

Utah Jurisdiction

RESULTS OF OPERATIONS

For Period Ending
December 2008

1. SUMMARY

ROCKY MOUNTAIN POWER

State of Utah

Actual, Adjusted & Normalized Results of Operations - Revised Protocol

Results of Operations December 2008

		(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1	Operating Revenues:							
2	General Business Revenues	1,421,492,765	(17,781,871)	1,403,710,894	23,721,589	1,427,432,482	2,943,014	1,430,375,497
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	349,055,734	-	349,055,734	-	349,055,734	73,194,368	422,250,102
5	Other Operating Revenues	61,501,531	519,977	62,021,508	-	62,021,508	2,059,405	64,080,913
6	Total Operating Revenues	1,832,050,030	(17,261,894)	1,814,788,136	23,721,589	1,838,509,725	78,196,787	1,916,706,512
7								
8	Operating Expenses:							
9	Steam Production	366,964,819	3,451,843	370,416,662	127,282	370,543,944	10,722,215	381,266,159
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	15,396,279	(16,486)	15,379,793	19,662	15,399,455	378,795	15,778,250
12	Other Power Supply	577,101,800	(27,935,494)	549,166,306	46,399	549,212,705	43,319,100	592,531,805
13	Transmission	71,268,302	-	71,268,302	25,470	71,293,772	4,774,504	76,068,276
14	Distribution	89,095,157	-	89,095,157	3,590,040	92,685,197	2,746,258	95,431,455
15	Customer Accounting	41,237,756	-	41,237,756	63,898	41,301,655	(1,081,266)	40,220,389
16	Customer Service	6,785,905	(274,915)	6,510,990	8,111	6,519,100	156,256	6,675,357
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	67,893,805	1,142,026	69,035,831	82,832	69,118,663	(2,620,937)	66,497,726
xx								
19	Total O&M Expenses	1,235,743,823	(23,633,025)	1,212,110,798	3,963,694	1,216,074,492	58,394,926	1,274,469,417
xx								
20	Depreciation	162,041,645	(7,386)	162,034,259	13,549,903	175,584,162	7,807,830	183,391,992
21	Amortization	21,196,398	(1,457,224)	19,739,174	389,669	20,128,843	2,005,876	22,134,719
22	Taxes Other Than Income	35,969,052	-	35,969,052	-	35,969,052	3,719,500	39,688,553
23	Income Taxes - Federal	(1,233,139)	(6,019,119)	(7,252,258)	(13,816,182)	(21,068,440)	(73,512,602)	(94,581,042)
24	Income Taxes - State	77,352	(312,896)	(235,543)	439,168	203,625	(10,129,096)	(9,925,471)
25	Income Taxes - Def Net	100,380,624	9,133,253	109,513,877	(5,290,207)	104,223,670	82,705,357	186,929,027
26	Investment Tax Credit Adj.	(1,549,690)	-	(1,549,690)	-	(1,549,690)	-	(1,549,690)
27	Misc Revenue & Expense	(3,043,102)	(2,524,216)	(5,567,319)	-	(5,567,319)	-	(5,567,319)
xx								
28	Total Operating Expenses:	1,549,582,963	(24,820,613)	1,524,762,349	(763,955)	1,523,998,395	70,991,792	1,594,990,186
29								
30	Operating Rev For Return:	282,467,068	7,558,719	290,025,786	24,485,543	314,511,330	7,204,996	321,716,326
31								
32	Rate Base:							
33	Electric Plant In Service	7,096,185,381	67,397,004	7,163,582,385	341,458,282	7,505,040,667	241,195,682	7,746,236,349
34	Plant Held for Future Use	6,444,416	-	6,444,416	-	6,444,416	-	6,444,416
35	Misc Deferred Debits	34,520,031	-	34,520,031	-	34,520,031	(1,601,599)	32,918,432
36	Elec Plant Acq Adj	28,293,075	-	28,293,075	-	28,293,075	-	28,293,075
37	Nuclear Fuel	-	-	-	-	-	-	-
38	Prepayments	16,564,562	-	16,564,562	-	16,564,562	-	16,564,562
39	Fuel Stock	47,317,211	-	47,317,211	-	47,317,211	13,072,252	60,389,462
40	Material & Supplies	66,103,230	-	66,103,230	-	66,103,230	-	66,103,230
41	Working Capital	28,538,254	(5,411,865)	23,126,389	(144,526)	22,981,863	(330,516)	22,651,348
42	Weatherization Loans	6,214,282	-	6,214,282	-	6,214,282	-	6,214,282
43	Misc Rate Base	2,131,617	-	2,131,617	-	2,131,617	-	2,131,617
xx								
44	Total Electric Plant:	7,332,312,059	61,985,139	7,394,297,198	341,313,756	7,735,610,954	252,335,819	7,987,946,773
45								
46	Rate Base Deductions:							
47	Accum Prov For Deprec	(2,433,604,720)	193,435	(2,433,411,285)	(6,774,952)	(2,440,186,237)	(3,903,915)	(2,444,090,151)
48	Accum Prov For Amort	(165,566,751)	134,546	(165,432,204)	(194,834)	(165,627,039)	(22,602)	(165,649,640)
49	Accum Def Income Tax	(631,232,579)	1,114,716	(630,117,863)	2,645,105	(627,472,759)	(41,950,552)	(669,423,311)
50	Unamortized ITC	(168,531)	-	(168,531)	-	(168,531)	-	(168,531)
51	Customer Adv For Const	(11,394,584)	1,437,309	(9,957,274)	-	(9,957,274)	-	(9,957,274)
52	Customer Service Deposits	-	(10,154,977)	(10,154,977)	-	(10,154,977)	-	(10,154,977)
53	Misc Rate Base Deductions	(22,665,913)	(14,285,514)	(36,951,427)	-	(36,951,427)	(240,772)	(37,192,198)
54								
55	Total Rate Base Deductions	(3,264,633,078)	(21,560,485)	(3,286,193,562)	(4,324,681)	(3,290,518,244)	(46,117,840)	(3,336,636,084)
56								
57	Total Rate Base:	4,067,678,982	40,424,654	4,108,103,636	336,989,075	4,445,092,711	206,217,979	4,651,310,689
58								
59	Return on Rate Base	6.944%		7.060%		7.075%		6.917%
xx								
60	Return on Equity	7.767%	0.229%	7.995%	0.031%	8.026%	-0.314%	7.712%
61								
62	TAX CALCULATION:							
63	Operating Revenue	380,142,215	10,359,957	390,502,172	5,818,322	396,320,494	6,268,655	402,589,150
64	Other Deductions							
65	Interest (AFUDC)	(19,785,095)	-	(19,785,095)	-	(19,785,095)	-	(19,785,095)
66	Interest	127,840,936	(4,903,634)	122,937,302	10,084,587	133,021,888	6,171,188	139,193,077
67	Schedule "M" Additions	297,084,390	(22,230,791)	274,853,599	13,939,572	288,793,170	10,770,186	299,563,356
68	Schedule "M" Deductions	572,616,667	(75,226)	572,541,441	-	572,541,441	228,696,874	801,238,314
69	Income Before Tax	(3,445,903)	(6,891,974)	(10,337,876)	9,673,307	(664,569)	(217,829,221)	(218,493,790)
70								
71	State Income Taxes	77,352	(312,896)	(235,543)	439,168	203,625	(10,129,096)	(9,925,471)
72	Taxable Income	(3,523,255)	(6,579,078)	(10,102,333)	9,234,139	(868,194)	(207,700,125)	(208,568,319)
73								
74	Federal Income Taxes + Other	(1,233,139)	(6,019,119)	(7,252,258)	(13,816,182)	(21,068,440)	(73,512,602)	(94,581,042)

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.

(2) Type 2 adjustments annualize changes that occurred during the test period.

(3) Type 3 adjustments are known and measurable items that will occur in a future period.

UTAH SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	8,882,732	8,882,732	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	73,194,368	-	-	73,194,368	-	-	-	-	-
5 Other Operating Revenues	2,579,382	1,833,541	-	745,841	-	-	-	-	-
6 Total Operating Revenues	84,656,482	10,716,273	-	73,940,208	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	14,301,340	-	6,031,236	8,270,104	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	381,971	-	398,457	-	-	-	(16,486)	-	-
12 Other Power Supply	15,430,005	-	6,275,562	9,154,443	-	-	-	-	-
13 Transmission	4,799,974	-	608,459	4,191,515	-	-	-	-	-
14 Distribution	6,336,299	-	6,336,299	-	-	-	-	-	-
15 Customer Accounting	(1,017,367)	-	(1,017,367)	-	-	-	-	-	-
16 Customer Service & Info	(110,548)	-	(110,548)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(1,396,079)	-	(1,396,079)	-	-	-	-	-	-
19 Total O&M Expenses	38,725,594	-	17,126,018	21,616,062	-	-	(16,486)	-	-
20 Depreciation	21,350,347	-	-	(2,612)	21,357,733	-	(4,773)	-	-
21 Amortization	938,321	-	-	(49,642)	434,872	-	553,091	-	-
22 Taxes Other Than Income	3,719,500	-	-	-	-	3,719,500	-	-	-
23 Income Taxes: Federal	(93,347,902)	3,645,427	(10,139,014)	17,537,555	(7,281,127)	(27,969,885)	(69,140,859)	-	-
24 State	(10,002,823)	495,353	(1,377,724)	2,383,062	(989,384)	(1,119,037)	(9,395,094)	-	-
25 Deferred Income Taxes	86,548,402	1,115,073	5,017,242	(43,250)	-	2,356,175	78,103,161	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,524,216)	(3,132,778)	-	-	-	-	608,561	-	-
28 Total Operating Expenses:	45,407,223	2,123,076	10,626,523	41,441,175	13,522,094	(23,013,246)	707,602	-	-
29									
30 Operating Rev For Return:	39,249,258	8,593,198	(10,626,523)	32,499,033	(13,522,094)	23,013,246	(707,602)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	650,050,968	-	-	(228,889)	-	-	650,279,856	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,601,599)	-	-	338,962	-	-	(1,940,561)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	13,072,252	-	-	-	-	-	13,072,252	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	(5,886,907)	-	-	-	-	-	(5,886,907)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	655,634,714	-	-	110,073	-	-	655,524,640	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	(10,485,431)	-	-	9,160	(10,678,866)	-	184,275	-	-
48 Accum Prov For Amort	(82,890)	-	-	134,546	(217,436)	-	-	-	-
49 Accum Def Income Tax	(38,190,732)	3,900,283	(3,156,907)	(93,533)	-	(772,597)	(38,067,978)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	1,437,309	-	-	-	-	-	1,437,309	-	-
52 Customer Service Deposits	(10,154,977)	-	-	-	-	-	(10,154,977)	-	-
53 Miscellaneous Deductions	(14,526,285)	(10,277,154)	-	(680,513)	-	-	(3,568,618)	-	-
54									
55 Total Deductions:	(72,003,006)	(6,376,871)	(3,156,907)	(630,341)	(10,896,303)	(772,597)	(50,169,988)	-	-
56									
57 Total Rate Base:	583,631,708	(6,376,871)	(3,156,907)	(520,267)	(10,896,303)	(772,597)	605,354,652	-	-
58									
59									
60 Estimated ROE impact	-0.054%	0.440%	-0.506%	1.581%	-0.622%	1.121%	-1.808%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	22,446,935	13,849,051	(17,126,018)	52,376,401	(21,792,605)	(3,719,500)	(1,140,393)	-	-
67 Other Deductions									
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	11,352,141	-	-	-	-	11,352,141	-	-	-
70 Schedule "M" Additions	2,478,966	2,008,763	(17,460,320)	(46,022)	-	(3,856,471)	21,833,016	-	-
72 Schedule "M" Deductions	228,621,647	4,946,955	(4,240,003)	(159,984)	-	441,652	227,633,027	-	-
73 Income Before Tax	(215,047,887)	10,910,859	(30,346,334)	52,490,363	(21,792,605)	(19,369,765)	(206,940,404)	-	-
74									
76 State Income Taxes	(10,002,823)	495,353	(1,377,724)	2,383,062	(989,384)	(1,119,037)	(9,395,094)	-	-
77 Taxable Income	(205,045,064)	10,415,506	(28,968,611)	50,107,300	(20,803,221)	(18,250,728)	(197,545,310)	-	-
78									
79 Federal Income Taxes	(93,347,902)	3,645,427	(10,139,014)	17,537,555	(7,281,127)	(27,969,885)	(69,140,859)	-	-

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	DECEMBER 2008
FILE:	JAM Dec 2008 Results
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2009
TIME:	2:12:32 PM
TYPE OF RATE BASE:	Beginning/Ending
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.11%	2.993%
PREFERRED	0.40%	5.41%	0.022%
COMMON	50.60%	10.61%	5.368%
	100.00%		8.382%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	UTAH ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,444,033,189	2,022,540,424	1,421,492,765	8,882,732	1,430,375,497
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	860,950,758	511,895,024	349,055,734	73,194,368	422,250,102
5	Other Operating Revenues	2.4	189,602,040	128,100,508	61,501,531	2,579,382	64,080,913
6	Total Operating Revenues	2.4	4,494,585,986	2,662,535,956	1,832,050,030	84,656,482	1,916,706,512
7							
8	Operating Expenses:						
9	Steam Production	2.5	894,912,140	527,947,320	366,964,819	14,301,340	381,266,159
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,594,583	22,198,304	15,396,279	381,971	15,778,250
12	Other Power Supply	2.9	1,322,716,164	745,614,364	577,101,800	15,430,005	592,531,805
13	Transmission	2.10	174,010,394	102,742,092	71,268,302	4,799,974	76,068,276
14	Distribution	2.12	215,364,277	126,269,120	89,095,157	6,336,299	95,431,455
15	Customer Accounting	2.12	99,309,086	58,071,330	41,237,756	(1,017,367)	40,220,389
16	Customer Service & Infor	2.13	14,039,833	7,253,928	6,785,905	(110,548)	6,675,357
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	170,044,138	102,150,332	67,893,805	(1,396,079)	66,497,726
19							
20	Total O & M Expenses	2.14	2,927,990,614	1,692,246,791	1,235,743,823	38,725,594	1,274,469,417
21							
22	Depreciation	2.16	408,039,444	245,997,799	162,041,645	21,350,347	183,391,992
23	Amortization	2.17	57,142,964	35,946,566	21,196,398	938,321	22,134,719
24	Taxes Other Than Income	2.17	112,424,490	76,455,438	35,969,052	3,719,500	39,688,553
25	Income Taxes - Federal	2.20	18,040,902	19,274,042	(1,233,139)	(93,347,902)	(94,581,042)
26	Income Taxes - State	2.20	1,899,494	1,822,141	77,352	(10,002,823)	(9,925,471)
27	Income Taxes - Def Net	2.19	261,104,676	160,724,051	100,380,624	86,548,402	186,929,027
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(324,514)	(1,549,690)	0	(1,549,690)
29	Misc Revenue & Expense	2.4	(7,004,252)	(3,961,150)	(3,043,102)	(2,524,216)	(5,567,319)
30							
31	Total Operating Expenses	2.20	3,777,764,127	2,228,181,164	1,549,582,963	45,407,223	1,594,990,186
32							
33	Operating Revenue for Return		716,821,859	434,354,792	282,467,068	39,249,258	321,716,326
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	17,252,000,564	10,155,815,182	7,096,185,381	650,050,968	7,746,236,349
37	Plant Held for Future Use	2.31	14,385,862	7,941,446	6,444,416	0	6,444,416
38	Misc Deferred Debits	2.33	148,502,262	113,982,231	34,520,031	(1,601,599)	32,918,432
39	Elec Plant Acq Adj	2.31	69,085,936	40,792,862	28,293,075	0	28,293,075
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	38,987,409	22,422,846	16,564,562	0	16,564,562
42	Fuel Stock	2.32	115,236,521	67,919,310	47,317,211	13,072,252	60,389,462
43	Material & Supplies	2.32	159,789,695	93,686,465	66,103,230	0	66,103,230
44	Working Capital	2.33	64,402,881	35,864,626	28,538,254	(5,886,907)	22,651,348
45	Weatherization Loans	2.31	15,127,554	8,913,272	6,214,282	0	6,214,282
46	Miscellaneous Rate Base	2.34	4,314,182	2,182,566	2,131,617	0	2,131,617
47							
48	Total Electric Plant		17,881,832,866	10,549,520,807	7,332,312,059	655,634,714	7,987,946,773
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,250,117,933)	(3,816,513,213)	(2,433,604,720)	(10,485,431)	(2,444,090,151)
52	Accum Prov For Amort	2.39	(406,297,379)	(240,730,628)	(165,566,751)	(82,890)	(165,649,640)
53	Accum Def Income Taxes	2.35	(1,476,614,252)	(845,381,673)	(631,232,579)	(38,190,732)	(669,423,311)
54	Unamortized ITC	2.35	(9,730,900)	(9,562,369)	(168,531)	0	(168,531)
55	Customer Adv for Const	2.34	(18,872,683)	(7,478,100)	(11,394,584)	1,437,309	(9,957,274)
56	Customer Service Deposits	2.34	0	0	0	(10,154,977)	(10,154,977)
57	Misc. Rate Base Deductions	2.34	(57,806,226)	(35,140,313)	(22,665,913)	(14,526,285)	(37,192,198)
58							
59	Total Rate Base Deductions		(8,219,439,373)	(4,954,806,296)	(3,264,633,078)	(72,003,006)	(3,336,636,084)
60							
61	Total Rate Base		9,662,393,493	5,594,714,511	4,067,678,982	583,631,708	4,651,310,689
62							
63	Return on Rate Base		7.419%		6.944%		6.917%
64							
65	Return on Equity		8.704%		7.767%		7.712%
66	Net Power Costs		1,107,954,703		455,591,318		406,895,309
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		78,795,325		33,171,293		37,930,719
69	Rate Base Decrease		(616,955,177)		(276,267,791)		(317,077,238)

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,345,013,663	799,452,401	545,561,262	(1,522,615)	544,038,647
73										
74					B1	1,345,013,663	799,452,401	545,561,262	(1,522,615)	544,038,647
75										
76	442	Commercial & Industrial Sales								
77			0	S		2,060,710,026	1,213,828,039	846,881,987	9,889,814	856,771,801
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	2,060,710,026	1,213,828,039	846,881,987	9,889,814	856,771,801
83										
84	444	Public Street & Highway Lighting								
85			0	S		19,865,594	9,259,983	10,605,611	190,547	10,796,158
86			0	SO		-	-	-	-	-
87					B1	19,865,594	9,259,983	10,605,611	190,547	10,796,158
88										
89	445	Other Sales to Public Authority								
90			0	S		18,443,905	-	18,443,905	324,987	18,768,892
91										
92					B1	18,443,905	-	18,443,905	324,987	18,768,892
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**				**B1**	**3,444,033,189**	**2,022,540,424**	**1,421,492,765**	**8,882,732**	**1,430,375,497**
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104			WSF	S		8,626,127	8,626,127	-	-	-
105						8,626,127	8,626,127	-	-	-
106										
107	447NPC	Sales for Resale-NPC								
108			WSF	SG		852,781,657	503,538,144	349,243,513	73,006,588	422,250,102
109			WSF	SE		(457,026)	(269,247)	(187,779)	187,779	(0)
110			WSF	SG		-	-	-	-	-
111						852,324,631	503,268,897	349,055,734	73,194,368	422,250,102
112										
113		Total Sales for Resale			B1	860,950,758	511,895,024	349,055,734	73,194,368	422,250,102
114										
115	449	Provision for Rate Refund								
116			WSF	S		-	-	-	-	-
117			WSF	SG		-	-	-	-	-
118										
119										
120					B1	-	-	-	-	-
121										
122	**Total Sales from Electricity**				**B1**	**4,304,983,947**	**2,534,435,448**	**1,770,548,499**	**82,077,100**	**1,852,625,599**
123	450	Forfeited Discounts & Interest								
124			CUST	S		7,486,736	4,585,833	2,900,904	-	2,900,904
125			CUST	SO		-	-	-	-	-
126					B1	7,486,736	4,585,833	2,900,904	-	2,900,904
127										
128	451	Misc Electric Revenue								
129			CUST	S		7,051,612	3,256,650	3,794,961	-	3,794,961
130			GP	SG		-	-	-	-	-
131			GP	SO		28,158	16,576	11,582	-	11,582
132					B1	7,079,770	3,273,226	3,806,543	-	3,806,543
133										
134	453	Water Sales								
135			P	SG		26,405	15,591	10,814	-	10,814
136					B1	26,405	15,591	10,814	-	10,814
137										
138	454	Rent of Electric Property								
139			DPW	S		11,890,427	8,415,023	3,475,404	-	3,475,404
140			T	SG		5,426,451	3,204,132	2,222,319	-	2,222,319
141			GP	SO		3,262,547	1,920,579	1,341,968	-	1,341,968
142					B1	20,579,425	13,539,734	7,039,692	-	7,039,692
143										
144										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
145										
146	456	Other Electric Revenue								
147			DMSC	S		37,234,750	37,509,622	(274,872)	(168,880)	(443,752)
148			CUST	CN		-	-	-	-	-
149			OTHSE	SE		16,625,527	9,794,567	6,830,960	145,098	6,976,058
150			OTHSO	SO		469,412	276,331	193,081	-	193,081
151			OTHSGR	SG		100,100,013	59,105,604	40,994,409	2,603,164	43,597,573
152										
153										
154					B1	154,429,703	106,686,124	47,743,579	2,579,382	50,322,961
155										
156	**Total Other Electric Revenues**				**B1**	**189,602,040**	**128,100,508**	**61,501,531**	**2,579,382**	**64,080,913**
157										
158	**Total Electric Operating Revenues**				**B1**	**4,494,585,986**	**2,662,535,956**	**1,832,050,030**	**84,656,482**	**1,916,706,512**
159										
160	Summary of Revenues by Factor									
161		S				3,516,322,840	2,084,933,678	1,431,389,162	8,713,852	1,440,103,014
162		CN				-	-	-	-	-
163		SE				16,168,501	9,525,320	6,643,181	332,877	6,976,058
164		SO				3,760,118	2,213,486	1,546,632	-	1,546,632
165		SG				958,334,527	565,863,472	392,471,056	75,609,752	468,080,808
166		DGP				-	-	-	-	-
167										
168	Total Electric Operating Revenues					4,494,585,986	2,662,535,956	1,832,050,030	84,656,482	1,916,706,512
169	Miscellaneous Revenues									
170	41160	Gain on Sale of Utility Plant - CR								
171			DPW	S		-	-	-	-	-
172			T	SG		-	-	-	-	-
173			G	SO		-	-	-	-	-
174			T	SG		-	-	-	-	-
175			P	SG		-	-	-	-	-
176					B1	-	-	-	-	-
177										
178	41170	Loss on Sale of Utility Plant								
179			DPW	S		-	-	-	-	-
180			T	SG		-	-	-	-	-
181					B1	-	-	-	-	-
182										
183	4118	Gain from Emission Allowances								
184			P	S		-	-	-	-	-
185			P	SE		(4,889,027)	(2,880,264)	(2,008,763)	(2,938,192)	(4,946,955)
186					B1	(4,889,027)	(2,880,264)	(2,008,763)	(2,938,192)	(4,946,955)
187										
188	41181	Gain from Disposition of NOX Credits								
189			P	SE		-	-	-	-	-
190					B1	-	-	-	-	-
191										
192	4194	Impact Housing Interest Income								
193			P	SG		-	-	-	-	-
194					B1	-	-	-	-	-
195										
196	421	(Gain) / Loss on Sale of Utility Plant								
197			DPW	S		(344,622)	(34,339)	(310,282)	-	(310,282)
198			T	SG		-	-	-	-	-
199			T	SG		(378,094)	(223,252)	(154,843)	-	(154,843)
200			PTD	CN		2,169	1,140	1,029	-	1,029
201			PTD	SO		516,915	304,295	212,620	(194,586)	18,034
202			P	SG		(1,911,594)	(1,128,730)	(782,863)	-	(782,863)
203					B1	(2,115,225)	(1,080,886)	(1,034,339)	(194,586)	(1,228,925)
204										
205	**Total Miscellaneous Revenues**					**(7,004,252)**	**(3,961,150)**	**(3,043,102)**	**(3,132,778)**	**(6,175,880)**
206	Miscellaneous Expenses									
207	4311	Interest on Customer Deposits								
208			CUST	S		-	-	-	608,561	608,561
209					B1	-	-	-	608,561	608,561
210	**Total Miscellaneous Expenses**					-	-	-	**608,561**	**608,561**
211										
212	**Net Misc Revenue and Expense**				**B1**	**(7,004,252)**	**(3,961,150)**	**(3,043,102)**	**(2,524,216)**	**(5,567,319)**
213										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
214	500	Operation Supervision & Engineering								
215			P	SG		20,414,209	12,053,886	8,360,323	1,544,762	9,905,085
216			P	SSGCH		1,424,208	851,709	572,498	(80)	572,419
217					B2	21,838,417	12,905,595	8,932,821	1,544,682	10,477,503
218										
219	501	Fuel Related-Non NPC								
220			P	SE		13,030,759	7,676,787	5,353,971	21,319	5,375,290
221			P	SE		-	-	-	-	-
222			P	SE		-	-	-	-	-
223			P	SSECT		-	-	-	-	-
224			P	SSECH		2,171,201	1,287,047	884,154	-	884,154
225					B2	15,201,960	8,963,835	6,238,125	21,319	6,259,444
226										
227	501NPC	Fuel Related-NPC								
228			P	SE		562,030,147	331,107,810	230,922,337	4,474,468	235,396,806
229			P	SE		-	-	-	-	-
230			P	SE		-	-	-	-	-
231			P	SSECT		-	-	-	-	-
232			P	SSECH		47,679,955	28,263,779	19,416,176	3,813,313	23,229,489
233					B2	609,710,102	359,371,589	250,338,513	8,287,782	258,626,295
234										
235		Total Fuel Related				624,912,062	368,335,424	256,576,639	8,309,101	264,885,739
236										
237	502	Steam Expenses								
238			P	SG		32,863,919	19,405,010	13,458,909	-	13,458,909
239			P	SSGCH		4,623,599	2,765,019	1,858,580	-	1,858,580
240					B2	37,487,518	22,170,029	15,317,488	-	15,317,488
241										
242	503	Steam From Other Sources-Non-NPC								
243			P	SE		-	-	-	-	-
244					B2	-	-	-	-	-
245										
246	503NPC	Steam From Other Sources-NPC								
247			P	SE		3,371,385	1,986,178	1,385,207	(17,678)	1,367,529
248					B2	3,371,385	1,986,178	1,385,207	(17,678)	1,367,529
249										
250	505	Electric Expenses								
251			P	SG		2,737,130	1,616,181	1,120,949	-	1,120,949
252			P	SSGCH		1,566,174	936,608	629,565	-	629,565
253					B2	4,303,303	2,552,789	1,750,514	-	1,750,514
254										
255	506	Misc. Steam Expense								
256			P	SG		40,299,217	23,795,297	16,503,920	-	16,503,920
257			P	SE		-	-	-	-	-
258			P	SSGCH		3,273,208	1,957,454	1,315,754	-	1,315,754
259					B2	43,572,425	25,752,751	17,819,673	-	17,819,673
260										
261	507	Rents								
262			P	SG		277,611	163,919	113,691	-	113,691
263			P	SSGCH		3,770	2,255	1,516	-	1,516
264					B2	281,381	166,174	115,207	-	115,207
265										
266	510	Maint Supervision & Engineering								
267			P	SG		3,996,072	2,359,543	1,636,529	3,451,843	5,088,372
268			P	SSGCH		2,012,831	1,203,720	809,112	-	809,112
269					B2	6,008,903	3,563,263	2,445,641	3,451,843	5,897,484
270										
271										
272										
273	511	Maintenance of Structures								
274			P	SG		23,718,380	14,004,885	9,713,495	-	9,713,495
275			P	SSGCH		1,115,728	667,231	448,497	-	448,497
276					B2	24,834,108	14,672,116	10,161,992	-	10,161,992
277										
278	512	Maintenance of Boiler Plant								
279			P	SG		80,611,372	47,598,234	33,013,138	1,021,452	34,034,590
280			P	SSGCH		6,064,085	3,626,463	2,437,621	(8,060)	2,429,562
281					B2	86,675,457	51,224,697	35,450,760	1,013,392	36,464,152
282										
283	513	Maintenance of Electric Plant								
284			P	SG		27,262,127	16,097,345	11,164,782	-	11,164,782
285			P	SSGCH		1,611,953	963,985	647,968	-	647,968
286					B2	28,874,080	17,061,331	11,812,749	-	11,812,749
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SG		9,219,334	5,443,699	3,775,635	-	3,775,635
290			P	SSGCH		3,533,767	2,113,275	1,420,492	-	1,420,492
291					B2	12,753,101	7,556,973	5,196,128	-	5,196,128
292										
293	**Total Steam Power Generation**				**B2**	**894,912,140**	**527,947,320**	**366,964,819**	**14,301,340**	**381,266,159**

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
294	517	Operation Super & Engineering								
295			P	SG		-	-	-	-	-
296					B2	-	-	-	-	-
297										
298	518	Nuclear Fuel Expense								
299			P	SE		-	-	-	-	-
300										
301					B2	-	-	-	-	-
302										
303	519	Coolants and Water								
304			P	SG		-	-	-	-	-
305					B2	-	-	-	-	-
306										
307	520	Steam Expenses								
308			P	SG		-	-	-	-	-
309					B2	-	-	-	-	-
310										
311										
312										
313	523	Electric Expenses								
314			P	SG		-	-	-	-	-
315					B2	-	-	-	-	-
316										
317	524	Misc. Nuclear Expenses								
318			P	SG		-	-	-	-	-
319					B2	-	-	-	-	-
320										
321	528	Maintenance Super & Engineering								
322			P	SG		-	-	-	-	-
323					B2	-	-	-	-	-
324										
325	529	Maintenance of Structures								
326			P	SG		-	-	-	-	-
327					B2	-	-	-	-	-
328										
329	530	Maintenance of Reactor Plant								
330			P	SG		-	-	-	-	-
331					B2	-	-	-	-	-
332										
333	531	Maintenance of Electric Plant								
334			P	SG		-	-	-	-	-
335					B2	-	-	-	-	-
336										
337	532	Maintenance of Misc Nuclear								
338			P	SG		-	-	-	-	-
339					B2	-	-	-	-	-
340										
341	**Total Nuclear Power Generation**				**B2**	-	-	-	-	-
342										
343	535	Operation Super & Engineering								
344			P	DGP		-	-	-	-	-
345			P	SG		7,893,949	4,661,104	3,232,844	188,727	3,421,571
346			P	SG		932,247	550,460	381,787	154,795	536,583
347										
348					B2	8,826,196	5,211,564	3,614,632	343,522	3,958,154
349										
350	536	Water For Power								
351			P	DGP		-	-	-	-	-
352			P	SG		292,471	172,694	119,777	-	119,777
353			P	SG		8,916	5,265	3,652	-	3,652
354										
355					B2	301,387	177,959	123,429	-	123,429
356										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
357	537	Hydraulic Expenses								
358			P	DGP		-	-	-	-	-
359			P	SG		3,695,558	2,182,100	1,513,459	-	1,513,459
360			P	SG		394,896	233,172	161,723	-	161,723
361										
362					B2	4,090,454	2,415,272	1,675,182	-	1,675,182
363										
364	538	Electric Expenses								
365			P	DGP		-	-	-	-	-
366			P	SG		-	-	-	-	-
367			P	SG		-	-	-	-	-
368										
369					B2	-	-	-	-	-
370										
371	539	Misc. Hydro Expenses								
372			P	DGP		-	-	-	-	-
373			P	SG		11,978,982	7,073,176	4,905,807	(16,486)	4,889,321
374			P	SG		5,866,793	3,464,139	2,402,654	-	2,402,654
375										
376										
377					B2	17,845,775	10,537,315	7,308,461	(16,486)	7,291,975
378										
379	540	Rents (Hydro Generation)								
380			P	DGP		-	-	-	-	-
381			P	SG		141,883	83,777	58,106	-	58,106
382			P	SG		(645)	(381)	(264)	-	(264)
383										
384					B2	141,238	83,396	57,842	-	57,842
385										
386	541	Maint Supervision & Engineering								
387			P	DGP		-	-	-	-	-
388			P	SG		2,681	1,583	1,098	-	1,098
389			P	SG		-	-	-	-	-
390										
391					B2	2,681	1,583	1,098	-	1,098
392										
393	542	Maintenance of Structures								
394			P	DGP		-	-	-	-	-
395			P	SG		1,136,789	671,234	465,554	-	465,554
396			P	SG		88,380	52,186	36,195	-	36,195
397										
398					B2	1,225,169	723,420	501,749	-	501,749
399										
400										
401										
402										
403	543	Maintenance of Dams & Waterways								
404			P	DGP		-	-	-	-	-
405			P	SG		992,623	586,110	406,513	-	406,513
406			P	SG		444,661	262,557	182,104	-	182,104
407										
408					B2	1,437,284	848,667	588,617	-	588,617
409										
410	544	Maintenance of Electric Plant								
411			P	DGP		-	-	-	-	-
412			P	SG		1,056,967	624,102	432,864	-	432,864
413			P	SG		515,650	304,473	211,176	-	211,176
414										
415					B2	1,572,616	928,576	644,041	-	644,041
416										
417	545	Maintenance of Misc. Hydro Plant								
418			P	DGP		-	-	-	-	-
419			P	SG		1,448,329	855,189	593,141	39,126	632,266
420			P	SG		703,452	415,364	288,088	15,810	303,897
421										
422					B2	2,151,781	1,270,553	881,229	54,935	936,164
423										
424	**Total Hydraulic Power Generation**				**B2**	**37,594,583**	**22,198,304**	**15,396,279**	**381,971**	**15,778,250**

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
546	Operation Super & Engineering								
		P	SG		218,466	128,997	89,469	-	89,469
		P	SSGCT		-	-	-	-	-
				B2	218,466	128,997	89,469	-	89,469
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		431,973,414	254,487,720	177,485,693	21,049,441	198,535,134
		P	SSECT		34,989,341	20,189,193	14,800,149	(5,798,205)	9,001,944
				B2	466,962,755	274,676,913	192,285,842	15,251,236	207,537,078
548	Generation Expense								
		P	SG		13,283,098	7,843,211	5,439,887	114,749	5,554,637
		P	SSGCT		4,561,937	2,593,692	1,968,245	(1,260,139)	708,106
				B2	17,845,036	10,436,903	7,408,132	(1,145,390)	6,262,743
549	Miscellaneous Other								
		P	SG		10,943,849	6,461,965	4,481,884	5,538,210	10,020,094
		P	SSGCT		-	-	-	-	-
				B2	10,943,849	6,461,965	4,481,884	5,538,210	10,020,094
550	Rents								
		P	SG		2,156,539	1,273,362	883,177	-	883,177
		P	SSGCT		4,583,304	2,605,840	1,977,464	(1,977,464)	0
				B2	6,739,843	3,879,202	2,860,641	(1,977,464)	883,177
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		1,000,631	590,838	409,793	-	409,793
		P	SSGCT		279,717	159,033	120,684	(71,739)	48,945
				B2	1,280,348	749,871	530,477	(71,739)	458,737
553	Maint of Generation & Electric Plant								
		P	SG		5,023,341	2,966,110	2,057,232	2,463,129	4,520,361
		P	SSGCT		887,917	504,826	383,091	(71,172)	311,920
				B2	5,911,258	3,470,935	2,440,323	2,391,957	4,832,280
554	Maintenance of Misc. Other								
		P	SG		140,290	82,836	57,453	-	57,453
		P	SSGCT		342,636	194,806	147,830	(53,507)	94,323
				B2	482,926	277,642	205,283	(53,507)	151,777
Total Other Power Generation				**B2**	**510,384,480**	**300,082,429**	**210,302,051**	**19,933,304**	**230,235,355**
555	Purchased Power-Non NPC								
		DMSC	S		(4,878,060)	(4,878,060)	-	-	-
					(4,878,060)	(4,878,060)	-	-	-
555NPC	Purchased Power-NPC								
		P	SG		650,037,045	383,824,446	266,212,599	11,230,259	277,442,858
		P	SE		109,030,864	64,233,157	44,797,707	(17,774,805)	27,022,903
	Seasonal Co	P	SSGC		-	-	-	3,330,050	3,330,050
			DGP		-	-	-	-	-
					759,067,909	448,057,603	311,010,306	(3,214,495)	307,795,811
	Total Purchased Power			B2	754,189,849	443,179,543	311,010,306	(3,214,495)	307,795,811
556	System Control & Load Dispatch								
		P	SG		1,997,891	1,179,686	818,205	-	818,205
				B2	1,997,891	1,179,686	818,205	-	818,205

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
500										
501	557	Other Expenses								
502			P	S		(183,792)	(183,792)	-	-	-
503			P	SG		55,161,624	32,571,036	22,590,588	(1,270,789)	21,319,800
504			P	SGCT		1,122,425	660,979	461,446	-	461,446
505			P	SE		-	-	-	-	-
506			P	SSGCT		43,687	24,838	18,849	(18,015)	834
507			P	TROJP		-	-	-	-	-
508										
509					B2	56,143,944	33,073,061	23,070,883	(1,288,803)	21,782,080
510										
511	Embedded Cost Differentials									
512	Company Owned Hyd		P	DGP		(63,015,248)	(63,015,248)	-	-	-
513	Company Owned Hyd		P	SG		63,015,248	37,208,330	25,806,919	-	25,806,919
514	Mid-C Contract		P	MC		(51,115,826)	(44,398,191)	(6,717,635)	-	(6,717,635)
515	Mid-C Contract		P	SG		51,115,826	30,182,131	20,933,694	-	20,933,694
516	Existing QF Contracts		P	S		40,620,384	32,107,560	8,512,825	-	8,512,825
517	Existing QF Contracts		P	SG		(40,620,384)	(23,984,935)	(16,635,449)	-	(16,635,449)
518										
519						-	(31,900,354)	31,900,354	-	31,900,354
520										
521	**Total Other Power Supply**				**B2**	**812,331,684**	**445,531,935**	**366,799,749**	**(4,503,299)**	**362,296,450**
522										
523	**Total Production Expense**				**B2**	**2,255,222,887**	**1,295,759,989**	**959,462,898**	**30,113,316**	**989,576,215**
524										
525										
526	Summary of Production Expense by Factor									
527	S					35,558,532	27,045,707	8,512,825	-	8,512,825
528	SG					1,092,467,417	645,064,315	447,403,102	24,475,587	471,878,689
529	SE					1,119,436,569	659,491,653	459,944,916	7,752,745	467,697,661
530	SNPPH					-	-	-	-	-
531	TROJP					-	-	-	-	-
532	SGCT					1,122,425	660,979	461,446	-	461,446
533	DGP					(63,015,248)	(63,015,248)	-	-	-
534	DEU					-	-	-	-	-
535	DEP					-	-	-	-	-
536	SNPPS					-	-	-	-	-
537	SNPPO					-	-	-	-	-
538	DGU					-	-	-	-	-
539	MC					(51,115,826)	(44,398,191)	(6,717,635)	-	(6,717,635)
540	SSGCT					10,699,198	6,083,035	4,616,163	(3,452,035)	1,164,128
541	SSECT					34,989,341	20,189,193	14,800,149	(5,798,205)	9,001,944
542	SSGC					-	-	-	3,330,050	3,330,050
543	SSGCH					25,229,323	15,087,720	10,141,603	(8,139)	10,133,463
544	SSECH					49,851,156	29,550,826	20,300,330	3,813,313	24,113,643
545	Total Production Expense by Factor				B2	2,255,222,887	1,295,759,989	959,462,898	30,113,316	989,576,215
546	560	Operation Supervision & Engineering								
547			T	SG		7,808,710	4,610,774	3,197,936	405,769	3,603,705
548										
549					B2	7,808,710	4,610,774	3,197,936	405,769	3,603,705
550										
551	561	Load Dispatching								
552			T	SG		8,536,145	5,040,299	3,495,846	(33,304)	3,462,542
553										
554					B2	8,536,145	5,040,299	3,495,846	(33,304)	3,462,542
555	562	Station Expense								
556			T	SG		1,869,851	1,104,082	765,768	-	765,768
557										
558					B2	1,869,851	1,104,082	765,768	-	765,768
559										
560	563	Overhead Line Expense								
561			T	SG		93,337	55,112	38,225	-	38,225
562										
563					B2	93,337	55,112	38,225	-	38,225
564										
565	564	Underground Line Expense								
566			T	SG		-	-	-	-	-
567										
568					B2	-	-	-	-	-
569										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
570	565	Transmission of Electricity by Others								
571			T	SG		-	-	-	-	-
572			T	SE		-	-	-	-	-
573						-	-	-	-	-
574										
575	565NPC	Transmission of Electricity by Others-NPC								
576			T	SG		117,397,550	69,319,202	48,078,347	5,467,043	53,545,390
577			T	SE		3,769,633	2,220,797	1,548,836	(1,275,528)	273,308
578						121,167,183	71,539,999	49,627,183	4,191,515	53,818,699
579										
580		Total Transmission of Electricity by Others			B2	121,167,183	71,539,999	49,627,183	4,191,515	53,818,699
581										
582	566	Misc. Transmission Expense								
583			T	SG		1,795,131	1,059,963	735,168	-	735,168
584										
585					B2	1,795,131	1,059,963	735,168	-	735,168
586										
587	567	Rents - Transmission								
588			T	SG		822,667	485,756	336,910	-	336,910
589										
590					B2	822,667	485,756	336,910	-	336,910
591										
592	568	Maint Supervision & Engineering								
593			T	SG		9,822	5,800	4,023	-	4,023
594										
595					B2	9,822	5,800	4,023	-	4,023
596										
597	569	Maintenance of Structures								
598			T	SG		4,128,899	2,437,972	1,690,926	-	1,690,926
599										
600					B2	4,128,899	2,437,972	1,690,926	-	1,690,926
601										
602	570	Maintenance of Station Equipment								
603			T	SG		11,093,119	6,550,104	4,543,015	-	4,543,015
604										
605					B2	11,093,119	6,550,104	4,543,015	-	4,543,015
606										
607	571	Maintenance of Overhead Lines								
608			T	SG		16,204,998	9,568,492	6,636,506	235,994	6,872,500
609										
610					B2	16,204,998	9,568,492	6,636,506	235,994	6,872,500
611										
612	572	Maintenance of Underground Lines								
613			T	SG		-	-	-	-	-
614										
615					B2	-	-	-	-	-
616										
617	573	Maint of Misc. Transmission Plant								
618			T	SG		480,533	283,738	196,795	-	196,795
619										
620					B2	480,533	283,738	196,795	-	196,795
621										
622	**Total Transmission Expense**				**B2**	**174,010,394**	**102,742,092**	**71,268,302**	**4,799,974**	**76,068,276**
623										
624		Summary of Transmission Expense by Factor								
625		SE				3,769,633	2,220,797	1,548,836	(1,275,528)	273,308
626		SG				170,240,761	100,521,295	69,719,466	6,075,502	75,794,968
627		SNPT				-	-	-	-	-
628		Total Transmission Expense by Factor				174,010,394	102,742,092	71,268,302	4,799,974	76,068,276
629	580	Operation Supervision & Engineering								
630			DPW	S		176,450	68,307	108,143	424,772	532,915
631			DPW	SNPD		20,120,363	10,806,705	9,313,658	1,305,416	10,619,074
632					B2	20,296,814	10,875,012	9,421,801	1,730,188	11,151,989
633										
634	581	Load Dispatching								
635			DPW	S		-	-	-	-	-
636			DPW	SNPD		12,782,671	6,865,609	5,917,062	(41,355)	5,875,707
637					B2	12,782,671	6,865,609	5,917,062	(41,355)	5,875,707
638										
639	582	Station Expense								
640			DPW	S		4,548,284	2,590,481	1,957,803	-	1,957,803
641			DPW	SNPD		25,883	13,902	11,981	-	11,981
642					B2	4,574,167	2,604,383	1,969,784	-	1,969,784
643										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
644	583	Overhead Line Expenses								
645			DPW	S		5,378,951	3,940,681	1,438,270	-	1,438,270
646			DPW	SNPD		13,397	7,195	6,201	-	6,201
647					B2	5,392,347	3,947,877	1,444,471	-	1,444,471
648										
649	584	Underground Line Expense								
650			DPW	S		403	403	-	-	-
651			DPW	SNPD		-	-	-	-	-
652					B2	403	403	-	-	-
653										
654	585	Street Lighting & Signal Systems								
655			DPW	S		-	-	-	-	-
656			DPW	SNPD		222,030	119,253	102,777	-	102,777
657					B2	222,030	119,253	102,777	-	102,777
658										
659	586	Meter Expenses								
660			DPW	S		6,033,669	4,430,712	1,602,958	-	1,602,958
661			DPW	SNPD		1,171,018	628,957	542,061	-	542,061
662					B2	7,204,688	5,059,669	2,145,019	-	2,145,019
663										
664	587	Customer Installation Expenses								
665			DPW	S		11,063,638	6,429,273	4,634,365	-	4,634,365
666			DPW	SNPD		-	-	-	-	-
667					B2	11,063,638	6,429,273	4,634,365	-	4,634,365
668										
669	588	Misc. Distribution Expenses								
670			DPW	S		2,878,136	1,467,492	1,410,644	-	1,410,644
671			DPW	SNPD		5,511,145	2,960,052	2,551,093	-	2,551,093
672					B2	8,389,281	4,427,544	3,961,737	-	3,961,737
673										
674	589	Rents								
675			DPW	S		2,775,451	2,433,979	341,472	-	341,472
676			DPW	SNPD		262,718	141,107	121,612	-	121,612
677					B2	3,038,169	2,575,086	463,084	-	463,084
678										
679	590	Maint Supervision & Engineering								
680			DPW	S		655,797	474,254	181,543	-	181,543
681			DPW	SNPD		5,766,096	3,096,987	2,669,109	32,505	2,701,614
682					B2	6,421,892	3,571,241	2,850,652	32,505	2,883,156
683										
684	591	Maintenance of Structures								
685			DPW	S		1,794,408	1,069,618	724,790	-	724,790
686			DPW	SNPD		235,753	126,624	109,129	-	109,129
687					B2	2,030,161	1,196,242	833,919	-	833,919
688										
689	592	Maintenance of Station Equipment								
690			DPW	S		9,638,957	6,369,708	3,269,249	422,408	3,691,656
691			DPW	SNPD		1,908,269	1,024,937	883,332	63,668	947,001
692					B2	11,547,226	7,394,645	4,152,581	486,076	4,638,657
693	593	Maintenance of Overhead Lines								
694			DPW	S		83,473,495	52,099,325	31,374,170	3,393,682	34,767,852
695			DPW	SNPD		1,527,842	820,608	707,234	309,539	1,016,773
696					B2	85,001,337	52,919,933	32,081,404	3,703,221	35,784,625
697										
698	594	Maintenance of Underground Lines								
699			DPW	S		23,522,169	10,733,117	12,789,051	425,664	13,214,715
700			DPW	SNPD		17,740	9,528	8,212	-	8,212
701					B2	23,539,909	10,742,646	12,797,263	425,664	13,222,927
702										
703	595	Maintenance of Line Transformers								
704			DPW	S		-	-	-	-	-
705			DPW	SNPD		1,116,622	599,741	516,881	-	516,881
706					B2	1,116,622	599,741	516,881	-	516,881
707										
708	596	Maint of Street Lighting & Signal Sys.								
709			DPW	S		4,138,856	1,712,161	2,426,694	-	2,426,694
710			DPW	SNPD		-	-	-	-	-
711					B2	4,138,856	1,712,161	2,426,694	-	2,426,694
712										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
713	597	Maintenance of Meters								
714			DPW	S		4,232,548	2,596,214	1,636,333	-	1,636,333
715			DPW	SNPD		979,626	526,160	453,466	-	453,466
716					B2	5,212,174	3,122,374	2,089,800	-	2,089,800
717										
718	598	Maint of Misc. Distribution Plant								
719			DPW	S		3,853,384	2,353,898	1,499,487	-	1,499,487
720			DPW	SNPD		(461,493)	(247,869)	(213,624)	-	(213,624)
721					B2	3,391,891	2,106,028	1,285,863	-	1,285,863
722										
723	**Total Distribution Expense**				**B2**	**215,364,277**	**126,269,120**	**89,095,157**	**6,336,299**	**95,431,455**
724										
725										
726	Summary of Distribution Expense by Factor									
727		S				164,164,596	98,769,624	65,394,972	4,666,525	70,061,497
728		SNPD				51,199,681	27,499,496	23,700,185	1,669,773	25,369,958
729										
730	Total Distribution Expense by Factor					215,364,277	126,269,120	89,095,157	6,336,299	95,431,455
731										
732	901	Supervision								
733			CUST	S		168,874	161,084	7,790	-	7,790
734			CUST	CN		2,309,075	1,213,359	1,095,716	-	1,095,716
735					B2	2,477,949	1,374,443	1,103,506	-	1,103,506
736										
737	902	Meter Reading Expense								
738			CUST	S		23,763,080	16,221,300	7,541,780	(2,312,280)	5,229,500
739			CUST	CN		1,526,632	802,206	724,426	-	724,426
740					B2	25,289,712	17,023,506	8,266,206	(2,312,280)	5,953,926
741										
742	903	Customer Receipts & Collections								
743			CUST	S		6,381,549	3,635,292	2,746,257	419,005	3,165,262
744			CUST	CN		50,255,601	26,408,021	23,847,580	875,908	24,723,488
745					B2	56,637,149	30,043,313	26,593,837	1,294,913	27,888,749
746										
747	904	Uncollectible Accounts								
748			CUST	S		14,663,103	9,499,084	5,164,020	-	5,164,020
749			P	SG		-	-	-	-	-
750			CUST	CN		11,611	6,101	5,510	-	5,510
751					B2	14,674,714	9,505,185	5,169,530	-	5,169,530
752										
753	905	Misc. Customer Accounts Expense								
754			CUST	S		8,966	8,966	-	-	-
755			CUST	CN		220,595	115,917	104,678	-	104,678
756					B2	229,561	124,883	104,678	-	104,678
757										
758	**Total Customer Accounts Expense**				**B2**	**99,309,086**	**58,071,330**	**41,237,756**	**(1,017,367)**	**40,220,389**
759										
760	Summary of Customer Accts Exp by Factor									
761		S				44,985,572	29,525,725	15,459,847	(1,893,276)	13,566,571
762		CN				54,323,514	28,545,605	25,777,909	875,908	26,653,818
763		SG				-	-	-	-	-
764	Total Customer Accounts Expense by Factor					99,309,086	58,071,330	41,237,756	(1,017,367)	40,220,389
765										
766	907	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		247,987	130,311	117,676	-	117,676
769					B2	247,987	130,311	117,676	-	117,676
770										
771	908	Customer Assistance								
772			CUST	S		7,089,335	3,538,571	3,550,764	43,995	3,594,759
773			CUST	CN		2,537,065	1,333,162	1,203,903	71,550	1,275,452
774										
775										
776					B2	9,626,400	4,871,733	4,754,667	115,545	4,870,212
777										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
778	909	Informational & Instructional Adv								
779			CUST	S		127,723	130,165	(2,442)	1,250	(1,192)
780			CUST	CN		3,973,866	2,088,164	1,885,702	(227,343)	1,658,359
781					B2	4,101,589	2,218,329	1,883,260	(226,093)	1,657,167
782										
783	910	Misc. Customer Service								
784			CUST	S		-	-	-	-	-
785			CUST	CN		63,857	33,555	30,302	-	30,302
786										
787					B2	63,857	33,555	30,302	-	30,302
788										
789	**Total Customer Service Expense**				**B2**	**14,039,833**	**7,253,928**	**6,785,905**	**(110,548)**	**6,675,357**
790										
791										
792	Summary of Customer Service Exp by Factor									
793		S				7,217,058	3,668,736	3,548,322	45,245	3,593,567
794		CN				6,822,775	3,585,192	3,237,583	(155,793)	3,081,790
795										
796	Total Customer Service Expense by Factor				B2	14,039,833	7,253,928	6,785,905	(110,548)	6,675,357
797										
798										
799	911	Supervision								
800			CUST	S		-	-	-	-	-
801			CUST	CN		-	-	-	-	-
802					B2	-	-	-	-	-
803										
804	912	Demonstration & Selling Expense								
805			CUST	S		-	-	-	-	-
806			CUST	CN		-	-	-	-	-
807					B2	-	-	-	-	-
808										
809	913	Advertising Expense								
810			CUST	S		-	-	-	-	-
811			CUST	CN		-	-	-	-	-
812					B2	-	-	-	-	-
813										
814	916	Misc. Sales Expense								
815			CUST	S		-	-	-	-	-
816			CUST	CN		-	-	-	-	-
817					B2	-	-	-	-	-
818										
819	**Total Sales Expense**				B2	-	-	-	-	-
820										
821										
822	Total Sales Expense by Factor									
823		S				-	-	-	-	-
824		CN				-	-	-	-	-
825	Total Sales Expense by Factor					-	-	-	-	-
826										
827	**Total Customer Service Exp Including Sales**				**B2**	**14,039,833**	**7,253,928**	**6,785,905**	**(110,548)**	**6,675,357**
828	920	Administrative & General Salaries								
829			PTD	S		1,567,043	993,052	573,991	(5,502,131)	(4,928,140)
830			CUST	CN		-	-	-	-	-
831			PTD	SO		65,633,747	38,636,922	26,996,825	3,634,402	30,631,226
832					B2	67,200,789	39,629,974	27,570,816	(1,867,729)	25,703,086
833										
834	921	Office Supplies & expenses								
835			PTD	S		(1,003,755)	595	(1,004,351)	-	(1,004,351)
836			CUST	CN		-	-	-	-	-
837			PTD	SO		12,474,744	7,343,565	5,131,178	(39,933)	5,091,246
838					B2	11,470,988	7,344,161	4,126,828	(39,933)	4,086,895
839										
840	922	A&G Expenses Transferred								
841			PTD	S		-	-	-	-	-
842			CUST	CN		-	-	-	-	-
843			PTD	SO		(21,538,493)	(12,679,164)	(8,859,328)	-	(8,859,328)
844					B2	(21,538,493)	(12,679,164)	(8,859,328)	-	(8,859,328)
845										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
846	923	Outside Services								
847			PTD	S		2,442	-	2,442	-	2,442
848			CUST	CN		-	-	-	-	-
849			PTD	SO		11,888,434	6,998,419	4,890,014	(96,792)	4,793,223
850					B2	11,890,876	6,998,419	4,892,456	(96,792)	4,795,665
851										
852	924	Property Insurance								
853			PTD	SO		31,882,383	18,768,350	13,114,033	-	13,114,033
854					B2	31,882,383	18,768,350	13,114,033	-	13,114,033
855										
856	925	Injuries & Damages								
857			PTD	SO		9,475,122	5,577,764	3,897,358	477,330	4,374,688
858					B2	9,475,122	5,577,764	3,897,358	477,330	4,374,688
859										
860	926	Employee Pensions & Benefits								
861			LABOR	S		-	-	-	-	-
862			CUST	CN		-	-	-	-	-
863			LABOR	SO		-	-	-	-	-
864					B2	-	-	-	-	-
865										
866	927	Franchise Requirements								
867			DMSC	S		-	-	-	-	-
868			DMSC	SO		-	-	-	-	-
869					B2	-	-	-	-	-
870										
871	928	Regulatory Commission Expense								
872			DMSC	S		9,727,505	5,973,783	3,753,722	-	3,753,722
873			CUST	CN		-	-	-	-	-
874			DMSC	SO		2,819	1,659	1,159	-	1,159
875			FERC	SG		1,899,938	1,121,848	778,090	-	778,090
876					B2	11,630,262	7,097,290	4,532,972	-	4,532,972
877										
878	929	Duplicate Charges								
879			LABOR	S		-	-	-	-	-
880			LABOR	SO		(3,987,182)	(2,347,153)	(1,640,029)	-	(1,640,029)
881					B2	(3,987,182)	(2,347,153)	(1,640,029)	-	(1,640,029)
882										
883	930	Misc General Expenses								
884			PTD	S		5,465,839	3,961,967	1,503,872	-	1,503,872
885			CUST	CN		4,500	2,365	2,135	-	2,135
886			LABOR	SO		13,105,319	7,714,769	5,390,550	138,757	5,529,307
887					B2	18,575,658	11,679,101	6,896,557	138,757	7,035,314
888										
889	931	Rents								
890			PTD	S		934,443	934,719	(276)	-	(276)
891			PTD	SO		5,384,260	3,169,578	2,214,683	(7,712)	2,206,971
892					B2	6,318,703	4,104,296	2,214,407	(7,712)	2,206,695
893										
894	935	Maintenance of General Plant								
895			G	S		23,039	23,039	-	-	-
896			CUST	CN		-	-	-	-	-
897			G	SO		27,101,992	15,954,255	11,147,737	-	11,147,737
898					B2	27,125,031	15,977,295	11,147,737	-	11,147,737
899										
900	**Total Administrative & General Expense**				**B2**	**170,044,138**	**102,150,332**	**67,893,805**	**(1,396,079)**	**66,497,726**
901										
902	Summary of A&G Expense by Factor									
903		S				16,716,555	11,887,155	4,829,400	(5,502,131)	(672,731)
904		SO				151,423,144	89,138,964	62,284,179	4,106,052	66,390,231
905		SG				1,899,938	1,121,848	778,090	-	778,090
906		CN				4,500	2,365	2,135	-	2,135
907	Total A&G Expense by Factor					170,044,138	102,150,332	67,893,805	(1,396,079)	66,497,726
908										
909	**Total O&M Expense**				**B2**	**2,927,990,614**	**1,692,246,791**	**1,235,743,823**	**38,725,594**	**1,274,469,417**

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
910	403SP	Steam Depreciation								
911			P	SG		23,444,765	13,843,325	9,601,440	-	9,601,440
912			P	SG		26,153,806	15,442,920	10,710,886	-	10,710,886
913			P	SG		48,167,206	28,441,073	19,726,133	827,871	20,554,004
914			P	SSGCH		7,258,124	4,340,527	2,917,598	423,950	3,341,548
915					B3	105,023,901	62,067,845	42,956,057	1,251,821	44,207,878
916										
917	403NP	Nuclear Depreciation								
918			P	SG		-	-	-	-	-
919					B3	-	-	-	-	-
920										
921	403HP	Hydro Depreciation								
922			P	SG		3,842,758	2,269,016	1,573,742	-	1,573,742
923			P	SG		1,032,617	609,724	422,892	-	422,892
924			P	SG		7,010,380	4,139,387	2,870,992	220,280	3,091,272
925			P	SG		3,092,147	1,825,806	1,266,341	69,699	1,336,040
926					B3	14,977,901	8,843,934	6,133,967	289,979	6,423,946
927										
928	403OP	Other Production Depreciation								
929			P	SG		125,965	74,378	51,587	-	51,587
930			P	SG		51,340,909	30,315,035	21,025,874	17,065,038	38,090,911
931			P	SSGCT		2,521,119	1,433,384	1,087,735	-	1,087,735
932			P	SSGCH		-	-	-	-	-
933					B3	53,987,993	31,822,797	22,165,196	17,065,038	39,230,234
934										
935	403TP	Transmission Depreciation								
936			T	SG		11,375,581	6,716,888	4,658,693	-	4,658,693
937			T	SG		12,624,038	7,454,059	5,169,979	-	5,169,979
938			T	SG		34,235,508	20,214,886	14,020,622	1,345,755	15,366,377
939					B3	58,235,127	34,385,833	23,849,294	1,345,755	25,195,049
940										
941										
942										
943	403	Distribution Depreciation								
944	360	Land & Land Rights	DPW	S		278,131	158,796	119,335	-	119,335
945	361	Structures	DPW	S		906,304	434,706	471,598	-	471,598
946	362	Station Equipment	DPW	S		16,347,160	8,155,735	8,191,425	-	8,191,425
947	363	Storage Battery Eq	DPW	S		91,113	-	91,113	-	91,113
948	364	Poles & Towers	DPW	S		32,093,095	22,428,554	9,664,541	1,250,481	10,915,022
949	365	OH Conductors	DPW	S		18,328,255	12,447,667	5,880,589	-	5,880,589
950	366	UG Conduit	DPW	S		7,213,537	3,897,124	3,316,414	-	3,316,414
951	367	UG Conductor	DPW	S		16,692,267	6,874,195	9,818,073	-	9,818,073
952	368	Line Trans	DPW	S		25,531,690	17,965,990	7,565,700	-	7,565,700
953	369	Services	DPW	S		10,936,723	7,500,835	3,435,887	-	3,435,887
954	370	Meters	DPW	S		6,445,250	3,871,108	2,574,142	-	2,574,142
955	371	Inst Cust Prem	DPW	S		497,587	221,239	276,347	-	276,347
956	372	Leased Property	DPW	S		162	16	146	-	146
957	373	Street Lighting	DPW	S		2,192,792	1,073,385	1,119,407	-	1,119,407
958					B3	137,554,066	85,029,350	52,524,716	1,250,481	53,775,197
959										
960	403GP	General Depreciation								
961			G-SITUS	S		13,352,607	9,269,919	4,082,688	55,260	4,137,948
962			PT	SG		573,517	338,642	234,875	-	234,875
963			PT	SG		1,211,376	715,276	496,100	-	496,100
964			P	SE		34,771	20,484	14,286	-	14,286
965			CUST	CN		1,549,132	814,029	735,103	7,020	742,123
966			G-SG	SG		4,889,513	2,887,089	2,002,424	4,986	2,007,411
967			PTD	SO		16,468,319	9,694,482	6,773,837	64,473	6,838,311
968			G-SG	SSGCT		8,619	4,900	3,719	(2,612)	1,107
969			G-SG	SSGCH		172,600	103,219	69,381	-	69,381
970					B3	38,260,455	23,848,040	14,412,415	129,127	14,541,542
971										
972	403GV0	General Vehicles								
973			G-SG	SG		-	-	-	-	-
974					B3	-	-	-	-	-
975										
976	403MP	Mining Depreciation								
977			P	SE		-	-	-	18,146	18,146
978					B3	-	-	-	18,146	18,146
979										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
980	403EP	Experimental Plant Depreciation								
981			P	SG		-	-	-	-	-
982			P	SG		-	-	-	-	-
983					B3	-	-	-	-	-
984	4031	ARO Depreciation								
985			P	S		-	-	-	-	-
986					B3	-	-	-	-	-
987										
988										
989	**Total Depreciation Expense**				**B3**	**408,039,444**	**245,997,799**	**162,041,645**	**21,350,347**	**183,391,992**
990										
991	Summary	S				150,906,673	94,299,269	56,607,404	1,305,741	57,913,145
992		DGP				-	-	-	-	-
993		DGU				-	-	-	-	-
994		SG				229,120,086	135,287,505	93,832,581	19,533,630	113,366,210
995		SO				16,468,319	9,694,482	6,773,837	64,473	6,838,311
996		CN				1,549,132	814,029	735,103	7,020	742,123
997		SE				34,771	20,484	14,286	18,146	32,432
998		SSGCH				7,430,725	4,443,746	2,986,979	423,950	3,410,929
999		SSGCT				2,529,738	1,438,284	1,091,454	(2,612)	1,088,842
1000	Total Depreciation Expense By Factor					408,039,444	245,997,799	162,041,645	21,350,347	183,391,992
1001										
1002	404GP	Amort of LT Plant - Capital Lease Gen								
1003			I-SITUS	S		1,220,394	1,219,669	725	-	725
1004			I-SG	SG		-	-	-	-	-
1005			PTD	SO		1,097,914	646,314	451,600	-	451,600
1006			P	SG		-	-	-	-	-
1007			CUST	CN		234,320	123,129	111,191	-	111,191
1008			P	SG		-	-	-	-	-
1009					B4	2,552,628	1,989,112	563,515	-	563,515
1010										
1011	404SP	Amort of LT Plant - Cap Lease Steam								
1012			P	SG		-	-	-	-	-
1013			P	SG		-	-	-	-	-
1014					B4	-	-	-	-	-
1015										
1016	404IP	Amort of LT Plant - Intangible Plant								
1017			I-SITUS	S		71,714	67,723	3,991	-	3,991
1018			P	SE		10,380	6,115	4,265	-	4,265
1019			I-SG	SG		8,136,385	4,804,255	3,332,130	89,918	3,422,048
1020			PTD	SO		21,539,117	12,679,532	8,859,585	115,313	8,974,898
1021			CUST	CN		5,843,372	3,070,541	2,772,831	-	2,772,831
1022			I-SG	SG		2,073,941	1,224,591	849,350	2,190,315	3,039,665
1023			I-SG	SG		309,688	182,860	126,828	-	126,828
1024			P	SG		-	-	-	-	-
1025			I-SG	SSGCT		-	-	-	-	-
1026			I-SG	SSGCH		21,850	13,067	8,783	-	8,783
1027			P	SG		16,678	9,848	6,830	-	6,830
1028					B4	38,023,124	22,058,531	15,964,593	2,395,545	18,360,139
1029										
1030	404MP	Amort of LT Plant - Mining Plant								
1031			P	SE		-	-	-	-	-
1032					B4	-	-	-	-	-
1033										
1034	404OP	Amort of LT Plant - Other Plant								
1035			P	SSGCT		115,060	65,417	49,642	(49,642)	0
1036					B4	115,060	65,417	49,642	(49,642)	0
1037										
1038										
1039	404HP	Amortization of Other Electric Plant								
1040			P	SG		2,279	1,346	933	-	933
1041			P	SG		39,066	23,067	15,999	-	15,999
1042			P	SG		-	-	-	-	-
1043					B4	41,345	24,413	16,932	-	16,932
1044										
1045	**Total Amortization of Limited Term Plant**				**B4**	**40,732,157**	**24,137,473**	**16,594,683**	**2,345,903**	**18,940,586**
1046										
1047										
1048	405	Amortization of Other Electric Plant								
1049			GP	S		-	-	-	-	-
1050										
1051					B4	-	-	-	-	-
1052										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1053	406	Amortization of Plant Acquisition Adj								
1054			P	S		-	-	-	-	-
1055			P	SG		-	-	-	-	-
1056			P	SG		-	-	-	-	-
1057			P	SG		5,479,353	3,235,369	2,243,984	-	2,243,984
1058			P	SO		-	-	-	-	-
1059					B4	5,479,353	3,235,369	2,243,984	-	2,243,984
1060	407	Amort of Prop Losses, Unrec Plant, etc								
1061			DPW	S		5,175,354	5,175,354	-	-	-
1062			GP	SO		-	-	-	-	-
1063			P	SG-P		3,437,028	2,029,447	1,407,582	(1,407,582)	0
1064			P	SE		-	-	-	-	-
1065			P	SG		305,346	180,296	125,050	-	125,050
1066			P	TROJP		2,013,725	1,188,626	825,099	-	825,099
1067					B4	10,931,454	8,573,724	2,357,731	(1,407,582)	950,149
1068										
1069	**Total Amortization Expense**				**B4**	**57,142,964**	**35,946,566**	**21,196,398**	**938,321**	**22,134,719**
1070										
1071										
1072										
1073	Summary of Amortization Expense by Factor									
1074		S				6,467,462	6,462,747	4,715	-	4,715
1075		SE				10,380	6,115	4,265	-	4,265
1076		TROJP				2,013,725	1,188,626	825,099	-	825,099
1077		DGP				-	-	-	-	-
1078		DGU				-	-	-	-	-
1079		SO				22,637,031	13,325,846	9,311,185	115,313	9,426,497
1080		SSGCT				115,060	65,417	49,642	(49,642)	0
1081		SSGCH				21,850	13,067	8,783	-	8,783
1082		SG-P				3,437,028	2,029,447	1,407,582	(1,407,582)	0
1083		CN				6,077,693	3,193,671	2,884,022	-	2,884,022
1084		SG				16,362,735	9,661,630	6,701,105	2,280,233	8,981,337
1085	Total Amortization Expense by Factor					57,142,964	35,946,566	21,196,398	938,321	22,134,719
1086	408	Taxes Other Than Income								
1087			DMSC	S		25,128,171	25,065,930	62,241	-	62,241
1088			GP	GPS		77,529,279	45,639,520	31,889,759	3,719,500	35,609,259
1089			GP	SO		8,932,612	5,258,402	3,674,210	-	3,674,210
1090			P	SE		834,427	491,585	342,843	-	342,843
1091			P	SG		-	-	-	-	-
1092			DMSC	OPRV-ID		-	-	-	-	-
1093			GP	EXCTAX		-	-	-	-	-
1094			GP	SG		-	-	-	-	-
1095										
1096										
1097										
1098	**Total Taxes Other Than Income**				**B5**	**112,424,490**	**76,455,438**	**35,969,052**	**3,719,500**	**39,688,553**
1099										
1100										
1101	41140	Deferred Investment Tax Credit - Fed								
1102			PTD	DGU		(1,874,204)	(324,514)	(1,549,690)	-	(1,549,690)
1103										
1104					B7	(1,874,204)	(324,514)	(1,549,690)	-	(1,549,690)
1105										
1106	41141	Deferred Investment Tax Credit - Idaho								
1107			PTD	DGU		-	-	-	-	-
1108										
1109					B7	-	-	-	-	-
1110										
1111	**Total Deferred ITC**				**B7**	**(1,874,204)**	**(324,514)**	**(1,549,690)**	**-**	**(1,549,690)**
1112										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1113										
1114	427	Interest on Long-Term Debt								
1115			GP	S		-	-	-	11,352,141	11,352,141
1116			GP	SNP		313,572,989	180,485,222	133,087,767	-	133,087,767
1117					B6	313,572,989	180,485,222	133,087,767	11,352,141	144,439,908
1118										
1119	428	Amortization of Debt Disc & Exp								
1120			GP	SNP		7,295,949	4,199,376	3,096,573	-	3,096,573
1121					B6	7,295,949	4,199,376	3,096,573	-	3,096,573
1122										
1123	429	Amortization of Premium on Debt								
1124			GP	SNP		(2,718)	(1,565)	(1,154)	-	(1,154)
1125					B6	(2,718)	(1,565)	(1,154)	-	(1,154)
1126										
1127	431	Other Interest Expense								
1128			NUTIL	OTH		-	-	-	-	-
1129			GP	SO		-	-	-	-	-
1130			GP	SNP		14,625,063	8,417,842	6,207,221	-	6,207,221
1131					B6	14,625,063	8,417,842	6,207,221	-	6,207,221
1132										
1133	432	AFUDC - Borrowed								
1134			GP	SNP		(34,280,545)	(19,731,074)	(14,549,471)	-	(14,549,471)
1135						(34,280,545)	(19,731,074)	(14,549,471)	-	(14,549,471)
1136										
1137		Total Elec. Interest Deductions for Tax			B6	301,210,738	173,369,802	127,840,936	11,352,141	139,193,077
1138										
1139		Non-Utility Portion of Interest								
1140			427 NUTIL	NUTIL		-	-	-	-	-
1141			428 NUTIL	NUTIL		-	-	-	-	-
1142			429 NUTIL	NUTIL		-	-	-	-	-
1143			431 NUTIL	NUTIL		-	-	-	-	-
1144										
1145		Total Non-utility Interest				-	-	-	-	-
1146										
1147		Total Interest Deductions for Tax			B6	301,210,738	173,369,802	127,840,936	11,352,141	139,193,077
1148										
1149										
1150	419	Interest & Dividends								
1151			GP	S		-	-	-	-	-
1152			GP	SNP		(46,616,392)	(26,831,296)	(19,785,095)	-	(19,785,095)
1153		Total Operating Deductions for Tax			B6	(46,616,392)	(26,831,296)	(19,785,095)	-	(19,785,095)
1154										
1155										
1156	41010	Deferred Income Tax - Federal-DR								
1157			GP	S		518,758,661	319,430,916	199,327,745	(188,964,219)	10,363,526
1158			P	TROJD		-	-	-	-	-
1159			PT	DGP		368	368	-	-	-
1160			LABOR	SO		33,483,751	19,711,035	13,772,716	(6,806,782)	6,965,934
1161			GP	SNP		-	-	-	11,985,059	11,985,059
1162			P	SE		14,696,870	8,658,340	6,038,529	2,618,846	8,657,375
1163			PT	SG		11,550,960	6,820,443	4,730,517	66,370,879	71,101,396
1164			GP	GPS		70,380	41,431	28,949	12,718,676	12,747,625
1165			TAXDEPR	TAXDEPR		-	-	-	171,594,707	171,594,707
1166			P	SSGCH		-	-	-	(9,665)	(9,665)
1167			CUST	CN		23,817	12,515	11,302	(2,664)	8,638
1168			P	IBT		214,379	205,649	8,730	(8,730)	0
1169			DPW	SNPD		85,117	45,716	39,400	-	39,400
1170					B7	578,884,303	354,926,414	223,957,888	69,496,107	293,453,996
1171										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1172										
1173										
1174	41110	Deferred Income Tax - Federal-CR								
1175			GP	S		(271,085,647)	(166,594,179)	(104,491,468)	101,044,281	(3,447,187)
1176			P	SE		(13,365,892)	(7,874,224)	(5,491,668)	(196,503)	(5,688,172)
1177			P	SSGCH		-	-	-	169,962	169,962
1178			GP	SNP		(1,602,752)	(922,506)	(680,246)	(9,827,789)	(10,508,034)
1179			PT	SG		(3,849,639)	(2,273,079)	(1,576,560)	1,901,395	324,835
1180			DPW	CIAC		-	-	-	(11,462,303)	(11,462,303)
1181			LABOR	SO		(26,337,587)	(15,504,269)	(10,833,318)	8,921,152	(1,912,166)
1182			PT	SNPD		-	-	-	(385,834)	(385,834)
1183			CUST	BADDEBT		(334,769)	(216,838)	(117,931)	-	(117,931)
1184			P	SGCT		(356,220)	(209,773)	(146,448)	-	(146,448)
1185			BOOKDEPR	SCHMDEXP		-	-	-	(73,123,927)	(73,123,927)
1186			P	TROJD		(555,830)	(328,066)	(227,765)	-	(227,765)
1187			P	IBT		(291,290)	(279,428)	(11,862)	11,862	(0)
1188										
1189										
1190					B7	(317,779,627)	(194,202,363)	(123,577,264)	17,052,295	(106,524,969)
1191										
1192	**Total Deferred Income Taxes**				**B7**	**261,104,676**	**160,724,051**	**100,380,624**	**86,548,402**	**186,929,027**
1193	SCHMAF	Additions - Flow Through								
1194			SCHMAF	S		-	-	-	-	-
1195			SCHMAF	SNP		-	-	-	-	-
1196			SCHMAF	SO		-	-	-	-	-
1197			SCHMAF	SE		-	-	-	-	-
1198			SCHMAF	TROJP		-	-	-	-	-
1199			SCHMAF	SG		-	-	-	-	-
1200					B6	-	-	-	-	-
1201										
1202	SCHMAP	Additions - Permanent								
1203			P	S		-	-	-	-	-
1204			P	SE		84,185	49,596	34,589	-	34,589
1205			LABOR	SNP		-	-	-	-	-
1206			SCHMAP-SO	SO		9,298,119	5,473,567	3,824,552	-	3,824,552
1207			SCHMAP	SG		-	-	-	-	-
1208			DPW	BADDEBT		-	-	-	-	-
1209					B6	9,382,305	5,523,163	3,859,142	-	3,859,142
1210										
1211	SCHMAT	Additions - Temporary								
1212			SCHMAT-SITUS	S		81,206,348	60,570,491	20,635,857	(16,362,119)	4,273,739
1213			P	SSGCH		-	-	-	(23,896)	(23,896)
1214			DPW	CIAC		65,247,545	35,044,644	30,202,901	-	30,202,901
1215			SCHMAT-SNP	SNP		65,237,720	37,549,294	27,688,426	-	27,688,426
1216			P	TROJD		1,464,600	864,445	600,154	-	600,154
1217			P	SGCT		-	-	-	385,886	385,886
1218			SCHMAT-SE	SE		31,701,999	18,676,542	13,025,457	1,980,887	15,006,344
1219			P	SG		3,959,859	2,338,160	1,621,699	16,716,375	18,338,074
1220			CUST	CN		-	-	-	7,020	7,020
1221			SCHMAT-SO	SO		12,249,451	7,210,941	5,038,510	179,786	5,218,296
1222			SCHMAT-SNP	SNPD		2,196,309	1,179,644	1,016,665	-	1,016,665
1223			DPW	BADDEBT		882,108	571,364	310,744	-	310,744
1224			P	SSGCT		938,632	533,660	404,972	(404,973)	(0)
1225			BOOKDEPR	SCHMDEXP		485,189,989	292,510,127	192,679,862	-	192,679,862
1226					B6	750,274,561	457,049,313	293,225,248	2,478,966	295,704,214
1227										
1228	TOTAL SCHEDULE - M ADDITIONS				B6	759,656,866	462,572,475	297,084,390	2,478,966	299,563,356
1229										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1230	SCHMDF	Deductions - Flow Through								
1231			SCHMDF	S		-	-	-	-	-
1232			SCHMDF	DGP		-	-	-	-	-
1233			SCHMDF	DGU		-	-	-	-	-
1234					B6	-	-	-	-	-
1235	SCHMDP	Deductions - Permanent								
1236			SCHMDP	S		-	-	-	-	-
1237			P	SE		2,592,202	1,527,139	1,065,063	-	1,065,063
1238			PTD	SNP		381,063	219,331	161,732	-	161,732
1239			SCHMDP	IBT		-	-	-	-	-
1240			P	SG		(0)	(0)	(0)	-	(0)
1241			SCHMDP-SO	SO		12,093,788	7,119,306	4,974,482	-	4,974,482
1242					B6	15,067,053	8,865,776	6,201,276	-	6,201,276
1243										
1244	SCHMDT	Deductions - Temporary								
1245			GP	S		62,893,744	62,278,560	615,184	27,998,207	28,613,391
1246			DPW	BADDEBT		-	-	-	-	-
1247			SCHMDT-SNP	SNP		74,407,631	42,827,279	31,580,352	-	31,580,352
1248			SCHMDT	CN		62,756	32,977	29,779	-	29,779
1249			SCHMDT	SSGCH		-	-	-	398,483	398,483
1250			CUST	DGP		970	970	-	-	-
1251			P	SE		45,523,602	26,819,238	18,704,364	4,125,761	22,830,125
1252			SCHMDT-SG	SG		18,480,740	10,912,239	7,568,501	199,639,982	207,208,482
1253			SCHMDT-GPS	GPS		81,662,106	48,072,411	33,589,695	-	33,589,695
1254			SCHMDT-SO	SO		53,669,546	31,593,901	22,075,645	(3,540,785)	18,534,860
1255			TAXDEPR	TAXDEPR		1,095,617,890	643,469,839	452,148,051	-	452,148,051
1256			DPW	SNPD		224,280	120,461	103,819	-	103,819
1257					B6	1,432,543,265	866,127,875	566,415,390	228,621,647	795,037,038
1258										
1259	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,447,610,318	874,993,651	572,616,667	228,621,647	801,238,314
1260										
1261	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(687,953,452)**	**(412,421,175)**	**(275,532,277)**	**(226,142,682)**	**(501,674,958)**
1262										
1263										
1264										
1265	40911	State Income Taxes								
1266			IBT	IBT		1,899,494	1,822,141	77,352	(9,763,174)	(9,685,822)
1267			IBT	SE		-	-	-	-	-
1268		REC	P	SG		-	-	-	(239,649)	(239,649)
1269			IBT	IBT		-	-	-	-	-
1270	**Total State Tax Expense**					**1,899,494**	**1,822,141**	**77,352**	**(10,002,823)**	**(9,925,471)**
1271										
1272										
1273	Calculation of Taxable Income:									
1274		Operating Revenues				4,494,585,986	2,662,535,956	1,832,050,030	84,656,482	1,916,706,512
1275		Operating Deductions:								
1276		O & M Expenses				2,927,990,614	1,692,246,791	1,235,743,823	38,725,594	1,274,469,417
1277		Depreciation Expense				408,039,444	245,997,799	162,041,645	21,350,347	183,391,992
1278		Amortization Expense				57,142,964	35,946,566	21,196,398	938,321	22,134,719
1279		Taxes Other Than Income				112,424,490	76,455,438	35,969,052	3,719,500	39,688,553
1280		Interest & Dividends (AFUDC-Equity)				(46,616,392)	(26,831,296)	(19,785,095)	-	(19,785,095)
1281		Misc Revenue & Expense				(7,004,252)	(3,961,150)	(3,043,102)	(2,524,216)	(5,567,319)
1282		Total Operating Deductions				3,451,976,867	2,019,854,147	1,432,122,720	62,209,547	1,494,332,267
1283		Other Deductions:								
1284		Interest Deductions				301,210,738	173,369,802	127,840,936	11,352,141	139,193,077
1285		Interest on PCRBS				-	-	-	-	-
1286		Schedule M Adjustments				(687,953,452)	(412,421,175)	(275,532,277)	(226,142,682)	(501,674,958)
1287										
1288		Income Before State Taxes				53,444,929	56,890,832	(3,445,903)	(215,047,887)	(218,493,790)
1289										
1290		State Income Taxes				1,899,494	1,822,141	77,352	(10,002,823)	(9,925,471)
1291										
1292	Total Taxable Income					51,545,435	55,068,690	(3,523,255)	(205,045,064)	(208,568,319)
1293										
1294	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1295										
1296	Federal Income Tax - Calculated					18,040,902	19,274,042	(1,233,139)	(71,765,772)	(72,998,912)
1297										
1298	Adjustments to Calculated Tax:									
1299	40910	PMI	P	SE		-	-	-	(20,547)	(20,547)
1300	40910	REC	P	SG		-	-	-	(21,561,583)	(21,561,583)
1301	40910		P	SO		-	-	-	-	-
1302	40910	IRS Settle	LABOR	S		-	-	-	-	-
1303	**Federal Income Tax Expense**					**18,040,902**	**19,274,042**	**(1,233,139)**	**(93,347,902)**	**(94,581,042)**
1304										
1305	**Total Operating Expenses**					**3,777,764,127**	**2,228,181,164**	**1,549,582,963**	**45,407,223**	**1,594,990,186**

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1306	310	Land and Land Rights								
1307			P	SG		2,329,517	1,375,500	954,018	-	954,018
1308			P	SG		34,798,446	20,547,281	14,251,164	-	14,251,164
1309			P	SG		54,572,394	32,223,116	22,349,278	-	22,349,278
1310			P	S		-	-	-	-	-
1311			P	SSGCH		1,830,732	1,094,820	735,912	-	735,912
1312					B8	93,531,089	55,240,717	38,290,372	-	38,290,372
1313										
1314	311	Structures and Improvements								
1315			P	SG		234,971,513	138,742,571	96,228,942	-	96,228,942
1316			P	SG		327,274,883	193,244,526	134,030,357	-	134,030,357
1317			P	SG		193,191,542	114,072,940	79,118,602	-	79,118,602
1318			P	SSGCH		54,198,086	32,411,712	21,786,373	-	21,786,373
1319					B8	809,636,024	478,471,749	331,164,275	-	331,164,275
1320										
1321	312	Boiler Plant Equipment								
1322			P	SG		722,926,960	426,863,426	296,063,534	-	296,063,534
1323			P	SG		666,159,969	393,344,476	272,815,493	-	272,815,493
1324			P	SG		1,248,663,407	737,292,657	511,370,749	35,313,918	546,684,667
1325			P	SSGCH		272,747,792	163,109,506	109,638,286	35,597,530	145,235,816
1326					B8	2,910,498,128	1,720,610,065	1,189,888,063	70,911,448	1,260,799,511
1327										
1328	314	Turbogenerator Units								
1329			P	SG		145,478,089	85,899,792	59,578,297	-	59,578,297
1330			P	SG		144,735,461	85,461,296	59,274,165	-	59,274,165
1331			P	SG		430,173,624	254,002,682	176,170,942	-	176,170,942
1332			P	SSGCH		59,113,516	35,351,253	23,762,262	-	23,762,262
1333					B8	779,500,690	460,715,023	318,785,667	-	318,785,667
1334										
1335	315	Accessory Electric Equipment								
1336			P	SG		88,074,089	52,004,710	36,069,378	-	36,069,378
1337			P	SG		139,182,485	82,182,455	57,000,030	-	57,000,030
1338			P	SG		69,328,410	40,936,034	28,392,376	-	28,392,376
1339			P	SSGCH		55,948,683	33,458,610	22,490,073	-	22,490,073
1340					B8	352,533,666	208,581,809	143,951,857	-	143,951,857
1341										
1342										
1343										
1344	316	Misc Power Plant Equipment								
1345			P	SG		4,917,199	2,903,436	2,013,762	-	2,013,762
1346			P	SG		5,311,573	3,136,300	2,175,272	-	2,175,272
1347			P	SG		12,798,588	7,557,124	5,241,463	-	5,241,463
1348			P	SSGCH		3,153,831	1,886,064	1,267,767	-	1,267,767
1349					B8	26,181,190	15,482,925	10,698,265	-	10,698,265
1350										
1351	317	Steam Plant ARO								
1352			P	S		-	-	-	-	-
1353					B8	-	-	-	-	-
1354										
1355	SP	Unclassified Steam Plant - Account 300								
1356			P	SG		3,141,303	1,854,831	1,286,472	-	1,286,472
1357					B8	3,141,303	1,854,831	1,286,472	-	1,286,472
1358										
1359										
1360	**Total Steam Production Plant**				**B8**	**4,975,022,090**	**2,940,957,120**	**2,034,064,970**	**70,911,448**	**2,104,976,418**
1361										
1362										
1363	Summary of Steam Production Plant by Factor									
1364		S				-	-	-	-	-
1365		DGP				-	-	-	-	-
1366		DGU				-	-	-	-	-
1367		SG				4,528,029,451	2,673,645,154	1,854,384,297	35,313,918	1,889,698,215
1368		SSGCH				446,992,639	267,311,966	179,680,673	35,597,530	215,278,203
1369	Total Steam Production Plant by Factor					4,975,022,090	2,940,957,120	2,034,064,970	70,911,448	2,104,976,418
1370	320	Land and Land Rights								
1371			P	SG		-	-	-	-	-
1372			P	SG		-	-	-	-	-
1373					B8	-	-	-	-	-
1374										
1375	321	Structures and Improvements								
1376			P	SG		-	-	-	-	-
1377			P	SG	B8	-	-	-	-	-
1378						-	-	-	-	-

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1379										
1380	322	Reactor Plant Equipment								
1381			P	SG		-	-	-	-	-
1382			P	SG		-	-	-	-	-
1383					B8	-	-	-	-	-
1384										
1385	323	Turbogenerator Units								
1386			P	SG		-	-	-	-	-
1387			P	SG		-	-	-	-	-
1388					B8	-	-	-	-	-
1389										
1390	324	Land and Land Rights								
1391			P	SG		-	-	-	-	-
1392			P	SG		-	-	-	-	-
1393					B8	-	-	-	-	-
1394										
1395	325	Misc. Power Plant Equipment								
1396			P	SG		-	-	-	-	-
1397			P	SG		-	-	-	-	-
1398					B8	-	-	-	-	-
1399										
1400										
1401	NP	Unclassified Nuclear Plant - Acct 300								
1402			P	SG		-	-	-	-	-
1403					B8	-	-	-	-	-
1404										
1405										
1406	**Total Nuclear Production Plant**				**B8**	-	-	-	-	-
1407										
1408										
1409										
1410	Summary of Nuclear Production Plant by Factor									
1411		DGP				-	-	-	-	-
1412		DGU				-	-	-	-	-
1413		SG				-	-	-	-	-
1414										
1415	Total Nuclear Plant by Factor					-	-	-	-	-
1416										
1417	330	Land and Land Rights								
1418			P	SG		10,626,875	6,274,803	4,352,072	-	4,352,072
1419			P	SG		5,307,562	3,133,932	2,173,630	-	2,173,630
1420			P	SG		3,122,555	1,843,761	1,278,794	-	1,278,794
1421			P	SG		635,700	375,359	260,341	-	260,341
1422					B8	19,692,691	11,627,855	8,064,836	-	8,064,836
1423										
1424	331	Structures and Improvements								
1425			P	SG		21,453,996	12,667,845	8,786,152	-	8,786,152
1426			P	SG		5,321,263	3,142,022	2,179,241	-	2,179,241
1427			P	SG		51,364,477	30,328,951	21,035,526	-	21,035,526
1428			P	SG		7,247,543	4,279,424	2,968,119	-	2,968,119
1429					B8	85,387,280	50,418,243	34,969,037	-	34,969,037
1430										
1431	332	Reservoirs, Dams & Waterways								
1432			P	SG		151,599,706	89,514,395	62,085,310	-	62,085,310
1433			P	SG		20,314,745	11,995,156	8,319,589	-	8,319,589
1434			P	SG		81,431,400	48,082,432	33,348,968	10,111,465	43,460,433
1435			P	SG		34,719,453	20,500,639	14,218,814	2,553,207	16,772,021
1436					B8	288,065,303	170,092,622	117,972,681	12,664,672	130,637,353
1437										
1438	333	Water Wheel, Turbines, & Generators								
1439			P	SG		32,865,646	19,406,030	13,459,616	-	13,459,616
1440			P	SG		9,119,942	5,385,011	3,734,931	-	3,734,931
1441			P	SG		35,766,382	21,118,814	14,647,567	-	14,647,567
1442			P	SG		18,966,583	11,199,113	7,767,470	-	7,767,470
1443					B8	96,718,553	57,108,968	39,609,585	-	39,609,585
1444										
1445	334	Accessory Electric Equipment								
1446			P	SG		4,884,346	2,884,038	2,000,308	-	2,000,308
1447			P	SG		3,929,298	2,320,115	1,609,183	-	1,609,183
1448			P	SG		34,265,028	20,232,317	14,032,711	-	14,032,711
1449			P	SG		4,595,701	2,713,603	1,882,098	-	1,882,098
1450					B8	47,674,372	28,150,072	19,524,300	-	19,524,300
1451										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1452										
1453										
1454	335	Misc. Power Plant Equipment								
1455			P	SG		1,272,609	751,432	521,177	-	521,177
1456			P	SG		196,141	115,814	80,326	-	80,326
1457			P	SG		988,829	583,869	404,959	-	404,959
1458			P	SG		13,718	8,100	5,618	-	5,618
1459					B8	2,471,296	1,459,215	1,012,081	-	1,012,081
1460										
1461	336	Roads, Railroads & Bridges								
1462			P	SG		4,663,151	2,753,430	1,909,721	-	1,909,721
1463			P	SG		828,976	489,482	339,494	-	339,494
1464			P	SG		8,179,286	4,829,586	3,349,700	-	3,349,700
1465			P	SG		608,436	359,260	249,175	-	249,175
1466					B8	14,279,848	8,431,758	5,848,091	-	5,848,091
1467										
1468	337	Hydro Plant ARO								
1469			P	S		-	-	-	-	-
1470					B8	-	-	-	-	-
1471										
1472	HP	Unclassified Hydro Plant - Acct 300								
1473			P	S		-	-	-	-	-
1474			P	SG		-	-	-	-	-
1475			P	SG		-	-	-	-	-
1476			P	SG		-	-	-	-	-
1477					B8	-	-	-	-	-
1478										
1479	**Total Hydraulic Production Plant**				**B8**	**554,289,344**	**327,288,732**	**227,000,612**	**12,664,672**	**239,665,283**
1480										
1481	Summary of Hydraulic Plant by Factor									
1482		S				-	-	-	-	-
1483		SG				554,289,344	327,288,732	227,000,612	12,664,672	239,665,283
1484		DGP				-	-	-	-	-
1485		DGU				-	-	-	-	-
1486	Total Hydraulic Plant by Factor					554,289,344	327,288,732	227,000,612	12,664,672	239,665,283
1487										
1488	340	Land and Land Rights								
1489			P	SG		21,542,794	12,720,276	8,822,517	-	8,822,517
1490			P	SG		-	-	-	-	-
1491			P	SSGCT		-	-	-	-	-
1492					B8	21,542,794	12,720,276	8,822,517	-	8,822,517
1493										
1494	341	Structures and Improvements								
1495			P	SG		105,937,740	62,552,580	43,385,160	-	43,385,160
1496			P	SG		168,512	99,501	69,012	-	69,012
1497			P	SSGCT		4,179,820	2,376,439	1,803,381	-	1,803,381
1498					B8	110,286,072	65,028,520	45,257,552	-	45,257,552
1499										
1500	342	Fuel Holders, Producers & Accessories								
1501			P	SG		6,693,078	3,952,031	2,741,046	-	2,741,046
1502			P	SG		121,339	71,646	49,692	-	49,692
1503			P	SSGCT		2,270,875	1,291,107	979,768	-	979,768
1504					B8	9,085,292	5,314,785	3,770,507	-	3,770,507
1505										
1506	343	Prime Movers								
1507			P	S		-	-	-	-	-
1508			P	SG		773,304	456,609	316,695	-	316,695
1509			P	SG		1,211,613,127	715,415,745	496,197,381	358,774,794	854,972,175
1510			P	SSGCT		51,085,812	29,044,867	22,040,944	(228,889)	21,812,055
1511					B8	1,263,472,242	744,917,222	518,555,020	358,545,905	877,100,926
1512										
1513	344	Generators								
1514			P	S		-	-	-	-	-
1515			P	SG		-	-	-	-	-
1516			P	SG		213,416,293	126,014,957	87,401,336	-	87,401,336
1517			P	SSGCT		15,873,643	9,024,969	6,848,674	-	6,848,674
1518					B8	229,289,936	135,039,926	94,250,010	-	94,250,010

