(1,130.90)	(146.92)	(0.67)	0.00
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(6,319.36)	(134.82)	(1,744.42)	(494.53)	(812.98)	(2,770.98)	(360.00)	(1.63)	0.00
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,506.66)	(51.88)	(925.98)	(281.12)	(478.23)	(1,563.16)	(205.03)	(1.27)	0.00
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,834.93)	(124.48)	(1,610.70)	(456.62)	(750.66)	(2,558.56)	(332.40)	(1.50)	0.00
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(31,688.88)	(468.78)	(8,367.85)	(2,540.42)	(4,321.69)	(14,125.91)	(1,852.78)	(11.45)	0.00
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(6,629.29)	(154.14)	(2,045.74)	(451.48)	(480.43)	(3,215.26)	(282.23)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868.34)	(136.45)	(1,810.92)	(399.66)	(425.28)	(2,846.20)	(249.83)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978.48)	(84.88)	(1,098.23)	(311.34)	(511.83)	(1,744.52)	(226.65)	(1.03)	0.00
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(15,201.77)	(324.32)	(4,196.35)	(1,189.64)	(1,955.70)	(6,665.83)	(866.01)	(3.92)	0.00
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(3,459.72)	(80.45)	(1,067.64)	(235.62)	(250.73)	(1,677.99)	(147.29)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(14,745.08)	(342.85)	(4,550.21)	(1,004.20)	(1,068.58)	(7,151.49)	(627.74)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(1,330.01)	(28.37)	(367.14)	(104.08)	(171.10)	(583.19)	(75.77)	(0.34)	0.00
1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience System	CN	(1,005.13)	(23.37)	(310.18)	(68.45)	(72.84)	(487.50)	(42.79)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	(288.19)	(6.15)	(79.55)	(22.55)	(37.08)	(126.37)	(16.42)	(0.07)	0.00
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(159.19)	(3.70)	(49.12)	(10.84)	(11.54)	(77.21)	(6.78)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085.26)	(25.23)	(334.90)	(73.91)	(78.65)	(526.36)	(46.20)	0.00	0.00
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(18,691.76)	(398.77)	(5,159.74)	(1,462.76)	(2,404.68)	(8,196.15)	(1,064.83)	(4.82)	0.00
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,970.61)	(147.50)	(2,632.87)	(799.32)	(1,359.78)	(4,444.59)	(582.96)	(3.60)	0.00
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(36.68)	0.00	0.00	0.00	(36.68)	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(782.32)	(11.57)	(206.58)	(62.72)	(106.69)	(348.74)	(45.74)	(0.28)	0.00
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(923.24)	(19.70)	(254.86)	(72.25)	(118.77)	(404.83)	(52.60)	(0.24)	0.00
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(116.57)	(2.49)	(32.18)	(9.12)	(15.00)	(51.11)	(6.64)	(0.03)	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(6.20)	(6.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(2.28)	(0.05)	(0.70)	(0.16)	(0.17)	(1.11)	(0.10)	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(10.49)	0.00	0.00	0.00	0.00	0.00	(10.49)	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(7.45)	0.00	(7.45)	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(1.90)	(0.03)	(0.47)	(0.14)	(0.29)	(0.85)	(0.12)	(0.00)	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(26,295.17)	(388.99)	(6,943.57)	(2,108.02)	(3,586.10)	(11,721.56)	(1,537.42)	(9.50)	0.00

Amortization Reserve (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,231.27)	(26.27)	(339.88)	(96.36)	(158.40)	(539.90)	(70.14)	(0.32)	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(10.93)	0.00	0.00	0.00	0.00	(10.93)	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(10.69)	0.00	0.00	(10.69)	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(165.66)	0.00	0.00	0.00	(165.66)	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(771.39)	(11.41)	(203.69)	(61.84)	(105.20)	(343.86)	(45.10)	(0.28)	0.00
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(116.08)	(1.72)	(30.65)	(9.31)	(15.83)	(51.74)	(6.79)	(0.04)	0.00
1110000	AC PR AMR EL PT SR	3035322	ACD–Call Center Automated Call Distribut	CN	(4,132.20)	(96.08)	(1,275.16)	(281.42)	(299.46)	(2,004.15)	(175.92)	0.00	0.00
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,239.75)	(26.45)	(342.23)	(97.02)	(159.49)	(543.62)	(70.63)	(0.32)	0.00
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,139.23)	(46.44)	(828.95)	(251.66)	(428.12)	(1,399.37)	(183.54)	(1.13)	0.00
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold Improveme	OR	(3.86)	0.00	(3.86)	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(505.86)	(505.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(333.77)	0.00	0.00	0.00	0.00	0.00	(333.77)	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,728.58)	0.00	(4,728.58)	0.00	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(2,445.09)	(52.16)	(674.95)	(191.34)	(314.56)	(1,072.15)	(139.29)	(0.63)	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33.13)	0.00	0.00	0.00	0.00	(33.13)	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,855.51)	0.00	0.00	(1,855.51)	0.00	0.00	0.00	0.00	0.00
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,454.48)	0.00	0.00	0.00	(4,454.48)	0.00	0.00	0.00	0.00
1110000 Total					**(691,259.03)**	**(14,469.86)**	**(203,331.42)**	**(56,209.15)**	**(88,825.60)**	**(288,496.21)**	**(39,761.79)**	**(165.01)**	**0.00**
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1119000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**(691,259.03)**	**(14,469.86)**	**(203,331.42)**	**(56,209.15)**	**(88,825.60)**	**(288,496.21)**	**(39,761.79)**	**(165.01)**	**0.00**

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

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	588.96	588.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,951.83	0.00	0.00	0.00	0.00	0.00	1,951.83	0.00	0.00