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1519										
1520	345	Accessory Electric Plant								
1521			P	SG		122,290,594	72,208,376	50,082,218	-	50,082,218
1522			P	SG		156,586	92,459	64,127	-	64,127
1523			P	SSGCT		3,012,036	1,712,495	1,299,541	-	1,299,541
1524					B8	125,459,216	74,013,330	51,445,886	-	51,445,886
1525										
1526										
1527										
1528	346	Misc. Power Plant Equipment								
1529			P	SG		6,912,640	4,081,675	2,830,964	-	2,830,964
1530			P	SG		11,813	6,975	4,838	-	4,838
1531					B8	6,924,453	4,088,650	2,835,802	-	2,835,802
1532										
1533	347	Other Production ARO								
1534			P	S		-	-	-	-	-
1535					B8	-	-	-	-	-
1536										
1537	OP	Unclassified Other Prod Plant-Acct 300								
1538			P	S		-	-	-	-	-
1539			P	SG		151,409,535	89,402,106	62,007,429	-	62,007,429
1540						151,409,535	89,402,106	62,007,429	-	62,007,429
1541										
1542	**Total Other Production Plant**				**B8**	**1,917,469,540**	**1,130,524,816**	**786,944,724**	**358,545,905**	**1,145,490,629**
1543										
1544	Summary of Other Production Plant by Factor									
1545		S				-	-	-	-	-
1546		DGU				-	-	-	-	-
1547		SG				1,841,047,354	1,087,074,938	753,972,415	358,774,794	1,112,747,209
1548		SSGCT				76,422,186	43,449,878	32,972,308	(228,889)	32,743,420
1549	Total of Other Production Plant by Factor					1,917,469,540	1,130,524,816	786,944,724	358,545,905	1,145,490,629
1550										
1551	Experimental Plant									
1552	103	Experimental Plant								
1553			P	SG		-	-	-	-	-
1554	**Total Experimental Production Plant**				**B8**	-	-	-	-	-
1555										
1556	**Total Production Plant**				**B8**	**7,446,780,973**	**4,398,770,668**	**3,048,010,305**	**442,122,025**	**3,490,132,331**
1557	350	Land and Land Rights								
1558			T	SG		21,194,069	12,514,367	8,679,703	-	8,679,703
1559			T	SG		48,573,482	28,680,965	19,892,517	-	19,892,517
1560			T	SG		24,582,184	14,514,931	10,067,252	(311,663)	9,755,589
1561					B8	94,349,735	55,710,263	38,639,472	(311,663)	38,327,809
1562										
1563	352	Structures and Improvements								
1564			T	S		-	-	-	-	-
1565			T	SG		7,694,937	4,543,595	3,151,342	-	3,151,342
1566			T	SG		18,309,921	10,811,377	7,498,544	-	7,498,544
1567			T	SG		41,188,064	24,320,130	16,867,933	-	16,867,933
1568					B8	67,192,922	39,675,102	27,517,820	-	27,517,820
1569										
1570	353	Station Equipment								
1571			T	SG		133,265,659	78,688,773	54,576,886	-	54,576,886
1572			T	SG		193,113,579	114,026,905	79,086,674	-	79,086,674
1573			T	SG		761,485,009	449,630,623	311,854,386	-	311,854,386
1574					B8	1,087,864,247	642,346,302	445,517,945	-	445,517,945
1575										
1576	354	Towers and Fixtures								
1577			T	SG		156,331,416	92,308,307	64,023,109	-	64,023,109
1578			T	SG		126,710,448	74,818,147	51,892,300	-	51,892,300
1579			T	SG		144,434,707	85,283,711	59,150,996	-	59,150,996
1580					B8	427,476,570	252,410,165	175,066,405	-	175,066,405
1581										
1582	355	Poles and Fixtures								
1583			T	SG		67,678,061	39,961,560	27,716,501	-	27,716,501
1584			T	SG		118,054,192	69,706,927	48,347,265	-	48,347,265
1585			T	SG		347,528,690	205,203,700	142,324,990	66,362,668	208,687,658
1586					B8	533,260,943	314,872,187	218,388,756	66,362,668	284,751,424
1587										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1588	356	Clearing and Grading								
1589			T	SG		202,398,474	119,509,315	82,889,159	-	82,889,159
1590			T	SG		158,329,552	93,488,138	64,841,415	-	64,841,415
1591			T	SG		345,441,828	203,971,480	141,470,348	-	141,470,348
1592					B8	706,169,854	416,968,933	289,200,921	-	289,200,921
1593										
1594	357	Underground Conduit								
1595			T	SG		6,371	3,762	2,609	-	2,609
1596			T	SG		127,199	75,106	52,092	-	52,092
1597			T	SG		3,110,028	1,836,364	1,273,664	-	1,273,664
1598					B8	3,243,597	1,915,232	1,328,365	-	1,328,365
1599										
1600	358	Underground Conductors								
1601			T	SG		-	-	-	-	-
1602			T	SG		1,053,107	621,824	431,284	-	431,284
1603			T	SG		6,374,736	3,764,062	2,610,675	-	2,610,675
1604					B8	7,427,844	4,385,886	3,041,958	-	3,041,958
1605										
1606	359	Roads and Trails								
1607			T	SG		1,876,730	1,108,144	768,586	-	768,586
1608			T	SG		467,634	276,122	191,512	-	191,512
1609			T	SG		9,118,473	5,384,144	3,734,329	-	3,734,329
1610					B8	11,462,837	6,768,410	4,694,427	-	4,694,427
1611										
1612	TP	Unclassified Trans Plant - Acct 300								
1613			T	SG		26,145,671	15,438,117	10,707,555	-	10,707,555
1614					B8	26,145,671	15,438,117	10,707,555	-	10,707,555
1615										
1616	TS0	Unclassified Trans Sub Plant - Acct 300								
1617			T	SG		-	-	-	-	-
1618					B8	-	-	-	-	-
1619										
1620	**Total Transmission Plant**				B8	**2,964,594,220**	**1,750,490,595**	**1,214,103,624**	**66,051,005**	**1,280,154,629**
1621	Summary of Transmission Plant by Factor									
1622		DGP				-	-	-	-	-
1623		DGU				-	-	-	-	-
1624		SG				2,964,594,220	1,750,490,595	1,214,103,624	66,051,005	1,280,154,629
1625	Total Transmission Plant by Factor					2,964,594,220	1,750,490,595	1,214,103,624	66,051,005	1,280,154,629
1626	360	Land and Land Rights								
1627			DPW	S		46,101,103	16,729,090	29,372,013	-	29,372,013
1628					B8	46,101,103	16,729,090	29,372,013	-	29,372,013
1629										
1630	361	Structures and Improvements								
1631			DPW	S		54,801,132	25,123,433	29,677,699	-	29,677,699
1632					B8	54,801,132	25,123,433	29,677,699	-	29,677,699
1633										
1634	362	Station Equipment								
1635			DPW	S		707,536,192	364,947,328	342,588,864	-	342,588,864
1636					B8	707,536,192	364,947,328	342,588,864	-	342,588,864
1637										
1638	363	Storage Battery Equipment								
1639			DPW	S		1,457,805	-	1,457,805	-	1,457,805
1640					B8	1,457,805	-	1,457,805	-	1,457,805
1641										
1642	364	Poles, Towers & Fixtures								
1643			DPW	S		852,220,217	578,023,147	274,197,070	49,922,401	324,119,470
1644					B8	852,220,217	578,023,147	274,197,070	49,922,401	324,119,470
1645										
1646	365	Overhead Conductors								
1647			DPW	S		610,312,712	422,998,439	187,314,273	-	187,314,273
1648					B8	610,312,712	422,998,439	187,314,273	-	187,314,273
1649										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1650	366	Underground Conduit								
1651			DPW	S		272,932,062	128,754,534	144,177,527	-	144,177,527
1652					B8	272,932,062	128,754,534	144,177,527	-	144,177,527
1653										
1654										
1655										
1656										
1657	367	Underground Conductors								
1658			DPW	S		657,548,834	241,727,973	415,820,861	-	415,820,861
1659					B8	657,548,834	241,727,973	415,820,861	-	415,820,861
1660										
1661	368	Line Transformers								
1662			DPW	S		988,749,117	630,112,797	358,636,320	-	358,636,320
1663					B8	988,749,117	630,112,797	358,636,320	-	358,636,320
1664										
1665	369	Services								
1666			DPW	S		519,158,428	331,103,955	188,054,474	-	188,054,474
1667					B8	519,158,428	331,103,955	188,054,474	-	188,054,474
1668										
1669	370	Meters								
1670			DPW	S		185,783,461	106,728,030	79,055,431	-	79,055,431
1671					B8	185,783,461	106,728,030	79,055,431	-	79,055,431
1672										
1673	371	Installations on Customers' Premises								
1674			DPW	S		8,837,226	4,295,022	4,542,204	-	4,542,204
1675					B8	8,837,226	4,295,022	4,542,204	-	4,542,204
1676										
1677	372	Leased Property								
1678			DPW	S		24,829	2,437	22,392	-	22,392
1679					B8	24,829	2,437	22,392	-	22,392
1680										
1681	373	Street Lights								
1682			DPW	S		60,412,919	34,763,078	25,649,840	-	25,649,840
1683					B8	60,412,919	34,763,078	25,649,840	-	25,649,840
1684										
1685	DP	Unclassified Dist Plant - Acct 300								
1686			DPW	S		29,000,576	13,356,937	15,643,639	-	15,643,639
1687					B8	29,000,576	13,356,937	15,643,639	-	15,643,639
1688										
1689	DS0	Unclassified Dist Sub Plant - Acct 300								
1690			DPW	S		-	-	-	-	-
1691					B8	-	-	-	-	-
1692										
1693										
1694	**Total Distribution Plant**				**B8**	**4,994,876,612**	**2,898,666,201**	**2,096,210,411**	**49,922,401**	**2,146,132,812**
1695										
1696	Summary of Distribution Plant by Factor									
1697		S				4,994,876,612	2,898,666,201	2,096,210,411	49,922,401	2,146,132,812
1698										
1699	Total Distribution Plant by Factor					4,994,876,612	2,898,666,201	2,096,210,411	49,922,401	2,146,132,812

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1700	389	Land and Land Rights								
1701			G-SITUS	S		8,960,984	5,048,811	3,912,173	-	3,912,173
1702			CUST	CN		1,128,506	593,001	535,505	-	535,505
1703			PT	SG		332	196	136	-	136
1704			G-SG	SG		1,228	725	503	-	503
1705			PTD	SO		5,598,055	3,295,433	2,302,622	-	2,302,622
1706					B8	15,689,104	8,938,166	6,750,939	-	6,750,939
1707										
1708	390	Structures and Improvements								
1709			G-SITUS	S		107,525,675	71,390,333	36,135,342	-	36,135,342
1710			PT	SG		358,127	211,462	146,666	-	146,666
1711			PT	SG		1,573,572	929,140	644,432	-	644,432
1712			CUST	CN		12,092,854	6,354,482	5,738,371	-	5,738,371
1713			G-SG	SG		3,992,709	2,357,557	1,635,152	-	1,635,152
1714			PTD	SO		102,539,957	60,362,672	42,177,285	-	42,177,285
1715					B8	228,082,895	141,605,647	86,477,248	-	86,477,248
1716										
1717	391	Office Furniture & Equipment								
1718			G-SITUS	S		14,469,238	11,116,709	3,352,529	-	3,352,529
1719			PT	SG		146,768	86,661	60,106	-	60,106
1720			PT	SG		151,643	89,540	62,103	-	62,103
1721			CUST	CN		7,284,434	3,827,782	3,456,652	-	3,456,652
1722			G-SG	SG		4,772,077	2,817,747	1,954,330	-	1,954,330
1723			P	SE		141,948	83,626	58,322	-	58,322
1724			PTD	SO		65,472,287	38,541,875	26,930,412	-	26,930,412
1725			G-SG	SSGCH		149,689	89,518	60,172	-	60,172
1726			G-SG	SSGCT		6,733	3,828	2,905	-	2,905
1727					B8	92,594,817	56,657,285	35,937,532	-	35,937,532
1728										
1729	392	Transportation Equipment								
1730			G-SITUS	S		71,167,779	39,437,795	31,729,985	-	31,729,985
1731			PTD	SO		8,302,189	4,887,288	3,414,901	-	3,414,901
1732			G-SG	SG		15,664,860	9,249,560	6,415,301	-	6,415,301
1733			CUST	CN		-	-	-	-	-
1734			PT	SG		969,353	572,369	396,983	-	396,983
1735			P	SE		704,061	414,782	289,279	-	289,279
1736			PT	SG		138,132	81,562	56,570	-	56,570
1737			G-SG	SSGCH		366,892	219,410	147,482	-	147,482
1738			PT	SSGCT		44,655	25,389	19,266	-	19,266
1739					B8	97,357,921	54,888,154	42,469,767	-	42,469,767
1740										
1741	393	Stores Equipment								
1742			G-SITUS	S		8,827,725	5,091,329	3,736,396	-	3,736,396
1743			PT	SG		221,981	131,072	90,909	-	90,909
1744			PT	SG		649,740	383,649	266,091	-	266,091
1745			PTD	SO		441,665	259,997	181,668	-	181,668
1746			G-SG	SG		3,327,215	1,964,606	1,362,609	-	1,362,609
1747			PT	SSGCT		80,482	45,758	34,724	-	34,724
1748					B8	13,548,809	7,876,411	5,672,397	-	5,672,397

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1749										
1750	394	Tools, Shop & Garage Equipment								
1751			G-SITUS	S		31,393,987	19,172,677	12,221,309	-	12,221,309
1752			PT	SG		2,555,122	1,508,711	1,046,411	-	1,046,411
1753			G-SG	SG		18,791,620	11,095,803	7,695,817	-	7,695,817
1754			PTD	SO		4,099,455	2,413,245	1,686,210	-	1,686,210
1755			P	SE		7,106	4,187	2,920	-	2,920
1756			PT	SG		3,941,589	2,327,372	1,614,217	-	1,614,217
1757			G-SG	SSGCH		1,700,098	1,016,698	683,400	-	683,400
1758			G-SG	SSGCT		80,583	45,815	34,767	-	34,767
1759					B8	62,569,560	37,584,509	24,985,050	-	24,985,050
1760										
1761	395	Laboratory Equipment								
1762			G-SITUS	S		27,235,892	19,296,875	7,939,017	-	7,939,017
1763			PT	SG		112,594	66,483	46,111	-	46,111
1764			PT	SG		503,523	297,313	206,210	-	206,210
1765			PTD	SO		5,458,605	3,213,342	2,245,263	-	2,245,263
1766			P	SE		42,438	25,002	17,437	-	17,437
1767			G-SG	SG		5,882,451	3,473,384	2,409,067	-	2,409,067
1768			G-SG	SSGCH		253,001	151,300	101,700	-	101,700
1769			G-SG	SSGCT		62,070	35,290	26,780	-	26,780
1770					B8	39,550,574	26,558,989	12,991,585	-	12,991,585
1771										
1772	396	Power Operated Equipment								
1773			G-SITUS	S		91,078,979	57,031,094	34,047,886	-	34,047,886
1774			PT	SG		981,699	579,659	402,040	-	402,040
1775			G-SG	SG		27,825,498	16,429,996	11,395,501	-	11,395,501
1776			PTD	SO		1,625,409	956,837	668,572	-	668,572
1777			PT	SG		1,944,579	1,148,207	796,372	-	796,372
1778			P	SE		73,823	43,491	30,332	-	30,332
1779			P	SSGCT		-	-	-	-	-
1780			G-SG	SSGCH		846,777	506,392	340,385	-	340,385
1781					B8	124,376,765	76,695,677	47,681,088	-	47,681,088
1782	397	Communication Equipment								
1783			COM_EQ	S		104,664,435	74,887,389	29,777,045	2,469,424	32,246,469
1784			COM_EQ	SG		5,558,946	3,282,366	2,276,580	-	2,276,580
1785			COM_EQ	SG		10,430,523	6,158,864	4,271,659	-	4,271,659
1786			COM_EQ	SO		50,030,157	29,451,485	20,578,673	969,801	21,548,474
1787			COM_EQ	CN		4,536,381	2,383,751	2,152,630	90,437	2,243,067
1788			COM_EQ	SG		65,034,602	38,400,688	26,633,913	156,455	26,790,368
1789			COM_EQ	SE		113,823	67,056	46,767	-	46,767
1790			COM_EQ	SSGCH		948,992	567,519	381,473	-	381,473
1791			COM_EQ	SSGCT		44,584	25,348	19,236	-	19,236
1792					B8	241,362,443	155,224,467	86,137,976	3,686,117	89,824,092
1793										
1794	398	Misc. Equipment								
1795			G-SITUS	S		1,146,629	814,146	332,484	-	332,484
1796			PT	SG		15,384	9,084	6,300	-	6,300
1797			PT	SG		13,908	8,212	5,696	-	5,696
1798			CUST	CN		197,260	103,655	93,605	-	93,605
1799			PTD	SO		3,306,549	1,946,481	1,360,067	-	1,360,067
1800			P	SE		2,600	1,531	1,068	-	1,068
1801			G-SG	SG		1,451,292	856,938	594,354	-	594,354
1802			G-SG	SSGCT		1,325	753	572	-	572
1803					B8	6,134,947	3,740,801	2,394,146	-	2,394,146
1804										
1805	399	Coal Mine								
1806			P	SE		267,496,478	157,589,719	109,906,759	75,336,349	185,243,107
1807	MP		P	SE		-	-	-	-	-
1808					B8	267,496,478	157,589,719	109,906,759	75,336,349	185,243,107
1809										
1810	399L	WIDCO Capital Lease								
1811			P	SE	B8	-	-	-	-	-
1812						-	-	-	-	-
1813										
1814		Remove Capital Leases				-	-	-	-	-
1815					B8	-	-	-	-	-
1816										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1817	1011390	General Capital Leases								
1818			G-SITUS	S		13,145,093	7,287,976	5,857,117	-	5,857,117
1819			P	SG		14,737,388	8,701,919	6,035,469	-	6,035,469
1820			PTD	SO		12,902,451	7,595,346	5,307,105	-	5,307,105
1821					B9	40,784,932	23,585,241	17,199,691	-	17,199,691
1822										
1823		Remove Capital Leases				(40,784,932)	(23,585,241)	(17,199,691)	-	(17,199,691)
1824						-	-	-	-	-
1825										
1826	1011346	General Gas Line Capital Leases								
1827			P	SG		-	-	-	-	-
1828					B9	-	-	-	-	-
1829										
1830		Remove Capital Leases				-	-	-	-	-
1831						-	-	-	-	-
1832										
1833	GP	Unclassified Gen Plant - Acct 300								
1834			G-SITUS	S		-	-	-	-	-
1835			PTD	SO		449,864	264,823	185,040	-	185,040
1836			CUST	CN		-	-	-	-	-
1837			G-SG	SG		-	-	-	-	-
1838			PT	SG		-	-	-	-	-
1839			PT	SG		-	-	-	-	-
1840					B8	449,864	264,823	185,040	-	185,040
1841										
1842	399G	Unclassified Gen Plant - Acct 300								
1843			G-SITUS	S		-	-	-	-	-
1844			PTD	SO		-	-	-	-	-
1845			G-SG	SG		-	-	-	-	-
1846			PT	SG		-	-	-	-	-
1847			PT	SG		-	-	-	-	-
1848					B8	-	-	-	-	-
1849										
1850	**Total General Plant**				**B8**	**1,189,214,176**	**727,624,649**	**461,589,527**	**79,022,465**	**540,611,992**
1851										
1852	Summary of General Plant by Factor									
1853		S				479,616,416	310,575,134	169,041,283	2,469,424	171,510,706
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				191,748,456	113,220,847	78,527,609	156,455	78,684,064
1857		SO				260,226,643	153,188,825	107,037,818	969,801	108,007,619
1858		SE				268,582,277	158,229,394	110,352,883	75,336,349	185,689,232
1859		CN				25,239,435	13,262,672	11,976,763	90,437	12,067,200
1860		DEU				-	-	-	-	-
1861		SSGCT				320,433	182,182	138,250	-	138,250
1862		SSGCH				4,265,449	2,550,837	1,714,611	-	1,714,611
1863		Less Capital Leases				(40,784,932)	(23,585,241)	(17,199,691)	-	(17,199,691)
1864	Total General Plant by Factor					1,189,214,176	727,624,649	461,589,527	79,022,465	540,611,992
1865	301	Organization								
1866			I-SITUS	S		-	-	-	-	-
1867			PTD	SO		-	-	-	-	-
1868			I-SG	SG		-	-	-	-	-
1869					B8	-	-	-	-	-
1870	302	Franchise & Consent								
1871			I-SITUS	S		1,724,600	1,724,600	-	-	-
1872			I-SG	SG		5,353,521	3,161,069	2,192,452	-	2,192,452
1873			I-SG	SG		80,028,445	47,254,035	32,774,409	8,738,000	41,512,410
1874			I-SG	SG		9,240,742	5,456,339	3,784,403	-	3,784,403
1875			P	SG		-	-	-	-	-
1876			P	SG		600,993	354,866	246,127	-	246,127
1877					B8	96,948,301	57,950,910	38,997,391	8,738,000	47,735,391
1878										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1879	303	Miscellaneous Intangible Plant								
1880			I-SITUS	S		1,805,661	917,709	887,952	-	887,952
1881			I-SG	SG		69,007,965	40,746,822	28,261,143	2,411,294	30,672,437
1882			PTD	SO		370,355,652	218,018,979	152,336,673	1,783,777	154,120,450
1883			P	SE		3,623,519	2,134,717	1,488,802	-	1,488,802
1884			CUST	CN		112,067,234	58,888,439	53,178,794	-	53,178,794
1885			P	SG		344,575	203,460	141,116	-	141,116
1886			P	SSGCT		-	-	-	-	-
1887					B8	557,204,607	320,910,127	236,294,479	4,195,071	240,489,550
1888	303	Less Non-Utility Plant								
1889			I-SITUS	S		-	-	-	-	-
1890						557,204,607	320,910,127	236,294,479	4,195,071	240,489,550
1891	IP	Unclassified Intangible Plant - Acct 300								
1892			I-SITUS	S		-	-	-	-	-
1893			I-SG	SG		-	-	-	-	-
1894			P	SG		-	-	-	-	-
1895			PTD	SO		2,381,676	1,402,032	979,644	-	979,644
1896						2,381,676	1,402,032	979,644	-	979,644
1897										
1898	**Total Intangible Plant**				**B8**	**656,534,583**	**380,263,069**	**276,271,514**	**12,933,072**	**289,204,585**
1899										
1900	Summary of Intangible Plant by Factor									
1901		S				3,530,261	2,642,309	887,952	-	887,952
1902		DGP				-	-	-	-	-
1903		DGU				-	-	-	-	-
1904		SG				164,576,241	97,176,592	67,399,649	11,149,295	78,548,944
1905		SO				372,737,328	219,421,011	153,316,316	1,783,777	155,100,093
1906		CN				112,067,234	58,888,439	53,178,794	-	53,178,794
1907		SSGCT				-	-	-	-	-
1908		SSGCH				-	-	-	-	-
1909		SE				3,623,519	2,134,717	1,488,802	-	1,488,802
1910	Total Intangible Plant by Factor					656,534,583	380,263,069	276,271,514	12,933,072	289,204,585
1911	Summary of Unclassified Plant (Account 106)									
1912		DP				29,000,576	13,356,937	15,643,639	-	15,643,639
1913		DS0				-	-	-	-	-
1914		GP				449,864	264,823	185,040	-	185,040
1915		HP				-	-	-	-	-
1916		NP				-	-	-	-	-
1917		OP				151,409,535	89,402,106	62,007,429	-	62,007,429
1918		TP				26,145,671	15,438,117	10,707,555	-	10,707,555
1919		TS0				-	-	-	-	-
1920		IP				2,381,676	1,402,032	979,644	-	979,644
1921		MP								
1922		SP				3,141,303	1,854,831	1,286,472	-	1,286,472
1923	Total Unclassified Plant by Factor					212,528,625	121,718,846	90,809,779	-	90,809,779
1924										
1925	**Total Electric Plant In Service**				**B8**	**17,252,000,564**	**10,155,815,182**	**7,096,185,381**	**650,050,968**	**7,746,236,349**

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1926	Summary of Electric Plant by Factor									
1927		S				5,478,023,290	3,211,883,644	2,266,139,646	52,391,824	2,318,531,470
1928		SE				272,205,796	160,364,111	111,841,685	75,336,349	187,178,033
1929		DGU				-	-	-	-	-
1930		DGP				-	-	-	-	-
1931		SG				10,244,285,064	6,048,896,858	4,195,388,206	484,110,138	4,679,498,344
1932		SO				632,963,971	372,609,836	260,354,135	2,753,578	263,107,713
1933		CN				137,306,669	72,151,111	65,155,558	90,437	65,245,995
1934		DEU				-	-	-	-	-
1935		SSGCH				451,258,088	269,862,803	181,395,285	35,597,530	216,992,815
1936		SSGCT				76,742,619	43,632,060	33,110,559	(228,889)	32,881,670
1937		Less Capital Leases				(40,784,932)	(23,585,241)	(17,199,691)	-	(17,199,691)
1938						17,252,000,564	10,155,815,182	7,096,185,381	650,050,968	7,746,236,349
1939	105	Plant Held For Future Use								
1940			DPW	S		1,566,169	373,134	1,193,035	-	1,193,035
1941			P	SG		-	-	-	-	-
1942			T	SG		7,405,028	4,372,413	3,032,614	-	3,032,614
1943			P	SG		4,461,651	2,634,451	1,827,200	-	1,827,200
1944			P	SE		953,014	561,447	391,567	-	391,567
1945			G	SG		-	-	-	-	-
1946										
1947										
1948	**Total Plant Held For Future Use**				**B10**	**14,385,862**	**7,941,446**	**6,444,416**	**-**	**6,444,416**
1949										
1950	114	Electric Plant Acquisition Adjustments								
1951			P	S		-	-	-	-	-
1952			P	SG		142,633,069	84,219,906	58,413,163	-	58,413,163
1953			P	SG		14,560,711	8,597,597	5,963,113	-	5,963,113
1954	**Total Electric Plant Acquisition Adjustment**				**B15**	**157,193,780**	**92,817,503**	**64,376,277**	**-**	**64,376,277**
1955										
1956	115	Accum Provision for Asset Acquisition Adjustments								
1957			P	S		-	-	-	-	-
1958			P	SG		(76,874,453)	(45,391,712)	(31,482,741)	-	(31,482,741)
1959			P	SG		(11,233,390)	(6,632,929)	(4,600,461)	-	(4,600,461)
1960					B15	(88,107,844)	(52,024,641)	(36,083,202)	-	(36,083,202)
1961										
1962	120	Nuclear Fuel								
1963			P	SE		-	-	-	-	-
1964	**Total Nuclear Fuel**				**B15**	**-**	**-**	**-**	**-**	**-**
1965										
1966	124	Weatherization								
1967			DMSC	S		3,881,062	(1,484,727)	5,365,789	-	5,365,789
1968			DMSC	SO		(2,464)	(1,450)	(1,013)	-	(1,013)
1969					B16	3,878,598	(1,486,178)	5,364,776	-	5,364,776
1970										
1971	182W	Weatherization								
1972			DMSC	S		11,248,956	10,399,450	849,506	-	849,506
1973			DMSC	SG		-	-	-	-	-
1974			DMSC	SGCT		-	-	-	-	-
1975			DMSC	SO		-	-	-	-	-
1976					B16	11,248,956	10,399,450	849,506	-	849,506
1977										
1978	186W	Weatherization								
1979			DMSC	S		-	-	-	-	-
1980			DMSC	CN		-	-	-	-	-
1981			DMSC	CNP		-	-	-	-	-
1982			DMSC	SG		-	-	-	-	-
1983			DMSC	SO		-	-	-	-	-
1984					B16	-	-	-	-	-
1985										
1986	**Total Weatherization**				**B16**	**15,127,554**	**8,913,272**	**6,214,282**	**-**	**6,214,282**

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1987										
1988	151	Fuel Stock								
1989			P	DEU		-	-	-	-	-
1990			P	SE		109,294,160	64,388,272	44,905,888	11,059,102	55,964,990
1991			P	SSECT		-	-	-	-	-
1992			P	SSECH		8,274,373	4,904,892	3,369,480	2,013,150	5,382,630
1993	**Total Fuel Stock**				**B13**	**117,568,532**	**69,293,164**	**48,275,368**	**13,072,252**	**61,347,620**
1994										
1995	152	Fuel Stock - Undistributed								
1996			P	SE		-	-	-	-	-
1997						-	-	-	-	-
1998										
1999	25316	DG&T Working Capital Deposit								
2000			P	SE		(712,500)	(419,754)	(292,746)	-	(292,746)
2001					B13	(712,500)	(419,754)	(292,746)	-	(292,746)
2002										
2003	25317	DG&T Working Capital Deposit								
2004			P	SE		(1,619,511)	(954,100)	(665,411)	-	(665,411)
2005					B13	(1,619,511)	(954,100)	(665,411)	-	(665,411)
2006										
2007	25319	Provo Working Capital Deposit								
2008			P	SE		-	-	-	-	-
2009						-	-	-	-	-
2010										
2011		Total Fuel Stock			B13	115,236,521	67,919,310	47,317,211	13,072,252	60,389,462
2012	154	Materials and Supplies								
2013			MSS	S		82,786,565	47,920,220	34,866,345	-	34,866,345
2014			MSS	SG		2,015,664	1,190,180	825,484	-	825,484
2015			MSS	SE		4,485,530	2,642,552	1,842,978	-	1,842,978
2016			MSS	SO		28,328	16,676	11,652	-	11,652
2017			MSS	SNPPS		74,964,378	44,322,610	30,641,768	-	30,641,768
2018			MSS	SNPPH		(1,860)	(1,098)	(762)	-	(762)
2019			MSS	SNPD		(4,617,053)	(2,479,832)	(2,137,220)	-	(2,137,220)
2020			MSS	SNPT		-	-	-	-	-
2021			MSS	SG		-	-	-	-	-
2022			MSS	SG		-	-	-	-	-
2023			MSS	SSGCT		-	-	-	-	-
2024			MSS	SNPPO		401,143	236,569	164,574	-	164,574
2025			MSS	SSGCH		-	-	-	-	-
2026	**Total Materials and Supplies**				**B13**	**160,062,695**	**93,847,876**	**66,214,819**	**-**	**66,214,819**
2027										
2028	163	Stores Expense Undistributed								
2029			MSS	SO		-	-	-	-	-
2030										
2031					B13	-	-	-	-	-
2032										
2033	25318	Provo Working Capital Deposit								
2034			MSS	SNPPS		(273,000)	(161,411)	(111,589)	-	(111,589)
2035										
2036					B13	(273,000)	(161,411)	(111,589)	-	(111,589)
2037										
2038		Total Materials & Supplies			B13	159,789,695	93,686,465	66,103,230	-	66,103,230
2039										
2040	165	Prepayments								
2041			DMSC	S		3,256,834	1,379,973	1,876,861	-	1,876,861
2042			GP	GPS		8,530,421	5,021,643	3,508,779	-	3,508,779
2043			PT	SG		4,434,208	2,618,247	1,815,961	-	1,815,961
2044			P	SE		2,754,616	1,622,822	1,131,794	-	1,131,794
2045			PTD	SO		20,011,329	11,780,162	8,231,167	-	8,231,167
2046	**Total Prepayments**				**B15**	**38,987,409**	**22,422,846**	**16,564,562**	**-**	**16,564,562**
2047										

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2048	182M	Misc Regulatory Assets								
2049			DDS2	S		64,867,163	62,985,909	1,881,254	-	1,881,254
2050			DEFSG	SG		6,201,060	3,661,512	2,539,548	-	2,539,548
2051			P	SGCT		10,195,361	6,003,892	4,191,468	-	4,191,468
2052			DEFSG	SG-P		-	-	-	(1,940,561)	(1,940,561)
2053			P	SE		-	-	-	-	-
2054			P	SSGCT		-	-	-	-	-
2055			DDSO2	SO		7,045,209	4,147,336	2,897,873	-	2,897,873
2056					B11	88,308,792	76,798,649	11,510,144	(1,940,561)	9,569,583
2057										
2058	186M	Misc Deferred Debits								
2059			LABOR	S		4,035,508	4,035,508	-	-	-
2060			P	SG		-	-	-	-	-
2061			P	SG		-	-	-	-	-
2062			DEFSG	SG		47,760,691	28,201,040	19,559,651	-	19,559,651
2063			LABOR	SO		76,977	45,315	31,663	-	31,663
2064			P	SE		8,320,293	4,901,720	3,418,574	338,962	3,757,536
2065			P	SNPPS		-	-	-	-	-
2066			GP	EXCTAX		-	-	-	-	-
2067	**Total Misc. Deferred Debits**				**B11**	**60,193,470**	**37,183,582**	**23,009,887**	**338,962**	**23,348,850**
2068										
2069	Working Capital									
2070	CWC	Cash Working Capital								
2071			CWC	S		41,639,164	22,621,634	19,017,530	(935,105)	18,082,425
2072			CWC	SO		-	-	-	-	-
2073			CWC	SE		-	-	-	-	-
2074					B14	41,639,164	22,621,634	19,017,530	(935,105)	18,082,425
2075										
2076	OWC	Other Work. Cap.								
2077	131	Cash	GP	SNP		11,667,121	6,715,320	4,951,801	(4,951,801)	(0)
2078	135	Working Funds	GP	SG		2,151	1,270	881	-	881
2079	141	Notes Receivabl	GP	SO		190,713	112,268	78,445	-	78,445
2080	143	Other A/R	GP	SO		26,532,240	15,618,857	10,913,383	-	10,913,383
2081	232	A/P	PTD	S		-	-	-	-	-
2082	232	A/P	PTD	SO		(5,452,206)	(3,209,575)	(2,242,631)	-	(2,242,631)
2083	232	A/P	P	SE		(1,332,966)	(785,288)	(547,678)	-	(547,678)
2084	232	A/P	T	SG		-	-	-	-	-
2085	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2086	2533	Other Msc. Df. Crd.	P	SE		(5,835,725)	(3,437,990)	(2,397,735)	-	(2,397,735)
2087	230	Asset Retir. Oblig.	P	SE		(2,460,800)	(1,449,727)	(1,011,073)	-	(1,011,073)
2088	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2089	254105	ARO Reg Liability	P	S		-	-	-	-	-
2090	254105	ARO Reg Liability	P	SE		(546,812)	(322,142)	(224,670)	-	(224,670)
2091	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2092					B14	22,763,716	13,242,992	9,520,724	(4,951,801)	4,568,923
2093										
2094	**Total Working Capital**				**B14**	**64,402,881**	**35,864,626**	**28,538,254**	**(5,886,907)**	**22,651,348**
2095	Miscellaneous Rate Base									
2096	18221	Unrec Plant & Reg Study Costs								
2097			P	S		-	-	-	-	-
2098										
2099					B15	-	-	-	-	-
2100										
2101	18222	Nuclear Plant - Trojan								
2102			P	S		(887,941)	(887,941)	-	-	-
2103			P	TROJP		2,111,016	1,246,053	864,963	-	864,963
2104			P	TROJD		3,091,107	1,824,453	1,266,654	-	1,266,654
2105					B15	4,314,182	2,182,566	2,131,617	-	2,131,617
2106										
2107										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2108										
2109	1869	Misc Deferred Debits-Trojan								
2110			P	S		-	-	-	-	-
2111			P	SNPPN		-	-	-	-	-
2112					B15	-	-	-	-	-
2113										
2114	**Total Miscellaneous Rate Base**				**B15**	**4,314,182**	**2,182,566**	**2,131,617**	**-**	**2,131,617**
2115										
2116	**Total Rate Base Additions**				**B15**	**629,832,302**	**393,705,624**	**236,126,678**	**5,583,746**	**241,710,424**
2117	235	Customer Service Deposits								
2118			CUST	S		-	-	-	(10,154,977)	(10,154,977)
2119			CUST	CN		-	-	-	-	-
2120	**Total Customer Service Deposits**				**B15**	**-**	**-**	**-**	**(10,154,977)**	**(10,154,977)**
2121										
2122	2281	Prop Ins	PTD	SO		-	-	-	-	-
2123	2282	Inj & Dam	PTD	SO		(7,277,878)	(4,284,302)	(2,993,576)	-	(2,993,576)
2124	2283	Pen & Ben	PTD	SO		(20,615,854)	(12,136,030)	(8,479,823)	-	(8,479,823)
2125	254	Reg Liab	PTD	SG		-	-	-	-	-
2126	254	Reg Liab	PTD	SE		(1,526,930)	(899,558)	(627,373)	(240,772)	(868,144)
2127	254	Ins Prov	PTD	SO		-	-	-	-	-
2128					B15	(29,420,662)	(17,319,890)	(12,100,772)	(240,772)	(12,341,544)
2129										
2130	22844	Accum Hydro Relicensing Obligation								
2131			P	S		-	-	-	-	-
2132			P	SG		-	-	-	-	-
2133					B15	-	-	-	-	-
2134										
2135	22842	Prv-Trojan	P	TROJD		(1,242,005)	(733,064)	(508,941)	-	(508,941)
2136	230	ARO	P	TROJP		(2,159,328)	(1,274,570)	(884,758)	-	(884,758)
2137	254105	ARO	P	TROJP		(2,119,578)	(1,251,107)	(868,471)	-	(868,471)
2138	254		P	S		(1,049,034)	(539,357)	(509,677)	1,019,355	509,678
2139					B15	(6,569,945)	(3,798,098)	(2,771,847)	1,019,355	(1,752,492)
2140										
2141	252	Customer Advances for Construction								
2142			DPW	S		(13,495,438)	(4,324,977)	(9,170,461)	2,063,571	(7,106,890)
2143			DPW	SE		-	-	-	-	-
2144			T	SG		(5,039,434)	(2,975,612)	(2,063,822)	(786,562)	(2,850,384)
2145			DPW	SO		-	-	-	-	-
2146			CUST	CN		(337,812)	(177,511)	(160,300)	160,300	(0)
2147	**Total Customer Advances for Construction**				**B19**	**(18,872,683)**	**(7,478,100)**	**(11,394,584)**	**1,437,309**	**(9,957,274)**
2148										
2149	25398	SO2 Emissions								
2150			P	SE		-	-	-	(10,277,154)	(10,277,154)
2151					B19	-	-	-	(10,277,154)	(10,277,154)
2152										
2153	25399	Other Deferred Credits								
2154			P	S		(4,615,986)	(3,870,148)	(745,838)	-	(745,838)
2155			LABOR	SO		(266,187)	(156,698)	(109,489)	(4,587,973)	(4,697,463)
2156			P	SG		(14,588,478)	(8,613,993)	(5,974,485)	(439,742)	(6,414,227)
2157			P	SE		(2,344,968)	(1,381,487)	(963,481)	-	(963,481)
2158					B19	(21,815,619)	(14,022,325)	(7,793,294)	(5,027,715)	(12,821,009)

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2159										
2160	190	Accumulated Deferred Income Taxes								
2161			P	S		6,096,945	5,780,524	316,421	(79,350)	237,071
2162			CUST	CN		100,289	52,699	47,590	-	47,590
2163			P	IBT		-	-	-	-	-
2164			LABOR	SO		40,832,990	24,037,346	16,795,644	(932,900)	15,862,744
2165			P	DGP		184	184	-	-	-
2166			CUST	BADDEBT		3,006,880	1,947,633	1,059,248	-	1,059,248
2167			P	TROJD		137	81	56	-	56
2168			P	SG		40,342,040	23,820,582	16,521,457	668,554	17,190,012
2169			P	SE		14,266,483	8,404,788	5,861,696	3,900,283	9,761,978
2170			PTD	SNP		(0)	(0)	(0)	-	(0)
2171			DPW	SNPD		735,215	394,886	340,329	-	340,329
2172			P	SSGCT		1,252,667	712,205	540,463	-	540,463
2173	**Total Accum Deferred Income Taxes**				**B19**	**106,633,831**	**65,150,927**	**41,482,903**	**3,556,587**	**45,039,490**
2174										
2175	281	Accumulated Deferred Income Taxes								
2176			P	S		-	-	-	-	-
2177			PT	DGP		-	-	-	-	-
2178			T	SNPT		-	-	-	-	-
2179					B19	-	-	-	-	-
2180										
2181	282	Accumulated Deferred Income Taxes								
2182			GP	S		(1,311,327)	(1,311,327)	-	(5,144,378)	(5,144,378)
2183			ACCMDIT	DITBAL		(1,453,442,766)	(818,269,286)	(635,173,480)	-	(635,173,480)
2184			P	SSGCH		-	-	-	(80,149)	(80,149)
2185			LABOR	SO		(13,464,253)	(7,926,064)	(5,538,189)	(98,565)	(5,636,754)
2186			CUST	CN		-	-	-	1,332	1,332
2187			P	SE		(14,328,925)	(8,441,574)	(5,887,351)	3,444	(5,883,908)
2188			P	SG		(11,540,157)	(6,814,065)	(4,726,093)	(34,513,529)	(39,239,621)
2189					B19	(1,494,087,428)	(842,762,316)	(651,325,112)	(39,831,845)	(691,156,957)
2190										
2191	283	Accumulated Deferred Income Taxes								
2192			GP	S		(35,389,731)	(36,187,495)	797,764	(2,224,007)	(1,426,243)
2193			P	SG		(9,163,040)	(5,410,459)	(3,752,581)	991,270	(2,761,310)
2194			P	SE		(14,313,463)	(8,432,465)	(5,880,998)	(682,738)	(6,563,736)
2195			LABOR	SO		(5,913,158)	(3,480,926)	(2,432,232)	-	(2,432,232)
2196			GP	GPS		(14,967,110)	(8,810,758)	(6,156,352)	-	(6,156,352)
2197			PTD	SNP		(7,142,462)	(4,111,033)	(3,031,429)	-	(3,031,429)
2198			P	TROJD		457,965	270,303	187,662	-	187,662
2199			P	SSGCT		-	-	-	-	-
2200			P	SGCT		(2,729,655)	(1,607,452)	(1,122,203)	-	(1,122,203)
2201			P	SSGCH		-	-	-	-	-
2202					B19	(89,160,655)	(67,770,285)	(21,390,370)	(1,915,474)	(23,305,844)
2203										
2204	**Total Accum Deferred Income Tax**				**B19**	**(1,476,614,252)**	**(845,381,673)**	**(631,232,579)**	**(38,190,732)**	**(669,423,311)**
2205	255	Accumulated Investment Tax Credit								
2206			PTD	S		-	-	-	-	-
2207			PTD	ITC84		(2,617,973)	(2,617,973)	-	-	-
2208			PTD	ITC85		(4,062,340)	(4,062,340)	-	-	-
2209			PTD	ITC86		(1,849,695)	(1,849,695)	-	-	-
2210			PTD	ITC88		(266,688)	(266,688)	-	-	-
2211			PTD	ITC89		(575,134)	(575,134)	-	-	-
2212			PTD	ITC90		(359,070)	(190,539)	(168,531)	-	(168,531)
2213			PTD	IBT		-	-	-	-	-
2214	**Total Accumlated ITC**				B19	(9,730,900)	(9,562,369)	(168,531)	-	(168,531)
2215										
2216	**Total Rate Base Deductions**					**(1,563,024,062)**	**(897,562,455)**	**(665,461,607)**	**(61,434,685)**	**(726,896,292)**
2217										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2218										
2219										
2220	108SP	Steam Prod Plant Accumulated Depr								
2221			P	S		-	-	-	-	-
2222			P	SG		(845,561,293)	(499,274,768)	(346,286,525)	-	(346,286,525)
2223			P	SG		(919,827,242)	(543,126,248)	(376,700,994)	-	(376,700,994)
2224			P	SG		(498,460,826)	(294,323,919)	(204,136,907)	(413,936)	(204,550,843)
2225			P	SSGCH		(185,135,732)	(110,715,462)	(74,420,270)	(211,975)	(74,632,245)
2226					B17	(2,448,985,093)	(1,447,440,397)	(1,001,544,696)	(625,911)	(1,002,170,607)
2227										
2228	108NP	Nuclear Prod Plant Accumulated Depr								
2229			P	SG		-	-	-	-	-
2230			P	SG		-	-	-	-	-
2231			P	SG		-	-	-	-	-
2232					B17	-	-	-	-	-
2233										
2234										
2235	108HP	Hydraulic Prod Plant Accum Depr								
2236			P	S		-	-	-	-	-
2237			P	SG		(144,632,369)	(85,400,423)	(59,231,946)	-	(59,231,946)
2238			P	SG		(28,211,936)	(16,658,175)	(11,553,761)	-	(11,553,761)
2239			P	SG		(54,772,999)	(32,341,566)	(22,431,433)	(110,140)	(22,541,573)
2240			P	SG		(9,051,245)	(5,344,448)	(3,706,797)	(34,850)	(3,741,647)
2241					B17	(236,668,549)	(139,744,612)	(96,923,937)	(144,990)	(97,068,926)
2242										
2243	108OP	Other Production Plant - Accum Depr								
2244			P	S		-	-	-	-	-
2245			P	SG		(1,583,085)	(934,757)	(648,328)	-	(648,328)
2246			P	SG		-	-	-	-	-
2247			P	SG		(110,121,288)	(65,022,821)	(45,098,467)	(8,532,519)	(53,630,986)
2248			P	SSGCT		(16,954,270)	(9,639,360)	(7,314,910)	-	(7,314,910)
2249					B17	(128,658,643)	(75,596,938)	(53,061,705)	(8,532,519)	(61,594,224)
2250										
2251	108EP	Experimental Plant - Accum Depr								
2252			P	SG		-	-	-	-	-
2253			P	SG		-	-	-	-	-
2254						-	-	-	-	-
2255										
2256	**Total Production Plant Accum Depreciation**				**B17**	**(2,814,312,285)**	**(1,662,781,947)**	**(1,151,530,338)**	**(9,303,419)**	**(1,160,833,757)**
2257										
2258	Summary of Prod Plant Depreciation by Factor									
2259		S				-	-	-	-	-
2260		DGP				-	-	-	-	-
2261		DGU				-	-	-	-	-
2262		SG				(2,612,222,283)	(1,542,427,125)	(1,069,795,158)	(9,091,444)	(1,078,886,602)
2263		SSGCH				(185,135,732)	(110,715,462)	(74,420,270)	(211,975)	(74,632,245)
2264		SSGCT				(16,954,270)	(9,639,360)	(7,314,910)	-	(7,314,910)
2265	Total of Prod Plant Depreciation by Factor					(2,814,312,285)	(1,662,781,947)	(1,151,530,338)	(9,303,419)	(1,160,833,757)
2266										
2267										
2268	108TP	Transmission Plant Accumulated Depr								
2269			T	SG		(376,835,526)	(222,508,376)	(154,327,150)	-	(154,327,150)
2270			T	SG		(377,107,334)	(222,668,869)	(154,438,465)	-	(154,438,465)
2271			T	SG		(333,737,270)	(197,060,343)	(136,676,927)	(490,989)	(137,167,916)
2272	**Total Trans Plant Accum Depreciation**				**B17**	**(1,087,680,131)**	**(642,237,588)**	**(445,442,543)**	**(490,989)**	**(445,933,532)**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2273	108360	Land and Land Rights								
2274			DPW	S		(5,426,114)	(3,918,495)	(1,507,619)	-	(1,507,619)
2275					B17	(5,426,114)	(3,918,495)	(1,507,619)	-	(1,507,619)
2276										
2277	108361	Structures and Improvements								
2278			DPW	S		(14,430,466)	(7,492,382)	(6,938,084)	-	(6,938,084)
2279					B17	(14,430,466)	(7,492,382)	(6,938,084)	-	(6,938,084)
2280										
2281	108362	Station Equipment								
2282			DPW	S		(185,020,533)	(111,353,503)	(73,667,030)	-	(73,667,030)
2283					B17	(185,020,533)	(111,353,503)	(73,667,030)	-	(73,667,030)
2284										
2285	108363	Storage Battery Equipment								
2286			DPW	S		(749,006)	-	(749,006)	-	(749,006)
2287					B17	(749,006)	-	(749,006)	-	(749,006)
2288										
2289	108364	Poles, Towers & Fixtures								
2290			DPW	S		(444,270,441)	(328,416,960)	(115,853,481)	(625,241)	(116,478,721)
2291					B17	(444,270,441)	(328,416,960)	(115,853,481)	(625,241)	(116,478,721)
2292										
2293	108365	Overhead Conductors								
2294			DPW	S		(247,818,052)	(194,992,112)	(52,825,940)	-	(52,825,940)
2295					B17	(247,818,052)	(194,992,112)	(52,825,940)	-	(52,825,940)
2296										
2297	108366	Underground Conduit								
2298			DPW	S		(114,081,755)	(56,862,310)	(57,219,445)	-	(57,219,445)
2299					B17	(114,081,755)	(56,862,310)	(57,219,445)	-	(57,219,445)
2300										
2301	108367	Underground Conductors								
2302			DPW	S		(248,580,695)	(98,911,752)	(149,668,943)	-	(149,668,943)
2303					B17	(248,580,695)	(98,911,752)	(149,668,943)	-	(149,668,943)
2304										
2305	108368	Line Transformers								
2306			DPW	S		(351,372,868)	(254,783,138)	(96,589,730)	-	(96,589,730)
2307					B17	(351,372,868)	(254,783,138)	(96,589,730)	-	(96,589,730)
2308										
2309	108369	Services								
2310			DPW	S		(151,972,177)	(97,256,732)	(54,715,445)	-	(54,715,445)
2311					B17	(151,972,177)	(97,256,732)	(54,715,445)	-	(54,715,445)
2312										
2313	108370	Meters								
2314			DPW	S		(80,784,138)	(53,349,668)	(27,434,470)	-	(27,434,470)
2315					B17	(80,784,138)	(53,349,668)	(27,434,470)	-	(27,434,470)
2316										
2317										
2318										
2319	108371	Installations on Customers' Premises								
2320			DPW	S		(6,850,076)	(3,347,958)	(3,502,119)	-	(3,502,119)
2321					B17	(6,850,076)	(3,347,958)	(3,502,119)	-	(3,502,119)
2322										
2323	108372	Leased Property								
2324			DPW	S		(20,556)	(2,343)	(18,213)	-	(18,213)
2325					B17	(20,556)	(2,343)	(18,213)	-	(18,213)
2326										
2327	108373	Street Lights								
2328			DPW	S		(24,224,319)	(12,674,674)	(11,549,644)	-	(11,549,644)
2329					B17	(24,224,319)	(12,674,674)	(11,549,644)	-	(11,549,644)
2330										
2331	108D00	Unclassified Dist Plant - Acct 300								
2332			DPW	S		-	-	-	-	-
2333					B17	-	-	-	-	-
2334										
2335	108DS	Unclassified Dist Sub Plant - Acct 300								
2336			DPW	S		-	-	-	-	-
2337					B17	-	-	-	-	-
2338										
2339	108DP	Unclassified Dist Sub Plant - Acct 300								
2340			DPW	S		264,929	209,929	55,000	-	55,000
2341					B17	264,929	209,929	55,000	-	55,000
2342										
2343										
2344	**Total Distribution Plant Accum Depreciation**				**B17**	**(1,875,336,266)**	**(1,223,152,099)**	**(652,184,167)**	**(625,241)**	**(652,809,408)**
2345										
2346	Summary of Distribution Plant Depr by Factor									
2347		S				(1,875,336,266)	(1,223,152,099)	(652,184,167)	(625,241)	(652,809,408)
2348										
2349	Total Distribution Depreciation by Factor				B17	(1,875,336,266)	(1,223,152,099)	(652,184,167)	(625,241)	(652,809,408)

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2350	108GP	General Plant Accumulated Depr								
2351			G-SITUS	S		(150,282,503)	(98,679,750)	(51,602,753)	(27,630)	(51,630,383)
2352			PT	SG		(7,359,036)	(4,345,257)	(3,013,779)	-	(3,013,779)
2353			PT	SG		(14,294,098)	(8,440,171)	(5,853,926)	-	(5,853,926)
2354			G-SG	SG		(42,466,304)	(25,074,887)	(17,391,417)	(2,493)	(17,393,910)
2355			CUST	CN		(6,324,731)	(3,323,483)	(3,001,248)	(3,510)	(3,004,758)
2356			PTD	SO		(87,629,616)	(51,585,332)	(36,044,283)	(32,237)	(36,076,520)
2357			P	SE		(451,561)	(266,027)	(185,534)	-	(185,534)
2358			G-SG	SSGCT		(43,709)	(24,851)	(18,858)	9,160	(9,698)
2359			G-SG	SSGCH		(2,417,343)	(1,445,627)	(971,716)	-	(971,716)
2360					B17	(311,268,900)	(193,185,386)	(118,083,514)	(56,710)	(118,140,224)
2361										
2362										
2363	108MP	Mining Plant Accumulated Depr.								
2364			P	S		-	-	-	-	-
2365			P	SE		(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2366					B17	(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2367	108MP	Less Centralia Situs Depreciation								
2368			P	S		-	-	-	-	-
2369					B17	(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2370										
2371	1081390	Accum Depr - Capital Lease								
2372			PTD	SO	B17	-	-	-	-	-
2373						-	-	-	-	-
2374										
2375		Remove Capital Leases				-	-	-	-	-
2376					B17	-	-	-	-	-
2377										
2378	1081399	Accum Depr - Capital Lease								
2379			P	S		-	-	-	-	-
2380			P	SE	B17	-	-	-	-	-
2381						-	-	-	-	-
2382										
2383		Remove Capital Leases				-	-	-	-	-
2384					B17	-	-	-	-	-
2385										
2386										
2387	**Total General Plant Accum Depreciation**				**B17**	**(472,789,251)**	**(288,341,580)**	**(184,447,672)**	**(65,783)**	**(184,513,454)**
2388										
2389										
2390										
2391	Summary of General Depreciation by Factor									
2392		S				(150,282,503)	(98,679,750)	(51,602,753)	(27,630)	(51,630,383)
2393		DGP				-	-	-	-	-
2394		DGU				-	-	-	-	-
2395		SE				(161,971,912)	(95,422,221)	(66,549,691)	(9,073)	(66,558,764)
2396		SO				(87,629,616)	(51,585,332)	(36,044,283)	(32,237)	(36,076,520)
2397		CN				(6,324,731)	(3,323,483)	(3,001,248)	(3,510)	(3,004,758)
2398		SG				(64,119,438)	(37,860,316)	(26,259,122)	(2,493)	(26,261,615)
2399		DEU				-	-	-	-	-
2400		SSGCT				(43,709)	(24,851)	(18,858)	9,160	(9,698)
2401		SSGCH				(2,417,343)	(1,445,627)	(971,716)	-	(971,716)
2402		Remove Capital Leases				-	-	-	-	-
2403	Total General Depreciation by Factor					(472,789,251)	(288,341,580)	(184,447,672)	(65,783)	(184,513,454)
2404										
2405										
2406	**Total Accum Depreciation - Plant In Service**				**B17**	**(6,250,117,933)**	**(3,816,513,213)**	**(2,433,604,720)**	**(10,485,431)**	**(2,444,090,151)**
2407	111SP	Accum Prov for Amort-Steam								
2408			P	SG		-	-	-	-	-
2409			P	SSGCT		(311,848)	(177,301)	(134,546)	134,546	(0)
2410					B18	(311,848)	(177,301)	(134,546)	134,546	(0)
2411										
2412										
2413	111GP	Accum Prov for Amort-General								
2414			G-SITUS	S		(15,781,365)	(15,771,439)	(9,925)	-	(9,925)
2415			CUST	CN		(2,091,376)	(1,098,964)	(992,412)	-	(992,412)
2416			I-SG	SG		-	-	-	-	-
2417			PTD	SO		(9,286,209)	(5,466,556)	(3,819,653)	-	(3,819,653)
2418			P	SE		-	-	-	-	-
2419					B18	(27,158,949)	(22,336,959)	(4,821,990)	-	(4,821,990)
2420										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2421										
2422	111HP	Accum Prov for Amort-Hydro								
2423			P	SG		(344,575)	(203,460)	(141,116)	-	(141,116)
2424			P	SG		-	-	-	-	-
2425			P	SG		(5,298)	(3,129)	(2,170)	-	(2,170)
2426			P	SG		(330,712)	(195,274)	(135,438)	-	(135,438)
2427					B18	(680,586)	(401,863)	(278,724)	-	(278,724)
2428										
2429										
2430	111IP	Accum Prov for Amort-Intangible Plant								
2431			I-SITUS	S		(758,514)	(751,260)	(7,254)	-	(7,254)
2432			P	SG		-	-	-	-	-
2433			P	SG		(307,541)	(181,592)	(125,949)	-	(125,949)
2434			P	SE		(981,538)	(578,251)	(403,286)	-	(403,286)
2435			I-SG	SG		(37,491,322)	(22,137,332)	(15,353,990)	(44,959)	(15,398,949)
2436			I-SG	SG		(9,711,174)	(5,734,113)	(3,977,061)	(114,821)	(4,091,882)
2437			I-SG	SG		(2,646,531)	(1,562,685)	(1,083,846)	-	(1,083,846)
2438			CUST	CN		(82,052,452)	(43,116,446)	(38,936,006)	-	(38,936,006)
2439			P	SSGCT		-	-	-	-	-
2440			P	SSGCH		(30,904)	(18,482)	(12,423)	-	(12,423)
2441			PTD	SO		(244,166,020)	(143,734,343)	(100,431,677)	(57,656)	(100,489,333)
2442					B18	(378,145,996)	(217,814,505)	(160,331,491)	(217,436)	(160,548,927)
2443	111IP	Less Non-Utility Plant								
2444			NUTIL	OTH		-	-	-	-	-
2445						(378,145,996)	(217,814,505)	(160,331,491)	(217,436)	(160,548,927)
2446										
2447	111390	Accum Amtr - Capital Lease								
2448			G-SITUS	S		(1,015,479)	(1,365,991)	350,512	-	350,512
2449			P	SG		(839,977)	(495,977)	(344,000)	-	(344,000)
2450			PTD	SO		2,393,255	1,408,848	984,406	-	984,406
2451						537,799	(453,120)	990,919	-	990,919
2452										
2453		Remove Capital Lease Amtr				(537,799)	453,120	(990,919)	-	(990,919)
2454										
2455	**Total Accum Provision for Amortization**				**B18**	**(406,297,379)**	**(240,730,628)**	**(165,566,751)**	**(82,890)**	**(165,649,640)**
2456										
2457										
2458										
2459										
2460	Summary of Amortization by Factor									
2461		S				(17,555,357)	(17,888,691)	333,333	-	333,333
2462		DGP				-	-	-	-	-
2463		DGU				-	-	-	-	-
2464		SE				(981,538)	(578,251)	(403,286)	-	(403,286)
2465		SO				(251,058,974)	(147,792,051)	(103,266,923)	(57,656)	(103,324,580)
2466		CN				(84,143,828)	(44,215,410)	(39,928,418)	-	(39,928,418)
2467		SSGCT				(311,848)	(177,301)	(134,546)	134,546	(0)
2468		SSGCH				(30,904)	(18,482)	(12,423)	-	(12,423)
2469		SG				(51,677,131)	(30,513,563)	(21,163,568)	(159,780)	(21,323,348)
2470		Less Capital Lease				(537,799)	453,120	(990,919)	-	(990,919)
2471	Total Provision For Amortization by Factor					(406,297,379)	(240,730,628)	(165,566,751)	(82,890)	(165,649,640)

3. REVENUE ADJUSTMENTS

UTAH REVISED PROTOCOL
Revenue Adjustments (Tab 3)
TOTAL

		3.1	3.2	3.3	3.4	3.5	3.6
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenue	Revenue Correcting
1 Operating Revenues:							
2 General Business Revenues	8,882,732	(11,690,792)	(6,091,079)	26,664,603	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,833,541	-	-	-	-	1,788,161	(99,718)
6 Total Operating Revenues	10,716,273	(11,690,792)	(6,091,079)	26,664,603	-	1,788,161	(99,718)
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,645,427	(3,906,011)	(2,035,090)	8,908,911	-	597,442	31,696
24 State	495,353	(530,762)	(276,535)	1,210,573	-	81,183	4,307
25 Deferred Income Taxes	1,115,073	-	-	-	1,115,073	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,132,778)	-	-	-	(2,938,192)	-	(194,586)
28 Total Operating Expenses:	2,123,076	(4,436,773)	(2,311,625)	10,119,484	(1,823,119)	678,625	(158,582)
29							
30 Operating Rev For Return:	8,593,198	(7,254,020)	(3,779,454)	16,545,120	1,823,119	1,109,536	58,865
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	3,900,283	-	-	-	3,900,283	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(10,277,154)	-	-	-	(10,277,154)	-	-
54							
55 Total Deductions:	(6,376,871)	-	-	-	(6,376,871)	-	-
56							
57 Total Rate Base:	(6,376,871)	-	-	-	(6,376,871)	-	-
58							
59							
60 Estimated ROE impact	0.440%	-0.352%	-0.184%	0.804%	0.110%	0.054%	0.003%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,849,051	(11,690,792)	(6,091,079)	26,664,603	2,938,192	1,788,161	94,868
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,008,763	-	-	-	2,008,763	-	-
71 Schedule "M" Deductions	4,946,955	-	-	-	4,946,955	-	-
72 Income Before Tax	10,910,859	(11,690,792)	(6,091,079)	26,664,603	-	1,788,161	94,868
73							
74 State Income Taxes	495,353	(530,762)	(276,535)	1,210,573	-	81,183	4,307
75							
76 Taxable Income	10,415,506	(11,160,030)	(5,814,544)	25,454,030	-	1,706,978	90,561
77							
78 Federal Income Taxes	3,645,427	(3,906,011)	(2,035,090)	8,908,911	-	597,442	31,696

UTAH REVISED PROTOCOL
Revenue Adjustments (Tab 3)
TOTAL

	3.7	0.0	0	0	0.0	0	0
	West Valley Reserve Revenue	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	145,098	-	-	-	-	-	-
6 Total Operating Revenues	145,098	-	-	-	-	-	-
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	48,479	-	-	-	-	-	-
24 State	6,587	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	55,066	-	-	-	-	-	-
29							
30 Operating Rev For Return:	90,032	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.004%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	145,098	-	-	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	145,098	-	-	-	-	-	-
73							
74 State Income Taxes	6,587	-	-	-	-	-	-
75							
76 Taxable Income	138,510	-	-	-	-	-	-
77							
78 Federal Income Taxes	48,479	-	-	-	-	-	-

Rocky Mountain Power
Utah Results of Operations - December 2008
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	(10,324,351)	UT	Situs	(10,324,351)	
Commercial	442	1	(1,366,441)	UT	Situs	(1,366,441)	
Total			(11,690,792)			(11,690,792)	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1988 to 2007). Only residential and commercial sales are considered weather sensitive. Industrial sales are more sensitive to specific economic factors. This revenue adjustment corresponds with temperature adjustments made to system peak, energy loads and net power costs.

Rocky Mountain Power
Results of Operation - December 2008
Summary of Revenue Adjustments - Utah
Historical 12 Months Ended December 2008
($000)

	A	To 3.2 B	To 3.1 C	D	E	To 3.3 F	G	To 3.3 H	I
	Total Revenue[1]	Normalizing Adjustments[2]	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change	Total Type 2 Adjusted Revenue	Type 3 ProForma Price Change	Total Utah Adjusted Revenue
Residential	$545,561	($758)	($10,324)	($11,082)	$534,479	$9,559	$544,039	$0	$544,039
Commercial	$487,756	($865)	($1,366)	($2,231)	$485,525	$8,695	$494,220	$0	$494,220
Industrial	$264,760	($885)	$0	($885)	$263,875	$4,743	$268,617	$0	$268,617
Situs Contracts	$82,550	($3,584)	$0	($3,584)	$78,966	$0	$78,966	$2,943	$81,909
Irrigation	$11,816	$0	$0	$0	$11,816	$209	$12,025	$0	$12,025
Public St & Hwy	$10,606	$0	$0	$0	$10,606	$191	$10,796	$0	$10,796
Other Sales Pub Auth	$18,444	$0	$0	$0	$18,444	$325	$18,769	$0	$18,769
Interdepartmental	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Utah	$1,421,493	($6,091)	($11,691)	($17,782)	$1,403,711	$23,722	$1,427,432	$2,943	$1,430,375
Source / Formula	305 Report		Customer Info. Services	B + C	A + D		E + F		G + H

1. Lighting, security lighting, and traffic signal revenues included as booked.
2. Includes the removal of merger credit, Blue Sky, Cool Keeper, Acquisition Commitment-West Valley Lease, SMUD and special contract pass-through revenues and out of period adjustments.

Rocky Mountain Power
Results of Operation - December 2008
Summary of kWh Adjustments - Utah
Historical 12 Months Ended December 2008
(MWh's)

	A	B	C
	Total MWhs	Total Adjustment MWhs[2]	Total Utah Adjusted MWhs
Residential	6,560,579	(130,271)	6,430,308
Commercial	7,440,933	(39,674)	7,401,259
Industrial [1]	5,456,508	-	5,456,508
Situs Contracts	2,456,899	(51,625)	2,405,274
Irrigation	212,599	-	212,599
Public St & Hwy	76,652	-	76,652
Other Sales Pub Auth	449,314	-	449,314
Interdepartmental	-	-	-
Total Utah	22,653,485	(221,570)	22,431,915
Source / Formula	305 Report	Table 2	A + B

1. Includes weather normalization and pass-through kWh's for special contracts.

Rocky Mountain Power
Utah Results of Operations - December 2008
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	(757,552)	UT	Situs	(757,552)	
Commercial	442	1	(864,780)	UT	Situs	(864,780)	
Industrial	442	1	(885,075)	UT	Situs	(885,075)	
Special Contracts	442	1	(3,583,672)	UT	Situs	(3,583,672)	
Public Street & Highway	444	1	-	UT	Situs	-	
Other Sales to Public Authority	445	1	-	UT	Situs	-	
Total			(6,091,079)			(6,091,079)	3.1.1

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in regulatory results. These items include removal of merger credits, residual Blue Sky program revenues, Cool Keeper program revenues, West Valley lease aquisition commitment, SMUD regulatory liability amortization, special contract pass-through revenues and out-of period revenues.

Rocky Mountain Power
Utah Results of Operations - December 2008
Effective Price Change

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	2	9,559,288	UT	Situs	9,559,288	
Commercial/Industrial	442	2	13,437,380	UT	Situs	13,437,380	
Irrigation	442	2	209,387	UT	Situs	209,387	
Situs Contracts	442	2	-	UT	Situs	-	
Public St & Hwy	444	2	190,547	UT	Situs	190,547	
Other Sales to Public Authorities	445	2	324,987	UT	Situs	324,987	
Total Type II Adjustment to Income			23,721,589			23,721,589	3.1.1
Residential	440	3	-	UT	Situs	-	
Commercial/Industrial	442	3	-	UT	Situs	-	
Irrigation	442	3	-	UT	Situs	-	
Situs Contracts	442	3	2,943,014	UT	Situs	2,943,014	
Public St & Hwy	444	3	-	UT	Situs	-	
Other Sales to Public Authorities	445	3	-	UT	Situs	-	
Total Type III Adjustment to Income			2,943,014			2,943,014	3.1.1

Description of Adjustment:

This adjustment annualizes price changes occurring during the 12 months ended December 2008 from the Utah General Rate Case Docket No. 07-035-93 which were effective August 13, 2008. This adjustment also normalizes into rates pro forma effects for special contracts going into effect for large industrial customers.

Rocky Mountain Power
Utah Results of Operations - December 2008
SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Income:							
Gain From Sale of Allowances	4118	1	4,889,027	SE	41.087%	2,008,763	3.4.1
Allowed Gain From Sale	4118	1	(12,040,143)	SE	41.087%	(4,946,955)	3.4.1
			(7,151,116)			(2,938,192)	
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	1	9,492,700	SE	41.087%	3,900,283	3.4.1
Regulatory Deferred Sales	25398	1	(25,013,043)	SE	41.087%	(10,277,154)	3.4.1
			(15,520,343)			(6,376,871)	
Adjustment to Tax:							
Schedule M Addition	SCHMAT	1	4,889,027	SE	41.087%	2,008,763	3.4.1
Schedule M Deduction	SCHMDT	1	12,040,143	SE	41.087%	4,946,955	3.4.1
DIT Expense	41010	1	4,569,355	SE	41.087%	1,877,419	3.4.1
DIT Expense	41110	1	(1,855,435)	SE	41.087%	(762,346)	3.4.1

Description of Adjustment:

Over the years, the Company's annual revenue from the sale of sulfur dioxide ("SO2") emission allowances has been uneven. This adjustment removes the sales occurring in the historical period and includes amortization of sales over a 4 year period. This treatment was stipulated in Docket No. 97-035-01.

Rocky Mountain Power
Results of Operations - December 2008
SO2 Allowance Sales

Beginning of the Period	Dec-07
Ending of the Period	Dec-08

Description	Date Booked	Sales To Date	Accumulated Amortization	End Unamortized Balance	Current Period Amortization	Beg Unamortized Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax
			Dec-08	Dec-08	12 Months Ended	Dec-07	12 Months Ended	12 Months Ended	12 Months Ended	Dec-07	Dec-08
EPA Auction	May-04	827,812	827,812	0	68,988	68,988	0	68,988	26,182	26,182	0
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	80,369	80,369	0	8,387	8,387	0	8,387	3,183	3,183	0
EPA Auction	May-05	2,065,357	1,893,232	172,125	516,336	688,461	0	516,336	195,955	261,278	65,323
EPA Auction	Jun-05	200,914	179,998	20,916	50,232	71,148	0	50,232	19,064	27,001	7,938
J.P. Morgan Sale	Dec-05	13,958,500	10,759,674	3,198,826	3,489,624	6,688,450	0	3,489,624	1,324,347	2,538,334	1,213,986
J.P. Morgan Sale	Feb-06	12,995,000	9,475,515	3,519,485	3,248,748	6,768,233	0	3,248,748	1,232,932	2,568,612	1,335,680
EPA Auction	May-06	2,392,408	1,594,944	797,464	598,104	1,395,568	0	598,104	226,986	529,632	302,646
EPA Auction	Jun-06	232,244	149,978	82,266	58,056	140,322	0	58,056	22,033	53,254	31,221
Saracen Energy	Mar-07	2,322,500	1,064,470	1,258,030	580,620	1,838,650	0	580,620	220,351	697,786	477,435
EPA Auction / Louis Dreyfus	Apr-07	3,727,548	1,630,797	2,096,751	931,884	3,028,635	0	931,884	353,659	1,149,397	795,738
Alpha Energy	May-07	2,897,500	1,207,300	1,690,200	724,380	2,414,580	0	724,380	274,909	916,357	641,448
Alpha Energy / Fortis	Oct-07	2,872,500	897,660	1,974,840	718,128	2,692,968	0	718,128	272,537	1,022,008	749,472
Saracen / DTE Coal Services	Dec-07	2,843,450	770,107	2,073,343	710,868	2,784,211	0	710,868	269,782	1,056,636	786,854
EPA Auction	Apr-08	1,192,027	223,506	968,521	223,506	0	1,192,027	223,506	(367,564)	0	367,564
Sempra #1	Oct-08	149,500	9,345	140,155	9,345	0	149,500	9,345	(53,190)	0	53,190
Various	Nov-08	1,393,500	58,062	1,335,438	58,062	0	1,393,500	58,062	(506,812)	0	506,812
Shell, Dreyfus	Dec-08	2,154,000	44,875	2,109,125	44,875	0	2,154,000	44,875	(800,434)	0	800,434
	Totals	52,305,130	30,867,644	21,437,485	12,040,143	28,588,601	**4,889,027**	**12,040,143**	2,713,920	10,849,660	8,135,740
							Ref # 3.4	**Ref # 3.4**			

SO2 credit Unamortized Balance

Beginning Balance	28,588,601
Ending Balance	21,437,485
Average Balance	**25,013,043**
	Ref # 3.4

	Deferred Income Tax	DIT Unamort Balance
		10,849,660
Ref # 3.4	**4,569,355**	
Ref # 3.4	**(1,855,435)**	8,135,740
	2,713,920	**9,492,700**
		Ref # 3.4

Rocky Mountain Power
Results of Operations - December 2008
SO2 Emmission Allowance Sales
SAP Account 301947

Year	Month	Amount	Balance
2008	1		-
2008	2		-
2008	3		-
2008	4	(1,192,027.38)	(1,192,027.38)
2008	5		(1,192,027.38)
2008	6		(1,192,027.38)
2008	7		(1,192,027.38)
2008	8		(1,192,027.38)
2008	9		(1,192,027.38)
2008	10	(149,500.00)	(1,341,527.38)
2008	11	(1,393,500.00)	(2,735,027.38)
2008	12	(2,154,000.00)	**(4,889,027.38)** Pg. 3.4

Rocky Mountain Power
Utah Results of Operations - December 2008
Green Tag Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Re-allocation of Actual Wind Sales (Accounts for RPS Banking)							
Re-allocation of Rev. for Non-RPS States	456	1	1,158,868	SG	40.953%	474,596	3.5.1
Adjustment for CA RPS Banking	456	1	(67,907)	CA	Situs	-	3.5.1
Adjustment for OR RPS Banking	456	1	(1,090,961)	OR	Situs	-	3.5.1
			-			474,596	
Incremental Wind Green Tag Revenues from Historical Period to CY 2009							
Incremental Wind Green Tag Rev.	456	3	3,199,570	SG	40.953%	1,310,334	3.5.1
Re-allocation for Non-RPS States	456	3	1,367,364	SG	40.953%	559,983	3.5.1
Adjustment for CA RPS Banking	456	3	(80,124)	CA	Situs	-	3.5.1
Adjustment for OR RPS Banking	456	3	(1,287,239)	OR	Situs	-	3.5.1
			-				
Incremental Adjustment for Salt River Project and Blundell Revenues							
Salt River Project	456	3	(5,700)	SG	40.953%	(2,334)	3.5.2
Blundell Sales (Contract Expired)	456	3	(1,353,776)	SG	40.953%	(554,418)	3.5.2
			(1,359,476)				

Description of Adjustment:

A market for green tags or renewable energy credits is developing where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These green tags or renewable energy credits (REC's) may be applied to meet renewable portfolio standards in various states. Currently, California and Oregon have renewable portfolio standards that make it advisable to bank REC's, for future compliance, rather than sell them. This adjustment reallocates Oregon and California's SG factor amounts to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee. In addition this adjustment adds incremental revenues based on the CY 2009 projected levels.

Rocky Mountain Power
Results of Operations - December 2008
Green Tag Revenues

Total Green Tag Revenues for CY 2008

Salt River Project	2,086,200
Blundell	1,353,776
Wind/Other	2,711,700
Total	**6,151,676**

Adjustment for Renewable Portfolio Standards

December 2008 Sales

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
SG Factor Amounts		SG	100.000%	1.754%	28.186%	8.051%	14.863%	40.953%	5.807%	0.385%
December 2008 Sales		SG	2,711,700	47,575	764,322	218,321	403,052	1,110,535	157,468	10,427
Adjustment for RPS	1	SG	**1,158,868**	20,332	326,639	93,301	172,248	474,596	67,295	4,456
Adjustment for RPS	1	Situs	(1,158,868)	**(67,907)**	**(1,090,961)**					
REC Revenues			2,711,700	-	-	311,622	575,300	1,585,131	224,764	14,883
			Ref 3.5	**Ref 3.5**	**Ref 3.5**					

December 2009 Incremental Sales - (Ref #3.5.2 for details)

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
December 2009 Incremental Sales	3	SG	**3,199,570**	56,135	901,833	257,600	475,566	1,310,334	185,799	12,302
Adjustment for RPS	3	SG	**1,367,364**	23,990	385,406	110,087	203,237	559,983	79,403	5,258
Adjustment for RPS	3	Situs	(1,367,364)	**(80,124)**	**(1,287,239)**					
REC Revenues			3,199,570	-	-	367,687	678,804	1,870,317	265,202	17,560
			Ref 3.5.2	**Ref 3.5**	**Ref 3.5**					

Green Tag Revenue Summary Dec. 2009

Salt River Project	2,080,500	**Ref 3.5.2**
Blundell	-	**Ref 3.5.2**
Wind	5,911,270	**Ref 3.5.2**
Total Green Tag Revenue December 2009	**7,991,770**	

Rocky Mountain Power
Results of Operations - December 2008
Green Tag Revenues

2009 Wind Generation - MWH - from GRID			
Foote Creek I		102,699	
Glenrock Wind		323,799	
Glenrock III Wind		117,264	
Goodnoe Wind		266,887	
High Plains Wind		66,927	
Leaning Juniper 1		305,473	
Marengo I		393,136	
Marengo II		187,226	
Rolling Hills Wind		275,520	
Seven Mile Wind		349,596	
Seven Mile II Wind		68,862	
Total 2009 Wind Generation - MWH		**2,457,388**	
Qualified Facilities & Purchased Power - MWH - from GRID			
Rock River I		142,099	
QF Mountain Wind		437,903	
Wolverine Creek		176,896	
Total QF & Purchased Power - MWH		**756,898**	
Total Renewable Energy Credits - MWH		**3,214,286**	
Renewable Energy Credits Allocation			
ID/UT/WA/WY - SG Factor Allocated Portion		70.06%	
MWH Available for Sale		**2,251,912**	
Percent of Available MWH Sold		75%	
Total MWH Sold		**1,688,934**	
Sales Price per MWH sold	$	3.50	
Total Adjusted Green Tag Revenue from Wind - Dec. 2009	**$**	**5,911,270**	**Ref 3.5.1**
Incremental Change			
Total Actual Green Tag Revenue from Wind - Dec. 2008	$	2,711,700	
Incremental Change	**$**	**3,199,570**	**Ref 3.5.1**
Salt River Project			
Actual Revenues(12 Months Ended December 2008)		2,086,200	
Projected CY 2009 Revenues		2,080,500	
Pro forma Adjustment to Revenues for Salt River Project		**(5,700)**	**Ref 3.5**
Blundell Green Tags			
Actual Revenues(12 Months Ended December 2008)		1,353,776	
Projected CY 2009 Revenues (Contract Expired)		-	
Pro forma Adjustment to Revenues for Blundell		**(1,353,776)**	**Ref 3.5**

Rocky Mountain Power
Utah Results of Operations - December 2008
Revenue Correcting

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	(168,880)	UT	Situs	(168,880)	3.6.1
Other Electric Revenues	456	1	168,880	SG	40.953%	69,162	3.6.1
			-			(99,718)	
Gains on Property Sales	421	1	(473,071)	SO	41.133%	(194,586)	3.6.1
Gains on Property Sales	421	1	473,071	OR	Situs	-	3.6.1
			-			(394,021)	

Description of Adjustment:

This restating adjustment reflects non recurring entries made to FERC 421 (Gains and Losses) and FERC 456 (Misc Electric Revenue), in which incorrect or no tax jurisdiction codes were assigned when entered. Per Accounting, failure to input a tax jurisdiction code would then cause FERC programming to assign the location code from the profit center, assigning in turn an incorrect allocation factor.

Rocky Mountain Power
Results of Operations - December 2008
Revenue Correcting Entries
Revised Protocol Method

Major Acct	Primary Account	Primary Acct Name	Allocation	GL Account Number	Year	Month	Profit Center	FERC Location Code	JAM Model Actuals	Allocation Adjustment	Problem	Current Revised Protocol Allocation	Proposed Revised Protocol Allocation	Transaction Relates to:
456	4562300	MISC OTHER REV	UT	301900	2008	4	1066	109	73		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	4	1734	109	624		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1066	109	27	168,880	Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1070	109	73,707		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	6	1070	109	72,198		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	7	1070	109	22,249		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
421	4211000	Gain on Disposition of Property	SO	554000	2008	1	1812	90	201,965		Tax Code	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	3	1734	95	87,054	473,071	Tax Code	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	4	1734	95	147,971		Tax Code	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	11	1734	95	36,081		Tax Code	SO	OR	Property Sale Allocation

Ref 3.6

Summary

Major Acct	Current Revised Protocol Allocation	Transaction Relates to:	Proposed Revised Protocol Allocation	Total	
456	UT	Oil, Gas Gravel Royalties	SG	168,880	**Above**
421	SO	Property Sale Allocation	OR	473,071	**Above**

Rocky Mountain Power
Utah Results of Operations - December 2008
West Valley Reserve Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	353,146	SE	41.087%	145,098	3.7.1

Description of Adjustment:

The current Grid Model includes reserves associated with the West Valley plant . This adjustment provides the expected West Valley Generation level included in GRID, adjusts it for the reserve requirement and multiplies it by the OASIS reserve rates to calculate revenue to add to results to be consistent with GRID. This adjustment is included in the filing solely for the purposes described above and is not related to the West Valley Lease adjustment No. 5.2.

Rocky Mountain Power
Results of Operations - December 2008
West Valley Reserve Revenue

Monthly Average Generation (GRID Input)

Month	Total MWh	HLH	LLH	Tarriff Rate		Pro Forma Revenues
1	20,357	15,207	5,151	0.746	$	15,186
2	15,221	12,877	2,344	0.746		11,355
3	20,330	15,623	4,707	0.746		15,166
4	27,750	22,313	5,437	0.746		20,701
5	39,586	30,889	8,697	0.746		29,531
6	43,302	33,436	9,866	0.746		32,303
7	62,747	47,427	15,320	0.746		46,809
8	61,434	49,185	12,249	0.746		45,829
9	56,619	40,344	16,274	0.746		42,237
10	47,841	38,730	9,111	0.746		35,689
11	39,736	31,003	8,733	0.746		29,643
12	38,467	29,325	9,142	0.746		28,696
	473,387	366,358	107,029		**$**	**353,146**
						Ref 3.7

4. O & M
ADJUSTMENTS

UTAH REVISED PROTOCOL
O&M Adjustments (Tab 4)
TOTAL

		4.1	4.2	4.3	4.4	4.5	4.6
	Total Normalized	Miscellaneous General Expense	Wage & Employee Benefits - Annualization	Wage & Employee Benefits - Pro Forma	MEHC Transition Savings	Irrigation Load Control Program	Incremental Generation O&M
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	6,031,236	-	127,282	2,452,111	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	398,457	-	19,662	378,795	-	-	-
12 Other Power Supply	6,275,562	(85)	46,399	893,888	-	(2,459,482)	5,790,876
13 Transmission	608,459	-	25,470	490,686	-	-	-
14 Distribution	6,336,299	-	137,151	2,642,246	-	-	-
15 Customer Accounting	(1,017,367)	-	63,898	1,231,015	-	-	-
16 Customer Service & Info	(110,548)	(11,052)	8,111	156,256	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,396,079)	(108,367)	82,832	1,595,776	1,966,135	-	-
19 Total O&M Expenses	17,126,018	(119,505)	510,805	9,840,773	1,966,135	(2,459,482)	5,790,876
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,139,014)	39,928	(170,665)	(3,287,901)	759,722	821,738	(1,934,789)
24 State	(1,377,724)	5,426	(23,191)	(446,771)	103,234	111,660	(262,906)
25 Deferred Income Taxes	5,017,242	-	-	-	(1,609,124)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,626,523	(74,151)	316,949	6,106,102	1,219,967	(1,526,084)	3,593,180
29							
30 Operating Rev For Return:	(10,626,523)	74,151	(316,949)	(6,106,102)	(1,219,967)	1,526,084	(3,593,180)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(3,156,907)	-	-	-	(932,900)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,156,907)	-	-	-	(932,900)	-	-
56							
57 Total Rate Base:	(3,156,907)	-	-	-	(932,900)	-	-
58							
59							
60 Estimated ROE impact	-0.506%	0.004%	-0.015%	-0.297%	-0.056%	0.074%	-0.175%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(17,126,018)	119,505	(510,805)	(9,840,773)	(1,966,135)	2,459,482	(5,790,876)
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,460,320)	-	-	-	-	-	-
71 Schedule "M" Deductions	(4,240,003)	-	-	-	(4,240,003)	-	-
72 Income Before Tax	(30,346,334)	119,505	(510,805)	(9,840,773)	2,273,868	2,459,482	(5,790,876)
73							
74 State Income Taxes	(1,377,724)	5,426	(23,191)	(446,771)	103,234	111,660	(262,906)
75							
76 Taxable Income	(28,968,611)	114,079	(487,614)	(9,394,002)	2,170,634	2,347,822	(5,527,970)
77							
78 Federal Income Taxes	(10,139,014)	39,928	(170,665)	(3,287,901)	759,722	821,738	(1,934,789)

UTAH REVISED PROTOCOL
O&M Adjustments (Tab 4)
TOTAL

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Remove Non-Recurring Entries	Affiliate Mgmt Fee (MEHC)	Preliminary Plant Expense	Advertising Adjustment	Compliance Department	Utah Distribution	Pension Curtailment
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	-	-	(165,958)	-	-	-	-
13 Transmission	-	-	-	-	92,303	-	-
14 Distribution	-	-	-	-	104,013	3,452,889	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	(215,041)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(7,712)	(145,812)	-	-	(34,766)	-	(5,521,631)
19 Total O&M Expenses	(7,712)	(145,812)	(165,958)	(215,041)	161,549	3,452,889	(5,521,631)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,577	48,717	55,448	71,847	(53,975)	(1,153,645)	(3,988,835)
24 State	350	6,620	7,534	9,763	(7,334)	(156,761)	(542,016)
25 Deferred Income Taxes	-	-	-	-	-	-	6,626,366
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,785)	(90,475)	(102,975)	(133,431)	100,240	2,142,483	(3,426,117)
29							
30 Operating Rev For Return:	4,785	90,475	102,975	133,431	(100,240)	(2,142,483)	3,426,117
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	(2,224,007)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	(2,224,007)
56							
57 Total Rate Base:	-	-	-	-	-	-	(2,224,007)
58							
59							
60 Estimated ROE impact	0.000%	0.004%	0.005%	0.006%	-0.005%	-0.104%	0.174%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,712	145,812	165,958	215,041	(161,549)	(3,452,889)	5,521,631
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	(17,460,320)
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	7,712	145,812	165,958	215,041	(161,549)	(3,452,889)	(11,938,689)
73							
74 State Income Taxes	350	6,620	7,534	9,763	(7,334)	(156,761)	(542,016)
75							
76 Taxable Income	7,362	139,192	158,423	205,278	(154,215)	(3,296,128)	(11,396,672)
77							
78 Federal Income Taxes	2,577	48,717	55,448	71,847	(53,975)	(1,153,645)	(3,988,835)

UTAH REVISED PROTOCOL
O&M Adjustments (Tab 4)
TOTAL

	4.14	4.15	4.16	4.17	4.18	4.19	0
	WECC Fees	Generation Overhaul Expense	Solar Photvoltaic Program Adjustment	Insurance Expense	Utah AMR Savings	Leaning Juniper Warranty	0
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	-	3,451,843	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	2,422,590	-	-	-	(252,666)	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(2,312,280)	-	-
16 Customer Service & Info	-	-	(48,822)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	288,363	-	11,773	477,330	-	-	-
19 Total O&M Expenses	288,363	5,874,433	(37,049)	477,330	(2,312,280)	(252,666)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(96,345)	(1,962,707)	12,378	(159,481)	772,556	84,418	-
24 State	(13,092)	(266,699)	1,682	(21,671)	104,978	11,471	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	178,927	3,645,027	(22,988)	296,178	(1,434,747)	(156,777)	-
29							
30 Operating Rev For Return:	(178,927)	(3,645,027)	22,988	(296,178)	1,434,747	156,777	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.009%	-0.177%	0.001%	-0.014%	0.070%	0.008%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(288,363)	(5,874,433)	37,049	(477,330)	2,312,280	252,666	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(288,363)	(5,874,433)	37,049	(477,330)	2,312,280	252,666	-
73							
74 State Income Taxes	(13,092)	(266,699)	1,682	(21,671)	104,978	11,471	-
75							
76 Taxable Income	(275,272)	(5,607,734)	35,367	(455,659)	2,207,303	241,195	-
77							
78 Federal Income Taxes	(96,345)	(1,962,707)	12,378	(159,481)	772,556	84,418	-

Rocky Mountain Power
Utah Results of Operations - December 2008
Miscellaneous General Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Expenses	557	1	(209)	SG	40.953%	(85)	
Informat'l & Instrct Advertising Exp	909	1	(23,290)	CN	47.453%	(11,052)	
Informat'l & Instrct Advertising Exp	920	1	(500)	UT	Situs	(500)	
Administrative & Gen Salaries	920	1	(5,141)	SO	41.133%	(2,115)	
Office Supplies & Exp	921	1	(12,561)	SO	41.133%	(5,167)	
Outside Services Employed	923	1	(235,317)	SO	41.133%	(96,792)	
Miscellaneous General Expense	930	1	(9,225)	SO	41.133%	(3,794)	
Total Miscellaneous General Expense Removal			(286,242)			(119,505)	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

Rocky Mountain Power
Results of Operations - December 2008
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
FERC 557 - Other Expenses			
Charitable Donations & Sponsorships	557	SG	**209**
FERC 909 - Informational & Instructional Adv			
Misc Advertising	909	CN	2,579
Charitable Donations & Sponsorships	909	CN	20,711
Charitable Donations & Sponsorships	909	UT	500
			23,790
FERC 920 - Administrative and General			
Misc Administrative Costs	920	SO	**5,141**
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	5,135
Employee Expenses	921	SO	(4,417)
Legislative & Lobbyist	921	SO	8,258
Misc Expense	921	SO	3,585
			12,561
FERC 923 - Outside Services			
Misc Advertising	923	SO	1,151
Charitable Donations	923	SO	746
Grid West	923	SO	750
Scottish Power	923	SO	19,024
Sublease Tenant Improvement	923	SO	213,647
			235,317
FERC 930 - Misc General Expense			
Charitable Donations	930	SO	**9,225**
TOTAL MISC GENERAL EXPENSE REMOVED			**286,242**
			Ref 4.1

Rocky Mountain Power
Utah Results of Operations - December 2008
Wage & Employee Benefits - Annualization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	2	186,131	SG	40.953%	76,227	
Steam Operations	500	2	(10)	SSGCH	40.198%	(4)	
Fuel Related - Non-NPC	501	2	2,560	SE	41.087%	1,052	
Steam Maintenance	512	2	123,077	SG	40.953%	50,404	
Steam Maintenance	512	2	(989)	SSGCH	40.198%	(398)	
Hydro Operations	535	2	22,740	SG-P	40.953%	9,313	
Hydro Operations	535	2	18,652	SG-U	40.953%	7,638	
Hydro Maintenance	545	2	4,714	SG-P	40.953%	1,931	
Hydro Maintenance	545	2	1,905	SG-U	40.953%	780	
Other Operations	548	2	13,826	SG	40.953%	5,662	
Other Operations	548	2	4,237	SSGCT	43.145%	1,828	
Other Maintenance	553	2	4,885	SG	40.953%	2,000	
Other Maintenance	553	2	1,265	SSGCT	43.145%	546	
Other Expenses	557	2	88,689	SG	40.953%	36,321	
Other Expenses	557	2	95	SSGCT	43.145%	41	
Transmission Operations	560	2	33,757	SG	40.953%	13,825	
Transmission Maintenance	571	2	28,435	SG	40.953%	11,645	
Distribution Operations	580	2	59,221	UT	Situs	20,961	
Distribution Operations	580	2	133,915	SNPD	46.290%	61,989	
Distribution Maintenance	593	2	119,913	UT	Situs	38,927	
Distribution Maintenance	593	2	32,997	SNPD	46.290%	15,274	
Customer Accounts	903	2	91,085	CN	47.453%	43,222	
Customer Accounts	903	2	61,681	UT	Situs	20,676	
Customer Services	908	2	7,440	CN	47.453%	3,531	
Customer Services	908	2	69	OTHER	0.000%	-	
Customer Services	908	2	10,124	UT	Situs	4,580	
Administrative & General	920	2	8,583	UT	Situs	-	
Administrative & General	920	2	201,378	SO	41.133%	82,832	
Total Annualization Amount			1,260,377			510,805	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year for labor charged to operations and maintenance accounts. ***See page 4.3.1 for more information on how this adjustment was calculated.***

Rocky Mountain Power
Utah Results of Operations - December 2008
Wage & Employee Benefits - Pro Forma

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	3,585,862	SG	40.953%	1,468,534	
Steam Operations	500	3	(188)	SSGCH	40.198%	(76)	
Fuel Related - Non-NPC	501	3	49,327	SE	41.087%	20,267	
Steam Maintenance	512	3	2,371,101	SG	40.953%	971,048	
Steam Maintenance	512	3	(19,060)	SSGCH	40.198%	(7,662)	
Hydro Operations	535	3	438,092	SG-P	40.953%	179,414	
Hydro Operations	535	3	359,327	SG-U	40.953%	147,157	
Hydro Maintenance	545	3	90,822	SG-P	40.953%	37,195	
Hydro Maintenance	545	3	36,699	SG-U	40.953%	15,029	
Other Operations	548	3	266,368	SG	40.953%	109,087	
Other Operations	548	3	81,624	SSGCT	43.145%	35,217	
Other Maintenance	553	3	94,104	SG	40.953%	38,539	
Other Maintenance	553	3	24,367	SSGCT	43.145%	10,513	
Other Expenses	557	3	1,708,623	SG	40.953%	699,740	
Other Expenses	557	3	1,838	SSGCT	43.145%	793	
Transmission Operations	560	3	650,342	SG	40.953%	266,337	
Transmission Maintenance	571	3	547,814	SG	40.953%	224,349	
Distribution Operations	580	3	1,140,900	UT	Situs	403,811	
Distribution Operations	580	3	2,579,909	SNPD	46.290%	1,194,232	
Distribution Maintenance	593	3	2,310,153	UT	Situs	749,937	
Distribution Maintenance	593	3	635,702	SNPD	46.290%	294,265	
Customer Accounts	903	3	1,754,775	CN	47.453%	832,686	
Customer Accounts	903	3	1,188,293	UT	Situs	398,329	
Customer Services	908	3	143,341	CN	47.453%	68,019	
Customer Services	908	3	1,334	OTHER	0.000%	-	
Customer Services	908	3	195,046	UT	Situs	88,237	
Administrative & General	920	3	165,351	UT	Situs	-	
Administrative & General	920	3	3,879,595	SO	41.133%	1,595,776	
Total Proforma Adjustment			24,281,459			9,840,773	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur through June 2009. ***See page 4.3.1 for more information on how this adjustment was calculated.***

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2008), and pro forma period (12 months ended December 2009) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2008 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.

2. Actual December 2008 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.

3. The annualized December 2008 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2009 (see page 4.3.4). Union costs were escalated using the contractual rates found on page 4.3.5. Non-union costs were escalated using the budgeted increases.

4. Miscellaneous non-union incentive payments were escalated at the non-union rate. The Annual Incentive Plan costs are included at the 2009 budget level. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.

5. Pro forma December 2009 pension and employee benefit expenses were based on the 2009 budget. These expenses can be found on page 4.3.7.

6. Payroll tax calculations can be found on page 4.3.8.

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2008	Annualized 12 Months Ended December 2008	Adjustment	Proforma 12 Months Ended December 2009	Adjustment	Ref.
5001XX	Regular Ordinary Time	405,771,165	407,198,260	1,427,095	418,103,463	10,905,203	4.3.3
5002XX	Overtime	59,441,768	59,650,824	209,056	61,248,337	1,597,513	4.3.3
5003XX	Premium Pay	5,313,050	5,331,736	18,686	5,474,526	142,790	4.3.3
	Subtotal for Escalation	**470,525,983**	**472,180,820**	**1,654,837**	**484,826,326**	**12,645,505**	4.3.3
500110	Secondary Labor Adjustment	836,194	839,135	2,941	861,608	22,473	4.3.6
5005XX	Unused Leave Accrual	1,980,923	1,987,889	6,967	2,041,127	53,238	4.3.6
500600	Temporary/Contract Labor	2,122	2,122	-	2,122	-	
500700	Severance/Redundancy (1)	(1,852,005)	(1,852,005)	-	(1,852,005)	-	
500850	Other Salary/Labor Costs	6,038,594	6,038,594	-	6,038,594	-	
50109X	JO Cutbacks	(1,288,172)	(1,292,703)	(4,530)	(1,327,323)	(34,620)	4.3.6
	Subtotal Bare Labor	**476,243,638**	**477,903,853**	**1,660,215**	**490,590,449**	**12,686,596**	
500400	Bonus	1,535,130	1,535,130	-	1,588,859	53,730	4.3.6
500410	Annual Incentive	31,142,229	31,142,229	-	32,067,866	925,637	4.3.6
	Total Incentive	**32,677,359**	**32,677,359**	**-**	**33,656,725**	**979,367**	
500250	Overtime Meals	946,235	946,235	-	946,235	-	
501103	Joint Owner Pension Payment	121,481	121,481	-	121,481	-	
501325	Physical Exam	864	864	-	864	-	
502300	Education Assistance	331,163	331,163	-	331,163	-	
580899	Mining Salary/Benefit Credit	(245,082)	(245,082)	-	(245,082)	-	
	Total Other Labor	**1,154,661**	**1,154,661**	**-**	**1,154,661**	**-**	
	Subtotal Labor and Incentive	**510,075,658**	**511,735,873**	**1,660,215**	**525,401,836**	**13,665,963**	
50110X	Pensions (2)	33,014,964	33,014,964	-	32,605,751	(409,212)	
501115	SERP Plan	3,367,024	3,367,024	-	3,500,000	132,976	4.3.7
50115X	Post Retirement Benefits - FAS 106 (2)	21,581,023	21,581,023	-	16,899,200	(4,681,823)	4.3.7
501160	Post Employment Benefits - FAS 112	5,073,226	5,073,226	-	6,308,913	1,235,688	4.3.7
	Total Pensions	**63,036,237**	**63,036,237**	**-**	**59,313,865**	**(3,722,372)**	4.3.7
501102	Pension Administration	338,567	338,567	-	778,621	440,054	4.3.7
50112X	Medical	49,729,886	49,729,886	-	53,104,691	3,374,805	4.3.7
501175	Dental	2,098,926	2,098,926	-	2,113,488	14,562	4.3.7
501200	Vision	194,626	194,626	-	287,694	93,068	4.3.7
50122X	Life	995,965	995,965	-	1,055,514	59,549	4.3.7
501250	Stock/401(k)/ESOP	23,751,629	23,751,629	-	41,404,299	17,652,670	4.3.7
501251	401(k) Administration	(77,322)	(77,322)	-	390,498	467,820	4.3.7
501275	Accidental Death & Disability	94,743	94,743	-	64,689	(30,054)	4.3.7
501300	Long-Term Disability	3,313,324	3,313,324	-	3,139,896	(173,428)	4.3.7
5016XX	Worker's Compensation	1,606,948	1,606,948	-	3,404,858	1,797,910	4.3.7
502900	Other Salary Overhead	1,731,523	1,731,523	-	1,372,852	(358,671)	4.3.7
	Total Benefits	**83,778,815**	**83,778,815**	**-**	**107,117,099**	**23,338,285**	4.3.7
	Subtotal Pensions and Benefits	**146,815,051**	**146,815,051**	**-**	**166,430,964**	**19,615,913**	4.3.7
580500	Payroll Tax Expense	34,359,520	34,477,533	118,013	35,453,621	976,087	4.3.8
580700	Payroll Tax Expense-Unemployment	3,069,257	3,069,257	-	3,069,257	-	
	Total Payroll Taxes	**37,428,777**	**37,546,790**	**118,013**	**38,522,877**	**976,087**	
Total Labor		**694,319,486**	**696,097,714**	**1,778,228**	**730,355,677**	**34,257,963**	4.3.9
Non-Utility and Capitalized Labor		202,197,690	202,715,540	517,850	212,692,044	9,976,504	4.3.9
Total Utility Labor		**492,121,797**	**493,382,174**	**1,260,377**	**517,663,634**	**24,281,459**	4.3.9
				Page 4.2		Page 4.3	

Notes:
(1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment.
(2) Pension Curtailment Gain and Pension and Postretirement Measurement Date Change effects have been removed. These are covered in the Curtailment Gain and Measurement Date Change Adjustment.

Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2008
Pro Forma: 12 Months Ended December 2009

Labor (12 months ended December 2008)

Acct	Account Desc	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	
5001XX	Reg/Ordinary Time	34,845	32,725	32,002	34,066	34,019	32,893	35,944	32,348	33,803	35,894	31,827	35,405	405,771	Ref. 4.3.2
5002XX	Overtime	6,022	4,887	3,555	4,833	5,180	4,168	4,800	4,721	4,604	5,619	4,075	6,997	59,442	Ref. 4.3.2
5003XX	Premium Pay	416	502	300	388	569	443	489	541	423	476	345	421	5,313	Ref. 4.3.2
Grand Total		41,284	38,113	35,856	39,287	39,749	37,503	41,234	37,610	38,831	41,989	36,247	42,823	470,526	Ref. 4.3.2

Labor (12 months ended December 2008)

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	14,838	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005
3	IBEW 125	3,853	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,117
4	IBEW 659	4,747	3,878	3,103	3,602	3,393	3,469	3,844	3,452	3,699	3,704	3,397	4,951	45,237
5	UWUA 197	224	183	146	174	157	185	189	179	188	159	161	302	2,248
8	UWUA 127 Wyoming	3,699	3,324	3,519	4,117	4,193	3,644	3,924	3,472	3,763	4,277	3,631	4,144	45,708
9	IBEW 415 (Laramie 57)	41	29	31	37	57	44	53	46	45	64	38	60	544
11	IBEW 57 PD	8,465	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,543
12	IBEW 57 PS	3,746	3,702	3,463	4,041	3,455	3,636	3,805	3,485	3,687	3,885	3,423	3,959	44,286
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786
15	IBEW 57 CT	326	273	344	271	260	287	245	226	246	336	269	259	3,340
18	Non-Exempt	881	861	804	883	904	820	942	873	860	1,060	868	957	10,712
Grand Total		41,284	38,113	35,856	39,287	39,749	37,503	41,234	37,610	38,831	41,989	36,247	42,823	470,526

Annualization Increase

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		2.65%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)										3.00%		
11	IBEW 57 PD		3.00%					3.00%					
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW57 - CT						3.00%						
18	Non-Exempt	3.50%											

December 2008 Annualized Labor

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	
2	Officer/Exempt	14,838	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005	
3	IBEW 125	3,955	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,219	
4	IBEW 659	4,866	3,878	3,103	3,602	3,393	3,469	3,844	3,452	3,699	3,704	3,397	4,951	45,355	
5	UWUA 197	231	183	146	174	157	185	189	179	188	159	161	302	2,255	
8	UWUA 127 Wyoming	3,810	3,424	3,625	4,241	4,319	3,754	4,042	3,576	3,876	4,277	3,631	4,144	46,718	
9	IBEW 415 (Laramie 57)	42	29	32	38	59	45	53	46	45	64	38	60	551	
11	IBEW 57 PD	8,718	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,797	
12	IBEW 57 PS	3,858	3,702	3,463	4,041	3,455	3,636	3,805	3,485	3,687	3,885	3,423	3,959	44,398	
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786	
15	IBEW 57 CT	336	281	354	279	268	287	245	226	246	336	269	259	3,384	
18	Non-Exempt	881	861	804	883	904	820	942	873	860	1,060	868	957	10,712	
Grand Total		41,999	38,222	35,973	39,420	39,884	37,614	41,351	37,714	38,944	41,989	36,247	42,823	472,181	Ref. 4.3.2

Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2008
Pro Forma: 12 Months Ended December 2009

Proforma Increase to December 2009

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
2	Officer/Exempt	3.50%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197		2.50%										
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)										2.50%		
11	IBEW 57 PD		3.00%					2.50%					
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW57 CT												
18	Non-Exempt	3.50%					3.00%						

December 2009 Pro Forma Labor

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2	Officer/Exempt	15,151	14,541	14,204	14,582	15,654	13,719	15,645	14,296	14,445	16,384	13,714	15,691	178,025
3	IBEW 125	3,955	3,101	2,800	3,184	3,248	3,202	3,465	3,150	3,362	3,537	2,995	4,101	40,101
4	IBEW 659	4,866	3,975	3,180	3,692	3,477	3,555	3,940	3,538	3,792	3,796	3,482	5,075	46,368
5	UWUA 197	231	188	150	179	161	189	194	184	193	163	165	302	2,298
8	UWUA 127 Wyoming	3,810	3,424	3,625	4,241	4,319	3,754	4,042	3,576	3,876	4,384	3,722	4,247	47,019
9	IBEW 415 (Laramie 57)	42	29	32	38	59	45	54	47	46	65	39	62	559
11	IBEW 57 PD	8,718	8,371	7,613	8,583	8,692	8,652	9,344	8,622	8,708	8,761	7,896	8,569	102,530
12	IBEW 57 PS	3,858	3,813	3,567	4,162	3,558	3,745	3,919	3,590	3,798	4,001	3,525	4,078	45,615
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786
15	IBEW57 CT	336	281	354	279	268	296	252	232	253	346	277	266	3,440
18	Non-Exempt	912	891	832	913	935	848	975	904	890	1,097	899	990	11,086
Grand Total		42,543	39,276	36,957	40,487	40,970	38,646	42,494	38,760	40,014	43,253	37,336	44,092	484,826

Ref. 4.3.2

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment

Labor Increases - January 2008 through December 2009

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on June 26, 2008 is shown as effective on July 1, 2008.

12 Months Ended December 2008

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		2.65%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)										3.00%		
11	IBEW 57 PD							3.00%					
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt		3.00%										
15	IBEW57 CT												
18	Non-Exempt	3.50%					3.00%						

12 Months Ended December 2009

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
2	Officer/Exempt	3.50%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197		2.50%										
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)										2.50%		
11	IBEW 57 PD							2.50%					
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt		3.00%										
15	IBEW57 CT												
18	Non-Exempt	3.50%					3.00%						

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2008 - ACTUAL	470,525,983	4.3.2
Regular Time/Overtime/Premium Pay December 2008 - ANNUALIZED	472,180,820	4.3.2
% Increase	0.35%	
Regular Time/Overtime/Premium Pay December 2009 - PROFORMA	484,826,326	4.3.2
% Increase	2.68%	

Miscellaneous Bare Labor Escalation

Account	December 2008 Actuals	Annual. Increase	December 2008 Annualized	Annualization Adjustment	Proforma Increase	December 2009 Proforma	Proforma Adjustment	Ref.
500110	836,194	0.35%	839,135	2,941	2.68%	861,608	22,473	4.3.2
5005XX	1,980,923	0.35%	1,987,889	6,967	2.68%	2,041,127	53,238	4.3.2
50109X	(1,288,172)	0.35%	(1,292,703)	(4,530)	2.68%	(1,327,323)	(34,620)	4.3.2
	1,528,945		1,534,322	5,377		1,575,413	41,091	

Bonus and Annual Incentive Escalation

Account	December 2008 Actuals		December 2009 Proforma	Adjustment	Ref.
500400	1,535,130	3.50%	1,588,859	53,730	4.3.2
500410	31,142,229	Increase to Budgeted Level	32,067,866	925,637	4.3.2
	32,677,359		33,656,725	979,367	

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment

Account	Description	A Actual December 2008 Net of Joint Venture	C Actual December 2008 GROSS	D December 2009 Budget GROSS	E December 2009 Budget NET of Joint Venture	E - A Pro forma Adjustment	Ref
50110X	Pensions - FAS 87	33,014,964	34,122,946	33,700,000	32,605,751	(409,212)	4.3.2
501115	SERP Plan	3,367,024	3,367,024	3,500,000	3,500,000	132,976	4.3.2
50115X	Post Retirement Benefits - FAS 106	21,581,023	22,220,567	17,400,000	16,899,200	(4,681,823)	4.3.2
501160	Post Employment Benefits - FAS 112	5,073,226	5,226,886	6,500,000	6,308,913	1,235,688	4.3.2
	Subtotal	63,036,237	64,937,422	61,100,000	59,313,865	(3,722,372)	4.3.2
501102	Pension Administration	338,567	346,559	797,000	778,621	440,054	4.3.2
50112X	Medical	49,729,886	51,411,103	54,900,000	53,104,691	3,374,805	4.3.2
501175	Dental	2,098,926	2,184,842	2,200,000	2,113,488	14,562	4.3.2
501200	Vision	194,626	202,951	300,000	287,694	93,068	4.3.2
50122X	Life	995,965	1,037,941	1,100,000	1,055,514	59,549	4.3.2
501250	Stock/401(k)/ESOP	23,751,629	24,380,179	42,500,000	41,404,299	17,652,670	4.3.2
501251	401(k) Administration	(77,322)	(79,798)	403,000	390,498	467,820	4.3.2
501275	Accidental Death & Disability	94,743	95,199	65,000	64,689	(30,054)	4.3.2
501300	Long-Term Disability	3,313,324	3,413,681	3,235,000	3,139,896	(173,428)	4.3.2
5016XX	Worker's Compensation	1,606,948	1,651,851	3,500,000	3,404,858	1,797,910	4.3.2
502900	Other Salary Overhead	1,731,523	1,734,232	1,375,000	1,372,852	(358,671)	4.3.2
	Subtotal	83,778,815	86,378,740	110,375,000	107,117,099	23,338,285	4.3.2
	Grand Total	**146,815,051**	**151,316,162**	**171,475,000**	**166,430,964**	**19,615,913**	4.3.2

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on Annualized December 2008 Labor		**Reference**
Annualized Wages Adjustment	1,660,215	4.3.2
Annualized Incentive Adjustment	-	
Total Labor 12 Months Ended December 2008	1,660,215	
Medicare Rate (no cap)	1.45%	
	24,073	
Social Security Rate	6.20%	
	102,933	
Percentage of Social Security Eligible Wages	91.26%	
	93,940	
Total FICA Tax	**118,013**	4.3.2
FICA Calculated on December 2009 Pro Forma Labor		
Pro Forma Wages Adjustment	12,686,596	4.3.2
Pro Forma Incentive Adjustment	979,367	4.3.2
Total Pro Forma Wage Increase	13,665,963	
Medicare Rate (no cap)	1.45%	
	198,156	
Social Security Rate	6.20%	
	847,290	
Percentage of Social Security Eligible Wages	91.81%	
	777,931	
Total FICA Tax	**976,087**	4.3.2

Rocky Mountain Power
Results of Operations December 2008
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals 12 Months Ended December 2008	% Of Total	Annualization Adjustment	Annualized 12 Months Ended December 2008	Proforma Adjustment	Proforma 12 Months Ended December 2009	
500SG	72,676,070	10.47%	186,131	72,862,201	3,585,862	76,448,064	
500SSGCH	(3,818)	0.00%	(10)	(3,828)	(188)	(4,016)	
501SE	999,724	0.14%	2,560	1,002,285	49,327	1,051,611	
512SG	48,056,020	6.92%	123,077	48,179,097	2,371,101	50,550,197	
512SSGCH	(386,306)	-0.06%	(989)	(387,295)	(19,060)	(406,356)	
535SG-P	8,878,986	1.28%	22,740	8,901,726	438,092	9,339,818	
535SG-U	7,282,625	1.05%	18,652	7,301,276	359,327	7,660,604	
545SG-P	1,840,733	0.27%	4,714	1,845,447	90,822	1,936,270	
545SG-U	743,792	0.11%	1,905	745,697	36,699	782,395	
548SG	5,398,592	0.78%	13,826	5,412,419	266,368	5,678,787	
548SSGCT	1,654,304	0.24%	4,237	1,658,541	81,624	1,740,165	
553SG	1,907,234	0.27%	4,885	1,912,119	94,104	2,006,222	
553SSGCT	493,860	0.07%	1,265	495,124	24,367	519,492	
557SG	34,629,321	4.99%	88,689	34,718,011	1,708,623	36,426,633	
557SSGCT	37,252	0.01%	95	37,348	1,838	39,186	
560SG	13,180,730	1.90%	33,757	13,214,488	650,342	13,864,829	
571SG	11,102,765	1.60%	28,435	11,131,201	547,814	11,679,015	
580CA	1,111,544	0.16%	2,847	1,114,391	54,844	1,169,235	
580IDU	1,210,521	0.17%	3,100	1,213,621	59,728	1,273,349	
580OR	8,616,438	1.24%	22,068	8,638,506	425,138	9,063,644	
580SNPD	52,288,017	7.53%	133,915	52,421,932	2,579,909	55,001,841	
580UT	8,184,202	1.18%	20,961	8,205,163	403,811	8,608,974	
580WA	1,937,415	0.28%	4,962	1,942,377	95,593	2,037,969	
580WYP	1,815,637	0.26%	4,650	1,820,287	89,584	1,909,871	
580WYU	247,304	0.04%	633	247,937	12,202	260,139	
593CA	3,211,667	0.46%	8,225	3,219,892	158,465	3,378,357	
593IDU	2,861,307	0.41%	7,328	2,868,635	141,178	3,009,813	
593OR	18,000,629	2.59%	46,102	18,046,730	888,157	18,934,888	
593SNPD	12,884,020	1.86%	32,997	12,917,018	635,702	13,552,720	
593UT	15,199,274	2.19%	38,927	15,238,201	749,937	15,988,139	
593WA	3,352,124	0.48%	8,585	3,360,709	165,395	3,526,104	
593WYP	3,559,863	0.51%	9,117	3,568,981	175,645	3,744,625	
593WYU	635,908	0.09%	1,629	637,537	31,376	668,913	
903CA	869,495	0.13%	2,227	871,722	42,901	914,623	
903CN	35,564,707	5.12%	91,085	35,655,792	1,754,775	37,410,567	
903IDU	1,559,260	0.22%	3,993	1,563,253	76,934	1,640,188	
903OR	8,933,554	1.29%	22,880	8,956,434	440,785	9,397,219	
903UT	8,073,081	1.16%	20,676	8,093,757	398,329	8,492,086	
903WA	2,231,661	0.32%	5,716	2,237,377	110,111	2,347,488	
903WYP	2,102,039	0.30%	5,384	2,107,423	103,715	2,211,138	
903WYU	314,513	0.05%	806	315,318	15,518	330,836	
908CA	2,801	0.00%	7	2,808	138	2,947	
908CN	2,905,143	0.42%	7,440	2,912,583	143,341	3,055,924	
908IDU	361,082	0.05%	925	362,007	17,816	379,823	
908OR	1,062,964	0.15%	2,722	1,065,687	52,447	1,118,134	
908OTHER	27,042	0.00%	69	27,111	1,334	28,446	
908UT	1,788,342	0.26%	4,580	1,792,922	88,237	1,881,160	
908WYP	737,874	0.11%	1,890	739,764	36,407	776,171	
920IDU	610,194	0.09%	1,563	611,757	30,107	641,864	
920OR	19,407	0.00%	50	19,457	958	20,414	
920UT	-	0.00%	-	-	-	-	
920SO	78,629,257	11.32%	201,378	78,830,635	3,879,595	82,710,230	
920WA	597,133	0.09%	1,529	598,662	29,463	628,125	
920WYP	2,124,493	0.31%	5,441	2,129,935	104,823	2,234,758	
Utility Labor	**492,121,797**	**70.88%**	**1,260,377**	**493,382,175**	**24,281,459**	**517,663,634**	Ref. Page 4.3.2
Non-Utility/Capital	202,197,690	29.12%	517,850	202,715,540	9,976,504	212,692,044	Ref. Page 4.3.2
Total	**694,319,487**	**100.0000%**	**1,778,228**	**696,097,715**	**34,257,963**	**730,355,678**	Ref. Page 4.3.2

Rocky Mountain Power
Utah Results of Operations - December 2008
MEHC Transition Savings

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove credited WY reg asset set-up	920	1	4,780,000	SO	41.133%	1,966,135	4.4.1
Adjustment to Tax:							
Sch M Adjustment	SCHMDT	1	(10,308,150)	SO	41.133%	(4,240,003)	
Sch M Adjustment	SCHMDT	1	(2,655,556)	WY-ALL	Situs	-	
Deferred Tax Expense	41010	1	(3,912,046)	SO	41.133%	(1,609,124)	
Deferred Tax Expense	41010	1	(1,007,810)	WY-ALL	Situs	-	
Deferred Tax Balance	190	1	(2,268,035)	SO	41.133%	(932,900)	
Deferred Tax Balance	283	1	503,905	WY-ALL	Situs	-	

Description of Adjustment:

When the Wyoming MidAmerican Energy Holdings Company Change in Control severance regulatory asset was established the amounts were incorrectly recorded using system allocation rather than Wyoming situs allocation. This adjustment reverses the entry.

Rocky Mountain Power
Results of Operation - December 2008
MEHC Transition Savings - Utah

WY REGULATORY ASSET SET UP IN JANUARY 2008

After the Wyoming order, the specified severance was charged to a reg asset and credited to expense.
The credit to expense was made on an SO and needs to be removed from results.
Amortization in WY began in January and was charged situs.

Account	RefDoc.No.	Year	Cost Ctr	FERC Acct	Locatn	Secondary	Assgn Meth	In TC	Allocator
500700	115036689	2009	13303	9200000	000001	0	11	-4,780,000.00	SO

Doc.type : SA (G/L account document) Normal document					
Parked by	P04100	Posted by	P73643		
Doc. Number	115036689	Company code	1000	Fiscal year	2009
Doc. date	01/31/2008	Posting date	01/31/2008	Period	01
Calculate Tax	☐				
Ref.doc.	CP RA NRE				
Doc.currency	USD				
Doc.head.text	WY-Severance				

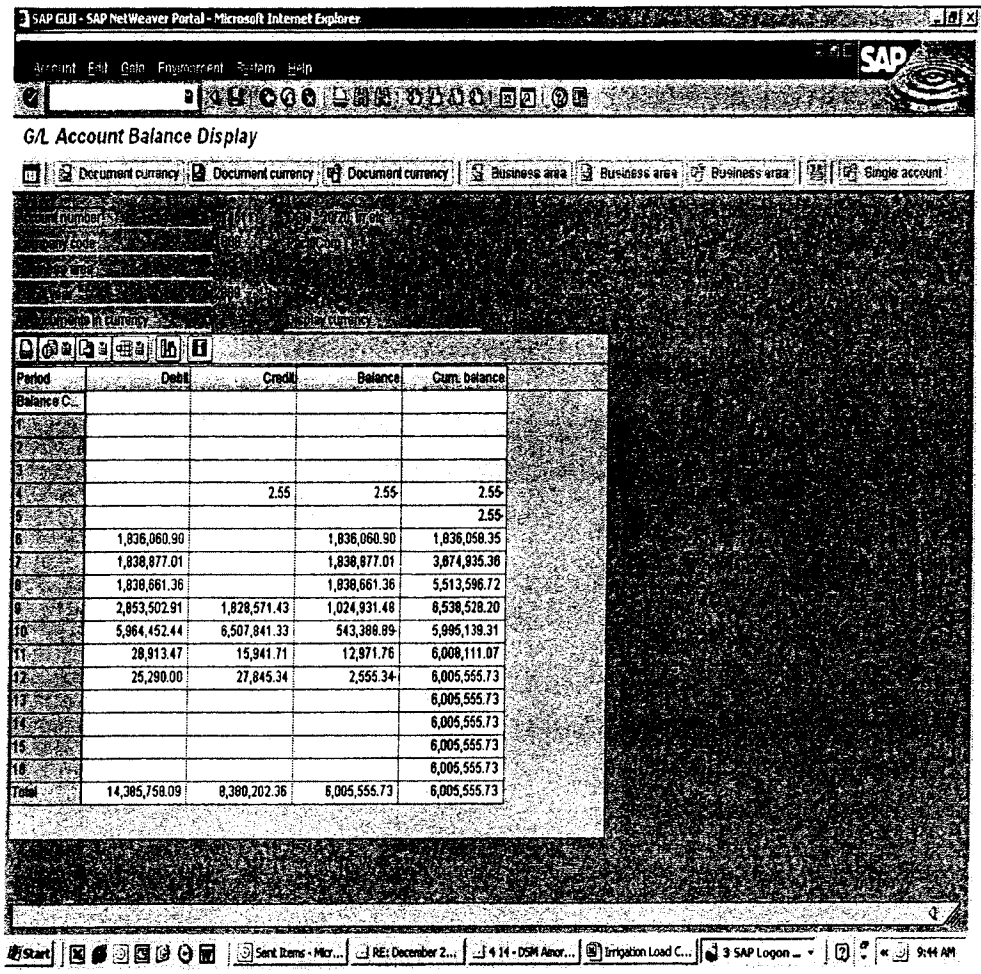
Itm	PK	Account	Account short text	Assignment	Tx	Amount
1	41	187213	WY-2006 Tran Sev Cst	20080131		4,780,000.00
2	51	500700	Sever/Redund	20080131		4,780,000.00-
3	41	500700	Sever/Redund	0000013179		663,888.90
4	51	187213	WY-2006 Tran Sev Cst	20080131		663,888.90-

Rocky Mountain Power
Utah Results of Operations - December 2008
Irrigation Load Control Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Purchased Power	557	1	(6,005,556)	SG	40.953%	(2,459,482)	
Other Purchased Power	557	1	6,005,556	ID	Situs	-	
			-			(2,459,482)	4.5.1

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. The reallocation is required as DSM costs are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.



Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4		2.55	2.55-	2.55-
5				2.55-
6	1,836,060.90		1,836,060.90	1,836,058.35
7	1,838,877.01		1,838,877.01	3,674,935.36
8	1,838,661.36		1,838,661.36	5,513,596.72
9	2,853,502.91	1,828,571.43	1,024,931.48	6,538,528.20
10	5,964,452.44	6,507,841.33	543,388.89-	5,995,139.31
11	28,913.47	15,941.71	12,971.76	6,008,111.07
12	25,290.00	27,845.34	2,555.34-	6,005,555.73
13				6,005,555.73
14				6,005,555.73
15				6,005,555.73
16				6,005,555.73
Total	14,385,758.09	8,380,202.36	6,005,555.73	6,005,555.73

Apr 08	(2.55)
June 08	1,836,060.90
July 08	1,838,877.01
Aug 08	1,838,661.36
Sep 08	1,024,931.48
Oct 08	(543,388.89)
Nov 08	12,971.76
Dec 08	(2,555.34)
Tot 2008	6,005,555.73

Ref. #4.5

Rocky Mountain Power
Utah Results of Operations - December 2008
Incremental Generation O&M

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Chehalis	549	3	3,914,000	SG	40.953%	1,602,918	
Marengo II	549	3	1,234,590	SG	40.953%	505,607	
Goodnoe Hills	549	3	1,320,730	SG	40.953%	540,885	
BPA Credit	549	3	564,500	SG	40.953%	231,182	
Glenrock	549	3	1,518,000	SG	40.953%	621,673	
Seven Mile Hill	549	3	1,576,000	SG	40.953%	645,426	
Rolling Hills	549	3	1,515,000	SG	40.953%	620,445	
Glenrock III	549	3	608,000	SG	40.953%	248,997	
Seven Mile Hill II	549	3	356,000	SG	40.953%	145,794	
High Plains	549	3	461,000	SG	40.953%	188,795	
Administration	549	3	276,730	SG	40.953%	113,330	
			13,344,550			5,465,054	4.6.1
Energy Trust of Oregon (ETO) Credit							
Reverse ETO Credit in 2008	549	3	795,591	SG	40.953%	325,822	
ETO credit in 2008 (Oregon Only)	557	3	(795,591)	OR	Situs	-	
			-			325,822	4.6.1

Description of Adjustment:

This adjustment annualizes the O&M expense of the Goodnoe Hills wind plant, Marengo II wind plant, and the Chehalis plant which were placed into service May 2008, June 2008, and September 2008 respectively. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the 12 months ended December 2008 but will be in service during the 12 months ended December 2009. Funding received from the Energy Trust of Oregon related to the Goodnoe Hills plant is removed from results.

Rocky Mountain Power
Results of Operations - December 2008
Incremental Generation O&M
Utah

	Jan 08 - Dec 08	Jan 09 - Dec 09	Variance	
Chehalis	1,689,000	5,603,000	3,914,000	
Marengo II	960,410	2,195,000	1,234,590	
Goodnoe Hills	1,039,270	2,360,000	1,320,730	
BPA Credit	(564,500)	0	564,500	
Glenrock	0	1,518,000	1,518,000	
Seven Mile Hill	0	1,576,000	1,576,000	
Rolling Hills	0	1,515,000	1,515,000	
Glenrock III	0	608,000	608,000	
Seven Mile Hill II	0	356,000	356,000	
High Plains	0	461,000	461,000	
Administration	612,270	889,000	276,730	
Total:	3,736,450	17,081,000	**13,344,550**	Refer 4.6

Oregon Energy Trust Fund Credit*	(795,591)	0	795,591	

* These credits will be applied against the Oregon allocated operation and maintenance expense of the Goodnoe Hills wind plant in 2008. In unadjusted results the credit was incorrectly recorded on a system basis instead of an Oregon only amount.

Rocky Mountain Power
Utah Results of Operations - December 2008
Remove Non-Recurring Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
1) MCBIT Refund	903	1	(270,691)	OR	Situs	-	4.7.1
2) Sandy Training Center O&M	931	1	(18,750)	SO	41.133%	(7,712)	4.7.1
			(289,441)			(7,712)	

Description of Adjustment:

A variety of accounting entries were made to expense accounts during the twelve months ended December 2008 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the results. A description of each item is provided on page 4.7.1.

Rocky Mountain Power
Results of Operations - December 2008
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	03/31/2008	**MCBIT Refund:** In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993. As a result of the settlement, the Company set aside $2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry in March 31, 2008 to increase a previously accrued reserve. This adjustment reverses the impact of that entry on regulated results. All other associated settlement expenses were booked and removed in prior periods.	9032000	**270,691**	**Ref 4.7**
2	Jan'08 - Mar'08	**Sandy Training Center:** The O&M expense associated with the Sandy Training Center facilities lease was decreased from $75,000 to $25,000 on an ongoing basis starting April 2008. This adjustment removes $18,750 from the historical period for the expenses related to the prior contract amount. ($6,250 * 3 months = $18,750)	9310000	**18,750**	**Ref 4.7**
		Total		**289,441**	**Ref 4.7**

Rocky Mountain Power
Utah Results of Operations - December 2008
Affiliate Mgmt Fee (MEHC)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Operation & Maintenance expense	930	1	(354,493)	SO	41.133%	(145,812)	4.8.1

Description of Adjustment:

Corporate Overhead Charges: MEHC commitment number 38 in Utah states that the corporate charges to PacifiCorp from MEHC and MEC will not exceed $9 million annually for a period of five years after the closing on the proposed transaction. MEHC will limit their billings to $9 million annually. The billings in 12 months ended December 2008 were below this limit. This adjustment removes the below-the line portion of the billing included in results.

Rocky Mountain Power
Results of Operations - December 2008
Affiliate Management Fee

Check Compliance with Commitment	
Limit under MEHC Transition Commitment U38	9,000,000
MEHC Affiliated Management Fee Booked 12 Mos Ended December 2008	9,000,000
Commitment is satisfied	-
Remove Below the Line from O&M	
MEHC Affiliated Management Fee Booked 12 Mos Ended December 2008	9,000,000
Less: Affiliated Mgmt Fee charged to accounts other than O&M	(320,390)
MEHC Mgmt Fee booked to O&M expense	8,679,610
MEHC Mgmt Fee booked to O&M to include in results	8,325,117
Adjust results to include Mgmt Fee that should be above the line	**(354,493)**

Rocky Mountain Power
Utah Results of Operations - December 2008
Preliminary Plant Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Preliminary Plant Expense	557	1	(405,235)	SG	40.953%	(165,958)	4.9.1

Description of Adjustment:

The Company looked into additional generating projects, including recovered energy generators at compressor stations along the Kern River pipeline. After these projects were abandoned by the Company, the expenses incurred for these projects were written off to FERC account 557. This adjustment removes these write-offs and the associated O&M expenses from regulatory results of operations.

Rocky Mountain Power
Results of Operations - December 2008
Preliminary Plant Expense

Project	G/L Account	Entry Date	Ref Doc Number	Cost Center	Total
Kern River Recovered Energy Generators	545990	8/31/2008	116002643	10200	405,235
Total Adjustment					**405,235**

Rocky Mountain Power
Utah Results of Operations - December 2008
Advertising Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
(1) Advertising Campaign	909	1	(307,628)	CN	47.453%	(145,977)	4.10.1
(2) General Rate Case Advertising	909	1	(148,176)	CN	47.453%	(70,313)	
General Rate Case Advertising	909	1	18,043	CA	Situs	-	
General Rate Case Advertising	909	1	20,731	OR	Situs	-	
General Rate Case Advertising	909	1	15,133	WA	Situs	-	
General Rate Case Advertising	909	1	1,250	UT	Situs	1,250	
General Rate Case Advertising	909	1	3,165	ID	Situs	-	
General Rate Case Advertising	909	1	89,854	WYE	Situs	-	
			-			(69,063)	

Description of Adjustment:

(1) This adjustment reviewed and corrected advertising expenses below the line.

(2) This adjustment removes general rate case advertising that was allocated system and assigns the costs directly to the jurisdiction the advertising was for.

Rocky Mountain Power
Results of Operations - December 2008
Advertising Adjustment

Description	Document No.	Postg Date	Amount
CONCEPTING	1012798586	10/31/2008	2,852
IMAGE CAMPAIGN:30 RADIO	1012885339	11/19/2008	7,952
SAFETYEFFICIENCY CAMPAIGN-.30 TV	1012913207	11/25/2008	23,934
CUSTOMER-AWARENESS:15 TV-SAFETY, EFFICIENCY	1012913208	11/25/2008	2,276
CUSTOMER AWARENESS:30 TV-SAFETY, EFFICIENCY	1012913209	11/25/2008	23,934
CONCEPTING-CUSTOMER AWARENESS CAMPAIGN	1012913212	11/25/2008	7,849
PLANNING/NEW CAMPAIGN-CUSTOMER AWARENESS	1012913213	11/25/2008	2,513
SAFETY, EFFICIENCY, SERVICE CAMPAIGN:15 TV	1012953885	12/2/2008	3,277
Customer awareness campaign :30 TV	1013027743	12/26/2008	29,395
Customer awareness campaign :30 Radio	1013027746	12/26/2008	4,873
Customer Awareness Campaign Print Ads	1013027747	12/26/2008	2,285
CUSTOMER AWARENESS CAMPAIGN INTERNAL LAUNCH	1013033394	12/29/2008	4,242
CUSTOMER AWARENESS CAMPAIGN:30 RADIO	1013034496	12/29/2008	4,255
CUSTOMER AWARENESS INTERNAL LAUNCH	1013034527	12/29/2008	62,293
Internal Launch Screensaver	1013039407	12/31/2008	2,192
Internal Launch Thumb Drive card	1013039408	12/31/2008	959
Internal Launch President's letter	1013039410	12/31/2008	5,299
Pat Reiten OIT Video	1013039414	12/31/2008	3,634
Internal launch Window decals	1013044867	12/31/2008	5,364
Internal Launch Launch posters	1013044868	12/31/2008	5,891
Internal launch Laminated card	1013044870	12/31/2008	1,781
Internal launch Emails for customer awareness	1013044872	12/31/2008	5,960
Riester-Banners	1013043807	12/31/2008	822
Riester-Renewables	1013043807	12/31/2008	227
Riester-Renewables	1013043807	12/31/2008	6,987
Riester-Regulation	1013043807	12/31/2008	891
Riester-UT rates	1013043807	12/31/2008	4,144
Riester-UT rates	1013043807	12/31/2008	1,370
Riester-UT rates	1013043807	12/31/2008	10,006
CUSTOMER AWARENESS PROJECT ACTIVATION	1013044905	12/31/2008	12,604
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	25,000
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	32,568
			307,628

Rocky Mountain Power
Utah Results of Operations - December 2008
Compliance Department

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Operation Supervision & Engineering	560	3	306,706	SG	40.953%	125,607	
Load Dispatching	561	3	(81,322)	SG	40.953%	(33,304)	
Operation Supervision & Engineering	580	3	106,275	SNPD	46.290%	49,194	
Load Dispatching	581	3	(89,339)	SNPD	46.290%	(41,355)	
Maint Supervision & Engineering	590	3	70,220	SNPD	46.290%	32,505	
Maint of Station Equipment	592	3	137,543	SNPD	46.290%	63,668	
Office Supplies & Expenses	921	3	(84,522)	SO	41.133%	(34,766)	
			365,561			161,549	4.11.1

Description of Adjustment:

On June 18, 2007 the FERC approved enhanced compliance requirements imposed by the North American Reliability Corporation (NERC). Utilities and other bulk power industry participants that violate any of the new standards will face enforcement actions including possible sanctions of up to $1 million per day, in addition to potentially more rigorous compliance monitoring and testing requirements. In order to comply with the enhanced reliability standards, the Company has hired 11 and plans to add 2 additional full-time employees.

Rocky Mountain Power
Compliance Expenses
December 2009

Department	Account	12 Months Ending 12/31/2009	Actual Jan-Dec 12/31/08	Adjustment
Main Grid Planning	560	769,820	-	-
Finance	560	62,700	-	-
Transmission Development Planning	560	1,716,670	-	-
Total Account	560	2,549,190	2,242,484	306,706
Transmission & Distribution Operations	561	134,640	215,962	(81,322)
Transmission & Distribution Operations	580	55,440	-	
Finance	580	67,575	-	
Total Account	580	123,015	16,740	106,275
Transmission & Distribution Operations	581	117,480	-	
Finance	581	202,000	-	
Total Account	581	319,480	408,819	(89,339)
Investment Planning	590	97,870	27,650	70,220
Transmission & Distribution Operations	592	211,111	73,568	137,543
General Counsel	921	269,525	-	-
Physical Security	921	84,000	-	-
Finance	921	8,475	-	-
Total Account	921	362,000	446,522	(84,522)
Total		**3,797,306**	**3,431,745**	**365,561** Pg 4.11
				-

Rocky Mountain Power
Utah Results of Operations - December 2008
Utah Distribution

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Maintenance of Station Equipment	592	2	422,408	UT	Situs	422,408	
Maintenance of Overhead Lines	593	2	2,604,817	UT	Situs	2,604,817	
Maintenance of Underground Lines	594	2	425,664	UT	Situs	425,664	
			3,452,889			3,452,889	4.12.1

Description of Adjustment:

This adjustment is necessary to normalize Utah distribution corrective and preventative maintenance expense in the year ended December 2008. For the months September 2008 - December 2008 the Company decreased spending for Utah distribution corrective and preventative maintenance to keep Utah costs in line with the amount the Company was allowed to increase rates by in Docket No. 07-035-93. This adjustment is needed to bring up the level in those months (September - December 08) to a sustainable and normal level of expense for those months and consistent with the levels relied on in the 08-035-38 GRC.

Rocky Mountain Power
Results of Operations - December 2008
Utah Distribution Maintenance

		September-December 2008		
Region	**District**	**Actual Amount Spent**	**Normal Expense Level**	**Adjustment**
East Sub Ops	American Fork Sub Ops	110,664	173,576	62,912
	Cedar City Sub Ops	49,168	218,638	169,470
	Jordan Valley Sub Ops	161,157	151,166	(9,992)
	Ogden Sub Ops	159,709	186,475	26,767
	Preston/Rigby Sub Ops	11,545	16,039	4,495
	Price Sub Ops	76,367	106,087	29,721
	SLC Metro Sub Ops	141,202	280,237	139,035
East Sub Ops Total		709,811	1,132,219	422,408
UT North	Laketown	20,530	9,613	(10,917)
	Ogden	98,120	572,776	474,656
	Smithfield	130,555	167,724	37,169
	Tremonton	17,092	125,359	108,268
UT North Total		266,297	875,472	609,175
UT Central	Jordan Valley	358,751	1,045,625	686,874
	Layton	29,500	121,282	91,782
	Salt Lake	587,857	1,375,007	787,150
	Tooele	76,326	160,700	84,375
UT Central Total		1,052,434	2,702,615	1,650,181
UT South	American Fork	117,831	542,262	424,431
	Cedar City	154,004	247,062	93,059
	Moab	71,476	110,911	39,436
	Park City	168,015	165,674	(2,341)
	Price	55,997	225,726	169,728
	Richfield	141,640	178,537	36,897
	Vernal	20,604	30,520	9,915
UT South Total		729,567	1,500,692	771,125
Total		**2,758,109**	**6,210,998**	**3,452,889**

FERC Account	**Actual Amount Spent**	**Normal Expense Level**	**Adjustment**
5920000	709,811	1,132,219	422,408
5930000	1,426,637	4,031,454	2,604,817
5940000	621,661	1,047,325	425,664
Total	**2,758,109**	**6,210,998**	**3,452,889**

Rocky Mountain Power
Utah Results of Operations - December 2008
Pension Curtailment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove 2008 amortization	920	1	(573,991)	UT	Situs	(573,991)	4.13.1
2009 Amortization							
Measurement date change	920	3	561,824	UT	Situs	561,824	4.13.2
Pension curtailment	920	3	(5,509,464)	UT	Situs	(5,509,464)	4.13.3
Adjustment to Tax:							
Schedule M	SCHMAT	1	(289,308)	UT	Situs	(289,308)	
Schedule M	SCHMAT	1	(16,886,329)	UT	Situs	(16,886,329)	
Schedule M	SCHMAT	1	(284,683)	UT	Situs	(284,683)	
Deferred Tax Expense	41110	1	109,795	UT	Situs	109,795	
Deferred Tax Expense	41110	1	6,408,531	UT	Situs	6,408,531	
Deferred Tax Expense	41110	1	108,040	UT	Situs	108,040	
Accumulated Deferred Tax	283	1	494,080	UT	Situs	494,080	
Accumulated Deferred Tax	283	1	(3,204,266)	UT	Situs	(3,204,266)	
Accumulated Deferred Tax	283	1	486,180	UT	Situs	486,180	

Description of Adjustment:

The Commission's order in Docket No. 08-035-38 adopted a stipulation to permit deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. Amortization of the measurement date change began on the books effective January 1, 2008. Amortization of the curtailment began on the books effective January 1, 2009. This adjustment removes the actual 2008 amortization and replaces it with the pro forma 2009 amortization.

Rocky Mountain Power
Results of Operations - December 2008
Pension and Postretirement Curtailment and Date Change

Unadjusted Results includes 2008 amortization of the Measurement Date Change

Year	Period	DocumentNo	CoCode	Profit Ctr	Account	Text	RefDoc.No.	FERC Acct	Locatn	Amount	Alloc Factor
2009	012	104474355	1000	1407	501100	Amortize 2008 Utah Pension Reg Asset	116559082	9200000	000109	289,308	UT
2009	012	104474355	1000	1407	501150	Amortize 2008 Utah Post Ret Reg Asset	116559082	9200000	000109	284,683	UT
							Total	920		573,991	UT

REF 4.13

Rocky Mountain Power
Results of Operations - December 2008
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension and Postretirement Date Change

Utah Portion per 08-035-38	5,618,242
Amortization Period	10 years

2009 amort = (561,824) Ref 4.13

	Beginning Balance	Amortization	Ending Balance
2008 January	5,618,242	(46,819)	5,571,424
February	5,571,424	(46,819)	5,524,605
March	5,524,605	(46,819)	5,477,786
April	5,477,786	(46,819)	5,430,967
May	5,430,967	(46,819)	5,384,149
June	5,384,149	(46,819)	5,337,330
July	5,337,330	(46,819)	5,290,511
August	5,290,511	(46,819)	5,243,693
September	5,243,693	(46,819)	5,196,874
October	5,196,874	(46,819)	5,150,055
November	5,150,055	(46,819)	5,103,237
December	5,103,237	(46,819)	5,056,418
2009 January	5,056,418	(46,819)	5,009,599
February	5,009,599	(46,819)	4,962,781
March	4,962,781	(46,819)	4,915,962
April	4,915,962	(46,819)	4,869,143
May	4,869,143	(46,819)	4,822,325
June	4,822,325	(46,819)	4,775,506
July	4,775,506	(46,819)	4,728,687
August	4,728,687	(46,819)	4,681,869
September	4,681,869	(46,819)	4,635,050
October	4,635,050	(46,819)	4,588,231
November	4,588,231	(46,819)	4,541,412
December	4,541,412	(46,819)	4,494,594
2010 January	4,494,594	(46,819)	4,447,775
February	4,447,775	(46,819)	4,400,956
March	4,400,956	(46,819)	4,354,138
April	4,354,138	(46,819)	4,307,319
May	4,307,319	(46,819)	4,260,500
June	4,260,500	(46,819)	4,213,682
July	4,213,682	(46,819)	4,166,863
August	4,166,863	(46,819)	4,120,044
September	4,120,044	(46,819)	4,073,226
October	4,073,226	(46,819)	4,026,407
November	4,026,407	(46,819)	3,979,588
December	3,979,588	(46,819)	3,932,770

Rocky Mountain Power
Results of Operations - December 2008
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension Curtailment

Utah Portion per 08-035-38 (16,528,393)
Amortization Period 3 years

2009 amort = 5,509,464 Ref 4.13

	Beginning Balance	Amortization	Ending Balance
2009 January	(16,528,393)	459,122	(16,069,271)
February	(16,069,271)	459,122	(15,610,149)
March	(15,610,149)	459,122	(15,151,027)
April	(15,151,027)	459,122	(14,691,905)
May	(14,691,905)	459,122	(14,232,783)
June	(14,232,783)	459,122	(13,773,661)
July	(13,773,661)	459,122	(13,314,539)
August	(13,314,539)	459,122	(12,855,417)
September	(12,855,417)	459,122	(12,396,295)
October	(12,396,295)	459,122	(11,937,173)
November	(11,937,173)	459,122	(11,478,051)
December	(11,478,051)	459,122	(11,018,929)
2010 January	(11,018,929)	459,122	(10,559,807)
February	(10,559,807)	459,122	(10,100,685)
March	(10,100,685)	459,122	(9,641,563)
April	(9,641,563)	459,122	(9,182,441)
May	(9,182,441)	459,122	(8,723,319)
June	(8,723,319)	459,122	(8,264,197)
July	(8,264,197)	459,122	(7,805,074)
August	(7,805,074)	459,122	(7,345,952)
September	(7,345,952)	459,122	(6,886,830)
October	(6,886,830)	459,122	(6,427,708)
November	(6,427,708)	459,122	(5,968,586)
December	(5,968,586)	459,122	(5,509,464)
2011 January	(5,509,464)	459,122	(5,050,342)
February	(5,050,342)	459,122	(4,591,220)
March	(4,591,220)	459,122	(4,132,098)
April	(4,132,098)	459,122	(3,672,976)
May	(3,672,976)	459,122	(3,213,854)
June	(3,213,854)	459,122	(2,754,732)
July	(2,754,732)	459,122	(2,295,610)
August	(2,295,610)	459,122	(1,836,488)
September	(1,836,488)	459,122	(1,377,366)
October	(1,377,366)	459,122	(918,244)
November	(918,244)	459,122	(459,122)
December	(459,122)	459,122	(0)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Misc. General Expense	930	3	701,059	SO	41.133%	288,363	Below

Adjustment Detail:

Actual Expense 12 months ended December 2008	2,885,614	4.14.1
Calendar Year 2009 Assessments	3,586,674	
Regulatory Adjustment	701,059	

Description of Adjustment:

This adjustment includes the increase in fees over the base period levels for the mandated membership in the Western Electric Coordinating Council (WECC). WECC's role has significantly expanded into the compliance area. WECC continues to be responsible for coordinating and promoting electric system reliability as had been done since its formation.

Rocky Mountain Power

Results of Operations - December 2008

Western Electricity Coordinating Council Fees

12 Months Ended December 31, 2008

Calendar Year	Period	FERC Acct	Locatn	Account	Amount	Vendor Name
2008	1	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	2	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	3	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	4	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	5	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	6	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	7	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	8	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	9	9302000	1	545550	368,768	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	10	9302000	1	545550	324,911	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	11	9302000	1	545550	226,802	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	12	9302000	1	545550	258,124	WESTERN ELECTRICITY COORDINATING COUNCIL
					2,885,614	
					Ref 4.14	

Rocky Mountain Power
Utah Results of Operations - December 2008
Generation Overhaul Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	8,428,699	SG	40.953%	3,451,843	4.15.1
Generation Overhaul Expense - Other	553	1	5,915,472	SG	40.953%	2,422,590	4.15.1
			14,344,171			5,874,433	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the year ended December 2008 using a four year average methodology. In this adjustment overhaul expenses from December 2005 to December 2007 are escalated to a December 2008 level using Global Insight indices and then those escalated expenses are used in computing a four year average. For new generating units, which include Currant Creek, Lake Side and Chehalis, the four year average is comprised of the overhaul expense planned for the first four years these plants are operational. The actual overhaul costs for the year ended December 2008 are subtracted from the four year average which results in this adjustment.

Rocky Mountain Power
Results of Operations - December 2008
Generation Overhaul Expense

FUNCTION: OTHER

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
CY 2005	545,000	14.50%	624,004
CY 2006	2,940,000	9.25%	3,211,820
CY 2007	2,860,000	5.50%	3,017,300
CY 2008	1,725,000		1,725,000
4 Year Average	2,017,500		2,144,531

New Plant Overhaul Expense		
Lake Side Plant - 4 Year Average	1,110,750	
Currant Creek Plant - 4 Year Average	3,113,191	
Chehalis Plant - 4 Year Average	1,272,000	
Total New Plant Overhaul Expense	5,495,941	Ref 4.15.2
Total 4 Year Average - Other	7,640,472	
Year Ending December 2008 Overhaul Expense - Other	1,725,000	Ref 4.15.2
Total 4 Year Average - Other	7,640,472	
Adjustment	**5,915,472**	Ref 4.15

*** Escalation Rates: Ref 4.15.3**

FUNCTION: STEAM

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
Year Ending December 2005	25,845,753	16.53%	30,118,716
Year Ending December 2006	29,613,264	11.32%	32,965,709
Year Ending December 2007	28,560,541	7.56%	30,720,420
Year Ending December 2008	20,030,017		20,030,017
4 Year Average	26,012,394		28,458,716

Year Ending Dec 2008 Overhaul Expense - Steam	20,030,017	Ref 4.15.2
Total 4 Year Average - Steam	28,458,716	
Adjustment	**8,428,699**	Ref 4.15

*** Escalation Rates: Ref 4.15.3**

Rocky Mountain Power
Results of Operations - December 2008
Generation Overhaul Expense

Existing Units

	Calendar Yr 2005	Calendar Yr 2006	Calendar Yr 2007	Calendar Yr 2008	
By Plant					
Blundell	-	73,934	2,677,913	83,913	
Carbon	(113,331)	723,024	24,146	1,730,915	
DaveJohnston	5,255,000	30,900	3,279,981	5,824,658	
Gadsby	-	-	-	-	
Hunter	6,916,750	3,910,432	8,171,859	(950,900)	
Huntington	6,533,000	7,575,000	(39,000)	-	
JimBridger	5,846,000	5,904,000	6,815,000	4,427,000	
LittleMt	-	139,000	-	-	
Naughton	1,348,334	3,648,974	4,864,643	1,341,431	
WValley	-	-	-	-	
Wyodak	-	5,629,000	-	-	
Camas	-	418,000	-	-	
Cholla	-	-	-	6,460,000	
Colstrip	-	925,000	1,300,000	-	
Craig	60,000	448,000	1,376,000	743,000	
Hayden	-	745,000	90,000	370,000	
Hermiston	545,000	2,383,000	2,860,000	**1,725,000**	Ref. 4.15.1
Total	26,390,753	32,553,264	31,420,541	21,755,017	
By Function					
Steam	25,845,753	29,613,264	28,560,541	**20,030,017**	Ref. 4.15.1
Other	545,000	2,940,000	2,860,000	1,725,000	
Total	$26,390,753	$32,553,264	$31,420,541	$21,755,017	

New Generating Units*

	Actual		Budget					
	Calendar Yr 2007**	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012	**4 Year Average**	
Currant Creek	1,606,765	1,216,000	8,403,000	1,227,000			3,113,191	
Lake Side	-	544,000	624,000	2,629,000	646,000		1,110,750	
Chehalis	-	171,000	2,008,000	250,000	250,000	2,580,000	1,272,000	
							5,495,941	Ref. 4.15.1

*Currant Creek LakeSide & Chehalis are both Function - Other
**2007 Currant Creek figure is escalated to the December 2008 level using escalation factors.

Rocky Mountain Power
Results of Operations - December 2008
Generation Overhaul Expense

Escalation Rates: OTHER	CY05	CY06	CY07	CY08
Escalation Rate to December 2008	14.50%	9.25%	5.50%	

Escalation Rates: STEAM	CY05	CY06	CY07	CY08
Escalation Rate to December 2008	16.53%	11.32%	7.56%	

Rocky Mountain Power
Utah Results of Operations - December 2008
Solar Photvoltaic Program Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	908	1	(48,822)	UT	Situs	(48,822)	Below
Administration and General	920	1	20,000	UT	Situs	20,000	Below
Administration and General	920	1	(20,000)	SO	41.133%	(8,227)	Below
Adjustment Detail:							
Program 2009 Projection:							
Customer Incentives			215,500				4.16.1
External Administration			79,000				4.16.1
Total External Costs			294,500				4.16.1
External Costs in Unadjusted Results:							
Other Expense in Unadjusted Results			272,275				4.16.1
Incremental Liability Accruals			71,047				4.16.1
Total Unadjusted Results			343,322				
Net amount of adjustment			(48,822)				
Internal Administration Allowance			20,000				4.16.1

Description of Adjustment:

This adjustment reflects the annual program costs associated with the pilot Solar Photovoltaic Utility Buy-down Program co-sponsored by Utah Clean Energy and Rocky Mountain Power. This pilot photovoltaic project will gather important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. This adjustment normalizes the O&M expenses incurred in CY 2008 to reflect one fifth of the program's external cost budget. Twenty thousand dollars of internal administrative expenses are assigned to this project and situs assigned to Utah.

Rocky Mountain Power
Results of Operations - December 2008
Solar Photovoltaic Program

Annual Program Budgted Amounts:

External Administration	79,000	**Ref. 4.16**
Customer Incentive Expenses	215,500	**Ref. 4.16**
External Costs	294,500	**Ref. 4.16**
Internal Administration Allowance	20,000	**Ref. 4.16**
Total Annual Program Costs	**314,500**	

Summary of Activity:

		Cash Payments				
	Month	**Administration**	**Customer Incentive**	**Total**	**Program Liability Accrual**	
	Jan-07	-	-	-	-	
	Feb-07	-	-	-	-	
	Mar-07	-	-	-	-	
	Apr-07	-	-	-	-	
	May-07	-	-	-	30,000	
	Jun-07	-	-	-	30,000	
	Jul-07	-	-	-	30,000	
	Aug-07	-	-	-	28,782	
	Sep-07	-	-	-	72,866	
	Oct-07	1,218	-	1,218	116,950	
	Nov-07	24,795	-	24,795	184,092	
Base Period	Dec-07	-	-	-	223,933	x
	Jan-08	33,103	-	33,103	264,200	
	Feb-08	-	-	-	283,992	
	Mar-08	-	114,722	114,722	193,811	
	Apr-08	27,574	8,663	36,236	202,792	
	May-08	-	-	-	206,657	
	Jun-08	-	-	-	231,198	
	Jul-08	1,120	-	1,120	255,739	
	Aug-08	25,404	15,283	40,687	240,643	
	Sep-08	-	6,954	6,954	258,230	
	Oct-08	1,320	21,088	22,408	261,683	
	Nov-08	980	-	980	286,224	
	Dec-08	2,213	13,852	16,065	294,980	y
Base Period Amounts:		**91,714**	**180,561**	**272,275**	**71,047**	y-x
				Ref. 4.16	**Ref. 4.16**	

Rocky Mountain Power
Utah Results of Operations - December 2008
Insurance Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Injuries and Damages	925	3	1,160,468	SO	41.133%	477,330	4.17.1

Description of Adjustment:

This adjustment normalizes injury and damages 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.

Rocky Mountain Power
Results of Operations - December 2008
Insurance Expense

	Jan - Dec 2006 Cash	Jan - Dec 2007 Cash	Jan - Dec 2008 Cash	Totals Cash
Excluding Auto (280311)	2,001,948	6,202,118	5,728,958	13,933,025
Auto (280312)	303,998	1,107,570	286,375	1,697,943
Construction (280313)	37,384	50,445	37,627	125,456
	2,343,330	7,360,133	6,052,961	15,756,424
* Monies Received (Cash)	0	0	(2,795,245)	(2,795,245)
Net Amount	2,343,330	7,360,133	3,257,716	12,961,179
3 Year Average				**4,320,393**

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

Adjustment Detail:

Base Year Amount	$	8,500,333	
Minus Insurance Receivable		(5,340,408)	
Net Base Year - Cost Center 13272	$	3,159,925	
3 Year Average - Cash Basis	$	4,320,393	Above
Regulatory Adjustment	$	1,160,468	**Pg 4.17**

Rocky Mountain Power
Utah Results of Operations - December 2008
Utah AMR Savings

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Meter Reading Expense	902	3	(2,312,280)	UT	Situs	(2,312,280)	4.18.1

Description of Adjustment:

The Company replaced approximately 600,000 meters on the Wasatch Front with new radio equipped digital meters. The new meters were installed by May 2008. This adjustment captures the savings due to the new Automated Meter Reading Program. The Company anticipates that the full level of ongoing savings associated with the AMR program will be realized during calendar year 2009. This adjustment removes meter reading expense that has not been realized through December 2008, but will be realized by December 2009 to reflect the full benefit of the program.

Rocky Mountain Power
Results of Operation - December 2008
Automated Meter Reading Savings

	Total Estimated Annual Savings*	December 2008 Actual Savings	December 2009 Remaining Savings	Ref
Salary Savings	3,429,900	2,206,080	1,223,820	
Salary Overheads Savings	1,131,867	778,714	353,153	
Vehicle & Other Expense Savings	802,233	181,015	621,218	
TOTAL	5,364,000	3,165,809	**2,198,191**	
Remove Escalation Applied in WEBA Adjustment No. 4.2**			5.19%	Below
Incremental Meter Reading Savings in 12 ME December 2009			**2,312,280**	**To 4.18**

*Total estimated annual savings was calculated as follows:
Salary Savings = $38,110 x 90 employees
Salary Overhead Savings = 33% of Salary Savings

**Escalation was calculated from WEBA Adjustment Page 4.3.2 as follows:

December 2008 Total Utility Labor =	492,121,797
December 2009 Escalated Utility Labor =	517,663,634
Escalation Factor	5.19%

Rocky Mountain Power
Utah Results of Operations - December 2008
Leaning Juniper Warranty

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Leaning Juniper	549	1	(616,958)	SG	40.953%	(252,666)	

Adjustment Detail:

Total Warranty Amount	(871,000)
8.5 months - Jan'08 - Sep 15th, 08	71%
Adjustment Amount	(616,958)

Description of Adjustment:

This adjustment removes the warranty costs for Leaning Juniper because the warranty expired September 2008. This adjustment was ordered by the Utah Commission in Docket No. 07-035-93.

5. NET POWER COST ADJUSTMENTS

UTAH REVISED PROTOCOL
Net Power Cost Adjustments (Tab 5)
TOTAL

		5.1	5.2	5.3	5.4	5.5	0
	Total Normalized	NPC T3 Study	West Valley Lease	James River Royalty Offset / Little Mtn	Green Tag	Electric Lake Settlement	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	73,194,368	73,194,368	-	-	-	-	-
5 Other Operating Revenues	745,841	-	-	745,841	-	-	-
6 Total Operating Revenues	73,940,208	73,194,368	-	745,841	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	8,270,104	8,270,104	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	9,154,443	12,082,154	(3,500,973)	-	(45,414)	618,676	-
13 Transmission	4,191,515	4,191,515	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	21,616,062	24,543,773	(3,500,973)	-	(45,414)	618,676	-
20 Depreciation	(2,612)	-	(2,612)	-	-	-	-
21 Amortization	(49,642)	-	(49,642)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	17,537,555	16,254,650	1,326,884	249,193	15,173	(308,345)	-
24 State	2,383,062	2,208,737	180,301	33,861	2,062	(41,899)	-
25 Deferred Income Taxes	(43,250)	-	(158,700)	-	-	115,450	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	41,441,175	43,007,160	(2,204,742)	283,054	(28,179)	383,882	-
29							
30 Operating Rev For Return:	32,499,033	30,187,207	2,204,742	462,787	28,179	(383,882)	-
31							
32 Rate Base:							
33 Electric Plant In Service	(228,889)	-	(228,889)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	338,962	-	-	-	-	338,962	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	110,073	-	(228,889)	-	-	338,962	-
45							
46 Deductions:							
47 Accum Prov For Deprec	9,160	-	9,160	-	-	-	-
48 Accum Prov For Amort	134,546	-	134,546	-	-	-	-
49 Accum Def Income Tax	(93,533)	-	(79,350)	-	-	(14,183)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(680,513)	-	-	-	-	(680,513)	-
54							
55 Total Deductions:	(630,341)	-	64,356	-	-	(694,697)	-
56							
57 Total Rate Base:	(520,267)	-	(164,532)	-	-	(355,735)	-
58							
59							
60 Estimated ROE impact	1.581%	1.467%	0.108%	0.022%	0.001%	-0.017%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	52,376,401	48,650,595	3,553,227	745,841	45,414	(618,676)	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(46,022)	-	-	-	-	(46,022)	-
71 Schedule "M" Deductions	(159,984)	-	(418,170)	-	-	258,186	-
72 Income Before Tax	52,490,363	48,650,595	3,971,397	745,841	45,414	(922,884)	-
73							
74 State Income Taxes	2,383,062	2,208,737	180,301	33,861	2,062	(41,899)	-
75							
76 Taxable Income	50,107,300	46,441,858	3,791,096	711,980	43,352	(880,985)	-
77							
78 Federal Income Taxes	17,537,555	16,254,650	1,326,884	249,193	15,173	(308,345)	-

Rocky Mountain Power
Utah Results of Operations - December 2008
NPC T3 Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale							
Existing Firm PPL	447NPC	3	1,193,736	SG	40.953%	488,876	
Existing Firm UPL	447NPC	3	(275,296)	SG	40.953%	(112,743)	
Post-merger Firm	447NPC	3	177,348,807	SG	40.953%	72,630,456	
Non-firm	447NPC	3	457,026	SE	41.087%	187,779	
Trans. - Off system sales	447NPC	3	-	SG	40.953%	-	
Total Revenue Adjustments			178,724,273			73,194,368	5.1.1
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555NPC	3	95,428,541	SG	40.953%	39,081,280	
Existing Firm Demand UPL	555NPC	3	35,564,770	SG	40.953%	14,565,000	
Existing Firm Energy	555NPC	3	(48,131,311)	SE	41.087%	(19,775,798)	
Post-merger Firm	555NPC	3	(48,006,393)	SG	40.953%	(19,660,274)	
Secondary Purchases (Non-Firm)	555NPC	3	4,980,648	SE	41.087%	2,046,408	
Seasonal Contracts	555NPC	3	7,688,490	SSGC	43.312%	3,330,050	
Other Generation	555NPC	3	4,386,527	SG	40.953%	1,796,434	
Post-Merger Firm Type 1	555NPC	1	(65,957,732)	SG	40.953%	(27,011,967)	
Total Purchased Power Adjustment			(14,046,461)			(5,628,867)	5.1.1
Wheeling							
Existing Firm PPL	565NPC	3	4,501,101	SG	40.953%	1,843,356	
Existing Firm UPL	565NPC	3	(24,304)	SG	40.953%	(9,953)	
Post-merger Firm	565NPC	3	8,872,611	SG	40.953%	3,633,640	
Non-firm	565NPC	3	(3,104,443)	SE	41.087%	(1,275,528)	
Total Wheeling Expense Adj			10,244,965			4,191,515	5.1.1
Fuel Consumed	501NPC	3	10,890,181	SE	41.087%	4,474,468	
Other Steam	503NPC	3	(43,026)	SE	41.087%	(17,678)	
Natural Gas Expense	547NPC	3	51,231,164	SE	41.087%	21,049,441	
Peaker Fuel Expense	547NPC	3	(13,707,657)	SSECT	42.299%	(5,798,205)	
Cholla/APS Fuel Expense	501NPC	3	9,364,285	SSECH	40.722%	3,813,313	
Total Fuel Exp			57,734,947			23,521,339	5.1.1
Net Power Cost			(124,790,821)			(51,110,380)	
Remove PCAM Deferrals	555NPC	1	6,006,296	SG	40.953%	2,459,786	5.1.1

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending June 30, 2009. The GRID study for this adjustment is based on actual loads for the twelve months ended June 2008.

Rocky Mountain Power
Results of Operations - December 2008
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non-NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Revove NPC Deferrals	(5) Actual Costs (3) + (4)	(6) Adjustment to Match GRID	(7) GRID Aligned NPC Costs (5) + (6)	(8) Normalized Costs	(9) Total Adjustment (8) - (7)	Factor
Sales for Resale (Account 447)											
Existing Firm Sales PPL	447.12	23,466,500		23,466,500		23,466,500		23,466,500	24,660,236	1,193,736	SG
Existing Firm Sales UPL	447.122	25,765,885		25,765,885		25,765,885		25,765,885	25,490,589	(275,296)	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	803,549,272		803,549,272		803,549,272		803,549,272	980,898,079	177,348,807	SG
Non-firm Sales	447.5	(457,026)		(457,026)		(457,026)		(457,026)	-	457,026	SE
Transmission Services	447.9	1,090,093	(1,090,093)	-		-		-		-	S
On-system Wholesale Sales	447.1	7,536,034	(7,536,034)	-		-		-		-	S
Total Revenue Adjustments		860,950,758	(8,626,127)	852,324,631	-	852,324,631	-	852,324,631	1,031,048,904	178,724,273	
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	(32,944,332)		(32,944,332)		(32,944,332)		(32,944,332)	62,484,208	95,428,541	SG
Existing Firm Demand UPL	555.68	10,534,779		10,534,779		10,534,779		10,534,779	46,099,549	35,564,770	SG
Existing Firm Energy	555.65, 555.69	113,900,981		113,900,981		113,900,981		113,900,981	65,769,670	(48,131,311)	SE
Post-merger Firm	555, 555.55,555.61,555.62, 555.67	672,446,598		672,446,598	6,006,296	678,452,894		678,452,894	630,446,501	(48,006,393)	SG
Secondary Purchases	555.7, 555.25	(4,870,117)		(4,870,117)		(4,870,117)	(110,531)	(4,980,648)	-	4,980,648	SE
Seasonal Contracts				-		-		-	7,688,490	7,688,490	SSGC
Other Generation								-	4,386,527	4,386,527	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(4,878,060)	4,878,060	-		-		-	-	-	S
Post-merger Firm Type 1									(65,957,732)	(65,957,732)	SG
Total Purchased Power Adjustment		754,189,849	4,878,060	759,067,909	6,006,296	765,074,206	(110,531)	764,963,675	750,917,214	(14,046,461)	
Wheeling (Account 565)											
Existing Firm PPL	565.26	30,096,485		30,096,485		30,096,485		30,096,485	34,597,586	4,501,101	SG
Existing Firm UPL	565.27	404,367		404,367		404,367		404,367	380,063	(24,304)	SG
Post-merger Firm	565.0, 565.46, 565.1	86,896,698		86,896,698		86,896,698		86,896,698	95,769,309	8,872,611	SG
Non-firm	565.25	3,769,633		3,769,633		3,769,633		3,769,633	665,190	(3,104,443)	SE
Total Wheeling Expense Adjustment		121,167,183	-	121,167,183		121,167,183	-	121,167,183	131,412,149	10,244,965	
Fuel Expense (Accounts 501, 503 and 547)											
Fuel Consumed - Coal	501.1, 501.11	534,883,240		534,883,240		534,883,240		534,883,240	551,709,157	16,825,917	SE
Fuel Consumed - Gas	501.35	27,146,909		27,146,909		27,146,909		27,146,909	21,211,173	(5,935,736)	SE
Steam From Other Sources	503	3,371,385		3,371,385		3,371,385		3,371,385	3,328,359	(43,026)	SE
Natural Gas Consumed	547	431,973,414		431,973,414		431,973,414		431,973,414	483,204,578	51,231,164	SE
Simple Cycle Combustion Turbines	547	34,989,341		34,989,341		34,989,341		34,989,341	21,281,684	(13,707,657)	SSECT
Cholla/APS Exchange	501,501.1,501.2,501.45	49,851,156	(2,171,202)	47,679,954		47,679,954		47,679,954	57,044,240	9,364,285	SSECH
Miscellaneous Fuel Costs	501,501.15,501.2,501.3, 501.4, 501.45	13,030,757	(13,030,757)	-		0		-	-	-	SE
Total Fuel Expense		1,095,246,202	(15,201,959)	1,080,044,243	-	1,080,044,243	-	1,080,044,243	1,137,779,190	57,734,947	
Net Power Cost		**1,109,652,476**	**(1,697,772)**	**1,107,954,704**	**6,006,296**	**1,113,961,000**	**(110,531)**	**1,113,850,470**	**989,059,649**	**(124,790,821)**	
				Ref. 2.2 line 66	**Ref 5.1**		**Ref. 5.4**		**Ref 5.1.3**	**Ref 5.1**	

Rocky Mountain Power

Study Results

MERGED PEAK/ENERGY SPLIT

Period Ending
Dec-09

($)

	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	24,660,236	24,660,236			
Post Merger	980,898,079				980,898,079
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,031,048,904	50,150,825	-	-	980,898,079
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Pacific Capacity	2,267,640	600,000	1,667,640		
Mid Columbia	24,143,205	7,242,962	16,900,244		
Misc/Pacific	5,943,589	1,232,479	4,711,110		
Q.F. Contracts/PPL	79,361,609	6,350,767	30,941,865		42,068,976
Pacific Sub Total	158,774,043	62,484,208	54,220,859	-	42,068,976
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	128,752,213	20,608,960	8,832,411		99,310,842
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	156,959,202	46,099,549	11,548,811	-	99,310,842
APS Supplemental	9,582,003				9,582,003
Avoided Cost Resource	-				-
Blanding Purchase	19,725				19,725
Chehalis Tolling	-				-
Combine Hills	3,872,489				3,872,489
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	31,404,600				31,404,600
Georgia-Pacific Camas	6,171,651				6,171,651
Hermiston Purchase	89,110,501				89,110,501
Hurricane Purchase	328,501				328,501
Idaho Power RTSA Purchase	2,103,115				2,103,115
Kennecott Generation Incentive	9,663,109				9,663,109
MagCorp	-				-
MagCorp Reserves	1,755,360				1,755,360
Morgan Stanley p189046	10,683,600				10,683,600
Morgan Stanley p244840	5,282,160				5,282,160
Morgan Stanley p244841	1,744,080				1,744,080
Morgan Stanley p272153-6-8	1,515,000				1,515,000
Morgan Stanley p272154-7	-				-
Nebo Heat Rate Option	-				-
NuCor	4,610,400				4,610,400
P4 Production	15,415,920				15,415,920
Rock River	5,041,688				5,041,688
Roseburg Forest Products	8,767,109				8,767,109
Three Buttes Wind	-				-
Tri-State Purchase	12,951,499				12,951,499
UBS p268848	-				-
UBS p268850	662,250				662,250
Weyerhaeuser Reserve	291,600				291,600
Wolverine Creek	9,654,954				9,654,954
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	1,800,000				1,800,000
TransAlta p371343/s371344	(1,644,000)				(1,644,000)

Rocky Mountain Power

Study Results
MERGED PEAK/ENERGY SPLIT
($)

Period Ending
Dec-09

	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	200,010,128				200,010,128
New Firm Sub Total	430,797,442	-	-	-	430,797,442
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	746,530,687	108,583,758	65,769,670	-	572,177,260
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	34,597,586	34,597,586			
Utah Firm Wheeling and Use of Facilities	380,063	380,063			
Post Merger	95,769,309				95,769,309
Nonfirm Wheeling	665,190			665,190	
TOTAL WHEELING & U. OF F. EXPENSE	131,412,149	34,977,649	-	665,190	95,769,309
THERMAL FUEL BURN EXPENSE					
Carbon	19,168,195			19,168,195	
Cholla	57,044,240			57,044,240	
Colstrip	11,322,834			11,322,834	
Craig	20,174,707			20,174,707	
Chehalis	70,864,028			70,864,028	
Currant Creek	150,302,804			150,302,804	
Dave Johnston	50,928,708			50,928,708	
Gadsby	21,211,173			21,211,173	
Gadsby CT	21,281,684			21,281,684	
Hayden	10,992,088			10,992,088	
Hermiston	52,753,716			52,753,716	
Hunter	107,622,292			107,622,292	
Huntington	76,367,077			76,367,077	
Jim Bridger	157,148,340			157,148,340	
Lake Side	198,922,310			198,922,310	
Little Mountain	10,361,721			10,361,721	
Naughton	78,555,756			78,555,756	
West Valley	-			-	
Wyodak	19,429,160			19,429,160	
TOTAL FUEL BURN EXPENSE	1,134,450,832	-	-	1,134,450,832	-
OTHER GENERATION EXPENSE					
Blundell	3,328,359			3,328,359	
Wind Integration Charge	4,386,527			4,386,527	
TOTAL OTHER GEN. EXPENSE	7,714,886	-	-	7,714,886	-
NET POWER COST	989,059,649	93,410,582	65,769,670	1,142,830,908	(312,951,510)

Rocky Mountain Power
Utah Results of Operations - December 2008
West Valley Lease

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Expense	548	1	(3,006,572)	SSGCT	43.145%	(1,297,184)	
Rents (Other Generation)	550	1	(4,583,304)	SSGCT	43.145%	(1,977,464)	
Maintenance of Structures	552	1	(166,275)	SSGCT	43.145%	(71,739)	
Maintenance of Gen & Electric Plant	553	1	(190,591)	SSGCT	43.145%	(82,231)	
Maint Misc Other Power Gen	554	1	(124,016)	SSGCT	43.145%	(53,507)	
Other Expenses	557	1	(43,687)	SSGCT	43.145%	(18,849)	
			(8,114,445)			(3,500,973)	5.2.1
Depreciation Expense	403GP	1	(6,054)	SSGCT	43.145%	(2,612)	5.2.1
Amortization Expense	404OP	1	(115,060)	SSGCT	43.145%	(49,642)	5.2.1
Adjustment to Rate Base:							
Communication Equipment	343	1	(530,511)	SSGCT	43.145%	(228,889)	5.2.1
Accum Depreciation Reserve	108GP	1	21,230	SSGCT	43.145%	9,160	5.2.1
Accum Amortization Reserve	111SP	1	311,848	SSGCT	43.145%	134,546	5.2.1
Adjustment to Tax:							
ADIT UT Lease	190	1	(79,350)	UT	Situs	(79,350)	
Schedule M Deduction	SCHMDT	1	(418,170)	UT	Situs	(418,170)	
Deferred Tax Expense	41010	1	(158,700)	UT	Situs	(158,700)	

Description of Adjustment:

The Company terminated the West Valley lease effective May 31, 2008. This adjustment removes all expense and investment from 12 months ended December 2008 results to align with the net power costs.

Rocky Mountain Power
Results of Operations - December 2008
West Valley Lease - Utah

Operation & Maintenance	Account	Total Dec 2008	Ref.
Generation Expense	548	3,006,572	
Rents	550	4,583,304	
Maintenance of Structure	552	166,275	
Maint of Generating & Elec Equip	553	190,591	
Maint Misc Other Power Generation	554	124,016	
Other Expenses	557	43,687	
		8,114,445	To 5.2
Depreciation & Amortization			
Depreciation Expense	403GP	6,054	To 5.2
Amortization Expense	404OP	115,060	To 5.2
Rate Base			
EPIS	343	530,511	To 5.2
Accm Depreciation Reserve	108GP	(21,230)	To 5.2
Accm Amortization Reserve	111SP	(311,848)	To 5.2

Rocky Mountain Power
Utah Results of Operations - December 2008
James River Royalty Offset / Little Mtn

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	3	6,185,030	SG	40.953%	2,532,983	Below
Other Electric Revenue	456	3	(4,363,839)	SG	40.953%	(1,787,142)	Below
			1,821,191			745,841	

Adjustment Detail:

	12 Months Ended 12/31/2009	
James River Offset		
Capital Recovery $	5,685,509	
Major Maintenance Allowance	499,521	
Total Offset	6,185,030	
Little Mountain Revenue Forecast		
Forecasted Steam sales - 12 months ended 12/31/2009	2,924,543	
Less: Steam sales in unadjusted results	7,288,382	5.3.1
	(4,363,839)	

Description of Adjustment:

This adjustment credits Other Electric Revenues for the James River Royalty Offset as agreed in the January 13, 1993 agreement. Since the cost of James River power is included in the net power cost adjustment, it is necessary to show a credit for capital cost and maintenance cost recovery.

This adjustment also accounts for an increase in the Little Mountain Steam sales which is attributable to matching revenue with the assumptions used in the Net Power Cost study.

Rocky Mountain Power
Results of Operations - December 2008
Little Mountain Steam Sales

Steam Inputs

Fixed Charge	$14,607
NonFuel O&M Charge	$17,098
<14607 klb/hr Steam Rate (MMBtu/klb)	1.2426
>14607 klb/hr Steam Rate (MMBtu/klb)	1.3880
Max Steam Load without Duct Firing (kpph)	85

Max MW Capacity (No Duct Firing) = 15 5.667 = Max Steam Load / MW Capacity

Period	Hrs/Mo	Steam Load kpph	Gas Cost $/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jan-09	744	78.94	4.322	$14,607	$17,711	$315,414	$347,732
Feb-09	672	78.94	4.461	$14,607	$17,711	$294,083	$326,401
Mar-09	744	78.94	4.229	$14,607	$17,711	$308,642	$340,960
Apr-09	720	78.94	3.887	$14,607	$17,711	$274,519	$306,837
May-09	744	73.30	3.918	$14,607	$17,711	$265,503	$297,821
Jun-09	720	0.00	3.987	$14,607	$17,711	$0	$32,318
Jul-09	744	8.73	4.510	$14,607	$17,711	$36,404	$68,722
Aug-09	744	14.38	4.763	$14,607	$17,711	$63,312	$95,630
Sep-09	720	0.00	4.160	$14,607	$17,625	$0	$32,232
Oct-09	744	78.94	3.892	$14,607	$17,625	$284,045	$316,277
Nov-09	720	78.94	4.147	$14,607	$17,625	$292,867	$325,099
Dec-09	744	78.94	5.512	$14,607	$17,625	$402,280	$434,512
						Total-->	$2,924,543
							Ref # 5.3

Period	Utah GRC GRID MWh	aMW	kpph	Gas Cost $/MMBtu
Jan-09	10,364.36	13.93	78.94	4.322
Feb-09	9,361.36	13.93	78.94	4.461
Mar-09	10,364.36	13.93	78.94	4.229
Apr-09	10,030.07	13.93	78.94	3.887
May-09	9,623.98	12.94	73.30	3.918
Jun-09	-	-	-	3.987
Jul-09	1,146.36	1.54	8.73	4.510
Aug-09	1,887.83	2.54	14.38	4.763
Sep-09	-	-	-	4.160
Oct-09	10,364.36	13.93	78.94	3.892
Nov-09	10,030.00	13.93	78.94	4.147
Dec-09	10,364.42	13.93	78.94	5.512
	83,537			
	Ref # 5.1.13			

Rocky Mountain Power
Utah Results of Operations - December 2008
Green Tag

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Green Tag Purchases	555NPC	1	(110,531)	SE	41.087%	(45,414)	5.4.1

Description of Adjustment:

This adjustment removes from results the green tags purchase costs associated with the Blue Sky program.

Rocky Mountain Power
Results of Operations - December 2008
Green Tag Adjustment

	Account 546536	Account 546538	Total
January - December 2008	110,531	-	110,531

Ref 5.4

These accounts record green tag purchases which must be removed from results because they are purchased for the Blue Sky program.

Rocky Mountain Power
Utah Results of Operations - December 2008
Electric Lake Settlement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Settlement of Costs:							
Amortization O&M Portion	557	1	1,510,680	SG	40.953%	618,676	5.5.1
Regulatory Liability	25399	1	(1,073,760)	SG	40.953%	(439,742)	5.5.1
Regulatory Asset	186M	3	824,983	SE	41.087%	338,962	5.5.1
Regulatory Liability	254	3	(586,002)	SE	41.087%	(240,772)	5.5.1
Tax Adjustments							
Fuel Amortization							
Sch M	SCHMAT	3	2,650,502	SE	41.087%	1,089,017	
Sch M	SCHMAT	1	(2,762,514)	SE	41.087%	(1,135,039)	
DIT Exp.	41110	3	(1,005,892)	SE	41.087%	(413,293)	
DIT Exp.	41110	1	1,048,402	SE	41.087%	430,759	
DIT Bal.	283	3	(1,137,480)	SE	41.087%	(467,358)	
DIT Bal.	283	1	(524,201)	SE	41.087%	(215,379)	
Coal Supply Adjustment							
Sch M	SCHMDT	3	1,881,857	SG	40.953%	770,685	
Sch M	SCHMDT	1	(1,960,857)	SE	41.087%	(805,661)	
DIT Exp.	41010	3	714,183	SG	40.953%	292,483	
DIT Exp.	41010	1	(744,165)	SE	41.087%	(305,756)	
DIT Bal.	190	3	807,610	SG	40.953%	330,744	
DIT Bal.	190	1	372,083	SG	40.953%	152,381	
Settlement Costs							
Sch M	SCHMDT	3	715,840	SG	40.953%	293,161	
DIT Exp.	41010	3	271,668	SG	40.953%	111,258	
DIT Bal.	190	3	452,780	SG	40.953%	185,429	

Description of Adjustment:

Canyon Fuel Company owns the Skyline mine located near Electric Lake. Electric Lake is owned by PacifiCorp and provides water for the Huntington Power Plant. The two companies have disputed the claim made by PacifiCorp that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. PacifiCorp has incurred capital costs and O&M costs to pump water from the breach back into Electric Lake. The two companies negotiated a settlement and release agreement for the claims made by PacifiCorp. The settlement of costs reimburses for legal expenses, other O&M and capital costs associated with the pumping and is split 71% O&M and 29% Capital. The value of the settlement is $10,087,658 and will be amortized over three years. This adjustment reduces rate base for the fixed cost portion of the settlement, and includes one year of amortization for the O&M portion of the settlement.

Rocky Mountain Power
Results of Operations - December 2008
Electric Lake Settlement

Settlement of Costs

Value of Settlement	10,087,658	
Offset O&M	71%	
Reduction of O&M	7,162,237	
Amortization Account 25399 over 3 years	(715,840)	
Amortization Account 254	(1,881,857)	
Reduction to Account 557	(2,597,697)	
Account 557 Reduction in actual results	(4,108,377)	
Adjustment needed to reflect reduction amount	1,510,680	Ref 5.5
Reduction to Account 557	(2,597,697)	

	Dec-08	Dec-09
Regulatory Liability Account 25399		
Offset O&M Account 557	2,147,520	1,431,680
Amortization of Offset	(715,840)	(715,840)
Remaining Liability Balance	1,431,680	715,840
Dec 08 - Dec 09 Beginning / Ending Average	1,073,760	Ref 5.5

	Dec-08	Dec-09
Regulatory Asset 186.5		
Set-Up Deferred Asset	7,062,982	4,300,468
Amortization	(2,762,514)	(2,650,503)
Ending Balance	4,300,468	1,649,966
Dec 08 - Dec 09 Beginning / Ending Average	2,975,217	
Account 186.5 average balance in actual results	2,150,234	
Adjustment needed to reflect account balance	824,983	Ref 5.5
Dec 08 - Dec 09 Beginning / Ending Average	2,975,217	

	Dec-08	Dec-09
Regulatory Liability Account 254		
Set-Up Deferred Asset	(5,014,717)	(3,053,860)
Amortization	1,960,857	1,881,857
Ending Balance	(3,053,860)	(1,172,003)
Dec 08 - Dec 09 Beginning / Ending Average	(2,112,932)	
Account 254 average balance in actual results	(1,526,930)	
Adjustment needed to reflect account balance	(586,002)	Ref 5.5
Dec 08 - Dec 09 Beginning / Ending Average	(2,112,932)	

Coal Delivered Account 151.1	D. Johnston	Carbon	Total
December 2008 Amoritization	1,136,894	1,625,620	2,762,514
Amortization 12 months ended December 2009	978,003	1,672,500	2,650,503

6. DEPRECIATION &
AMORTIZATION ADJ.

UTAH REVISED PROTOCOL
Depreciation & Amortization (Tab 6)
TOTAL

	Total Normalized	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	0	0	0	0
				0	0	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	21,357,733	21,357,733	-	-	-	-	-
21 Amortization	434,872	434,872	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,281,127)	(7,281,127)	-	-	-	-	-
24 State	(989,384)	(989,384)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	13,522,094	13,522,094	-	-	-	-	-
29							
30 Operating Rev For Return:	(13,522,094)	(13,522,094)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(10,678,866)	-	(10,678,866)	-	-	-	-
48 Accum Prov For Amort	(217,436)	-	(217,436)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(10,896,303)	-	(10,896,303)	-	-	-	-
56							
57 Total Rate Base:	(10,896,303)	-	(10,896,303)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.622%	-0.657%	0.037%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,792,605)	(21,792,605)	-	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(21,792,605)	(21,792,605)	-	-	-	-	-
73							
74 State Income Taxes	(989,384)	(989,384)	-	-	-	-	-
75							
76 Taxable Income	(20,803,221)	(20,803,221)	-	-	-	-	-
77							
78 Federal Income Taxes	(7,281,127)	(7,281,127)	-	-	-	-	-

Rocky Mountain Power
Utah Results of Operations - December 2008
Depreciation & Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Production	403SP	2	467,908	SG	40.9535%	191,624	
Steam Production	403SP	2	1,039,555	SSGCH	40.1977%	417,877	
Hydro Production	403HP	2	196,818	SG-P	40.9535%	80,604	
Hydro Production	403HP	2	141,835	SG-U	40.9535%	58,086	
Other Production	403OP	2	27,867,463	SG	40.9535%	11,412,687	
Transmission	403TP	2	1,699,053	SG	40.9535%	695,821	
Distribution - Situs	403364	2	982,559	UT	Situs	593,482	
General Plant - Situs	403GP	2	49,558	UT	Situs	5,096	
General Plant	403GP	2	156,745	SO	41.1325%	64,473	
General Plant	403GP	2	12,176	SG	40.9535%	4,986	
General Plant	403GP	2	14,793	CN	47.4526%	7,020	
Mining Plant	403MP	2	44,164	SE	41.0872%	18,146	
Intangible Plant	404IP	2	170,447	SO	41.1325%	70,109	
Intangible Plant	404IP	2	219,562	SG	40.9535%	89,918	
Intangible Plant	404IP	2	560,738	SG-P	40.9535%	229,642	
			33,623,375			13,939,572	6.1.1
Steam Production	403SP	3	1,553,586	SG	40.9535%	636,247	
Steam Production	403SP	3	15,108	SSGCH	40.1977%	6,073	
Hydro Production	403HP	3	341,060	SG-P	40.9535%	139,676	
Hydro Production	403HP	3	28,356	SG-U	40.9535%	11,613	
Other Production	403OP	3	13,801,890	SG	40.9535%	5,652,350	
Transmission	403TP	3	1,598,663	SG	40.9535%	654,708	
Distribution - Situs	403364	3	1,072,767	UT	Situs	656,999	
General Plant - Situs	403GP	3	246,207	UT	Situs	50,164	
Intangible Plant	404IP	3	109,897	SO	41.1325%	45,203	
			18,767,534			7,853,033	6.1.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense for the major plant added to rate base in adjustment 8.6.