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0.24	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	11,649.38	0.00	0.00	0.00	0.00	11,649.38	0.00	0.00	0.00
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,551.41	0.00	0.00	3,551.41	0.00	0.00	0.00	0.00	0.00
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	8,810.17	0.00	0.00	0.00	8,810.17	0.00	0.00	0.00	0.00
1900000 Total					**26,551.98**	**588.96**	**0.24**	**3,551.41**	**8,810.17**	**11,649.38**	**1,951.83**	**0.00**	**0.00**
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	SE	180.26	2.59	44.39	13.73	27.72	80.76	11.00	0.06	0.00
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	SE	39.28	0.56	9.67	2.99	6.04	17.60	2.40	0.01	0.00
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	153.84	0.00	0.00	153.84	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	430.19	0.00	430.19	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	313.40	0.00	0.00	313.40	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	59.91	59.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,004.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,004.10
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	13.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.48
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	2,400.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.85
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,259.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,259.89
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	57.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.00
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	129.11	1.85	31.79	9.84	19.86	57.85	7.88	0.05	0.00
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,218.90	8,218.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,975.31	0.00	0.00	0.00	0.00	0.00	20,975.31	0.00	0.00
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	91,956.23	0.00	91,956.23	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	22,024.17	0.00	0.00	22,024.17	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	52,183.09	0.00	0.00	0.00	52,183.09	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	162,095.59	0.00	0.00	0.00	0.00	162,095.59	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	559.16	559.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	101.81	0.00	0.00	0.00	0.00	0.00	101.81	0.00	0.00
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	5,830.95	0.00	0.00	5,830.95	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	10,933.11	0.00	0.00	0.00	10,933.11	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287170	DTA 705.415 - RL - Cholla Decomm - WA	WA	(0.31)	0.00	0.00	(0.31)	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	438.82	0.00	0.00	438.82	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(7.00)	(7.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	24.98	0.00	0.00	0.00	0.00	0.00	24.98	0.00	0.00
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,143.82	0.00	2,143.82	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,831.59	0.00	0.00	0.00	0.00	4,831.59	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	(44.41)	0.00	0.00	0.00	(44.41)	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	5,895.45	125.78	1,627.40	461.36	758.45	2,585.09	335.85	1.52	0.00
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	147.52	147.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	12.36	0.00	0.00	0.00	0.00	0.00	12.36	0.00	0.00
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	295.14	0.00	0.00	295.14	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	150.22	0.00	0.00	0.00	150.22	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	2,974.28	63.45	821.03	232.76	382.64	1,304.19	169.44	0.77	0.00
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(40.76)	(2.50)	(17.71)	(5.84)	(2.64)	(8.99)	(3.08)	0.00	0.00
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	159.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.06
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	10,706.23	0.00	0.00	10,706.23	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	186.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.05
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	288.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288.80
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,858.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,858.70
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	70.70	1.51	19.52	5.53	9.10	31.00	4.03	0.02	0.00
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,864.79	26.79	459.19	142.06	286.80	835.48	113.80	0.66	0.00
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	57.77	0.85	15.25	4.63	7.88	25.75	3.38	0.02	0.00
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,303.66	406.64	6,969.55	2,156.21	4,353.10	12,680.89	1,727.27	10.00	0.00
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	8.42	0.00	0.00	8.42	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	4,487.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,487.66
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	120.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.09
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	2,795.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,795.20
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	2,577.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,577.10
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	182.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.12
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	145.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.83
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,383.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383.97
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,059.40	0.00	3,059.40	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	184.71	184.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	10.67	0.00	0.00	10.67	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	260.62	0.00	0.00	0.00	0.00	0.00	260.62	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	645.56	0.00	0.00	0.00	0.00	645.56	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	214.66	0.00	0.00	0.00	214.66	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(685.03)	(14.61)	(189.10)	(53.61)	(88.13)	(300.38)	(39.02)	(0.18)	0.00
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	381.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.51
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	133.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.63
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	36.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.31
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	274.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274.73
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	501.56	7.21	123.51	38.21	77.14	224.72	30.61	0.18	0.00
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	822.00
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,154.67	16.59	284.33	87.96	177.59	517.33	70.47	0.41	0.00
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(110.88)	0.00	(110.88)	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	123.15	2.63	34.00	9.64	15.84	54.00	7.02	0.03	0.00
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,938.26	41.35	535.05	151.68	249.36	849.91	110.42	0.50	0.00
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	752.38	16.05	207.69	58.88	96.79	329.91	42.86	0.19	0.00
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	393.83	8.40	108.72	30.82	50.67	172.69	22.44	0.10	0.00
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,918.05	168.93	2,185.73	619.64	1,018.65	3,471.98	451.07	2.04	0.00
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	283.22	4.19	74.79	22.70	38.63	126.25	16.56	0.10	0.00
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	476.33	7.05	125.78	38.19	64.96	212.33	27.85	0.17	0.00
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,685.59	287.15	2,035.73	671.18	303.74	1,033.28	354.51	0.00	0.00
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	62,949.08	1,342.97	17,376.70	4,926.19	8,098.37	27,602.55	3,586.08	16.23	0.00
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	768.54	24.32	208.93	48.97	77.52	369.84	38.96	0.00	0.00
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	877.65	12.98	231.76	70.36	119.69	391.23	51.31	0.32	0.00
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	1,184.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,184.35
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	4.68	0.10	1.29	0.37	0.60	2.05	0.27	0.00	0.00
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	474.61	15.02	129.02	30.24	47.87	228.39	24.06	0.00	0.00
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	636.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636.90
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	132.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.03
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	3,600.25	51.73	886.53	274.27	553.72	1,613.02	219.71	1.27	0.00
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	67,063.01	1,430.74	18,512.32	5,248.13	8,627.62	29,406.46	3,820.44	17.29	0.00
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,295.53	19.07	337.97	102.94	180.72	578.03	76.34	0.47	0.00
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(14,118.35)	(301.20)	(3,897.28)	(1,104.86)	(1,816.32)	(6,190.76)	(804.29)	(3.64)	0.00
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	12,139.70	258.99	3,351.09	950.01	1,561.77	5,323.14	691.57	3.13	0.00
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	(5.01)	(0.11)	(1.38)	(0.39)	(0.64)	(2.20)	(0.29)	(0.00)	0.00
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	497.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	497.81
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	140.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.74
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	53.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.13
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,474.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,474.77
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	32.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.24
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	173.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173.14
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	1,228.59	17.65	302.53	93.60	188.96	550.45	74.98	0.43	0.00
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,635.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,635.34
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,284.84	32.83	562.62	174.06	351.41	1,023.68	139.44	0.81	0.00
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(505.70)	(7.27)	(124.52)	(38.52)	(77.78)	(226.57)	(30.86)	(0.18)	0.00
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(250.94)	(3.61)	(61.79)	(19.12)	(38.59)	(112.43)	(15.31)	(0.09)	0.00
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	216.94	3.12	53.42	16.53	33.37	97.20	13.24	0.08	0.00
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	(292.88)	(4.21)	(72.12)	(22.31)	(45.05)	(131.22)	(17.87)	(0.10)	0.00
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(6,724.20)	(96.61)	(1,655.78)	(512.26)	(1,034.18)	(3,012.64)	(410.35)	(2.37)	0.00
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(468.10)	(6.73)	(115.27)	(35.66)	(71.99)	(209.72)	(28.57)	(0.17)	0.00