Rocky Mountain power
Results of Operations - December 2008
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan08 to Dec08 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan09 to Dec09 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:											
Various	312	403SP	SG	2.344%	19,959,197	6	467,908	66,270,211	6	1,553,586	2,021,494
Various	312	403SP	SSGCH	1.508%	13,113,194	6	197,724	1,001,954	6	15,108	212,832
Cholla 4 Environmental	312	403SP	SSGCH	1.508%	74,441,031	4.5	841,831	-	6	-	841,831
Total Steam Plant					107,513,422		1,507,463	67,272,165		1,568,694	3,076,158
Hydro Production Plant:											
Various	332	403HP	SG-P	2.179%	9,034,507	6	196,818	15,655,635	6	341,060	537,879
Various	332	403HP	SG-U	2.730%	5,195,682	6	141,835	1,038,730	6	28,356	170,191
Total Hydro Plant					14,230,190		338,654	16,694,364		369,416	708,070
Other Production Plant:											
Marengo II Wind Expansion	343	403OP	SG	4.052%	62,486,499	5.5	2,320,772	-	6	-	2,320,772
Goodnoe Hills Wind Project	343	403OP	SG	4.052%	91,875,596	4.5	2,791,877	-	6	-	2,791,877
High Plains Wind Project	343	403OP	SG	4.052%	-	6	-	40,918,040	2	1,657,867	1,657,867
Rolling Hills Wind Project	343	403OP	SG	4.052%	-	6	-	205,145,490	12	8,311,833	8,311,833
Glenrock Wind Plant	343	403OP	SG	4.052%	99,713,100	11.5	7,743,435	2,209,611	6	89,526	7,832,961
Seven Mile Hill Wind Plant	343	403OP	SG	4.052%	96,262,589	11.5	7,475,478	1,813,872	6	73,492	7,548,971
Glenrock III Wind Project	343	403OP	SG	4.052%	-	6	-	86,843,499	12	3,518,618	3,518,618
Seven Mile Hill II Wind Project	343	403OP	SG	4.052%	20,695,623	11.5	1,607,163	154,520	6	6,261	1,613,424
Chehalis	343	403OP	SG	2.634%	148,973,968	8.5	5,557,980	-	6	-	5,557,980
Chehalis Overhaul	343	403OP	SG	2.634%	5,108,792	6	134,542	-	6	-	134,542
Various Wind Other	343	403OP	SG	4.052%	-	6	-	1,104,215	6	44,739	44,739
Various	343	403OP	SG	2.634%	8,969,497	6	236,215	3,780,198	6	99,553	335,768
Total Other Plant					534,085,663		27,867,463	341,969,445		13,801,890	41,669,352
Transmission Plant:											
Various	355	403TP	SG	2.035%	83,488,566	6	1,699,053	78,555,578	6	1,598,663	3,297,716
Total Transmission Plant					83,488,566		1,699,053	78,555,578		1,598,663	3,297,716
Distribution Plant:											
California	364	403364	CA	3.750%	3,426,950	6	128,502	2,129,079	6	79,835	208,338
Oregon	364	403364	OR	2.863%	3,619,064	6	103,596	5,941,867	6	170,087	273,683
Washington	364	403364	WA	3.118%	1,169,546	6	36,465	-	6	-	36,465
Utah	364	403364	UT	2.505%	23,693,329	6	593,482	26,229,072	6	656,999	1,250,481
Idaho	364	403364	ID	2.563%	-	6	-	-	6	-	-
Wyoming	364	403364	WYE	2.817%	4,278,069	6	120,513	5,887,314	6	165,846	286,359
Total Distribution Plant					36,186,959		982,559	40,187,332		1,072,767	2,055,326
General Plant:											
California	397	403GP	CA	2.323%	-	6	-	-	6	-	-
Oregon	397	403GP	OR	2.687%	1,381,679	6	37,127	4,584,377	6	123,187	160,314
Washington	397	403GP	WA	3.387%	-	6	-	-	6	-	-
Utah	397	403GP	UT	2.238%	227,707	6	5,096	2,241,717	6	50,164	55,260
Idaho	397	403GP	ID	2.419%	303,278	6	7,336	-	6	-	7,336
Wyoming	397	403GP	WYE	3.674%	-	6	-	1,983,057	6	72,856	72,856
General	397	403GP	SO	6.648%	2,357,747	6	156,745	-	6	-	156,745
General	397	403GP	CN	7.762%	190,583	6	14,793	-	6	-	14,793
General	397	403GP	SG	3.187%	382,031	6	12,176	-	6	-	12,176
Total General Plant					4,843,025		233,273	8,809,151		246,207	479,480
Mining Plant:											
Coal Mine	399	403MP	SE	3.792%	1,164,678	6	44,164	-	6	-	44,164
Total Mining Plant					1,164,678		44,164	-		-	44,164
Intangible Plant:											
General	303	404IP	SO	6.465%	2,636,657	6	170,447	1,700,000	6	109,897	280,344
General	303	404IP	SE	6.944%	-	6	-	-	6	-	-
General	303	404IP	SG	3.729%	5,887,890	6	219,562	-	6	-	219,562
Hydro Relicensing	302	404IP	SG-P	2.628%	21,336,421	6	560,738	-	6	-	560,738
Total Intangible Plant					29,860,968		950,747	1,700,000		109,897	1,060,644
					811,373,470		33,623,375	555,188,034		18,767,534	52,390,909
					Ref# 8.6.1		Ref# 6.1	Ref# 8.6.1		Ref# 6.1	

Rocky Mountain Power
Utah Results of Operations - December 2008
Depreciation & Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Reserve:							
Steam Production	108SP	2	(233,954)	SG	40.9535%	(95,812)	
Steam Production	108SP	2	(519,778)	SSGCH	40.1977%	(208,939)	
Hydro Production	108HP	2	(98,409)	SG-P	40.9535%	(40,302)	
Hydro Production	108HP	2	(70,918)	SG-U	40.9535%	(29,043)	
Other Production	108OP	2	(13,933,731)	SG	40.9535%	(5,706,344)	
Transmission	108TP	2	(849,527)	SG	40.9535%	(347,910)	
Distribution - Situs	108364	2	(491,280)	UT	Situs	(296,741)	
General Plant - Situs	108GP	2	(24,779)	UT	Situs	(2,548)	
General Plant	108GP	2	(78,373)	SO	41.1325%	(32,237)	
General Plant	108GP	2	(6,088)	SG	40.9535%	(2,493)	
General Plant	108GP	2	(7,397)	CN	47.4526%	(3,510)	
Mining Plant	108MP	2	(22,082)	SE	41.0872%	(9,073)	
Intangible Plant	111IP	2	(85,224)	SO	41.1325%	(35,055)	
Intangible Plant	111IP	2	(109,781)	SG	40.9535%	(44,959)	
Intangible Plant	111IP	2	(280,369)	SG-P	40.9535%	(114,821)	
			(16,811,687)			(6,969,786)	
Steam Production	108SP	3	(776,793)	SG	40.9535%	(318,124)	
Steam Production	108SP	3	(7,554)	SSGCH	40.1977%	(3,036)	
Hydro Production	108HP	3	(170,530)	SG-P	40.9535%	(69,838)	
Hydro Production	108HP	3	(14,178)	SG-U	40.9535%	(5,806)	
Other Production	108OP	3	(6,900,945)	SG	40.9535%	(2,826,175)	
Transmission	108TP	3	(799,332)	SG	40.9535%	(327,354)	
Distribution - California	108364	3	(536,383)	UT	Situs	(328,499)	
General Plant - California	108GP	3	(123,104)	UT	Situs	(25,082)	
Intangible Plant	111IP	3	(54,948)	SO	41.1325%	(22,602)	
			(9,383,767)			(3,926,517)	

Description of Adjustment:

This adjustment enters into test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.6.

Rocky Mountain Power
Results of Operations - December 2008
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan08 to Dec08 Plant Additions Included in Adj	Months	Jan08 to Dec08 Incremental Reserve on Plant Adds	Jan08 to Dec08 Incremental Reserve on Plant Adds - B/E Avg	Jan09 to Dec09 Plant Additions Included in Adj	Months	Jan09 to Dec09 Incremental Reserve on Plant Adds	Jan09 to Dec09 Incremental Reserve on Plant Adds - B/E Avg	Total Reserve Added in Adj
Steam Production Plant:													
Various	312	108SP	SG	2.344%	19,959,197	6	(467,908)	(233,954)	66,270,211	6	(1,553,586)	(776,793)	(1,010,747)
Various	312	108SP	SSGCH	1.508%	13,113,194	6	(197,724)	(98,862)	1,001,954	6	(15,108)	(7,554)	(106,416)
Cholla 4 Environmental	312	108SP	SSGCH	1.508%	74,441,031	4.5	(841,831)	(420,916)	-	6	-	-	(420,916)
Total Steam Plant					107,513,422		(1,507,463)	(753,731)	67,272,165		(1,568,694)	(784,347)	(1,538,078)
Hydro Production Plant:													
Various	332	108HP	SG-P	2.178%	9,034,507	6	(196,818)	(98,409)	15,655,636	6	(341,060)	(170,530)	(268,939)
Various	332	108HP	SG-U	2.730%	5,195,682	6	(141,835)	(70,918)	1,038,730	6	(28,356)	(14,178)	(85,096)
Total Hydro Plant					14,230,190		(338,654)	(169,327)	16,694,364		(369,416)	(184,708)	(354,035)
Other Production Plant:													
Marengo II Wind Expansion	343	108OP	SG	4.052%	62,486,499	5.5	(2,320,772)	(1,160,386)	-	6	-	-	(1,160,386)
Goodnoe Hills Wind Project	343	108OP	SG	4.052%	91,875,596	4.5	(2,791,877)	(1,395,939)	-	6	-	-	(1,395,939)
High Plains Wind Project	343	108OP	SG	4.052%	-	6	-	-	40,918,040	2	(1,657,867)	(828,933)	(828,933)
Rolling Hills Wind Project	343	108OP	SG	4.052%	-	6	-	-	205,145,490	12	(8,311,833)	(4,155,917)	(4,155,917)
Glenrock Wind Plant	343	108OP	SG	4.052%	99,713,100	11.5	(7,743,435)	(3,871,718)	2,209,611	6	(89,526)	(44,763)	(3,916,481)
Seven Mile Hill Wind Plant	343	108OP	SG	4.052%	96,262,589	11.5	(7,475,478)	(3,737,739)	1,813,872	6	(73,492)	(36,746)	(3,774,485)
Glenrock III Wind Project	343	108OP	SG	4.052%	-	6	-	-	86,843,499	12	(3,518,618)	(1,759,309)	(1,759,309)
Seven Mile Hill II Wind Project	343	108OP	SG	4.052%	20,695,623	11.5	(1,607,163)	(803,582)	154,520	6	(6,261)	(3,130)	(806,712)
Chehalis	343	108OP	SG	2.634%	148,973,968	8.5	(5,557,980)	(2,778,990)	-	6	-	-	(2,778,990)
Chehalis Overhaul	343	108OP	SG	2.634%	5,108,792	6	(134,542)	(67,271)	-	6	-	-	(67,271)
Various Wind Other	343	108OP	SG	4.052%	-	6	-	-	1,104,215	6	(44,739)	(22,370)	(22,370)
Various	343	108OP	SG	2.634%	8,969,497	6	(236,215)	(118,107)	3,780,198	6	(99,553)	(49,776)	(167,884)
Total Other Plant					534,085,863		(27,867,463)	(13,933,731)	341,969,445		(13,801,890)	(6,900,945)	(20,834,676)
Transmission Plant:													
Various	355	108TP	SG	2.035%	83,488,566	6	(1,699,053)	(849,527)	78,555,578	6	(1,598,663)	(799,332)	(1,648,858)
Total Transmission Plant					83,488,566		(1,699,053)	(849,527)	78,555,578		(1,598,663)	(799,332)	(1,648,858)
Distribution Plant:													
California	364	108364	CA	3.750%	3,426,950	6	(128,502)	(64,251)	2,129,079	6	(79,835)	(39,918)	(104,169)
Oregon	364	108364	OR	2.863%	3,619,064	6	(103,596)	(51,798)	5,941,867	6	(170,087)	(85,043)	(136,841)
Washington	364	108364	WA	3.118%	1,169,546	6	(36,465)	(18,232)	-	6	-	-	(18,232)
Utah	364	108364	UT	2.505%	23,693,329	6	(593,482)	(296,741)	26,229,072	6	(656,999)	(328,499)	(625,241)
Idaho	364	108364	ID	2.563%	-	6	-	-	-	6	-	-	-
Wyoming	364	108364	WYE	2.817%	4,278,069	6	(120,513)	(60,257)	5,887,314	6	(165,846)	(82,923)	(143,180)
Total Distribution Plant					36,186,959		(982,559)	(491,280)	40,187,332		(1,072,767)	(536,383)	(1,027,663)
General Plant:													
California	397	108GP	CA	2.323%	-	6	-	-	-	6	-	-	-
Oregon	397	108GP	OR	2.687%	1,381,679	6	(37,127)	(18,564)	4,584,377	6	(123,187)	(61,593)	(80,157)
Washington	397	108GP	WA	3.387%	-	6	-	-	-	6	-	-	-
Utah	397	108GP	UT	2.238%	227,707	6	(5,096)	(2,548)	2,241,717	6	(50,164)	(25,082)	(27,630)
Idaho	397	108GP	ID	2.419%	303,278	6	(7,336)	(3,668)	-	6	-	-	(3,668)
Wyoming	397	108GP	WYE	3.674%	-	6	-	-	1,983,057	6	(72,856)	(36,428)	(36,428)
General	397	108GP	SO	6.648%	2,357,747	6	(156,745)	(78,373)	-	6	-	-	(78,373)
General	397	108GP	CN	7.762%	190,583	6	(14,793)	(7,397)	-	6	-	-	(7,397)
General	397	108GP	SG	3.187%	382,031	6	(12,176)	(6,088)	-	6	-	-	(6,088)
Total General Plant					4,843,025		(233,273)	(116,636)	8,809,151		(246,207)	(123,104)	(239,740)
Mining Plant:													
Coal Mine	399	108MP	SE	3.792%	1,164,678	6	(44,164)	(22,082)	-	6	-	-	(22,082)
Total Mining Plant					1,164,678		(44,164)	(22,082)	-		-	-	(22,082)
Intangible Plant:													
General	303	111IP	SO	6.465%	2,636,657	6	(170,447)	(85,224)	1,700,000	6	(109,897)	(54,948)	(140,172)
General	303	111IP	SE	6.944%	-	6	-	-	-	6	-	-	-
General	303	111IP	SG	3.729%	5,887,890	6	(219,562)	(109,781)	-	6	-	-	(109,781)
Hydro Relicensing	302	111IP	SG-P	2.628%	21,336,421	6	(560,738)	(280,369)	-	6	-	-	(280,369)
Total Intangible Plant					29,860,968		(950,747)	(475,373)	1,700,000		(109,897)	(54,948)	(530,322)
					811,373,470		(33,623,375)	(16,811,687)	555,188,034		(18,767,534)	(9,383,767)	(26,195,454)
					Ref# 8.6.1		Ref# 6.1	Ref# 6.2	Ref# 8.6.1		Ref# 6.1	Ref# 6.2	

7. TAX ADJUSTMENTS

UTAH REVISED PROTOCOL
Tax Adjustments (Tab 7)
TOTAL

	Total Normalized	7.1 Interest True Up	7.2 Property Tax Expense	7.3 Renewable Energy Tax Credit	7.4 Depreciation Allocation Adjustment	7.5 Tax Allocation Adjustment	0 0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	3,719,500	-	3,719,500	-	-	-	-
23 Income Taxes: Federal	(27,969,885)	(3,792,864)	(1,242,722)	(21,498,253)	(1,360,345)	(75,701)	-
24 State	(1,119,037)	(515,387)	(168,865)	(239,649)	(184,848)	(10,287)	-
25 Deferred Income Taxes	2,356,175	-	-	-	1,545,193	810,982	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(23,013,246)	(4,308,251)	2,307,913	(21,737,902)	0	724,994	-
29							
30 Operating Rev For Return:	23,013,246	4,308,251	(2,307,913)	21,737,902	(0)	(724,994)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(772,597)	-	-	-	(772,597)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(772,597)	-	-	-	(772,597)	-	-
56							
57 Total Rate Base:	(772,597)	-	-	-	(772,597)	-	-
58							
59							
60 Estimated ROE impact	1.121%	0.209%	-0.112%	1.056%	0.003%	-0.035%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,719,500)	-	(3,719,500)	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	11,352,141	11,352,141	-	-	-	-	-
70 Schedule "M" Additions	(3,856,471)	-	-	-	(4,071,548)	215,077	-
71 Schedule "M" Deductions	441,652	-	-	-	-	441,652	-
72 Income Before Tax	(19,369,765)	(11,352,141)	(3,719,500)	-	(4,071,548)	(226,576)	-
73							
74 State Income Taxes	(1,119,037)	(515,387)	(168,865)	(239,649)	(184,848)	(10,287)	-
75							
76 Taxable Income	(18,250,728)	(10,836,754)	(3,550,635)	239,649	(3,886,700)	(216,289)	-
77							
78 Federal Income Tax - Calculated	(6,387,755)	(3,792,864)	(1,242,722)	83,877	(1,360,345)	(75,701)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(21,582,130)	-	-	(21,582,130)	-	-	-
81 Federal Income Taxes	(27,969,885)	(3,792,864)	(1,242,722)	(21,498,253)	(1,360,345)	(75,701)	-

Rocky Mountain Power
Utah Results of Operations - December 2008
Interest True Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(4,903,634)	UT	Situs	(4,903,634)	Below
Other Interest Expense - Type 2	427	2	10,084,587	UT	Situs	10,084,587	Below
Other Interest Expense - Type 3	427	3	6,171,188	UT	Situs	6,171,188	Below
			11,352,141			11,352,141	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						4,108,103,636	1.0
Weighted Cost of Debt:						2.993%	2.1
Trued-up Interest Expense						122,937,302	1.0
Actual Interest Expense						127,840,936	2.18
Total Interest True-up Adjustment						(4,903,634)	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						4,445,092,711	1.0
Weighted Cost of Debt:						2.993%	2.1
Trued-up Interest Expense						133,021,888	1.0
Type 1 Interest Expense						122,937,302	1.0
Total Interest True-up Adjustment						10,084,587	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						4,651,310,689	2.2
Weighted Cost of Debt:						2.993%	2.1
Trued-up Interest Expense						139,193,077	2.18
Type 2 Interest Expense						133,021,888	1.0
Total Interest True-up Adjustment						6,171,188	1.0

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying the rate base by the Company's weighted cost of debt.

Rocky Mountain Power
Utah Results of Operations - December 2008
Property Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Taxes Other Than Income	408	3	9,042,721	GPS	41.1325%	3,719,500	7.2.1

Description of Adjustment:

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

Rocky Mountain Power
Results of Operations - December 2008
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		77,529,279	
Total Accrued Property Tax - 12 Months Ending December 2008				77,529,279	

	Projected 2009 Expense
Arizona	1,870,000
California	2,350,000
Colorado	1,590,000
Idaho	2,230,000
Montana	2,680,000
New Mexico	10,000
Oregon	16,790,000
Utah	39,980,000
Washington	8,860,000
Wyoming	9,910,000
Misc. Possessory	302,000
	86,572,000

Forecasted Property Tax for the 12 Months Ending Dec 31, 2009	86,572,000	
Less Accrued Property Tax - 12 Months Ending Dec 31, 2008	(77,529,279)	
Incremental Adjustment to Property Taxes	**9,042,721**	**Ref. 7.2**

Rocky Mountain Power
Utah Results of Operations - December 2008
Renewable Energy Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	1	(9,074,795)	SG	40.9535%	(3,716,442)	
FED Renewable Energy Tax Credit	40910	2	(41,628,069)	SG	40.9535%	(17,048,131)	
FED Renewable Energy Tax Credit	40910	3	(1,405,464)	SG	40.9535%	(575,586)	
Mining Rescue Training Credit	40910	3	(50,009)	SE	41.0872%	(20,547)	
Research and Experiment Credit	40910	3	(540,673)	SG	40.9535%	(221,424)	
			(52,699,010)			(21,582,130)	
OR Business Energy Tax Credit	40911	3	(387,339)	SG	40.9535%	(158,629)	
UT Renewable Energy Tax Credit	40911	3	(197,836)	SG	40.9535%	(81,021)	
			(585,175)			(239,649)	

Description of Adjustment:

This adjustment normalizes federal and state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Utah state tax credit is based on the generation of the plant, and the credit can be taken for four years on qualifying property. The Oregon BETC is based on investment of plant, and the credit is taken over a 5 year period on qualifying property. Mining rescue training credit is a new tax credit available for amounts paid or incurred in tax years beginning after December 31, 2005 and before January 1, 2009 for training mine rescue teams. Under the 2006 Tax Relief and Health Care Act, no deduction is allowed for the portion of expenses that would otherwise have been allowable as a deduction for the tax year that is equal to the amount of the mine rescue team training credit determined for the tax year under Code Sec. 45N.

Rocky Mountain Power
Results of Operations - December 2008
Renewable Energy Tax Credit Calculation
December 2009

Description	FED Amount		To Page		UT	(1-.35) Net of Fed Addback
JC Boyle	8,748,506			Type 1		
Blundell Bottoming Cycle KWh	86,960,861			Type 1	86,960,861	
Foote Creek I KWh	30,950,509	Credit ends April 21, 2009		Type 1		
Glenrock KWh	323,798,822			Type 2		
Glenrock III KWh	117,263,970			Type 2		
Goodnoe KWh	266,887,001			Type 2		
High Plains Wind	66,926,846			Type 3		
Leaning Juniper 1 KWh	305,473,215			Type 1		
Marengo KWh	393,135,914			Type 2		
Marengo II KWh	187,225,821			Type 2		
Rolling Hills KWh	275,519,776			Type 2		
Seven Mile KWh	349,595,649			Type 2		
Seven Mile II KWh	68,862,071			Type 2		
Total KWh Production	2,481,348,961				86,960,861	
Factor (inflated tax per unit)	0.021				0.0035	
	52,108,328		7.3	Total T-1, -2, -3	304,363	197,836

BETC	OR Leaning Juniper	Pcorp Lighting	2006 Transit Passes	2007 Transit Passes	2008 Transit Passes	2009 Transit Passes	12 Month Ending 6/30/2009 Dec Amortization	(1-.35) Net of Fed Addback
Investment	10,000,000	24,366	266,368	275,107	338,071	338,071		
35% Credit	3,500,000	8,528	93,229	96,287	118,325	118,325		
Amortization								
12/31/2006	1,000,000	2,437	26,637					
12/31/2007	1,000,000	2,437	26,637	27,511				
6/30/2008	250,000	609	6,659	13,755				
12/31/2008	250,000	609	6,659	13,755	33,807			
6/30/2009	250,000	609	6,659	6,878	16,904		281,050	182,683
12/31/2009	250,000	609	6,659	6,878	16,903	33,807	314,856	204,656
12/31/2010	500,000	1,218	13,319	13,755	16,904	33,807		
12/31/2011				13,755	16,904	16,904		
12/31/2012					16,903	16,904	12 Months Ending June 2009	387,339
12/31/2013						16,903		

*Transit passes generated in Aug of each year

Summary of Federal Credit by Type

Type 1	9,074,795	=	432,133,091	X .021
Type 2	41,628,069	=	1,982,289,024	X .021
Type 3	1,405,464	=	66,926,846	X .021
	52,108,328		2,481,348,961	CHECK

Rocky Mountain Power
Utah Results of Operations - December 2008
Depreciation Allocation Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Schedule M	SCHMAT	1	(8,848,344)	SG	40.9535%	(3,623,702)	
Schedule M	SCHMAT	1	(1,114,109)	SSGCH	40.1977%	(447,846)	
Deferred Tax Expense	41110	1	3,358,035	SG	40.9535%	1,375,231	
Deferred Tax Expense	41110	1	422,816	SSGCH	40.1977%	169,962	
Accumulated Deferred Tax	282	1	(1,679,017)	SG	40.9535%	(687,615)	
Accumulated Deferred Tax	282	1	(211,408)	SSGCH	40.1977%	(84,981)	

Description of Adjustment:

This adjustment removes the tax impacts of additional book depreciation for coal fired steam plants allocated to all jurisdictions erroneously.

Rocky Mountain Power
Utah Results of Operations - December 2008
Tax Allocation Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Schedule M	SCHMAT	1	(938,633)	SSGCT	43.1449%	(404,973)	
Schedule M	SCHMAT	1	938,633	SGCT	41.1115%	385,886	
Schedule M	SCHMAT	1	(207,540)	UT	Situs	(207,540)	
Schedule M	SCHMAT	1	207,540	NUTIL	0.0000%	-	
Schedule M	SCHMAT	1	1,078,549	SG	40.9535%	441,703	
			1,078,549			215,077	7.5.1
Schedule M	SCHMDT	1	1,078,549	SG	40.9535%	441,703	
Schedule M	SCHMDT	1	(37,806)	SE	41.0872%	(15,533)	
Schedule M	SCHMDT	1	37,806	SG	40.9535%	15,483	
Schedule M	SCHMDT	1	(12,569,707)	OR	Situs	-	
Schedule M	SCHMDT	1	12,569,707	OTHER	0.0000%	-	
			1,078,549			441,652	7.5.1
Deferred Tax Expense	41010	1	23,618,512	OTHER	0.0000%	-	
Deferred Tax Expense	41010	1	30,921,206	GPS	41.1325%	12,718,676	
Deferred Tax Expense	41010	1	(214,379)	IBT	4.0723%	(8,730)	
Deferred Tax Expense	41010	1	615,673	NUTIL	0.0000%	-	
Deferred Tax Expense	41010	1	2,565,446	SE	41.0872%	1,054,069	
Deferred Tax Expense	41010	1	(4,113,666)	SG	40.9535%	(1,684,688)	
Deferred Tax Expense	41010	1	28,238,440	SNP	42.4424%	11,985,059	
Deferred Tax Expense	41010	1	(13,115,623)	SO	41.1325%	(5,394,788)	
Deferred Tax Expense	41010	1	415,797,945	TAXDEPR	41.2688%	171,594,707	
Deferred Tax Expense	41010	1	(510,329,764)	UT	Situs	(199,094,276)	
			(26,016,210)			(8,829,971)	7.5.2
Deferred Tax Expense	41110	1	(11,695,418)	OTHER	0.0000%	-	
Deferred Tax Expense	41110	1	(24,762,096)	CIAC	46.2897%	(11,462,303)	
Deferred Tax Expense	41110	1	291,290	IBT	4.0723%	11,862	
Deferred Tax Expense	41110	1	(469,538)	NUTIL	0.0000%	-	
Deferred Tax Expense	41110	1	(184,134,435)	SCHMDEXI	39.7123%	(73,123,927)	
Deferred Tax Expense	41110	1	1,334,666	SE	41.0872%	548,377	
Deferred Tax Expense	41110	1	1,322,235	SG	40.9535%	541,501	
Deferred Tax Expense	41110	1	(23,155,615)	SNP	42.4424%	(9,827,789)	
Deferred Tax Expense	41110	1	(833,521)	SNPD	46.2897%	(385,834)	
Deferred Tax Expense	41110	1	21,688,796	SO	41.1325%	8,921,152	
Deferred Tax Expense	41110	1	246,429,846	UT	Situs	94,417,915	
			26,016,210			9,640,953	7.5.2

Description of Adjustment:

This adjustment corrects the allocation factor for both current and deferred taxes

Rocky Mountain Power
Results of Operations - December 2008
Tax Allocation Adjustment
Summary of Permanent & Temporary Book-Tax Differences by Allocation Factor
For the Calendar Year December 31, 2008

PER RESULTS OF OPERATIONS (DRAFT)		TEMPORARY DIFFERENCES		
		FACTOR	TOTAL COMPANY	UTILITY
	ADDITIONS	**S**	**80,998,807**	**80,998,807**
		BADDEBT	882,108	882,108
		CIAC	65,247,545	65,247,545
		CN	0	0
		DGP	0	0
		GPS	0	0
		IBT	0	0
		NUTIL	258,780,601	207,540
		SCHMDEXP	485,189,941	485,189,941
		SE	31,702,002	31,702,002
		SG	5,038,408	5,038,408
		SNP	65,237,720	65,237,720
		SNPD	2,196,309	2,196,309
		SO	12,249,452	12,249,452
		SSGCT	0	0
		SGCT	938,633	938,633
		TAXDEPR	0	0
		TROJD	1,464,600	1,464,600
			1,009,926,126	**751,353,065**
	DEDUCTIONS	CA	(1,145,987)	(1,145,987)
		FERC	0	0
		ID	(507,979)	(507,979)
		OR	(12,954,703)	(12,954,703)
		OTHER	(13,160,287)	(13,160,287)
		UT	(615,184)	(615,184)
		WA	(6,445,685)	(6,445,685)
		WY	(28,063,920)	(28,063,920)
		S	**(62,893,745)**	**(62,893,745)**
		BADDEBT	0	0
		CIAC	0	0
		CN	(62,756)	(62,756)
		DGP	(970)	(970)
		GPS	(81,662,106)	(81,662,106)
		IBT	0	0
		NUTIL	(314,708,888)	0
		SCHMDEXP	0	0
		SE	(45,485,800)	(45,485,800)
		SG	(19,597,093)	(19,597,093)
		SNP	(74,407,631)	(74,407,631)
		SNPD	(224,280)	(224,280)
		SO	(53,669,547)	(53,669,547)
		SGCT	0	0
		TAXDEPR	(1,095,617,890)	(1,095,617,890)
		TROJD	0	0
			(1,748,330,706)	**(1,433,621,818)**
			(738,404,580)	**(682,268,753)**

PER RESULTS OF OPERATIONS (DRAFT)		TEMPORARY DIFFERENCES (UNADJUSTED)	
		FACTOR	UTILITY
	ADDITIONS	**S**	**81,206,348**
		BADDEBT	882,108
		CIAC	65,247,545
		CN	0
		DGP	0
		GPS	0
		IBT	0
		NUTIL	0
		SCHMDEXP	485,189,989
		SE	31,701,999
		SG	3,959,859
		SNP	65,237,720
		SNPD	2,196,309
		SO	12,249,451
		SSGCT	938,632
		SGCT	0
		TAXDEPR	0
		TROJD	1,464,600
			750,274,560
	DEDUCTIONS	CA	
		FERC	
		ID	
		OR	
		OTHER	
		UT	
		WA	
		WY	
		S	**(62,893,744)**
		BADDEBT	0
		CIAC	0
		CN	(62,756)
		DGP	(970)
		GPS	(81,662,106)
		IBT	0
		NUTIL	0
		SCHMDEXP	0
		SE	(45,523,602)
		SG	(18,480,740)
		SNP	(74,407,631)
		SNPD	(224,280)
		SO	(53,669,546)
		SSGCT	0
		TAXDEPR	(1,095,617,890)
		TROJD	0
			(1,432,543,265)
			(682,268,705)

DIFFERENCE		TEMPORARY DIFFERENCES (UNADJUSTED)		Ref.
		FACTOR	UTILITY	
	ADDITIONS	**S**	(207,540)	7.5
		BADDEBT	0	
		CIAC	0	
		CN	0	
		DGP	0	
		GPS	0	
		IBT	0	
		NUTIL	207,540	7.5
		SCHMDEXP	0	
		SE	0	
		SG	1,078,549	7.5
		SNP	0	
		SNPD	0	
		SO	0	
		SSGCT	(938,632)	7.5
		SGCT	938,633	7.5
		TAXDEPR	0	
		TROJD	0	
			1,078,550	7.5
	DEDUCTIONS	CA		
		FERC		
		ID		
		OR	(12,569,707)	7.5
		OTHER	12,569,707	7.5
		UT		
		WA		
		WY		
		S	**0**	
		BADDEBT	0	
		CIAC	0	
		CN	0	
		DGP	0	
		GPS	0	
		IBT	0	
		NUTIL	0	
		SCHMDEXP	0	
		SE	37,806	7.5
		SG	(1,078,549)	7.5
		SG	(37,806)	7.5
		SNP	0	
		SNPD	0	
		SO	0	
		SSGCT	0	
		TAXDEPR	0	
		TROJD	0	
			(1,078,549)	7.5

Rocky Mountain Power
Results of Operations - December 2008
Summary of Deferred Income Tax Expense by Allocation Factor
For the Calendar Year Ended December 31, 2008

PER WORKBOOK CALCULATIONS

		PERMANENT DIFFERENCES	
		FACTOR	UTILITY
ADDITIONS		CA	1,016,967
		FERC	56,124
		ID	192,783
		OR	9,882,374
		OTHER	4,996,650
		UT	233,469
		WA	2,446,202
		WY	13,035,519
		S	**31,860,088**
		BADDEBT	0
		CIAC	0
		CN	23,817
		DGP	368
		GPS	30,991,586
		IBT	0
		NUTIL	0
		SCHMDEXP	0
		SE	17,262,316
		SG	7,437,294
		SNP	28,238,440
		SNPD	85,117
		SO	20,368,128
		SGCT	0
		SSGCH	0
		TAXDEPR	415,797,945
		TROJD	0
			552,065,099
DEDUCTIONS		CA	(989,163)
		FERC	(5,857)
		ID	(1,036,973)
		OR	(8,306,438)
		OTHER	(1,363,774)
		UT	(10,073,550)
		WA	(4,064,641)
		WY	(10,323,500)
		S	**(36,163,896)**
		BADDEBT	(334,769)
		CIAC	(24,762,096)
		CN	0
		DGP	0
		GPS	0
		IBT	0
		NUTIL	(78,764)
		SCHMDEXP	(184,134,435)
		SE	(12,031,226)
		SG	(2,527,404)
		SNP	(24,758,367)
		SNPD	(833,521)
		SO	(4,648,791)
		SGCT	(356,221)
		SSGCH	0
		TAXDEPR	0
		TROJD	(555,830)
			(291,185,320)
			260,879,779

PER RESULTS OF OPERATIONS

		DEFERRED INCOME TAX EXPENSE	
		FACTOR	UTILITY
DEBITS		CA	
		FERC	
		ID	
		OR	
		OTHER	
		UT	
		WA	
		WY	
		S	**518,758,661**
		BADDEBT	0
		CIAC	0
		CN	23,817
		DGP	368
		GPS	70,380
		IBT	214,379
		NUTIL	0
		SCHMDEXP	0
		SE	14,696,870
		SG	11,550,960
		SNP	0
		SNPD	85,117
		SO	33,483,751
		SGCT	0
		SSGCH	0
		TAXDEPR	0
		TROJD	0
			578,884,303
CREDITS		CA	
		FERC	
		ID	
		OR	
		OTHER	
		UT	
		WA	
		WY	
		S	**(271,085,647)**
		BADDEBT	(334,769)
		CIAC	0
		CN	0
		DGP	0
		GPS	0
		IBT	(291,290)
		NUTIL	0
		SCHMDEXP	0
		SE	(13,365,892)
		SG	(3,849,639)
		SNP	(1,602,752)
		SNPD	0
		SO	(26,337,587)
		SGCT	(356,220)
		SSGCH	0
		TAXDEPR	0
		TROJD	(555,830)
			(317,779,626)
			261,104,677

DIFFERENCE

		DEFERRED INCOME TAX EXPENSE			Ref.
		FACTOR	UTILITY		
DEBITS		CA		(11,406,965)	
		FERC		(1,399,950)	
		ID		(27,573,011)	
		OR		(146,003,787)	
		OTHER		23,618,512	
		UT		(199,094,276)	
		WA		(57,991,963)	
		WY		(66,859,812)	
		S	**(486,898,573)**		
		BADDEBT	0	Total Situs Amt	
		CIAC	0	**(510,329,764)**	7.5
		CN	0		
		DGP	0		
		GPS	**30,921,206**		7.5
		IBT	**(214,379)**		7.5
		NUTIL	**615,673**		7.5
		SCHMDEXP	0		
		SE	**2,565,446**		7.5
		SG	**(4,113,666)**		7.5
		SNP	**28,238,440**		7.5
		SNPD	0		
		SO	**(13,115,623)**		7.5
		SGCT	0		
		SSGCH	0		
		TAXDEPR	**415,797,945**		7.5
		TROJD	0		
				(26,016,210)	7.5
CREDITS		CA		5,825,392	
		FERC		**707,498**	7.5
		ID		12,661,839	
		OR		73,355,284	
		OTHER		**(11,695,418)**	7.5
		UT		94,417,915	
		WA		25,816,288	
		WY		33,645,630	
		S	**234,921,751**		
		BADDEBT	0		
		CIAC	**(24,762,096)**		7.5
		CN	0	Total Situs Amt	
		DGP	0	**246,429,846**	7.5
		GPS	0		
		IBT	**291,290**		7.5
		NUTIL	**(469,538)**		7.5
		SCHMDEXP	**(184,134,435)**		7.5
		SE	**1,334,666**		7.5
		SG	**1,322,235**		7.5
		SNP	**(23,155,615)**		7.5
		SNPD	**(833,521)**		7.5
		SO	**21,688,796**		7.5
		SGCT	(1)		
		SSGCH	0		
		TAXDEPR	0		
		TROJD	0	0	
			26,203,532	**26,016,210**	7.5

8. RATE BASE
ADJUSTMENTS

UTAH REVISED PROTOCOL
Misc Rate Base Adjustments (Tab 8)
TOTAL

		8.1	8.2	8.3	8.4	8.5	8.6
	Total Normalized	Update Cash Working Capital	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Pro Forma Major Plant Additions
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	(16,486)	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(16,486)	-	-	-	-	-	-
20 Depreciation	(4,773)	-	-	-	-	-	-
21 Amortization	553,091	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(69,140,859)	-	-	-	-	-	-
24 State	(9,395,094)	-	-	-	-	-	-
25 Deferred Income Taxes	78,103,161	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	608,561	-	-	-	-	-	-
28 Total Operating Expenses:	707,602	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(707,602)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	650,279,856	-	4,100,724	70,757,091	-	-	575,733,704
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,940,561)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	13,072,252	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(5,886,907)	(935,105)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	655,524,640	(935,105)	4,100,724	70,757,091	-	-	575,733,704
45							
46 Deductions:							
47 Accum Prov For Deprec	184,275	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(38,067,978)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,437,309	-	-	-	-	1,437,309	-
52 Customer Service Deposits	(10,154,977)	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,568,618)	-	-	-	(4,587,973)	-	-
54							
55 Total Deductions:	(50,169,988)	-	-	-	(4,587,973)	1,437,309	-
56							
57 Total Rate Base:	605,354,652	(935,105)	4,100,724	70,757,091	(4,587,973)	1,437,309	575,733,704
58							
59							
60 Estimated ROE impact	-1.808%	0.003%	-0.014%	-0.235%	0.015%	-0.005%	-1.702%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,140,393)	-	-	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	21,833,016	-	-	-	-	-	-
71 Schedule "M" Deductions	227,633,027	-	-	-	-	-	-
72 Income Before Tax	(206,940,404)	-	-	-	-	-	-
73							
74 State Income Taxes	(9,395,094)	-	-	-	-	-	-
75							
76 Taxable Income	(197,545,310)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(69,140,859)	-	-	-	-	-	-

UTAH REVISED PROTOCOL
Misc Rate Base Adjustments (Tab 8)
TOTAL

		8.6.1 Tax Impacts - Pro Forma Major Plant Additions	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Decommission	8.9 Goose Creek Transmission	8.10 Customer Service Deposits	0	0
							0	0
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	-	-	(16,486)	-	-	-	-
12	Other Power Supply	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-
14	Distribution	-	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-	-
19	Total O&M Expenses	-	-	(16,486)	-	-	-	-
20	Depreciation	-	-	-	(4,773)	-	-	-
21	Amortization	-	-	553,091	-	-	-	-
22	Taxes Other Than Income	-	-	-	-	-	-	-
23	Income Taxes: Federal	(68,773,344)	-	(165,783)	1,595	(203,326)	-	-
24	State	(9,345,155)	-	(22,527)	217	(27,629)	-	-
25	Deferred Income Taxes	78,118,499	-	(15,337)	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-	-
27	Misc Revenue & Expense	-	-	-	-	608,561	-	-
28	Total Operating Expenses:	(0)	-	332,958	(2,962)	377,606	-	-
29								
30	Operating Rev For Return:	0	-	(332,958)	2,962	(377,606)	-	-
31								
32	Rate Base:							
33	Electric Plant In Service	-	-	-	(311,663)	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-	-
35	Misc Deferred Debits	-	-	(1,940,561)	-	-	-	-
36	Elec Plant Acq Adj	-	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-	-
38	Prepayments	-	-	-	-	-	-	-
39	Fuel Stock	-	13,072,252	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-	-	-
41	Working Capital	-	(4,951,801)	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-	-
43	Misc Rate Base	-	-	-	-	-	-	-
44	Total Electric Plant:	-	8,120,450	(1,940,561)	(311,663)	-	-	-
45								
46	Deductions:							
47	Accum Prov For Deprec	-	-	-	184,275	-	-	-
48	Accum Prov For Amort	-	-	-	-	-	-	-
49	Accum Def Income Tax	(39,059,248)	-	991,270	-	-	-	-
50	Unamortized ITC	-	-	-	-	-	-	-
51	Customer Adv For Const	-	-	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	(10,154,977)	-	-
53	Miscellaneous Deductions	-	-	-	1,019,355	-	-	-
54								
55	Total Deductions:	(39,059,248)	-	991,270	1,203,630	(10,154,977)	-	-
56								
57	Total Rate Base:	(39,059,248)	8,120,450	(949,290)	891,967	(10,154,977)	-	-
58								
59								
60	Estimated ROE impact	0.133%	-0.027%	-0.013%	-0.003%	0.016%	0.000%	0.000%
61								
62								
63								
64	TAX CALCULATION:							
65								
66	Operating Revenue	-	-	(536,605)	4,773	(608,561)	-	-
67	Other Deductions							
68	Interest (AFUDC)	-	-	-	-	-	-	-
69	Interest	-	-	-	-	-	-	-
70	Schedule "M" Additions	21,792,605	-	40,411	-	-	-	-
71	Schedule "M" Deductions	227,633,027	-	-	-	-	-	-
72	Income Before Tax	(205,840,423)	-	(496,194)	4,773	(608,561)	-	-
73								
74	State Income Taxes	(9,345,155)	-	(22,527)	217	(27,629)	-	-
75								
76	Taxable Income	(196,495,267)	-	(473,667)	4,557	(580,933)	-	-
77								
78	Federal Income Taxes	(68,773,344)	-	(165,783)	1,595	(203,326)	-	-

Rocky Mountain Power
Utah Results of Operations - December 2008
Update Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(460,064)	UT	Situs	(460,064)	
Cash Working Capital	CWC	2	(144,526)	UT	Situs	(144,526)	
Cash Working Capital	CWC	3	(330,516)	UT	Situs	(330,516)	
			(935,105)			(935,105)	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	1,212,110,798	1,216,074,492	1,274,469,417	1.1
Taxes Other Than Income Tax	35,969,052	35,969,052	39,688,553	1.1
Federal Income Tax	(7,252,258)	(21,068,440)	(94,581,042)	1.1
State Income Tax	(235,543)	203,625	(9,925,471)	1.1
Less: Embedded Cost Differential	(31,900,354)	(31,900,354)	(31,900,354)	
Total	1,208,691,695	1,199,278,375	1,177,751,104	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	3,311,484	3,285,694	3,226,715	
Net Lag Days	5.60	5.60	5.60	
Cash Working Capital	18,557,467	18,412,941	18,082,425	
Unadjusted Cash Working Capital	19,017,530	18,557,467	18,412,941	
Cash Working Capital Adjustment	(460,064)	(144,526)	(330,516)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding 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 are calculated using the Company's December 2007 lead lag study.

Rocky Mountain Power
Utah Results of Operations - December 2008
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	6,344,994	SE	41.087%	2,606,979	
Other Tangible Property	399	2	3,635,550	SE	41.087%	1,493,745	
			9,980,545			4,100,724	Below

Adjustment Detail

December 2007 Balance	6,459,832	
December 2008 Balance	6,230,157	8.2.1
Average Balance	6,344,994	
December 2008 Balance	6,230,157	8.2.1
December 2009 Balance	13,730,933	8.2.1
Average Balance	9,980,545	
Adjustment to Dec 08/Dec 09 Average Balance	3,635,550	

Description of Adjustment:

PacifiCorp owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This investment is accounted for on the Company's books in Account 123.1 - Investment in Subsidiary Company. However, Account 123 is not normally a rate base account. This adjustment reflects net plant rather than the actual balance in Account 123 to recognize the depreciation of the investment over time.

Rocky Mountain Power
Results of Operations - December 2008
Trapper Mine Rate Base

DESCRIPTION	Dec-07	Dec-08	Dec-09	Dec-08/ Dec-09 Average
Inventories	4,244,472	4,938,442	5,037,211	4,987,826
Prepaid Expenses	475,507	339,449	346,238	342,843
Property, Plant, and Equipment				
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	79,814,423	82,243,752	123,077,311	102,660,532
Total Property, Plant, and Equipment	**92,181,159**	**94,610,488**	**135,444,047**	**115,027,268**
Accumulated Depreciation	(76,788,786)	(79,479,879)	(83,999,247)	(81,739,563)
Total Property, Plant, and Equipment	**15,392,373**	**15,130,609**	**51,444,800**	**33,287,705**
Restricted Funds: Self-bonding for Black Lu	528,323	522,563	516,802	519,683
Total Restricted Funds	**528,323**	**522,563**	**516,802**	**519,683**
Deferred GE Royalty Amount	9,545,455	8,181,818	6,818,186	7,500,002
TOTAL RATE BASE	**30,186,130**	**29,112,881**	**64,163,237**	**46,638,059**
PacifiCorp's Share of Trapper is 21.4%	**6,459,832**	**6,230,157**	**13,730,933**	**9,980,545**

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Rocky Mountain Power
Utah Results of Operations - December 2008
Jim Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	159,004,771	SE	41.087%	65,330,576	
Other Tangible Property	399	3	13,207,318	SE	41.087%	5,426,515	
			172,212,089			70,757,091	Below

Adjustment Detail

Dec 2007 Balance	152,126,000	
Dec 2008 Balance	165,883,543	8.3.1
Dec 2007-2008 Avg Balance	159,004,771	
Dec 2008 Balance	165,883,543	8.3.1
Dec 2009 Balance	178,540,636	8.3.1
Dec 2008-2009 Avg Balance	172,212,089	
Adjustment to Dec 2009 Avg Bal	13,207,318	

Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated and approved in Utah Docket No. 97-035-01, and has been included in all GRC filings since.

Rocky Mountain Power
Results of Operations - December 2008
Bridger Mine Rate Base
(000's)

Bridger Total	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Description	**Dec-07**	**Dec-08**	**Jan-09**	**Feb-09**	**Mar-09**	**Apr-09**	**May-09**	**Jun-09**	**Jul-09**	**Aug-09**	**Sep-09**	**Oct-09**	**Nov-09**	**Dec-09**
1 Structure, Equipment, Mine Dev.	327,637	367,484	377,456	377,959	378,294	379,850	380,524	386,193	387,464	390,006	399,807	404,097	414,114	414,446
2 Materials & Supplies	12,836	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350
4 Pit Inventory	31,112	17,860	16,672	18,145	14,987	12,713	14,758	14,519	15,470	15,408	15,522	16,655	15,552	16,152
5 Deferred Long Wall Costs	619	3,757	3,150	3,999	4,773	3,922	3,213	2,362	1,510	707	277	1,204	2,287	2,067
6 Reclamation Liability	(5,421)	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(132,826)	(153,234)	(155,500)	(157,447)	(159,392)	(161,491)	(163,534)	(165,680)	(167,822)	(169,991)	(172,309)	(174,581)	(176,778)	(179,203)
8 Bonus Bid / Lease Payable	(5,768)	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	228,189	248,825	254,736	255,614	253,012	249,343	249,311	251,743	250,972	250,480	257,648	261,725	269,524	267,811
PacifiCorp Share (66.67%)	**152,126**	**165,884**	169,824	170,410	168,675	166,229	166,207	167,828	167,315	166,986	171,765	174,483	179,683	**178,541**
	Ref 8.3	**Ref 8.3**												**Ref 8.3**

Rocky Mountain Power
Utah Results of Operations - December 2008
Environmental Settlement (PERCO)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Unspent Environmental Proceeds	25399	1	(11,154,121)	SO	41.133%	(4,587,973)	8.4.2

Description of Adjustment:

PacifiCorp received an insurance settlement of $38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces utility rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

Rocky Moutain Power
Results of Operations - December 2008
Pacificorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Dec 31, 2007	Remaining Cash at Dec 31, 2007	Actual Spending Jan-Dec 08	Cumulative Actual Spending thru Dec 31, 2008	Remaining Cash at Dec 31, 2008
American Barrel	PERC/1997/E/001		1,446,295		153,269	1,599,565	
Astoria / Unocal	PERC/1997/E/002		1,140,182		187,240	1,327,422	
Eugene - PacifiCorp	PERC/1997/E/003		299,901		13,795	313,696	
Everett - PacifiCorp	PERC/1997/E/004		(364,023)		760	(363,263)	
Jordan / Barber Tar	PERC/1997/E/005		41,628		-	41,628	
Ogden	PERC/1997/E/006		68,876		-	68,876	
Tacoma A Street	PERC/1997/E/007		632,197		(3,648)	628,549	
Tacoma River Street	PERC/1997/E/008		1,054,068		-	1,054,068	
Bridger GW Sampling	PERC/1997/E/009		525,765		13,123	538,888	
Bridger Landfill Repermitting	PERC/1997/E/010		51,891		-	51,891	
Bridger Oil Spill	PERC/1997/E/011		374,402		-	374,402	
Carbon Fuel Oil	PERC/1997/E/012		15,781		-	15,781	
Carbon Landfill Permit	PERC/1997/E/013		23,034		-	23,034	
Carbon Emerg. Gen. Remediation	PERC/1997/E/014		16,598		-	16,598	
Centralia Heavy Equipment Shop	PERC/1997/E/013		2,380		-	2,380	
Dave Johnston GW Sampling	PERC/1997/E/016		231,581		-	231,581	
Dave Johnston Landfill Repermit	PERC/1997/E/017		73,439		-	73,439	
Dave Johnston Diesel Release	PERC/1997/E/018		528		-	528	
Dave Johnston Landfill Closure	PERC/1997/E/019		269,474		-	269,474	
Dave Johnston Landfill Reclamation	PERC/1997/E/020		288,190		-	288,190	
Farm GW Monitoring - Hunter	PERC/1997/E/021		234,581		590	235,171	
Farm GW Monitoring - Huntington	PERC/1997/E/022		273,080		206	273,287	
Hunter Fuel Oil	PERC/1997/E/023		47,941		14,412	62,353	
Hunter Injection Wells	PERC/1997/E/024		329,674		-	329,674	
Hunter Landfill Permit	PERC/1997/E/025		56,914		-	56,914	
Huntington Injection Wells	PERC/1997/E/026		9,416		-	9,416	
Huntington Landfill Closure	PERC/1997/E/027		1,050,753		1,187,039	2,237,792	
Huntington Landfill Permit	PERC/1997/E/028		46,984		-	46,984	
Huntington Lead Paint Removal	PERC/1997/E/029		1,315,468		-	1,315,468	
Huntington Wellhead Protection	PERC/1997/E/030		14,052		-	14,052	
Buried Pitch	PERC/1997/E/031		78,446		-	78,446	
Tank Farm	PERC/1997/E/032		13,341		11,167	24,508	
Naughton FGD Pond Closure	PERC/1997/E/033		329,680		20,755	350,434	
Naughton GW Monitoring	PERC/1997/E/034		257,904		78	257,982	
Naughton Landfill Repermit	PERC/1997/E/035		30,011		-	30,011	
Naughton Landfill Closure	PERC/1997/E/036		5,975		-	5,975	
Wyodak Pond Study	PERC/1997/E/037		77,037		769	77,807	
Wyodak Fuel Oil	PERC/1997/E/038		33,542		76	33,617	
Bank Stabilization & Restoration	PERC/1997/E/039		233,772		3,092	236,864	
Restore River Embankments	PERC/1997/E/040		19,498		-	19,498	
Cutler	PERC/1997/E/041		76,560		-	76,560	
Bank Stabilization & Restoration	PERC/1997/E/042		-		-	-	
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044		94,425		-	94,425	
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045		668		-	668	
No. Umpqua Erosion Repairs	PERC/1997/E/046		32,205		-	32,205	
Klamath River Domestic Water Studies	PERC/1997/E/048		4,176		-	4,176	
No. Umq Remove Contaminated Soils	PERC/1997/E/052		464		-	464	
Rogue River Domestic Water Studies	PERC/1997/E/053		1,909		-	1,909	
UST Removal	PERC/1997/E/054		4,786		-	4,786	
Lead Paint Removal	PERC/1997/E/055		386,611		-	386,611	
Annex I	PERC/1997/E/056		700,711		5,931	706,643	
Cedar Diesel	PERC/1997/E/057		73,404		-	73,404	
Holiday Gun Club	PERC/1997/E/058		709,275		-	709,275	
Jordan Substation	PERC/1997/E/059		425,046		48,627	473,673	
Montague Ranch	PERC/1997/E/060		511,195		46,052	557,247	
Ross Island Tower Clean-up	PERC/1997/E/061		332,598		-	332,598	
Spill Prevention, Containment and Countermeasu	PERC/1997/E/062		2,829,655		56,574	2,886,229	
Ashton Substation	PERC/1997/E/070		3,271		-	3,271	
Rock Springs Plant Substation	PERC/1997/E/071		3,733		-	3,733	
Sinclair Substation	PERC/1997/E/072		996		-	996	
Parco Substation	PERC/1997/E/073		4,206		-	4,206	
Garland Substation	PERC/1997/E/074		14,593		-	14,593	
Dexter Substation	PERC/1997/E/075		43,185		-	43,185	
WyoMont Substation	PERC/1997/E/076		33,705		-	33,705	
Salt Lake Automotive Shop	PERC/1997/E/077		130,033		-	130,033	
Vernal Diesel	PERC/1997/E/078		1,408		-	1,408	
Salt Lake Terminal Oil Spill	PERC/1997/E/079		9,756		-	9,756	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080		480,001		83,605	563,606	
Bors Property	PERC/1997/E/081		15,873		-	15,873	
Coal Creek	PERC/1997/E/082		1,415		-	1,415	

Rocky Moutain Power
Results of Operations - December 2008
Pacificorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Dec 31, 2007	Remaining Cash at Dec 31, 2007	Actual Spending Jan-Dec 08	Cumulative Actual Spending thru Dec 31, 2008	Remaining Cash at Dec 31, 2008
Ekotek / PetroChem	PERC/1997/E/083		35,779		-	35,779	
Environmental Pacific	PERC/1997/E/084		1,611		-	1,611	
Mountaineer Refinery	PERC/1997/E/085		39		-	39	
Northwest Triangle Property	PERC/1997/E/086		388		-	388	
Pinedale	PERC/1997/E/087		113,985		-	113,985	
PCB, Inc.	PERC/1997/E/088		143,312		-	143,312	
Portable Equipment GW	PERC/1997/E/089		(259,086)		-	(259,086)	
Idaho Falls Pole Yard	PERC/1997/E/090 / 091		2,775,927		380,280	3,156,207	
Astoria Steam Plant	PERC/1997/E/092		529,908		-	529,908	
Bear River Erosion Control	PERC/1997/E/093		3,394		-	3,394	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094		20,264		-	20,264	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095		2,340		-	2,340	
Bridger Coal Warehouse Spill	PERC/1998/E/097		2,278		-	2,278	
Bridger Oil Spill (New Releases)	PERC/1998/E/098		480,097		111,733	591,830	
Cedar Steam Plant	PERC/1998/E/099		3,533		-	3,533	
Centralia Mine Pond Reclamation	PERC/1998/E/100		503,287		-	503,287	
Cougar Shore Line Repair	PERC/1998/E/101		29,921		-	29,921	
Mining Central Warehouse Cleanup	PERC/1998/E/102		60,116		22,512	82,628	
Deer Creek Terrace Stablization	PERC/1998/E/103		12,778		-	12,778	
Domestic Water System Testing and Review	PERC/1998/E/104		64,180		588	64,768	
Hale Plant Cleanup	PERC/1998/E/105		300,828		-	300,828	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106		33,455		-	33,455	
Huntington Lead Paint Removal	PERC/1998/E/107		143,979		-	143,979	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108		9,591		-	9,591	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109		290,538		-	290,538	
Lifton Pumping Station Cleanup	PERC/1998/E/110		401		-	401	
Merwin Oil House Removal	PERC/1998/E/111		20,022		-	20,022	
Naughton South Ash Pond Reclam	PERC/1998/E/112		239,493		-	239,493	
Ogden Pole Treating Remediation	PERC/1998/E113		-		-	-	
Speelyai Well	PERC/1998/E/114		176		-	176	
Big Fork PCB Soil Cleanup	PERC/2003/E/123		103,407		-	103,407	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124		12,123		-	12,123	
Bridger FGD Pond 1 Closure	PERC/2007/E/126		24,307		153,200	177,507	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127		-		113,931	113,931	
Olympia, WA	PERC/2007/E/128		-		7,151	7,151	
Powerdale Cleanup	PERC/2007/E/129		-		13,944	13,944	
Lincoln Steam Plant	PERC/2008/E/130		-		56,207	56,207	
Portland Harbor Source Control	PERC/2008/E/131		-		3,463	3,463	
Astoria Young's Bay	Order 401980		2,313,081		-	2,313,081	
Silver Bell / Telluride (hits cost center)	Order 401981		525,275		-	525,275	
Attorney contingency fee received			-		-	-	
REGULATED TOTAL		38,624,232	26,116,849	12,507,383	2,706,522	28,823,372	9,800,860

December 31, 2008 Beg/End Average

12/31/07	12,507,383
12/31/08	9,800,860
	11,154,121

Rocky Mountain Power
Utah Results of Operations - December 2008
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment Rate Base:							
Customer Advance	252	1	337,812	CN	47.453%	160,300	
Customer Advance	252	1	(130,469)	ID	Situs	-	
Customer Advance	252	1	(558,637)	OR	Situs	-	
Customer Advance	252	1	2,063,571	UT	Situs	2,063,571	
Customer Advance	252	1	3,090,714	WY-ALL	Situs	-	
Customer Advance	252	1	653,403	WY-ALL	Situs	-	
Customer Advance	252	1	(3,214,621)	WY-ALL	Situs	-	
Customer Advance	252	1	29,124	NUTIL	0.000%	-	
Customer Advance	252	1	(51,465)	CA	Situs	-	
Customer Advance	252	1	(298,807)	WA	Situs	-	
Customer Advance	252	1	(1,920,625)	SG	40.953%	(786,562)	
			0			1,437,309	8.5.1

Description of Adjustment:

Customer advances for construction are booked into 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 2008
Customer Advances for Construction

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(337,812)		337,812
252IDU	(32,656)	(163,125)	(130,469)
252OR	(528,986)	(1,087,622)	(558,637)
252UT	(9,170,461)	(7,106,890)	2,063,571
252WYP	(3,090,714)	-	3,090,714
252WYU	(653,403)	-	653,403
252WY-All	-	(3,214,621)	(3,214,621)
252NUTIL	-	29,124	29,124
252CA	(3,996)	(55,461)	(51,465)
252WA	(15,221)	(314,028)	(298,807)
252SG	(5,039,434)	(6,960,059)	(1,920,625)
Total	**(18,872,684)**	**(18,872,683)**	**0**

Ref 8.5

Rocky Mountain Power
Utah Results of Operations - December 2008
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	19,959,197	SG	40.953%	8,173,980	
Steam Production	312	2	87,554,225	SSGCH	40.198%	35,194,768	
Hydro Production	332	2	9,034,507	SG-P	40.953%	3,699,942	
Hydro Production	332	2	5,195,682	SG-U	40.953%	2,127,811	
Other Production	343	2	534,085,663	SG	40.953%	218,726,507	
Transmission	355	2	83,488,566	SG	40.953%	34,191,449	
Distribution - California	364	2	36,186,959	UT	Situs	23,693,329	
General Plant - California	397	2	1,912,663	UT	Situs	227,707	
General Plant	397	2	2,357,747	SO	41.133%	969,801	
General Plant	397	2	382,031	SG	40.953%	156,455	
General Plant	397	2	190,583	CN	47.453%	90,437	
Mining Plant	399	2	1,164,678	SE	41.087%	478,533	
Intangible Plant	303	2	2,636,657	SO	41.133%	1,084,524	
Intangible Plant	303	2	5,887,890	SG	40.953%	2,411,294	
Intangible Plant	302	2	21,336,421	SG-P	40.953%	8,738,000	
			811,373,470			339,964,537	8.6.2
Steam Production	312	3	66,270,211	SG	40.953%	27,139,938	
Steam Production	312	3	1,001,954	SSGCH	40.198%	402,762	
Hydro Production	332	3	15,655,635	SG-P	40.953%	6,411,523	
Hydro Production	332	3	1,038,730	SG-U	40.953%	425,396	
Other Production	343	3	341,969,445	SG	40.953%	140,048,287	
Transmission	355	3	78,555,578	SG	40.953%	32,171,220	
Distribution - California	364	3	40,187,332	UT	Situs	26,229,072	
General Plant - California	397	3	8,809,151	UT	Situs	2,241,717	
Intangible Plant	303	3	1,700,000	SO	41.133%	699,253	
			555,188,034			235,769,167	8.6.2

Description of Adjustment:

This adjustment places into rate base one-half of the major plant additions totaling greater than $2 million for the period January 2008 to December 2008 and the major plant additions totaling greater than $2 million for the period January 2009 to December 2009. These additions are included into rate base using a half-year methodology with the exception of certain production equipment where the in-service date was used.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2

Rocky Mountain Power
Utah Results of Operations - December 2008
Tax Impacts - Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	31,165,552	SG	40.953%	12,763,369	
Schedule M Additions	SCHMAT	2	1,039,555	SSGCH	40.198%	417,877	
Schedule M Additions	SCHMAT	2	44,164	SE	41.087%	18,146	
Schedule M Additions	SCHMAT	2	14,793	CN	47.453%	7,020	
Schedule M Additions	SCHMAT	2	327,192	SO	41.133%	134,582	
Schedule M Additions	SCHMAT	2	1,032,117	UT	Situs	598,578	
Deferred Tax Expense	41010	2	(11,827,639)	SG	40.953%	(4,843,826)	
Deferred Tax Expense	41010	2	(394,521)	SSGCH	40.198%	(158,588)	
Deferred Tax Expense	41010	2	(16,761)	SE	41.087%	(6,887)	
Deferred Tax Expense	41010	2	(5,614)	CN	47.453%	(2,664)	
Deferred Tax Expense	41010	2	(124,172)	SO	41.133%	(51,075)	
Deferred Tax Expense	41010	2	(391,700)	UT	Situs	(227,167)	
Accum Def Income Tax Balance	282	2	5,913,820	SG	40.953%	2,421,913	
Accum Def Income Tax Balance	282	2	197,261	SSGCH	40.198%	79,294	
Accum Def Income Tax Balance	282	2	8,381	SE	41.087%	3,444	
Accum Def Income Tax Balance	282	2	2,807	CN	47.453%	1,332	
Accum Def Income Tax Balance	282	2	62,086	SO	41.133%	25,538	
Accum Def Income Tax Balance	282	2	195,851	UT	Situs	113,584	
Schedule M Additions	SCHMAT	3	17,323,555	SG	40.953%	7,094,594	
Schedule M Additions	SCHMAT	3	15,108	SSGCH	40.198%	6,073	
Schedule M Additions	SCHMAT	3	109,897	SO	41.133%	45,203	
Schedule M Additions	SCHMAT	3	1,318,973	UT	Situs	707,163	
Schedule M Deductions	SCHMDT	3	483,766,196	SG	40.953%	198,118,949	
Schedule M Deductions	SCHMDT	3	991,308	SSGCH	40.198%	398,483	
Schedule M Deductions	SCHMDT	3	1,699,915	SO	41.133%	699,218	
Schedule M Deductions	SCHMDT	3	49,450,804	UT	Situs	28,416,377	
Deferred Tax Expense	41010	3	177,019,646	SG	40.953%	72,495,653	
Deferred Tax Expense	41010	3	370,478	SSGCH	40.198%	148,924	
Deferred Tax Expense	41010	3	603,428	SO	41.133%	248,205	
Deferred Tax Expense	41010	3	18,266,511	UT	Situs	10,515,924	
Accum Def Income Tax Balance	282	3	(88,509,823)	SG	40.953%	(36,247,826)	
Accum Def Income Tax Balance	282	3	(185,239)	SSGCH	40.198%	(74,462)	
Accum Def Income Tax Balance	282	3	(301,714)	SO	41.133%	(124,103)	
Accum Def Income Tax Balance	282	3	(9,133,256)	UT	Situs	(5,257,962)	

Description of Adjustment:

This adjustment includes the tax impacts of the Major Plant Additions adjustment.

Rocky Mountain Power
Results of Operations - December 2008
Major Plant Addition Summary

Description	Factor	Jan08 to Dec08 Plant Additions	Months	Plant Adds Included in Adj	Jan09 to Dec09 Plant Additions	Months	Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:								
Various	SG	39,918,395	6	19,959,197	132,540,422	6	66,270,211	86,229,408
Various	SSGCH	26,226,388	6	13,113,194	2,003,908	6	1,001,954	14,115,148
Cholla 4 Environmental	SSGCH	148,882,063	6	74,441,031	-	6	-	74,441,031
Total Steam Plant		215,026,845		107,513,422	134,544,330		67,272,165	174,785,588
Hydro Production Plant:								
Various	SG-P	18,069,014	6	9,034,507	31,311,269	6	15,655,635	24,690,142
Various	SG-U	10,391,365	6	5,195,682	2,077,459	6	1,038,730	6,234,412
Total Hydro Plant		28,460,379		14,230,190	33,388,728		16,694,364	30,924,554
Other Production Plant:								
Marengo II Wind Expansion	SG	124,972,998	6	62,486,499	-	6	-	62,486,499
Goodnoe Hills Wind Project	SG	183,751,191	6	91,875,596	-	6	-	91,875,596
High Plains Wind Project	SG	-	6	-	245,508,239	2	40,918,040	40,918,040
Rolling Hills Wind Project	SG	-	6	-	205,145,490	12	205,145,490	205,145,490
Glenrock Wind Plant	SG	199,426,199	6	99,713,100	4,419,221	6	2,209,611	101,922,710
Seven Mile Hill Wind Plant	SG	192,525,178	6	96,262,589	3,627,744	6	1,813,872	98,076,461
Glenrock III Wind Project	SG	-	6	-	86,843,499	12	86,843,499	86,843,499
Seven Mile Hill II Wind Project	SG	41,391,245	6	20,695,623	309,040	6	154,520	20,850,143
Chehalis	SG	300,383,503	6	148,973,968	-	6	-	148,973,968
Chehalis Overhaul	SG	10,217,584	6	5,108,792	-	6	-	5,108,792
Various Wind Other	SG	-	6	-	2,208,430	6	1,104,215	1,104,215
Various	SG	17,938,993	6	8,969,497	7,560,397	6	3,780,198	12,749,695
Total Other Plant		1,070,606,892		534,085,663	555,622,059		341,969,445	876,055,107
Transmission Plant:								
Various	SG	166,977,133	6	83,488,566	157,111,155	6	78,555,578	162,044,144
Total Transmission Plant		166,977,133		83,488,566	157,111,155		78,555,578	162,044,144
Distribution Plant:								
California	CA	6,853,900	6	3,426,950	4,258,158	6	2,129,079	5,556,029
Oregon	OR	7,238,128	6	3,619,064	11,883,733	6	5,941,867	9,560,931
Washington	WA	2,339,093	6	1,169,546	-	6	-	1,169,546
Utah	UT	47,386,657	6	23,693,329	52,458,144	6	26,229,072	49,922,401
Idaho	ID	-	6	-	-	6	-	-
Wyoming	WYE	8,556,139	6	4,278,069	11,774,629	6	5,887,314	10,165,384
Total Distribution Plant		72,373,917		36,186,959	80,374,664		40,187,332	76,374,291
General Plant:								
California	CA	-	6	-	-	6	-	-
Oregon	OR	2,763,357	6	1,381,679	9,168,754	6	4,584,377	5,966,055
Washington	WA	-	6	-	-	6	-	-
Utah	UT	455,414	6	227,707	4,483,434	6	2,241,717	2,469,424
Idaho	ID	606,556	6	303,278	-	6	-	303,278
Wyoming	WYE	-	6	-	3,966,114	6	1,983,057	1,983,057
General	SO	4,715,494	6	2,357,747	-	6	-	2,357,747
General	CN	381,167	6	190,583	-	6	-	190,583
General	SG	764,063	6	382,031	-	6	-	382,031
Total General Plant		9,686,050		4,843,025	17,618,302		8,809,151	13,652,176
Mining Plant:								
Coal Mine	SE	2,329,356	6	1,164,678	-	6	-	1,164,678
Total Mining Plant		2,329,356		1,164,678	-		-	1,164,678
Intangible Plant:								
General	SO	5,273,314	6	2,636,657	3,400,000	6	1,700,000	4,336,657
General	SE	-	6	-	-	6	-	-
General	SG	11,775,780	6	5,887,890	-	6	-	5,887,890
Hydro Relicensing	SG-P	42,672,841	6	21,336,421	-	6	-	21,336,421
Total Intangible Plant		59,721,935		29,860,968	3,400,000		1,700,000	31,560,968
Total Electric Plant in Service		1,625,182,507		811,373,470	982,059,239		555,188,034	1,366,561,505
		Ref# 8.6.4		Ref# 8.6	Ref# 8.6.6		Ref# 8.6	

Rocky Mountain Power
Results of Operations - December 2008
Major Plant Addition Detail - Jan2008 to Dec2008

Project Description	Account	Factor	In-Service Date	Jan08 to Dec08 Plant Additions
Steam Production				
Blundell Bottoming Cycle	312	SG	2008	2,403,332
Carbon: U2 GENERATOR ROTOR REPLACEMENT	312	SG	2008	2,177,776
Cholla: CHOLU0 Coal Unloading&Handling	312	SSGCH	2008	6,503,226
Cholla: CHOLU4 CAI Environmental Projects	312	SSGCH	May-08	148,882,063
Cholla 4: Finishing Reheater Replacemen	312	SSGCH	2008	2,897,012
Cholla: Choll Com:135 Car Rail Siding	312	SSGCH	2008	2,024,772
Cholla 4: Economizer Replacement	312	SSGCH	2008	3,116,040
Cholla Unit 4: TURBINE COMPONENT REPL,	312	SSGCH	2008	4,865,996
Cholla Unit 4: GENERATOR STATOR REWED	312	SSGCH	2008	2,195,376
Cholla Unit 4: BOILER OVERHAUL,	312	SSGCH	2008	2,309,813
Cholla Comm: Well Field Int Water	312	SSGCH	2008	2,314,152
Dave Johnston: U1 - Turbine/Generator Inspection	312	SG	2008	3,743,303
Dave Johnston: U2 Turbine-Generator Refurbishment	312	SG	2008	3,939,705
Dave Johnston: U1 - SSH Pendant Replace	312	SG	2008	3,174,945
Huntington: U1 Scrubber Tower External Coating	312	SG	2008	2,113,652
Jim Bridger: U4 Excitation Control Replacement	312	SG	2008	2,673,492
Jim Bridger: U4 Clean Air - NOx	312	SG	2008	6,134,776
Jim Bridger: U4 Reheater Replacement	312	SG	2008	6,220,063
Jim Bridger: U4 Rewind Main Generator Stator	312	SG	2008	2,929,200
Jim Bridger: U4 SHPP Replace Lower Bends	312	SG	2008	2,223,695
Jim Bridger: U4 Coutant Slope Replacement	312	SG	2008	2,184,456
Steam Production Total				**215,026,845**
Hydro Production				
Copco 2 Electrical Overhaul	332	SG-P	2008	6,759,099
North Umpqua Implementation	332	SG-P	2008	11,309,916
Cutler 2 Runner	332	SG-U	2008	3,471,638
Cutler 1 Overhaul	332	SG-U	2008	6,919,727
Hydro Production Total				**28,460,379**
Other Production				
Currant Creek: U0 OpFlex Cold Day Performance	343	SG	2008	8,488,692
Chehalis: U2 HGP Overhaul on CT2	343	SG	2008	10,217,584
Lake Side Capital Build	343	SG	2008	4,080,788
LAKE SIDE POWER OUTPUT IMPROVEMENT	343	SG	2008	5,369,514
Goodnoe Hills Wind Project (94 MW)	343	SG	May-08	183,751,191
Glenrock Wind Plant (99 MW)	343	SG	Dec-08	199,426,199
Marengo II Wind Expansion (70.2 MW)	343	SG	Jun-08	124,972,998
Seven Mile Hill Wind Plant (99 MW)	343	SG	Dec-08	192,525,178
Seven Mile Hill II Wind Plant (19.5 MW)	343	SG	Dec-08	41,391,245
Chehalis	343	SG	Sept-08	300,383,503
Other Production Total				**1,070,606,892**
Transmission				
Oakley-Kamas New 46kV Line	355	SG	2008	2,553,791
Pleasant Grove Sub Conv to 138kV and 2nd	355	SG	2008	2,994,197
Yew Avenue Sub Const New Sub(Tetherow)	355	SG	2008	199,018
Elk Horn Instl 115-12.5kV Two Fdr Sub	355	SG	2008	2,039,556
Commerce Sub: 138-12 5kV Sub	355	SG	2008	118,790
Line 1 Conv to 115kV Line 14 Cap Relief	355	SG	2008	12,746,358
Campbell Sub Increase Capacity	355	SG	2008	4,258
Cozydale Build New 138-12.5kV Sub	355	SG	2008	18,036
Herriman Purch Sub Prop & Trans ROW	355	SG	2008	4,055,798
Tooele Depot Incr Trnsfmr-Trans Capacity	355	SG	2008	538,177
Copco 2 Electrical Overhaul	355	SG	2008	1,367,463
Blundell Bottoming Cycle	355	SG	2008	570,843
Copco 2 Install 230/115 Tranfrmr & Brkr	355	SG	2008	7,405,690
Three Mile Knoll Sub: New 345-138kV Sub	355	SG	2008	43,287,038
Path 18 Reliabililty Improvements	355	SG	2008	4,149,921
Chappel Crk Provide Svc to Jonah Field	355	SG	2008	11,927,716
Transmission Relay Repl Zone 3 Setting	355	SG	2008	3,407,797
Troutdale TRF Repl 125MVA 230-69kV Trnsf	355	SG	2008	2,457,588
Craner Flat Substation - Install 138 kV	355	SG	2008	10,017,233
Goodnoe Hills Wind Project (94 MW)	355	SG	2008	10,571,895
Glenrock Wind Plant (99 MW)	355	SG	2008	23,021,882
Marengo II Wind Expansion (70.2 MW)	355	SG	2008	6,750,113
Seven Mile Hill Wind Plant (99 MW)	355	SG	2008	16,773,976
Transmission Total				**166,977,133**

Rocky Mountain Power
Results of Operations - December 2008
Major Plant Addition Detail - Jan2008 to Dec2008

Project Description	Account	Factor	In-Service Date	Jan08 to Dec08 Plant Additions
Distribution				
Oakley-Kamas New 46kV Line	364	UT	2008	308,392
Wasatch Front Automated Meter Reading	364	UT	2008	20,009,167
Pleasant Grove Sub Conv to 138kV and 2nd	364	UT	2008	5,876,203
Yew Avenue Sub Const New Sub(Tetherow)	364	OR	2008	2,138,230
Riverton Sub Capacity Increase 25MVA	364	WYE	2008	4,748,956
Elk Horn Instl 115-12.5kV Two Fdr Sub	364	WYE	2008	3,807,183
Commerce Sub: 138-12 5kV Sub	364	UT	2008	5,539,510
Line 1 Conv to 115kV Line 14 Cap Relief	364	CA	2008	1,077,145
Weed Substation Increase Capacity	364	CA	2008	5,776,755
Campbell Sub Increase Capacity	364	OR	2008	2,994,531
Cozydale Build New 138-12.5kV Sub	364	UT	2008	3,786,927
Sutherlin Sub 5U36 Incr Cap Murphy LVL	364	OR	2008	2,105,368
Herriman Purch Sub Prop & Trans ROW	364	UT	2008	5,543,239
Tooele Depot Incr Tmsfmr-Trans Capacity	364	UT	2008	2,429,173
North Salt Lake - Increase Capacity	364	UT	2008	3,894,046
Hopland Sub Increase Capacity 15.6MVA	364	WA	2008	2,339,093
Distribution Total				**72,373,917**
General				
Willamette Ops Svc Ctr Land & Imprvmnts	397	OR	2008	2,701,080
Yew Avenue Sub Const New Sub(Tetherow)	397	SO	2008	414
Elk Horn Instl 115-12.5kV Two Fdr Sub	397	SO	2008	595
Herriman Purch Sub Prop & Trans ROW	397	SG	2008	36,232
Lake Side Capital Build	397	SG	2008	634
PD IVRAAR Agent Access Rtr	397	CN	2008	381,167
PD IVRAAR Agent Access Rtr	397	SO	2008	2,305,230
Control Center Disaster Recovery Improve	397	SG	2008	53,814
Control Center Disaster Recovery Improve	397	SO	2008	2,403,775
Blundell Bottoming Cycle	397	SG	2008	14,030
Copco 2 Install 230/115 Tranfrmr & Brkr	397	OR	2008	62,277
Copco 2 Install 230/115 Tranfrmr & Brkr	397	SG	2008	5,929
Three Mile Knoll Sub: New 345-138kV Sub	397	ID	2008	606,556
Three Mile Knoll Sub: New 345-138kV Sub	397	SG	2008	390,922
Three Mile Knoll Sub: New 345-138kV Sub	397	UT	2008	351,652
Chappel Crk Provide Svc to Jonah Field	397	SO	2008	5,479
Transmission Relay Repl Zone 3 Setting	397	SG	2008	43,557
Craner Flat Substation - Install 138 kV	397	SG	2008	38,716
Craner Flat Substation - Install 138 kV	397	UT	2008	103,761
Glenrock Wind Plant (99 MW)	397	SG	2008	24,824
Seven Mile Hill Wind Plant (99 MW)	397	SG	2008	47,370
Chehalis	397	SG	2008	108,035
General Total				**9,686,050**
Mining				
DEER CREEK MINE-(1) CONTINUOUS MINER	399	SE	2008	2,329,356
Mining Total				**2,329,356**
Intangible				
Wasatch Front Automated Meter Reading	303	SO	2008	2,880,061
LI Lewis River Relicensing Superior	302	SG-P	2008	14,388,841
Merwin Relicensing of Project	302	SG-P	2008	11,043,345
Swift Relicensing of Project	302	SG-P	2008	10,468,149
LI Rogue Relicensing-Hydro South	302	SG-P	2008	6,772,506
Lake Side Capital Build	303	SG	2008	(476)
PD IVRAAR Agent Access Rtr	303	SO	2008	2,393,252
Htg Water Efficiency Mgt Project	303	SG	2008	11,776,256
Intangible Total				**59,721,935**
				1,625,182,507
				Ref# 8.6.1

Rocky Mountain Power
Results of Operations - December 2008
Major Plant Addition Detail - Jan2009 to Dec2009

Project Description	Account	Factor	In-Service Date	Jan09 to Dec09 Plant Additions
Steam Production				
Dave Johnston: U0-CY Fire PROT RPLCE -TRPER Decks BSTR PMP 2009	312	SG	Dec-09	2,174,909
Hunter: 300 Gen Coal Handling CY 2009	312	SG	Nov-09	2,937,098
Hunter: 300 Adobe Wash Reservoir	312	SG	Dec-09	2,561,163
Carbon: U1 Condenser Re-Tube	312	SG	Jun-09	2,177,650
Cholla Com:BA Water System Capacity Imp	312	SSGCH	Dec-09	2,003,908
Dave Johnston: U4 - BLR CNTRLS/TURBINE CTRLS	312	SG	Jul-09	11,157,761
Dave Johnston: U4 - BOILER WW TUBE PANEL REPLACEMENT	312	SG	Jun-09	4,678,505
Dave Johnston: U4 - REPLACE BOILER COUTANT SLOPE	312	SG	Jun-09	3,690,317
Dave Johnston: U4 - REPLACE REHEATER	312	SG	Jun-09	8,323,302
Dave Johnston: U4 - Cooling Tower Rebuild	312	SG	Dec-09	5,932,994
Dave Johnston: U4-Boiler Economizer/Low Temp SH Upgrade	312	SG	Jul-09	22,727,822
Dave Johnston: U4 - Generator Refurbishment	312	SG	Dec-09	2,752,413
Dave Johnston: U4 - Turbine Inspection	312	SG	Dec-09	2,629,980
Jim Bridger: Soda Liquor Storage	312	SG	Apr-09	3,595,172
Jim Bridger: U2 Excitation Control Replacement	312	SG	Jun-09	3,034,132
Jim Bridger: U2 Reheater Outlet Terminal Tubes	312	SG	Jun-09	4,140,628
Jim Bridger: U2 Coutant Slope Replacement 09	312	SG	Jun-09	2,500,050
Naughton: U3 OH Boiler Waterwall Tube Replacement	312	SG	Apr-09	3,508,925
Naughton: U3 OH Replace 3 LP FWHs	312	SG	Jun-09	2,288,778
Naughton: U3 OH Generator Rotor Replacement (Seed	312	SG	May-09	2,919,490
Naughton: U3 OH Replace Rotating Exciter	312	SG	May-09	2,128,450
Naughton: U3 OH Base Turbine Overhaul HP/IP/LP	312	SG	May-09	3,823,009
Naughton: U3 OH Coutant Slope Tubing Replacement	312	SG	May-09	2,364,420
Naughton: U3 OH Cooling Tower Rebuild & Upgrade	312	SG	Apr-09	4,796,684
Dave Johnston: U4 NOX	312	SG	Dec-09	8,993,773
Jim Bridger: U2 S02 & PM Em Cntrl Upgrades	312	SG	Sep-09	16,702,997
Steam Production Total				**134,544,330**
Hydro Production				
ILR 10.2 Swift Land Fund	332	SG-P	Jun-09	3,880,544
Lifton Pump #2 Motor Rewind	332	SG-U	Sep-09	2,077,459
ILR 6.1.2 Lewis River Upper Flow Release	332	SG-P	Sep-09	2,918,735
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	332	SG-P	Sep-08	4,243,442
INU 14.2 CW2 Canal Shutoff & Drain	332	SG-P	Mar-09	4,902,363
INU 14.2 Lemolo 2 Canal Shutoff & Drain	332	SG-P	Dec-09	7,956,092
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Oct-09	4,023,710
INU NU Communications Watson Ridge	332	SG-P	Nov-09	3,386,383
Hydro Production Total				**33,388,728**
Other Production				
Currant Creek: U0 GSU Main Transformer Spare - ST	343	SG	Dec-09	2,669,645
Chehalis: U1 CSA Variable fee - CT1A	343	SG	Jul-09	4,890,752
Glenrock Wind Plant (99 MW)	343	SG	Dec-08	4,419,221
GSU Trnsfrmr Capital Spare	343	SG	Oct-09	2,208,430
Glenrock III Wind Plant Project (39 MW)	343	SG	Jan-09	86,843,499
High Plains Wind Plant Project (99 MW)	343	SG	Nov-09	245,508,239
Rolling Hills Wind Project (99 MW)	343	SG	Jan-09	205,145,490
Seven Mile Hill Wind Plant (99 MW)	343	SG	Dec-08	3,627,744
Seven Mile Hill II Wind Plant (19.5 MW)	343	SG	Dec-08	309,040
Other Production Total				**555,622,059**

Rocky Mountain Power
Results of Operations - December 2008
Major Plant Addition Detail - Jan2009 to Dec2009

Project Description	Account	Factor	In-Service Date	Jan09 to Dec09 Plant Additions
Transmission				
McClelland-Emigration Tap 1.4Mi OH Line	355	SG	Jun-09	7,117,175
Chappel Crk 230kV Cimarex Energy 20 MW	355	SG	Dec-09	36,431,308
Wine Country New 230-115kV Sub	355	SG	Feb-09	8,071,346
Threemile Knoll Sub: New 345-138kV Sub (new Caribou)	355	SG	Apr-09	13,262,259
Shute Creek To Mona System Upgrade	355	SG	Jan-09	2,092,400
Camp Williams Static Var Compensator	355	SG	Jun-09	43,185,364
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Jun-09	28,299,708
Copco II Sub Repl Exist 115-69kV Trnsfmr	355	SG	Mar-09	5,714,452
Eurus 7 Mile Hills Intercon Miners Diff	355	SG	Mar-09	7,016,802
Jim Bridger: Repl RAS A&B Scheme Project	355	SG	Apr-09	5,920,341
Transmission Total				**157,111,155**
Distribution				
Shoreline New 138-12.5kV Sub (60MVA)	364	UT	May-09	7,404,517
Morrison Crk Sub Const New Substation	364	CA	Jun-09	4,258,158
Texum Repl with New Substation 25MVA	364	OR	Jun-09	2,819,833
South Park 1 Convert 138-12 5kV Trans & Fdrs	364	UT	May-09	2,274,804
Stevens Road Sub Add 2nd Xfmr & 3rd Fdr	364	OR	Jun-09	3,283,900
East Layton Install 2nd 30MVA Trnsmr-Dist	364	UT	May-09	4,607,977
White Rock New 138-12.5kV Sub	364	UT	May-09	3,725,978
Copper Hills New 138-12 5kV Sub	364	UT	May-09	4,549,327
Decade 1 & 2 - New 138-12.5 kV 60 MVA Sub	364	UT	May-09	6,431,123
Dowell Substation - New Grants Pass Area Sub (25MVA)	364	OR	Jun-09	5,780,000
Pine Canyon - Install 2nd 138-12.5 kV XFMR	364	UT	May-09	3,440,000
Gold Rush 50 MW Load	364	UT	Apr-09	9,658,592
Snyderville Add 2nd Transformer	364	UT	Oct-09	6,989,970
Upper Green River Basin Superior Project	364	WYE	Dec-09	11,774,629
Herriman Purch Sub Prop & Trans ROW	364	UT	May-09	1,335,000
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	364	UT	May-09	2,040,856
Distribution Total				**80,374,664**
General				
Oregon Mobile Radio Repl Project	397	OR	Dec-09	5,951,755
Mobile Radio Purch-Implemnt VHF Spectrum	397	OR	Jun-09	3,216,999
UT Mobile Radio Repl Project	397	UT	Dec-09	4,483,434
WY Mobile Radio Repl Project	397	WYE	Dec-09	3,966,114
General Total				**17,618,302**
Intangible				
Control Center Disaster Recovery	303	SO	Dec-09	3,400,000
Intangible Total				**3,400,000**
				982,059,239

Ref# 8.6.1

Rocky Mountain Power
Utah Results of Operations - December 2008
Miscellaneous Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
1 - Cash	OWC131	1	(11,667,121)	SNP	42.450%	(4,952,641)	2.33
2 - Fuel Stock	151	3	26,916,186	SE	41.087%	11,059,102	
2 - Fuel Stock	151	3	4,943,656	SSECH	40.722%	2,013,150	
			31,859,842			13,072,252	8.7.1

Description of Adjustment:

1 - In order to avoid earning a return by including cash in rate base, the Company is removing the balance from rate base via this adjustment.

2 - The cost of the Company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results.

Rocky Mountain Power
Results of Operations - December 2008
Miscellaneous Rate Base
Coal Fuel Stock Balances

Plant	Account	Factor	Actuals Dec-2007 Balance	Actuals Dec-2008 Balance	2007/2008 Beg/End Avg Balance	Pro Forma Dec-2009 Balance	2008/2009 Beg/End Avg Balance	Adjustment to Avg Balance
Bridger	151	SE	9,494,440	12,867,023	11,180,732	13,004,159	12,935,591	1,754,859
Carbon	151	SE	894,601	1,408,168	1,151,385	2,303,825	1,855,997	704,612
Cholla	151	SSECH	5,254,497	11,294,248	8,274,373	15,141,809	13,218,029	4,943,656
Colstrip	151	SE	530,305	718,985	624,645	954,360	836,672	212,028
Craig	151	SE	2,437,273	5,179,502	3,808,387	4,613,471	4,896,486	1,088,099
Hayden	151	SE	1,149,147	1,707,556	1,428,351	1,770,642	1,739,099	310,747
Hunter	151	SE	16,374,335	38,068,210	27,221,273	53,037,595	45,552,902	18,331,630
Huntington	151	SE	17,795,904	22,404,771	20,100,338	22,406,384	22,405,578	2,305,240
Johnston	151	SE	4,605,510	4,644,623	4,625,066	4,556,361	4,600,492	(24,575)
Naughton	151	SE	8,719,337	9,526,932	9,123,135	10,700,672	10,113,802	990,667
Deer Creek	151	SE	299,467	341,252	320,360	181,556	261,404	(58,956)
Prep Plant	151	SE	20,101,470	16,542,557	18,322,014	24,188,318	20,365,438	2,043,424
Rock Garden	151	SE	3,976,664	2,663,229	3,319,946	2,493,483	2,578,356	(741,591)
			91,632,950	127,367,056	109,500,003	155,352,635	141,359,845	**31,859,842**

To 8.7

Rocky Mountain Power
Utah Results of Operations - December 2008
Powerdale Hydro Decommission

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Hydro Operation and Maint.	539	1	(40,255)	SG-P	40.953%	(16,486)	8.8.1
Adjustment to Unrecovered Plant:							
Unrecovered Plant Amortization	407	1	(3,437,028)	SG-P	40.953%	(1,407,582)	8.8.2
Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	40.953%	1,087,167	8.8.2
Unrecovered Plant Reg Asset	182M	3	(2,654,642)	SG-P	40.953%	(1,087,167)	8.8.2
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	2,654,642	SG	40.953%	1,087,167	8.9.3
Deferred Income Tax Expense	41110	3	(1,007,464)	SG	40.953%	(412,591)	8.9.3
Deferred Income Tax Balance	283	3	(1,511,193)	SG	40.953%	(618,886)	8.9.3
Decommissioning Regulatory Asset:							
Decommissioning Amortization	404IP	3	2,132,923	SG-P	40.953%	873,506	8.8.4
Decommissioning Reg Asset	182M	3	3,199,385	SG-P	40.953%	1,310,258	8.8.4
Regulatory Offset	182M	3	(5,283,198)	SG-P	40.953%	(2,163,652)	8.8.4
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	1,809,295	SG	40.953%	740,969	
Deferred Income Tax Expense	41110	3	(686,646)	SG	40.953%	(281,205)	
Deferred Income Tax Balance	283	3	790,828	SG	40.953%	323,871	
Schedule M Addition	SCHMAT	1	(4,365,260)	SG	40.953%	(1,787,725)	
Deferred Income Tax Expense	41110	1	1,656,660	SG	40.953%	678,459	
Deferred Income Tax Balance	283	1	3,140,846	SG	40.953%	1,286,285	

Description of Adjustment:

This adjustment reflects the treatment approved by the Commission in Docket No. 07-035-14 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transfered to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the amount not actually spent.