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	8.62	0.12	2.12	0.66	1.33	3.86	0.53	0.00	0.00
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	633.75	9.11	156.06	48.28	97.47	283.94	38.68	0.22	0.00
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(28,335.84)	(604.52)	(7,821.93)	(2,217.47)	(3,645.39)	(12,424.99)	(1,614.24)	(7.31)	0.00
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901000 Total					**586,198.44**	**12,530.16**	**141,347.35**	**52,513.90**	**84,501.31**	**237,037.71**	**30,695.64**	**43.05**	**27,529.31**
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	731.17	0.00	0.00	731.17	0.00	0.00	0.00	0.00	0.00
1901090 Total					**731.17**	**0.00**	**0.00**	**731.17**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1902000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(148,106.15)	(2,190.98)	(39,109.29)	(11,873.30)	(20,198.53)	(66,021.07)	(8,659.44)	(53.53)	0.00
2811000 Total					**(148,106.15)**	**(2,190.98)**	**(39,109.29)**	**(11,873.30)**	**(20,198.53)**	**(66,021.07)**	**(8,659.44)**	**(53.53)**	**0.00**
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(730.16)	(14.00)	(194.90)	(55.39)	(93.96)	(329.87)	(41.77)	(0.20)	(0.07)
2820000 Total					**(730.16)**	**(14.00)**	**(194.90)**	**(55.39)**	**(93.96)**	**(329.87)**	**(41.77)**	**(0.20)**	**(0.07)**
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(383.92)	(8.47)	(94.83)	(24.26)	(56.09)	(170.70)	(22.58)	(0.85)	0.00
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX)_- STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(298.25)	0.00	0.00	0.00	0.00	0.00	(298.25)	0.00	0.00
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	2,096.43	0.00	0.00	0.00	0.00	2,096.43	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	187.62	0.00	0.00	0.00	187.62	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,497.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,497.66
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(2,754,302.17)	(60,763.79)	(680,290.33)	(174,009.63)	(402,366.65)	(1,224,602.28)	(161,999.85)	(6,093.20)	0.00
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(2,545.58)	(36.57)	(626.83)	(193.93)	(391.51)	(1,140.50)	(155.35)	(0.90)	0.00
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	42.72	0.91	11.79	3.34	5.50	18.73	2.43	0.01	0.00
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	116.39	1.67	28.66	8.87	17.90	52.14	7.10	0.04	0.00
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,209.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,209.14)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2821000 Total					**(2,749,798.25)**	**(60,806.25)**	**(680,971.53)**	**(174,215.60)**	**(402,603.23)**	**(1,223,746.17)**	**(162,466.50)**	**(6,094.89)**	**5,288.52**
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2830000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(273.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(273.37)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(66.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66.83)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(125.59)	0.00	0.00	0.00	(125.59)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	WA	(25.09)	0.00	0.00	(25.09)	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(1,094.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,094.00)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(317.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(317.32)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(53.86)	0.00	0.00	(53.86)	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect–UT	OTHER	18.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.87
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(1,087.60)	(1,087.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(10,177.72)	0.00	0.00	0.00	(10,177.72)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Plt Dec/Inv-WY	WYP	98.96	0.00	0.00	0.00	98.96	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	12.80	12.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(866.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(866.20)
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(68.09)	0.00	0.00	0.00	0.00	0.00	(68.09)	0.00	0.00
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(75.65)	0.00	0.00	0.00	(75.65)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,391.79)	(72.36)	(936.28)	(265.43)	(436.35)	(1,487.27)	(193.22)	(0.87)	0.00
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(4,506.31)	(96.14)	(1,243.94)	(352.65)	(579.73)	(1,975.97)	(256.72)	(1.16)	0.00
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(959.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(959.62)
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	57.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.82
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(101.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101.16)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(402.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(402.58)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(4,300.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,300.87)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(452.14)	(6.69)	(119.39)	(36.25)	(61.66)	(201.55)	(26.44)	(0.16)	0.00
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(154.91)	(2.29)	(40.91)	(12.42)	(21.13)	(69.05)	(9.06)	(0.06)	0.00
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	128.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.62
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	339.14	0.00	0.00	0.00	0.00	339.14	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	112.73	0.00	0.00	0.00	112.73	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(137.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(137.39)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	151.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151.82