Rocky Mountain Power
Results of Operations - December 2008
Powerdale Removal

Description	Account	Factor	12 Months Ended Dec 2008 Expense	Ongoing Expense	Expense to Remove	Ref
Operation & Maintenance						
OPER SUPERV & ENG	535	SG-P	6,492	-	6,492	
HYDRO/OTH REC FAC	537	SG-P	15,942	-	15,942	
MSC HYD PWR GEN EX	539	SG-P	156,394	150,000	6,394	
RENTS (HYDRO GEN)	540	SG-P	138	-	138	
ACCESS ELEC EQUIP	544	SG-P	249	-	249	
MAINT HYDRO-OTHER	545	SG-P	11,040	-	11,040	
			190,255	150,000	40,255	**To 8.8**

Powerdale Unrecovered Plant Regulatory Asset

G/L Account Balance Display

Document currency | Document currency | Document currency | Busine

Account number	185821	Unrec Plnt Powerdale	
Company code	1000	PacifiCorp	
Business area			
Fiscal year	2009		
All documents in currency	*	Display currency	USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				7,963,925.00
1	4,387.36	225,607.50	221,220.14-	7,742,704.86
2		221,220.14	221,220.14-	7,521,484.72
3		221,220.14	221,220.14-	7,300,264.58
4		221,220.14	221,220.14-	7,079,044.44
5		221,220.14	221,220.14-	6,857,824.30
6		221,220.14	221,220.14-	6,636,604.16
7		221,220.14	221,220.14-	6,415,384.02
8		221,220.14	221,220.14-	6,194,163.88
9		221,220.14	221,220.14-	5,972,943.74
10		221,220.14	221,220.14-	5,751,723.60
11		221,220.14	221,220.14-	5,530,503.46
12		221,220.14	221,220.14-	5,309,283.32
13				5,309,283.32
14				5,309,283.32
15				5,309,283.32
16				5,309,283.32
Total	4,387.36	2,659,029.04	2,654,641.68-	5,309,283.32

Powerdale Unrecovered Plant Amortization

G/L Account Balance Display

Document currency | Document currency | Document currency | Busin

Account number	566930	Amrt Of Prpdy Leses	
Company code	1000	PacifiCorp	
Business area			
Fiscal year	2009		
All documents in currency	*	Display currency	USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	247,064.12		247,064.12	247,064.12
2	289,996.76		289,996.76	537,060.88
3	289,996.76		289,996.76	827,057.64
4	289,996.76		289,996.76	1,117,054.40
5	289,996.76		289,996.76	1,407,051.16
6	289,996.76		289,996.76	1,697,047.92
7	289,996.76		289,996.76	1,987,044.68
8	289,996.76		289,996.76	2,277,041.44
9	289,996.76		289,996.76	2,567,038.20
10	289,996.76		289,996.76	2,857,034.96
11	289,996.76		289,996.76	3,147,031.72
12	289,996.76		289,996.76	3,437,028.48
13				3,437,028.48
14				3,437,028.48
15				3,437,028.48
16				3,437,028.48
Total	3,437,028.48		3,437,028.48	3,437,028.48

Jan-08	247,064
Feb-08	289,997
Mar-08	289,997
Apr-08	289,997
May-08	289,997
Jun-08	289,997
Jul-08	289,997
Aug-08	289,997
Sep-08	289,997
Oct-08	289,997
Nov-08	289,997
Dec-08	289,997
Total	3,437,028
	To 8.8

December 2007 Balance	7,963,925
December 2008 Balance	5,309,283
December 2008 Avg Balance	6,636,604
12 ME Dec 2009 Amortization	2,654,642 **Ref 8.8.3**
December 2009 Balance	2,654,642
Dec 08 - Dec 09 Avg Balance	3,981,962
Adj to Dec 09 Avg Balance	(2,654,642) **To 8.8**

Rocky Mountain Power
Results of Operations - December 2008
Powerdale Removal

Beg Balance	8,796,061
Amort May 07 - Dec 07	(832,136)
Balance Remaining to Amortize	7,963,925
Monthly Amort Exp	221,220

	Amort	Balance	DIT Bal	AVG BAL
May-07	104,017	8,692,044	$ (3,338,193)	
Jun-07	104,017	8,588,027		
Jul-07	104,017	8,484,010		
Aug-07	104,017	8,379,993		
Sep-07	104,017	8,275,976		
Oct-07	104,017	8,171,959		
Nov-07	104,017	8,067,942		
Dec-07	104,017	7,963,925	$ (3,022,389)	
Jan-08	221,220	7,742,705		
Feb-08	221,220	7,521,485		
Mar-08	221,220	7,300,265		
Apr-08	221,220	7,079,044		
May-08	221,220	6,857,824		
Jun-08	221,220	6,636,604	$ (2,518,657)	$ (2,928,425)
Jul-08	221,220	6,415,384		
Aug-08	221,220	6,194,164		
Sep-08	221,220	5,972,944		
Oct-08	221,220	5,751,724		
Nov-08	221,220	5,530,503		
Dec-08	221,220	5,309,283	$ (2,014,925)	$ (2,518,657)
Jan-09	**221,220**	5,088,063		
Feb-09	**221,220**	4,866,843		
Mar-09	**221,220**	4,645,623		
Apr-09	**221,220**	4,424,403		
May-09	**221,220**	4,203,183		
Jun-09	**221,220**	3,981,963	$ (1,511,193)	$ (2,014,925)
Jul-09	**221,220**	3,760,742		
Aug-09	**221,220**	3,539,522		
Sep-09	**221,220**	3,318,302		
Oct-09	**221,220**	3,097,082		
Nov-09	**221,220**	2,875,862		
Dec-09	**221,220**	2,654,642	$ (1,007,461)	$ (1,511,193)
Jan-10	221,220	2,433,422		
Feb-10	221,220	2,212,201		
Mar-10	221,220	1,990,981		
Apr-10	221,220	1,769,761		
May-10	221,220	1,548,541		
Jun-10	221,220	1,327,321	$ (503,729)	$ (1,007,461)
Jul-10	221,220	1,106,101		
Aug-10	221,220	884,881		
Sep-10	221,220	663,660		
Oct-10	221,220	442,440		
Nov-10	221,220	221,220		
Dec-10	221,220	(0)	$ -	$ (503,731)
	8,796,061			

Dec 2009 Amort = **2,654,642**

To 8.9.2

Rocky Mountain Power
Results of Operations - December 2008
Regulatory Treatment of Decommissioning Costs
Utah

Amortize total decommissioning costs over 3 years, beginning January 1, 2008.
Docket No. 07-035-14

	Total	Average	
Beginning Balance January 1, 2008	5,949,952		
1 year amortization (January - December 2008)	(2,058,120)		Ref 8.9.5
December 31, 2008 Balance	4,265,846	5,107,899	
1 year amortization (January - December 2009)	(2,132,923)		Ref 8.9.5
December 31, 2009 Balance	2,132,923	3,199,385	Ref 8.9
1 year amortization (January - December 2010)	(2,132,923)		
December 31, 2010 Balance	0	1,066,462	

	Amortization			Cash Spend			Net Amort & Cash Spend			
	Sch M	DIT Exp	DIT Bal	Sch M	DIT Exp	DIT Bal	Sch M	DIT Exp	DIT Bal	AVG BAL
				(38,236)	14,511	(14,511)				
	2,058,120	(781,077)	781,077	(840,718)	319,061	(333,572)	1,217,402	(462,016)	447,505	447,505
	2,132,923	(809,466)	1,590,543	(323,628)	122,820	(456,392)	1,809,295	(686,646)	1,134,151	790,828
	2,132,923	(809,466)	2,400,008	(4,841,448)	1,837,378	(2,293,770)	(2,708,525)	1,027,912	106,238	620,195

Cash Spend

	Annual	Accumulated
CY 2007	38,236	38,236
CY 2008	840,718	878,954
CY 2009	323,628	1,202,582
CY 2010	4,841,448	6,044,030
CY 2011	92,424	6,136,454
CY 2012	187,512	6,323,966

Regulatory offset for decommissioning costs not yet incurred

December 31, 2008 Balance	(5,445,012)	
December 31, 2009 Balance	(5,121,384)	
Average Balance	**(5,283,198)**	**Ref 8.9**

Rocky Mountain Power
Results of Operations - December 2008
Regulatory Treatment of Decommissioning Costs
Amortization Schedule - Utah

Decommissioning Estimate

Jan 2008 Estimate	5,949,952
June 2008 Estimate	6,323,966
Incremental Decom Exp	374,014

	January 2008 Estimate		June 2008 Estimate		TOTAL	
Amt to Amortize		5,949,952		374,014		6,323,966
	Amort Exp	*Cumm Bal*	*Amort Exp*	*Cumm Bal*	*Amort Exp*	*Cumm Bal*
Jan-08	165,276	5,784,676	-	-	165,276	5,784,676
Feb-08	165,276	5,619,399	-	-	165,276	5,619,399
Mar-08	165,276	5,454,123	-	-	165,276	5,454,123
Apr-08	165,276	5,288,846	-	-	165,276	5,288,846
May-08	165,276	5,123,570	-	-	165,276	5,123,570
Jun-08	165,276	4,958,293	-	-	165,276	4,958,293
Jul-08	165,276	4,793,017	12,467	361,547	177,744	5,154,564
Aug-08	165,276	4,627,740	12,467	349,080	177,744	4,976,820
Sep-08	165,276	4,462,464	12,467	336,613	177,744	4,799,077
Oct-08	165,276	4,297,188	12,467	324,146	177,744	4,621,333
Nov-08	165,276	4,131,911	12,467	311,678	177,744	4,443,590
Dec-08	165,276	3,966,635	12,467	299,211	177,744	4,265,846
Jan-09	165,276	3,801,358	12,467	286,744	177,744	4,088,102
Feb-09	165,276	3,636,082	12,467	274,277	177,744	3,910,359
Mar-09	165,276	3,470,805	12,467	261,810	177,744	3,732,615
Apr-09	165,276	3,305,529	12,467	249,343	177,744	3,554,872
May-09	165,276	3,140,252	12,467	236,876	177,744	3,377,128
Jun-09	165,276	2,974,976	12,467	224,409	177,744	3,199,385
Jul-09	165,276	2,809,700	12,467	211,941	177,744	3,021,641
Aug-09	165,276	2,644,423	12,467	199,474	177,744	2,843,897
Sep-09	165,276	2,479,147	12,467	187,007	177,744	2,666,154
Oct-09	165,276	2,313,870	12,467	174,540	177,744	2,488,410
Nov-09	165,276	2,148,594	12,467	162,073	177,744	2,310,667
Dec-09	165,276	1,983,317	12,467	149,606	177,744	2,132,923
Jan-10	165,276	1,818,041	12,467	137,139	177,744	1,955,179
Feb-10	165,276	1,652,764	12,467	124,671	177,744	1,777,436
Mar-10	165,276	1,487,488	12,467	112,204	177,744	1,599,692
Apr-10	165,276	1,322,212	12,467	99,737	177,744	1,421,949
May-10	165,276	1,156,935	12,467	87,270	177,744	1,244,205
Jun-10	165,276	991,659	12,467	74,803	177,744	1,066,462
Jul-10	165,276	826,382	12,467	62,336	177,744	888,718
Aug-10	165,276	661,106	12,467	49,869	177,744	710,974
Sep-10	165,276	495,829	12,467	37,401	177,744	533,231
Oct-10	165,276	330,553	12,467	24,934	177,744	355,487
Nov-10	165,276	165,276	12,467	12,467	177,744	177,744
Dec-10	165,276	0	12,467	(0)	177,744	0
TOTAL	5,949,952		374,014		6,323,966	

Rocky Mountain Power
Utah Results of Operations - December 2008
Goose Creek Transmission

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove CY 2008 Balances							
Transmission Plant In Service	350	1	(328,105)	SG	40.953%	(134,370)	8.9.1
Accum. Prov. for Depr	108TP	1	216,546	SG	40.953%	88,683	8.9.1
Remove Future Retirement							
Transmission Plant In Service	350	1	(432,913)	SG	40.953%	(177,293)	8.9.1
Accum. Prov. for Depr	108TP	1	233,417	SG	40.953%	95,592	8.9.1
Adjustment to Depreciation Expense:							
Depreciation Expense	403TP	1	(11,656)	SG	40.953%	(4,773)	8.9.1
Gain on Sale of Transmission Assets:							
Reverse Amount as Booked	254	1	1,019,355	UT	Situs	1,019,355	

Description of Adjustment:

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company plans to remove the Goose Creek switching station including all above ground facilities. The stipulation in Docket No. 08-035-38 stated that "the Company may write off Utah's portion of the Goose Creek regulatory liability." This adjustment reduces rate base by the net book value of the assets sold and removes the gain from results as allowed in the stipulation.

Rocky Mountain Power
Results of Operation - December 2008
Goose Creek Transmission Sale

Rate Base (Assets Retired)

	FERC Acct	Factor	Balance Dec 2007	Balance Dec 2008	Beg/End Average	Reference
Transmission Line	350	SG	656,211	-	328,105	Page 8.9
Transmission Line Accum Depr	108TP	SG	(433,091)	-	(216,546)	Page 8.9
Transmission Line Book Value			223,119	-	111,560	
Switching Station	350	SG	432,913	432,913	432,913	Page 8.9
Switching Station Accum Depr	108TP	SG	(229,638)	(237,197)	(233,417)	Page 8.9
Switching Station Book Value			203,275	195,716	199,496	

	FERC Acct	Factor	12 Months Ended December 2008	Reference
Depreciation Expense	403	SG	11,656	Page 8.9

Rocky Mountain Power
Utah Results of Operations - December 2008
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
UT Customer Service Deposit Interes	4311	1	608,561	UT	Situs	608,561	8.10.1
Adjustment to Rate Base:							
UT Customer Service Deposits	235	1	(10,154,977)	UT	Situs	(10,154,977)	8.10.1

Customer Service Deposit Detail:

Balance at December 2007	(10,253,363)
Balance at December 2008	(10,056,592)
Average UT Customer Service Deposits	(10,154,977)

Description of Adjustment:

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

Rocky Mountain Power
Results of Operations - December 2008
12 Months Ended December 2008

Interest Expense on CSS Customer Deposits
GL 585100

	Utah	
State Total	608,561	**Ref# 8.10**
12/31/2008		

UT Customer Service Deposits
GL Accounts 230140, 115050

Month	Balance	
Dec-07	(10,253,363)	
Dec-08	(10,056,592)	
Average UT Customer Service Deposits	**(10,154,977)**	**Ref# 8.10**

9. ROLLED-IN

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	DECEMBER 2008
FILE:	JAM Dec 2008 Results
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2009
TIME:	2:45:11 PM
TYPE OF RATE BASE:	Beginning/Ending
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.00%	6.11%	2.993%
PREFERRED	0.40%	5.41%	0.022%
COMMON	50.60%	10.61%	5.368%
	100.00%		8.382%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	UTAH ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,444,033,189	2,022,540,424	1,421,492,765	8,882,732	1,430,375,497
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	860,950,758	511,895,024	349,055,734	73,194,368	422,250,102
5	Other Operating Revenues	2.4	189,602,040	128,100,117	61,501,922	2,579,382	64,081,304
6	Total Operating Revenues	2.4	4,494,585,986	2,662,535,565	1,832,050,421	84,656,482	1,916,706,903
7							
8	Operating Expenses:						
9	Steam Production	2.5	894,912,140	527,574,541	367,337,599	14,335,394	381,672,993
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,594,583	22,198,304	15,396,279	381,971	15,778,250
12	Other Power Supply	2.9	1,322,716,164	778,173,205	544,542,959	15,590,114	560,133,072
13	Transmission	2.10	174,010,394	102,742,092	71,268,302	4,799,974	76,068,276
14	Distribution	2.12	215,364,277	126,269,120	89,095,157	6,336,299	95,431,455
15	Customer Accounting	2.12	99,309,086	58,071,330	41,237,756	(1,017,367)	40,220,389
16	Customer Service & Infor	2.13	14,039,833	7,253,928	6,785,905	(110,548)	6,675,357
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	170,044,138	102,134,594	67,909,544	(1,395,042)	66,514,502
19							
20	Total O & M Expenses	2.14	2,927,990,614	1,724,417,114	1,203,573,500	38,920,795	1,242,494,295
21							
22	Depreciation	2.16	408,039,444	245,995,368	162,044,077	21,358,467	183,402,544
23	Amortization	2.17	57,142,964	35,946,569	21,196,394	940,872	22,137,266
24	Taxes Other Than Income	2.17	112,424,490	76,446,451	35,978,039	3,720,440	39,698,479
25	Income Taxes - Federal	2.20	17,832,747	8,263,434	9,569,313	(93,417,618)	(83,848,305)
26	Income Taxes - State	2.20	2,494,223	1,170,297	1,323,926	(10,012,297)	(8,688,371)
27	Income Taxes - Def Net	2.19	261,104,676	160,761,101	100,343,575	86,592,101	186,935,675
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(324,514)	(1,549,690)	0	(1,549,690)
29	Misc Revenue & Expense	2.4	(7,004,252)	(3,961,204)	(3,043,049)	(2,524,266)	(5,567,314)
30							
31	Total Operating Expenses	2.20	3,778,150,701	2,248,714,617	1,529,436,084	45,578,494	1,575,014,578
32							
33	Operating Revenue for Return		716,435,285	413,820,948	302,614,337	39,077,987	341,692,324
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	17,252,000,564	10,154,022,071	7,097,978,492	650,732,570	7,748,711,063
37	Plant Held for Future Use	2.31	14,385,862	7,941,446	6,444,416	0	6,444,416
38	Misc Deferred Debits	2.33	148,502,262	113,981,491	34,520,771	(1,601,599)	32,919,173
39	Elec Plant Acq Adj	2.31	69,085,936	40,792,862	28,293,075	0	28,293,075
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	38,987,409	22,419,880	16,567,529	0	16,567,529
42	Fuel Stock	2.32	115,236,521	67,889,084	47,347,437	13,090,311	60,437,747
43	Material & Supplies	2.32	159,789,695	93,628,237	66,161,458	0	66,161,458
44	Working Capital	2.33	64,419,097	35,696,862	28,722,236	(6,375,673)	22,346,563
45	Weatherization Loans	2.31	15,127,554	8,913,273	6,214,282	0	6,214,282
46	Miscellaneous Rate Base	2.34	4,314,182	2,182,566	2,131,617	0	2,131,617
47							
48	Total Electric Plant		17,881,849,083	10,547,467,771	7,334,381,312	655,845,609	7,990,226,921
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,250,117,933)	(3,815,459,145)	(2,434,658,788)	(10,489,890)	(2,445,148,678)
52	Accum Prov For Amort	2.39	(406,297,379)	(240,710,885)	(165,586,493)	(89,738)	(165,676,231)
53	Accum Def Income Taxes	2.35	(1,476,614,252)	(845,386,182)	(631,228,070)	(38,192,499)	(669,420,569)
54	Unamortized ITC	2.35	(9,730,900)	(9,562,369)	(168,531)	0	(168,531)
55	Customer Adv for Const	2.34	(18,872,683)	(7,478,100)	(11,394,584)	1,437,309	(9,957,274)
56	Customer Service Deposits	2.34	0	0	0	(10,154,977)	(10,154,977)
57	Misc. Rate Base Deductions	2.34	(57,806,226)	(35,137,387)	(22,668,840)	(14,527,445)	(37,196,284)
58							
59	Total Rate Base Deductions		(8,219,439,373)	(4,953,734,067)	(3,265,705,306)	(72,017,241)	(3,337,722,546)
60							
61	Total Rate Base		9,662,409,709	5,593,733,704	4,068,676,006	583,828,369	4,652,504,375
62							
63	Return on Rate Base		7.415%		7.438%		7.344%
64							
65	Return on Equity		8.697%		8.742%		8.557%
66	Net Power Costs		1,107,954,703		455,341,475		406,664,441
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		78,795,457		33,179,424		37,940,454
69	Rate Base Decrease		(617,268,812)		(259,168,915)		(299,883,728)

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,345,013,663	799,452,401	545,561,262	(1,522,615)	544,038,647
73										
74					B1	1,345,013,663	799,452,401	545,561,262	(1,522,615)	544,038,647
75										
76	442	Commercial & Industrial Sales								
77			0	S		2,060,710,026	1,213,828,039	846,881,987	9,889,814	856,771,801
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	2,060,710,026	1,213,828,039	846,881,987	9,889,814	856,771,801
83										
84	444	Public Street & Highway Lighting								
85			0	S		19,865,594	9,259,983	10,605,611	190,547	10,796,158
86			0	SO		-	-	-	-	-
87					B1	19,865,594	9,259,983	10,605,611	190,547	10,796,158
88										
89	445	Other Sales to Public Authority								
90			0	S		18,443,905	-	18,443,905	324,987	18,768,892
91										
92					B1	18,443,905	-	18,443,905	324,987	18,768,892
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**				**B1**	**3,444,033,189**	**2,022,540,424**	**1,421,492,765**	**8,882,732**	**1,430,375,497**
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104			WSF	S		8,626,127	8,626,127	-	-	-
105						8,626,127	8,626,127	-	-	-
106										
107	447NPC	Sales for Resale-NPC								
108			WSF	SG		852,781,657	503,538,144	349,243,513	73,006,588	422,250,102
109			WSF	SE		(457,026)	(269,247)	(187,779)	187,779	(0)
110			WSF	SG		-	-	-	-	-
111						852,324,631	503,268,897	349,055,734	73,194,368	422,250,102
112										
113		Total Sales for Resale			B1	860,950,758	511,895,024	349,055,734	73,194,368	422,250,102
114										
115	449	Provision for Rate Refund								
116			WSF	S		-	-	-	-	-
117			WSF	SG		-	-	-	-	-
118										
119										
120					B1	-	-	-	-	-
121										
122	**Total Sales from Electricity**				**B1**	**4,304,983,947**	**2,534,435,448**	**1,770,548,499**	**82,077,100**	**1,852,625,599**
123	450	Forfeited Discounts & Interest								
124			CUST	S		7,486,736	4,585,833	2,900,904	-	2,900,904
125			CUST	SO		-	-	-	-	-
126					B1	7,486,736	4,585,833	2,900,904	-	2,900,904
127										
128	451	Misc Electric Revenue								
129			CUST	S		7,051,612	3,256,650	3,794,961	-	3,794,961
130			GP	SG		-	-	-	-	-
131			GP	SO		28,158	16,573	11,585	-	11,585
132					B1	7,079,770	3,273,224	3,806,546	-	3,806,546
133										
134	453	Water Sales								
135			P	SG		26,405	15,591	10,814	-	10,814
136					B1	26,405	15,591	10,814	-	10,814
137										
138	454	Rent of Electric Property								
139			DPW	S		11,890,427	8,415,023	3,475,404	-	3,475,404
140			T	SG		5,426,451	3,204,132	2,222,319	-	2,222,319
141			GP	SO		3,262,547	1,920,240	1,342,308	-	1,342,308
142					B1	20,579,425	13,539,395	7,040,031	-	7,040,031
143										
144										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
145										
146	456	Other Electric Revenue								
147			DMSC	S		37,234,750	37,509,622	(274,872)	(168,880)	(443,752)
148			CUST	CN		-	-	-	-	-
149			OTHSE	SE		16,625,527	9,794,567	6,830,960	145,098	6,976,058
150			OTHSO	SO		469,412	276,282	193,130	-	193,130
151			OTHSGR	SG		100,100,013	59,105,604	40,994,409	2,603,164	43,597,573
152										
153										
154					B1	154,429,703	106,686,075	47,743,628	2,579,382	50,323,009
155										
156	**Total Other Electric Revenues**				**B1**	**189,602,040**	**128,100,117**	**61,501,922**	**2,579,382**	**64,081,304**
157										
158	**Total Electric Operating Revenues**				**B1**	**4,494,585,986**	**2,662,535,565**	**1,832,050,421**	**84,656,482**	**1,916,706,903**
159										
160	Summary of Revenues by Factor									
161		S				3,516,322,840	2,084,933,678	1,431,389,162	8,713,852	1,440,103,014
162		CN				-	-	-	-	-
163		SE				16,168,501	9,525,320	6,643,181	332,877	6,976,058
164		SO				3,760,118	2,213,095	1,547,023	-	1,547,023
165		SG				958,334,527	565,863,472	392,471,056	75,609,752	468,080,808
166		DGP				-	-	-	-	-
167										
168	Total Electric Operating Revenues					4,494,585,986	2,662,535,565	1,832,050,421	84,656,482	1,916,706,903
169	Miscellaneous Revenues									
170	41160	Gain on Sale of Utility Plant - CR								
171			DPW	S		-	-	-	-	-
172			T	SG		-	-	-	-	-
173			G	SO		-	-	-	-	-
174			T	SG		-	-	-	-	-
175			P	SG		-	-	-	-	-
176					B1	-	-	-	-	-
177										
178	41170	Loss on Sale of Utility Plant								
179			DPW	S		-	-	-	-	-
180			T	SG		-	-	-	-	-
181					B1	-	-	-	-	-
182										
183	4118	Gain from Emission Allowances								
184			P	S		-	-	-	-	-
185			P	SE		(4,889,027)	(2,880,264)	(2,008,763)	(2,938,192)	(4,946,955)
186					B1	(4,889,027)	(2,880,264)	(2,008,763)	(2,938,192)	(4,946,955)
187										
188	41181	Gain from Disposition of NOX Credits								
189			P	SE		-	-	-	-	-
190					B1	-	-	-	-	-
191										
192	4194	Impact Housing Interest Income								
193			P	SG		-	-	-	-	-
194					B1	-	-	-	-	-
195										
196	421	(Gain) / Loss on Sale of Utility Plant								
197			DPW	S		(344,622)	(34,339)	(310,282)	-	(310,282)
198			T	SG		-	-	-	-	-
199			T	SG		(378,094)	(223,252)	(154,843)	-	(154,843)
200			PTD	CN		2,169	1,140	1,029	-	1,029
201			PTD	SO		516,915	304,241	212,674	(194,635)	18,039
202			P	SG		(1,911,594)	(1,128,730)	(782,863)	-	(782,863)
203					B1	(2,115,225)	(1,080,940)	(1,034,285)	(194,635)	(1,228,920)
204										
205	**Total Miscellaneous Revenues**					**(7,004,252)**	**(3,961,204)**	**(3,043,049)**	**(3,132,827)**	**(6,175,876)**
206	Miscellaneous Expenses									
207	4311	Interest on Customer Deposits								
208			CUST	S		-	-	-	608,561	608,561
209					B1	-	-	-	608,561	608,561
210	**Total Miscellaneous Expenses**					-	-	-	**608,561**	**608,561**
211										
212	**Net Misc Revenue and Expense**				**B1**	**(7,004,252)**	**(3,961,204)**	**(3,043,049)**	**(2,524,266)**	**(5,567,314)**
213										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
214	500	Operation Supervision & Engineering								
215			P	SNPPS		20,414,209	12,053,886	8,360,323	1,544,680	9,905,004
216			P	SNPPS		1,424,208	840,945	583,262	-	583,262
217					B2	21,838,417	12,894,832	8,943,585	1,544,680	10,488,266
218										
219	501	Fuel Related-Non NPC								
220			P	SE		13,030,759	7,676,787	5,353,971	21,319	5,375,290
221			P	SE		-	-	-	-	-
222			P	SE		-	-	-	-	-
223			P	SE		-	-	-	-	-
224			P	SE		2,171,201	1,279,116	892,085	-	892,085
225					B2	15,201,960	8,955,903	6,246,057	21,319	6,267,376
226										
227	501NPC	Fuel Related-NPC								
228			P	SE		562,030,147	331,107,810	230,922,337	8,321,989	239,244,326
229			P	SE		-	-	-	-	-
230			P	SE		-	-	-	-	-
231			P	SE		-	-	-	-	-
232			P	SE		47,679,955	28,089,606	19,590,349	-	19,590,349
233					B2	609,710,102	359,197,416	250,512,686	8,321,989	258,834,675
234										
235		Total Fuel Related				624,912,062	368,153,319	256,758,743	8,343,308	265,102,051
236										
237	502	Steam Expenses								
238			P	SNPPS		32,863,919	19,405,010	13,458,909	-	13,458,909
239			P	SNPPS		4,623,599	2,730,076	1,893,523	-	1,893,523
240					B2	37,487,518	22,135,086	15,352,432	-	15,352,432
241										
242	503	Steam From Other Sources-Non-NPC								
243			P	SE		-	-	-	-	-
244					B2	-	-	-	-	-
245										
246	503NPC	Steam From Other Sources-NPC								
247			P	SE		3,371,385	1,986,178	1,385,207	(17,678)	1,367,529
248					B2	3,371,385	1,986,178	1,385,207	(17,678)	1,367,529
249										
250	505	Electric Expenses								
251			P	SNPPS		2,737,130	1,616,181	1,120,949	-	1,120,949
252			P	SNPPS		1,566,174	924,771	641,402	-	641,402
253					B2	4,303,303	2,540,952	1,762,351	-	1,762,351
254										
255	506	Misc. Steam Expense								
256			P	SNPPS		40,299,217	23,795,297	16,503,920	-	16,503,920
257			P	SE		-	-	-	-	-
258			P	SNPPS		3,273,208	1,932,716	1,340,492	-	1,340,492
259					B2	43,572,425	25,728,013	17,844,411	-	17,844,411
260										
261	507	Rents								
262			P	SNPPS		277,611	163,919	113,691	-	113,691
263			P	SNPPS		3,770	2,226	1,544	-	1,544
264					B2	281,381	166,146	115,235	-	115,235
265										
266	510	Maint Supervision & Engineering								
267			P	SNPPS		3,996,072	2,359,543	1,636,529	3,451,843	5,088,372
268			P	SNPPS		2,012,831	1,188,508	824,324	-	824,324
269					B2	6,008,903	3,548,050	2,460,853	3,451,843	5,912,696
270										
271										
272										
273	511	Maintenance of Structures								
274			P	SNPPS		23,718,380	14,004,885	9,713,495	-	9,713,495
275			P	SNPPS		1,115,728	658,799	456,929	-	456,929
276					B2	24,834,108	14,663,684	10,170,424	-	10,170,424
277										
278	512	Maintenance of Boiler Plant								
279			P	SNPPS		80,611,372	47,598,234	33,013,138	1,013,241	34,026,379
280			P	SNPPS		6,064,085	3,580,633	2,483,452	-	2,483,452
281					B2	86,675,457	51,178,867	35,496,590	1,013,241	36,509,831
282										
283	513	Maintenance of Electric Plant								
284			P	SNPPS		27,262,127	16,097,345	11,164,782	-	11,164,782
285			P	SNPPS		1,611,953	951,803	660,150	-	660,150
286					B2	28,874,080	17,049,148	11,824,932	-	11,824,932
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SNPPS		9,219,334	5,443,699	3,775,635	-	3,775,635
290			P	SNPPS		3,533,767	2,086,567	1,447,200	-	1,447,200
291					B2	12,753,101	7,530,266	5,222,835	-	5,222,835
292										
293	**Total Steam Power Generation**				**B2**	**894,912,140**	**527,574,541**	**367,337,599**	**14,335,394**	**381,672,993**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
294	517	Operation Super & Engineering								
295			P	SNPPN		-	-	-	-	-
296					B2	-	-	-	-	-
297										
298	518	Nuclear Fuel Expense								
299			P	SE		-	-	-	-	-
300										
301					B2	-	-	-	-	-
302										
303	519	Coolants and Water								
304			P	SNPPN		-	-	-	-	-
305					B2	-	-	-	-	-
306										
307	520	Steam Expenses								
308			P	SNPPN		-	-	-	-	-
309					B2	-	-	-	-	-
310										
311										
312										
313	523	Electric Expenses								
314			P	SNPPN		-	-	-	-	-
315					B2	-	-	-	-	-
316										
317	524	Misc. Nuclear Expenses								
318			P	SNPPN		-	-	-	-	-
319					B2	-	-	-	-	-
320										
321	528	Maintenance Super & Engineering								
322			P	SNPPN		-	-	-	-	-
323					B2	-	-	-	-	-
324										
325	529	Maintenance of Structures								
326			P	SNPPN		-	-	-	-	-
327					B2	-	-	-	-	-
328										
329	530	Maintenance of Reactor Plant								
330			P	SNPPN		-	-	-	-	-
331					B2	-	-	-	-	-
332										
333	531	Maintenance of Electric Plant								
334			P	SNPPN		-	-	-	-	-
335					B2	-	-	-	-	-
336										
337	532	Maintenance of Misc Nuclear								
338			P	SNPPN		-	-	-	-	-
339					B2	-	-	-	-	-
340										
341	**Total Nuclear Power Generation**				**B2**	-	-	-	-	-
342										
343	535	Operation Super & Engineering								
344			P	DGP		-	-	-	-	-
345			P	SNPPH		7,893,949	4,661,104	3,232,844	343,522	3,576,367
346			P	SNPPH		932,247	550,460	381,787	-	381,787
347										
348					B2	8,826,196	5,211,564	3,614,632	343,522	3,958,154
349										
350	536	Water For Power								
351			P	DGP		-	-	-	-	-
352			P	SNPPH		292,471	172,694	119,777	-	119,777
353			P	SNPPH		8,916	5,265	3,652	-	3,652
354										
355					B2	301,387	177,959	123,429	-	123,429
356										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
357	537	Hydraulic Expenses								
358			P	DGP		-	-	-	-	-
359			P	SNPPH		3,695,558	2,182,100	1,513,459	-	1,513,459
360			P	SNPPH		394,896	233,172	161,723	-	161,723
361										
362					B2	4,090,454	2,415,272	1,675,182	-	1,675,182
363										
364	538	Electric Expenses								
365			P	DGP		-	-	-	-	-
366			P	SNPPH		-	-	-	-	-
367			P	SNPPH		-	-	-	-	-
368										
369					B2	-	-	-	-	-
370										
371	539	Misc. Hydro Expenses								
372			P	DGP		-	-	-	-	-
373			P	SNPPH		11,978,982	7,073,176	4,905,807	(16,486)	4,889,321
374			P	SNPPH		5,866,793	3,464,139	2,402,654	-	2,402,654
375										
376										
377					B2	17,845,775	10,537,315	7,308,461	(16,486)	7,291,975
378										
379	540	Rents (Hydro Generation)								
380			P	DGP		-	-	-	-	-
381			P	SNPPH		141,883	83,777	58,106	-	58,106
382			P	SNPPH		(645)	(381)	(264)	-	(264)
383										
384					B2	141,238	83,396	57,842	-	57,842
385										
386	541	Maint Supervision & Engineering								
387			P	DGP		-	-	-	-	-
388			P	SNPPH		2,681	1,583	1,098	-	1,098
389			P	SNPPH		-	-	-	-	-
390										
391					B2	2,681	1,583	1,098	-	1,098
392										
393	542	Maintenance of Structures								
394			P	DGP		-	-	-	-	-
395			P	SNPPH		1,136,789	671,234	465,554	-	465,554
396			P	SNPPH		88,380	52,186	36,195	-	36,195
397										
398					B2	1,225,169	723,420	501,749	-	501,749
399										
400										
401										
402										
403	543	Maintenance of Dams & Waterways								
404			P	DGP		-	-	-	-	-
405			P	SNPPH		992,623	586,110	406,513	-	406,513
406			P	SNPPH		444,661	262,557	182,104	-	182,104
407										
408					B2	1,437,284	848,667	588,617	-	588,617
409										
410	544	Maintenance of Electric Plant								
411			P	DGP		-	-	-	-	-
412			P	SNPPH		1,056,967	624,102	432,864	-	432,864
413			P	SNPPH		515,650	304,473	211,176	-	211,176
414										
415					B2	1,572,616	928,576	644,041	-	644,041
416										
417	545	Maintenance of Misc. Hydro Plant								
418			P	DGP		-	-	-	-	-
419			P	SNPPH		1,448,329	855,189	593,141	54,935	648,076
420			P	SNPPH		703,452	415,364	288,088	-	288,088
421										
422					B2	2,151,781	1,270,553	881,229	54,935	936,164
423										
424	**Total Hydraulic Power Generation**				**B2**	**37,594,583**	**22,198,304**	**15,396,279**	**381,971**	**15,778,250**

ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
546	Operation Super & Engineering								
		P	SNPPO		218,466	128,997	89,469	-	89,469
		P	SNPPO		-	-	-	-	-
				B2	218,466	128,997	89,469	-	89,469
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		431,973,414	254,487,720	177,485,693	15,417,351	192,903,044
		P	SE		34,989,341	20,613,208	14,376,134	-	14,376,134
				B2	466,962,755	275,100,928	191,861,827	15,417,351	207,279,178
548	Generation Expense								
		P	SNPPO		13,283,098	7,843,211	5,439,887	(1,081,383)	4,358,505
		P	SNPPO		4,561,937	2,693,667	1,868,271	-	1,868,271
				B2	17,845,036	10,536,878	7,308,158	(1,081,383)	6,226,775
549	Miscellaneous Other								
		P	SNPPO		10,943,849	6,461,965	4,481,884	5,538,210	10,020,094
		P	SNPPO		-	-	-	-	-
				B2	10,943,849	6,461,965	4,481,884	5,538,210	10,020,094
550	Rents								
		P	SNPPO		2,156,539	1,273,362	883,177	(1,877,021)	(993,844)
		P	SNPPO		4,583,304	2,706,283	1,877,021	-	1,877,021
				B2	6,739,843	3,979,645	2,760,198	(1,877,021)	883,177
551	Maint Supervision & Engineering								
		P	SNPPO		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SNPPO		1,000,631	590,838	409,793	(68,095)	341,698
		P	SNPPO		279,717	165,163	114,554	-	114,554
				B2	1,280,348	756,001	524,347	(68,095)	456,251
553	Maint of Generation & Electric Plant								
		P	SNPPO		5,023,341	2,966,110	2,057,232	2,395,572	4,452,804
		P	SNPPO		887,917	524,284	363,633	-	363,633
				B2	5,911,258	3,490,394	2,420,864	2,395,572	4,816,437
554	Maintenance of Misc. Other								
		P	SNPPO		140,290	82,836	57,453	(50,789)	6,665
		P	SNPPO		342,636	202,315	140,321	-	140,321
				B2	482,926	285,151	197,775	(50,789)	146,986
Total Other Power Generation				**B2**	**510,384,480**	**300,739,958**	**209,644,521**	**20,273,845**	**229,918,367**
555	Purchased Power-Non NPC								
		DMSC	S		(4,878,060)	(4,878,060)	-	-	-
					(4,878,060)	(4,878,060)	-	-	-
555NPC	Purchased Power-NPC								
		P	SG		650,037,045	383,824,446	266,212,599	14,378,961	280,591,560
		P	SE		109,030,864	64,233,157	44,797,707	(17,774,805)	27,022,903
	Seasonal Co	P	SG		-	-	-	-	-
			DGP		-	-	-	-	-
					759,067,909	448,057,603	311,010,306	(3,395,844)	307,614,463
	Total Purchased Power			B2	754,189,849	443,179,543	311,010,306	(3,395,844)	307,614,463
556	System Control & Load Dispatch								
		P	SG		1,997,891	1,179,686	818,205	-	818,205
				B2	1,997,891	1,179,686	818,205	-	818,205

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
500										
501	557	Other Expenses								
502			P	S		(183,792)	(183,792)	-	-	-
503			P	SG		55,161,624	32,571,036	22,590,588	(1,287,888)	21,302,700
504			P	SGCT		1,122,425	660,979	461,446	-	461,446
505			P	SE		-	-	-	-	-
506			P	SG		43,687	25,796	17,891	-	17,891
507			P	TROJP		-	-	-	-	-
508										
509					B2	56,143,944	33,074,018	23,069,926	(1,287,888)	21,782,038
510										
511	Embedded Cost Differentials									
512	Company Owned Hyd		P	DGP		-	-	-	-	-
513	Company Owned Hyd		P	SG		-	-	-	-	-
514	Mid-C Contract		P	MC		-	-	-	-	-
515	Mid-C Contract		P	SG		-	-	-	-	-
516	Existing QF Contracts		P	S		-	-	-	-	-
517	Existing QF Contracts		P	SG		-	-	-	-	-
518										
519						-	-	-	-	-
520										
521	**Total Other Power Supply**				**B2**	**812,331,684**	**477,433,247**	**334,898,437**	**(4,683,732)**	**330,214,706**
522										
523	**Total Production Expense**				**B2**	**2,255,222,887**	**1,327,946,050**	**927,276,837**	**30,307,479**	**957,584,316**
524										
525										
526	Summary of Production Expense by Factor									
527	S					(5,061,852)	(5,061,852)	-	-	-
528	SG					707,240,247	417,600,963	289,639,284	13,091,073	302,730,357
529	SE					1,204,277,066	709,473,582	494,803,484	5,968,176	500,771,660
530	SNPPH					37,594,583	22,198,304	15,396,279	381,971	15,778,250
531	TROJP					-	-	-	-	-
532	SGCT					1,122,425	660,979	461,446	-	461,446
533	DGP					-	-	-	-	-
534	DEU					-	-	-	-	-
535	DEP					-	-	-	-	-
536	SNPPS					266,628,693	157,435,043	109,193,650	6,009,764	115,203,414
537	SNPPO					43,421,725	25,639,030	17,782,695	4,856,495	22,639,189
538	DGU					-	-	-	-	-
539	MC					-	-	-	-	-
540	SSGCT					-	-	-	-	-
541	SSECT					-	-	-	-	-
542	SSGC					-	-	-	-	-
543	SSGCH					-	-	-	-	-
544	SSECH					-	-	-	-	-
545	Total Production Expense by Factor				B2	2,255,222,887	1,327,946,050	927,276,837	30,307,479	957,584,316
546	560	Operation Supervision & Engineering								
547			T	SNPT		7,808,710	4,610,774	3,197,936	405,769	3,603,705
548										
549					B2	7,808,710	4,610,774	3,197,936	405,769	3,603,705
550										
551	561	Load Dispatching								
552			T	SNPT		8,536,145	5,040,299	3,495,846	(33,304)	3,462,542
553										
554					B2	8,536,145	5,040,299	3,495,846	(33,304)	3,462,542
555	562	Station Expense								
556			T	SNPT		1,869,851	1,104,082	765,768	-	765,768
557										
558					B2	1,869,851	1,104,082	765,768	-	765,768
559										
560	563	Overhead Line Expense								
561			T	SNPT		93,337	55,112	38,225	-	38,225
562										
563					B2	93,337	55,112	38,225	-	38,225
564										
565	564	Underground Line Expense								
566			T	SNPT		-	-	-	-	-
567										
568					B2	-	-	-	-	-
569										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
570	565	Transmission of Electricity by Others								
571			T	SG		-	-	-	-	-
572			T	SE		-	-	-	-	-
573						-	-	-	-	-
574										
575	565NPC	Transmission of Electricity by Others-NPC								
576			T	SG		117,397,550	69,319,202	48,078,347	5,467,043	53,545,390
577			T	SE		3,769,633	2,220,797	1,548,836	(1,275,528)	273,308
578						121,167,183	71,539,999	49,627,183	4,191,515	53,818,699
579										
580		Total Transmission of Electricity by Others			B2	121,167,183	71,539,999	49,627,183	4,191,515	53,818,699
581										
582	566	Misc. Transmission Expense								
583			T	SNPT		1,795,131	1,059,963	735,168	-	735,168
584										
585					B2	1,795,131	1,059,963	735,168	-	735,168
586										
587	567	Rents - Transmission								
588			T	SNPT		822,667	485,756	336,910	-	336,910
589										
590					B2	822,667	485,756	336,910	-	336,910
591										
592	568	Maint Supervision & Engineering								
593			T	SNPT		9,822	5,800	4,023	-	4,023
594										
595					B2	9,822	5,800	4,023	-	4,023
596										
597	569	Maintenance of Structures								
598			T	SNPT		4,128,899	2,437,972	1,690,926	-	1,690,926
599										
600					B2	4,128,899	2,437,972	1,690,926	-	1,690,926
601										
602	570	Maintenance of Station Equipment								
603			T	SNPT		11,093,119	6,550,104	4,543,015	-	4,543,015
604										
605					B2	11,093,119	6,550,104	4,543,015	-	4,543,015
606										
607	571	Maintenance of Overhead Lines								
608			T	SNPT		16,204,998	9,568,492	6,636,506	235,994	6,872,500
609										
610					B2	16,204,998	9,568,492	6,636,506	235,994	6,872,500
611										
612	572	Maintenance of Underground Lines								
613			T	SNPT		-	-	-	-	-
614										
615					B2	-	-	-	-	-
616										
617	573	Maint of Misc. Transmission Plant								
618			T	SNPT		480,533	283,738	196,795	-	196,795
619										
620					B2	480,533	283,738	196,795	-	196,795
621										
622	**Total Transmission Expense**				**B2**	**174,010,394**	**102,742,092**	**71,268,302**	**4,799,974**	**76,068,276**
623										
624		Summary of Transmission Expense by Factor								
625		SE				3,769,633	2,220,797	1,548,836	(1,275,528)	273,308
626		SG				117,397,550	69,319,202	48,078,347	5,467,043	53,545,390
627		SNPT				52,843,211	31,202,093	21,641,118	608,459	22,249,577
628		Total Transmission Expense by Factor				174,010,394	102,742,092	71,268,302	4,799,974	76,068,276
629	580	Operation Supervision & Engineering								
630			DPW	S		176,450	68,307	108,143	424,772	532,915
631			DPW	SNPD		20,120,363	10,806,705	9,313,658	1,305,416	10,619,074
632					B2	20,296,814	10,875,012	9,421,801	1,730,188	11,151,989
633										
634	581	Load Dispatching								
635			DPW	S		-	-	-	-	-
636			DPW	SNPD		12,782,671	6,865,609	5,917,062	(41,355)	5,875,707
637					B2	12,782,671	6,865,609	5,917,062	(41,355)	5,875,707
638										
639	582	Station Expense								
640			DPW	S		4,548,284	2,590,481	1,957,803	-	1,957,803
641			DPW	SNPD		25,883	13,902	11,981	-	11,981
642					B2	4,574,167	2,604,383	1,969,784	-	1,969,784
643										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
644	583	Overhead Line Expenses								
645			DPW	S		5,378,951	3,940,681	1,438,270	-	1,438,270
646			DPW	SNPD		13,397	7,195	6,201	-	6,201
647					B2	5,392,347	3,947,877	1,444,471	-	1,444,471
648										
649	584	Underground Line Expense								
650			DPW	S		403	403	-	-	-
651			DPW	SNPD		-	-	-	-	-
652					B2	403	403	-	-	-
653										
654	585	Street Lighting & Signal Systems								
655			DPW	S		-	-	-	-	-
656			DPW	SNPD		222,030	119,253	102,777	-	102,777
657					B2	222,030	119,253	102,777	-	102,777
658										
659	586	Meter Expenses								
660			DPW	S		6,033,669	4,430,712	1,602,958	-	1,602,958
661			DPW	SNPD		1,171,018	628,957	542,061	-	542,061
662					B2	7,204,688	5,059,669	2,145,019	-	2,145,019
663										
664	587	Customer Installation Expenses								
665			DPW	S		11,063,638	6,429,273	4,634,365	-	4,634,365
666			DPW	SNPD		-	-	-	-	-
667					B2	11,063,638	6,429,273	4,634,365	-	4,634,365
668										
669	588	Misc. Distribution Expenses								
670			DPW	S		2,878,136	1,467,492	1,410,644	-	1,410,644
671			DPW	SNPD		5,511,145	2,960,052	2,551,093	-	2,551,093
672					B2	8,389,281	4,427,544	3,961,737	-	3,961,737
673										
674	589	Rents								
675			DPW	S		2,775,451	2,433,979	341,472	-	341,472
676			DPW	SNPD		262,718	141,107	121,612	-	121,612
677					B2	3,038,169	2,575,086	463,084	-	463,084
678										
679	590	Maint Supervision & Engineering								
680			DPW	S		655,797	474,254	181,543	-	181,543
681			DPW	SNPD		5,766,096	3,096,987	2,669,109	32,505	2,701,614
682					B2	6,421,892	3,571,241	2,850,652	32,505	2,883,156
683										
684	591	Maintenance of Structures								
685			DPW	S		1,794,408	1,069,618	724,790	-	724,790
686			DPW	SNPD		235,753	126,624	109,129	-	109,129
687					B2	2,030,161	1,196,242	833,919	-	833,919
688										
689	592	Maintenance of Station Equipment								
690			DPW	S		9,638,957	6,369,708	3,269,249	422,408	3,691,656
691			DPW	SNPD		1,908,269	1,024,937	883,332	63,668	947,001
692					B2	11,547,226	7,394,645	4,152,581	486,076	4,638,657
693	593	Maintenance of Overhead Lines								
694			DPW	S		83,473,495	52,099,325	31,374,170	3,393,682	34,767,852
695			DPW	SNPD		1,527,842	820,608	707,234	309,539	1,016,773
696					B2	85,001,337	52,919,933	32,081,404	3,703,221	35,784,625
697										
698	594	Maintenance of Underground Lines								
699			DPW	S		23,522,169	10,733,117	12,789,051	425,664	13,214,715
700			DPW	SNPD		17,740	9,528	8,212	-	8,212
701					B2	23,539,909	10,742,646	12,797,263	425,664	13,222,927
702										
703	595	Maintenance of Line Transformers								
704			DPW	S		-	-	-	-	-
705			DPW	SNPD		1,116,622	599,741	516,881	-	516,881
706					B2	1,116,622	599,741	516,881	-	516,881
707										
708	596	Maint of Street Lighting & Signal Sys.								
709			DPW	S		4,138,856	1,712,161	2,426,694	-	2,426,694
710			DPW	SNPD		-	-	-	-	-
711					B2	4,138,856	1,712,161	2,426,694	-	2,426,694
712										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
713	597	Maintenance of Meters								
714			DPW	S		4,232,548	2,596,214	1,636,333	-	1,636,333
715			DPW	SNPD		979,626	526,160	453,466	-	453,466
716					B2	5,212,174	3,122,374	2,089,800	-	2,089,800
717										
718	598	Maint of Misc. Distribution Plant								
719			DPW	S		3,853,384	2,353,898	1,499,487	-	1,499,487
720			DPW	SNPD		(461,493)	(247,869)	(213,624)	-	(213,624)
721					B2	3,391,891	2,106,028	1,285,863	-	1,285,863
722										
723	**Total Distribution Expense**				**B2**	**215,364,277**	**126,269,120**	**89,095,157**	**6,336,299**	**95,431,455**
724										
725										
726	Summary of Distribution Expense by Factor									
727		S				164,164,596	98,769,624	65,394,972	4,666,525	70,061,497
728		SNPD				51,199,681	27,499,496	23,700,185	1,669,773	25,369,958
729										
730	Total Distribution Expense by Factor					215,364,277	126,269,120	89,095,157	6,336,299	95,431,455
731										
732	901	Supervision								
733			CUST	S		168,874	161,084	7,790	-	7,790
734			CUST	CN		2,309,075	1,213,359	1,095,716	-	1,095,716
735					B2	2,477,949	1,374,443	1,103,506	-	1,103,506
736										
737	902	Meter Reading Expense								
738			CUST	S		23,763,080	16,221,300	7,541,780	(2,312,280)	5,229,500
739			CUST	CN		1,526,632	802,206	724,426	-	724,426
740					B2	25,289,712	17,023,506	8,266,206	(2,312,280)	5,953,926
741										
742	903	Customer Receipts & Collections								
743			CUST	S		6,381,549	3,635,292	2,746,257	419,005	3,165,262
744			CUST	CN		50,255,601	26,408,021	23,847,580	875,908	24,723,488
745					B2	56,637,149	30,043,313	26,593,837	1,294,913	27,888,749
746										
747	904	Uncollectible Accounts								
748			CUST	S		14,663,103	9,499,084	5,164,020	-	5,164,020
749			P	SG		-	-	-	-	-
750			CUST	CN		11,611	6,101	5,510	-	5,510
751					B2	14,674,714	9,505,185	5,169,530	-	5,169,530
752										
753	905	Misc. Customer Accounts Expense								
754			CUST	S		8,966	8,966	-	-	-
755			CUST	CN		220,595	115,917	104,678	-	104,678
756					B2	229,561	124,883	104,678	-	104,678
757										
758	**Total Customer Accounts Expense**				**B2**	**99,309,086**	**58,071,330**	**41,237,756**	**(1,017,367)**	**40,220,389**
759										
760	Summary of Customer Accts Exp by Factor									
761		S				44,985,572	29,525,725	15,459,847	(1,893,276)	13,566,571
762		CN				54,323,514	28,545,605	25,777,909	875,908	26,653,818
763		SG				-	-	-	-	-
764	Total Customer Accounts Expense by Factor					99,309,086	58,071,330	41,237,756	(1,017,367)	40,220,389
765										
766	907	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		247,987	130,311	117,676	-	117,676
769					B2	247,987	130,311	117,676	-	117,676
770										
771	908	Customer Assistance								
772			CUST	S		7,089,335	3,538,571	3,550,764	43,995	3,594,759
773			CUST	CN		2,537,065	1,333,162	1,203,903	71,550	1,275,452
774										
775										
776					B2	9,626,400	4,871,733	4,754,667	115,545	4,870,212
777										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
778	909	Informational & Instructional Adv								
779			CUST	S		127,723	130,165	(2,442)	1,250	(1,192)
780			CUST	CN		3,973,866	2,088,164	1,885,702	(227,343)	1,658,359
781					B2	4,101,589	2,218,329	1,883,260	(226,093)	1,657,167
782										
783	910	Misc. Customer Service								
784			CUST	S		-	-	-	-	-
785			CUST	CN		63,857	33,555	30,302	-	30,302
786										
787					B2	63,857	33,555	30,302	-	30,302
788										
789	**Total Customer Service Expense**				**B2**	**14,039,833**	**7,253,928**	**6,785,905**	**(110,548)**	**6,675,357**
790										
791										
792	Summary of Customer Service Exp by Factor									
793		S				7,217,058	3,668,736	3,548,322	45,245	3,593,567
794		CN				6,822,775	3,585,192	3,237,583	(155,793)	3,081,790
795										
796	Total Customer Service Expense by Factor				B2	14,039,833	7,253,928	6,785,905	(110,548)	6,675,357
797										
798										
799	911	Supervision								
800			CUST	S		-	-	-	-	-
801			CUST	CN		-	-	-	-	-
802					B2	-	-	-	-	-
803										
804	912	Demonstration & Selling Expense								
805			CUST	S		-	-	-	-	-
806			CUST	CN		-	-	-	-	-
807					B2	-	-	-	-	-
808										
809	913	Advertising Expense								
810			CUST	S		-	-	-	-	-
811			CUST	CN		-	-	-	-	-
812					B2	-	-	-	-	-
813										
814	916	Misc. Sales Expense								
815			CUST	S		-	-	-	-	-
816			CUST	CN		-	-	-	-	-
817					B2	-	-	-	-	-
818										
819	**Total Sales Expense**				B2	-	-	-	-	-
820										
821										
822	Total Sales Expense by Factor									
823		S				-	-	-	-	-
824		CN				-	-	-	-	-
825	Total Sales Expense by Factor					-	-	-	-	-
826										
827	**Total Customer Service Exp Including Sales**				**B2**	**14,039,833**	**7,253,928**	**6,785,905**	**(110,548)**	**6,675,357**
828	920	Administrative & General Salaries								
829			PTD	S		1,567,043	993,052	573,991	(5,502,131)	(4,928,140)
830			CUST	CN		-	-	-	-	-
831			PTD	SO		65,633,747	38,630,100	27,003,646	3,635,320	30,638,966
832					B2	67,200,789	39,623,152	27,577,637	(1,866,811)	25,710,826
833										
834	921	Office Supplies & expenses								
835			PTD	S		(1,003,755)	595	(1,004,351)	-	(1,004,351)
836			CUST	CN		-	-	-	-	-
837			PTD	SO		12,474,744	7,342,269	5,132,475	(39,943)	5,092,532
838					B2	11,470,988	7,342,864	4,128,124	(39,943)	4,088,182
839										
840	922	A&G Expenses Transferred								
841			PTD	S		-	-	-	-	-
842			CUST	CN		-	-	-	-	-
843			PTD	SO		(21,538,493)	(12,676,926)	(8,861,567)	-	(8,861,567)
844					B2	(21,538,493)	(12,676,926)	(8,861,567)	-	(8,861,567)
845										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
846	923	Outside Services								
847			PTD	S		2,442	-	2,442	-	2,442
848			CUST	CN		-	-	-	-	-
849			PTD	SO		11,888,434	6,997,184	4,891,250	(96,816)	4,794,434
850					B2	11,890,876	6,997,184	4,893,692	(96,816)	4,796,876
851										
852	924	Property Insurance								
853			PTD	SO		31,882,383	18,765,036	13,117,346	-	13,117,346
854					B2	31,882,383	18,765,036	13,117,346	-	13,117,346
855										
856	925	Injuries & Damages								
857			PTD	SO		9,475,122	5,576,779	3,898,343	477,450	4,375,793
858					B2	9,475,122	5,576,779	3,898,343	477,450	4,375,793
859										
860	926	Employee Pensions & Benefits								
861			LABOR	S		-	-	-	-	-
862			CUST	CN		-	-	-	-	-
863			LABOR	SO		-	-	-	-	-
864					B2	-	-	-	-	-
865										
866	927	Franchise Requirements								
867			DMSC	S		-	-	-	-	-
868			DMSC	SO		-	-	-	-	-
869					B2	-	-	-	-	-
870										
871	928	Regulatory Commission Expense								
872			DMSC	S		9,727,505	5,973,783	3,753,722	-	3,753,722
873			CUST	CN		-	-	-	-	-
874			DMSC	SO		2,819	1,659	1,160	-	1,160
875			FERC	SG		1,899,938	1,121,848	778,090	-	778,090
876					B2	11,630,262	7,097,290	4,532,973	-	4,532,973
877										
878	929	Duplicate Charges								
879			LABOR	S		-	-	-	-	-
880			LABOR	SO		(3,987,182)	(2,346,739)	(1,640,444)	-	(1,640,444)
881					B2	(3,987,182)	(2,346,739)	(1,640,444)	-	(1,640,444)
882										
883	930	Misc General Expenses								
884			PTD	S		5,465,839	3,961,967	1,503,872	-	1,503,872
885			CUST	CN		4,500	2,365	2,135	-	2,135
886			LABOR	SO		13,105,319	7,713,407	5,391,912	138,792	5,530,704
887					B2	18,575,658	11,677,738	6,897,919	138,792	7,036,711
888										
889	931	Rents								
890			PTD	S		934,443	934,719	(276)	-	(276)
891			PTD	SO		5,384,260	3,169,018	2,215,242	(7,714)	2,207,528
892					B2	6,318,703	4,103,737	2,214,966	(7,714)	2,207,252
893										
894	935	Maintenance of General Plant								
895			G	S		23,039	23,039	-	-	-
896			CUST	CN		-	-	-	-	-
897			G	SO		27,101,992	15,951,438	11,150,553	-	11,150,553
898					B2	27,125,031	15,974,478	11,150,553	-	11,150,553
899										
900	**Total Administrative & General Expense**				**B2**	**170,044,138**	**102,134,594**	**67,909,544**	**(1,395,042)**	**66,514,502**
901										
902	Summary of A&G Expense by Factor									
903		S				16,716,555	11,887,155	4,829,400	(5,502,131)	(672,731)
904		SO				151,423,144	89,123,226	62,299,918	4,107,089	66,407,007
905		SG				1,899,938	1,121,848	778,090	-	778,090
906		CN				4,500	2,365	2,135	-	2,135
907	Total A&G Expense by Factor					170,044,138	102,134,594	67,909,544	(1,395,042)	66,514,502
908										
909	**Total O&M Expense**				**B2**	**2,927,990,614**	**1,724,417,114**	**1,203,573,500**	**38,920,795**	**1,242,494,295**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
910	403SP	Steam Depreciation								
911			P	SG		23,444,765	13,843,325	9,601,440	-	9,601,440
912			P	SG		26,153,806	15,442,920	10,710,886	-	10,710,886
913			P	SG		48,167,206	28,441,073	19,726,133	1,259,792	20,985,925
914			P	SG		7,258,124	4,285,672	2,972,452	-	2,972,452
915					B3	105,023,901	62,012,990	43,010,911	1,259,792	44,270,704
916										
917	403NP	Nuclear Depreciation								
918			P	SG		-	-	-	-	-
919					B3	-	-	-	-	-
920										
921	403HP	Hydro Depreciation								
922			P	SG		3,842,758	2,269,016	1,573,742	-	1,573,742
923			P	SG		1,032,617	609,724	422,892	-	422,892
924			P	SG		7,010,380	4,139,387	2,870,992	289,979	3,160,971
925			P	SG		3,092,147	1,825,806	1,266,341	-	1,266,341
926					B3	14,977,901	8,843,934	6,133,967	289,979	6,423,946
927										
928	403OP	Other Production Depreciation								
929			P	SG		125,965	74,378	51,587	-	51,587
930			P	SG		51,340,909	30,315,035	21,025,874	17,065,038	38,090,911
931			P	SG		2,521,119	1,488,634	1,032,485	-	1,032,485
932			P	SG		-	-	-	-	-
933					B3	53,987,993	31,878,047	22,109,946	17,065,038	39,174,984
934										
935	403TP	Transmission Depreciation								
936			T	SG		11,375,581	6,716,888	4,658,693	-	4,658,693
937			T	SG		12,624,038	7,454,059	5,169,979	-	5,169,979
938			T	SG		34,235,508	20,214,886	14,020,622	1,345,755	15,366,377
939					B3	58,235,127	34,385,833	23,849,294	1,345,755	25,195,049
940										
941										
942										
943	403	Distribution Depreciation								
944	360	Land & Land Rights	DPW	S		278,131	158,796	119,335	-	119,335
945	361	Structures	DPW	S		906,304	434,706	471,598	-	471,598
946	362	Station Equipment	DPW	S		16,347,160	8,155,735	8,191,425	-	8,191,425
947	363	Storage Battery Eq	DPW	S		91,113	-	91,113	-	91,113
948	364	Poles & Towers	DPW	S		32,093,095	22,428,554	9,664,541	1,250,481	10,915,022
949	365	OH Conductors	DPW	S		18,328,255	12,447,667	5,880,589	-	5,880,589
950	366	UG Conduit	DPW	S		7,213,537	3,897,124	3,316,414	-	3,316,414
951	367	UG Conductor	DPW	S		16,692,267	6,874,195	9,818,073	-	9,818,073
952	368	Line Trans	DPW	S		25,531,690	17,965,990	7,565,700	-	7,565,700
953	369	Services	DPW	S		10,936,723	7,500,835	3,435,887	-	3,435,887
954	370	Meters	DPW	S		6,445,250	3,871,108	2,574,142	-	2,574,142
955	371	Inst Cust Prem	DPW	S		497,587	221,239	276,347	-	276,347
956	372	Leased Property	DPW	S		162	16	146	-	146
957	373	Street Lighting	DPW	S		2,192,792	1,073,385	1,119,407	-	1,119,407
958					B3	137,554,066	85,029,350	52,524,716	1,250,481	53,775,197
959										
960	403GP	General Depreciation								
961			G-SITUS	S		13,352,607	9,269,919	4,082,688	55,260	4,137,948
962			PT	SG		573,517	338,642	234,875	-	234,875
963			PT	SG		1,211,376	715,276	496,100	-	496,100
964			P	SE		34,771	20,484	14,286	-	14,286
965			CUST	CN		1,549,132	814,029	735,103	7,020	742,123
966			G-SG	SG		4,889,513	2,887,089	2,002,424	2,507	2,004,931
967			PTD	SO		16,468,319	9,692,770	6,775,549	64,490	6,840,038
968			G-SG	SG		8,619	5,089	3,530	-	3,530
969			G-SG	SG		172,600	101,915	70,686	-	70,686
970					B3	38,260,455	23,845,213	14,415,242	129,276	14,544,518
971										
972	403GV0	General Vehicles								
973			G-SG	SG		-	-	-	-	-
974					B3	-	-	-	-	-
975										
976	403MP	Mining Depreciation								
977			P	SE		-	-	-	18,146	18,146
978					B3	-	-	-	18,146	18,146
979										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
980	403EP	Experimental Plant Depreciation								
981			P	SG		-	-	-	-	-
982			P	SG		-	-	-	-	-
983					B3	-	-	-	-	-
984	4031	ARO Depreciation								
985			P	S		-	-	-	-	-
986					B3	-	-	-	-	-
987										
988										
989	**Total Depreciation Expense**				**B3**	**408,039,444**	**245,995,368**	**162,044,077**	**21,358,467**	**183,402,544**
990										
991	Summary	S				150,906,673	94,299,269	56,607,404	1,305,741	57,913,145
992		DGP				-	-	-	-	-
993		DGU				-	-	-	-	-
994		SG				239,080,549	141,168,815	97,911,734	19,963,071	117,874,805
995		SO				16,468,319	9,692,770	6,775,549	64,490	6,840,038
996		CN				1,549,132	814,029	735,103	7,020	742,123
997		SE				34,771	20,484	14,286	18,146	32,432
998		SSGCH				-	-	-	-	-
999		SSGCT				-	-	-	-	-
1000	Total Depreciation Expense By Factor					408,039,444	245,995,368	162,044,077	21,358,467	183,402,544
1001										
1002	404GP	Amort of LT Plant - Capital Lease Gen								
1003			I-SITUS	S		1,220,394	1,219,669	725	-	725
1004			I-SG	SG		-	-	-	-	-
1005			PTD	SO		1,097,914	646,200	451,714	-	451,714
1006			P	SG		-	-	-	-	-
1007			CUST	CN		234,320	123,129	111,191	-	111,191
1008			P	SG		-	-	-	-	-
1009					B4	2,552,628	1,988,998	563,629	-	563,629
1010										
1011	404SP	Amort of LT Plant - Cap Lease Steam								
1012			P	SG		-	-	-	-	-
1013			P	SG		-	-	-	-	-
1014					B4	-	-	-	-	-
1015										
1016	404IP	Amort of LT Plant - Intangible Plant								
1017			I-SITUS	S		71,714	67,723	3,991	-	3,991
1018			P	SE		10,380	6,115	4,265	-	4,265
1019			I-SG	SG		8,136,385	4,804,255	3,332,130	2,280,233	5,612,363
1020			PTD	SO		21,539,117	12,677,293	8,861,824	115,342	8,977,165
1021			CUST	CN		5,843,372	3,070,541	2,772,831	-	2,772,831
1022			I-SG	SG		2,073,941	1,224,591	849,350	-	849,350
1023			I-SG	SG		309,688	182,860	126,828	-	126,828
1024			P	SG		-	-	-	-	-
1025			I-SG	SG		-	-	-	-	-
1026			I-SG	SG		21,850	12,902	8,948	-	8,948
1027			P	SG		16,678	9,848	6,830	-	6,830
1028					B4	38,023,124	22,056,127	15,966,997	2,395,574	18,362,572
1029										
1030	404MP	Amort of LT Plant - Mining Plant								
1031			P	SE		-	-	-	-	-
1032					B4	-	-	-	-	-
1033										
1034	404OP	Amort of LT Plant - Other Plant								
1035			P	SG		115,060	67,939	47,121	(47,121)	0
1036					B4	115,060	67,939	47,121	(47,121)	0
1037										
1038										
1039	404HP	Amortization of Other Electric Plant								
1040			P	SG		2,279	1,346	933	-	933
1041			P	SG		39,066	23,067	15,999	-	15,999
1042			P	SG		-	-	-	-	-
1043					B4	41,345	24,413	16,932	-	16,932
1044										
1045	**Total Amortization of Limited Term Plant**				**B4**	**40,732,157**	**24,137,477**	**16,594,680**	**2,348,453**	**18,943,133**
1046										
1047										
1048	405	Amortization of Other Electric Plant								
1049			GP	S		-	-	-	-	-
1050										
1051					B4	-	-	-	-	-
1052										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1053	406	Amortization of Plant Acquisition Adj								
1054			P	S		-	-	-	-	-
1055			P	SG		-	-	-	-	-
1056			P	SG		-	-	-	-	-
1057			P	SG		5,479,353	3,235,369	2,243,984	-	2,243,984
1058			P	SO		-	-	-	-	-
1059					B4	5,479,353	3,235,369	2,243,984	-	2,243,984
1060	407	Amort of Prop Losses, Unrec Plant, etc								
1061			DPW	S		5,175,354	5,175,354	-	-	-
1062			GP	SO		-	-	-	-	-
1063			P	SG		3,437,028	2,029,447	1,407,582	-	1,407,582
1064			P	SE		-	-	-	-	-
1065			P	SG		305,346	180,296	125,050	(1,407,582)	(1,282,532)
1066			P	TROJP		2,013,725	1,188,626	825,099	-	825,099
1067					B4	10,931,454	8,573,724	2,357,731	(1,407,582)	950,149
1068										
1069	**Total Amortization Expense**				**B4**	**57,142,964**	**35,946,569**	**21,196,394**	**940,872**	**22,137,266**
1070										
1071										
1072										
1073	Summary of Amortization Expense by Factor									
1074		S				6,467,462	6,462,747	4,715	-	4,715
1075		SE				10,380	6,115	4,265	-	4,265
1076		TROJP				2,013,725	1,188,626	825,099	-	825,099
1077		DGP				-	-	-	-	-
1078		DGU				-	-	-	-	-
1079		SO				22,637,031	13,323,493	9,313,538	115,342	9,428,879
1080		SSGCT				-	-	-	-	-
1081		SSGCH				-	-	-	-	-
1082		SG-P				-	-	-	-	-
1083		CN				6,077,693	3,193,671	2,884,022	-	2,884,022
1084		SG				19,936,673	11,771,918	8,164,756	825,530	8,990,286
1085	Total Amortization Expense by Factor					57,142,964	35,946,569	21,196,394	940,872	22,137,266
1086	408	Taxes Other Than Income								
1087			DMSC	S		25,128,171	25,065,930	62,241	-	62,241
1088			GP	GPS		77,529,279	45,631,462	31,897,817	3,720,440	35,618,257
1089			GP	SO		8,932,612	5,257,474	3,675,138	-	3,675,138
1090			P	SE		834,427	491,585	342,843	-	342,843
1091			P	SG		-	-	-	-	-
1092			DMSC	OPRV-ID		-	-	-	-	-
1093			GP	EXCTAX		-	-	-	-	-
1094			GP	SG		-	-	-	-	-
1095										
1096										
1097										
1098	**Total Taxes Other Than Income**				**B5**	**112,424,490**	**76,446,451**	**35,978,039**	**3,720,440**	**39,698,479**
1099										
1100										
1101	41140	Deferred Investment Tax Credit - Fed								
1102			PTD	DGU		(1,874,204)	(324,514)	(1,549,690)	-	(1,549,690)
1103										
1104					B7	(1,874,204)	(324,514)	(1,549,690)	-	(1,549,690)
1105										
1106	41141	Deferred Investment Tax Credit - Idaho								
1107			PTD	DGU		-	-	-	-	-
1108										
1109					B7	-	-	-	-	-
1110										
1111	**Total Deferred ITC**				**B7**	**(1,874,204)**	**(324,514)**	**(1,549,690)**	**-**	**(1,549,690)**
1112										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1113										
1114	427	Interest on Long-Term Debt								
1115			GP	S		-	-	-	11,367,609	11,367,609
1116			GP	SNP		313,572,989	180,464,137	133,108,852	-	133,108,852
1117					B6	313,572,989	180,464,137	133,108,852	11,367,609	144,476,461
1118										
1119	428	Amortization of Debt Disc & Exp								
1120			GP	SNP		7,295,949	4,198,885	3,097,063	-	3,097,063
1121					B6	7,295,949	4,198,885	3,097,063	-	3,097,063
1122										
1123	429	Amortization of Premium on Debt								
1124			GP	SNP		(2,718)	(1,564)	(1,154)	-	(1,154)
1125					B6	(2,718)	(1,564)	(1,154)	-	(1,154)
1126										
1127	431	Other Interest Expense								
1128			NUTIL	OTH		-	-	-	-	-
1129			GP	SO		-	-	-	-	-
1130			GP	SNP		14,625,063	8,416,858	6,208,205	-	6,208,205
1131					B6	14,625,063	8,416,858	6,208,205	-	6,208,205
1132										
1133	432	AFUDC - Borrowed								
1134			GP	SNP		(34,280,545)	(19,728,769)	(14,551,776)	-	(14,551,776)
1135						(34,280,545)	(19,728,769)	(14,551,776)	-	(14,551,776)
1136										
1137		Total Elec. Interest Deductions for Tax			B6	301,210,738	173,349,548	127,861,189	11,367,609	139,228,799
1138										
1139		Non-Utility Portion of Interest								
1140			427 NUTIL	NUTIL		-	-	-	-	-
1141			428 NUTIL	NUTIL		-	-	-	-	-
1142			429 NUTIL	NUTIL		-	-	-	-	-
1143			431 NUTIL	NUTIL		-	-	-	-	-
1144										
1145		Total Non-utility Interest				-	-	-	-	-
1146										
1147		Total Interest Deductions for Tax			B6	301,210,738	173,349,548	127,861,189	11,367,609	139,228,799
1148										
1149										
1150	419	Interest & Dividends								
1151			GP	S		-	-	-	-	-
1152			GP	SNP		(46,616,392)	(26,828,162)	(19,788,230)	-	(19,788,230)
1153		Total Operating Deductions for Tax			B6	(46,616,392)	(26,828,162)	(19,788,230)	-	(19,788,230)
1154										
1155										
1156	41010	Deferred Income Tax - Federal-DR								
1157			GP	S		518,758,661	319,430,916	199,327,745	(188,964,219)	10,363,526
1158			P	TROJD		-	-	-	-	-
1159			PT	DGP		368	368	-	-	-
1160			LABOR	SO		33,483,751	19,707,555	13,776,196	(6,808,502)	6,967,694
1161			GP	SNP		-	-	-	11,986,958	11,986,958
1162			P	SE		14,696,870	8,658,340	6,038,529	2,618,846	8,657,375
1163			PT	SG		11,550,960	6,820,443	4,730,517	66,361,032	71,091,549
1164			GP	GPS		70,380	41,423	28,956	12,721,890	12,750,846
1165			TAXDEPR	TAXDEPR		-	-	-	171,594,707	171,594,707
1166			P	SG		-	-	-	-	-
1167			CUST	CN		23,817	12,515	11,302	(2,664)	8,638
1168			P	IBT		214,379	100,587	113,792	(113,792)	0
1169			DPW	SNPD		85,117	45,716	39,400	-	39,400
1170					B7	578,884,303	354,817,865	224,066,438	69,394,256	293,460,694
1171										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1172										
1173										
1174	41110	Deferred Income Tax - Federal-CR								
1175			GP	S		(271,085,647)	(166,594,179)	(104,491,468)	101,044,281	(3,447,187)
1176			P	SE		(13,365,892)	(7,874,224)	(5,491,668)	(196,503)	(5,688,172)
1177			P	SG		-	-	-	-	-
1178			GP	SNP		(1,602,752)	(922,398)	(680,353)	(9,829,346)	(10,509,699)
1179			PT	SG		(3,849,639)	(2,273,079)	(1,576,560)	2,074,553	497,993
1180			DPW	CIAC		-	-	-	(11,462,303)	(11,462,303)
1181			LABOR	SO		(26,337,587)	(15,501,532)	(10,836,055)	8,923,406	(1,912,649)
1182			PT	SNPD		-	-	-	(385,834)	(385,834)
1183			CUST	BADDEBT		(334,769)	(216,838)	(117,931)	-	(117,931)
1184			P	SGCT		(356,220)	(209,773)	(146,448)	-	(146,448)
1185			BOOKDEPR	SCHMDEXP		-	-	-	(73,125,025)	(73,125,025)
1186			P	TROJD		(555,830)	(328,066)	(227,765)	-	(227,765)
1187			P	IBT		(291,290)	(136,674)	(154,616)	154,616	(0)
1188										
1189										
1190					B7	(317,779,627)	(194,056,764)	(123,722,863)	17,197,844	(106,525,019)
1191										
1192	**Total Deferred Income Taxes**				**B7**	**261,104,676**	**160,761,101**	**100,343,575**	**86,592,101**	**186,935,675**
1193	SCHMAF	Additions - Flow Through								
1194			SCHMAF	S		-	-	-	-	-
1195			SCHMAF	SNP		-	-	-	-	-
1196			SCHMAF	SO		-	-	-	-	-
1197			SCHMAF	SE		-	-	-	-	-
1198			SCHMAF	TROJP		-	-	-	-	-
1199			SCHMAF	SG		-	-	-	-	-
1200					B6	-	-	-	-	-
1201										
1202	SCHMAP	Additions - Permanent								
1203			P	S		-	-	-	-	-
1204			P	SE		84,185	49,596	34,589	-	34,589
1205			LABOR	SNP		-	-	-	-	-
1206			SCHMAP-SO	SO		9,298,119	5,472,601	3,825,519	-	3,825,519
1207			SCHMAP	SG		-	-	-	-	-
1208			DPW	BADDEBT		-	-	-	-	-
1209					B6	9,382,305	5,522,196	3,860,108	-	3,860,108
1210										
1211	SCHMAT	Additions - Temporary								
1212			SCHMAT-SITUS	S		81,206,348	60,570,491	20,635,857	(16,362,119)	4,273,739
1213			P	SG		-	-	-	-	-
1214			DPW	CIAC		65,247,545	35,044,644	30,202,901	-	30,202,901
1215			SCHMAT-SNP	SNP		65,237,720	37,544,907	27,692,812	-	27,692,812
1216			P	TROJD		1,464,600	864,445	600,154	-	600,154
1217			P	SGCT		-	-	-	385,886	385,886
1218			SCHMAT-SE	SE		31,701,999	18,676,542	13,025,457	1,980,887	15,006,344
1219			P	SG		3,959,859	2,338,160	1,621,699	16,307,627	17,929,326
1220			CUST	CN		-	-	-	7,020	7,020
1221			SCHMAT-SO	SO		12,249,451	7,209,668	5,039,783	179,831	5,219,614
1222			SCHMAT-SNP	SNPD		2,196,309	1,179,644	1,016,665	-	1,016,665
1223			DPW	BADDEBT		882,108	571,364	310,744	-	310,744
1224			P	SG		938,632	554,230	384,402	-	384,402
1225			BOOKDEPR	SCHMDEXP		485,189,989	292,507,236	192,682,754	-	192,682,754
1226					B6	750,274,561	457,061,331	293,213,230	2,499,132	295,712,362
1227										
1228	TOTAL SCHEDULE - M ADDITIONS				B6	759,656,866	462,583,528	297,073,338	2,499,132	299,572,470
1229										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1230	SCHMDF	Deductions - Flow Through								
1231			SCHMDF	S		-	-	-	-	-
1232			SCHMDF	DGP		-	-	-	-	-
1233			SCHMDF	DGU		-	-	-	-	-
1234					B6	-	-	-	-	-
1235	SCHMDP	Deductions - Permanent								
1236			SCHMDP	S		-	-	-	-	-
1237			P	SE		2,592,202	1,527,139	1,065,063	-	1,065,063
1238			PTD	SNP		381,063	219,305	161,758	-	161,758
1239			SCHMDP	IBT		-	-	-	-	-
1240			P	SG		(0)	(0)	(0)	-	(0)
1241			SCHMDP-SO	SO		12,093,788	7,118,049	4,975,739	-	4,975,739
1242					B6	15,067,053	8,864,494	6,202,559	-	6,202,559
1243										
1244	SCHMDT	Deductions - Temporary								
1245			GP	S		62,893,744	62,278,560	615,184	27,998,207	28,613,391
1246			DPW	BADDEBT		-	-	-	-	-
1247			SCHMDT-SNP	SNP		74,407,631	42,822,275	31,585,355	-	31,585,355
1248			SCHMDT	CN		62,756	32,977	29,779	-	29,779
1249			SCHMDT	SG		-	-	-	-	-
1250			CUST	DGP		970	970	-	-	-
1251			P	SE		45,523,602	26,819,238	18,704,364	4,125,761	22,830,125
1252			SCHMDT-SG	SG		18,480,740	10,912,239	7,568,501	200,045,956	207,614,457
1253			SCHMDT-GPS	GPS		81,662,106	48,063,923	33,598,183	-	33,598,183
1254			SCHMDT-SO	SO		53,669,546	31,588,322	22,081,224	(3,541,680)	18,539,544
1255			TAXDEPR	TAXDEPR		1,095,617,890	643,469,839	452,148,051	-	452,148,051
1256			DPW	SNPD		224,280	120,461	103,819	-	103,819
1257					B6	1,432,543,265	866,108,805	566,434,459	228,628,245	795,062,704
1258										
1259	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,447,610,318	874,973,299	572,637,018	228,628,245	801,265,263
1260										
1261	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(687,953,452)**	**(412,389,771)**	**(275,563,681)**	**(226,129,113)**	**(501,692,793)**
1262										
1263										
1264										
1265	40911	State Income Taxes								
1266			IBT	IBT		2,494,223	1,170,297	1,323,926	(9,772,647)	(8,448,721)
1267			IBT	SE		-	-	-	-	-
1268		REC	P	SG		-	-	-	(239,649)	(239,649)
1269			IBT	IBT		-	-	-	-	-
1270	**Total State Tax Expense**					**2,494,223**	**1,170,297**	**1,323,926**	**(10,012,297)**	**(8,688,371)**
1271										
1272										
1273	Calculation of Taxable Income:									
1274		Operating Revenues				4,494,585,986	2,662,535,565	1,832,050,421	84,656,482	1,916,706,903
1275		Operating Deductions:								
1276		O & M Expenses				2,927,990,614	1,724,417,114	1,203,573,500	38,920,795	1,242,494,295
1277		Depreciation Expense				408,039,444	245,995,368	162,044,077	21,358,467	183,402,544
1278		Amortization Expense				57,142,964	35,946,569	21,196,394	940,872	22,137,266
1279		Taxes Other Than Income				112,424,490	76,446,451	35,978,039	3,720,440	39,698,479
1280		Interest & Dividends (AFUDC-Equity)				(46,616,392)	(26,828,162)	(19,788,230)	-	(19,788,230)
1281		Misc Revenue & Expense				(7,004,252)	(3,961,204)	(3,043,049)	(2,524,266)	(5,567,314)
1282		Total Operating Deductions				3,451,976,867	2,052,016,136	1,399,960,731	62,416,308	1,462,377,039
1283		Other Deductions:								
1284		Interest Deductions				301,210,738	173,349,548	127,861,189	11,367,609	139,228,799
1285		Interest on PCRBS				-	-	-	-	-
1286		Schedule M Adjustments				(687,953,452)	(412,389,771)	(275,563,681)	(226,129,113)	(501,692,793)
1287										
1288		Income Before State Taxes				53,444,929	24,780,110	28,664,820	(215,256,548)	(186,591,728)
1289										
1290		State Income Taxes				2,494,223	1,170,297	1,323,926	(10,012,297)	(8,688,371)
1291										
1292	Total Taxable Income					50,950,706	23,609,812	27,340,894	(205,244,252)	(177,903,358)
1293										
1294	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1295										
1296	Federal Income Tax - Calculated					17,832,747	8,263,434	9,569,313	(71,835,488)	(62,266,175)
1297										
1298	Adjustments to Calculated Tax:									
1299	40910	PMI	P	SE		-	-	-	(20,547)	(20,547)
1300	40910	REC	P	SG		-	-	-	(21,561,583)	(21,561,583)
1301	40910		P	SO		-	-	-	-	-
1302	40910	IRS Settle	LABOR	S		-	-	-	-	-
1303	**Federal Income Tax Expense**					**17,832,747**	**8,263,434**	**9,569,313**	**(93,417,618)**	**(83,848,305)**
1304										
1305	**Total Operating Expenses**					**3,778,150,701**	**2,248,714,617**	**1,529,436,084**	**45,578,494**	**1,575,014,578**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1306	310	Land and Land Rights								
1307			P	SG		2,329,517	1,375,500	954,018	-	954,018
1308			P	SG		34,798,446	20,547,281	14,251,164	-	14,251,164
1309			P	SG		54,572,394	32,223,116	22,349,278	-	22,349,278
1310			P	S		-	-	-	-	-
1311			P	SG		1,830,732	1,080,984	749,748	-	749,748
1312					B8	93,531,089	55,226,881	38,304,208	-	38,304,208
1313										
1314	311	Structures and Improvements								
1315			P	SG		234,971,513	138,742,571	96,228,942	-	96,228,942
1316			P	SG		327,274,883	193,244,526	134,030,357	-	134,030,357
1317			P	SG		193,191,542	114,072,940	79,118,602	-	79,118,602
1318			P	SG		54,198,086	32,002,100	22,195,986	-	22,195,986
1319					B8	809,636,024	478,062,136	331,573,888	-	331,573,888
1320										
1321	312	Boiler Plant Equipment								
1322			P	SG		722,926,960	426,863,426	296,063,534	-	296,063,534
1323			P	SG		666,159,969	393,344,476	272,815,493	-	272,815,493
1324			P	SG		1,248,663,407	737,292,657	511,370,749	71,580,729	582,951,478
1325			P	SG		272,747,792	161,048,160	111,699,632	-	111,699,632
1326					B8	2,910,498,128	1,718,548,720	1,191,949,408	71,580,729	1,263,530,137
1327										
1328	314	Turbogenerator Units								
1329			P	SG		145,478,089	85,899,792	59,578,297	-	59,578,297
1330			P	SG		144,735,461	85,461,296	59,274,165	-	59,274,165
1331			P	SG		430,173,624	254,002,682	176,170,942	-	176,170,942
1332			P	SG		59,113,516	34,904,491	24,209,024	-	24,209,024
1333					B8	779,500,690	460,268,261	319,232,429	-	319,232,429
1334										
1335	315	Accessory Electric Equipment								
1336			P	SG		88,074,089	52,004,710	36,069,378	-	36,069,378
1337			P	SG		139,182,485	82,182,455	57,000,030	-	57,000,030
1338			P	SG		69,328,410	40,936,034	28,392,376	-	28,392,376
1339			P	SG		55,948,683	33,035,767	22,912,916	-	22,912,916
1340					B8	352,533,666	208,158,966	144,374,700	-	144,374,700
1341										
1342										
1343										
1344	316	Misc Power Plant Equipment								
1345			P	SG		4,917,199	2,903,436	2,013,762	-	2,013,762
1346			P	SG		5,311,573	3,136,300	2,175,272	-	2,175,272
1347			P	SG		12,798,588	7,557,124	5,241,463	-	5,241,463
1348			P	SG		3,153,831	1,862,228	1,291,602	-	1,291,602
1349					B8	26,181,190	15,459,089	10,722,100	-	10,722,100
1350										
1351	317	Steam Plant ARO								
1352			P	S		-	-	-	-	-
1353					B8	-	-	-	-	-
1354										
1355	SP	Unclassified Steam Plant - Account 300								
1356			P	SG		3,141,303	1,854,831	1,286,472	-	1,286,472
1357					B8	3,141,303	1,854,831	1,286,472	-	1,286,472
1358										
1359										
1360	**Total Steam Production Plant**				**B8**	**4,975,022,090**	**2,937,578,884**	**2,037,443,206**	**71,580,729**	**2,109,023,935**
1361										
1362										
1363	Summary of Steam Production Plant by Factor									
1364		S				-	-	-	-	-
1365		DGP				-	-	-	-	-
1366		DGU				-	-	-	-	-
1367		SG				4,975,022,090	2,937,578,884	2,037,443,206	71,580,729	2,109,023,935
1368		SSGCH				-	-	-	-	-
1369	Total Steam Production Plant by Factor					4,975,022,090	2,937,578,884	2,037,443,206	71,580,729	2,109,023,935
1370	320	Land and Land Rights								
1371			P	SG		-	-	-	-	-
1372			P	SG		-	-	-	-	-
1373					B8	-	-	-	-	-
1374										
1375	321	Structures and Improvements								
1376			P	SG		-	-	-	-	-
1377			P	SG	B8	-	-	-	-	-
1378						-	-	-	-	-

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1379										
1380	322	Reactor Plant Equipment								
1381			P	SG		-	-	-	-	-
1382			P	SG		-	-	-	-	-
1383					B8	-	-	-	-	-
1384										
1385	323	Turbogenerator Units								
1386			P	SG		-	-	-	-	-
1387			P	SG		-	-	-	-	-
1388					B8	-	-	-	-	-
1389										
1390	324	Land and Land Rights								
1391			P	SG		-	-	-	-	-
1392			P	SG		-	-	-	-	-
1393					B8	-	-	-	-	-
1394										
1395	325	Misc. Power Plant Equipment								
1396			P	SG		-	-	-	-	-
1397			P	SG		-	-	-	-	-
1398					B8	-	-	-	-	-
1399										
1400										
1401	NP	Unclassified Nuclear Plant - Acct 300								
1402			P	SG		-	-	-	-	-
1403					B8	-	-	-	-	-
1404										
1405										
1406	**Total Nuclear Production Plant**				**B8**	-	-	-	-	-
1407										
1408										
1409										
1410	Summary of Nuclear Production Plant by Factor									
1411		DGP				-	-	-	-	-
1412		DGU				-	-	-	-	-
1413		SG				-	-	-	-	-
1414										
1415	Total Nuclear Plant by Factor					-	-	-	-	-
1416										
1417	330	Land and Land Rights								
1418			P	SG		10,626,875	6,274,803	4,352,072	-	4,352,072
1419			P	SG		5,307,562	3,133,932	2,173,630	-	2,173,630
1420			P	SG		3,122,555	1,843,761	1,278,794	-	1,278,794
1421			P	SG		635,700	375,359	260,341	-	260,341
1422					B8	19,692,691	11,627,855	8,064,836	-	8,064,836
1423										
1424	331	Structures and Improvements								
1425			P	SG		21,453,996	12,667,845	8,786,152	-	8,786,152
1426			P	SG		5,321,263	3,142,022	2,179,241	-	2,179,241
1427			P	SG		51,364,477	30,328,951	21,035,526	-	21,035,526
1428			P	SG		7,247,543	4,279,424	2,968,119	-	2,968,119
1429					B8	85,387,280	50,418,243	34,969,037	-	34,969,037
1430										
1431	332	Reservoirs, Dams & Waterways								
1432			P	SG		151,599,706	89,514,395	62,085,310	-	62,085,310
1433			P	SG		20,314,745	11,995,156	8,319,589	-	8,319,589
1434			P	SG		81,431,400	48,082,432	33,348,968	12,664,672	46,013,640
1435			P	SG		34,719,453	20,500,639	14,218,814	-	14,218,814
1436					B8	288,065,303	170,092,622	117,972,681	12,664,672	130,637,353
1437										
1438	333	Water Wheel, Turbines, & Generators								
1439			P	SG		32,865,646	19,406,030	13,459,616	-	13,459,616
1440			P	SG		9,119,942	5,385,011	3,734,931	-	3,734,931
1441			P	SG		35,766,382	21,118,814	14,647,567	-	14,647,567
1442			P	SG		18,966,583	11,199,113	7,767,470	-	7,767,470
1443					B8	96,718,553	57,108,968	39,609,585	-	39,609,585
1444										
1445	334	Accessory Electric Equipment								
1446			P	SG		4,884,346	2,884,038	2,000,308	-	2,000,308
1447			P	SG		3,929,298	2,320,115	1,609,183	-	1,609,183
1448			P	SG		34,265,028	20,232,317	14,032,711	-	14,032,711
1449			P	SG		4,595,701	2,713,603	1,882,098	-	1,882,098
1450					B8	47,674,372	28,150,072	19,524,300	-	19,524,300
1451										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1452										
1453										
1454	335	Misc. Power Plant Equipment								
1455			P	SG		1,272,609	751,432	521,177	-	521,177
1456			P	SG		196,141	115,814	80,326	-	80,326
1457			P	SG		988,829	583,869	404,959	-	404,959
1458			P	SG		13,718	8,100	5,618	-	5,618
1459					B8	2,471,296	1,459,215	1,012,081	-	1,012,081
1460										
1461	336	Roads, Railroads & Bridges								
1462			P	SG		4,663,151	2,753,430	1,909,721	-	1,909,721
1463			P	SG		828,976	489,482	339,494	-	339,494
1464			P	SG		8,179,286	4,829,586	3,349,700	-	3,349,700
1465			P	SG		608,436	359,260	249,175	-	249,175
1466					B8	14,279,848	8,431,758	5,848,091	-	5,848,091
1467										
1468	337	Hydro Plant ARO								
1469			P	S		-	-	-	-	-
1470					B8	-	-	-	-	-
1471										
1472	HP	Unclassified Hydro Plant - Acct 300								
1473			P	S		-	-	-	-	-
1474			P	SG		-	-	-	-	-
1475			P	SG		-	-	-	-	-
1476			P	SG		-	-	-	-	-
1477					B8	-	-	-	-	-
1478										
1479	**Total Hydraulic Production Plant**				**B8**	**554,289,344**	**327,288,732**	**227,000,612**	**12,664,672**	**239,665,283**
1480										
1481	Summary of Hydraulic Plant by Factor									
1482		S				-	-	-	-	-
1483		SG				554,289,344	327,288,732	227,000,612	12,664,672	239,665,283
1484		DGP				-	-	-	-	-
1485		DGU				-	-	-	-	-
1486	Total Hydraulic Plant by Factor					554,289,344	327,288,732	227,000,612	12,664,672	239,665,283
1487										
1488	340	Land and Land Rights								
1489			P	SG		21,542,794	12,720,276	8,822,517	-	8,822,517
1490			P	SG		-	-	-	-	-
1491			P	SG		-	-	-	-	-
1492					B8	21,542,794	12,720,276	8,822,517	-	8,822,517
1493										
1494	341	Structures and Improvements								
1495			P	SG		105,937,740	62,552,580	43,385,160	-	43,385,160
1496			P	SG		168,512	99,501	69,012	-	69,012
1497			P	SG		4,179,820	2,468,040	1,711,781	-	1,711,781
1498					B8	110,286,072	65,120,120	45,165,952	-	45,165,952
1499										
1500	342	Fuel Holders, Producers & Accessories								
1501			P	SG		6,693,078	3,952,031	2,741,046	-	2,741,046
1502			P	SG		121,339	71,646	49,692	-	49,692
1503			P	SG		2,270,875	1,340,873	930,002	-	930,002
1504					B8	9,085,292	5,364,551	3,720,740	-	3,720,740
1505										
1506	343	Prime Movers								
1507			P	S		-	-	-	-	-
1508			P	SG		773,304	456,609	316,695	-	316,695
1509			P	SG		1,211,613,127	715,415,745	496,197,381	358,557,532	854,754,913
1510			P	SG		51,085,812	30,164,409	20,921,402	-	20,921,402
1511					B8	1,263,472,242	746,036,764	517,435,478	358,557,532	875,993,010
1512										
1513	344	Generators								
1514			P	S		-	-	-	-	-
1515			P	SG		-	-	-	-	-
1516			P	SG		213,416,293	126,014,957	87,401,336	-	87,401,336
1517			P	SG		15,873,643	9,372,839	6,500,805	-	6,500,805
1518					B8	229,289,936	135,387,796	93,902,140	-	93,902,140

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1519										
1520	345	Accessory Electric Plant								
1521			P	SG		122,290,594	72,208,376	50,082,218	-	50,082,218
1522			P	SG		156,586	92,459	64,127	-	64,127
1523			P	SG		3,012,036	1,778,503	1,233,533	-	1,233,533
1524					B8	125,459,216	74,079,338	51,379,878	-	51,379,878
1525										
1526										
1527										
1528	346	Misc. Power Plant Equipment								
1529			P	SG		6,912,640	4,081,675	2,830,964	-	2,830,964
1530			P	SG		11,813	6,975	4,838	-	4,838
1531					B8	6,924,453	4,088,650	2,835,802	-	2,835,802
1532										
1533	347	Other Production ARO								
1534			P	S		-	-	-	-	-
1535					B8	-	-	-	-	-
1536										
1537	OP	Unclassified Other Prod Plant-Acct 300								
1538			P	S		-	-	-	-	-
1539			P	SG		151,409,535	89,402,106	62,007,429	-	62,007,429
1540						151,409,535	89,402,106	62,007,429	-	62,007,429
1541										
1542	**Total Other Production Plant**				**B8**	**1,917,469,540**	**1,132,199,602**	**785,269,938**	**358,557,532**	**1,143,827,469**
1543										
1544	Summary of Other Production Plant by Factor									
1545		S				-	-	-	-	-
1546		DGU				-	-	-	-	-
1547		SG				1,917,469,540	1,132,199,602	785,269,938	358,557,532	1,143,827,469
1548		SSGCT				-	-	-	-	-
1549	Total of Other Production Plant by Factor					1,917,469,540	1,132,199,602	785,269,938	358,557,532	1,143,827,469
1550										
1551	Experimental Plant									
1552	103	Experimental Plant								
1553			P	SG		-	-	-	-	-
1554	**Total Experimental Production Plant**				**B8**	-	-	-	-	-
1555										
1556	**Total Production Plant**				**B8**	**7,446,780,973**	**4,397,067,219**	**3,049,713,755**	**442,802,932**	**3,492,516,687**
1557	350	Land and Land Rights								
1558			T	SG		21,194,069	12,514,367	8,679,703	-	8,679,703
1559			T	SG		48,573,482	28,680,965	19,892,517	-	19,892,517
1560			T	SG		24,582,184	14,514,931	10,067,252	(311,663)	9,755,589
1561					B8	94,349,735	55,710,263	38,639,472	(311,663)	38,327,809
1562										
1563	352	Structures and Improvements								
1564			T	S		-	-	-	-	-
1565			T	SG		7,694,937	4,543,595	3,151,342	-	3,151,342
1566			T	SG		18,309,921	10,811,377	7,498,544	-	7,498,544
1567			T	SG		41,188,064	24,320,130	16,867,933	-	16,867,933
1568					B8	67,192,922	39,675,102	27,517,820	-	27,517,820
1569										
1570	353	Station Equipment								
1571			T	SG		133,265,659	78,688,773	54,576,886	-	54,576,886
1572			T	SG		193,113,579	114,026,905	79,086,674	-	79,086,674
1573			T	SG		761,485,009	449,630,623	311,854,386	-	311,854,386
1574					B8	1,087,864,247	642,346,302	445,517,945	-	445,517,945
1575										
1576	354	Towers and Fixtures								
1577			T	SG		156,331,416	92,308,307	64,023,109	-	64,023,109
1578			T	SG		126,710,448	74,818,147	51,892,300	-	51,892,300
1579			T	SG		144,434,707	85,283,711	59,150,996	-	59,150,996
1580					B8	427,476,570	252,410,165	175,066,405	-	175,066,405
1581										
1582	355	Poles and Fixtures								
1583			T	SG		67,678,061	39,961,560	27,716,501	-	27,716,501
1584			T	SG		118,054,192	69,706,927	48,347,265	-	48,347,265
1585			T	SG		347,528,690	205,203,700	142,324,990	66,362,668	208,687,658
1586					B8	533,260,943	314,872,187	218,388,756	66,362,668	284,751,424
1587										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1588	356	Clearing and Grading								
1589			T	SG		202,398,474	119,509,315	82,889,159	-	82,889,159
1590			T	SG		158,329,552	93,488,138	64,841,415	-	64,841,415
1591			T	SG		345,441,828	203,971,480	141,470,348	-	141,470,348
1592					B8	706,169,854	416,968,933	289,200,921	-	289,200,921
1593										
1594	357	Underground Conduit								
1595			T	SG		6,371	3,762	2,609	-	2,609
1596			T	SG		127,199	75,106	52,092	-	52,092
1597			T	SG		3,110,028	1,836,364	1,273,664	-	1,273,664
1598					B8	3,243,597	1,915,232	1,328,365	-	1,328,365
1599										
1600	358	Underground Conductors								
1601			T	SG		-	-	-	-	-
1602			T	SG		1,053,107	621,824	431,284	-	431,284
1603			T	SG		6,374,736	3,764,062	2,610,675	-	2,610,675
1604					B8	7,427,844	4,385,886	3,041,958	-	3,041,958
1605										
1606	359	Roads and Trails								
1607			T	SG		1,876,730	1,108,144	768,586	-	768,586
1608			T	SG		467,634	276,122	191,512	-	191,512
1609			T	SG		9,118,473	5,384,144	3,734,329	-	3,734,329
1610					B8	11,462,837	6,768,410	4,694,427	-	4,694,427
1611										
1612	TP	Unclassified Trans Plant - Acct 300								
1613			T	SG		26,145,671	15,438,117	10,707,555	-	10,707,555
1614					B8	26,145,671	15,438,117	10,707,555	-	10,707,555
1615										
1616	TS0	Unclassified Trans Sub Plant - Acct 300								
1617			T	SG		-	-	-	-	-
1618					B8	-	-	-	-	-
1619										
1620	**Total Transmission Plant**				B8	**2,964,594,220**	**1,750,490,595**	**1,214,103,624**	**66,051,005**	**1,280,154,629**
1621	Summary of Transmission Plant by Factor									
1622		DGP				-	-	-	-	-
1623		DGU				-	-	-	-	-
1624		SG				2,964,594,220	1,750,490,595	1,214,103,624	66,051,005	1,280,154,629
1625	Total Transmission Plant by Factor					2,964,594,220	1,750,490,595	1,214,103,624	66,051,005	1,280,154,629
1626	360	Land and Land Rights								
1627			DPW	S		46,101,103	16,729,090	29,372,013	-	29,372,013
1628					B8	46,101,103	16,729,090	29,372,013	-	29,372,013
1629										
1630	361	Structures and Improvements								
1631			DPW	S		54,801,132	25,123,433	29,677,699	-	29,677,699
1632					B8	54,801,132	25,123,433	29,677,699	-	29,677,699
1633										
1634	362	Station Equipment								
1635			DPW	S		707,536,192	364,947,328	342,588,864	-	342,588,864
1636					B8	707,536,192	364,947,328	342,588,864	-	342,588,864
1637										
1638	363	Storage Battery Equipment								
1639			DPW	S		1,457,805	-	1,457,805	-	1,457,805
1640					B8	1,457,805	-	1,457,805	-	1,457,805
1641										
1642	364	Poles, Towers & Fixtures								
1643			DPW	S		852,220,217	578,023,147	274,197,070	49,922,401	324,119,470
1644					B8	852,220,217	578,023,147	274,197,070	49,922,401	324,119,470
1645										
1646	365	Overhead Conductors								
1647			DPW	S		610,312,712	422,998,439	187,314,273	-	187,314,273
1648					B8	610,312,712	422,998,439	187,314,273	-	187,314,273
1649										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1650	366	Underground Conduit								
1651			DPW	S		272,932,062	128,754,534	144,177,527	-	144,177,527
1652					B8	272,932,062	128,754,534	144,177,527	-	144,177,527
1653										
1654										
1655										
1656										
1657	367	Underground Conductors								
1658			DPW	S		657,548,834	241,727,973	415,820,861	-	415,820,861
1659					B8	657,548,834	241,727,973	415,820,861	-	415,820,861
1660										
1661	368	Line Transformers								
1662			DPW	S		988,749,117	630,112,797	358,636,320	-	358,636,320
1663					B8	988,749,117	630,112,797	358,636,320	-	358,636,320
1664										
1665	369	Services								
1666			DPW	S		519,158,428	331,103,955	188,054,474	-	188,054,474
1667					B8	519,158,428	331,103,955	188,054,474	-	188,054,474
1668										
1669	370	Meters								
1670			DPW	S		185,783,461	106,728,030	79,055,431	-	79,055,431
1671					B8	185,783,461	106,728,030	79,055,431	-	79,055,431
1672										
1673	371	Installations on Customers' Premises								
1674			DPW	S		8,837,226	4,295,022	4,542,204	-	4,542,204
1675					B8	8,837,226	4,295,022	4,542,204	-	4,542,204
1676										
1677	372	Leased Property								
1678			DPW	S		24,829	2,437	22,392	-	22,392
1679					B8	24,829	2,437	22,392	-	22,392
1680										
1681	373	Street Lights								
1682			DPW	S		60,412,919	34,763,078	25,649,840	-	25,649,840
1683					B8	60,412,919	34,763,078	25,649,840	-	25,649,840
1684										
1685	DP	Unclassified Dist Plant - Acct 300								
1686			DPW	S		29,000,576	13,356,937	15,643,639	-	15,643,639
1687					B8	29,000,576	13,356,937	15,643,639	-	15,643,639
1688										
1689	DS0	Unclassified Dist Sub Plant - Acct 300								
1690			DPW	S		-	-	-	-	-
1691					B8	-	-	-	-	-
1692										
1693										
1694	**Total Distribution Plant**				**B8**	**4,994,876,612**	**2,898,666,201**	**2,096,210,411**	**49,922,401**	**2,146,132,812**
1695										
1696	Summary of Distribution Plant by Factor									
1697		S				4,994,876,612	2,898,666,201	2,096,210,411	49,922,401	2,146,132,812
1698										
1699	Total Distribution Plant by Factor					4,994,876,612	2,898,666,201	2,096,210,411	49,922,401	2,146,132,812

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1700	389	Land and Land Rights								
1701			G-SITUS	S		8,960,984	5,048,811	3,912,173	-	3,912,173
1702			CUST	CN		1,128,506	593,001	535,505	-	535,505
1703			PT	SG		332	196	136	-	136
1704			G-SG	SG		1,228	725	503	-	503
1705			PTD	SO		5,598,055	3,294,851	2,303,204	-	2,303,204
1706					B8	15,689,104	8,937,584	6,751,521	-	6,751,521
1707										
1708	390	Structures and Improvements								
1709			G-SITUS	S		107,525,675	71,390,333	36,135,342	-	36,135,342
1710			PT	SG		358,127	211,462	146,666	-	146,666
1711			PT	SG		1,573,572	929,140	644,432	-	644,432
1712			CUST	CN		12,092,854	6,354,482	5,738,371	-	5,738,371
1713			G-SG	SG		3,992,709	2,357,557	1,635,152	-	1,635,152
1714			PTD	SO		102,539,957	60,352,015	42,187,943	-	42,187,943
1715					B8	228,082,895	141,594,990	86,487,906	-	86,487,906
1716										
1717	391	Office Furniture & Equipment								
1718			G-SITUS	S		14,469,238	11,116,709	3,352,529	-	3,352,529
1719			PT	SG		146,768	86,661	60,106	-	60,106
1720			PT	SG		151,643	89,540	62,103	-	62,103
1721			CUST	CN		7,284,434	3,827,782	3,456,652	-	3,456,652
1722			G-SG	SG		4,772,077	2,817,747	1,954,330	-	1,954,330
1723			P	SE		141,948	83,626	58,322	-	58,322
1724			PTD	SO		65,472,287	38,535,070	26,937,217	-	26,937,217
1725			G-SG	SG		149,689	88,386	61,303	-	61,303
1726			G-SG	SG		6,733	3,976	2,757	-	2,757
1727					B8	92,594,817	56,649,496	35,945,320	-	35,945,320
1728										
1729	392	Transportation Equipment								
1730			G-SITUS	S		71,167,779	39,437,795	31,729,985	-	31,729,985
1731			PTD	SO		8,302,189	4,886,425	3,415,764	-	3,415,764
1732			G-SG	SG		15,664,860	9,249,560	6,415,301	-	6,415,301
1733			CUST	CN		-	-	-	-	-
1734			PT	SG		969,353	572,369	396,983	-	396,983
1735			P	SE		704,061	414,782	289,279	-	289,279
1736			PT	SG		138,132	81,562	56,570	-	56,570
1737			G-SG	SG		366,892	216,637	150,255	-	150,255
1738			PT	SG		44,655	26,367	18,288	-	18,288
1739					B8	97,357,921	54,885,497	42,472,424	-	42,472,424
1740										
1741	393	Stores Equipment								
1742			G-SITUS	S		8,827,725	5,091,329	3,736,396	-	3,736,396
1743			PT	SG		221,981	131,072	90,909	-	90,909
1744			PT	SG		649,740	383,649	266,091	-	266,091
1745			PTD	SO		441,665	259,951	181,714	-	181,714
1746			G-SG	SG		3,327,215	1,964,606	1,362,609	-	1,362,609
1747			PT	SG		80,482	47,522	32,960	-	32,960
1748					B8	13,548,809	7,878,129	5,670,680	-	5,670,680

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1749										
1750	394	Tools, Shop & Garage Equipment								
1751			G-SITUS	S		31,393,987	19,172,677	12,221,309	-	12,221,309
1752			PT	SG		2,555,122	1,508,711	1,046,411	-	1,046,411
1753			G-SG	SG		18,791,620	11,095,803	7,695,817	-	7,695,817
1754			PTD	SO		4,099,455	2,412,819	1,686,636	-	1,686,636
1755			P	SE		7,106	4,187	2,920	-	2,920
1756			PT	SG		3,941,589	2,327,372	1,614,217	-	1,614,217
1757			G-SG	SG		1,700,098	1,003,849	696,249	-	696,249
1758			G-SG	SG		80,583	47,581	33,001	-	33,001
1759					B8	62,569,560	37,573,000	24,996,559	-	24,996,559
1760										
1761	395	Laboratory Equipment								
1762			G-SITUS	S		27,235,892	19,296,875	7,939,017	-	7,939,017
1763			PT	SG		112,594	66,483	46,111	-	46,111
1764			PT	SG		503,523	297,313	206,210	-	206,210
1765			PTD	SO		5,458,605	3,212,775	2,245,830	-	2,245,830
1766			P	SE		42,438	25,002	17,437	-	17,437
1767			G-SG	SG		5,882,451	3,473,384	2,409,067	-	2,409,067
1768			G-SG	SG		253,001	149,388	103,612	-	103,612
1769			G-SG	SG		62,070	36,650	25,420	-	25,420
1770					B8	39,550,574	26,557,870	12,992,704	-	12,992,704
1771										
1772	396	Power Operated Equipment								
1773			G-SITUS	S		91,078,979	57,031,094	34,047,886	-	34,047,886
1774			PT	SG		981,699	579,659	402,040	-	402,040
1775			G-SG	SG		27,825,498	16,429,996	11,395,501	-	11,395,501
1776			PTD	SO		1,625,409	956,668	668,741	-	668,741
1777			PT	SG		1,944,579	1,148,207	796,372	-	796,372
1778			P	SE		73,823	43,491	30,332	-	30,332
1779			P	SG		-	-	-	-	-
1780			G-SG	SG		846,777	499,993	346,784	-	346,784
1781					B8	124,376,765	76,689,108	47,687,656	-	47,687,656
1782	397	Communication Equipment								
1783			COM_EQ	S		104,664,435	74,887,389	29,777,045	2,469,424	32,246,469
1784			COM_EQ	SG		5,558,946	3,282,366	2,276,580	-	2,276,580
1785			COM_EQ	SG		10,430,523	6,158,864	4,271,659	-	4,271,659
1786			COM_EQ	SO		50,030,157	29,446,285	20,583,873	970,046	21,553,919
1787			COM_EQ	CN		4,536,381	2,383,751	2,152,630	90,437	2,243,067
1788			COM_EQ	SG		65,034,602	38,400,688	26,633,913	156,455	26,790,368
1789			COM_EQ	SE		113,823	67,056	46,767	-	46,767
1790			COM_EQ	SG		948,992	560,347	388,645	-	388,645
1791			COM_EQ	SG		44,584	26,325	18,259	-	18,259
1792					B8	241,362,443	155,213,072	86,149,371	3,686,362	89,835,732
1793										
1794	398	Misc. Equipment								
1795			G-SITUS	S		1,146,629	814,146	332,484	-	332,484
1796			PT	SG		15,384	9,084	6,300	-	6,300
1797			PT	SG		13,908	8,212	5,696	-	5,696
1798			CUST	CN		197,260	103,655	93,605	-	93,605
1799			PTD	SO		3,306,549	1,946,138	1,360,411	-	1,360,411
1800			P	SE		2,600	1,531	1,068	-	1,068
1801			G-SG	SG		1,451,292	856,938	594,354	-	594,354
1802			G-SG	SG		1,325	782	543	-	543
1803					B8	6,134,947	3,740,487	2,394,461	-	2,394,461
1804										
1805	399	Coal Mine								
1806			P	SE		267,496,478	157,589,719	109,906,759	75,336,349	185,243,107
1807	MP		P	SE		-	-	-	-	-
1808					B8	267,496,478	157,589,719	109,906,759	75,336,349	185,243,107
1809										
1810	399L	WIDCO Capital Lease								
1811			P	SE	B8	-	-	-	-	-
1812						-	-	-	-	-
1813										
1814		Remove Capital Leases				-	-	-	-	-
1815					B8	-	-	-	-	-
1816										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1817	1011390	General Capital Leases								
1818			G-SITUS	S		13,145,093	7,287,976	5,857,117	-	5,857,117
1819			P	SG		14,737,388	8,701,919	6,035,469	-	6,035,469
1820			PTD	SO		12,902,451	7,594,005	5,308,446	-	5,308,446
1821					B9	40,784,932	23,583,900	17,201,032	-	17,201,032
1822										
1823		Remove Capital Leases				(40,784,932)	(23,583,900)	(17,201,032)	-	(17,201,032)
1824						-	-	-	-	-
1825										
1826	1011346	General Gas Line Capital Leases								
1827			P	SG		-	-	-	-	-
1828					B9	-	-	-	-	-
1829										
1830		Remove Capital Leases				-	-	-	-	-
1831						-	-	-	-	-
1832										
1833	GP	Unclassified Gen Plant - Acct 300								
1834			G-SITUS	S		-	-	-	-	-
1835			PTD	SO		449,864	264,777	185,087	-	185,087
1836			CUST	CN		-	-	-	-	-
1837			G-SG	SG		-	-	-	-	-
1838			PT	SG		-	-	-	-	-
1839			PT	SG		-	-	-	-	-
1840					B8	449,864	264,777	185,087	-	185,087
1841										
1842	399G	Unclassified Gen Plant - Acct 300								
1843			G-SITUS	S		-	-	-	-	-
1844			PTD	SO		-	-	-	-	-
1845			G-SG	SG		-	-	-	-	-
1846			PT	SG		-	-	-	-	-
1847			PT	SG		-	-	-	-	-
1848					B8	-	-	-	-	-
1849										
1850	**Total General Plant**				**B8**	**1,189,214,176**	**727,573,729**	**461,640,447**	**79,022,710**	**540,663,157**
1851										
1852	Summary of General Plant by Factor									
1853		S				479,616,416	310,575,134	169,041,283	2,469,424	171,510,706
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				196,334,337	115,928,651	80,405,685	156,455	80,562,140
1857		SO				260,226,643	153,161,778	107,064,865	970,046	108,034,911
1858		SE				268,582,277	158,229,394	110,352,883	75,336,349	185,689,232
1859		CN				25,239,435	13,262,672	11,976,763	90,437	12,067,200
1860		DEU				-	-	-	-	-
1861		SSGCT				-	-	-	-	-
1862		SSGCH				-	-	-	-	-
1863		Less Capital Leases				(40,784,932)	(23,583,900)	(17,201,032)	-	(17,201,032)
1864	Total General Plant by Factor					1,189,214,176	727,573,729	461,640,447	79,022,710	540,663,157
1865	301	Organization								
1866			I-SITUS	S		-	-	-	-	-
1867			PTD	SO		-	-	-	-	-
1868			I-SG	SG		-	-	-	-	-
1869					B8	-	-	-	-	-
1870	302	Franchise & Consent								
1871			I-SITUS	S		1,724,600	1,724,600	-	-	-
1872			I-SG	SG		5,353,521	3,161,069	2,192,452	8,738,000	10,930,452
1873			I-SG	SG		80,028,445	47,254,035	32,774,409	-	32,774,409
1874			I-SG	SG		9,240,742	5,456,339	3,784,403	-	3,784,403
1875			P	SG		-	-	-	-	-
1876			P	SG		600,993	354,866	246,127	-	246,127
1877					B8	96,948,301	57,950,910	38,997,391	8,738,000	47,735,391
1878										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1879	303	Miscellaneous Intangible Plant								
1880			I-SITUS	S		1,805,661	917,709	887,952	-	887,952
1881			I-SG	SG		69,007,965	40,746,822	28,261,143	2,411,294	30,672,437
1882			PTD	SO		370,355,652	217,980,486	152,375,166	1,784,228	154,159,394
1883			P	SE		3,623,519	2,134,717	1,488,802	-	1,488,802
1884			CUST	CN		112,067,234	58,888,439	53,178,794	-	53,178,794
1885			P	SG		344,575	203,460	141,116	-	141,116
1886			P	SG		-	-	-	-	-
1887					B8	557,204,607	320,871,634	236,332,973	4,195,522	240,528,494
1888	303	Less Non-Utility Plant								
1889			I-SITUS	S		-	-	-	-	-
1890						557,204,607	320,871,634	236,332,973	4,195,522	240,528,494
1891	IP	Unclassified Intangible Plant - Acct 300								
1892			I-SITUS	S		-	-	-	-	-
1893			I-SG	SG		-	-	-	-	-
1894			P	SG		-	-	-	-	-
1895			PTD	SO		2,381,676	1,401,785	979,891	-	979,891
1896						2,381,676	1,401,785	979,891	-	979,891
1897										
1898	**Total Intangible Plant**				**B8**	**656,534,583**	**380,224,328**	**276,310,255**	**12,933,522**	**289,243,777**
1899										
1900	Summary of Intangible Plant by Factor									
1901		S				3,530,261	2,642,309	887,952	-	887,952
1902		DGP				-	-	-	-	-
1903		DGU				-	-	-	-	-
1904		SG				164,576,241	97,176,592	67,399,649	11,149,295	78,548,944
1905		SO				372,737,328	219,382,270	153,355,057	1,784,228	155,139,285
1906		CN				112,067,234	58,888,439	53,178,794	-	53,178,794
1907		SSGCT				-	-	-	-	-
1908		SSGCH				-	-	-	-	-
1909		SE				3,623,519	2,134,717	1,488,802	-	1,488,802
1910	Total Intangible Plant by Factor					656,534,583	380,224,328	276,310,255	12,933,522	289,243,777
1911	Summary of Unclassified Plant (Account 106)									
1912		DP				29,000,576	13,356,937	15,643,639	-	15,643,639
1913		DS0				-	-	-	-	-
1914		GP				449,864	264,777	185,087	-	185,087
1915		HP				-	-	-	-	-
1916		NP				-	-	-	-	-
1917		OP				151,409,535	89,402,106	62,007,429	-	62,007,429
1918		TP				26,145,671	15,438,117	10,707,555	-	10,707,555
1919		TS0				-	-	-	-	-
1920		IP				2,381,676	1,401,785	979,891	-	979,891
1921		MP								
1922		SP				3,141,303	1,854,831	1,286,472	-	1,286,472
1923	Total Unclassified Plant by Factor					212,528,625	121,718,552	90,810,073	-	90,810,073
1924										
1925	**Total Electric Plant In Service**				**B8**	**17,252,000,564**	**10,154,022,071**	**7,097,978,492**	**650,732,570**	**7,748,711,063**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1926	Summary of Electric Plant by Factor									
1927		S				5,478,023,290	3,211,883,644	2,266,139,646	52,391,824	2,318,531,470
1928		SE				272,205,796	160,364,111	111,841,685	75,336,349	187,178,033
1929		DGU				-	-	-	-	-
1930		DGP				-	-	-	-	-
1931		SG				10,772,285,771	6,360,663,057	4,411,622,714	520,159,687	4,931,782,400
1932		SO				632,963,971	372,544,048	260,419,923	2,754,274	263,174,196
1933		CN				137,306,669	72,151,111	65,155,558	90,437	65,245,995
1934		DEU				-	-	-	-	-
1935		SSGCH				-	-	-	-	-
1936		SSGCT				-	-	-	-	-
1937		Less Capital Leases				(40,784,932)	(23,583,900)	(17,201,032)	-	(17,201,032)
1938						17,252,000,564	10,154,022,071	7,097,978,492	650,732,570	7,748,711,063
1939	105	Plant Held For Future Use								
1940			DPW	S		1,566,169	373,134	1,193,035	-	1,193,035
1941			P	SNPPS		-	-	-	-	-
1942			T	SNPT		7,405,028	4,372,413	3,032,614	-	3,032,614
1943			P	SNPP		4,461,651	2,634,451	1,827,200	-	1,827,200
1944			P	SE		953,014	561,447	391,567	-	391,567
1945			G	SNPG		-	-	-	-	-
1946										
1947										
1948	**Total Plant Held For Future Use**				**B10**	**14,385,862**	**7,941,446**	**6,444,416**	**-**	**6,444,416**
1949										
1950	114	Electric Plant Acquisition Adjustments								
1951			P	S		-	-	-	-	-
1952			P	SG		142,633,069	84,219,906	58,413,163	-	58,413,163
1953			P	SG		14,560,711	8,597,597	5,963,113	-	5,963,113
1954	**Total Electric Plant Acquisition Adjustment**				**B15**	**157,193,780**	**92,817,503**	**64,376,277**	**-**	**64,376,277**
1955										
1956	115	Accum Provision for Asset Acquisition Adjustments								
1957			P	S		-	-	-	-	-
1958			P	SG		(76,874,453)	(45,391,712)	(31,482,741)	-	(31,482,741)
1959			P	SG		(11,233,390)	(6,632,929)	(4,600,461)	-	(4,600,461)
1960					B15	(88,107,844)	(52,024,641)	(36,083,202)	-	(36,083,202)
1961										
1962	120	Nuclear Fuel								
1963			P	SE		-	-	-	-	-
1964	**Total Nuclear Fuel**				**B15**	-	-	-	-	-
1965										
1966	124	Weatherization								
1967			DMSC	S		3,881,062	(1,484,727)	5,365,789	-	5,365,789
1968			DMSC	SO		(2,464)	(1,450)	(1,014)	-	(1,014)
1969					B16	3,878,598	(1,486,177)	5,364,776	-	5,364,776
1970										
1971	182W	Weatherization								
1972			DMSC	S		11,248,956	10,399,450	849,506	-	849,506
1973			DMSC	SG		-	-	-	-	-
1974			DMSC	SG		-	-	-	-	-
1975			DMSC	SO		-	-	-	-	-
1976					B16	11,248,956	10,399,450	849,506	-	849,506
1977										
1978	186W	Weatherization								
1979			DMSC	S		-	-	-	-	-
1980			DMSC	CN		-	-	-	-	-
1981			DMSC	CNP		-	-	-	-	-
1982			DMSC	SG		-	-	-	-	-
1983			DMSC	SO		-	-	-	-	-
1984					B16	-	-	-	-	-
1985										
1986	**Total Weatherization**				**B16**	**15,127,554**	**8,913,273**	**6,214,282**	**-**	**6,214,282**

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1987										
1988	151	Fuel Stock								
1989			P	DEU		-	-	-	-	-
1990			P	SE		109,294,160	64,388,272	44,905,888	13,090,311	57,996,199
1991			P	SE		-	-	-	-	-
1992			P	SE		8,274,373	4,874,666	3,399,706	-	3,399,706
1993	**Total Fuel Stock**				**B13**	**117,568,532**	**69,262,938**	**48,305,594**	**13,090,311**	**61,395,905**
1994										
1995	152	Fuel Stock - Undistributed								
1996			P	SE		-	-	-	-	-
1997						-	-	-	-	-
1998										
1999	25316	DG&T Working Capital Deposit								
2000			P	SE		(712,500)	(419,754)	(292,746)	-	(292,746)
2001					B13	(712,500)	(419,754)	(292,746)	-	(292,746)
2002										
2003	25317	DG&T Working Capital Deposit								
2004			P	SE		(1,619,511)	(954,100)	(665,411)	-	(665,411)
2005					B13	(1,619,511)	(954,100)	(665,411)	-	(665,411)
2006										
2007	25319	Provo Working Capital Deposit								
2008			P	SE		-	-	-	-	-
2009						-	-	-	-	-
2010										
2011		Total Fuel Stock			B13	115,236,521	67,889,084	47,347,437	13,090,311	60,437,747
2012	154	Materials and Supplies								
2013			MSS	S		82,786,565	47,920,220	34,866,345	-	34,866,345
2014			MSS	SG		2,015,664	1,190,180	825,484	-	825,484
2015			MSS	SE		4,485,530	2,642,552	1,842,978	-	1,842,978
2016			MSS	SO		28,328	16,673	11,655	-	11,655
2017			MSS	SNPPS		74,964,378	44,263,879	30,700,499	-	30,700,499
2018			MSS	SNPPH		(1,860)	(1,098)	(762)	-	(762)
2019			MSS	SNPD		(4,617,053)	(2,479,832)	(2,137,220)	-	(2,137,220)
2020			MSS	SNPT		-	-	-	-	-
2021			MSS	SG		-	-	-	-	-
2022			MSS	SG		-	-	-	-	-
2023			MSS	SNPPS		-	-	-	-	-
2024			MSS	SNPPO		401,143	236,861	164,282	-	164,282
2025			MSS	SNPPS		-	-	-	-	-
2026	**Total Materials and Supplies**				**B13**	**160,062,695**	**93,789,434**	**66,273,261**	**-**	**66,273,261**
2027										
2028	163	Stores Expense Undistributed								
2029			MSS	SO		-	-	-	-	-
2030										
2031					B13	-	-	-	-	-
2032										
2033	25318	Provo Working Capital Deposit								
2034			MSS	SNPPS		(273,000)	(161,197)	(111,803)	-	(111,803)
2035										
2036					B13	(273,000)	(161,197)	(111,803)	-	(111,803)
2037										
2038		Total Materials & Supplies			B13	159,789,695	93,628,237	66,161,458	-	66,161,458
2039										
2040	165	Prepayments								
2041			DMSC	S		3,256,834	1,379,973	1,876,861	-	1,876,861
2042			GP	GPS		8,530,421	5,020,756	3,509,665	-	3,509,665
2043			PT	SG		4,434,208	2,618,247	1,815,961	-	1,815,961
2044			P	SE		2,754,616	1,622,822	1,131,794	-	1,131,794
2045			PTD	SO		20,011,329	11,778,082	8,233,247	-	8,233,247
2046	**Total Prepayments**				**B15**	**38,987,409**	**22,419,880**	**16,567,529**	**-**	**16,567,529**
2047										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2048	182M	Misc Regulatory Assets								
2049			DDS2	S		64,867,163	62,985,909	1,881,254	-	1,881,254
2050			DEFSG	SG		6,201,060	3,661,512	2,539,548	(1,940,561)	598,987
2051			P	SGCT		10,195,361	6,003,892	4,191,468	-	4,191,468
2052			DEFSG	SG		-	-	-	-	-
2053			P	SE		-	-	-	-	-
2054			P	SG		-	-	-	-	-
2055			DDSO2	SO		7,045,209	4,146,604	2,898,605	-	2,898,605
2056					B11	88,308,792	76,797,916	11,510,876	(1,940,561)	9,570,315
2057										
2058	186M	Misc Deferred Debits								
2059			LABOR	S		4,035,508	4,035,508	-	-	-
2060			P	SG		-	-	-	-	-
2061			P	SG		-	-	-	-	-
2062			DEFSG	SG		47,760,691	28,201,040	19,559,651	-	19,559,651
2063			LABOR	SO		76,977	45,307	31,671	-	31,671
2064			P	SE		8,320,293	4,901,720	3,418,574	338,962	3,757,536
2065			P	SNPPS		-	-	-	-	-
2066			GP	EXCTAX		-	-	-	-	-
2067	**Total Misc. Deferred Debits**				**B11**	**60,193,470**	**37,183,574**	**23,009,895**	**338,962**	**23,348,858**
2068										
2069	Working Capital									
2070	CWC	Cash Working Capital								
2071			CWC	S		41,655,381	22,456,865	19,198,516	(1,423,087)	17,775,429
2072			CWC	SO		-	-	-	-	-
2073			CWC	SE		-	-	-	-	-
2074					B14	41,655,381	22,456,865	19,198,516	(1,423,087)	17,775,429
2075										
2076	OWC	Other Work. Cap.								
2077	131	Cash	GP	SNP		11,667,121	6,714,535	4,952,586	(4,952,586)	(0)
2078	135	Working Funds	GP	SG		2,151	1,270	881	-	881
2079	141	Notes Receivabl	GP	SO		190,713	112,248	78,465	-	78,465
2080	143	Other A/R	GP	SO		26,532,240	15,616,099	10,916,141	-	10,916,141
2081	232	A/P	PTD	S		-	-	-	-	-
2082	232	A/P	PTD	SO		(5,452,206)	(3,209,009)	(2,243,197)	-	(2,243,197)
2083	232	A/P	P	SE		(1,332,966)	(785,288)	(547,678)	-	(547,678)
2084	232	A/P	T	SG		-	-	-	-	-
2085	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2086	2533	Other Msc. Df. Crd.	P	SE		(5,835,725)	(3,437,990)	(2,397,735)	-	(2,397,735)
2087	230	Asset Retir. Oblig.	P	SE		(2,460,800)	(1,449,727)	(1,011,073)	-	(1,011,073)
2088	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2089	254105	ARO Reg Liability	P	S		-	-	-	-	-
2090	254105	ARO Reg Liability	P	SE		(546,812)	(322,142)	(224,670)	-	(224,670)
2091	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2092					B14	22,763,716	13,239,997	9,523,719	(4,952,586)	4,571,134
2093										
2094	**Total Working Capital**				**B14**	**64,419,097**	**35,696,862**	**28,722,236**	**(6,375,673)**	**22,346,563**
2095	Miscellaneous Rate Base									
2096	18221	Unrec Plant & Reg Study Costs								
2097			P	S		-	-	-	-	-
2098										
2099					B15	-	-	-	-	-
2100										
2101	18222	Nuclear Plant - Trojan								
2102			P	S		(887,941)	(887,941)	-	-	-
2103			P	TROJP		2,111,016	1,246,053	864,963	-	864,963
2104			P	TROJD		3,091,107	1,824,453	1,266,654	-	1,266,654
2105					B15	4,314,182	2,182,566	2,131,617	-	2,131,617
2106										
2107										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2108										
2109	1869	Misc Deferred Debits-Trojan								
2110			P	S		-	-	-	-	-
2111			P	SNPPN		-	-	-	-	-
2112					B15	-	-	-	-	-
2113										
2114	**Total Miscellaneous Rate Base**				**B15**	**4,314,182**	**2,182,566**	**2,131,617**	**-**	**2,131,617**
2115										
2116	**Total Rate Base Additions**				**B15**	**629,848,519**	**393,445,699**	**236,402,820**	**5,113,039**	**241,515,859**
2117	235	Customer Service Deposits								
2118			CUST	S		-	-	-	(10,154,977)	(10,154,977)
2119			CUST	CN		-	-	-	-	-
2120	**Total Customer Service Deposits**				**B15**	**-**	**-**	**-**	**(10,154,977)**	**(10,154,977)**
2121										
2122	2281	Prop Ins	PTD	SO		-	-	-	-	-
2123	2282	Inj & Dam	PTD	SO		(7,277,878)	(4,283,546)	(2,994,332)	-	(2,994,332)
2124	2283	Pen & Ben	PTD	SO		(20,615,854)	(12,133,887)	(8,481,966)	-	(8,481,966)
2125	254	Reg Liab	PTD	SG		-	-	-	-	-
2126	254	Reg Liab	PTD	SE		(1,526,930)	(899,558)	(627,373)	(240,772)	(868,144)
2127	254	Ins Prov	PTD	SO		-	-	-	-	-
2128					B15	(29,420,662)	(17,316,991)	(12,103,671)	(240,772)	(12,344,443)
2129										
2130	22844	Accum Hydro Relicensing Obligation								
2131			P	S		-	-	-	-	-
2132			P	SG		-	-	-	-	-
2133					B15	-	-	-	-	-
2134										
2135	22842	Prv-Trojan	P	TROJD		(1,242,005)	(733,064)	(508,941)	-	(508,941)
2136	230	ARO	P	TROJP		(2,159,328)	(1,274,570)	(884,758)	-	(884,758)
2137	254105	ARO	P	TROJP		(2,119,578)	(1,251,107)	(868,471)	-	(868,471)
2138	254		P	S		(1,049,034)	(539,357)	(509,677)	1,019,355	509,678
2139					B15	(6,569,945)	(3,798,098)	(2,771,847)	1,019,355	(1,752,492)
2140										
2141	252	Customer Advances for Construction								
2142			DPW	S		(13,495,438)	(4,324,977)	(9,170,461)	2,063,571	(7,106,890)
2143			DPW	SE		-	-	-	-	-
2144			T	SG		(5,039,434)	(2,975,612)	(2,063,822)	(786,562)	(2,850,384)
2145			DPW	SO		-	-	-	-	-
2146			CUST	CN		(337,812)	(177,511)	(160,300)	160,300	(0)
2147	**Total Customer Advances for Construction**				**B19**	**(18,872,683)**	**(7,478,100)**	**(11,394,584)**	**1,437,309**	**(9,957,274)**
2148										
2149	25398	SO2 Emissions								
2150			P	SE		-	-	-	(10,277,154)	(10,277,154)
2151					B19	-	-	-	(10,277,154)	(10,277,154)
2152										
2153	25399	Other Deferred Credits								
2154			P	S		(4,615,986)	(3,870,148)	(745,838)	-	(745,838)
2155			LABOR	SO		(266,187)	(156,670)	(109,517)	(4,589,132)	(4,698,650)
2156			P	SG		(14,588,478)	(8,613,993)	(5,974,485)	(439,742)	(6,414,227)
2157			P	SE		(2,344,968)	(1,381,487)	(963,481)	-	(963,481)
2158					B19	(21,815,619)	(14,022,298)	(7,793,322)	(5,028,874)	(12,822,196)

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2159										
2160	190	Accumulated Deferred Income Taxes								
2161			P	S		6,096,945	5,780,524	316,421	(79,350)	237,071
2162			CUST	CN		100,289	52,699	47,590	-	47,590
2163			P	IBT		-	-	-	-	-
2164			LABOR	SO		40,832,990	24,033,102	16,799,888	(933,136)	15,866,752
2165			P	DGP		184	184	-	-	-
2166			CUST	BADDEBT		3,006,880	1,947,633	1,059,248	-	1,059,248
2167			P	TROJD		137	81	56	-	56
2168			P	SG		40,342,040	23,820,582	16,521,457	668,554	17,190,012
2169			P	SE		14,266,483	8,404,788	5,861,696	3,900,283	9,761,978
2170			PTD	SNP		(0)	(0)	(0)	-	(0)
2171			DPW	SNPD		735,215	394,886	340,329	-	340,329
2172			P	SSGCT		1,252,667	712,205	540,463	-	540,463
2173	**Total Accum Deferred Income Taxes**				**B19**	**106,633,831**	**65,146,683**	**41,487,147**	**3,556,351**	**45,043,498**
2174										
2175	281	Accumulated Deferred Income Taxes								
2176			P	S		-	-	-	-	-
2177			PT	DGP		-	-	-	-	-
2178			T	SNPT		-	-	-	-	-
2179					B19	-	-	-	-	-
2180										
2181	282	Accumulated Deferred Income Taxes								
2182			GP	S		(1,311,327)	(1,311,327)	-	(5,144,378)	(5,144,378)
2183			ACCMDIT	DITBAL		(1,453,442,766)	(818,269,286)	(635,173,480)	-	(635,173,480)
2184			P	SG		-	-	-	-	-
2185			LABOR	SO		(13,464,253)	(7,924,665)	(5,539,588)	(98,590)	(5,638,178)
2186			CUST	CN		-	-	-	1,332	1,332
2187			P	SE		(14,328,925)	(8,441,574)	(5,887,351)	3,444	(5,883,908)
2188			P	SG		(11,540,157)	(6,814,065)	(4,726,093)	(34,595,184)	(39,321,277)
2189					B19	(1,494,087,428)	(842,760,916)	(651,326,512)	(39,833,376)	(691,159,888)
2190										
2191	283	Accumulated Deferred Income Taxes								
2192			GP	S		(35,389,731)	(36,187,495)	797,764	(2,224,007)	(1,426,243)
2193			P	SG		(9,163,040)	(5,410,459)	(3,752,581)	991,270	(2,761,310)
2194			P	SE		(14,313,463)	(8,432,465)	(5,880,998)	(682,738)	(6,563,736)
2195			LABOR	SO		(5,913,158)	(3,480,311)	(2,432,846)	-	(2,432,846)
2196			GP	GPS		(14,967,110)	(8,809,203)	(6,157,908)	-	(6,157,908)
2197			PTD	SNP		(7,142,462)	(4,110,553)	(3,031,910)	-	(3,031,910)
2198			P	TROJD		457,965	270,303	187,662	-	187,662
2199			P	SG		-	-	-	-	-
2200			P	SG		(2,729,655)	(1,611,767)	(1,117,888)	-	(1,117,888)
2201			P	SG		-	-	-	-	-
2202					B19	(89,160,655)	(67,771,949)	(21,388,705)	(1,915,474)	(23,304,179)
2203										
2204	**Total Accum Deferred Income Tax**				**B19**	**(1,476,614,252)**	**(845,386,182)**	**(631,228,070)**	**(38,192,499)**	**(669,420,569)**
2205	255	Accumulated Investment Tax Credit								
2206			PTD	S		-	-	-	-	-
2207			PTD	ITC84		(2,617,973)	(2,617,973)	-	-	-
2208			PTD	ITC85		(4,062,340)	(4,062,340)	-	-	-
2209			PTD	ITC86		(1,849,695)	(1,849,695)	-	-	-
2210			PTD	ITC88		(266,688)	(266,688)	-	-	-
2211			PTD	ITC89		(575,134)	(575,134)	-	-	-
2212			PTD	ITC90		(359,070)	(190,539)	(168,531)	-	(168,531)
2213			PTD	IBT		-	-	-	-	-
2214	**Total Accumlated ITC**				B19	(9,730,900)	(9,562,369)	(168,531)	-	(168,531)
2215										
2216	**Total Rate Base Deductions**					**(1,563,024,062)**	**(897,564,037)**	**(665,460,025)**	**(61,437,612)**	**(726,897,637)**
2217										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2218										
2219										
2220	108SP	Steam Prod Plant Accumulated Depr								
2221			P	S		-	-	-	-	-
2222			P	SG		(845,561,293)	(499,274,768)	(346,286,525)	-	(346,286,525)
2223			P	SG		(919,827,242)	(543,126,248)	(376,700,994)	-	(376,700,994)
2224			P	SG		(498,460,826)	(294,323,919)	(204,136,907)	(629,896)	(204,766,803)
2225			P	SG		(185,135,732)	(109,316,262)	(75,819,470)	-	(75,819,470)
2226					B17	(2,448,985,093)	(1,446,041,197)	(1,002,943,896)	(629,896)	(1,003,573,792)
2227										
2228	108NP	Nuclear Prod Plant Accumulated Depr								
2229			P	SG		-	-	-	-	-
2230			P	SG		-	-	-	-	-
2231			P	SG		-	-	-	-	-
2232					B17	-	-	-	-	-
2233										
2234										
2235	108HP	Hydraulic Prod Plant Accum Depr								
2236			P	S		-	-	-	-	-
2237			P	SG		(144,632,369)	(85,400,423)	(59,231,946)	-	(59,231,946)
2238			P	SG		(28,211,936)	(16,658,175)	(11,553,761)	-	(11,553,761)
2239			P	SG		(54,772,999)	(32,341,566)	(22,431,433)	(144,990)	(22,576,422)
2240			P	SG		(9,051,245)	(5,344,448)	(3,706,797)	-	(3,706,797)
2241					B17	(236,668,549)	(139,744,612)	(96,923,937)	(144,990)	(97,068,926)
2242										
2243	108OP	Other Production Plant - Accum Depr								
2244			P	S		-	-	-	-	-
2245			P	SG		(1,583,085)	(934,757)	(648,328)	-	(648,328)
2246			P	SG		-	-	-	-	-
2247			P	SG		(110,121,288)	(65,022,821)	(45,098,467)	(8,532,519)	(53,630,986)
2248			P	SG		(16,954,270)	(10,010,912)	(6,943,359)	-	(6,943,359)
2249					B17	(128,658,643)	(75,968,490)	(52,690,154)	(8,532,519)	(61,222,672)
2250										
2251	108EP	Experimental Plant - Accum Depr								
2252			P	SG		-	-	-	-	-
2253			P	SG		-	-	-	-	-
2254						-	-	-	-	-
2255										
2256	**Total Production Plant Accum Depreciation**				**B17**	**(2,814,312,285)**	**(1,661,754,299)**	**(1,152,557,987)**	**(9,307,404)**	**(1,161,865,391)**
2257										
2258	Summary of Prod Plant Depreciation by Factor									
2259		S				-	-	-	-	-
2260		DGP				-	-	-	-	-
2261		DGU				-	-	-	-	-
2262		SG				(2,814,312,285)	(1,661,754,299)	(1,152,557,987)	(9,307,404)	(1,161,865,391)
2263		SSGCH				-	-	-	-	-
2264		SSGCT				-	-	-	-	-
2265	Total of Prod Plant Depreciation by Factor					(2,814,312,285)	(1,661,754,299)	(1,152,557,987)	(9,307,404)	(1,161,865,391)
2266										
2267										
2268	108TP	Transmission Plant Accumulated Depr								
2269			T	SG		(376,835,526)	(222,508,376)	(154,327,150)	-	(154,327,150)
2270			T	SG		(377,107,334)	(222,668,869)	(154,438,465)	-	(154,438,465)
2271			T	SG		(333,737,270)	(197,060,343)	(136,676,927)	(490,989)	(137,167,916)
2272	**Total Trans Plant Accum Depreciation**				**B17**	**(1,087,680,131)**	**(642,237,588)**	**(445,442,543)**	**(490,989)**	**(445,933,532)**

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2273	108360	Land and Land Rights								
2274			DPW	S		(5,426,114)	(3,918,495)	(1,507,619)	-	(1,507,619)
2275					B17	(5,426,114)	(3,918,495)	(1,507,619)	-	(1,507,619)
2276										
2277	108361	Structures and Improvements								
2278			DPW	S		(14,430,466)	(7,492,382)	(6,938,084)	-	(6,938,084)
2279					B17	(14,430,466)	(7,492,382)	(6,938,084)	-	(6,938,084)
2280										
2281	108362	Station Equipment								
2282			DPW	S		(185,020,533)	(111,353,503)	(73,667,030)	-	(73,667,030)
2283					B17	(185,020,533)	(111,353,503)	(73,667,030)	-	(73,667,030)
2284										
2285	108363	Storage Battery Equipment								
2286			DPW	S		(749,006)	-	(749,006)	-	(749,006)
2287					B17	(749,006)	-	(749,006)	-	(749,006)
2288										
2289	108364	Poles, Towers & Fixtures								
2290			DPW	S		(444,270,441)	(328,416,960)	(115,853,481)	(625,241)	(116,478,721)
2291					B17	(444,270,441)	(328,416,960)	(115,853,481)	(625,241)	(116,478,721)
2292										
2293	108365	Overhead Conductors								
2294			DPW	S		(247,818,052)	(194,992,112)	(52,825,940)	-	(52,825,940)
2295					B17	(247,818,052)	(194,992,112)	(52,825,940)	-	(52,825,940)
2296										
2297	108366	Underground Conduit								
2298			DPW	S		(114,081,755)	(56,862,310)	(57,219,445)	-	(57,219,445)
2299					B17	(114,081,755)	(56,862,310)	(57,219,445)	-	(57,219,445)
2300										
2301	108367	Underground Conductors								
2302			DPW	S		(248,580,695)	(98,911,752)	(149,668,943)	-	(149,668,943)
2303					B17	(248,580,695)	(98,911,752)	(149,668,943)	-	(149,668,943)
2304										
2305	108368	Line Transformers								
2306			DPW	S		(351,372,868)	(254,783,138)	(96,589,730)	-	(96,589,730)
2307					B17	(351,372,868)	(254,783,138)	(96,589,730)	-	(96,589,730)
2308										
2309	108369	Services								
2310			DPW	S		(151,972,177)	(97,256,732)	(54,715,445)	-	(54,715,445)
2311					B17	(151,972,177)	(97,256,732)	(54,715,445)	-	(54,715,445)
2312										
2313	108370	Meters								
2314			DPW	S		(80,784,138)	(53,349,668)	(27,434,470)	-	(27,434,470)
2315					B17	(80,784,138)	(53,349,668)	(27,434,470)	-	(27,434,470)
2316										
2317										
2318										
2319	108371	Installations on Customers' Premises								
2320			DPW	S		(6,850,076)	(3,347,958)	(3,502,119)	-	(3,502,119)
2321					B17	(6,850,076)	(3,347,958)	(3,502,119)	-	(3,502,119)
2322										
2323	108372	Leased Property								
2324			DPW	S		(20,556)	(2,343)	(18,213)	-	(18,213)
2325					B17	(20,556)	(2,343)	(18,213)	-	(18,213)
2326										
2327	108373	Street Lights								
2328			DPW	S		(24,224,319)	(12,674,674)	(11,549,644)	-	(11,549,644)
2329					B17	(24,224,319)	(12,674,674)	(11,549,644)	-	(11,549,644)
2330										
2331	108D00	Unclassified Dist Plant - Acct 300								
2332			DPW	S		-	-	-	-	-
2333					B17	-	-	-	-	-
2334										
2335	108DS	Unclassified Dist Sub Plant - Acct 300								
2336			DPW	S		-	-	-	-	-
2337					B17	-	-	-	-	-
2338										
2339	108DP	Unclassified Dist Sub Plant - Acct 300								
2340			DPW	S		264,929	209,929	55,000	-	55,000
2341					B17	264,929	209,929	55,000	-	55,000
2342										
2343										
2344	**Total Distribution Plant Accum Depreciation**				**B17**	**(1,875,336,266)**	**(1,223,152,099)**	**(652,184,167)**	**(625,241)**	**(652,809,408)**
2345										
2346	Summary of Distribution Plant Depr by Factor									
2347		S				(1,875,336,266)	(1,223,152,099)	(652,184,167)	(625,241)	(652,809,408)
2348										
2349	Total Distribution Depreciation by Factor				B17	(1,875,336,266)	(1,223,152,099)	(652,184,167)	(625,241)	(652,809,408)

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2350	108GP	General Plant Accumulated Depr								
2351			G-SITUS	S		(150,282,503)	(98,679,750)	(51,602,753)	(27,630)	(51,630,383)
2352			PT	SG		(7,359,036)	(4,345,257)	(3,013,779)	-	(3,013,779)
2353			PT	SG		(14,294,098)	(8,440,171)	(5,853,926)	-	(5,853,926)
2354			G-SG	SG		(42,466,304)	(25,074,887)	(17,391,417)	6,201	(17,385,216)
2355			CUST	CN		(6,324,731)	(3,323,483)	(3,001,248)	(3,510)	(3,004,758)
2356			PTD	SO		(87,629,616)	(51,576,224)	(36,053,391)	(32,245)	(36,085,636)
2357			P	SE		(451,561)	(266,027)	(185,534)	-	(185,534)
2358			G-SG	SG		(43,709)	(25,809)	(17,900)	-	(17,900)
2359			G-SG	SG		(2,417,343)	(1,427,358)	(989,985)	-	(989,985)
2360					B17	(311,268,900)	(193,158,966)	(118,109,934)	(57,183)	(118,167,117)
2361										
2362										
2363	108MP	Mining Plant Accumulated Depr.								
2364			P	S		-	-	-	-	-
2365			P	SE		(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2366					B17	(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2367	108MP	Less Centralia Situs Depreciation								
2368			P	S		-	-	-	-	-
2369					B17	(161,520,351)	(95,156,194)	(66,364,157)	(9,073)	(66,373,230)
2370										
2371	1081390	Accum Depr - Capital Lease								
2372			PTD	SO	B17	-	-	-	-	-
2373						-	-	-	-	-
2374										
2375		Remove Capital Leases				-	-	-	-	-
2376					B17	-	-	-	-	-
2377										
2378	1081399	Accum Depr - Capital Lease								
2379			P	S		-	-	-	-	-
2380			P	SE	B17	-	-	-	-	-
2381						-	-	-	-	-
2382										
2383		Remove Capital Leases				-	-	-	-	-
2384					B17	-	-	-	-	-
2385										
2386										
2387	**Total General Plant Accum Depreciation**				**B17**	**(472,789,251)**	**(288,315,160)**	**(184,474,091)**	**(66,256)**	**(184,540,347)**
2388										
2389										
2390										
2391	Summary of General Depreciation by Factor									
2392		S				(150,282,503)	(98,679,750)	(51,602,753)	(27,630)	(51,630,383)
2393		DGP				-	-	-	-	-
2394		DGU				-	-	-	-	-
2395		SE				(161,971,912)	(95,422,221)	(66,549,691)	(9,073)	(66,558,764)
2396		SO				(87,629,616)	(51,576,224)	(36,053,391)	(32,245)	(36,085,636)
2397		CN				(6,324,731)	(3,323,483)	(3,001,248)	(3,510)	(3,004,758)
2398		SG				(66,580,490)	(39,313,482)	(27,267,008)	6,201	(27,260,807)
2399		DEU				-	-	-	-	-
2400		SSGCT				-	-	-	-	-
2401		SSGCH				-	-	-	-	-
2402		Remove Capital Leases				-	-	-	-	-
2403	Total General Depreciation by Factor					(472,789,251)	(288,315,160)	(184,474,091)	(66,256)	(184,540,347)
2404										
2405										
2406	**Total Accum Depreciation - Plant In Service**				**B17**	**(6,250,117,933)**	**(3,815,459,145)**	**(2,434,658,788)**	**(10,489,890)**	**(2,445,148,678)**
2407	111SP	Accum Prov for Amort-Steam								
2408			P	SG		-	-	-	127,712	127,712
2409			P	SG		(311,848)	(184,135)	(127,712)	-	(127,712)
2410					B18	(311,848)	(184,135)	(127,712)	127,712	(0)
2411										
2412										
2413	111GP	Accum Prov for Amort-General								
2414			G-SITUS	S		(15,781,365)	(15,771,439)	(9,925)	-	(9,925)
2415			CUST	CN		(2,091,376)	(1,098,964)	(992,412)	-	(992,412)
2416			I-SG	SG		-	-	-	-	-
2417			PTD	SO		(9,286,209)	(5,465,590)	(3,820,618)	-	(3,820,618)
2418			P	SE		-	-	-	-	-
2419					B18	(27,158,949)	(22,335,994)	(4,822,955)	-	(4,822,955)
2420										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2421										
2422	111HP	Accum Prov for Amort-Hydro								
2423			P	SG		(344,575)	(203,460)	(141,116)	-	(141,116)
2424			P	SG		-	-	-	-	-
2425			P	SG		(5,298)	(3,129)	(2,170)	-	(2,170)
2426			P	SG		(330,712)	(195,274)	(135,438)	-	(135,438)
2427					B18	(680,586)	(401,863)	(278,724)	-	(278,724)
2428										
2429										
2430	111IP	Accum Prov for Amort-Intangible Plant								
2431			I-SITUS	S		(758,514)	(751,260)	(7,254)	-	(7,254)
2432			P	SG		-	-	-	-	-
2433			P	SG		(307,541)	(181,592)	(125,949)	-	(125,949)
2434			P	SE		(981,538)	(578,251)	(403,286)	-	(403,286)
2435			I-SG	SG		(37,491,322)	(22,137,332)	(15,353,990)	(159,780)	(15,513,770)
2436			I-SG	SG		(9,711,174)	(5,734,113)	(3,977,061)	-	(3,977,061)
2437			I-SG	SG		(2,646,531)	(1,562,685)	(1,083,846)	-	(1,083,846)
2438			CUST	CN		(82,052,452)	(43,116,446)	(38,936,006)	-	(38,936,006)
2439			P	SG		-	-	-	-	-
2440			P	SG		(30,904)	(18,248)	(12,656)	-	(12,656)
2441			PTD	SO		(244,166,020)	(143,708,966)	(100,457,054)	(57,671)	(100,514,725)
2442					B18	(378,145,996)	(217,788,894)	(160,357,102)	(217,451)	(160,574,553)
2443	111IP	Less Non-Utility Plant								
2444			NUTIL	OTH		-	-	-	-	-
2445						(378,145,996)	(217,788,894)	(160,357,102)	(217,451)	(160,574,553)
2446										
2447	111390	Accum Amtr - Capital Lease								
2448			G-SITUS	S		(1,015,479)	(1,365,991)	350,512	-	350,512
2449			P	SG		(839,977)	(495,977)	(344,000)	-	(344,000)
2450			PTD	SO		2,393,255	1,408,600	984,655	-	984,655
2451						537,799	(453,369)	991,168	-	991,168
2452										
2453		Remove Capital Lease Amtr				(537,799)	453,369	(991,168)	-	(991,168)
2454										
2455	**Total Accum Provision for Amortization**				**B18**	**(406,297,379)**	**(240,710,885)**	**(165,586,493)**	**(89,738)**	**(165,676,231)**
2456										
2457										
2458										
2459										
2460	Summary of Amortization by Factor									
2461		S				(17,555,357)	(17,888,691)	333,333	-	333,333
2462		DGP				-	-	-	-	-
2463		DGU				-	-	-	-	-
2464		SE				(981,538)	(578,251)	(403,286)	-	(403,286)
2465		SO				(251,058,974)	(147,765,956)	(103,293,018)	(57,671)	(103,350,688)
2466		CN				(84,143,828)	(44,215,410)	(39,928,418)	-	(39,928,418)
2467		SSGCT				-	-	-	-	-
2468		SSGCH				-	-	-	-	-
2469		SG				(52,019,883)	(30,715,946)	(21,303,937)	(32,068)	(21,336,005)
2470		Less Capital Lease				(537,799)	453,369	(991,168)	-	(991,168)
2471	Total Provision For Amortization by Factor					(406,297,379)	(240,710,885)	(165,586,493)	(89,738)	(165,676,231)

10. ALLOCATION FACTORS

BEGINNING/ENDING AVERAGE FACTORS DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER ON-UTILITY		Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-			Situs
System Generation	SG	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.5
Divisional Generation - Pac. Power	DGP	3.4762%	55.8464%	15.9520%	0.0000%	24.7254%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.6852%	11.7244%	4.8141%	0.7763%			Pg 10.5
System Capacity	SC	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%			Pg 10.5
System Energy	SE	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%			Pg 10.5
System Energy (Pac. Power Costs on SE)	SE-P	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%			Pg 10.5
System Energy (R.M.P. Costs on SE)	SE-U	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%			Pg 10.5
Divisional Energy - Pac. Power	DEP	3.3544%	53.0442%	15.3267%	0.0000%	28.2746%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.0679%	12.7248%	5.5110%	0.6963%			Pg 10.5
System Overhead	SO	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%			Pg 10.17
System Overhead (Pac. Power Costs on SO)	SO-P	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%			Pg 10.17
System Overhead (R.M.P. Costs on SO)	SO-U	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%			Pg 10.17
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Gross Plant-System	GPS	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%			Pg 10.16
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Plant	SNP	2.3454%	28.5966%	7.6782%	0.0000%	11.0567%	42.4424%	5.5053%	2.1206%	0.2547%			Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.7071%	27.3744%	7.9068%	0.0000%	11.1821%	43.4269%	5.7090%	2.2351%	0.4586%			Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.6745%	24.7565%	7.1840%	0.0000%	13.2583%	42.2990%	7.6006%	2.8414%	0.3855%			Pg 10.10
Seasonal System Capacity Cholla	SSCCH	1.7997%	29.4119%	8.3778%	0.0000%	12.2245%	40.0229%	5.5202%	2.2678%	0.3752%			Pg 10.7
Seasonal System Energy Cholla	SSECH	1.6300%	26.5730%	7.7331%	0.0000%	14.1213%	40.7219%	6.0894%	2.7889%	0.3424%			Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.7573%	28.7022%	8.2166%	0.0000%	12.6987%	40.1977%	5.6625%	2.3981%	0.3670%			Pg 10.7
Seasonal System Capacity Purchases	SSCP	1.7812%	27.9426%	8.1933%	0.0000%	10.8221%	43.3640%	5.3415%	2.0846%	0.4708%			Pg 10.8
Seasonal System Energy Purchases	SSEP	1.6677%	24.3117%	7.0580%	0.0000%	12.8406%	43.1566%	7.8496%	2.7101%	0.4058%			Pg 10.8
Seasonal System Generation Contracts	SSGC	1.7528%	27.0348%	7.9095%	0.0000%	11.3267%	43.3121%	5.9685%	2.2410%	0.4545%			Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.6990%	26.7199%	7.7261%	0.0000%	11.7012%	43.1449%	6.1819%	2.3867%	0.4403%			Pg 10.7
Mid-Columbia	MC	0.5630%	68.5176%	11.0209%	0.0000%	4.0045%	13.1420%	1.8635%	0.7651%	0.1234%			Pg 10.8
Division Net Plant Distribution	SNPD	3.6258%	29.2221%	6.7898%	0.0000%	7.9117%	46.2897%	4.6622%	1.4987%	0.0000%			Pg 10.15
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.6852%	11.7244%	4.8141%	0.7763%			Pg 10.5
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.0679%	12.7248%	5.5110%	0.6963%			Pg 10.5
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%			Pg 10.16
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.14
Customer - System	CN	2.5851%	31.2826%	7.1242%	0.0000%	6.7968%	47.4526%	3.8788%	0.8800%	0.0000%	0.00%	0.00%	Pg 10.19
Customer - Pac. Power	CNP	0.0000%	69.2039%	15.7602%	0.0000%	15.0359%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Pg 10.19
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.8855%	7.4291%	1.6854%	0.0000%	0.00%	0.00%	Pg 10.19
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	24.5010%	51.8122%	-120.1663%	0.0000%	15.9244%	-6.8352%	-18.4127%	4.9507%	-4.6072%	70.9070%	81.9263%	Pg 10.19
Interest	INT	2.3454%	28.5966%	7.6782%	0.0000%	11.0567%	42.4424%	5.5053%	2.1206%	0.2547%		0.0000%	Pg 10.17
CIAC	CIAC	3.6258%	29.2221%	6.7898%	0.0000%	7.9117%	46.2897%	4.6622%	1.4987%	0.0000%			Pg 10.19
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%	Pg 10.19
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT	0.5764%	42.7464%	12.7948%	0.0000%	6.5837%	35.2275%	2.0706%	0.0007%	0.0000%	0.0000%	0.0000%	Pg 10.19
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.0000%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.0000%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.0000%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.0000%	16.71%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.0000%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.0000%	3.81%	46.94%	13.98%	13.54%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.7547%	28.2396%	8.0682%	0.0000%	12.5018%	40.8751%	5.7920%	2.3858%	0.3827%			Pg 10.14
System Net Transmission Plant	SNPT	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.15
System Net Production Plant	SNPP	1.7539%	28.1964%	8.0563%	0.0000%	12.4815%	40.9389%	5.8036%	2.3852%	0.3842%			Pg 10.15
System Net Hydro Plant	SNPPH	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.14

System Net Nuclear Plant	SNPPN	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%			Pg 10.14
System Net Other Production Plant	SNPPO	1.7526%	28.1373%	8.0403%	0.0000%	12.4532%	41.0263%	5.8195%	2.3845%	0.3864%			Pg 10.15
System Net General Plant	SNPG	2.3147%	30.0780%	8.1996%	0.0000%	11.3701%	39.2219%	6.2849%	2.3890%	0.1417%			Pg 10.16
System Net Intangible Plant	SNPI	2.1517%	28.8366%	7.7841%	0.0000%	11.2485%	41.6468%	5.9627%	2.0907%	0.2788%			Pg 10.16
Trojan Plant Allocator	TROJP	1.7392%	27.8783%	7.9763%	0.0000%	12.7017%	40.9738%	5.9046%	2.4465%	0.3797%			Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.7365%	27.8240%	7.9631%	0.0000%	12.7410%	40.9774%	5.9218%	2.4574%	0.3789%			Pg 10.20
Income Before Taxes	IBT	20.6636%	48.0695%	-95.8435%	0.0000%	14.7525%	4.0723%	-13.6310%	4.5468%	-3.6961%	55.6301%	65.4358%	Pg 10.17
DIT Expense	DITEXP	2.4061%	30.2989%	11.6350%	0.0000%	12.2685%	39.9577%	5.5339%	1.6288%	0.2922%	0.0000%	-4.0211%	Pg 10.18
DIT Balance	DITBAL	2.5670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9558%	0.2382%	0.0000%	-1.4124%	Pg 10.18
Tax Depreciation	TAXDEPR	2.1966%	28.6321%	12.7004%	0.0000%	11.3966%	41.2688%	5.8811%	1.6216%	0.2706%	0.0000%	-3.9678%	Pg 10.21
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	3.0479%	30.0030%	8.2408%	0.0000%	11.1755%	39.7123%	5.4264%	2.1585%	0.2356%	0.0000%	0.0000%	Pg 10.21
SCHMDT Amortization Expense	SCHMAEXP	2.0305%	26.8827%	6.6138%	0.0000%	10.6916%	37.0936%	4.9169%	1.8640%	0.2484%	9.6584%	0.0000%	Pg 10.21
System Generation Cholla Transaction	SGCT	1.7612%	28.2949%	8.0822%	0.0000%	12.5272%	41.1115%	5.8294%	2.3936%				Pg 10.5

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM :											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,528,029,451	79,441,747	1,276,273,725	364,555,157	0	565,056,035	1,854,384,297	262,942,684	107,965,339	17,410,468
	SSGCH	445,992,639	7,854,921	128,296,575	36,727,714	0	56,762,066	179,680,673	25,311,100	10,719,124	1,640,467
		4,975,022,090	87,296,667	1,404,570,300	401,282,870	0	621,818,101	2,034,064,970	288,253,783	118,684,463	19,050,935
LESS ACCUMULATED DEPRECIATION											
	DGP	(845,561,293)	(14,834,900)	(238,330,531)	(68,076,794)	0	(105,518,199)	(346,286,525)	(49,101,747)	(20,161,378)	(3,251,220)
	DGU	(919,827,242)	(16,137,655)	(259,263,186)	(74,056,003)	0	(114,785,900)	(376,700,994)	(53,414,371)	(21,932,159)	(3,536,775)
	SG	(496,460,826)	(8,745,217)	(140,496,537)	(40,131,467)	0	(62,203,283)	(204,136,907)	(28,945,622)	(11,885,190)	(1,916,603)
	SSGCH	(185,135,732)	(3,253,357)	(53,137,967)	(15,211,911)	0	(23,509,753)	(74,420,270)	(10,483,369)	(4,439,655)	(679,450)
		(2,448,985,093)	(42,971,329)	(691,228,220)	(197,476,176)	0	(306,017,135)	(1,001,544,696)	(141,945,109)	(58,418,381)	(9,384,048)
TOTAL NET STEAM PLANT		2,526,036,997	44,325,339	713,342,080	203,806,695	0	315,800,966	1,032,520,274	146,308,675	60,266,082	9,666,887
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.7547%	28.2396%	8.0682%	0.0000%	12.5018%	40.8751%	5.7920%	2.3858%	0.3827%
NUCLEAR:											
NUCLEAR PRODUCTION PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	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	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	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	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	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%	0.0000%	0.0000%
HYDRO:											
HYDRO PRODUCTION PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	554,289,344	9,724,697	156,232,404	44,626,264	0	69,170,164	227,000,612	32,187,584	13,216,353	2,131,266
		554,289,344	9,724,697	156,232,404	44,626,264	0	69,170,164	227,000,612	32,187,584	13,216,353	2,131,266
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(144,976,944)	(2,543,539)	(40,863,309)	(11,672,206)	0	(18,091,777)	(59,373,061)	(8,418,812)	(3,456,798)	(557,443)
	DGU	(28,211,936)	(494,963)	(7,951,837)	(2,271,365)	0	(3,520,588)	(11,553,761)	(1,638,267)	(672,679)	(108,476)
	SG	(64,160,255)	(1,125,656)	(18,084,257)	(5,165,592)	0	(8,006,604)	(26,275,838)	(3,725,786)	(1,529,823)	(246,699)
		(237,349,135)	(4,164,158)	(66,899,403)	(19,109,163)	0	(29,618,968)	(97,202,660)	(13,782,865)	(5,659,301)	(912,618)
TOTAL NET HYDRO PRODUCTION PLANT		316,940,208	5,560,539	89,333,001	25,517,102	0	39,551,195	129,797,951	18,404,719	7,557,053	1,218,649
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	1,841,047,354	32,300,147	518,918,967	148,224,148	0	229,745,616	753,972,415	106,909,625	43,897,528	7,078,906
	SSGCT	76,422,186	1,298,389	20,419,938	5,904,481	0	8,942,279	32,972,308	4,724,328	1,823,940	336,523
		1,917,469,540	33,598,536	539,338,904	154,128,629	0	238,687,896	786,944,724	111,633,953	45,721,468	7,415,429
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(1,583,085)	(27,774)	(446,209)	(127,455)	0	(197,554)	(648,328)	(91,930)	(37,747)	(6,087)
	SG	(110,121,288)	(1,932,016)	(31,038,868)	(8,865,950)	0	(13,742,114)	(45,098,467)	(6,394,744)	(2,625,708)	(423,421)
	SSGCT	(16,954,270)	(288,048)	(4,530,165)	(1,309,910)	0	(1,983,846)	(7,314,910)	(1,048,093)	(404,641)	(74,658)
		(128,658,643)	(2,247,839)	(36,015,242)	(10,303,315)	0	(15,923,514)	(53,061,705)	(7,534,766)	(3,068,096)	(504,166)
TOTAL NET OTHER PRODUCTION PLANT		1,788,810,897	31,350,698	503,323,662	143,825,314	0	222,764,382	733,883,019	104,099,187	42,653,372	6,911,264
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.7526%	28.1373%	8.0403%	0.0000%	12.4532%	41.0263%	5.8195%	2.3845%	0.3864%

PRODUCTION:

TOTAL PRODUCTION PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	6,923,366,148	121,466,591	1,951,425,085	557,405,569	0	863,971,815	2,835,357,324	402,039,893	165,079,220	26,620,641
	SSGCH	446,992,639	7,854,921	128,296,575	36,727,714	0	56,762,066	179,680,673	25,311,100	10,719,124	1,640,467
	SSGCT	76,422,186	1,298,389	20,419,938	5,904,481	0	8,942,279	32,972,308	4,724,328	1,823,940	336,523
		7,446,780,973	130,619,901	2,100,141,608	600,037,763	0	929,676,160	3,048,010,305	432,075,320	177,622,284	28,597,631
LESS ACCUMULATED DEPRECIATION											
	DGP	(344,575)	(6,045)	(97,122)	(27,742)	0	(43,000)	(141,116)	(20,009)	(8,216)	(1,325)
	DGU	0	0	0	0	0	0	0	0	0	0
	SG-P	(2,612,558,294)	(45,835,875)	(736,377,610)	(210,339,091)	0	(326,023,019)	(1,069,932,766)	(151,711,268)	(62,293,266)	(10,045,399)
	SSGCH	(185,135,732)	(3,253,357)	(53,137,987)	(15,211,911)	0	(23,509,753)	(74,420,270)	(10,483,369)	(4,439,655)	(679,450)
	SSGCT	(16,954,270)	(288,048)	(4,530,165)	(1,309,910)	0	(1,983,846)	(7,314,910)	(1,048,093)	(404,641)	(74,658)
		(2,814,992,872)	(49,383,325)	(794,142,865)	(226,888,654)	0	(351,559,617)	(1,151,809,062)	(163,262,740)	(67,145,777)	(10,800,832)
TOTAL NET PRODUCTION PLANT		4,631,788,102	81,236,575	1,305,998,743	373,149,110	0	578,116,543	1,896,201,244	268,812,581	110,476,507	17,796,799
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.7539%	28.1964%	8.0563%	0.0000%	12.4815%	40.9389%	5.8036%	2.3852%	0.3842%

TRANSMISSION:

TRANSMISSION PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	2,964,594,220	52,012,149	835,602,716	238,681,776	0	369,953,834	1,214,103,624	172,153,995	70,687,133	11,398,993
		2,964,594,220	52,012,149	835,602,716	238,681,776	0	369,953,834	1,214,103,624	172,153,995	70,687,133	11,398,993
LESS ACCUMULATED DEPRECIATION											
	DGP	(376,835,526)	(6,611,369)	(106,215,140)	(30,339,320)	0	(47,025,575)	(154,327,150)	(21,882,840)	(8,985,183)	(1,448,949)
	DGU	(377,107,334)	(6,616,137)	(106,291,752)	(30,361,203)	0	(47,059,494)	(154,438,465)	(21,898,624)	(8,991,684)	(1,449,994)
	SG	(333,737,270)	(5,855,234)	(94,067,433)	(26,869,446)	0	(41,647,313)	(136,676,927)	(19,380,124)	(7,957,558)	(1,283,234)
		(1,087,680,131)	(19,082,740)	(306,574,325)	(87,569,969)	0	(135,732,382)	(445,442,543)	(63,161,588)	(25,934,406)	(4,182,177)
TOTAL NET TRANSMISSION PLANT		1,876,914,089	32,929,409	529,028,391	151,111,806	0	234,221,452	768,661,081	108,992,407	44,752,727	7,216,816
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%

DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC POWER		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	S	2,568,466,290	200,166,354	1,580,640,916	370,746,747	0	416,911,272	0	0	0	0
LESS ACCUMULATED DEPRECIATION	S	(1,085,142,940)	(87,059,272)	(669,044,538)	(158,936,720)	0	(170,102,409)	0	0	0	0
		1,483,322,350	113,107,082	911,596,378	211,810,027	0	246,808,863	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.6253%	61.4564%	14.2784%	0.0000%	16.6389%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	2,426,411,323	0	0	0	0	0	2,096,210,411	250,961,585	79,239,326	0
LESS ACCUMULATED DEPRECIATION	S	(790,193,326)	0	0	0	0	0	(652,184,167)	(105,522,818)	(32,486,341)	0
		1,636,217,997	0	0	0	0	0	1,444,026,244	145,438,767	46,752,985	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.2539%	8.8887%	2.8574%	0.0000%
TOTAL NET DISTRIBUTION PLANT											
DNPD		3,119,540,347	113,107,082	911,596,378	211,810,027	0	246,808,863	1,444,026,244	145,438,767	46,752,985	0
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.6258%	29.2221%	6.7898%	0.0000%	7.9117%	46.2897%	4.6622%	1.4987%	0.0000%

GENERAL:

GENERAL PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	S	479,618,416	12,320,017	154,404,695	41,547,297	0	57,668,812	169,041,283	32,872,517	11,761,794	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,085,799	17,963	284,048	82,073	0	151,407	446,124	70,026	30,328	3,832
	SG	191,748,456	3,364,120	54,046,361	15,437,817	0	23,928,427	78,527,609	11,134,833	4,572,008	737,281
	SO	260,226,643	6,403,120	76,305,241	20,484,792	0	29,157,702	107,037,818	14,600,389	5,575,938	661,642
	CN	25,239,435	852,462	7,895,550	1,798,105	0	1,715,464	11,976,763	978,991	222,101	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	320,433	5,444	85,619	24,757	0	37,494	138,250	19,809	7,648	1,411
	SSGCH	4,265,449	74,956	1,224,276	350,476	0	541,655	1,714,611	241,532	102,288	15,654
	Remove Capital L	(40,784,932)	(576,036)	(13,837,447)	(2,202,187)	0	(4,672,530)	(17,199,691)	(1,579,711)	(627,859)	(89,471)
		921,717,698	22,262,045	280,408,342	77,523,130	-	108,528,432	351,682,758	58,338,388	21,644,245	1,330,349
LESS ACCUMULATED DEPRECIATION											
	S	(166,063,867)	(4,982,754)	(55,018,937)	(16,068,765)	0	(22,399,761)	(51,612,678)	(12,022,895)	(3,958,077)	0
	DGP	(7,359,036)	(129,110)	(2,074,223)	(592,482)	0	(918,339)	(3,013,779)	(427,339)	(175,467)	(28,296)
	DGU	(14,294,098)	(250,782)	(4,028,945)	(1,150,829)	0	(1,783,771)	(5,853,926)	(830,058)	(340,825)	(54,961)
	SE	(451,561)	(7,470)	(118,129)	(34,133)	0	(62,967)	(185,534)	(29,122)	(12,613)	(1,594)
	SG	(42,466,304)	(745,048)	(11,969,584)	(3,418,995)	0	(5,299,400)	(17,391,417)	(2,466,018)	(1,012,557)	(163,285)
	SO	(96,915,824)	(2,384,705)	(28,418,248)	(7,629,121)	0	(10,859,160)	(39,863,937)	(5,437,601)	(2,076,638)	(246,414)
	CN	(6,416,107)	(217,564)	(2,632,777)	(599,579)	0	(572,023)	(3,993,660)	(326,445)	(74,060)	0
	SSGCT	(43,709)	(743)	(11,679)	(3,377)	0	(5,114)	(18,858)	(2,702)	(1,043)	(192)
	SSGCH	(2,417,343)	(42,480)	(593,830)	(195,624)	0	(306,970)	(971,716)	(136,883)	(57,969)	(8,872)
		(336,427,850)	(8,760,655)	(104,966,352)	(29,695,904)	-	(42,207,506)	(122,905,505)	(21,679,065)	(7,709,250)	(503,614)
TOTAL NET GENERAL PLANT											
SNPG		583,289,848	13,501,391	175,441,990	47,827,226	0	66,320,926	228,777,253	36,659,323	13,934,995	826,735
SYSTEM NET GENERAL PLANT		100.0000%	2.3147%	30.0780%	8.1996%	0.0000%	11.3701%	39.2219%	6.2849%	2.3890%	0.1417%

MINING:

GENERAL MINING PLANT		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	SE	267,496,478	4,425,263	69,977,396	20,219,467	0	37,300,607	109,906,759	17,251,521	7,471,496	943,967
LESS ACCUMULATED DEPRECIATION	SE	(161,520,351)	(2,672,073)	(42,253,915)	(12,208,966)	0	(22,522,940)	(66,364,157)	(10,416,854)	(4,511,457)	(569,988)
		105,976,127	1,753,190	27,723,480	8,010,501	0	14,777,667	43,542,602	6,834,667	2,960,040	373,979
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%

INTANGIBLE:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
INTANGIBLE PLANT											
	S	3,530,261	0	276,349	2,585	0	246,394	887,952	2,116,981	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	3,623,519	59,945	947,917	273,894	0	505,276	1,488,602	233,690	101,209	12,787
	CN	112,067,234	2,897,036	35,057,538	7,983,881	0	7,616,941	53,178,794	4,346,880	986,163	0
	SG	164,576,241	2,887,398	46,387,581	13,250,161	0	20,537,587	67,399,649	9,556,943	3,924,120	632,803
	SO	372,737,328	9,171,551	109,296,309	29,341,525	0	41,764,225	153,316,316	20,912,963	7,986,731	947,707
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		656,534,583	15,015,931	191,965,694	50,852,046	0	70,670,422	276,271,514	37,167,457	12,998,223	1,593,297
LESS ACCUMULATED AMORTIZATION											
	S	(758,514)	0	(20,995)	(1,019)	0	(20,927)	(7,254)	(708,319)	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(307,541)	(5,396)	(86,684)	(24,760)	0	(38,378)	(125,949)	(17,859)	(7,333)	(1,183)
	SE	(981,538)	(16,238)	(256,771)	(74,192)	0	(136,869)	(403,286)	(63,302)	(27,416)	(3,464)
	CN	(82,052,452)	(2,121,128)	(25,668,135)	(5,845,572)	0	(5,576,908)	(38,936,006)	(3,182,662)	(722,040)	0
	SG	(49,849,027)	(874,573)	(14,050,484)	(4,013,384)	0	(6,220,696)	(20,414,897)	(2,894,733)	(1,188,589)	(191,672)
	SO	(244,166,020)	(6,007,934)	(71,595,847)	(19,220,515)	0	(27,358,152)	(100,431,677)	(13,699,285)	(5,231,803)	(620,607)
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	(30,904)	(543)	(8,870)	(2,539)	0	(3,924)	(12,423)	(1,750)	(741)	(113)
		(378,145,996)	(9,025,812)	(111,687,786)	(29,181,981)	0	(39,355,855)	(160,331,491)	(20,567,910)	(7,177,922)	(817,238)
TOTAL NET INTANGIBLE PLANT		278,388,587	5,990,119	80,277,907	21,670,065	0	31,314,567	115,940,023	16,599,547	5,820,300	776,059
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.1517%	28.8366%	7.7841%	0.0000%	11.2485%	41.6468%	5.9627%	2.0907%	0.2788%

GROSS PLANT:	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
PRODUCTION PLANT	7,446,780,973	130,619,901	2,100,141,608	600,037,763	0	929,676,160	3,048,010,305	432,075,320	177,622,284	28,597,831
TRANSMISSION PLANT	2,964,594,220	52,012,149	835,602,716	238,681,776	0	369,953,834	1,214,103,624	172,153,995	70,687,133	11,398,993
DISTRIBUTION PLANT	4,994,876,612	200,166,354	1,580,840,916	370,746,747	0	416,911,272	2,096,210,411	250,961,585	79,239,326	0
GENERAL PLANT	1,189,214,176	26,687,308	350,385,738	97,742,597	0	145,829,039	461,589,527	75,589,909	29,115,742	2,274,316
INTANGIBLE PLANT	656,534,583	15,015,931	191,965,694	50,852,046	0	70,670,422	276,271,514	37,167,457	12,998,223	1,593,297
TOTAL GROSS PLANT	17,252,000,564	424,501,643	5,058,736,671	1,358,060,930	0	1,933,040,728	7,096,185,381	967,948,266	369,662,709	43,864,235
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,814,992,872)	(49,383,325)	(794,142,865)	(226,888,654)	0	(351,559,617)	(1,151,809,062)	(163,262,740)	(67,145,777)	(10,800,832)
TRANSMISSION PLANT	(1,087,680,131)	(19,082,740)	(306,574,325)	(87,569,969)	0	(135,732,382)	(445,442,543)	(63,161,588)	(25,934,406)	(4,182,177)
DISTRIBUTION PLANT	(1,875,336,266)	(87,059,272)	(669,044,538)	(158,936,720)	0	(170,102,409)	(652,184,167)	(105,522,818)	(32,486,341)	0
GENERAL PLANT	(499,948,201)	(11,432,727)	(147,220,267)	(41,904,870)	0	(64,730,445)	(189,269,662)	(32,095,919)	(12,220,707)	(1,073,602)
INTANGIBLE PLANT	(378,145,996)	(9,025,812)	(111,687,786)	(29,181,981)	0	(39,355,855)	(160,331,491)	(20,567,910)	(7,177,922)	(817,238)
	(6,656,103,464)	(175,983,877)	(2,028,669,781)	(544,482,194)	0	(761,480,710)	(2,599,036,924)	(384,610,975)	(144,965,154)	(16,873,849)
NET PLANT	10,595,897,100	248,517,766	3,030,066,890	813,578,735	0	1,171,560,018	4,497,148,457	583,337,292	224,697,554	26,990,387
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.3454%	28.5966%	7.6782%	0.0000%	11.0567%	42.4424%	5.5053%	2.1206%	0.2547%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.3454%	28.5966%	7.6782%	0.0000%	11.0567%	42.4424%	5.5053%	2.1206%	0.2547%
TOTAL GROSS PLANT (LESS SO FACTOR)	16,619,036,593	408,926,971	4,873,135,121	1,308,234,613	0	1,862,118,800	6,835,831,247	932,434,914	356,100,040	42,254,887
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.4606%	29.3226%	7.8719%	0.0000%	11.2047%	41.1325%	5.6106%	2.1427%	0.2543%

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	53,444,929	13,021,624	27,619,899	(63,760,805)	0	8,488,504	(3,445,903)	(9,749,819)	2,638,211	(2,445,007)	37,606,022	43,472,200
Interest Synchronization	12,058,202	513,656	3,867,148	980,297	-	1,174,839	6,113,365	821,117	340,082	23,953	(1,166,580)	(609,675)
	65,503,131	13,535,280	31,487,047	(62,780,508)	0	9,663,343	2,667,462	(8,928,702)	2,978,293	(2,421,055)	36,439,441	42,862,525
INCOME BEFORE TAXES (FACTOR)	100.0000%	20.6636%	48.0695%	-95.8435%	0.0000%	14.7525%	4.0723%	-13.6310%	4.5468%	-3.6961%	55.6301%	65.4358%

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,225,421)	(328,070)	(2,526,390)	(693,219)	0	(739,821)	(61,895)	597	336	22	0	2,123,019
Rocky Mountain Power													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(16,957,298)	(865)	(2,349)	(3,178)	0	(1,425)	(14,100,238)	(2,065,616)	(728,405)	(55,222)	0	0
PC (Post Merger)													
Production	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		271,653,178	6,403,702	79,024,489	30,071,424	0	31,715,459	115,043,632	16,036,398	4,840,266	792,982	0	(12,275,174)
Total Deferred Taxes		252,470,459	6,074,767	76,495,750	29,375,027	0	30,974,213	100,881,499	13,971,379	4,112,197	737,782	0	(10,152,155)
Percentage of Total (DITEXP)		100.0000%	2.4061%	30.2989%	11.6350%	0.0000%	12.2685%	39.9577%	5.5339%	1.6288%	0.2922%	0.0000%	-4.0211%

DITBAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining Plant	S	0											
Non-Utility Plant	NUTIL	0											
Total Pacific Power		118,666,296	6,873,334	71,273,398	17,407,738		26,954,357	3,238,631	1	(1,907)	(229)		(7,079,027)
Rocky Mountain Power													
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining Plant	S	0											
Non-Utility Plant	NUTIL	0											
Total Rocky Mountain Power		204,891,988	2,175	(74,642)	6,660		(27,864)	165,599,190	28,541,216	9,880,911	964,342		0
Pacificorp													
Production	S	0											
Hydro - P	S	0											
Hydro - U	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining Plant	S	0											
Intangibles	S	0											
Non-Utility Plant	NUTIL	0											
Total PC (Post Merger)		1,232,334,986	33,063,823	376,291,710	101,387,651		134,971,609	511,107,868	67,115,999	20,551,033	2,742,135		(14,896,842)
Total Deferred Taxes		1,555,893,270	39,939,332	447,490,466	118,802,049	0	161,898,102	679,945,689	95,657,216	30,430,037	3,706,248	0	(21,975,869)
Percentage of Total (DITBAL)		100.0000%	2.5670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9558%	0.2382%	0.0000%	-1.4124%

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	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	14,674,714	84,579	6,272,907	1,877,604	0	966,136	5,169,530	303,856	102	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		0.5764%	42.7464%	12.7948%	0.0000%	6.5837%	35.2275%	2.0706%	0.0007%	0.0000%	0.0000%	0.0000%

Customer Factors	**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Total Electric Customers	1,828,303	47,263	571,941	130,252	0	124,265	867,577	70,917	16,089	0	0	0
CN												
Customer System factor - CN		2.5851%	31.2826%	7.1242%	0.0000%	6.7968%	47.4526%	3.8788%	0.8800%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	826,458	0	571,941	130,252	0	124,265	0	0	0	0	0	0
CNP												
Customer Service Pacific Power factor - CNP		0.00%	69.20%	15.76%	0.00%	15.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	954,582	0	0	0	0	0	867,577	70,917	16,089	0	0	0
CNU												
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	90.89%	7.43%	1.69%	0.00%	0.00%	0.00%

CIAC	**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
TOTAL NET DISTRIBUTION PLANT	3,119,540,347	113,107,082	911,596,378	211,610,027	0	246,808,863	1,444,026,244	145,438,767	46,752,985	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.63%	29.22%	6.79%	0.00%	7.91%	46.29%	4.66%	1.50%	0.00%	0.00%	0.00%

IDSIT

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

				0.00%	0.00%								
EXCTAX						State Specific							
Excise Tax (Superfund)			**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Total Taxable Income			51,545,435	12,629,121	26,706,821	(61,940,263)	0	8,208,261	(3,523,255)	(9,490,900)	2,551,845	(2,374,800)	36,549,332	42,229,251
Less Other Electric Items:														
	419 OTH		0	0	0	0	0	0	0	0	0	0	0	0
	432 OTH		0	0	0	0	0	0	0	0	0	0	0	0
	40910 OTH		0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH													
Total Taxable Income Excluding Other			51,545,435	12,629,121	26,706,821	(61,940,263)	0	8,208,261	(3,523,255)	(9,490,900)	2,551,845	(2,374,800)	36,549,332	42,229,251
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	24.5010%	51.8122%	-120.1663%	0.0000%	15.9244%	-6.8352%	-18.4127%	4.9507%	-4.6072%	70.9070%	81.9263%
Trojan Allocators			**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Premerger														
Dec 1991 Plant			16,918,976											
Dec 1992 Plant			17,094,202											
Average		SG	17,006,589	298,371	4,793,490	1,369,214	0	2,122,264	6,984,785	987,573	405,501	65,391	0	0
Dec 1991 Reserve			(7,851,432)											
Dec 1992 Reserve			(8,434,030)											
Average		SG	(8,142,731)	(142,860)	(2,295,116)	(655,578)	0	(1,016,137)	(3,334,729)	(472,848)	(194,153)	(31,309)	0	0
Postmerger														
Dec 1991 Plant			4,284,960											
Dec 1992 Plant			3,485,613											
Average		SG	3,885,287	68,165	1,095,110	312,807	0	484,848	1,591,159	225,619	92,640	14,939	0	0
Dec 1991 Reserve			(129,394)											
Dec 1992 Reserve			(240,609)											
Average		SG	(185,002)	(3,246)	(52,145)	(14,895)	0	(23,087)	(75,765)	(10,743)	(4,411)	(711)	0	0
Net Plant			12,564,143	220,431	3,541,339	1,011,549	0	1,567,888	5,145,450	729,600	299,577	48,310	0	0
Division Net Plant Nuclear Pacific Power		**DNPPNP**	100.0000%	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	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%	0.00%	0.00%
System Net Nuclear Plant		**SNNP**	100.0000%	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	0.0000%	0.0000%
Account 182.22			**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Pre-merger	(101)	SG	17,094,202	299,908	4,818,184	1,376,267	0	2,133,198	7,000,666	992,660	407,590	65,728	0	0
		(108) SG	(8,434,030)	(147,970)	(2,377,222)	(679,030)	0	(1,052,489)	(3,454,028)	(489,764)	(201,099)	(32,429)	0	0
Post-merger	(101)	SG	3,485,613	61,153	982,457	280,629	0	434,972	1,427,479	202,410	83,110	13,402	0	0
		(108) SG	(240,609)	(4,221)	(67,818)	(19,372)	0	(30,026)	(98,538)	(13,972)	(5,737)	(925)	0	0
		(107) SG	1,778,549	31,204	501,303	143,192	0	221,946	728,377	103,280	42,407	6,839	0	0
		(120) SE	1,975,759	32,685	516,861	149,343	0	275,506	811,784	127,422	55,185	6,972	0	0
		(228) SG	7,220,849	126,686	2,035,274	581,356	0	901,095	2,957,187	419,315	172,172	27,764	0	0
		(228) SG	1,472,376	25,832	415,005	118,542	0	183,739	602,989	85,501	35,107	5,661	0	0
		(228) SNNP	3,531,000	61,949	995,250	284,264	0	440,636	1,446,066	205,045	84,192	13,577	0	0
		(228) SE	1,743,025	28,835	455,977	131,751	0	243,053	716,160	112,412	48,685	6,151	0	0
Total Acct 182.22			29,626,734	516,061	8,275,272	2,366,964	0	3,751,831	12,138,143	1,744,308	721,614	112,740	0	0
Revised Study	(228)	SNNP	112,680	1,977	31,760	9,072	0	14,061	46,146	6,543	2,687	433	0	0
		(228) SE	941,950	15,583	246,415	71,200	0	131,349	387,021	60,749	26,310	3,324	0	0
December 1993 Adj			1,054,630	17,560	278,175	80,272	0	145,410	433,167	67,292	28,997	3,757	0	0
Adjusted Acct 182.22			30,681,364	533,621	8,553,448	2,447,236	0	3,897,041	12,571,310	1,811,601	750,610	116,498	0	0

TROJP		100.0000%	1.7392%	27.8763%	7.9763%	0.0000%	12.7017%	40.9738%	5.9046%	2.4465%	0.3797%	0.0000%	0.0000%
Trojan Plant Allocator													
Account 228.42		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Plant - Premerger	SG	7,220,849	126,686	2,035,274	581,356	0	901,095	2,957,187	419,315	172,172	27,764	0	0
- Postmerger	SG	1,472,376	25,832	415,005	118,542	0	183,739	602,989	85,501	35,107	5,661	0	0
Storage Facility	SE	1,743,025	28,835	455,977	131,751	0	243,053	716,160	112,412	48,685	6,151	0	0
Transition Costs	SNNP	3,531,000	61,949	995,250	284,284	0	440,636	1,446,066	205,045	84,192	13,577	0	0
Total Acct 228.42		13,967,250	243,303	3,901,506	1,115,933	0	1,768,523	5,722,402	822,273	340,157	53,154	0	0
Transition Costs	SNNP	112,680	1,977	31,760	9,072	0	14,061	46,146	6,543	2,687	433	0	0
Storage Facility	SE	941,950	15,583	246,415	71,200	0	131,349	387,021	60,749	26,310	3,324	0	0
December 1993 Adj.		1,054,630	17,560	278,175	80,272	0	145,410	433,167	67,292	28,997	3,757	0	0
Adjusted Acct 228.42		15,021,880	260,862	4,179,682	1,196,205	0	1,913,933	6,155,569	889,565	369,153	56,911	0	0
TROJD		100.0000%	1.7365%	27.8240%	7.9631%	0.0000%	12.7410%	40.9774%	5.9218%	2.4574%	0.3789%	0.0000%	0.0000%
Trojan Decommissioning Allocator													
SCHMA		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	40,732,157	963,471	12,268,918	3,152,002	0	4,702,923	16,594,683	2,155,283	796,024	98,852	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	96,132	1,544,414	441,147	0	683,772	2,243,984	318,186	130,648	21,068	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	10,931,454	100,681	1,548,268	186,157	0	722,790	2,357,731	336,221	138,498	22,036	5,519,073	0
Total Amortization Expense :		57,142,964	1,160,285	15,361,600	3,779,306	0	6,109,486	21,196,398	2,809,690	1,065,170	141,957	5,519,073	0
Schedule M Amortization Factor		100.0000%	2.0305%	26.8827%	6.6138%	0.0000%	10.6916%	37.0936%	4.9169%	1.8640%	0.2484%	9.6584%	0.0000%
SCHMD		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Depreciation Expense :													
Steam	Acct 403.1	105,023,901	1,842,792	29,639,573	8,467,571	0	13,121,946	42,956,057	6,088,253	2,505,159	402,551	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	14,977,901	262,779	4,221,682	1,205,882	0	1,869,103	6,133,967	869,767	357,130	57,591	0	0
Other	Acct 403.4	53,987,993	945,791	15,180,132	4,338,423	0	6,717,588	22,165,196	3,144,534	1,287,335	208,994	0	0
Transmission	Acct 403.5	58,235,127	1,021,703	16,414,196	4,688,555	0	7,267,203	23,849,294	3,381,714	1,388,546	223,917	0	0
Distribution	Acct 403.6	137,554,066	7,546,245	45,295,846	11,561,448	0	11,856,146	52,524,716	6,441,986	2,327,680	0	0	0
General	Acct 403 7&8	38,260,455	817,452	11,672,518	3,363,732	0	4,768,525	14,412,415	2,215,654	941,829	68,329	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		408,039,444	12,436,761	122,423,947	33,625,613	0	45,600,510	162,041,645	22,141,907	8,807,679	961,381	0	0
Schedule M Depreciation Factor		100.0000%	3.0479%	30.0030%	8.2408%	0.0000%	11.1755%	39.7123%	5.4264%	2.1585%	0.2356%	0.0000%	0.0000%
TAXDEPR		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining	S	0											
Intangible	S	0											
Non-Utility Plant	NUTIL	0											
Total		608,527,323	13,366,760	174,234,079	77,285,574	0	69,351,674	251,131,754	35,788,010	9,867,899	1,646,873	0	(24,145,299)
Tax Depreciation Factor		100.0000%	2.1966%	28.6321%	12.7004%	0.0000%	11.3966%	41.2688%	5.8811%	1.6216%	0.2706%	0.0000%	-3.9678%