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(3,708.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,708.81)
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	SG	(17.88)	(0.26)	(4.72)	(1.43)	(2.44)	(7.97)	(1.05)	(0.01)	0.00
2831000	AC DEF IN TX UTIL	286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	129.55	0.00	0.00	0.00	0.00	0.00	129.55	0.00	0.00
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(264.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(264.46)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	OTHER	(8.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.37)
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(0.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.48)
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOACTION - FED	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(4,244.35)	(90.55)	(1,171.63)	(332.15)	(546.03)	(1,861.11)	(241.79)	(1.09)	0.00
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(55.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55.58)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(176.39)	0.00	0.00	0.00	(176.39)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(1,184.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,184.35)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(9.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9.41)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	617.39	0.00	0.00	617.39	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(3,268.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,268.52)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(5,771.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,771.34)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(65.31)	0.00	0.00	0.00	(65.31)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(8.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.73)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(48,142.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48,142.18)
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(25,643.54)	(547.09)	(7,078.74)	(2,006.78)	(3,299.03)	(11,244.44)	(1,460.86)	(6.61)	0.00
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(0.08)	0.00	0.00	(0.08)	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(565.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(565.75)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(23.46)	0.00	0.00	0.00	0.00	0.00	(23.46)	0.00	0.00
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(636.72)	(9.42)	(168.13)	(51.04)	(86.83)	(283.83)	(37.23)	(0.23)	0.00
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(691.06)	0.00	(691.06)	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(894.37)	0.00	0.00	0.00	0.00	(894.37)	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(58.65)	0.00	0.00	0.00	0.00	0.00	(58.65)	0.00	0.00
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(36.19)	0.00	0.00	0.00	(36.19)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(611.78)	(13.05)	(168.88)	(47.88)	(78.71)	(268.26)	(34.85)	(0.16)	0.00
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(762.15)	(14.61)	(203.44)	(57.82)	(98.07)	(344.32)	(43.60)	(0.21)	(0.08)
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(0.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.58)
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,162.07)	(110.13)	(1,424.96)	(403.97)	(664.10)	(2,263.52)	(294.07)	(1.33)	0.00
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(93,640.40)	(1,997.75)	(25,848.84)	(7,327.99)	(12,046.79)	(41,060.39)	(5,334.50)	(24.15)	0.00
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	470.38	10.04	129.85	36.81	60.51	206.26	26.80	0.12	0.00
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(975.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(975.82)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(307.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(307.22)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(67,298.00)	(966.88)	(16,571.59)	(5,126.85)	(10,350.43)	(30,151.53)	(4,106.96)	(23.77)	0.00
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	612.17	612.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	657.13	0.00	0.00	0.00	0.00	0.00	657.13	0.00	0.00
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,336.65	0.00	2,336.65	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	209.62	0.00	0.00	0.00	0.00	209.62	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,411.28	0.00	0.00	2,411.28	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	805.49	0.00	0.00	0.00	805.49	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(594.95)	(12.69)	(164.23)	(46.56)	(76.54)	(260.88)	(33.89)	(0.15)	0.00
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	28,483.15	409.22	7,013.75	2,169.88	4,380.71	12,761.31	1,738.22	10.06	0.00
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,168.48
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,990.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,990.69
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(18.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18.94)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(81.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(81.18)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(120.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(120.10)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(1.33)	0.00	0.00	0.00	0.00	0.00	(1.33)	0.00	0.00