Rocky Mountain Power
Results of Operations
December 2008

DEMAND

METERED LOADS (CP)

Month	Day	Time	Non-FERC CA	OR	WA	E. WY	Total UT	ID	W. WY	FERC UT	NET UT	Total
Jan-08	24	800	170	2,903	865	1,059	3,315	460	169	28	3,287	8,941
Feb-08	5	800	169	2,558	695	1,072	3,149	463	172	26	3,123	8,278
Mar-08	5	800	155	2,493	649	988	2,958	445	161	26	2,932	7,848
Apr-08	1	800	146	2,523	645	978	2,896	422	175	28	2,868	7,785
May-08	19	1600	158	2,166	634	925	3,856	497	191	35	3,820	8,427
Jun-08	30	1400	147	2,261	742	1,014	4,253	727	227	40	4,213	9,371
Jul-08	9	1700	171	2,522	728	998	4,189	682	210	43	4,145	9,501
Aug-08	14	1700	156	2,590	755	1,001	4,194	528	172	43	4,150	9,396
Sep-08	8	1600	135	2,207	602	936	3,577	463	162	36	3,540	8,081
Oct-08	1	1600	109	1,878	571	947	3,462	436	186	32	3,431	7,588
Nov-08	5	1800	138	2,202	623	1,017	3,243	425	193	28	3,215	7,839
Dec-08	15	1800	163	2,796	848	1,090	3,594	451	235	32	3,563	9,176
			1,816	29,098	8,356	12,024	42,686	5,998	2,253	396	42,289	102,231

- (less)

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

Month	Day	Time	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC UT	NET UT	Total
Jan-08	24	800			(4)		-	-			-	(4)
Feb-08	5	800			(4)		-	-			-	(4)
Mar-08	5	800			(4)		-	-			-	(4)
Apr-08	1	800			(4)		-	-			-	(4)
May-08	19	1600			(2)		-	-			-	(2)
Jun-08	30	1400			(2)		-	(175)			-	(178)
Jul-08	9	1700			(2)		-	(152)			-	(154)
Aug-08	14	1700			(2)		-	(86)			-	(88)
Sep-08	8	1600			(2)		(89)	-			(89)	(91)
Oct-08	1	1600			(3)		-	-			-	(3)
Nov-08	5	1800			(4)		-	-			-	(4)
Dec-08	15	1800			(4)		(88)	-			(88)	(92)
			-	-	(38)	-	(177)	(413)	-	-	(177)	(628)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

Month	Day	Time	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC UT	NET UT	Total
Jan-08	24	800	170	2,903	861	1,059	3,315	460	169	28	3,287	8,937
Feb-08	5	800	169	2,558	691	1,072	3,149	463	172	26	3,123	8,274
Mar-08	5	800	155	2,493	644	988	2,958	445	161	26	2,932	7,843
Apr-08	1	800	146	2,523	641	978	2,896	422	175	28	2,868	7,781
May-08	19	1600	158	2,166	632	925	3,856	497	191	35	3,820	8,424
Jun-08	30	1400	147	2,261	739	1,014	4,253	552	227	40	4,213	9,193
Jul-08	9	1700	171	2,522	726	998	4,189	530	210	43	4,145	9,347
Aug-08	14	1700	156	2,590	753	1,001	4,194	442	172	43	4,150	9,307
Sep-08	8	1600	135	2,207	600	936	3,487	463	162	36	3,451	7,990
Oct-08	1	1600	109	1,878	568	947	3,462	436	186	32	3,431	7,585
Nov-08	5	1800	138	2,202	619	1,017	3,243	425	193	28	3,215	7,836
Dec-08	15	1800	163	2,796	844	1,090	3,507	451	235	32	3,475	9,084
			1,816	29,098	8,318	12,024	42,509	5,585	2,253	396	42,113	101,603

+ plus

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

Month	Day	Time	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC UT	NET UT	Total
Jan-08	24	800					-	-			-	-
Feb-08	5	800					-	-			-	-
Mar-08	5	800					-	-			-	-
Apr-08	1	800					-	-			-	-
May-08	19	1600					-	-			-	-
Jun-08	30	1400					-	-			-	-
Jul-08	9	1700					-	-			-	-
Aug-08	14	1700					-	37			-	37
Sep-08	8	1600					-	-			-	-
Oct-08	1	1600					-	-			-	-
Nov-08	5	1800					-	-			-	-
Dec-08	15	1800					-	-			-	-
			-	-	-	-	-	37	-	-	-	37

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC UT	NET UT	Total
Jan-08	24	800	170	2,903	861	1,059	3,315	460	169	28	3,287	8,937
Feb-08	5	800	169	2,558	691	1,072	3,149	463	172	26	3,123	8,274
Mar-08	5	800	155	2,493	644	988	2,958	445	161	26	2,932	7,843
Apr-08	1	800	146	2,523	641	978	2,896	422	175	28	2,868	7,781
May-08	19	1600	158	2,166	632	925	3,856	497	191	35	3,820	8,424
Jun-08	30	1400	147	2,261	739	1,014	4,253	552	227	40	4,213	9,193
Jul-08	9	1700	171	2,522	726	998	4,189	530	210	43	4,145	9,347
Aug-08	14	1700	156	2,590	753	1,001	4,194	479	172	43	4,150	9,344
Sep-08	8	1600	135	2,207	600	936	3,487	463	162	36	3,451	7,990
Oct-08	1	1600	109	1,878	568	947	3,462	436	186	32	3,431	7,585
Nov-08	5	1800	138	2,202	619	1,017	3,243	425	193	28	3,215	7,836
Dec-08	15	1800	163	2,796	844	1,090	3,507	451	235	32	3,475	9,084
			1,816	29,098	8,318	12,024	42,509	5,622	2,253	396	42,113	101,640

Rocky Mountain Power
Results of Operations
December 2008

ENERGY

METERED LOADS (MWH)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08	90,456	1,565,128	463,038	741,814	2,192,944	316,241	115,333	18,175	2,174,769	5,484,953
2008	Feb-08	80,533	1,334,624	375,361	686,558	1,968,924	271,253	109,873	15,492	1,953,432	4,827,125
2008	Mar-08	81,309	1,354,987	374,506	698,937	1,910,643	274,007	119,841	16,105	1,894,538	4,814,230
2008	Apr-08	73,659	1,238,017	347,697	651,841	1,833,681	265,901	134,030	16,046	1,817,635	4,544,825
2008	May-08	86,753	1,204,665	335,425	648,279	1,880,243	302,991	142,055	15,425	1,864,818	4,600,411
2008	Jun-08	87,994	1,177,051	332,634	642,280	2,052,192	396,669	143,236	18,067	2,034,125	4,832,055
2008	Jul-08	93,404	1,322,620	387,466	691,411	2,444,458	497,879	151,077	21,945	2,422,512	5,588,315
2008	Aug-08	87,273	1,301,349	377,341	694,907	2,372,978	362,676	141,507	21,860	2,351,117	5,338,030
2008	Sep-08	72,647	1,205,649	355,297	627,427	1,935,470	282,385	133,563	16,585	1,918,886	4,612,438
2008	Oct-08	70,919	1,220,679	366,547	687,417	1,874,109	276,043	148,549	15,764	1,858,344	4,644,261
2008	Nov-08	72,870	1,230,623	375,175	678,012	1,920,419	251,394	143,134	14,565	1,905,854	4,671,627
2008	Dec-08	90,601	1,513,115	479,491	747,065	2,135,948	279,185	161,031	16,935	2,119,013	5,406,436
		988,418	15,668,507	4,569,977	8,195,948	24,522,007	3,776,624	1,643,227	206,965	24,315,042	59,364,708

- (less)

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

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2008	Jan-08			(3,125)		(7,625)	-			(7,625)	(10,751)
2008	Feb-08			(2,884)		-	-			-	(2,884)
2008	Mar-08			(3,089)		-	-			-	(3,089)
2008	Apr-08			(2,581)		-	-			-	(2,581)
2008	May-08			(1,933)		-	-			-	(1,933)
2008	Jun-08			(1,352)		(3,809)	-			(3,809)	(5,161)
2008	Jul-08			(1,675)		(8,032)	-			(8,032)	(9,706)
2008	Aug-08			(1,529)		(6,282)	-			(6,282)	(7,811)
2008	Sep-08			(1,661)		(5,215)	-			(5,215)	(6,877)
2008	Oct-08			(2,326)		-	-			-	(2,326)
2008	Nov-08			(2,599)		-	-			-	(2,599)
2008	Dec-08			(2,748)		(7,221)	-			(7,221)	(9,969)
		-	-	(27,502)	-	(38,184)	-	-	-	(38,184)	(65,687)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08	90,456	1,565,128	459,913	741,814	2,185,318	316,241	115,333	18,175	2,167,143	5,474,203
2008	Feb-08	80,533	1,334,624	372,477	686,558	1,968,924	271,253	109,873	15,492	1,953,432	4,824,241
2008	Mar-08	81,309	1,354,987	371,417	698,937	1,910,643	274,007	119,841	16,105	1,894,538	4,811,141
2008	Apr-08	73,659	1,238,017	345,115	651,841	1,833,681	265,901	134,030	16,046	1,817,635	4,542,244
2008	May-08	86,753	1,204,665	333,492	648,279	1,880,243	302,991	142,055	15,425	1,864,818	4,598,478
2008	Jun-08	87,994	1,177,051	331,281	642,280	2,048,384	396,669	143,236	18,067	2,030,316	4,826,895
2008	Jul-08	93,404	1,322,620	385,791	691,411	2,436,426	497,879	151,077	21,945	2,414,481	5,578,608
2008	Aug-08	87,273	1,301,349	375,812	694,907	2,366,695	362,676	141,507	21,860	2,344,835	5,330,220
2008	Sep-08	72,647	1,205,649	353,635	627,427	1,930,255	282,385	133,563	16,585	1,913,670	4,605,561
2008	Oct-08	70,919	1,220,679	364,220	687,417	1,874,109	276,043	148,549	15,764	1,858,344	4,641,935
2008	Nov-08	72,870	1,230,623	372,576	678,012	1,920,419	251,394	143,134	14,565	1,905,854	4,669,029
2008	Dec-08	90,601	1,513,115	476,744	747,065	2,128,727	279,185	161,031	16,935	2,111,792	5,396,467
		988,418	15,668,507	4,542,474	8,195,948	24,483,823	3,776,624	1,643,227	206,965	24,276,858	59,299,021

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Adjustments for Ancilary Services Contracts Including Reserves (Additions to Load)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08					687	538			687	1,225
2008	Feb-08					982	840			982	1,822
2008	Mar-08					751	762			751	1,514
2008	Apr-08					869	574			869	1,444
2008	May-08					1,099	426			1,099	1,525
2008	Jun-08					408	776			408	1,184
2008	Jul-08					482	3,827			482	4,309
2008	Aug-08					291	5,409			291	5,700
2008	Sep-08					310	1,702			310	2,012
2008	Oct-08					522	1,023			522	1,546
2008	Nov-08					127	7,419			127	7,546
2008	Dec-08					117	5,684			117	5,801
		-	-	-	-	6,647	28,981	-	-	6,647	35,628

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2008	Jan-08	90,456	1,565,128	459,913	741,814	2,186,005	316,779	115,333	18,175	2,167,830	5,475,428
2008	Feb-08	80,533	1,334,624	372,477	686,558	1,969,906	272,093	109,873	15,492	1,954,414	4,826,064
2008	Mar-08	81,309	1,354,987	371,417	698,937	1,911,394	274,770	119,841	16,105	1,895,289	4,812,654
2008	Apr-08	73,659	1,238,017	345,115	651,841	1,834,550	266,475	134,030	16,046	1,818,504	4,543,688
2008	May-08	86,753	1,204,665	333,492	648,279	1,881,342	303,418	142,055	15,425	1,865,917	4,600,003
2008	Jun-08	87,994	1,177,051	331,281	642,280	2,048,791	397,445	143,236	18,067	2,030,724	4,828,079
2008	Jul-08	93,404	1,322,620	385,791	691,411	2,436,908	501,705	151,077	21,945	2,414,963	5,582,917
2008	Aug-08	87,273	1,301,349	375,812	694,907	2,366,987	368,085	141,507	21,860	2,345,127	5,335,920
2008	Sep-08	72,647	1,205,649	353,635	627,427	1,930,565	284,088	133,563	16,585	1,913,980	4,607,574
2008	Oct-08	70,919	1,220,679	364,220	687,417	1,874,631	277,066	148,549	15,764	1,858,866	4,643,480
2008	Nov-08	72,870	1,230,623	372,576	678,012	1,920,545	258,814	143,134	14,565	1,905,981	4,676,575
2008	Dec-08	90,601	1,513,115	476,744	747,065	2,128,844	284,868	161,031	16,935	2,111,909	5,402,268
		988,418	15,668,507	4,542,474	8,195,948	24,490,470	3,805,605	1,643,227	206,965	24,283,504	59,334,649

JAM Dec 2008 Results
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-08	175.0	2,952.7	845.5	0.0	1,075.0	3,281.1	457.5	168.0	27.8	
Feb-08	168.3	2,597.1	719.2	0.0	1,090.7	3,159.9	465.1	174.2	25.7	
Mar-08	146.3	2,379.5	649.5	0.0	987.7	2,901.7	437.9	161.8	25.7	
Apr-08	146.6	2,415.7	590.3	0.0	959.2	2,847.6	422.2	174.1	27.8	
May-08	142.4	2,020.6	623.8	0.0	961.6	3,671.6	486.8	192.7	35.4	
Jun-08	147.0	2,337.7	680.0	0.0	994.7	3,982.3	545.9	228.1	39.8	
Jul-08	171.5	2,615.1	742.1	0.0	978.5	3,943.1	514.1	211.0	43.3	
Aug-08	156.9	2,536.3	768.4	0.0	1,016.6	4,051.4	470.6	173.3	43.5	
Sep-08	133.8	2,221.7	602.5	0.0	929.1	3,500.3	478.1	163.1	36.3	
Oct-08	104.4	1,920.6	565.9	0.0	954.8	3,001.8	464.5	186.4	31.6	
Nov-08	138.6	2,140.8	616.5	0.0	995.1	3,242.4	418.2	193.4	27.7	
Dec-08	163.2	2,821.4	839.4	0.0	1,088.3	3,464.5	450.9	229.7	31.8	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	
Juris % by Division	3.5155%	56.7523%	16.1541%	0.0000%	23.5781%	83.2412%	11.3804%	4.5745%	0.8038%	200.00%
Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Subtotal	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	
System Capacity Factor	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%

ENERGY ALLOCATION NOTE

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-08	86,476	1,492,890	431,956	0	735,675	2,122,058	311,095	114,330	18,175	
Feb-08	79,475	1,329,212	385,400	0	686,916	1,946,672	269,479	109,857	15,492	
Mar-08	78,276	1,299,907	362,511	0	694,174	1,875,748	269,434	119,111	16,105	
Apr-08	71,809	1,189,818	332,153	0	647,876	1,802,738	264,469	133,289	16,046	
May-08	86,511	1,191,056	325,534	0	647,589	1,900,033	308,918	141,595	15,425	
Jun-08	88,075	1,173,439	328,907	0	647,388	1,997,238	396,996	143,247	18,067	
Jul-08	93,102	1,328,000	382,246	0	689,996	2,343,501	486,705	151,033	21,945	
Aug-08	86,939	1,296,713	379,747	0	696,287	2,315,721	360,749	141,552	21,860	
Sep-08	72,048	1,205,274	358,610	0	632,150	1,944,906	293,418	133,649	16,585	
Oct-08	71,273	1,216,702	365,124	0	686,753	1,854,230	279,677	148,345	15,764	
Nov-08	72,234	1,224,593	366,310	0	678,277	1,906,975	259,644	143,183	14,565	
Dec-08	84,023	1,394,971	414,630	0	735,094	2,087,288	281,823	158,938	16,935	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	
Juris % by Division	3.3544%	53.0442%	15.3267%	0.0000%	28.2746%	81.0679%	12.7248%	5.5110%	0.6963%	200.00%

55											
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	0	
57											
58	Off-System Sales	0	0	0	0	0	0	0	0	0	
59	Subtotal	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	
60	System Energy Factor	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
61	Divisional Energy - Pacific	3.3544%	53.0442%	15.3267%	0.0000%	28.2746%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.0679%	12.7248%	5.5110%	0.6963%	100.00%
63											
64	System Generation Factor	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
65	Divisional Generation - Pacific	3.4762%	55.8464%	15.9520%	0.0000%	24.7254%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.6852%	11.7244%	4.8141%	0.7763%	100.00%
67											
68	System Capacity (kw)										
69	Accord	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	100,339.1
70	Modified Accord	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	100,339.1
71	Rolled-In	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	100,339.1
72	Rolled-In with Hydro Adj.	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	100,339.1
73	Rolled-In with Off-Sys Adj.	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	100,339.1
74											
75	System Capacity Factor										
76	Accord	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%
77	Modified Accord	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%
78	Rolled-In	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%
79	Rolled-In with Hydro Adj.	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%
80	Rolled-In with Off-Sys Adj.	1.7878%	28.8614%	8.2152%	0.0000%	11.9907%	40.9089%	5.5929%	2.2481%	0.3950%	100.00%
81											
82	System Energy (kwh)										
83	Accord	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	58,648,723
84	Modified Accord	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	58,648,723
85	Rolled-In	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	58,648,723
86	Rolled-In with Hydro Adj.	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	58,648,723
87	Rolled-In with Off-Sys Adj.	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	58,648,723
88											
89	System Energy Factor										
90	Accord	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
91	Modified Accord	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
92	Rolled-In	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
93	Rolled-In with Hydro Adj.	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
94	Rolled-In with Off-Sys Adj.	1.6543%	26.1601%	7.5588%	0.0000%	13.9443%	41.0872%	6.4493%	2.7931%	0.3529%	100.00%
95											
96	System Generation Factor										
97	Accord	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
98	Modified Accord	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
99	Rolled-In	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
100	Rolled-In with Hydro Adj.	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
101	Rolled-In with Off-Sys Adj.	1.7544%	28.1861%	8.0511%	0.0000%	12.4791%	40.9535%	5.8070%	2.3844%	0.3845%	100.00%
102											
103											
104											

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	170.4	2,902.8	861.1		1,059.3	3,287.1	459.6	169.2	27.8	0.0	4,993.5	3,943.7	3,314.9	27.8
Feb-08	168.9	2,558.4	691.1		1,072.1	3,123.0	463.1	172.1	25.7	0.0	4,490.5	3,783.9	3,148.7	25.7
Mar-08	154.5	2,493.0	644.3		987.6	2,932.4	445.1	160.9	25.7	0.0	4,279.4	3,564.0	2,958.1	25.7
Apr-08	145.9	2,522.9	640.7		977.7	2,868.5	422.5	174.7	27.8	0.0	4,287.2	3,493.5	2,896.3	27.8
May-08	157.5	2,166.0	631.7		925.2	3,820.5	496.8	191.4	35.4	0.0	3,880.3	4,544.1	3,855.9	35.4
Jun-08	147.0	2,261.0	739.1		1,014.0	4,213.3	552.1	226.8	39.8	0.0	4,161.0	5,032.1	4,253.1	39.8
Jul-08	171.5	2,522.3	726.4		998.0	4,145.4	529.7	210.3	43.3	0.0	4,418.2	4,928.8	4,188.8	43.3
Aug-08	156.4	2,589.6	753.2		1,001.1	4,150.4	478.5	171.5	43.5	0.0	4,500.3	4,843.9	4,193.9	43.5
Sep-08	134.9	2,207.2	599.9		935.5	3,451.2	462.8	162.3	36.3	0.0	3,877.5	4,112.6	3,487.4	36.3
Oct-08	108.8	1,877.6	567.6		947.0	3,430.8	435.9	185.7	31.6	0.0	3,501.0	4,083.9	3,462.4	31.6
Nov-08	137.7	2,201.5	619.0		1,016.9	3,215.1	424.5	193.3	27.7	0.0	3,975.2	3,860.6	3,242.8	27.7
Dec-08	162.7	2,795.5	843.8		1,089.7	3,474.8	450.9	235.0	31.8	0.0	4,891.7	4,192.5	3,506.6	31.8
Total Coin. Peak	1,816.2	29,097.8	8,317.9	0.0	12,024.0	42,112.5	5,621.6	2,253.1	396.4	0.0	51,255.9	50,383.6	42,508.9	396.4
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Coincidental System Peaks Temperature Adjustment

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	4.6	49.9	(15.6)		15.8	(6.0)	(2.1)	(1.2)	-	-	54.7	(9.4)	(6.0)	-
Feb-08	(0.6)	38.7	28.1		18.6	36.9	2.0	2.1	-	-	84.7	41.0	36.9	-
Mar-08	(8.2)	(113.5)	5.2		0.1	(30.8)	(7.2)	0.9	-	-	(116.4)	(37.0)	(30.8)	-
Apr-08	0.7	(107.3)	(50.4)		(18.5)	(20.9)	(0.2)	(0.6)	-	-	(175.5)	(21.7)	(20.9)	-
May-08	(15.1)	(145.4)	(7.9)		36.4	(148.9)	(10.0)	1.3	-	-	(131.9)	(157.6)	(148.9)	-
Jun-08	0.0	76.7	(59.1)		(19.2)	(231.0)	(6.2)	1.2	-	-	(1.6)	(236.0)	(231.0)	-
Jul-08	(0.0)	92.8	15.6		(19.5)	(202.4)	(15.6)	0.7	-	-	89.0	(217.3)	(202.4)	-
Aug-08	0.5	(53.3)	15.2		15.5	(99.0)	(7.9)	1.8	-	-	(22.0)	(105.1)	(99.0)	-
Sep-08	(1.1)	14.5	2.6		(6.5)	49.1	15.3	0.7	-	-	9.6	65.1	49.1	-
Oct-08	(4.5)	43.0	(1.7)		7.8	(429.0)	28.6	0.8	-	-	44.7	(399.7)	(429.0)	-
Nov-08	0.8	(60.8)	(2.5)		(21.8)	27.3	(6.3)	0.1	-	-	(84.3)	21.1	27.3	-
Dec-08	0.5	25.9	(4.4)		(1.4)	(10.3)	(0.0)	(5.3)	-	-	20.6	(15.6)	(10.3)	-
Total Adj.	(22.3)	(138.6)	(74.9)	-	7.3	(1,065.0)	(9.7)	2.6	-	-	(228.5)	(1,072.1)	(1,065.0)	-
Net Coin. Peak	1,793.9	28,959.2	8,243.0	0.0	12,031.3	41,047.6	5,611.9	2,255.8	396.4	0.0	51,027	49,312	41,444	396

Input Range for Expected Owned Hydro Peak at time of system peak

MONTH	Pac. Power	R.M.P.
Jan-08	0	0
Feb-08	0	0
Mar-08	0	0
Apr-08	0	0
May-08	0	0
Jun-08	0	0
Jul-08	0	0
Aug-08	0	0
Sep-08	0	0
Oct-08	0	0
Nov-08	0	0
Dec-08	0	0
Total Pk	0.0	0.0

Input Range for Firm Off-system sales for resale peak at system peak

MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Hydro Data Input Pac. Power	Hydro Data Input R.M.P.	Firm Off-system Data Pac. Power	Firm Off-system Data R.M.P.
Jan-08	0	0	0	0	0	0	0
Feb-08	0	0	0	0	0	0	0
Mar-08	0	0	0	0	0	0	0
Apr-08	0	0	0	0	0	0	0
May-08	0	0	0	0	0	0	0
Jun-08	0	0	0	0	0	0	0
Jul-08	0	0	0	0	0	0	0
Aug-08	0	0	0	0	0	0	0
Sep-08	0	0	0	0	0	0	0
Oct-08	0	0	0	0	0	0	0
Nov-08	0	0	0	0	0	0	0
Dec-08	0	0	0	0	0	0	0
Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-09	11,154	22.27%	32.7	520.7	151.5	0.0	221.6	887.0	121.6	50.8	8.9	
Jul-09	14,267	28.49%	48.8	745.0	211.4	0.0	278.8	1123.4	146.5	60.1	12.3	
Aug-09	11,241	22.45%	35.2	569.3	172.5	0.0	228.2	909.4	105.6	38.9	9.8	
Sep-09	8,268	16.51%	22.1	366.8	99.5	0.0	153.4	577.9	78.9	26.9	6.0	
Oct-09	5,148	10.28%	10.7	197.4	58.2	0.0	98.2	308.6	47.8	19.2	3.2	
Nov-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	50,078	100.00%	150	2,399	693	-	980	3,806	500	196	40	
SSCCT Factor			1.71%	27.37%	7.91%	0.00%	11.18%	43.43%	5.71%	2.24%	0.46%	100.00%
SSGCT Factor			1.70%	26.72%	7.73%	0.00%	11.70%	43.14%	6.18%	2.39%	0.44%	100.00%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	257,626	142,770	400,396	13.77%	24.1	406.7	116.4	0.0	148.1	451.9	63.0	23.1	3.8	
Feb-09	231,176	68,970	300,146	10.32%	17.4	268.1	74.2	0.0	112.6	326.2	48.0	18.0	2.7	
Mar-09	133,776	-	133,776	4.60%	6.7	109.5	29.9	0.0	45.4	133.5	20.1	7.4	1.2	
Apr-09	251,442	-	251,442	8.65%	12.7	208.9	51.1	0.0	83.0	246.3	36.5	15.1	2.4	
May-09	257,357	(77,900)	179,457	6.17%	8.8	124.7	38.5	0.0	59.4	226.6	30.0	11.9	2.2	
Jun-09	248,052	(137,940)	110,112	3.79%	5.6	88.5	25.8	0.0	37.7	150.8	20.7	8.6	1.5	
Jul-09	256,148	(142,550)	113,598	3.91%	6.7	102.2	29.0	0.0	38.2	154.1	20.1	8.2	1.7	
Aug-09	257,535	(142,590)	114,945	3.95%	6.2	100.3	30.4	0.0	40.2	160.2	18.6	6.9	1.7	
Sep-09	249,841	(68,850)	180,991	6.23%	8.3	138.3	37.5	0.0	57.8	217.9	29.8	10.2	2.3	
Oct-09	258,459	78,255	336,714	11.58%	12.1	222.4	65.5	0.0	110.6	347.7	53.8	21.6	3.7	
Nov-09	251,038	138,075	389,113	13.38%	18.5	286.5	82.5	0.0	133.2	434.0	56.0	25.9	3.7	
Dec-09	254,179	142,410	396,589	13.64%	22.3	384.9	114.5	0.0	148.5	472.6	61.5	31.3	4.3	
	2,906,628	650	2,907,277	100.00%	149	2,441	695	-	1,015	3,322	458	188	31	
SSCCH Factor					1.80%	29.41%	8.38%	0.00%	12.22%	40.02%	5.52%	2.27%	0.38%	100.00%
SSGCH Factor					1.76%	28.70%	8.22%	0.00%	12.70%	40.20%	5.66%	2.40%	0.37%	100.00%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jul-09	41,600	50%	85.7	1307.5	371.0	0.0	489.3	1971.5	257.1	105.5	21.7	
Aug-09	41,600	50%	78.5	1268.2	384.2	0.0	508.3	2025.7	235.3	86.7	21.7	
Sep-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Oct-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	83,200	100%	164	2,576	755	-	998	3,997	492	192	43	
SSCC Factor			1.78%	27.94%	8.19%	0.00%	10.82%	43.36%	5.34%	2.08%	0.47%	100.00%
SSGC Factor			1.75%	27.03%	7.91%	0.00%	11.33%	43.31%	5.97%	2.24%	0.45%	100.00%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER	
Wells	4,448	71,457	20,411	-	31,637	103,825	14,722	6,045	975	-	253,520
Rocky Reach	5,564	89,394	25,534	-	39,578	129,886	18,417	7,562	1,219	-	317,156
Wanapum		525,295	150,045								675,340
Priority		-									-
Displacement		442,090									442,090
Surplus		90,252									90,252
0		-									-
Total	10,012	1,218,488	195,991	-	71,215	233,712	33,139	13,607	2,194	-	1,778,358
MC Factor	0.5630%	68.5176%	11.0209%	0.0000%	4.0045%	13.1420%	1.8635%	0.7651%	0.1234%	0.0000%	100.0000%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

Jurisdictional Contribution to Firm System Retail Peak,(input level).

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	90,456	1,565,128	459,913		741,814	2,167,830	316,779	115,333	18,175	0	2,857,311	2,618,117	2,186,005	18,175
Feb-08	80,533	1,334,624	372,477		686,558	1,954,414	272,093	109,873	15,492	0	2,474,192	2,351,872	1,969,906	15,492
Mar-08	81,309	1,354,987	371,417		698,937	1,895,289	274,770	119,841	16,105	0	2,506,650	2,306,004	1,911,394	16,105
Apr-08	73,659	1,238,017	345,115		651,841	1,818,504	266,475	134,030	16,046	0	2,308,632	2,235,055	1,834,550	16,046
May-08	86,753	1,204,665	333,492		648,279	1,865,917	303,418	142,055	15,425	0	2,273,189	2,326,814	1,881,342	15,425
Jun-08	87,994	1,177,051	331,281		642,280	2,030,724	397,445	143,236	18,067	0	2,238,606	2,589,472	2,048,791	18,067
Jul-08	93,404	1,322,620	385,791		691,411	2,414,963	501,705	151,077	21,945	0	2,493,227	3,089,690	2,436,908	21,945
Aug-08	87,273	1,301,349	375,812		694,907	2,345,127	368,085	141,507	21,860	0	2,459,341	2,876,579	2,366,987	21,860
Sep-08	72,647	1,205,649	353,635		627,427	1,913,980	284,088	133,563	16,585	0	2,259,358	2,348,216	1,930,565	16,585
Oct-08	70,919	1,220,679	364,220		687,417	1,858,866	277,066	148,549	15,764	0	2,343,235	2,300,246	1,874,631	15,764
Nov-08	72,870	1,230,623	372,576		678,012	1,905,981	258,814	143,134	14,565	0	2,354,082	2,322,493	1,920,545	14,565
Dec-08	90,601	1,513,115	476,744		747,065	2,111,909	284,868	161,031	16,935	0	2,827,525	2,574,743	2,128,844	16,935
Total Input	988,418	15,668,507	4,542,474	0	8,195,948	24,283,504	3,805,605	1,643,227	206,965	0	29,395,347	29,939,302	24,490,470	206,965
Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Temperature Adjustment

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	(3,980)	(72,238)	(27,957)		(6,140)	(45,772)	(5,684)	(1,002)	-	-	(110,314)	(52,458)	(45,772)	-
Feb-08	(1,057)	(5,412)	12,923		358	(7,742)	(2,615)	(15)	-	-	6,812	(10,372)	(7,742)	-
Mar-08	(3,033)	(55,080)	(8,906)		(4,763)	(19,541)	(5,336)	(730)	-	-	(71,782)	(25,607)	(19,541)	-
Apr-08	(1,850)	(48,199)	(12,962)		(3,965)	(15,766)	(2,006)	(741)	-	-	(66,976)	(18,514)	(15,766)	-
May-08	(243)	(13,608)	(7,958)		(690)	34,116	5,501	(459)	-	-	(22,499)	39,157	34,116	-
Jun-08	82	(3,612)	(2,374)		5,108	(33,486)	(449)	10	-	-	(797)	(33,925)	(33,486)	-
Jul-08	(302)	5,379	(3,545)		(1,415)	(71,462)	(15,000)	(44)	-	-	117	(86,506)	(71,462)	-
Aug-08	(334)	(4,636)	3,935		1,380	(29,405)	(7,337)	45	-	-	345	(36,697)	(29,405)	-
Sep-08	(599)	(375)	4,974		4,723	30,926	9,330	85	-	-	8,724	40,341	30,926	-
Oct-08	354	(3,977)	904		(664)	(4,637)	2,611	(203)	-	-	(3,383)	(2,230)	(4,637)	-
Nov-08	(637)	(6,030)	(6,266)		266	994	830	49	-	-	(12,667)	1,873	994	-
Dec-08	(6,578)	(118,144)	(62,114)		(11,972)	(24,622)	(3,046)	(2,093)	-	-	(198,807)	(29,760)	(24,622)	-
Total Adj.	(18,177)	(325,931)	(109,347)	-	(17,773)	(186,398)	(23,201)	(5,098)	-	-	(471,228)	(214,697)	(186,398)	-
Net Energy	970,241	15,342,576	4,433,127	-	8,178,175	24,097,106	3,782,404	1,638,129	206,965	-	28,924,119	29,724,605	24,304,072	206,965

Input Range for Expected Owned Hydro Peak at time of system peak

Input Range for Firm Off-system sales for resale peak at system peak

MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Hydro Data Input Pac. Power	Hydro Data Input R.M.P.	Firm Off-system Data Pac. Power	Firm Off-system Data R.M.P.	R.M.P. Off Sys 100% LF	Days in Months
Jan-08	0	0	Jan-08	0	0	0	0	0	0	0	0	31
Feb-08	0	0	Feb-08	0	0	0	0	0	0	0	0	31
Mar-08	0	0	Mar-08	0	0	0	0	0	0	0	0	30
Apr-08	0	0	Apr-08	0	0	0	0	0	0	0	0	31
May-08	0	0	May-08	0	0	0	0	0	0	0	0	30
Jun-08	0	0	Jun-08	0	0	0	0	0	0	0	0	31
Jul-08	0	0	Jul-08	0	0	0	0	0	0	0	0	31
Aug-08	0	0	Aug-08	0	0	0	0	0	0	0	0	28
Sep-08	0	0	Sep-08	0	0	0	0	0	0	0	0	31
Oct-08	0	0	Oct-08	0	0	0	0	0	0	0	0	30
Nov-08	0	0	Nov-08	0	0	0	0	0	0	0	0	31
Dec-08	0	0	Dec-08	0	0	0	0	0	0	0	0	30
Total Pk	0	0	Total Pk	0	0		0	0	0	0	0	

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Feb-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Mar-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Apr-09	-	0.00%	-	-	-	-	-	-	-	-	-	
May-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Jun-09	11,154	22.27%	19,617	261,356	73,256	-	144,191	444,839	88,422	31,905	4,024	
Jul-09	14,267	28.49%	26,525	378,346	108,902	-	196,579	667,662	138,662	43,029	6,252	
Aug-09	11,241	22.45%	19,515	291,075	85,242	-	156,296	519,813	80,978	31,774	4,907	
Sep-09	8,268	16.51%	11,895	198,994	59,207	-	104,370	321,109	48,444	22,066	2,738	
Oct-09	5,148	10.28%	7,327	125,077	37,535	-	70,598	190,615	28,751	15,250	1,621	
Nov-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Dec-09	-	0.00%	-	-	-	-	-	-	-	-	-	
	50,078	100.00%	84,879	1,254,848	364,142	-	672,034	2,144,037	385,256	144,024	19,542	
SSECT Factor			1.67%	24.76%	7.18%	0.00%	13.26%	42.30%	7.60%	2.84%	0.39%	100.00%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	257,626	142,770	400,396	13.77%	11,910	205,604	59,490	-	101,319	292,254	42,845	15,746	2,503	
Feb-09	231,176	68,970	300,146	10.32%	8,205	137,227	39,789	-	70,917	200,974	27,821	11,342	1,599	
Mar-09	133,776	-	133,776	4.60%	3,602	59,814	16,681	-	31,942	86,311	12,398	5,481	741	
Apr-09	251,442	-	251,442	8.65%	6,211	102,904	28,727	-	56,033	155,914	22,873	11,528	1,388	
May-09	257,357	(77,900)	179,457	6.17%	5,340	73,520	20,094	-	39,974	117,283	19,069	8,740	952	
Jun-09	248,052	(137,940)	110,112	3.79%	3,336	44,443	12,457	-	24,520	75,645	15,036	5,425	684	
Jul-09	256,148	(142,550)	113,598	3.91%	3,638	51,890	14,936	-	26,961	91,569	19,017	5,901	857	
Aug-09	257,535	(142,590)	114,945	3.95%	3,437	51,268	15,014	-	27,529	91,556	14,263	5,597	864	
Sep-09	249,841	(68,850)	180,991	6.23%	4,485	75,034	22,325	-	39,354	121,079	18,267	8,320	1,032	
Oct-09	258,459	78,255	336,714	11.58%	8,255	140,915	42,288	-	79,538	214,752	32,391	17,181	1,826	
Nov-09	251,038	138,075	389,113	13.38%	9,668	163,901	49,027	-	90,781	255,231	34,751	19,164	1,949	
Dec-09	254,179	142,410	396,589	13.64%	11,462	190,291	56,561	-	100,276	284,732	38,444	21,681	2,310	
	2,906,628	650	2,907,277	100.00%	79,548	1,296,812	377,388	-	689,142	1,987,300	297,174	136,106	16,707	
SSECH Factor					1.63%	26.57%	7.73%	0.00%	14.12%	40.72%	6.09%	2.79%	0.34%	100.00%

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-09	-	0%	-	-	-	-	-	-	-	-	-	
Feb-09	-	0%	-	-	-	-	-	-	-	-	-	
Mar-09	-	0%	-	-	-	-	-	-	-	-	-	
Apr-09	-	0%	-	-	-	-	-	-	-	-	-	
May-09	-	0%	-	-	-	-	-	-	-	-	-	
Jun-09	-	0%	-	-	-	-	-	-	-	-	-	
Jul-09	41,600	50%	46,551.2	663,999.8	191,122.9	-	344,997.8	1,171,750.4	243,352.4	75,516.6	10,972.6	
Aug-09	41,600	50%	43,469.5	648,356.4	189,873.3	-	348,143.5	1,157,860.6	180,374.3	70,775.9	10,930.1	
Sep-09	-	0%	-	-	-	-	-	-	-	-	-	
Oct-09	-	0%	-	-	-	-	-	-	-	-	-	
Nov-09	-	0%	-	-	-	-	-	-	-	-	-	
Dec-09	-	0%	-	-	-	-	-	-	-	-	-	
	83,200	100%	90,021	1,312,356	380,996	-	693,141	2,329,611	423,727	146,292	21,903	
SSEC Factor			1.67%	24.31%	7.06%	0.00%	12.84%	43.16%	7.85%	2.71%	0.41%	100.00%

UTAH
ANNUAL EMBEDDED COSTS
December-08
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	29,156,346				Page 2.7, West only
403HP	Hydro Depreciation Expense	11,391,017				Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,422,244				Page 2.16, West only
	Total West Hydro Operating Expense	**47,969,607**				
330 - 336	Hydro Electric Plant in Service	467,174,426				Page 2.23, West only
302 & 182M	Hydro Relicensing	96,626,410				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(199,674,307)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(9,991,543)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	**354,133,127**				
	Pre-tax Return	11.68%				
	Rate Base Revenue Requirement	**41,356,082**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**89,325,690**	3,684,158	24.25	(63,015,248)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	32,992,847	1,778,358	18.55	(40,542,742)	GRID
	Grant Reasonable Portion	(10,573,084)			(10,573,084)	GRID
		22,419,763			(51,115,826)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	24,560,527	388,092	63.29	8,512,825	
555	Oregon Annual Qualified Facilities Costs	37,935,194	261,867	144.86	27,106,919	
555	Idaho Annual Qualified Facilities Costs	4,098,431	75,989	53.93	956,247	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	694,735	11,381	61.04	224,128	
555	California Annual Qualified Facilities Costs	3,881,454	33,686	115.22	2,488,529	
555	Washington Annual Qualified Facilities Costs	1,874,294	13,121	142.85	1,331,738	
	Total Qualified Facilities Costs	73,044,636	784,136	93.15	40,620,384	GRID

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

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	929,850,090			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,370,933			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	559,766,559			Page 2.8
555	Other Purchased Power Contracts	651,066,289			GRID less QF and Mid-C
40910	Renewable Energy Credit	(85,743,302)			Page 2.20
4118	SO2 Emission Allowances	(12,040,143)			Page 2.4
	James River / Little Mountain Offset	(9,109,573)			James River Adj (Tab 5)
	Green Tag Revenues	(7,991,770)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	108,100,058			Page 2.15
403HP	East Hydro Depreciation Expense	4,294,954			Page 2.15, East only
403OP	Other Generation Depreciation Expense	95,657,346			Page 2.15
403MP	Mining Depreciation Expense	44,164			Page 2.15
404IP	East Hydro Relicensing Amortization	326,365			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	**2,249,071,324**			
310 - 316	Steam Electric Plant in Service	5,149,807,677			Page 2.21
330 - 336	East Hydro Electric Plant in Service	118,039,471			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,841,735			Page 2.29, East only
340 - 346	Other Electric Plant in Service	2,792,994,136			Page 2.24
399	Mining	450,853,790			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,450,523,171)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(149,493,319)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(161,542,433)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(37,348,277)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(2,954,072)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(88,107,844)			Page 2.31
151	Fuel Stock	149,428,374			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(2,605,011)			Page 2.32
253.98	SO2 Emission Allowances	(25,013,043)			Page 2.34
154	Materials & Supplies	74,964,378			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	**5,985,536,170**			
	Pre-tax Return	11.68%			
	Rate Base Revenue Requirement	**698,997,941**			
	Annual Embedded Cost				
	All Other Generation Resources	**2,948,069,265**	71,295,043	41.35	MWh from GRID
	Total Annual Embedded Costs	3,132,859,353	77,541,696	40.40	

B1. REVENUE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4,118,000	ALOW	Sales of S02 Allowances	SE	(4,889)	(81)	(1,279)	(370)	(682)	(2,009)	(315)	(137)	(17)	-
4118000 Total				**(4,889)**	**(81)**	**(1,279)**	**(370)**	**(682)**	**(2,009)**	**(315)**	**(137)**	**(17)**	-
4,211,000	DISP	Sale of Utility Plant	SG	(2,340)	(41)	(660)	(188)	(292)	(958)	(136)	(56)	(9)	-
4,211,000	DISP	Sale of Utility Plant	SO	473	12	139	37	53	195	27	10	1	-
4,211,000	DISP	Sale of Utility Plant	UT	(310)	-	-	-	-	(310)	-	-	-	-
4,211,000	DISP	Sale of Utility Plant	WYP	(201)	-	-	-	(201)	-	-	-	-	-
4211000 Total				**(2,379)**	**(29)**	**(521)**	**(151)**	**(440)**	**(1,074)**	**(109)**	**(46)**	**(8)**	-
4,212,000	DISP	Sale of Utility Plant	CN	2	0	1	0	0	1	0	0	-	-
4,212,000	DISP	Sale of Utility Plant	OR	160	-	160	-	-	-	-	-	-	-
4,212,000	DISP	Sale of Utility Plant	SG	51	1	14	4	6	21	3	1	0	-
4,212,000	DISP	Sale of Utility Plant	SO	44	1	13	3	5	18	2	1	0	-
4,212,000	DISP	Sale of Utility Plant	WA	1	-	-	1	-	-	-	-	-	-
4,212,000	DISP	Sale of Utility Plant	WYP	6	-	-	-	6	-	-	-	-	-
4212000 Total				**263**	**2**	**187**	**9**	**18**	**40**	**5**	**2**	**0**	-
4,401,000	RETL	Retail Sales	CA	44,589	44,589	-	-	-	-	-	-	-	-
4,401,000	RETL	Retail Sales	IDU	58,161	-	-	-	-	-	58,161	-	-	-
4,401,000	RETL	Retail Sales	OR	505,124	-	505,124	-	-	-	-	-	-	-
4,401,000	RETL	Retail Sales	UT	545,561	-	-	-	-	545,561	-	-	-	-
4,401,000	RETL	Retail Sales	WA	108,976	-	-	108,976	-	-	-	-	-	-
4,401,000	RETL	Retail Sales	WYP	76,241	-	-	-	76,241	-	-	-	-	-
4,401,000	RETL	Retail Sales	WYU	11,079	-	-	-	-	-	-	11,079	-	-
4401000 Total				**1,349,731**	**44,589**	**505,124**	**108,976**	**76,241**	**545,561**	**58,161**	**11,079**	-	-
4,403,000	RETL	Retail Sales	IDU	291	-	-	-	-	-	291	-	-	-
4,403,000	RETL	Retail Sales	OR	(3,889)	-	(3,889)	-	-	-	-	-	-	-
4,403,000	RETL	Retail Sales	WA	(1,120)	-	-	(1,120)	-	-	-	-	-	-
4403000 Total				**(4,718)**	**-**	**(3,889)**	**(1,120)**	**-**	**-**	**291**	**-**	**-**	-
4,421,000	RETL	Retail Sales	CA	29,477	29,477	-	-	-	-	-	-	-	-
4,421,000	RETL	Retail Sales	IDU	26,869	-	-	-	-	-	26,869	-	-	-
4,421,000	RETL	Retail Sales	OR	332,110	-	332,110	-	-	-	-	-	-	-
4,421,000	RETL	Retail Sales	UT	487,756	-	-	-	-	487,756	-	-	-	-
4,421,000	RETL	Retail Sales	WA	83,979	-	-	83,979	-	-	-	-	-	-
4,421,000	RETL	Retail Sales	WYP	92,376	-	-	-	92,376	-	-	-	-	-
4,421,000	RETL	Retail Sales	WYU	10,051	-	-	-	-	-	-	10,051	-	-
4421000 Total				**1,062,618**	**29,477**	**332,110**	**83,979**	**92,376**	**487,756**	**26,869**	**10,051**	-	-
4,421,200	RETL	Retail Sales	IDU	0	-	-	-	-	-	0	-	-	-
4,421,200	RETL	Retail Sales	OR	(1)	-	(1)	-	-	-	-	-	-	-
4,421,200	RETL	Retail Sales	WA	(2)	-	-	(2)	-	-	-	-	-	-
4421200 Total				**(3)**	**-**	**(1)**	**(2)**	**-**	**-**	**0**	**-**	**-**	-
4,421,400	RETL	Retail Sales	IDU	263	-	-	-	-	-	263	-	-	-
4,421,400	RETL	Retail Sales	OR	(63)	-	(63)	-	-	-	-	-	-	-
4,421,400	RETL	Retail Sales	WA	(51)	-	-	(51)	-	-	-	-	-	-
4421400 Total				**149**	**-**	**(63)**	**(51)**	**-**	**-**	**263**	**-**	**-**	-
4,421,500	RETL	Retail Sales	IDU	0	-	-	-	-	-	0	-	-	-
4,421,500	RETL	Retail Sales	OR	(209)	-	(209)	-	-	-	-	-	-	-
4,421,500	RETL	Retail Sales	WA	(97)	-	-	(97)	-	-	-	-	-	-
4421500 Total				**(306)**	**-**	**(209)**	**(97)**	**-**	**-**	**0**	**-**	**-**	-
4,422,000	RETL	Retail Sales	CA	4,179	4,179	-	-	-	-	-	-	-	-
4,422,000	RETL	Retail Sales	IDU	68,967	-	-	-	-	-	68,967	-	-	-
4,422,000	RETL	Retail Sales	OR	145,323	-	145,323	-	-	-	-	-	-	-
4,422,000	RETL	Retail Sales	UT	347,310	-	-	-	-	347,310	-	-	-	-
4,422,000	RETL	Retail Sales	WA	41,725	-	-	41,725	-	-	-	-	-	-
4,422,000	RETL	Retail Sales	WYP	247,351	-	-	-	247,351	-	-	-	-	-
4,422,000	RETL	Retail Sales	WYU	55,123	-	-	-	-	-	-	55,123	-	-
4422000 Total				**909,979**	**4,179**	**145,323**	**41,725**	**247,351**	**347,310**	**68,967**	**55,123**	-	-
4,423,000	RETL	Retail Sales	CA	8,547	8,547	-	-	-	-	-	-	-	-
4,423,000	RETL	Retail Sales	IDU	42,725	-	-	-	-	-	42,725	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4,423,000	RETL	Retail Sales	OR	13,343	-	13,343	-	-	-	-	-	-	-
4,423,000	RETL	Retail Sales	UT	11,816	-	-	-	-	11,816	-	-	-	-
4,423,000	RETL	Retail Sales	WA	10,443	-	-	10,443	-	-	-	-	-	-
4,423,000	RETL	Retail Sales	WYP	1,162	-	-	-	1,162	-	-	-	-	-
4,423,000	RETL	Retail Sales	WYU	238	-	-	-	-	-	-	238	-	-
4423000 Total				**88,274**	**8,547**	**13,343**	**10,443**	**1,162**	**11,816**	**42,725**	**238**	**-**	**-**
4,441,000	RETL	Retail Sales	CA	385	385	-	-	-	-	-	-	-	-
4,441,000	RETL	Retail Sales	IDU	467	-	-	-	-	-	467	-	-	-
4,441,000	RETL	Retail Sales	OR	5,324	-	5,324	-	-	-	-	-	-	-
4,441,000	RETL	Retail Sales	UT	10,606	-	-	-	-	10,606	-	-	-	-
4,441,000	RETL	Retail Sales	WA	1,119	-	-	1,119	-	-	-	-	-	-
4,441,000	RETL	Retail Sales	WYP	1,692	-	-	-	1,692	-	-	-	-	-
4,441,000	RETL	Retail Sales	WYU	274	-	-	-	-	-	-	274	-	-
4441000 Total				**19,866**	**385**	**5,324**	**1,119**	**1,692**	**10,606**	**467**	**274**	**-**	**-**
4,451,000	RETL	Retail Sales	UT	18,444	-	-	-	-	18,444	-	-	-	-
4451000 Total				**18,444**	**-**	**-**	**-**	**-**	**18,444**	**-**	**-**	**-**	**-**
4,471,000	OSSR	On-System Sales for Resale	FERC	6,532	-	-	-	-	-	-	-	6,532	-
4,471,000	OSSR	On-System Sales for Resale	OR	976	-	976	-	-	-	-	-	-	-
4,471,000	OSSR	On-System Sales for Resale	WYP	28	-	-	-	28	-	-	-	-	-
4471000 Total				**7,536**	**-**	**976**	**-**	**28**	**-**	**-**	**-**	**6,532**	**-**
4,471,200	RSLE	Sales for Resale	SG	23,466	412	6,614	1,889	2,928	9,610	1,363	560	90	-
4471200 Total				**23,466**	**412**	**6,614**	**1,889**	**2,928**	**9,610**	**1,363**	**560**	**90**	**-**
4,471,220	RSLE	Sales for Resale	SG	25,766	452	7,262	2,074	3,215	10,552	1,496	614	99	-
4471220 Total				**25,766**	**452**	**7,262**	**2,074**	**3,215**	**10,552**	**1,496**	**614**	**99**	**-**
4,471,300	RSLE	Sales for Resale	SG	107,700	1,890	30,356	8,671	13,440	44,107	6,254	2,568	414	-
4471300 Total				**107,700**	**1,890**	**30,356**	**8,671**	**13,440**	**44,107**	**6,254**	**2,568**	**414**	**-**
4,471,400	RSLE	Sales for Resale	SG	745,260	13,075	210,060	60,001	93,002	305,210	43,277	17,770	2,866	-
4471400 Total				**745,260**	**13,075**	**210,060**	**60,001**	**93,002**	**305,210**	**43,277**	**17,770**	**2,866**	**-**
4,472,000	RSLE	Sales for Resale	SG	(99,800)	(1,751)	(28,130)	(8,035)	(12,454)	(40,872)	(5,795)	(2,380)	(384)	-
4472000 Total				**(99,800)**	**(1,751)**	**(28,130)**	**(8,035)**	**(12,454)**	**(40,872)**	**(5,795)**	**(2,380)**	**(384)**	**-**
4,475,000	RSLE	Sales for Resale	SE	(457)	(8)	(120)	(35)	(64)	(188)	(29)	(13)	(2)	-
4475000 Total				**(457)**	**(8)**	**(120)**	**(35)**	**(64)**	**(188)**	**(29)**	**(13)**	**(2)**	**-**
4,476,100	RSLE	Sales for Resale	SG	45,655	801	12,868	3,676	5,697	18,697	2,651	1,089	176	-
4476100 Total				**45,655**	**801**	**12,868**	**3,676**	**5,697**	**18,697**	**2,651**	**1,089**	**176**	**-**
4,476,200	RSLE	Sales for Resale	SG	4,734	83	1,334	381	591	1,939	275	113	18	-
4476200 Total				**4,734**	**83**	**1,334**	**381**	**591**	**1,939**	**275**	**113**	**18**	**-**
4,479,000	RSLE	Sales for Resale	FERC	1,085	-	-	-	-	-	-	-	1,085	-
4,479,000	RSLE	Sales for Resale	WYP	6	-	-	-	6	-	-	-	-	-
4479000 Total				**1,090**	**-**	**-**	**-**	**6**	**-**	**-**	**-**	**1,085**	**-**
4,501,000	OREV	Other Revenue	CA	147	147	-	-	-	-	-	-	-	-
4,501,000	OREV	Other Revenue	IDU	174	-	-	-	-	-	174	-	-	-
4,501,000	OREV	Other Revenue	OR	2,140	-	2,140	-	-	-	-	-	-	-
4,501,000	OREV	Other Revenue	UT	1,930	-	-	-	-	1,930	-	-	-	-
4,501,000	OREV	Other Revenue	WA	384	-	-	384	-	-	-	-	-	-
4,501,000	OREV	Other Revenue	WYP	285	-	-	-	285	-	-	-	-	-
4,501,000	OREV	Other Revenue	WYU	40	-	-	-	-	-	-	40	-	-
4501000 Total				**5,100**	**147**	**2,140**	**384**	**285**	**1,930**	**174**	**40**	**-**	**-**
4,502,000	OREV	Other Revenue	CA	48	48	-	-	-	-	-	-	-	-
4,502,000	OREV	Other Revenue	IDU	34	-	-	-	-	-	34	-	-	-
4,502,000	OREV	Other Revenue	OR	533	-	533	-	-	-	-	-	-	-
4,502,000	OREV	Other Revenue	UT	661	-	-	-	-	661	-	-	-	-
4,502,000	OREV	Other Revenue	WA	105	-	-	105	-	-	-	-	-	-
4,502,000	OREV	Other Revenue	WYP	112	-	-	-	112	-	-	-	-	-
4,502,000	OREV	Other Revenue	WYU	15	-	-	-	-	-	-	15	-	-
4502000 Total				**1,508**	**48**	**533**	**105**	**112**	**661**	**34**	**15**	**-**	**-**
4,503,000	OREV	Other Revenue	CA	14	14	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4,503,000	OREV	Other Revenue	IDU	247	-	-	-	-	-	247	-	-	-
4,503,000	OREV	Other Revenue	OR	119	-	119	-	-	-	-	-	-	-
4,503,000	OREV	Other Revenue	UT	205	-	-	-	-	205	-	-	-	-
4,503,000	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-	-
4,503,000	OREV	Other Revenue	WYP	98	-	-	-	98	-	-	-	-	-
4,503,000	OREV	Other Revenue	WYU	58	-	-	-	-	-	-	58	-	-
4503000 Total				**772**	**14**	**119**	**31**	**98**	**205**	**247**	**58**	-	-
4,504,000	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-	-
4,504,000	OREV	Other Revenue	IDU	3	-	-	-	-	-	3	-	-	-
4,504,000	OREV	Other Revenue	OR	(4)	-	(4)	-	-	-	-	-	-	-
4,504,000	OREV	Other Revenue	UT	105	-	-	-	-	105	-	-	-	-
4,504,000	OREV	Other Revenue	WA	(1)	-	-	(1)	-	-	-	-	-	-
4,504,000	OREV	Other Revenue	WYP	2	-	-	-	2	-	-	-	-	-
4,504,000	OREV	Other Revenue	WYU	1	-	-	-	-	-	-	1	-	-
4504000 Total				**107**	**0**	**(4)**	**(1)**	**2**	**105**	**3**	**1**	-	-
4,511,000	OREV	Other Revenue	CA	120	120	-	-	-	-	-	-	-	-
4,511,000	OREV	Other Revenue	IDU	135	-	-	-	-	-	135	-	-	-
4,511,000	OREV	Other Revenue	OR	1,579	-	1,579	-	-	-	-	-	-	-
4,511,000	OREV	Other Revenue	UT	2,906	-	-	-	-	2,906	-	-	-	-
4,511,000	OREV	Other Revenue	WA	232	-	-	232	-	-	-	-	-	-
4,511,000	OREV	Other Revenue	WYP	199	-	-	-	199	-	-	-	-	-
4,511,000	OREV	Other Revenue	WYU	32	-	-	-	-	-	-	32	-	-
4511000 Total				**5,203**	**120**	**1,579**	**232**	**199**	**2,906**	**135**	**32**	-	-
4,512,000	OREV	Other Revenue	CA	2	2	-	-	-	-	-	-	-	-
4,512,000	OREV	Other Revenue	IDU	1	-	-	-	-	-	1	-	-	-
4,512,000	OREV	Other Revenue	OR	25	-	25	-	-	-	-	-	-	-
4,512,000	OREV	Other Revenue	UT	22	-	-	-	-	22	-	-	-	-
4,512,000	OREV	Other Revenue	WA	11	-	-	11	-	-	-	-	-	-
4,512,000	OREV	Other Revenue	WYP	1	-	-	-	1	-	-	-	-	-
4,512,000	OREV	Other Revenue	WYU	0	-	-	-	-	-	-	0	-	-
4512000 Total				**63**	**2**	**25**	**11**	**1**	**22**	**1**	**0**	-	-
4,513,000	OREV	Other Revenue	CA	5	5	-	-	-	-	-	-	-	-
4,513,000	OREV	Other Revenue	IDU	21	-	-	-	-	-	21	-	-	-
4,513,000	OREV	Other Revenue	OR	464	-	464	-	-	-	-	-	-	-
4,513,000	OREV	Other Revenue	SO	28	1	8	2	3	12	2	1	0	-
4,513,000	OREV	Other Revenue	UT	816	-	-	-	-	816	-	-	-	-
4,513,000	OREV	Other Revenue	WA	(0)	-	-	(0)	-	-	-	-	-	-
4,513,000	OREV	Other Revenue	WYP	161	-	-	-	161	-	-	-	-	-
4,513,000	OREV	Other Revenue	WYU	253	-	-	-	-	-	-	253	-	-
4513000 Total				**1,748**	**6**	**473**	**2**	**164**	**827**	**22**	**253**	**0**	-
4,513,500	OREV	Other Revenue	IDU	2	-	-	-	-	-	2	-	-	-
4513500 Total				**2**	-	-	-	-	-	**2**	-	-	-
4,514,100	OREV	Other Revenue	UT	50	-	-	-	-	50	-	-	-	-
4,514,100	OREV	Other Revenue	WA	6	-	-	6	-	-	-	-	-	-
4514100 Total				**55**	-	-	**6**	-	**50**	-	-	-	-
4,514,400	OREV	Other Revenue	CA	1	1	-	-	-	-	-	-	-	-
4,514,400	OREV	Other Revenue	WA	6	-	-	6	-	-	-	-	-	-
4514400 Total				**7**	**1**	-	**6**	-	-	-	-	-	-
4,514,900	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-	-
4,514,900	OREV	Other Revenue	WYU	0	-	-	-	-	-	-	0	-	-
4514900 Total				**2**	-	-	-	-	1	-	**0**	-	-
4,515,400	OREV	Other Revenue	UT	0	-	-	-	-	0	-	-	-	-
4515400 Total				**0**	-	-	-	-	0	-	-	-	-
4,530,000	OREV	Other Revenue	SG	26	0	7	2	3	11	2	1	0	-
4530000 Total				**26**	**0**	**7**	**2**	**3**	**11**	**2**	**1**	**0**	-
4,541,000	OREV	Other Revenue	CA	803	803	-	-	-	-	-	-	-	-

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4,541,000	OREV	Other Revenue	IDU	311	-	-	-	-	-	311	-	-	-
4,541,000	OREV	Other Revenue	OR	5,228	-	5,228	-	-	-	-	-	-	-
4,541,000	OREV	Other Revenue	SG	2,072	36	584	167	259	848	120	49	8	-
4,541,000	OREV	Other Revenue	SO	3,256	80	955	256	365	1,339	183	70	8	-
4,541,000	OREV	Other Revenue	UT	3,467	-	-	-	-	3,467	-	-	-	-
4,541,000	OREV	Other Revenue	WA	1,650	-	-	1,650	-	-	-	-	-	-
4,541,000	OREV	Other Revenue	WYP	446	-	-	-	446	-	-	-	-	-
4,541,000	OREV	Other Revenue	WYU	(23)	-	-	-	-	-	-	(23)	-	-
4541000 Total				**17,209**	**919**	**6,767**	**2,073**	**1,069**	**5,654**	**614**	**96**	**16**	**-**
4,542,000	OREV	Other Revenue	SG	6	0	2	0	1	2	0	0	0	-
4,542,000	OREV	Other Revenue	SO	7	0	2	1	1	3	0	0	0	-
4,542,000	OREV	Other Revenue	UT	9	-	-	-	-	9	-	-	-	-
4542000 Total				**21**	**0**	**4**	**1**	**1**	**14**	**1**	**0**	**0**	**-**
4,543,000	OREV	Other Revenue	SG	3,349	59	944	270	418	1,371	194	80	13	-
4543000 Total				**3,349**	**59**	**944**	**270**	**418**	**1,371**	**194**	**80**	**13**	**-**
4,561,100	OREV	Other Revenue	SG	25,392	445	7,157	2,044	3,169	10,399	1,475	605	98	-
4561100 Total				**25,392**	**445**	**7,157**	**2,044**	**3,169**	**10,399**	**1,475**	**605**	**98**	**-**
4,561,910	OREV	Other Revenue	SG	4,060	71	1,144	327	507	1,663	236	97	16	-
4561910 Total				**4,060**	**71**	**1,144**	**327**	**507**	**1,663**	**236**	**97**	**16**	**-**
4,561,920	OREV	Other Revenue	SG	29,478	517	8,309	2,373	3,679	12,072	1,712	703	113	-
4561920 Total				**29,478**	**517**	**8,309**	**2,373**	**3,679**	**12,072**	**1,712**	**703**	**113**	**-**
4,561,930	OREV	Other Revenue	SE	16,623	275	4,349	1,256	2,318	6,830	1,072	464	59	-
4561930 Total				**16,623**	**275**	**4,349**	**1,256**	**2,318**	**6,830**	**1,072**	**464**	**59**	**-**
4,562,100	OREV	Other Revenue	SG	9	0	3	1	1	4	1	0	0	-
4562100 Total				**9**	**0**	**3**	**1**	**1**	**4**	**1**	**0**	**0**	**-**
4,562,200	OREV	Other Revenue	OTHER	37,348	-	-	-	-	-	-	-	-	37,348
4562200 Total				**37,348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37,348**
4,562,300	OREV	Other Revenue	CA	-	-	-	-	-	-	-	-	-	-
4,562,300	OREV	Other Revenue	IDU	0	-	-	-	-	-	0	-	-	-
4,562,300	OREV	Other Revenue	OR	7	-	7	-	-	-	-	-	-	-
4,562,300	OREV	Other Revenue	SE	3	0	1	0	0	1	0	0	0	-
4,562,300	OREV	Other Revenue	SG	41,160	722	11,602	3,314	5,136	16,857	2,390	981	158	-
4,562,300	OREV	Other Revenue	SO	(37)	(1)	(11)	(3)	(4)	(15)	(2)	(1)	(0)	-
4,562,300	OREV	Other Revenue	UT	169	-	-	-	-	169	-	-	-	-
4,562,300	OREV	Other Revenue	WA	(52)	-	-	(52)	-	-	-	-	-	-
4,562,300	OREV	Other Revenue	WYP	206	-	-	-	206	-	-	-	-	-
4562300 Total				**41,456**	**721**	**11,598**	**3,259**	**5,338**	**17,011**	**2,389**	**981**	**158**	**-**
4,562,400	OREV	Other Revenue	IDU	1	-	-	-	-	-	1	-	-	-
4,562,400	OREV	Other Revenue	OR	0	-	0	-	-	-	-	-	-	-
4,562,400	OREV	Other Revenue	SO	507	12	149	40	57	209	28	11	1	-
4,562,400	OREV	Other Revenue	UT	466	-	-	-	-	466	-	-	-	-
4562400 Total				**974**	**12**	**149**	**40**	**57**	**674**	**29**	**11**	**1**	**-**
4,562,500	OREV	Other Revenue	UT	(910)	-	-	-	-	(910)	-	-	-	-
4562500 Total				**(910)**	**-**	**-**	**-**	**-**	**(910)**	**-**	**-**	**-**	**-**
Grand Total				**4,487,582**	**105,382**	**1,281,967**	**325,507**	**541,527**	**1,829,007**	**255,158**	**100,344**	**11,344**	**37,348**

B2. O & M
EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5000000	STEX	Steam O&M Expense	SG	$19,237	$337	$5,422	$1,549	$2,401	$7,878	$1,117	$459	$74	
5000000	STEX	Steam O&M Expense	SSGCH	$1,424	$25	$409	$117	$181	$572	$81	$34	$5	
5001000	STEX	Steam O&M Expense	SG	$1,177	$21	$332	$95	$147	$482	$68	$28	$5	
5010000	NPCX	Net Power Cost Expense	SE	$25	$0	$7	$2	$3	$10	$2	$1	$0	
5010000	NPCX	Net Power Cost Expense	SSECH	$1	$0	$0	$0	$0	$1	$0	$0	$0	
5011000	NPCX	Net Power Cost Expense	SE	$531,734	$8,797	$139,102	$40,193	$74,147	$218,474	$34,293	$14,852	$1,876	
5011000	NPCX	Net Power Cost Expense	SSECH	$47,680	$777	$12,670	$3,687	$6,733	$19,416	$2,903	$1,330	$163	
5011100	NPCX	Net Power Cost Expense	SE	$3,149	$52	$824	$238	$439	$1,294	$203	$88	$11	
5012000	STEX	Steam O&M Expense	SE	$5,856	$97	$1,532	$443	$817	$2,406	$378	$164	$21	
5012000	STEX	Steam O&M Expense	SSECH	$1,891	$31	$502	$146	$267	$770	$115	$53	$6	
5013000	NPCX	Net Power Cost Expense	SE	$566	$9	$148	$43	$79	$232	$36	$16	$2	
5013500	NPCX	Net Power Cost Expense	SE	$27,147	$449	$7,102	$2,052	$3,785	$11,154	$1,751	$758	$96	
5014000	NPCX	Net Power Cost Expense	SE	$17	$0	$5	$1	$2	$7	$1	$0	$0	
5014500	NPCX	Net Power Cost Expense	SE	$6,137	$102	$1,605	$464	$856	$2,521	$396	$171	$22	
5014500	NPCX	Net Power Cost Expense	SSECH	$279	$5	$74	$22	$39	$114	$17	$8	$1	
5015000	NPCX	Net Power Cost Expense	SE	$430	$7	$113	$33	$60	$177	$28	$12	$2	
5015100	NPCX	Net Power Cost Expense	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5020000	STEX	Steam O&M Expense	SG	$11,619	$204	$3,275	$935	$1,450	$4,758	$675	$277	$45	
5020000	STEX	Steam O&M Expense	SSGCH	$4,624	$81	$1,327	$380	$587	$1,859	$262	$111	$17	
5022000	STEX	Steam O&M Expense	SG	$1,219	$21	$344	$98	$152	$499	$71	$29	$5	
5024000	STEX	Steam O&M Expense	SG	$2,209	$39	$623	$178	$276	$905	$128	$53	$8	
5029000	STEX	Steam O&M Expense	SG	$17,817	$313	$5,022	$1,434	$2,223	$7,297	$1,035	$425	$69	
5030000	NPCX	Net Power Cost Expense	SE	$3,371	$56	$882	$255	$470	$1,385	$217	$94	$12	
5050000	STEX	Steam O&M Expense	SG	$2,734	$48	$771	$220	$341	$1,120	$159	$65	$11	
5050000	STEX	Steam O&M Expense	SSGCH	$1,566	$28	$450	$129	$199	$630	$89	$38	$6	
5051000	STEX	Steam O&M Expense	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0	
5060000	STEX	Steam O&M Expense	SG	$61,294	$1,075	$17,276	$4,935	$7,649	$25,102	$3,559	$1,461	$236	
5060000	STEX	Steam O&M Expense	SSGCH	$3,273	$58	$939	$269	$416	$1,316	$185	$78	$12	
5061000	STEX	Steam O&M Expense	SG	$1,346	$24	$379	$108	$168	$551	$78	$32	$5	
5061100	STEX	Steam O&M Expense	SG	$753	$13	$212	$61	$94	$308	$44	$18	$3	
5061200	STEX	Steam O&M Expense	SG	$32	$1	$9	$3	$4	$13	$2	$1	$0	
5061300	STEX	Steam O&M Expense	SG	$544	$10	$153	$44	$68	$223	$32	$13	$2	
5061400	STEX	Steam O&M Expense	SG	$913	$16	$257	$74	$114	$374	$53	$22	$4	
5061500	STEX	Steam O&M Expense	SG	$297	$5	$84	$24	$37	$121	$17	$7	$1	
5061600	STEX	Steam O&M Expense	SG	$12	$0	$3	$1	$1	$5	$1	$0	$0	
5062000	STEX	Steam O&M Expense	SG	$1,082	$19	$305	$87	$135	$443	$63	$26	$4	
5063000	STEX	Steam O&M Expense	SG	$ (30,227)	$ (530)	$ (8,520)	$ (2,434)	$ (3,772)	$ (12,379)	$ (1,755)	$ (721)	$ (116)	
5064000	STEX	Steam O&M Expense	SG	$7	$0	$2	$1	$1	$3	$0	$0	$0	
5065000	STEX	Steam O&M Expense	SG	$202	$4	$57	$16	$25	$83	$12	$5	$1	
5066000	STEX	Steam O&M Expense	SG	$805	$14	$227	$65	$100	$330	$47	$19	$3	
5067000	STEX	Steam O&M Expense	SG	$2,613	$46	$736	$210	$326	$1,070	$152	$62	$10	
5068000	STEX	Steam O&M Expense	SG	$17	$0	$5	$1	$2	$7	$1	$0	$0	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5069000	STEX	Steam O&M Expense	SG	$91	$2	$26	$7	$11	$37	$5	$2	$0	
5069900	STEX	Steam O&M Expense	SG	$520	$9	$146	$42	$65	$213	$30	$12	$2	
5070000	STEX	Steam O&M Expense	SG	$278	$5	$78	$22	$35	$114	$16	$7	$1	
5070000	STEX	Steam O&M Expense	SSGCH	$4	$0	$1	$0	$0	$2	$0	$0	$0	
5100000	STEX	Steam O&M Expense	SG	$1,544	$27	$435	$124	$193	$632	$90	$37	$6	
5100000	STEX	Steam O&M Expense	SSGCH	$2,013	$35	$578	$165	$256	$809	$114	$48	$7	
5101000	STEX	Steam O&M Expense	SG	$2,453	$43	$691	$197	$306	$1,004	$142	$58	$9	
5110000	STEX	Steam O&M Expense	SG	$2,011	$35	$567	$162	$251	$824	$117	$48	$8	
5110000	STEX	Steam O&M Expense	SSGCH	$1,116	$20	$320	$92	$142	$448	$63	$27	$4	
5111000	STEX	Steam O&M Expense	SG	$7,476	$131	$2,107	$602	$933	$3,062	$434	$178	$29	
5111100	STEX	Steam O&M Expense	SG	$1,617	$28	$456	$130	$202	$662	$94	$39	$6	
5111200	STEX	Steam O&M Expense	SG	$760	$13	$214	$61	$95	$311	$44	$18	$3	
5112000	STEX	Steam O&M Expense	SG	$8,374	$147	$2,360	$674	$1,045	$3,429	$486	$200	$32	
5114000	STEX	Steam O&M Expense	SG	$15	$0	$4	$1	$2	$6	$1	$0	$0	
5116000	STEX	Steam O&M Expense	SG	$76	$1	$22	$6	$10	$31	$4	$2	$0	
5117000	STEX	Steam O&M Expense	SG	$783	$14	$221	$63	$98	$321	$45	$19	$3	
5118000	STEX	Steam O&M Expense	SG	$1,010	$18	$285	$81	$126	$414	$59	$24	$4	
5119000	STEX	Steam O&M Expense	SG	$1,431	$25	$403	$115	$179	$586	$83	$34	$6	
5119900	STEX	Steam O&M Expense	SG	$164	$3	$46	$13	$20	$67	$10	$4	$1	
5120000	STEX	Steam O&M Expense	SG	$10,042	$176	$2,830	$808	$1,253	$4,113	$583	$239	$39	
5120000	STEX	Steam O&M Expense	SSGCH	$6,064	$107	$1,741	$498	$770	$2,438	$343	$145	$22	
5121000	STEX	Steam O&M Expense	SG	$10,493	$184	$2,958	$845	$1,309	$4,297	$609	$250	$40	
5121100	STEX	Steam O&M Expense	SG	$277	$5	$78	$22	$35	$114	$16	$7	$1	
5121200	STEX	Steam O&M Expense	SG	$6,852	$120	$1,931	$552	$855	$2,806	$398	$163	$26	
5121400	STEX	Steam O&M Expense	SG	$444	$8	$125	$36	$55	$182	$26	$11	$2	
5121500	STEX	Steam O&M Expense	SG	$279	$5	$79	$22	$35	$114	$16	$7	$1	
5121600	STEX	Steam O&M Expense	SG	$2,088	$37	$588	$168	$261	$855	$121	$50	$8	
5121700	STEX	Steam O&M Expense	SG	$383	$7	$108	$31	$48	$157	$22	$9	$1	
5121800	STEX	Steam O&M Expense	SG	$3,777	$66	$1,065	$304	$471	$1,547	$219	$90	$15	
5121900	STEX	Steam O&M Expense	SG	$85	$1	$24	$7	$11	$35	$5	$2	$0	
5122000	STEX	Steam O&M Expense	SG	$1,187	$21	$334	$96	$148	$486	$69	$28	$5	
5122100	STEX	Steam O&M Expense	SG	$1,719	$30	$485	$138	$215	$704	$100	$41	$7	
5122200	STEX	Steam O&M Expense	SG	$8,189	$144	$2,308	$659	$1,022	$3,354	$476	$195	$31	
5122300	STEX	Steam O&M Expense	SG	$4,073	$71	$1,148	$328	$508	$1,668	$237	$97	$16	
5122400	STEX	Steam O&M Expense	SG	$560	$10	$158	$45	$70	$229	$33	$13	$2	
5122500	STEX	Steam O&M Expense	SG	$214	$4	$60	$17	$27	$88	$12	$5	$1	
5122600	STEX	Steam O&M Expense	SG	$525	$9	$148	$42	$65	$215	$30	$13	$2	
5122800	STEX	Steam O&M Expense	SG	$2,512	$44	$708	$202	$313	$1,029	$146	$60	$10	
5122900	STEX	Steam O&M Expense	SG	$7,021	$123	$1,979	$565	$876	$2,875	$408	$167	$27	
5123000	STEX	Steam O&M Expense	SG	$5,396	$95	$1,521	$434	$673	$2,210	$313	$129	$21	
5123100	STEX	Steam O&M Expense	SG	$376	$7	$106	$30	$47	$154	$22	$9	$1	
5123200	STEX	Steam O&M Expense	SG	$1,092	$19	$308	$88	$136	$447	$63	$26	$4	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5123300	STEX	Steam O&M Expense	SG	$121	$2	$34	$10	$15	$50	$7	$3	$0	
5123400	STEX	Steam O&M Expense	SG	$1,297	$23	$366	$104	$162	$531	$75	$31	$5	
5124000	STEX	Steam O&M Expense	SG	$1,243	$22	$350	$100	$155	$509	$72	$30	$5	
5125000	STEX	Steam O&M Expense	SG	$3,284	$58	$926	$264	$410	$1,345	$191	$78	$13	
5126000	STEX	Steam O&M Expense	SG	$1,224	$21	$345	$99	$153	$501	$71	$29	$5	
5127000	STEX	Steam O&M Expense	SG	$179	$3	$51	$14	$22	$73	$10	$4	$1	
5128000	STEX	Steam O&M Expense	SG	$4,895	$86	$1,380	$394	$611	$2,005	$284	$117	$19	
5129000	STEX	Steam O&M Expense	SG	$397	$7	$112	$32	$50	$163	$23	$9	$2	
5129900	STEX	Steam O&M Expense	SG	$386	$7	$109	$31	$48	$158	$22	$9	$1	
5130000	STEX	Steam O&M Expense	SG	$1,683	$30	$474	$135	$210	$689	$98	$40	$6	
5130000	STEX	Steam O&M Expense	SSGCH	$1,612	$28	$463	$132	$205	$648	$91	$39	$6	
5131000	STEX	Steam O&M Expense	SG	$15,176	$266	$4,278	$1,222	$1,894	$6,215	$881	$362	$58	
5131100	STEX	Steam O&M Expense	SG	$587	$10	$166	$47	$73	$240	$34	$14	$2	
5131300	STEX	Steam O&M Expense	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0	
5131400	STEX	Steam O&M Expense	SG	$4,439	$78	$1,251	$357	$554	$1,818	$258	$106	$17	
5132000	STEX	Steam O&M Expense	SG	$978	$17	$276	$79	$122	$401	$57	$23	$4	
5133000	STEX	Steam O&M Expense	SG	$295	$5	$83	$24	$37	$121	$17	$7	$1	
5134000	STEX	Steam O&M Expense	SG	$224	$4	$63	$18	$28	$92	$13	$5	$1	
5135000	STEX	Steam O&M Expense	SG	$921	$16	$260	$74	$115	$377	$54	$22	$4	
5137000	STEX	Steam O&M Expense	SG	$1,446	$25	$407	$116	$180	$592	$84	$34	$6	
5138000	STEX	Steam O&M Expense	SG	$1,218	$21	$343	$98	$152	$499	$71	$29	$5	
5139000	STEX	Steam O&M Expense	SG	$246	$4	$69	$20	$31	$101	$14	$6	$1	
5139900	STEX	Steam O&M Expense	SG	$39	$1	$11	$3	$5	$16	$2	$1	$0	
5140000	STEX	Steam O&M Expense	SG	$3,281	$58	$925	$264	$409	$1,343	$191	$78	$13	
5140000	STEX	Steam O&M Expense	SSGCH	$3,534	$62	$1,014	$290	$449	$1,420	$200	$85	$13	
5141000	STEX	Steam O&M Expense	SG	$2,037	$36	$574	$164	$254	$834	$118	$49	$8	
5142000	STEX	Steam O&M Expense	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0	
5144000	STEX	Steam O&M Expense	SG	$406	$7	$114	$33	$51	$166	$24	$10	$2	
5145000	STEX	Steam O&M Expense	SG	$346	$6	$97	$28	$43	$142	$20	$8	$1	
5146000	STEX	Steam O&M Expense	SG	$196	$3	$55	$16	$24	$80	$11	$5	$1	
5147000	STEX	Steam O&M Expense	SG	$1,695	$30	$478	$136	$212	$694	$98	$40	$7	
5148000	STEX	Steam O&M Expense	SG	$1,213	$21	$342	$98	$151	$497	$70	$29	$5	
5149000	STEX	Steam O&M Expense	SG	$46	$1	$13	$4	$6	$19	$3	$1	$0	
5350000	HYEX	Hydro O&M Expense	SG-P	$5,025	$88	$1,416	$405	$627	$2,058	$292	$120	$19	
5350000	HYEX	Hydro O&M Expense	SG-U	$3,801	$67	$1,071	$306	$474	$1,557	$221	$91	$15	
5360000	HYEX	Hydro O&M Expense	SG-P	$292	$5	$82	$24	$36	$120	$17	$7	$1	
5360000	HYEX	Hydro O&M Expense	SG-U	$9	$0	$3	$1	$1	$4	$1	$0	$0	
5370000	HYEX	Hydro O&M Expense	SG-P	$2,291	$40	$646	$184	$286	$938	$133	$55	$9	
5371000	HYEX	Hydro O&M Expense	SG-P	$332	$6	$94	$27	$41	$136	$19	$8	$1	
5371000	HYEX	Hydro O&M Expense	SG-U	$105	$2	$30	$8	$13	$43	$6	$2	$0	
5372000	HYEX	Hydro O&M Expense	SG-P	$15	$0	$4	$1	$2	$6	$1	$0	$0	
5374000	HYEX	Hydro O&M Expense	SG-P	$183	$3	$52	$15	$23	$75	$11	$4	$1	

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5374000	HYEX	Hydro O&M Expense	SG-U	$53	$1	$15	$4	$7	$22	$3	$1	$0	
5379000	HYEX	Hydro O&M Expense	SG-P	$874	$15	$246	$70	$109	$358	$51	$21	$3	
5379000	HYEX	Hydro O&M Expense	SG-U	$237	$4	$67	$19	$30	$97	$14	$6	$1	
5380000	HYEX	Hydro O&M Expense	SG-U										
5390000	HYEX	Hydro O&M Expense	SG-P	$11,979	$210	$3,376	$964	$1,495	$4,906	$696	$286	$46	
5390000	HYEX	Hydro O&M Expense	SG-U	$5,867	$103	$1,654	$472	$732	$2,403	$341	$140	$23	
5400000	HYEX	Hydro O&M Expense	SG-P	$142	$2	$40	$11	$18	$58	$8	$3	$1	
5400000	HYEX	Hydro O&M Expense	SG-U	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
5410000	HYEX	Hydro O&M Expense	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0	
5420000	HYEX	Hydro O&M Expense	SG-P	$1,137	$20	$320	$92	$142	$466	$66	$27	$4	
5420000	HYEX	Hydro O&M Expense	SG-U	$88	$2	$25	$7	$11	$36	$5	$2	$0	
5430000	HYEX	Hydro O&M Expense	SG-P	$993	$17	$280	$80	$124	$407	$58	$24	$4	
5430000	HYEX	Hydro O&M Expense	SG-U	$445	$8	$125	$36	$55	$182	$26	$11	$2	
5440000	HYEX	Hydro O&M Expense	SG-P	$63	$1	$18	$5	$8	$26	$4	$2	$0	
5440000	HYEX	Hydro O&M Expense	SG-U	$130	$2	$37	$10	$16	$53	$8	$3	$1	
5441000	HYEX	Hydro O&M Expense	SG-P	$413	$7	$116	$33	$51	$169	$24	$10	$2	
5441000	HYEX	Hydro O&M Expense	SG-U	$201	$4	$57	$16	$25	$82	$12	$5	$1	
5442000	HYEX	Hydro O&M Expense	SG-P	$579	$10	$163	$47	$72	$237	$34	$14	$2	
5442000	HYEX	Hydro O&M Expense	SG-U	$184	$3	$52	$15	$23	$75	$11	$4	$1	
5442000	HYEX	Hydro O&M Expense	SNPPH	$3	$0	$1	$0	$0	$1	$0	$0	$0	
5450000	HYEX	Hydro O&M Expense	SG-P	$10	$0	$3	$1	$1	$4	$1	$0	$0	
5454000	HYEX	Hydro O&M Expense	SG-P	$14	$0	$4	$1	$2	$6	$1	$0	$0	
5454000	HYEX	Hydro O&M Expense	SG-U										
5455000	HYEX	Hydro O&M Expense	SG-P	$640	$11	$180	$52	$80	$262	$37	$15	$2	
5455000	HYEX	Hydro O&M Expense	SG-U	$377	$7	$106	$30	$47	$155	$22	$9	$1	
5459000	HYEX	Hydro O&M Expense	SG-P	$784	$14	$221	$63	$98	$321	$46	$19	$3	
5459000	HYEX	Hydro O&M Expense	SG-U	$326	$6	$92	$26	$41	$133	$19	$8	$1	
5460000	OPEX	Other Production O&M Expense	SG	$218	$4	$62	$18	$27	$89	$13	$5	$1	
5471000	NPCX	Net Power Cost Expense	SE	$431,973	$7,146	$113,005	$32,652	$60,236	$177,486	$27,859	$12,066	$1,524	
5471000	NPCX	Net Power Cost Expense	SSECT	$34,989	$586	$8,662	$2,514	$4,639	$14,800	$2,659	$994	$135	
5480000	OPEX	Other Production O&M Expense	SG	$13,283	$233	$3,744	$1,069	$1,658	$5,440	$771	$317	$51	
5480000	OPEX	Other Production O&M Expense	SSGCT	$4,562	$78	$1,219	$352	$534	$1,968	$282	$109	$20	
5490000	OPEX	Other Production O&M Expense	SG	$10,944	$192	$3,085	$881	$1,366	$4,482	$636	$261	$42	
5500000	OPEX	Other Production O&M Expense	SG	$2,157	$38	$608	$174	$269	$883	$125	$51	$8	
5500000	OPEX	Other Production O&M Expense	SSGCT	$4,583	$78	$1,225	$354	$536	$1,977	$283	$109	$20	
5510000	OPEX	Other Production O&M Expense	SG										
5520000	OPEX	Other Production O&M Expense	SG	$1,001	$18	$282	$81	$125	$410	$58	$24	$4	
5520000	OPEX	Other Production O&M Expense	SSGCT	$280	$5	$75	$22	$33	$121	$17	$7	$1	
5530000	OPEX	Other Production O&M Expense	SG	$5,023	$88	$1,416	$404	$627	$2,057	$292	$120	$19	
5530000	OPEX	Other Production O&M Expense	SSGCT	$888	$15	$237	$69	$104	$383	$55	$21	$4	
5540000	OPEX	Other Production O&M Expense	SG	$140	$2	$40	$11	$18	$57	$8	$3	$1	
5540000	OPEX	Other Production O&M Expense	SSGCT	$343	$6	$92	$26	$40	$148	$21	$8	$2	

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5546000	OPEX	Other Production O&M Expense	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5550000	PSEX	Power Supply Expense	SG	$ (6,182)	$ (108)	$ (1,743)	$ (498)	$ (772)	$ (2,532)	$ (359)	$ (147)	$ (24)	
5551100	PSEX	Power Supply Expense	OR	$ (4,162)		$ (4,162)							
5551200	PSEX	Power Supply Expense	WA	$ (1,270)			$ (1,270)						
5551330	PSEX	Power Supply Expense	IDU	$554						$554			
5552500	NPCX	Net Power Cost Expense	SE	$ (4,870)	$ (81)	$ (1,274)	$ (368)	$ (679)	$ (2,001)	$ (314)	$ (136)	$ (17)	
5555500	NPCX	Net Power Cost Expense	SG	$25,766	$452	$7,262	$2,074	$3,215	$10,552	$1,496	$614	$99	
5556100	NPCX	Net Power Cost Expense	SG	$7,663	$134	$2,160	$617	$956	$3,138	$445	$183	$29	
5556200	NPCX	Net Power Cost Expense	SG	$4,201	$74	$1,184	$338	$524	$1,721	$244	$100	$16	
5556500	NPCX	Net Power Cost Expense	SE	$84,893	$1,404	$22,208	$6,417	$11,838	$34,880	$5,475	$2,371	$300	
5556600	NPCX	Net Power Cost Expense	SG	$ (32,944)	$ (578)	$ (9,286)	$ (2,652)	$ (4,111)	$ (13,492)	$ (1,913)	$ (786)	$ (127)	
5556700	NPCX	Net Power Cost Expense	SG	$640,999	$11,246	$180,672	$51,607	$79,991	$262,511	$37,223	$15,284	$2,465	
5556800	NPCX	Net Power Cost Expense	SG	$10,535	$185	$2,969	$848	$1,315	$4,314	$612	$251	$41	
5556900	NPCX	Net Power Cost Expense	SE	$29,008	$480	$7,589	$2,193	$4,045	$11,919	$1,871	$810	$102	
5558000	NPCX	Net Power Cost Expense	SG										
5560000	PSEX	Power Supply Expense	SG	$1,998	$35	$563	$161	$249	$818	$116	$48	$8	
5570000	PSEX	Power Supply Expense	SG	$55,162	$968	$15,548	$4,441	$6,884	$22,591	$3,203	$1,315	$212	
5570000	PSEX	Power Supply Expense	SSGCT	$44	$1	$12	$3	$5	$19	$3	$1	$0	
5578000	PSEX	Power Supply Expense	IDU	$ (33)						$ (33)			
5578000	PSEX	Power Supply Expense	OR	$ (54)		$ (54)							
5578000	PSEX	Power Supply Expense	SGCT	$1,122	$20	$318	$91	$141	$461	$65	$27		
5578000	PSEX	Power Supply Expense	WA	$ (97)			$ (97)						
5600000	TNEX	Transmission O&M Expense	SG	$7,809	$137	$2,201	$629	$974	$3,198	$453	$186	$30	
5612000	TNEX	Transmission O&M Expense	SG	$7,114	$125	$2,005	$573	$888	$2,914	$413	$170	$27	
5613000	TNEX	Transmission O&M Expense	SG	$84	$1	$24	$7	$10	$34	$5	$2	$0	
5616000	TNEX	Transmission O&M Expense	SG	$73	$1	$21	$6	$9	$30	$4	$2	$0	
5617000	TNEX	Transmission O&M Expense	SG	$1,265	$22	$356	$102	$158	$518	$73	$30	$5	
5620000	TNEX	Transmission O&M Expense	SG	$1,870	$33	$527	$151	$233	$766	$109	$45	$7	
5630000	TNEX	Transmission O&M Expense	SG	$93	$2	$26	$8	$12	$38	$5	$2	$0	
5650000	NPCX	Net Power Cost Expense	SG	$11,359	$199	$3,202	$915	$1,418	$4,652	$660	$271	$44	
5651000	NPCX	Net Power Cost Expense	SG	$20,072	$352	$5,657	$1,616	$2,505	$8,220	$1,166	$479	$77	
5652500	NPCX	Net Power Cost Expense	SE	$3,770	$62	$986	$285	$526	$1,549	$243	$105	$13	
5652600	NPCX	Net Power Cost Expense	SG	$30,096	$528	$8,483	$2,423	$3,756	$12,326	$1,748	$718	$116	
5652700	NPCX	Net Power Cost Expense	SG	$404	$7	$114	$33	$50	$166	$23	$10	$2	
5654600	NPCX	Net Power Cost Expense	SG	$55,466	$973	$15,634	$4,466	$6,922	$22,715	$3,221	$1,323	$213	
5660000	TNEX	Transmission O&M Expense	SG	$1,795	$31	$506	$145	$224	$735	$104	$43	$7	
5670000	TNEX	Transmission O&M Expense	SG	$823	$14	$232	$66	$103	$337	$48	$20	$3	
5680000	TNEX	Transmission O&M Expense	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0	
5690000	TNEX	Transmission O&M Expense	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0	
5691000	TNEX	Transmission O&M Expense	SG	$290	$5	$82	$23	$36	$119	$17	$7	$1	
5692000	TNEX	Transmission O&M Expense	SG	$636	$11	$179	$51	$79	$261	$37	$15	$2	
5693000	TNEX	Transmission O&M Expense	SG	$3,199	$56	$902	$258	$399	$1,310	$186	$76	$12	