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(330.38)	0.00	0.00	0.00	(330.38)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,274.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,274.75)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA – Tax Rev Req Adj-WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(194.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(194.95)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(109.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(109.33)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(18,720.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,720.31)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(1,515.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,515.95)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(107.57)	0.00	0.00	0.00	0.00	(107.57)	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(17.54)	0.00	0.00	0.00	(17.54)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(475.60)	0.00	0.00	0.00	0.00	(475.60)	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(41.72)	(0.62)	(11.02)	(3.34)	(5.69)	(18.60)	(2.44)	(0.02)	0.00
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(128.94)	(1.91)	(34.05)	(10.34)	(17.58)	(57.48)	(7.54)	(0.05)	0.00
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	(11.23)	(0.24)	(3.10)	(0.88)	(1.44)	(4.92)	(0.64)	(0.00)	0.00
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(4,990.59)	0.00	(4,990.59)	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(528.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(528.07)
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(444.04)	(6.57)	(117.26)	(35.60)	(60.56)	(197.94)	(25.96)	(0.16)	0.00
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,999.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,999.58
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(2,019.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,019.28)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(3,995.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,995.33)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(462.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(462.94)
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(145.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(145.83)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(13.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.61)
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,550.02)	0.00	0.00	0.00	0.00	0.00	(1,550.02)	0.00	0.00
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(314.81)	0.00	0.00	0.00	0.00	(314.81)	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,087.19)	0.00	0.00	0.00	(1,087.19)	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(596.20)	0.00	0.00	0.00	0.00	(596.20)	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(134.65)	(134.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(54.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54.96)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(53.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(53.75)
2831000 Total					**(288,195.80)**	**(4,127.28)**	**(51,512.50)**	**(10,963.03)**	**(35,066.67)**	**(80,631.24)**	**(11,260.66)**	**(50.01)**	**(94,584.41)**
Grand Total					**(2,573,348.77)**	**(54,019.40)**	**(630,440.64)**	**(140,310.84)**	**(364,650.91)**	**(1,122,041.27)**	**(149,780.89)**	**(6,155.57)**	**(61,766.65)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(114.96)	(1.70)	(30.36)	(9.22)	(15.68)	(51.24)	(6.72)	(0.04)	0.00
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(78.18)	(1.16)	(20.64)	(6.27)	(10.66)	(34.85)	(4.57)	(0.03)	0.00
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,392.05)	0.00	0.00	0.00	0.00	(1,392.05)	0.00	0.00	0.00
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(735.56)	0.00	0.00	0.00	0.00	(735.56)	0.00	0.00	0.00
2551000 Total					**(2,320.75)**	**(2.86)**	**(51.00)**	**(15.48)**	**(26.34)**	**(2,213.71)**	**(11.29)**	**(0.07)**	**0.00**
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(28.05)	0.00	0.00	0.00	0.00	0.00	(28.05)	0.00	0.00
2552000 Total					**(28.05)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(28.05)**	**0.00**	**0.00**
Grand Total					**(2,348.79)**	**(2.86)**	**(51.00)**	**(15.48)**	**(26.34)**	**(2,213.71)**	**(39.34)**	**(0.07)**	**0.00**

B20. CUSTOMER ADVANCES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances (Actuals)
13 Month Average: 12/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(8,185.63)	0.00	(8,185.63)	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(29,051.06)	(429.76)	(7,671.30)	(2,328.95)	(3,961.95)	(12,950.05)	(1,698.55)	(10.50)	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(192.27)	0.00	0.00	0.00	0.00	(192.27)	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210552	"Transm Payments Received-Studies, Other	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(3,647.03)	(53.95)	(963.04)	(292.37)	(497.38)	(1,625.73)	(213.23)	(1.32)	0.00
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(203.92)	0.00	0.00	0.00	0.00	(203.92)	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1.55)	0.00	0.00	(1.55)	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(67,135.30)	(993.15)	(17,727.92)	(5,382.07)	(9,155.83)	(29,926.81)	(3,925.25)	(24.27)	0.00
2520000 Total					**(108,416.75)**	**(1,476.87)**	**(34,547.90)**	**(8,004.94)**	**(13,615.15)**	**(44,898.77)**	**(5,837.04)**	**(36.08)**	**0.00**
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2521100 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2523990 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2524000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2529000 Total					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total					**(108,416.75)**	**(1,476.87)**	**(34,547.90)**	**(8,004.94)**	**(13,615.15)**	**(44,898.77)**	**(5,837.04)**	**(36.08)**	**0.00**