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5700000	TNEX	Transmission O&M Expense	SG	$11,093	$195	$3,127	$893	$1,384	$4,543	$644	$265	$43	
5710000	TNEX	Transmission O&M Expense	SG	$16,205	$284	$4,568	$1,305	$2,022	$6,637	$941	$386	$62	
5720000	TNEX	Transmission O&M Expense	SG										
5730000	TNEX	Transmission O&M Expense	SG	$481	$8	$135	$39	$60	$197	$28	$11	$2	
5800000	DNEX	Distribution O&M Expense	CA	$23	$23								
5800000	DNEX	Distribution O&M Expense	IDU	$ (43)						$ (43)			
5800000	DNEX	Distribution O&M Expense	OR	$ (0)		$ (0)							
5800000	DNEX	Distribution O&M Expense	SNPD	$20,120	$730	$5,880	$1,366	$1,592	$9,314	$938	$302		
5800000	DNEX	Distribution O&M Expense	UT	$108					$108				
5800000	DNEX	Distribution O&M Expense	WA	$68			$68						
5800000	DNEX	Distribution O&M Expense	WYP	$20				$20					
5810000	DNEX	Distribution O&M Expense	SNPD	$12,783	$463	$3,735	$868	$1,011	$5,917	$596	$192		
5820000	DNEX	Distribution O&M Expense	CA	$96	$96								
5820000	DNEX	Distribution O&M Expense	IDU	$254						$254			
5820000	DNEX	Distribution O&M Expense	OR	$1,281		$1,281							
5820000	DNEX	Distribution O&M Expense	SNPD	$26	$1	$8	$2	$2	$12	$1	$0		
5820000	DNEX	Distribution O&M Expense	UT	$1,958					$1,958				
5820000	DNEX	Distribution O&M Expense	WA	$326			$326						
5820000	DNEX	Distribution O&M Expense	WYP	$634				$634					
5830000	DNEX	Distribution O&M Expense	CA	$339	$339								
5830000	DNEX	Distribution O&M Expense	IDU	$162						$162			
5830000	DNEX	Distribution O&M Expense	OR	$2,550		$2,550							
5830000	DNEX	Distribution O&M Expense	SNPD	$13	$0	$4	$1	$1	$6	$1	$0		
5830000	DNEX	Distribution O&M Expense	UT	$1,438					$1,438				
5830000	DNEX	Distribution O&M Expense	WA	$385			$385						
5830000	DNEX	Distribution O&M Expense	WYP	$347				$347					
5830000	DNEX	Distribution O&M Expense	WYU	$158							$158		
5840000	DNEX	Distribution O&M Expense	WYP	$0				$0					
5850000	DNEX	Distribution O&M Expense	SNPD	$222	$8	$65	$15	$18	$103	$10	$3		
5860000	DNEX	Distribution O&M Expense	CA	$215	$215								
5860000	DNEX	Distribution O&M Expense	IDU	$343						$343			
5860000	DNEX	Distribution O&M Expense	OR	$2,507		$2,507							
5860000	DNEX	Distribution O&M Expense	SNPD	$1,171	$42	$342	$80	$93	$542	$55	$18		
5860000	DNEX	Distribution O&M Expense	UT	$1,603					$1,603				
5860000	DNEX	Distribution O&M Expense	WA	$751			$751						
5860000	DNEX	Distribution O&M Expense	WYP	$568				$568					
5860000	DNEX	Distribution O&M Expense	WYU	$47							$47		
5870000	DNEX	Distribution O&M Expense	CA	$617	$617								
5870000	DNEX	Distribution O&M Expense	IDU	$709						$709			
5870000	DNEX	Distribution O&M Expense	OR	$3,569		$3,569							
5870000	DNEX	Distribution O&M Expense	UT	$4,634					$4,634				
5870000	DNEX	Distribution O&M Expense	WA	$784			$784						

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5870000	DNEX	Distribution O&M Expense	WYP	$676				$676					
5870000	DNEX	Distribution O&M Expense	WYU	$74							$74		
5880000	DNEX	Distribution O&M Expense	CA	$75	$75								
5880000	DNEX	Distribution O&M Expense	IDU	$113						$113			
5880000	DNEX	Distribution O&M Expense	OR	$903		$903							
5880000	DNEX	Distribution O&M Expense	SNPD	$5,511	$200	$1,610	$374	$436	$2,551	$257	$83		
5880000	DNEX	Distribution O&M Expense	UT	$1,411					$1,411				
5880000	DNEX	Distribution O&M Expense	WA	$170			$170						
5880000	DNEX	Distribution O&M Expense	WYP	$190				$190					
5880000	DNEX	Distribution O&M Expense	WYU	$16							$16		
5890000	DNEX	Distribution O&M Expense	CA	$33	$33								
5890000	DNEX	Distribution O&M Expense	IDU	$15						$15			
5890000	DNEX	Distribution O&M Expense	OR	$1,757		$1,757							
5890000	DNEX	Distribution O&M Expense	SNPD	$263	$10	$77	$18	$21	$122	$12	$4		
5890000	DNEX	Distribution O&M Expense	UT	$341					$341				
5890000	DNEX	Distribution O&M Expense	WA	$149			$149						
5890000	DNEX	Distribution O&M Expense	WYP	$473				$473					
5890000	DNEX	Distribution O&M Expense	WYU	$7							$7		
5900000	DNEX	Distribution O&M Expense	CA	$38	$38								
5900000	DNEX	Distribution O&M Expense	IDU	$34						$34			
5900000	DNEX	Distribution O&M Expense	OR	$296		$296							
5900000	DNEX	Distribution O&M Expense	SNPD	$5,766	$209	$1,685	$392	$456	$2,669	$269	$86		
5900000	DNEX	Distribution O&M Expense	UT	$182					$182				
5900000	DNEX	Distribution O&M Expense	WA	$12			$12						
5900000	DNEX	Distribution O&M Expense	WYP	$94				$94					
5910000	DNEX	Distribution O&M Expense	CA	$23	$23								
5910000	DNEX	Distribution O&M Expense	IDU	$108						$108			
5910000	DNEX	Distribution O&M Expense	OR	$585		$585							
5910000	DNEX	Distribution O&M Expense	SNPD	$236	$9	$69	$16	$19	$109	$11	$4		
5910000	DNEX	Distribution O&M Expense	UT	$725					$725				
5910000	DNEX	Distribution O&M Expense	WA	$129			$129						
5910000	DNEX	Distribution O&M Expense	WYP	$191				$191					
5910000	DNEX	Distribution O&M Expense	WYU	$34							$34		
5920000	DNEX	Distribution O&M Expense	CA	$1,114	$1,114								
5920000	DNEX	Distribution O&M Expense	IDU	$575						$575			
5920000	DNEX	Distribution O&M Expense	OR	$2,984		$2,984							
5920000	DNEX	Distribution O&M Expense	SNPD	$1,908	$69	$558	$130	$151	$883	$89	$29		
5920000	DNEX	Distribution O&M Expense	UT	$3,269					$3,269				
5920000	DNEX	Distribution O&M Expense	WA	$621			$621						
5920000	DNEX	Distribution O&M Expense	WYP	$1,075				$1,075					
5920000	DNEX	Distribution O&M Expense	WYU	$0							$0		
5930000	DNEX	Distribution O&M Expense	CA	$5,665	$5,665								

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5930000	DNEX	Distribution O&M Expense	IDU	$4,366						$4,366			
5930000	DNEX	Distribution O&M Expense	OR	$29,774		$29,774							
5930000	DNEX	Distribution O&M Expense	SNPD	$1,528	$55	$446	$104	$121	$707	$71	$23		
5930000	DNEX	Distribution O&M Expense	UT	$30,795					$30,795				
5930000	DNEX	Distribution O&M Expense	WA	$5,765			$5,765						
5930000	DNEX	Distribution O&M Expense	WYP	$5,512				$5,512					
5930000	DNEX	Distribution O&M Expense	WYU	$815							$815		
5931000	DNEX	Distribution O&M Expense	CA	$ (28)	$ (28)								
5931000	DNEX	Distribution O&M Expense	IDU	$96						$96			
5931000	DNEX	Distribution O&M Expense	OR	$405		$405							
5931000	DNEX	Distribution O&M Expense	UT	$580					$580				
5931000	DNEX	Distribution O&M Expense	WA	$ (135)			$ (135)						
5931000	DNEX	Distribution O&M Expense	WYP	$ (135)				$ (135)					
5940000	DNEX	Distribution O&M Expense	CA	$653	$653								
5940000	DNEX	Distribution O&M Expense	IDU	$646						$646			
5940000	DNEX	Distribution O&M Expense	OR	$6,335		$6,335							
5940000	DNEX	Distribution O&M Expense	SNPD	$18	$1	$5	$1	$1	$8	$1	$0		
5940000	DNEX	Distribution O&M Expense	UT	$12,789					$12,789				
5940000	DNEX	Distribution O&M Expense	WA	$1,145			$1,145						
5940000	DNEX	Distribution O&M Expense	WYP	$1,622				$1,622					
5940000	DNEX	Distribution O&M Expense	WYU	$331							$331		
5950000	DNEX	Distribution O&M Expense	SNPD	$1,117	$40	$326	$76	$88	$517	$52	$17		
5950000	DNEX	Distribution O&M Expense	UT										
5960000	DNEX	Distribution O&M Expense	CA	$119	$119								
5960000	DNEX	Distribution O&M Expense	IDU	$163						$163			
5960000	DNEX	Distribution O&M Expense	OR	$910		$910							
5960000	DNEX	Distribution O&M Expense	UT	$2,427					$2,427				
5960000	DNEX	Distribution O&M Expense	WA	$204			$204						
5960000	DNEX	Distribution O&M Expense	WYP	$252				$252					
5960000	DNEX	Distribution O&M Expense	WYU	$64							$64		
5970000	DNEX	Distribution O&M Expense	CA	$61	$61								
5970000	DNEX	Distribution O&M Expense	IDU	$272						$272			
5970000	DNEX	Distribution O&M Expense	OR	$1,147		$1,147							
5970000	DNEX	Distribution O&M Expense	SNPD	$980	$36	$286	$67	$78	$453	$46	$15		
5970000	DNEX	Distribution O&M Expense	UT	$1,636					$1,636				
5970000	DNEX	Distribution O&M Expense	WA	$383			$383						
5970000	DNEX	Distribution O&M Expense	WYP	$637				$637					
5970000	DNEX	Distribution O&M Expense	WYU	$96							$96		
5980000	DNEX	Distribution O&M Expense	CA	$244	$244								
5980000	DNEX	Distribution O&M Expense	IDU	$108						$108			
5980000	DNEX	Distribution O&M Expense	OR	$1,445		$1,445							
5980000	DNEX	Distribution O&M Expense	SNPD	$ (461)	$ (17)	$ (135)	$ (31)	$ (37)	$ (214)	$ (22)	$ (7)		

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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5980000	DNEX	Distribution O&M Expense	UT	$1,499					$1,499				
5980000	DNEX	Distribution O&M Expense	WA	$191			$191						
5980000	DNEX	Distribution O&M Expense	WYP	$363				$363					
5980000	DNEX	Distribution O&M Expense	WYU	$2							$2		
7071000	UNAS	Unassigned	OTHER										
7072000	UNAS	Unassigned	OTHER										
9010000	CAEX	Customer Accounting Expense	CA	$0	$0								
9010000	CAEX	Customer Accounting Expense	CN	$2,309	$60	$722	$165	$157	$1,096	$90	$20		
9010000	CAEX	Customer Accounting Expense	IDU	$3						$3			
9010000	CAEX	Customer Accounting Expense	OR	$46		$46							
9010000	CAEX	Customer Accounting Expense	UT	$8					$8				
9010000	CAEX	Customer Accounting Expense	WA	$93			$93						
9010000	CAEX	Customer Accounting Expense	WYP	$19				$19					
9020000	CAEX	Customer Accounting Expense	CA	$854	$854								
9020000	CAEX	Customer Accounting Expense	CN	$1,527	$39	$478	$109	$104	$724	$59	$13		
9020000	CAEX	Customer Accounting Expense	IDU	$1,748						$1,748			
9020000	CAEX	Customer Accounting Expense	OR	$8,713		$8,713							
9020000	CAEX	Customer Accounting Expense	UT	$7,542					$7,542				
9020000	CAEX	Customer Accounting Expense	WA	$2,068			$2,068						
9020000	CAEX	Customer Accounting Expense	WYP	$2,501				$2,501					
9020000	CAEX	Customer Accounting Expense	WYU	$338							$338		
9030000	CAEX	Customer Accounting Expense	CN	$1,185	$31	$371	$84	$81	$562	$46	$10		
9030000	CAEX	Customer Accounting Expense	IDU	$2						$2			
9030000	CAEX	Customer Accounting Expense	OR	$6		$6							
9030000	CAEX	Customer Accounting Expense	UT	$11					$11				
9031000	CAEX	Customer Accounting Expense	CN	$3,537	$91	$1,106	$252	$240	$1,678	$137	$31		
9032000	CAEX	Customer Accounting Expense	CA	$2	$2								
9032000	CAEX	Customer Accounting Expense	CN	$12,929	$334	$4,045	$921	$879	$6,135	$501	$114		
9032000	CAEX	Customer Accounting Expense	IDU	$0						$0			
9032000	CAEX	Customer Accounting Expense	OR	$331		$331							
9032000	CAEX	Customer Accounting Expense	UT	$ (4)					$ (4)				
9032000	CAEX	Customer Accounting Expense	WA	$9			$9						
9032000	CAEX	Customer Accounting Expense	WYP	$3				$3					
9033000	CAEX	Customer Accounting Expense	CA	$177	$177								
9033000	CAEX	Customer Accounting Expense	CN	$10,902	$282	$3,410	$777	$741	$5,173	$423	$96		
9033000	CAEX	Customer Accounting Expense	IDU	$164						$164			
9033000	CAEX	Customer Accounting Expense	OR	$1,785		$1,785							
9033000	CAEX	Customer Accounting Expense	UT	$2,658					$2,658				
9033000	CAEX	Customer Accounting Expense	WA	$487			$487						
9033000	CAEX	Customer Accounting Expense	WYP	$430				$430					
9033000	CAEX	Customer Accounting Expense	WYU	$47							$47		
9035000	CAEX	Customer Accounting Expense	CA	$0	$0								

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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9035000	CAEX	Customer Accounting Expense	IDU	$40						$40			
9035000	CAEX	Customer Accounting Expense	OR	$31		$31							
9035000	CAEX	Customer Accounting Expense	UT	$81					$81				
9035000	CAEX	Customer Accounting Expense	WA	$0			$0						
9035000	CAEX	Customer Accounting Expense	WYP	$0				$0					
9035000	CAEX	Customer Accounting Expense	WYU	$2							$2		
9036000	CAEX	Customer Accounting Expense	CN	$21,704	$561	$6,789	$1,546	$1,475	$10,299	$842	$191		
9036000	CAEX	Customer Accounting Expense	OR	$119		$119							
9040000	CAEX	Customer Accounting Expense	CA	$393	$393								
9040000	CAEX	Customer Accounting Expense	CN	$12	$0	$4	$1	$1	$6	$0	$0		
9040000	CAEX	Customer Accounting Expense	IDU	$328						$328			
9040000	CAEX	Customer Accounting Expense	OR	$6,360		$6,360							
9040000	CAEX	Customer Accounting Expense	UT	$5,042					$5,042				
9040000	CAEX	Customer Accounting Expense	WA	$1,856			$1,856						
9040000	CAEX	Customer Accounting Expense	WYP	$977				$977					
9040000	CAEX	Customer Accounting Expense	WYU										
9042000	CAEX	Customer Accounting Expense	CA	$ (309)	$ (309)								
9042000	CAEX	Customer Accounting Expense	IDU	$ (25)						$ (25)			
9042000	CAEX	Customer Accounting Expense	OR	$ (90)		$ (90)							
9042000	CAEX	Customer Accounting Expense	UT	$122					$122				
9042000	CAEX	Customer Accounting Expense	WA	$21			$21						
9042000	CAEX	Customer Accounting Expense	WYP	$ (12)				$ (12)					
9050000	CAEX	Customer Accounting Expense	CN	$221	$6	$69	$16	$15	$105	$9	$2		
9050000	CAEX	Customer Accounting Expense	OR	$9		$9							
9070000	CSEX	Customer Service Expense	CN	$248	$6	$78	$18	$17	$118	$10	$2		
9080000	CSEX	Customer Service Expense	CN	$1,914	$49	$599	$136	$130	$908	$74	$17		
9081000	CSEX	Customer Service Expense	CN	$99	$3	$31	$7	$7	$47	$4	$1		
9081000	CSEX	Customer Service Expense	UT	$343					$343				
9084000	CSEX	Customer Service Expense	CA	$3	$3								
9084000	CSEX	Customer Service Expense	CN	$225	$6	$70	$16	$15	$107	$9	$2		
9084000	CSEX	Customer Service Expense	IDU										
9084000	CSEX	Customer Service Expense	OTHER	$34									$34
9084000	CSEX	Customer Service Expense	UT	$880					$880				
9084000	CSEX	Customer Service Expense	WA										
9084000	CSEX	Customer Service Expense	WYP										
9085000	CSEX	Customer Service Expense	IDU	$1,088						$1,088			
9085000	CSEX	Customer Service Expense	OTHER										
9085000	CSEX	Customer Service Expense	UT	$410					$410				
9085000	CSEX	Customer Service Expense	WYP	$62				$62					
9086000	CSEX	Customer Service Expense	CA	$108	$108								
9086000	CSEX	Customer Service Expense	CN	$299	$8	$94	$21	$20	$142	$12	$3		
9086000	CSEX	Customer Service Expense	IDU	$379						$379			

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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9086000	CSEX	Customer Service Expense	OR	$1,113		$1,113							
9086000	CSEX	Customer Service Expense	UT	$1,917					$1,917				
9086000	CSEX	Customer Service Expense	WA										
9086000	CSEX	Customer Service Expense	WYP	$751				$751					
9090000	CSEX	Customer Service Expense	CA	$1	$1								
9090000	CSEX	Customer Service Expense	CN	$3,974	$103	$1,243	$283	$270	$1,886	$154	$35		
9090000	CSEX	Customer Service Expense	IDU	$0						$0			
9090000	CSEX	Customer Service Expense	OR	$122		$122							
9090000	CSEX	Customer Service Expense	UT	$ (2)					$ (2)				
9090000	CSEX	Customer Service Expense	WA	$6			$6						
9090000	CSEX	Customer Service Expense	WYP	$1				$1					
9100000	CSEX	Customer Service Expense	CN	$8	$0	$2	$1	$1	$4	$0	$0		
9101000	CSEX	Customer Service Expense	CN	$56	$1	$18	$4	$4	$27	$2	$0		
9200000	AGEX	Administrative & General Expense	IDU	$ (1,729)						$ (1,729)			
9200000	AGEX	Administrative & General Expense	SO	$65,634	$1,615	$19,246	$5,167	$7,354	$26,997	$3,682	$1,406	$167	
9200000	AGEX	Administrative & General Expense	UT	$574					$574				
9200000	AGEX	Administrative & General Expense	WA	$597			$597						
9200000	AGEX	Administrative & General Expense	WYP	$2,124				$2,124					
9210000	AGEX	Administrative & General Expense	IDU	$0						$0			
9210000	AGEX	Administrative & General Expense	OR										
9210000	AGEX	Administrative & General Expense	SO	$12,475	$307	$3,658	$982	$1,398	$5,131	$700	$267	$32	
9210000	AGEX	Administrative & General Expense	UT	$ (1,004)					$ (1,004)				
9210000	AGEX	Administrative & General Expense	WA	$0			$0						
9220000	AGEX	Administrative & General Expense	SO	$ (21,538)	$ (530)	$ (6,316)	$ (1,695)	$ (2,413)	$ (8,859)	$ (1,208)	$ (462)	$ (55)	
9230000	AGEX	Administrative & General Expense	OR										
9230000	AGEX	Administrative & General Expense	SO	$11,888	$293	$3,486	$936	$1,332	$4,890	$667	$255	$30	
9230000	AGEX	Administrative & General Expense	UT	$2					$2				
9240000	AGEX	Administrative & General Expense	SO	$31,882	$784	$9,349	$2,510	$3,572	$13,114	$1,789	$683	$81	
9250000	AGEX	Administrative & General Expense	SO	$9,475	$233	$2,778	$746	$1,062	$3,897	$532	$203	$24	
9282000	AGEX	Administrative & General Expense	CA	$71	$71								
9282000	AGEX	Administrative & General Expense	IDU	$433						$433			
9282000	AGEX	Administrative & General Expense	OR	$3,887		$3,887							
9282000	AGEX	Administrative & General Expense	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0	
9282000	AGEX	Administrative & General Expense	UT	$3,754					$3,754				
9282000	AGEX	Administrative & General Expense	WA	$483			$483						
9282000	AGEX	Administrative & General Expense	WYP	$1,099				$1,099					
9283000	AGEX	Administrative & General Expense	SG	$1,900	$33	$536	$153	$237	$778	$110	$45	$7	
9290000	AGEX	Administrative & General Expense	SO	$ (3,987)	$ (98)	$ (1,169)	$ (314)	$ (447)	$ (1,640)	$ (224)	$ (85)	$ (10)	
9301000	AGEX	Administrative & General Expense	OR	$0		$0							
9301000	AGEX	Administrative & General Expense	SO	$35	$1	$10	$3	$4	$14	$2	$1	$0	
9301000	AGEX	Administrative & General Expense	WYP	$0				$0					
9302000	AGEX	Administrative & General Expense	CN	$5	$0	$1	$0	$0	$2	$0	$0		

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(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9302000	AGEX	Administrative & General Expense	IDU	$6						$6			
9302000	AGEX	Administrative & General Expense	OR	$3,937		$3,937							
9302000	AGEX	Administrative & General Expense	SG										
9302000	AGEX	Administrative & General Expense	SO	$13,071	$322	$3,833	$1,029	$1,465	$5,376	$733	$280	$33	
9302000	AGEX	Administrative & General Expense	UT	$1,504					$1,504				
9302000	AGEX	Administrative & General Expense	WA	$8			$8						
9302000	AGEX	Administrative & General Expense	WYP	$11				$11					
9310000	AGEX	Administrative & General Expense	OR	$933		$933							
9310000	AGEX	Administrative & General Expense	SO	$5,384	$132	$1,579	$424	$603	$2,215	$302	$115	$14	
9310000	AGEX	Administrative & General Expense	UT	$ (0)					$ (0)				
9310000	AGEX	Administrative & General Expense	WA	$ (1)			$ (1)						
9310000	AGEX	Administrative & General Expense	WYP	$2				$2					
9350000	AGEX	Administrative & General Expense	OR	$23		$23							
9350000	AGEX	Administrative & General Expense	SO	$27,102	$667	$7,947	$2,133	$3,037	$11,148	$1,521	$581	$69	

B3. DEPRECIATION
EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3102000	LAND RIGHTS	SG	$825	$14	$233	$66	$103	$338	$48	$20	$3
4030000	3102000	LAND RIGHTS	SSGCH	$7	$0	$2	$1	$1	$3	$0	$0	$0
4030000	3102000	LAND RIGHTS	**Result**	**$832**	**$15**	**$235**	**$67**	**$104**	**$341**	**$48**	**$20**	**$3**
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$13,517	$237	$3,810	$1,088	$1,687	$5,536	$785	$322	$52
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$842	$15	$242	$69	$107	$338	$48	$20	$3
4030000	3110000	STRUCTURES AND IMPROVEMENTS	**Result**	**$14,359**	**$252**	**$4,051**	**$1,157**	**$1,794**	**$5,874**	**$833**	**$342**	**$55**
4030000	3120000	BOILER PLANT EQUIPMENT	SG	$59,950	$1,052	$16,898	$4,827	$7,481	$24,552	$3,481	$1,429	$231
4030000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$4,551	$80	$1,306	$374	$578	$1,829	$258	$109	$17
4030000	3120000	BOILER PLANT EQUIPMENT	**Result**	**$64,501**	**$1,132**	**$18,204**	**$5,201**	**$8,059**	**$26,381**	**$3,739**	**$1,539**	**$247**
4030000	3140000	TURBOGENERATOR UNITS	SG	$17,756	$312	$5,005	$1,430	$2,216	$7,272	$1,031	$423	$68
4030000	3140000	TURBOGENERATOR UNITS	SSGCH	$1,053	$19	$302	$87	$134	$423	$60	$25	$4
4030000	3140000	TURBOGENERATOR UNITS	**Result**	**$18,809**	**$330**	**$5,307**	**$1,516**	**$2,350**	**$7,695**	**$1,091**	**$449**	**$72**
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$5,063	$89	$1,427	$408	$632	$2,073	$294	$121	$19
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$752	$13	$216	$62	$95	$302	$43	$18	$3
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$5,815**	**$102**	**$1,643**	**$469**	**$727**	**$2,376**	**$337**	**$139**	**$22**
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$646	$11	$182	$52	$81	$265	$38	$15	$2
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$53	$1	$15	$4	$7	$21	$3	$1	$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	**Result**	**$699**	**$12**	**$197**	**$56**	**$87**	**$286**	**$41**	**$17**	**$3**
4030000	3302000	LAND RIGHTS	SG-P	$90	$2	$25	$7	$11	$37	$5	$2	$0
4030000	3302000	LAND RIGHTS	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3302000	LAND RIGHTS	**Result**	**$91**	**$2**	**$26**	**$7**	**$11**	**$37**	**$5**	**$2**	**$0**
4030000	3303000	WATER RIGHTS	SG-U	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3303000	WATER RIGHTS	**Result**	**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
4030000	3304000	FLOOD RIGHTS	SG-P	$4	$0	$1	$0	$0	$2	$0	$0	$0
4030000	3304000	FLOOD RIGHTS	SG-U	$2	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3304000	FLOOD RIGHTS	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	**Result**	**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
4030000	3310000	STRUCTURES AND IMPROVE	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-U	$178	$3	$50	$14	$22	$73	$10	$4	$1
4030000	3310000	STRUCTURES AND IMPROVE	**Result**	**$178**	**$3**	**$50**	**$14**	**$22**	**$73**	**$10**	**$4**	**$1**
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$826	$14	$233	$67	$103	$338	$48	$20	$3
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$78	$1	$22	$6	$10	$32	$5	$2	$0
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	**Result**	**$904**	**$16**	**$255**	**$73**	**$113**	**$370**	**$53**	**$22**	**$3**
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$350	$6	$99	$28	$44	$143	$20	$8	$1
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$10	$0	$3	$1	$1	$4	$1	$0	$0
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	**Result**	**$361**	**$6**	**$102**	**$29**	**$45**	**$148**	**$21**	**$9**	**$1**
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$223	$4	$63	$18	$28	$91	$13	$5	$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$66	$1	$19	$5	$8	$27	$4	$2	$0
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	**Result**	**$289**	**$5**	**$82**	**$23**	**$36**	**$118**	**$17**	**$7**	**$1**
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$31	$1	$9	$2	$4	$13	$2	$1	$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$535	$9	$151	$43	$67	$219	$31	$13	$2
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	**Result**	**$565**	**$10**	**$159**	**$46**	**$71**	**$232**	**$33**	**$13**	**$2**
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$4,131	$72	$1,165	$333	$516	$1,692	$240	$99	$16
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$809	$14	$228	$65	$101	$331	$47	$19	$3
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	**Result**	**$4,941**	**$87**	**$1,393**	**$398**	**$617**	**$2,023**	**$287**	**$118**	**$19**

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$188	$3	$53	$15	$24	$77	$11	$4	$1
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$15	$0	$4	$1	$2	$6	$1	$0	$0
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	**Result**	**$204**	**$4**	**$57**	**$16**	**$25**	**$83**	**$12**	**$5**	**$1**
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$25	$0	$7	$2	$3	$10	$1	$1	$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$2	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	**Result**	**$27**	**$0**	**$8**	**$2**	**$3**	**$11**	**$2**	**$1**	**$0**
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$1,421	$25	$401	$114	$177	$582	$83	$34	$5
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$766	$13	$216	$62	$96	$314	$44	$18	$3
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	**Result**	**$2,187**	**$38**	**$616**	**$176**	**$273**	**$895**	**$127**	**$52**	**$8**
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$958	$17	$270	$77	$120	$392	$56	$23	$4
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$259	$5	$73	$21	$32	$106	$15	$6	$1
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$1,217**	**$21**	**$343**	**$98**	**$152**	**$499**	**$71**	**$29**	**$5**
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$78	$1	$22	$6	$10	$32	$5	$2	$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	**Result**	**$79**	**$1**	**$22**	**$6**	**$10**	**$32**	**$5**	**$2**	**$0**
4030000	3350000	MISC POWER PLANT EQUIP	SG-U	$6	$0	$2	$0	$1	$2	$0	$0	$0
4030000	3350000	MISC POWER PLANT EQUIP	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$42	$1	$12	$3	$5	$17	$2	$1	$0
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	**Result**	**$42**	**$1**	**$12**	**$3**	**$5**	**$17**	**$2**	**$1**	**$0**
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$258	$5	$73	$21	$32	$105	$15	$6	$1
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$43	$1	$12	$3	$5	$18	$3	$1	$0
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	**Result**	**$301**	**$5**	**$85**	**$24**	**$38**	**$123**	**$17**	**$7**	**$1**
4030000	3410000	STRUCTURES & IMPROVEMENTS	SG	$2,837	$50	$800	$228	$354	$1,162	$165	$68	$11
4030000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$135	$2	$36	$10	$16	$58	$8	$3	$1
4030000	3410000	STRUCTURES & IMPROVEMENTS	**Result**	**$2,972**	**$52**	**$836**	**$239**	**$370**	**$1,220**	**$173**	**$71**	**$12**
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$186	$3	$53	$15	$23	$76	$11	$4	$1
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$75	$1	$20	$6	$9	$32	$5	$2	$0
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	**Result**	**$262**	**$5**	**$73**	**$21**	**$32**	**$109**	**$15**	**$6**	**$1**
4030000	3430000	PRIME MOVERS	SG	$36,257	$636	$10,219	$2,919	$4,524	$14,848	$2,105	$864	$139
4030000	3430000	PRIME MOVERS	SSGCT	$1,695	$29	$453	$131	$198	$731	$105	$40	$7
4030000	3430000	PRIME MOVERS	**Result**	**$37,952**	**$665**	**$10,672**	**$3,050**	**$4,723**	**$15,580**	**$2,210**	**$905**	**$147**
4030000	3440000	GENERATORS	SG	$6,120	$107	$1,725	$493	$764	$2,506	$355	$146	$24
4030000	3440000	GENERATORS	SSGCT	$516	$9	$138	$40	$60	$223	$32	$12	$2
4030000	3440000	GENERATORS	**Result**	**$6,636**	**$116**	**$1,863**	**$533**	**$824**	**$2,729**	**$387**	**$158**	**$26**
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$3,514	$62	$990	$283	$439	$1,439	$204	$84	$14
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$99	$2	$27	$8	$12	$43	$6	$2	$0
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$3,614**	**$63**	**$1,017**	**$291**	**$450**	**$1,482**	**$210**	**$86**	**$14**
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$183	$3	$52	$15	$23	$75	$11	$4	$1
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	**Result**	**$183**	**$3**	**$52**	**$15**	**$23**	**$75**	**$11**	**$4**	**$1**
4030000	3502000	LAND RIGHTS	SG	$795	$14	$224	$64	$99	$326	$46	$19	$3
4030000	3502000	LAND RIGHTS	**Result**	**$795**	**$14**	**$224**	**$64**	**$99**	**$326**	**$46**	**$19**	**$3**
4030000	3520000	STRUCTURES & IMPROVEMENTS	SG	$875	$15	$247	$70	$109	$358	$51	$21	$3
4030000	3520000	STRUCTURES & IMPROVEMENTS	**Result**	**$875**	**$15**	**$247**	**$70**	**$109**	**$358**	**$51**	**$21**	**$3**
4030000	3530000	STATION EQUIPMENT	SG	$15,968	$280	$4,501	$1,286	$1,993	$6,540	$927	$381	$61

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3530000	STATION EQUIPMENT	**Result**	**$15,968**	**$280**	**$4,501**	**$1,286**	**$1,993**	**$6,540**	**$927**	**$381**	**$61**
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$1,520	$27	$428	$122	$190	$623	$88	$36	$6
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	**Result**	**$1,520**	**$27**	**$428**	**$122**	**$190**	**$623**	**$88**	**$36**	**$6**
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$2,124	$37	$599	$171	$265	$870	$123	$51	$8
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$2,124**	**$37**	**$599**	**$171**	**$265**	**$870**	**$123**	**$51**	**$8**
4030000	3540000	TOWERS AND FIXTURES	SG	$6,671	$117	$1,880	$537	$832	$2,732	$387	$159	$26
4030000	3540000	TOWERS AND FIXTURES	**Result**	**$6,671**	**$117**	**$1,880**	**$537**	**$832**	**$2,732**	**$387**	**$159**	**$26**
4030000	3550000	POLES AND FIXTURES	SG	$14,004	$246	$3,947	$1,127	$1,748	$5,735	$813	$334	$54
4030000	3550000	POLES AND FIXTURES	**Result**	**$14,004**	**$246**	**$3,947**	**$1,127**	**$1,748**	**$5,735**	**$813**	**$334**	**$54**
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$15,342	$269	$4,324	$1,235	$1,915	$6,283	$891	$366	$59
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$15,342**	**$269**	**$4,324**	**$1,235**	**$1,915**	**$6,283**	**$891**	**$366**	**$59**
4030000	3562000	CLEARING AND GRADING	SG	$318	$6	$90	$26	$40	$130	$18	$8	$1
4030000	3562000	CLEARING AND GRADING	**Result**	**$318**	**$6**	**$90**	**$26**	**$40**	**$130**	**$18**	**$8**	**$1**
4030000	3570000	UNDERGROUND CONDUIT	SG	$53	$1	$15	$4	$7	$22	$3	$1	$0
4030000	3570000	UNDERGROUND CONDUIT	**Result**	**$53**	**$1**	**$15**	**$4**	**$7**	**$22**	**$3**	**$1**	**$0**
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$122	$2	$34	$10	$15	$50	$7	$3	$0
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$122**	**$2**	**$34**	**$10**	**$15**	**$50**	**$7**	**$3**	**$0**
4030000	3590000	ROADS AND TRAILS	SG	$159	$3	$45	$13	$20	$65	$9	$4	$1
4030000	3590000	ROADS AND TRAILS	**Result**	**$159**	**$3**	**$45**	**$13**	**$20**	**$65**	**$9**	**$4**	**$1**
4030000	3602000	LAND RIGHTS	CA	$21	$21							
4030000	3602000	LAND RIGHTS	IDU	$16						$16		
4030000	3602000	LAND RIGHTS	OR	$58		$58						
4030000	3602000	LAND RIGHTS	UT	$119					$119			
4030000	3602000	LAND RIGHTS	WA	$4			$4					
4030000	3602000	LAND RIGHTS	WYP	$36				$36				
4030000	3602000	LAND RIGHTS	WYU	$24							$24	
4030000	3602000	LAND RIGHTS	**Result**	**$278**	**$21**	**$58**	**$4**	**$36**	**$119**	**$16**	**$24**	
4030000	3610000	STRUCTURES & IMPROVEMENTS	CA	$30	$30							
4030000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$13						$13		
4030000	3610000	STRUCTURES & IMPROVEMENTS	OR	$229		$229						
4030000	3610000	STRUCTURES & IMPROVEMENTS	UT	$472					$472			
4030000	3610000	STRUCTURES & IMPROVEMENTS	WA	$38			$38					
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$121				$121				
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$3							$3	
4030000	3610000	STRUCTURES & IMPROVEMENTS	**Result**	**$906**	**$30**	**$229**	**$38**	**$121**	**$472**	**$13**	**$3**	
4030000	3620000	STATION EQUIPMENT	CA	$390	$390							
4030000	3620000	STATION EQUIPMENT	IDU	$573						$573		
4030000	3620000	STATION EQUIPMENT	OR	$3,533		$3,533						
4030000	3620000	STATION EQUIPMENT	UT	$7,403					$7,403			
4030000	3620000	STATION EQUIPMENT	WA	$889			$889					
4030000	3620000	STATION EQUIPMENT	WYP	$1,998				$1,998				
4030000	3620000	STATION EQUIPMENT	WYU	$120							$120	
4030000	3620000	STATION EQUIPMENT	**Result**	**$14,905**	**$390**	**$3,533**	**$889**	**$1,998**	**$7,403**	**$573**	**$120**	
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$15	$15							
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$10						$10		
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$119		$119						
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$408					$408			
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$34			$34					

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4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$101				$101				
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$1							$1	
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$690**	**$15**	**$119**	**$34**	**$101**	**$408**	**$10**	**$1**	
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT	$87					$87			
4030000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$87**					**$87**			
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$4					$4			
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	**Result**	**$4**					**$4**			
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$2,245	$2,245							
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$1,920						$1,920		
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$11,697		$11,697						
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$9,665					$9,665			
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$3,444			$3,444					
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$2,587				$2,587				
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$535							$535	
4030000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$32,093**	**$2,245**	**$11,697**	**$3,444**	**$2,587**	**$9,665**	**$1,920**	**$535**	
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$988	$988							
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$938						$938		
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$6,548		$6,548						
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$5,875					$5,875			
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$1,622			$1,622					
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$2,076				$2,076				
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$275							$275	
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$18,322**	**$988**	**$6,548**	**$1,622**	**$2,076**	**$5,875**	**$938**	**$275**	
4030000	3652000	CLEARING AND GRADING	IDU	$0						$0		
4030000	3652000	CLEARING AND GRADING	OR	$0		$0						
4030000	3652000	CLEARING AND GRADING	UT	$6					$6			
4030000	3652000	CLEARING AND GRADING	WYU	$0							$0	
4030000	3652000	CLEARING AND GRADING	**Result**	**$6**		**$0**			**$6**	**$0**	**$0**	
4030000	3660000	UNDERGROUND CONDUIT	CA	$506	$506							
4030000	3660000	UNDERGROUND CONDUIT	IDU	$151						$151		
4030000	3660000	UNDERGROUND CONDUIT	OR	$2,059		$2,059						
4030000	3660000	UNDERGROUND CONDUIT	UT	$3,316					$3,316			
4030000	3660000	UNDERGROUND CONDUIT	WA	$635			$635					
4030000	3660000	UNDERGROUND CONDUIT	WYP	$411				$411				
4030000	3660000	UNDERGROUND CONDUIT	WYU	$135							$135	
4030000	3660000	UNDERGROUND CONDUIT	**Result**	**$7,214**	**$506**	**$2,059**	**$635**	**$411**	**$3,316**	**$151**	**$135**	
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$919	$919							
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$459						$459		
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$3,476		$3,476						
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$9,818					$9,818			
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$561			$561					
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$924				$924				
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$535							$535	
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$16,692**	**$919**	**$3,476**	**$561**	**$924**	**$9,818**	**$459**	**$535**	
4030000	3680000	LINE TRANSFORMERS	CA	$1,379	$1,379							
4030000	3680000	LINE TRANSFORMERS	IDU	$1,359						$1,359		
4030000	3680000	LINE TRANSFORMERS	OR	$10,327		$10,327						
4030000	3680000	LINE TRANSFORMERS	UT	$7,566					$7,566			

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4030000	3680000	LINE TRANSFORMERS	WA	$2,534			$2,534					
4030000	3680000	LINE TRANSFORMERS	WYP	$2,041				$2,041				
4030000	3680000	LINE TRANSFORMERS	WYU	$325							$325	
4030000	3680000	LINE TRANSFORMERS	**Result**	**$25,532**	**$1,379**	**$10,327**	**$2,534**	**$2,041**	**$7,566**	**$1,359**	**$325**	
4030000	3691000	SERVICES - OVERHEAD	CA	$324	$324							
4030000	3691000	SERVICES - OVERHEAD	IDU	$115						$115		
4030000	3691000	SERVICES - OVERHEAD	OR	$1,233		$1,233						
4030000	3691000	SERVICES - OVERHEAD	UT	$1,154					$1,154			
4030000	3691000	SERVICES - OVERHEAD	WA	$354			$354					
4030000	3691000	SERVICES - OVERHEAD	WYP	$223				$223				
4030000	3691000	SERVICES - OVERHEAD	WYU	$35							$35	
4030000	3691000	SERVICES - OVERHEAD	**Result**	**$3,438**	**$324**	**$1,233**	**$354**	**$223**	**$1,154**	**$115**	**$35**	
4030000	3692000	SERVICES - UNDERGROUND	CA	$462	$462							
4030000	3692000	SERVICES - UNDERGROUND	IDU	$374						$374		
4030000	3692000	SERVICES - UNDERGROUND	OR	$2,896		$2,896						
4030000	3692000	SERVICES - UNDERGROUND	UT	$2,282					$2,282			
4030000	3692000	SERVICES - UNDERGROUND	WA	$731			$731					
4030000	3692000	SERVICES - UNDERGROUND	WYP	$586				$586				
4030000	3692000	SERVICES - UNDERGROUND	WYU	$168							$168	
4030000	3692000	SERVICES - UNDERGROUND	**Result**	**$7,499**	**$462**	**$2,896**	**$731**	**$586**	**$2,282**	**$374**	**$168**	
4030000	3700000	METERS	CA	$181	$181							
4030000	3700000	METERS	IDU	$442						$442		
4030000	3700000	METERS	OR	$2,171		$2,171						
4030000	3700000	METERS	UT	$2,574					$2,574			
4030000	3700000	METERS	WA	$529			$529					
4030000	3700000	METERS	WYP	$443				$443				
4030000	3700000	METERS	WYU	$104							$104	
4030000	3700000	METERS	**Result**	**$6,445**	**$181**	**$2,171**	**$529**	**$443**	**$2,574**	**$442**	**$104**	
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$24	$24							
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$8						$8		
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$117		$117						
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$276					$276			
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$20			$20					
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$45				$45				
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$8							$8	
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$498**	**$24**	**$117**	**$20**	**$45**	**$276**	**$8**	**$8**	
4030000	3720000	LEASED PROP ON CUST PREMISES	IDU	$0						$0		
4030000	3720000	LEASED PROP ON CUST PREMISES	UT	$0					$0			
4030000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$0**					**$0**	**$0**		
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$38	$38							
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$28						$28		
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$646		$646						
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$1,119					$1,119			
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$117			$117					
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$186				$186				
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$59							$59	
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$2,193**	**$38**	**$646**	**$117**	**$186**	**$1,119**	**$28**	**$59**	
4030000	3892000	LAND RIGHTS	IDU	$0						$0		

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4030000	3892000	LAND RIGHTS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3892000	LAND RIGHTS	UT	$1					$1			
4030000	3892000	LAND RIGHTS	WYP	$1				$1				
4030000	3892000	LAND RIGHTS	WYU	$0							$0	
4030000	3892000	LAND RIGHTS	**Result**	**$2**	**$0**	**$0**	**$0**	**$1**	**$1**	**$0**	**$0**	**$0**
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$35	$35							
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$172	$4	$54	$12	$12	$82	$7	$2	
4030000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$205						$205		
4030000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$443		$443						
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$134	$2	$38	$11	$17	$55	$8	$3	$1
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$1,648	$41	$483	$130	$185	$678	$92	$35	$4
4030000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$782					$782			
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$412			$412					
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$82				$82				
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$87							$87	
4030000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$4,001**	**$82**	**$1,018**	**$565**	**$295**	**$1,597**	**$312**	**$127**	**$5**
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$6	$6							
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$62	$2	$19	$4	$4	$30	$2	$1	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$35		$35						
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$5	$0	$2	$0	$1	$2	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$796	$20	$233	$63	$89	$328	$45	$17	$2
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$11					$11			
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$1			$1					
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$12				$12				
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$0							$0	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$930**	**$27**	**$290**	**$69**	**$106**	**$370**	**$47**	**$18**	**$2**
4030000	3910000	OFFICE FURNITURE	CA	$4	$4							
4030000	3910000	OFFICE FURNITURE	CN	$99	$3	$31	$7	$7	$47	$4	$1	
4030000	3910000	OFFICE FURNITURE	IDU	$13						$13		
4030000	3910000	OFFICE FURNITURE	OR	$291		$291						
4030000	3910000	OFFICE FURNITURE	SE	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	SG	$199	$3	$56	$16	$25	$82	$12	$5	$1
4030000	3910000	OFFICE FURNITURE	SO	$1,188	$29	$348	$94	$133	$489	$67	$25	$3
4030000	3910000	OFFICE FURNITURE	SSGCH	$4	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	UT	$55					$55			
4030000	3910000	OFFICE FURNITURE	WA	$54			$54					
4030000	3910000	OFFICE FURNITURE	WYP	$89				$89				
4030000	3910000	OFFICE FURNITURE	WYU	$4							$4	
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$2,000**	**$39**	**$727**	**$171**	**$254**	**$674**	**$95**	**$36**	**$4**
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$711	$18	$209	$56	$80	$293	$40	$15	$2
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$711**	**$18**	**$209**	**$56**	**$80**	**$293**	**$40**	**$15**	**$2**
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$37	$37							
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$1,006	$26	$315	$72	$68	$478	$39	$9	
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$168						$168		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$456		$456						
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$23	$0	$6	$2	$3	$9	$1	$1	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$264	$5	$74	$21	$33	$108	$15	$6	$1
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$9,017	$222	$2,644	$710	$1,010	$3,709	$506	$193	$23

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4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$4	$0	$1	$0	$1	$2	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$510					$510			
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$171			$171					
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$422				$422				
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$27							$27	
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$12,107**	**$290**	**$3,497**	**$976**	**$1,538**	**$4,816**	**$730**	**$236**	**$24**
4030000	3913000	OFFICE EQUIPMENT	CA	$1	$1							
4030000	3913000	OFFICE EQUIPMENT	CN	$15	$0	$5	$1	$1	$7	$1	$0	
4030000	3913000	OFFICE EQUIPMENT	OR	$4		$4						
4030000	3913000	OFFICE EQUIPMENT	SG	$117	$2	$33	$9	$15	$48	$7	$3	$0
4030000	3913000	OFFICE EQUIPMENT	SO	$18	$0	$5	$1	$2	$7	$1	$0	$0
4030000	3913000	OFFICE EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	UT	$6					$6			
4030000	3913000	OFFICE EQUIPMENT	WA	$1			$1					
4030000	3913000	OFFICE EQUIPMENT	WYP	$2				$2				
4030000	3913000	OFFICE EQUIPMENT	WYU	$1							$1	
4030000	3913000	OFFICE EQUIPMENT	**Result**	**$165**	**$4**	**$47**	**$13**	**$20**	**$68**	**$8**	**$4**	**$0**
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	$131	$3	$38	$10	$15	$54	$7	$3	$0
4030000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$131**	**$3**	**$38**	**$10**	**$15**	**$54**	**$7**	**$3**	**$0**
4030000	3930000	STORES EQUIPMENT	CA	$6	$6							
4030000	3930000	STORES EQUIPMENT	IDU	$37						$37		
4030000	3930000	STORES EQUIPMENT	OR	$139		$139						
4030000	3930000	STORES EQUIPMENT	SG	$235	$4	$66	$19	$29	$96	$14	$6	$1
4030000	3930000	STORES EQUIPMENT	SO	$34	$1	$10	$3	$4	$14	$2	$1	$0
4030000	3930000	STORES EQUIPMENT	SSGCT	$3	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	UT	$201					$201			
4030000	3930000	STORES EQUIPMENT	WA	$21			$21					
4030000	3930000	STORES EQUIPMENT	WYP	$55				$55				
4030000	3930000	STORES EQUIPMENT	WYU	$23							$23	
4030000	3930000	STORES EQUIPMENT	**Result**	**$755**	**$11**	**$216**	**$43**	**$89**	**$312**	**$53**	**$30**	**$1**
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$26	$26							
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$80						$80		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$451		$451						
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$1,620	$28	$457	$130	$202	$663	$94	$39	$6
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$218	$5	$64	$17	$24	$90	$12	$5	$1
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$121	$2	$35	$10	$15	$49	$7	$3	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$705					$705			
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$102			$102					
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$189				$189				
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$48							$48	
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$3,561**	**$61**	**$1,007**	**$259**	**$431**	**$1,507**	**$193**	**$94**	**$7**
4030000	3950000	LABORATORY EQUIPMENT	CA	$20	$20							
4030000	3950000	LABORATORY EQUIPMENT	IDU	$78						$78		
4030000	3950000	LABORATORY EQUIPMENT	OR	$903		$903						
4030000	3950000	LABORATORY EQUIPMENT	SE	$6	$0	$2	$0	$1	$2	$0	$0	$0

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4030000	3950000	LABORATORY EQUIPMENT	SG	$486	$9	$137	$39	$61	$199	$28	$12	$2
4030000	3950000	LABORATORY EQUIPMENT	SO	$352	$9	$103	$28	$39	$145	$20	$8	$1
4030000	3950000	LABORATORY EQUIPMENT	SSGCH	$13	$0	$4	$1	$2	$5	$1	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	SSGCT	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	UT	$518					$518			
4030000	3950000	LABORATORY EQUIPMENT	WA	$130			$130					
4030000	3950000	LABORATORY EQUIPMENT	WYP	$266				$266				
4030000	3950000	LABORATORY EQUIPMENT	WYU	$57							$57	
4030000	3950000	LABORATORY EQUIPMENT	**Result**	**$2,831**	**$37**	**$1,149**	**$198**	**$369**	**$871**	**$127**	**$77**	**$3**
4030000	3970000	COMMUNICATION EQUIPMENT	CA	$116	$116							
4030000	3970000	COMMUNICATION EQUIPMENT	CN	$184	$5	$58	$13	$13	$87	$7	$2	
4030000	3970000	COMMUNICATION EQUIPMENT	IDU	$236						$236		
4030000	3970000	COMMUNICATION EQUIPMENT	OR	$1,459		$1,459						
4030000	3970000	COMMUNICATION EQUIPMENT	SE	$5	$0	$1	$0	$1	$2	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	SG	$3,449	$61	$972	$278	$430	$1,413	$200	$82	$13
4030000	3970000	COMMUNICATION EQUIPMENT	SO	$1,990	$49	$583	$157	$223	$818	$112	$43	$5
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$30	$1	$9	$2	$4	$12	$2	$1	$0
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	UT	$1,146					$1,146			
4030000	3970000	COMMUNICATION EQUIPMENT	WA	$476			$476					
4030000	3970000	COMMUNICATION EQUIPMENT	WYP	$802				$802				
4030000	3970000	COMMUNICATION EQUIPMENT	WYU	$157							$157	
4030000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$10,052**	**$231**	**$3,082**	**$927**	**$1,472**	**$3,479**	**$557**	**$284**	**$18**
4030000	3972000	MOBILE RADIO EQUIPMENT	CA	$1	$1							
4030000	3972000	MOBILE RADIO EQUIPMENT	CN	$0	$0	$0	$0	$0	$0	$0	$0	
4030000	3972000	MOBILE RADIO EQUIPMENT	IDU	$12						$12		
4030000	3972000	MOBILE RADIO EQUIPMENT	OR	$197		$197						
4030000	3972000	MOBILE RADIO EQUIPMENT	SG	$76	$1	$21	$6	$9	$31	$4	$2	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SO	$120	$3	$35	$9	$13	$49	$7	$3	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	UT	$130					$130			
4030000	3972000	MOBILE RADIO EQUIPMENT	WA	$29			$29					
4030000	3972000	MOBILE RADIO EQUIPMENT	WYP	$26				$26				
4030000	3972000	MOBILE RADIO EQUIPMENT	WYU	$3							$3	
4030000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$596**	**$6**	**$254**	**$44**	**$49**	**$211**	**$23**	**$8**	**$1**
4030000	3980000	MISCELLANEOUS EQUIPMENT	CA	$1	$1							
4030000	3980000	MISCELLANEOUS EQUIPMENT	CN	$10	$0	$3	$1	$1	$5	$0	$0	
4030000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$3						$3		
4030000	3980000	MISCELLANEOUS EQUIPMENT	OR	$38		$38						
4030000	3980000	MISCELLANEOUS EQUIPMENT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SG	$89	$2	$25	$7	$11	$36	$5	$2	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SO	$245	$6	$72	$19	$27	$101	$14	$5	$1
4030000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	UT	$18					$18			
4030000	3980000	MISCELLANEOUS EQUIPMENT	WA	$5			$5					
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$10				$10				
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$2							$2	

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4030000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$421**	**$9**	**$138**	**$32**	**$49**	**$160**	**$22**	**$9**	**$1**
4030000	**Result**			**$401,051**	**$12,303**	**$120,479**	**$33,076**	**$44,745**	**$159,108**	**$21,744**	**$8,659**	**$937**
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	$8	$0	$2	$1	$1	$3	$0	$0	$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	**Result**	**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**
4032000	**Result**			**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	$2,224	$39	$627	$179	$278	$911	$129	$53	$9
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	$1,351	$24	$381	$109	$169	$553	$78	$32	$5
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	**Result**	**$3,575**	**$63**	**$1,008**	**$288**	**$446**	**$1,464**	**$208**	**$85**	**$14**
4033000	**Result**			**$3,575**	**$63**	**$1,008**	**$288**	**$446**	**$1,464**	**$208**	**$85**	**$14**
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	$2,347	$41	$662	$189	$293	$961	$136	$56	$9
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	**Result**	**$2,347**	**$41**	**$662**	**$189**	**$293**	**$961**	**$136**	**$56**	**$9**
4034000	**Result**			**$2,347**	**$41**	**$662**	**$189**	**$293**	**$961**	**$136**	**$56**	**$9**
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	$284	$5	$80	$23	$35	$116	$16	$7	$1
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	**Result**	**$284**	**$5**	**$80**	**$23**	**$35**	**$116**	**$16**	**$7**	**$1**
4035000	**Result**			**$284**	**$5**	**$80**	**$23**	**$35**	**$116**	**$16**	**$7**	**$1**
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	$24	$24							
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	$36						$36		
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	$187		$187						
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	$380					$380			
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	$48			$48					
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	$77				$77				
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	**Result**	**$752**	**$24**	**$187**	**$48**	**$77**	**$380**	**$36**		
4036000	**Result**			**$752**	**$24**	**$187**	**$48**	**$77**	**$380**	**$36**		
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	$22	$0	$6	$2	$3	$9	$1	$1	$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	**Result**	**$22**	**$0**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**
4037000	**Result**			**$22**	**$0**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**
Overall Result				**$408,039**	**$12,437**	**$122,424**	**$33,626**	**$45,601**	**$162,042**	**$22,142**	**$8,808**	**$961**

B4. AMORTIZATION
EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3020000	FRANCHISES AND CONSENTS	IDU	$26						$26			
4040000	3020000	FRANCHISES AND CONSENTS	SG	$520	$9	$147	$42	$65	$213	$30	$12	$2	
4040000	3020000	FRANCHISES AND CONSENTS	SG-P	$1,938	$34	$546	$156	$242	$794	$113	$46	$7	
4040000	3020000	FRANCHISES AND CONSENTS	SG-U	$326	$6	$92	$26	$41	$134	$19	$8	$1	
4040000	3020000	FRANCHISES AND CONSENTS	**Result**	**$2,810**	**$49**	**$785**	**$224**	**$347**	**$1,140**	**$187**	**$66**	**$11**	
4040000	3031040	INTANGIBLE PLANT	OR	$4		$4							
4040000	3031040	INTANGIBLE PLANT	SG	$333	$6	$94	$27	$42	$136	$19	$8	$1	
4040000	3031040	INTANGIBLE PLANT	**Result**	**$338**	**$6**	**$98**	**$27**	**$42**	**$136**	**$19**	**$8**	**$1**	
4040000	3031050	RWT - RCMS WORK TRACKING	SO	$221	$5	$65	$17	$25	$91	$12	$5	$1	
4040000	3031050	RWT - RCMS WORK TRACKING	**Result**	**$221**	**$5**	**$65**	**$17**	**$25**	**$91**	**$12**	**$5**	**$1**	
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	
4040000	3031340	BARCODE SYSTEM	SO	$74	$2	$22	$6	$8	$30	$4	$2	$0	
4040000	3031340	BARCODE SYSTEM	**Result**	**$74**	**$2**	**$22**	**$6**	**$8**	**$30**	**$4**	**$2**	**$0**	
4040000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0	
4040000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$5**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$648	$16	$190	$51	$73	$267	$36	$14	$2	
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	**Result**	**$648**	**$16**	**$190**	**$51**	**$73**	**$267**	**$36**	**$14**	**$2**	
4040000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4040000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
4040000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$22	$1	$7	$2	$3	$9	$1	$0	$0	
4040000	3031760	RECORD CENTER MGMT SOFTWARE	**Result**	**$22**	**$1**	**$7**	**$2**	**$3**	**$9**	**$1**	**$0**	**$0**	
4040000	3031830	CUSTOMER SERVICE SYSTEM	CN	$4,907	$127	$1,535	$350	$334	$2,329	$190	$43		
4040000	3031830	CUSTOMER SERVICE SYSTEM	**Result**	**$4,907**	**$127**	**$1,535**	**$350**	**$334**	**$2,329**	**$190**	**$43**		
4040000	3032030	FRANCHISE TAX SYSTEM	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0	
4040000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
4040000	3032040	SAP	SO	$9,782	$241	$2,868	$770	$1,096	$4,024	$549	$210	$25	
4040000	3032040	SAP	**Result**	**$9,782**	**$241**	**$2,868**	**$770**	**$1,096**	**$4,024**	**$549**	**$210**	**$25**	
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$125	$3	$37	$10	$14	$51	$7	$3	$0	
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	**Result**	**$125**	**$3**	**$37**	**$10**	**$14**	**$51**	**$7**	**$3**	**$0**	
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$109	$3	$32	$9	$12	$45	$6	$2	$0	
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	**Result**	**$109**	**$3**	**$32**	**$9**	**$12**	**$45**	**$6**	**$2**	**$0**	
4040000	3032240	DISASTER RECOVERY PROJECT	SO	$8	$0	$2	$1	$1	$3	$0	$0	$0	
4040000	3032240	DISASTER RECOVERY PROJECT	**Result**	**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	
4040000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$207	$5	$61	$16	$23	$85	$12	$4	$1	
4040000	3032270	ENTERPRISE DATA WAREHOUSE	**Result**	**$207**	**$5**	**$61**	**$16**	**$23**	**$85**	**$12**	**$4**	**$1**	
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$90	$2	$27	$7	$10	$37	$5	$2	$0	
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	**Result**	**$90**	**$2**	**$27**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**	
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$22	$1	$6	$2	$2	$9	$1	$0	$0	
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	**Result**	**$22**	**$1**	**$6**	**$2**	**$2**	**$9**	**$1**	**$0**	**$0**	
4040000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$131	$3	$39	$10	$15	$54	$7	$3	$0	
4040000	3032310	COMMON WORKSTATION & LOGIN APP	**Result**	**$131**	**$3**	**$39**	**$10**	**$15**	**$54**	**$7**	**$3**	**$0**	
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$413	$10	$121	$33	$46	$170	$23	$9	$1	
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	**Result**	**$413**	**$10**	**$121**	**$33**	**$46**	**$170**	**$23**	**$9**	**$1**	
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$12	$0	$4	$1	$1	$5	$1	$0	$0	
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	**Result**	**$12**	**$0**	**$4**	**$1**	**$1**	**$5**	**$1**	**$0**	**$0**	
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$89	$2	$26	$7	$10	$37	$5	$2	$0	
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	**Result**	**$89**	**$2**	**$26**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**	
4040000	3032360	2002 GRID NET POWER COST MODELING	SO	$345	$8	$101	$27	$39	$142	$19	$7	$1	
4040000	3032360	2002 GRID NET POWER COST MODELING	**Result**	**$345**	**$8**	**$101**	**$27**	**$39**	**$142**	**$19**	**$7**	**$1**	
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$22	$1	$6	$2	$2	$9	$1	$0	$0	

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	**Result**	**$22**	**$1**	**$6**	**$2**	**$2**	**$9**	**$1**	**$0**	**$0**	
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$33	$1	$10	$3	$4	$14	$2	$1	$0	
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	**Result**	**$33**	**$1**	**$10**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$499	$12	$146	$39	$56	$205	$28	$11	$1	
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	**Result**	**$499**	**$12**	**$146**	**$39**	**$56**	**$205**	**$28**	**$11**	**$1**	
4040000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$36	$1	$11	$3	$4	$15	$2	$1	$0	
4040000	3032440	FINANCIAL FORECAST INTEGRATION	**Result**	**$36**	**$1**	**$11**	**$3**	**$4**	**$15**	**$2**	**$1**	**$0**	
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$601	$15	$176	$47	$67	$247	$34	$13	$2	
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	**Result**	**$601**	**$15**	**$176**	**$47**	**$67**	**$247**	**$34**	**$13**	**$2**	
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$42	$1	$12	$3	$5	$17	$2	$1	$0	
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	**Result**	**$42**	**$1**	**$12**	**$3**	**$5**	**$17**	**$2**	**$1**	**$0**	
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$182	$5	$57	$13	$12	$86	$7	$2		
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	**Result**	**$182**	**$5**	**$57**	**$13**	**$12**	**$86**	**$7**	**$2**		
4040000	3032510	OPERATIONS MAPPING SYSTEM	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0	
4040000	3032510	OPERATIONS MAPPING SYSTEM	**Result**	**$28**	**$1**	**$8**	**$2**	**$3**	**$12**	**$2**	**$1**	**$0**	
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$359	$9	$105	$28	$40	$148	$20	$8	$1	
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	**Result**	**$359**	**$9**	**$105**	**$28**	**$40**	**$148**	**$20**	**$8**	**$1**	
4040000	3032560	POWER TAX	SO	$68	$2	$20	$5	$8	$28	$4	$1	$0	
4040000	3032560	POWER TAX	**Result**	**$68**	**$2**	**$20**	**$5**	**$8**	**$28**	**$4**	**$1**	**$0**	
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$159	$4	$47	$13	$18	$65	$9	$3	$0	
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	**Result**	**$159**	**$4**	**$47**	**$13**	**$18**	**$65**	**$9**	**$3**	**$0**	
4040000	3032600	SINGLE PERSON SCHEDULING	SO	$665	$16	$195	$52	$75	$274	$37	$14	$2	
4040000	3032600	SINGLE PERSON SCHEDULING	**Result**	**$665**	**$16**	**$195**	**$52**	**$75**	**$274**	**$37**	**$14**	**$2**	
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$32	$1	$9	$3	$4	$13	$2	$1	$0	
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	**Result**	**$32**	**$1**	**$9**	**$3**	**$4**	**$13**	**$2**	**$1**	**$0**	
4040000	3032640	TIBCO SOFTWARE	SO	$239	$6	$70	$19	$27	$98	$13	$5	$1	
4040000	3032640	TIBCO SOFTWARE	**Result**	**$239**	**$6**	**$70**	**$19**	**$27**	**$98**	**$13**	**$5**	**$1**	
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$96	$2	$28	$8	$11	$39	$5	$2	$0	
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	**Result**	**$96**	**$2**	**$28**	**$8**	**$11**	**$39**	**$5**	**$2**	**$0**	
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$398	$7	$112	$32	$50	$163	$23	$9	$2	
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	**Result**	**$398**	**$7**	**$112**	**$32**	**$50**	**$163**	**$23**	**$9**	**$2**	
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$165	$4	$49	$13	$19	$68	$9	$4	$0	
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	**Result**	**$165**	**$4**	**$49**	**$13**	**$19**	**$68**	**$9**	**$4**	**$0**	
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$28	$1	$8	$2	$3	$11	$2	$1	$0	
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	**Result**	**$28**	**$1**	**$8**	**$2**	**$3**	**$11**	**$2**	**$1**	**$0**	
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$6	$0	$2	$0	$1	$2	$0	$0	$0	
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$694	$12	$196	$56	$87	$284	$40	$17	$3	
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	**Result**	**$694**	**$12**	**$196**	**$56**	**$87**	**$284**	**$40**	**$17**	**$3**	
4040000	3032750	EAGLE POINT HYDRO ASSETS	SG	$94	$2	$27	$8	$12	$39	$5	$2	$0	
4040000	3032750	EAGLE POINT HYDRO ASSETS	**Result**	**$94**	**$2**	**$27**	**$8**	**$12**	**$39**	**$5**	**$2**	**$0**	
4040000	3032760	SWIFT 2 IMPROVEMENTS	SG	$568	$10	$160	$46	$71	$233	$33	$14	$2	
4040000	3032760	SWIFT 2 IMPROVEMENTS	**Result**	**$568**	**$10**	**$160**	**$46**	**$71**	**$233**	**$33**	**$14**	**$2**	
4040000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0	
4040000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$4	$0	$1	$0	$0	$2	$0	$0	$0	
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	**Result**	**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**	
4040000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$4	$0	$1	$0	$0	$2	$0	$0	$0	
4040000	3032810	COMPUTER BASED TRAINING (CBT)	**Result**	**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**	
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0	
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	**Result**	**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	

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Allocation Method - Factor Revised Protocol
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$336	$8	$98	$26	$38	$138	$19	$7	$1	
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	**Result**	**$336**	**$8**	**$98**	**$26**	**$38**	**$138**	**$19**	**$7**	**$1**	
4040000	3032860	WEB SOFTWARE	SO	$84	$2	$25	$7	$9	$35	$5	$2	$0	
4040000	3032860	WEB SOFTWARE	**Result**	**$84**	**$2**	**$25**	**$7**	**$9**	**$35**	**$5**	**$2**	**$0**	
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$38	$1	$11	$3	$4	$16	$2	$1	$0	
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	**Result**	**$38**	**$1**	**$11**	**$3**	**$4**	**$16**	**$2**	**$1**	**$0**	
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$11	$0	$3	$1	$1	$5	$1	$0	$0	
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	**Result**	**$11**	**$0**	**$3**	**$1**	**$1**	**$5**	**$1**	**$0**	**$0**	
4040000	3032970	BULK LOAD DATA TOOL	SO	$92	$2	$27	$7	$10	$38	$5	$2	$0	
4040000	3032970	BULK LOAD DATA TOOL	**Result**	**$92**	**$2**	**$27**	**$7**	**$10**	**$38**	**$5**	**$2**	**$0**	
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$778	$19	$228	$61	$87	$320	$44	$17	$2	
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	**Result**	**$778**	**$19**	**$228**	**$61**	**$87**	**$320**	**$44**	**$17**	**$2**	
4040000	3033010	ORACLE 8i DATABASE UPGRADE	SO	$81	$2	$24	$6	$9	$33	$5	$2	$0	
4040000	3033010	ORACLE 8i DATABASE UPGRADE	**Result**	**$81**	**$2**	**$24**	**$6**	**$9**	**$33**	**$5**	**$2**	**$0**	
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$61	$2	$18	$5	$7	$25	$3	$1	$0	
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	**Result**	**$61**	**$2**	**$18**	**$5**	**$7**	**$25**	**$3**	**$1**	**$0**	
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$53	$1	$16	$4	$6	$22	$3	$1	$0	
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	**Result**	**$53**	**$1**	**$16**	**$4**	**$6**	**$22**	**$3**	**$1**	**$0**	
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$58	$1	$17	$5	$7	$24	$3	$1	$0	
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	**Result**	**$58**	**$1**	**$17**	**$5**	**$7**	**$24**	**$3**	**$1**	**$0**	
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$375	$7	$106	$30	$47	$153	$22	$9	$1	
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	**Result**	**$375**	**$7**	**$106**	**$30**	**$47**	**$153**	**$22**	**$9**	**$1**	
4040000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SO	$25	$1	$7	$2	$3	$10	$1	$1	$0	
4040000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	**Result**	**$25**	**$1**	**$7**	**$2**	**$3**	**$10**	**$1**	**$1**	**$0**	
4040000	3033120	RANGER EMS/SCADA SYSTEM	SO	$3,754	$92	$1,101	$296	$421	$1,544	$211	$80	$10	
4040000	3033120	RANGER EMS/SCADA SYSTEM	**Result**	**$3,754**	**$92**	**$1,101**	**$296**	**$421**	**$1,544**	**$211**	**$80**	**$10**	
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0	
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	**Result**	**$5**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	
4040000	3033160	Axios Systems Assyst	SO	$78	$2	$23	$6	$9	$32	$4	$2	$0	
4040000	3033160	Axios Systems Assyst	**Result**	**$78**	**$2**	**$23**	**$6**	**$9**	**$32**	**$4**	**$2**	**$0**	
4040000	3033170	GTX VERSION 7 SOFTWARE	CN	$409	$11	$128	$29	$28	$194	$16	$4		
4040000	3033170	GTX VERSION 7 SOFTWARE	**Result**	**$409**	**$11**	**$128**	**$29**	**$28**	**$194**	**$16**	**$4**		
4040000	3033180	HPOV - HP Openview Software	SO	$348	$9	$102	$27	$39	$143	$20	$7	$1	
4040000	3033180	HPOV - HP Openview Software	**Result**	**$348**	**$9**	**$102**	**$27**	**$39**	**$143**	**$20**	**$7**	**$1**	
4040000	3033190	ITRON METER READING SOFTWARE	CN	$270	$7	$84	$19	$18	$128	$10	$2		
4040000	3033190	ITRON METER READING SOFTWARE	**Result**	**$270**	**$7**	**$84**	**$19**	**$18**	**$128**	**$10**	**$2**		
4040000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$61	$2	$19	$4	$4	$29	$2	$1		
4040000	3033300	SECID - CUST SECURE WEB LOGIN	**Result**	**$61**	**$2**	**$19**	**$4**	**$4**	**$29**	**$2**	**$1**		
4040000	3034900	MISC - MISCELLANEOUS	CN	$15	$0	$5	$1	$1	$7	$1	$0		
4040000	3034900	MISC - MISCELLANEOUS	IDU	$0						$0			
4040000	3034900	MISC - MISCELLANEOUS	OR	$26		$26							
4040000	3034900	MISC - MISCELLANEOUS	SE	$10	$0	$3	$1	$1	$4	$1	$0	$0	
4040000	3034900	MISC - MISCELLANEOUS	SG	$5,154	$90	$1,453	$415	$643	$2,111	$299	$123	$20	
4040000	3034900	MISC - MISCELLANEOUS	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0	
4040000	3034900	MISC - MISCELLANEOUS	SO	$364	$9	$107	$29	$41	$150	$20	$8	$1	
4040000	3034900	MISC - MISCELLANEOUS	SSGCH	$22	$0	$6	$2	$3	$9	$1	$1	$0	
4040000	3034900	MISC - MISCELLANEOUS	UT	$4					$4				
4040000	3034900	MISC - MISCELLANEOUS	WA	$0			$0						
4040000	3034900	MISC - MISCELLANEOUS	WYP	$11				$11					

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3034900	MISC - MISCELLANEOUS	**Result**	**$5,611**	**$100**	**$1,600**	**$448**	**$700**	**$2,286**	**$323**	**$132**	**$21**	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$2	$0	$1	$0	$0	$1	$0	$0	$0	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$5	$0	$1	$0	$1	$2	$0	$0	$0	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	**Result**	**$7**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$34	$1	$10	$3	$4	$14	$2	$1	$0	
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	**Result**	**$34**	**$1**	**$10**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$15	$0	$4	$1	$2	$6	$1	$0	$0	
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	**Result**	**$15**	**$0**	**$4**	**$1**	**$2**	**$6**	**$1**	**$0**	**$0**	
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$100	$2	$27	$8	$12	$43	$6	$2	$0	
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	**Result**	**$100**	**$2**	**$27**	**$8**	**$12**	**$43**	**$6**	**$2**	**$0**	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$61	$61								
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$234	$6	$73	$17	$16	$111	$9	$2		
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$678		$678							
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$1,098	$27	$322	$86	$123	$452	$62	$24	$3	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$1					$1				
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$73			$73						
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$405				$405					
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$2							$2		
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	**Result**	**$2,553**	**$94**	**$1,073**	**$177**	**$544**	**$564**	**$71**	**$27**	**$3**	
4040000	**Result**			**$40,621**	**$962**	**$12,238**	**$3,143**	**$4,689**	**$16,549**	**$2,149**	**$793**	**$98**	
4049000	566200	AMORTIZATION OTHER INTANGIBLE	SG	$111	$2	$31	$9	$14	$45	$6	$3	$0	
4049000	566200	AMORTIZATION OTHER INTANGIBLE	**Result**	**$111**	**$2**	**$31**	**$9**	**$14**	**$45**	**$6**	**$3**	**$0**	
4049000	**Result**			**$111**	**$2**	**$31**	**$9**	**$14**	**$45**	**$6**	**$3**	**$0**	
4061000	566920	AMORT ELEC PLANT ACQ ADJ	SG	$5,479	$96	$1,544	$441	$684	$2,244	$318	$131	$21	
4061000	566920	AMORT ELEC PLANT ACQ ADJ	**Result**	**$5,479**	**$96**	**$1,544**	**$441**	**$684**	**$2,244**	**$318**	**$131**	**$21**	
4061000	**Result**			**$5,479**	**$96**	**$1,544**	**$441**	**$684**	**$2,244**	**$318**	**$131**	**$21**	
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	SG-P	$3,437	$60	$969	$277	$429	$1,408	$200	$82	$13	
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	**Result**	**$3,437**	**$60**	**$969**	**$277**	**$429**	**$1,408**	**$200**	**$82**	**$13**	
4070000	**Result**			**$3,437**	**$60**	**$969**	**$277**	**$429**	**$1,408**	**$200**	**$82**	**$13**	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	OR	$ (68)		$ (68)							
4071500	566941	AMORT OF UNREC PLANT - TROJAN	TROJP	$2,014	$35	$561	$161	$256	$825	$119	$49	$8	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	$ (276)			$ (276)						
4071500	566941	AMORT OF UNREC PLANT - TROJAN	**Result**	**$1,670**	**$35**	**$493**	**$ (115)**	**$256**	**$825**	**$119**	**$49**	**$8**	
4071500	**Result**			**$1,670**	**$35**	**$493**	**$ (115)**	**$256**	**$825**	**$119**	**$49**	**$8**	
4073000	566940	AMORT OF REG ASSETS - DEBITS	SG	$305	$5	$86	$25	$38	$125	$18	$7	$1	
4073000	566940	AMORT OF REG ASSETS - DEBITS	**Result**	**$305**	**$5**	**$86**	**$25**	**$38**	**$125**	**$18**	**$7**	**$1**	
4073000	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	$5,519									$5,519
4073000	566950	AMORT OF SB1149 REGUL ASSETS	**Result**	**$5,519**									**$5,519**
4073000	**Result**			**$5,824**	**$5**	**$86**	**$25**	**$38**	**$125**	**$18**	**$7**	**$1**	**$5,519**
Overall Result				**$57,143**	**$1,160**	**$15,362**	**$3,779**	**$6,109**	**$21,196**	**$2,810**	**$1,065**	**$142**	**$5,519**

B5. TAXES OTHER
THAN INCOME

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	583150	LAND TAX	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4081000	583150	LAND TAX	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4081000	583750	SALES AND USE TAX	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4081000	583750	SALES AND USE TAX	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4081000	584960	Taxes Other Non-Income - Credit	SO	$ (389)	$ (10)	$ (114)	$ (31)	$ (44)	$ (160)	$ (22)	$ (8)	$ (1)
4081000	584960	Taxes Other Non-Income - Credit	**Result**	**$ (389)**	**$ (10)**	**$ (114)**	**$ (31)**	**$ (44)**	**$ (160)**	**$ (22)**	**$ (8)**	**$ (1)**
4081000	**Result**			**$ (389)**	**$ (10)**	**$ (114)**	**$ (31)**	**$ (44)**	**$ (160)**	**$ (22)**	**$ (8)**	**$ (1)**
4081500	579000	PROPERTY TAX	GPS	$77,529	$1,908	$22,734	$6,103	$8,687	$31,890	$4,350	$1,661	$197
4081500	579000	PROPERTY TAX	**Result**	**$77,529**	**$1,908**	**$22,734**	**$6,103**	**$8,687**	**$31,890**	**$4,350**	**$1,661**	**$197**
4081500	**Result**			**$77,529**	**$1,908**	**$22,734**	**$6,103**	**$8,687**	**$31,890**	**$4,350**	**$1,661**	**$197**
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	$1,111	$1,111							
4081800	578000	FRANCHISE & OCCUPATION TAXES	OR	$21,806		$21,806						
4081800	578000	FRANCHISE & OCCUPATION TAXES	WYP	$1,491				$1,491				
4081800	578000	FRANCHISE & OCCUPATION TAXES	**Result**	**$24,408**	**$1,111**	**$21,806**		**$1,491**				
4081800	**Result**			**$24,408**	**$1,111**	**$21,806**		**$1,491**				
4081990	583260	PUBLIC UTILITY TAX	SO	$9,321	$229	$2,733	$734	$1,044	$3,834	$523	$200	$24
4081990	583260	PUBLIC UTILITY TAX	**Result**	**$9,321**	**$229**	**$2,733**	**$734**	**$1,044**	**$3,834**	**$523**	**$200**	**$24**
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	$610		$610						
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	**Result**	**$610**		**$610**						
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	$2					$2			
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	**Result**	**$2**					**$2**			
4081990	583263	MONTANA ENERGY TAX	SE	$246	$4	$64	$19	$34	$101	$16	$7	$1
4081990	583263	MONTANA ENERGY TAX	**Result**	**$246**	**$4**	**$64**	**$19**	**$34**	**$101**	**$16**	**$7**	**$1**
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	$7			$7					
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	**Result**	**$7**			**$7**					
4081990	583266	IDAHO KILOWATT HOUR TAX	SE	$24	$0	$6	$2	$3	$10	$2	$1	$0
4081990	583266	IDAHO KILOWATT HOUR TAX	**Result**	**$24**	**$0**	**$6**	**$2**	**$3**	**$10**	**$2**	**$1**	**$0**
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	$40				$40				
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	**Result**	**$40**				**$40**				
4081990	583269	MONTANA WHOLESALE ENERGY TAX	SE	$175	$3	$46	$13	$24	$72	$11	$5	$1
4081990	583269	MONTANA WHOLESALE ENERGY TAX	**Result**	**$175**	**$3**	**$46**	**$13**	**$24**	**$72**	**$11**	**$5**	**$1**
4081990	583800	MISCELLANEOUS TAXES	UT	$61					$61			
4081990	583800	MISCELLANEOUS TAXES	**Result**	**$61**					**$61**			
4081990	584100	GOVERNMENT ROYALTIES	SE	$389	$6	$102	$29	$54	$160	$25	$11	$1
4081990	584100	GOVERNMENT ROYALTIES	**Result**	**$389**	**$6**	**$102**	**$29**	**$54**	**$160**	**$25**	**$11**	**$1**
4081990	**Result**			**$10,876**	**$243**	**$3,562**	**$804**	**$1,201**	**$4,239**	**$577**	**$223**	**$27**
Overall Result				**$112,424**	**$3,252**	**$47,988**	**$6,876**	**$11,336**	**$35,969**	**$4,905**	**$1,876**	**$223**

B6. FEDERAL
INCOME TAXES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4098200	105105	30% Capitalized labor costs for PowerTax	SO	$1,591	$39	$466	$125	$178	$654	$89	$34	$4		
4098200	130100	Non - Deductible Expenses	SO	$738	$18	$216	$58	$83	$304	$41	$16	$2		
4098200	130400	PMINondeductible Exp	SE	$18	$0	$5	$1	$3	$7	$1	$1	$0		
4098200	130550	MEHC Insurance Services-Premium	SO	$6,969	$171	$2,043	$549	$781	$2,867	$391	$149	$18		
4098200	130700	Mining Rescue Training Credit Addback	SE	$36	$1	$9	$3	$5	$15	$2	$1	$0		
4098200	610106	PMIFuel Tax Cr	SE	$16	$0	$4	$1	$2	$7	$1	$0	$0		
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	$14	$0	$4	$1	$2	$6	$1	$0	$0		
4098200	**Result**			**$9,382**	**$230**	**$2,748**	**$738**	**$1,054**	**$3,859**	**$527**	**$202**	**$24**		
4098300	105100	Capitalized Labor Costs	SO	$6,535	$161	$1,916	$514	$732	$2,688	$367	$140	$17		
4098300	105120	Book Depreciation	SCHMDEXP	$485,190	$14,788	$145,571	$39,983	$54,222	$192,680	$26,328	$10,473	$1,143		
4098300	105121	PMIBook Depreciation	SE	$13,191	$218	$3,451	$997	$1,839	$5,420	$851	$368	$47		
4098300	105130	CIAC	CIAC	$65,248	$2,366	$19,067	$4,430	$5,162	$30,203	$3,042	$978			
4098300	105140	Highway relocation	SNPD	$2,196	$80	$642	$149	$174	$1,017	$102	$33			
4098300	105142	Avoided Costs	SNP	$61,015	$1,431	$17,448	$4,685	$6,746	$25,896	$3,359	$1,294	$155		
4098300	105145	Acquisition Adjustment Amort	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4098300	110100	Book Cost Depletion	SE	$2,157	$36	$564	$163	$301	$886	$139	$60	$8		
4098300	110105	SRC Book Depletion step up basis adj	SG	$98	$2	$28	$8	$12	$40	$6	$2	$0		
4098300	1101051	SRC Book Cost Depletion	SG	$207	$4	$58	$17	$26	$85	$12	$5	$1		
4098300	205100	Coal Pile Inventory Adjustment	SE	$2,298	$38	$601	$174	$320	$944	$148	$64	$8		
4098300	205411	PMI Sec 263A Adjustment	SE	$1,218	$20	$319	$92	$170	$500	$79	$34	$4		
4098300	210000	PREPAID IBEW 57 MEDICAL	SO	$15	$0	$4	$1	$2	$6	$1	$0	$0		
4098300	210105	Self Insured Health Benefit	SO	$708	$17	$208	$56	$79	$291	$40	$15	$2		
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	$882	$5	$377	$113	$58	$311	$18	$0			
4098300	320115	Misc - Reg Assets/Reg Liab-Total	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4098300	320140	May 2000 Transition Plan Costs-OR	OR	$3,892		$3,892								
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	$1,302					$1,302					
4098300	415301	Environmental Costs WA	WA	$94			$94							
4098300	415500	Cholla Plt Transact Costs-APS Amort	SGCT	$939	$17	$266	$76	$118	$386	$55	$22			
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	$52			$52							
4098300	415555	WY PCAM Def Net Power Costs	WYP	$881				$881						
4098300	415640	IDAI Costs-Direct Access-CA	CA	$305	$305									
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	$448									$448	
4098300	415680	OR Deferred Intevenor Funding Grants	OR	$831		$831								
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	$1,281									$1,281	
4098300	415801	Contra RTO Grid West N/R Allowance	SG	$ (1,079)	$ (19)	$ (304)	$ (87)	$ (135)	$ (442)	$ (63)	$ (26)	$ (4)		
4098300	415803	WA RTO Grid West N/R w/o	WA	$47			$47							
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	$184				$184						
4098300	415806	ID RTO Grid West N/R	IDU	$27						$27				
4098300	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	$11,822		$11,822								
4098300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	$5,312				$5,312						
4098300	415822	Reg Asset _ Pension MMT -UT	UT	$289					$289					
4098300	415823	Contra Pension Reg Asset CTG - UT	UT	$16,886					$16,886					
4098300	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	$1,022	$1,022									
4098300	415825	Contra Pension Reg Asset CTG - WA	WA	$3,138			$3,138							
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	$285					$285					
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	$4,365	$77	$1,230	$351	$545	$1,788	$253	$104	$17		
4098300	415870	Deferred Excess Net Power Costs-CA	CA	$1,234	$1,234									
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	$20,473				$20,473						
4098300	415880	Deferred UT Independent Evaluation Fee	UT	$394					$394					
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	$610						$610				
4098300	425125	Deferred Coal Cost - Arch	SE	$2,763	$46	$723	$209	$385	$1,135	$178	$77	$10		
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4098300	425250	TGS Buyout-SG	SG	$15	$0	$4	$1	$2	$6	$1	$0	$0		
4098300	425260	Lakeview Buyout-SG	SG	$43	$1	$12	$3	$5	$18	$3	$1	$0		
4098300	425280	Joseph Settlement-SG	SG	$137	$2	$39	$11	$17	$56	$8	$3	$1		
4098300	425360	Hermiston Swap	SG	$172	$3	$48	$14	$21	$70	$10	$4	$1		
4098300	430110	Reg Asset balance reclass	SO	$190	$5	$56	$15	$21	$78	$11	$4	$0		
4098300	505125	PMI Accrued Royalties	SE	$697	$12	$182	$53	$97	$286	$45	$19	$2		
4098300	505600	Sick Leave Vacation & Personal Time	SO	$1,893	$47	$555	$149	$212	$779	$106	$41	$5		
4098300	605100	Trojan Decomissioning Costs	TROJD	$1,465	$25	$408	$117	$187	$600	$87	$36	$6		
4098300	605710	Reverse Accrued Final Reclamation	SE	$778	$13	$204	$59	$109	$320	$50	$22	$3		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4098300	610000	Coal Mine Development-PMI	SE	$7,301	$121	$1,910	$552	$1,018	$3,000	$471	$204	$26		
4098300	610114	PMI EITF Pre-Stripping Costs	SE	$1,300	$22	$340	$98	$181	$534	$84	$36	$5		
4098300	610130	781 Shopping Incentive_OR	OR	$521		$521								
4098300	610135	SB1149 Costs_OR OTHER	OTHER	$4,045									$4,045	
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	$252					$252					
4098300	610143	Reg Liability - WA Low Energy Program	WA	$17			$17							
4098300	610146	OR Reg Asset/Liability Consolidation	OR	$470		$470								
4098300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	$1,239									$1,239	
4098300	705260	March 2006 Transition Plan costs-WA	WA	$668			$668							
4098300	705265	Reg Liab - OR Energy Conservation Charge	OR	$776		$776								
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	$45	$45									
4098300	705310	Reg Liability-UT Gain on Sale of Asset	UT	$1,019					$1,019					
4098300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	$156						$156				
4098300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	$353				$353						
4098300	715720	NW Power Act-WA	OTHER	$625									$625	
4098300	720500	Severance	SO	$27	$1	$8	$2	$3	$11	$1	$1	$0		
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	$4,223	$99	$1,208	$324	$467	$1,792	$233	$90	$11		
4098300	910530	Injuries and Damages Reserve	SO	$2,378	$59	$697	$187	$266	$978	$133	$51	$6		
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	$208					$208					
4098300	920150	FAS 112 Book Reserve	SO	$503	$12	$147	$40	$56	$207	$28	$11	$1		
4098300	**Result**			**$750,275**	**$22,313**	**$216,299**	**$57,574**	**$100,623**	**$293,206**	**$36,980**	**$14,168**	**$1,473**	**$7,639**	
4099200	120100	Preferred Dividend - PPL	SNP	$381	$9	$109	$29	$42	$162	$21	$8	$1		
4099200	130560	MEHC Insurance Services-Receivable	SO	$5,753	$142	$1,687	$453	$645	$2,366	$323	$123	$15		
4099200	130600	Tax Exempt Interest (No AMT)	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099200	720100	Medicare Subsidy	SO	$6,341	$156	$1,859	$499	$710	$2,608	$356	$136	$16		
4099200	910900	PMIDepletion	SE	$2,340	$39	$612	$177	$326	$961	$151	$65	$8		
4099200	910918	PMI Overriding Royalty	SE	$15	$0	$4	$1	$2	$6	$1	$0	$0		
4099200	920105	PMI Tax Exempt Interest Income	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099200	920106	PMI DIVIDEND RECEIVED DEDUCTION	SE	$237	$4	$62	$18	$33	$97	$15	$7	$1		
4099200	**Result**			**$15,067**	**$349**	**$4,333**	**$1,177**	**$1,759**	**$6,201**	**$867**	**$340**	**$41**		
4099300	105125	Tax Depreciation	TAXDEPR	$1,095,618	$24,066	$313,698	$139,148	$124,864	$452,148	$64,434	$17,767	$2,965		$ (43,472)
4099300	105126	PMITax Depreciation	SE	$24,251	$401	$6,344	$1,833	$3,382	$9,964	$1,564	$677	$86		
4099300	105137	Capitalized Depreciation	SO	$5,041	$124	$1,478	$397	$565	$2,073	$283	$108	$13		
4099300	105141	AFUDC	SNP	$74,408	$1,745	$21,278	$5,713	$8,227	$31,580	$4,096	$1,578	$190		
4099300	105143	Basis Intangible Difference	SO	$6,328	$156	$1,855	$498	$709	$2,603	$355	$136	$16		
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	$34,735	$855	$10,185	$2,734	$3,892	$14,288	$1,949	$744	$88		
4099300	105165	Coal Mine Development	SE	$908	$15	$237	$69	$127	$373	$59	$25	$3		
4099300	105170	Coal Mine Receding Face (Extension)	SE	$1,187	$20	$310	$90	$165	$488	$77	$33	$4		
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	$2,237	$37	$585	$169	$312	$919	$144	$62	$8		
4099300	105175	Removal Cost (net of salvage)	GPS	$44,626	$1,098	$13,086	$3,513	$5,000	$18,356	$2,504	$956	$113		
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099300	105205	Coal Mine Development 30% Amort	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4099300	105220	Cholla GE Safe Harbor Lease	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	$56	$1	$16	$5	$7	$23	$3	$1	$0		
4099300	105470	Book Gain/Loss on Land Sales	GPS	$2,115	$52	$620	$167	$237	$870	$119	$45	$5		
4099300	110200	Depletion - Tax Percentage Deduction	SE	$7,970	$132	$2,085	$602	$1,111	$3,275	$514	$223	$28		
4099300	110205	SRC Depletion - Tax Percentage Deduction	SG	$192	$3	$54	$15	$24	$79	$11	$5	$1		
4099300	145030	Distribution O&M Amort of Writeoff	SNPD	$169	$6	$49	$11	$13	$78	$8	$3			
4099300	205200	Coal M&S Inventory Write-Off	SE	$698	$12	$183	$53	$97	$287	$45	$19	$2		
4099300	210100	Prepaid Taxes-OR PUC	OR	$125		$125								
4099300	210120	Prepaid Taxes-UT PUC	UT	$197					$197					
4099300	210130	Prepaid Taxes-ID PUC	IDU	$57						$57				
4099300	210140	Prepaid Taxes-WY PSC	WYP	$0				$0						
4099300	210180	OTHER PREPAIDS	SO	$43	$1	$13	$3	$5	$18	$2	$1	$0		
4099300	210200	Prepaid Taxes-property taxes	GPS	$185	$5	$54	$15	$21	$76	$10	$4	$0		
4099300	305100	Amort of Projects-Klamath Engineering	DGP	$1	$0	$1	$0	$0						
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	$38	$1	$10	$3	$5	$16	$2	$1	$0		
4099300	3201151	MISC - REG LIAB	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	$11,507	$283	$3,374	$906	$1,289	$4,733	$646	$247	$29		
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	$9,624	$169	$2,713	$775	$1,201	$3,942	$559	$229	$37		

ROCKY MOUNTAIN POWER
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Schedule M (Actuals)
Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	$138	$2	$39	$11	$17	$56	$8	$3	$1		
4099300	415300	Hazardous Waste Clean-up Costs	SO	$2,895	$71	$849	$228	$324	$1,191	$162	$62	$7		
4099300	415701	CA Deferred Intervenor Funding	CA	$180	$180									
4099300	415702	REG ASSET - LAKE SIDE LIQ. - WY	WYP	$1,051				$1,051						
4099300	415804	OR RTO Grid West N/R	OR	$74		$74								
4099300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	$1,237									$1,237	
4099300	415872	Deferred Excess Net Power Costs - WY 08	WYP	$24,232				$24,232						
4099300	415873	Deferred Excess Net Power Costs - WA Hyd	WA	$6,017			$6,017							
4099300	415891	WY - 2006 Transition Severance Costs	WYP	$2,656				$2,656						
4099300	415895	OR RCAC SEPT-DEC 07 DEFERRED	OR	$11,329		$11,329								
4099300	415900	OR SB 408 Recovery	OR	$12,570		$12,570								
4099300	425100	Deferred Regulatory Expense-IDU	IDU	$6						$6				
4099300	425110	Tenant Lease Allow-PSU Call Cntr	CN	$63	$2	$20	$4	$4	$30	$2	$1			
4099300	425200	Other Environmental Liabilities	SO	$181	$4	$53	$14	$20	$75	$10	$4	$0		
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	$56	$2	$16	$4	$4	$26	$3	$1			
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	$755	$13	$213	$61	$94	$309	$44	$18	$3		
4099300	425295	BPA Conservation Rate Credit	SG	$565	$10	$159	$45	$70	$231	$33	$13	$2		
4099300	425380	Idaho Customer Balancing Account	OTHER	$591									$591	
4099300	430100	Customer Service / Weatherization	SO	$9,548	$235	$2,800	$752	$1,070	$3,927	$536	$205	$24		
4099300	505100	Energy West Accrued Liabilities	SE	$2,355	$39	$616	$178	$328	$968	$152	$66	$8		
4099300	505115	Sales & Use Tax Accrual	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4099300	505145	Misc. Non-Current Accrued Liability	SO	$3,073	$76	$901	$242	$344	$1,264	$172	$66	$8		
4099300	505150	Misc Current & Accrued Liability-SO	SO	$1,182	$29	$347	$93	$132	$486	$66	$25	$3		
4099300	505170	West Valley Contract Termination Fee Acc	SG	$6,601	$116	$1,861	$531	$824	$2,704	$383	$157	$25		
4099300	505510	Vacation Accrual - PMI	SE	$108	$2	$28	$8	$15	$45	$7	$3	$0		
4099300	610100	PMIDEVT COST AMORT	SE	$3,556	$59	$930	$269	$496	$1,461	$229	$99	$13		
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	$257	$6	$75	$20	$29	$106	$14	$6	$1		
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	$2	$0	$0	$0	$0	$1	$0	$0	$0		
4099300	610140	OR Rate Refunds	OTHER	$0									$0	
4099300	610145	Reg Liab-OR Balance Consol	OR	$190		$190								
4099300	705232	CA West Valley Lease Reduction	CA	$26	$26									
4099300	705233	West Valley Lease Reduction - ID	IDU	$219						$219				
4099300	705234	West Valley Lease Reduction - WY	WYP	$91				$91						
4099300	705235	UT West Valley Lease Reduction	UT	$418					$418					
4099300	705240	CA Alternative Rate for Energy Program(C	CA	$898	$898									
4099300	705250	A&G Credit - WA	WA	$428			$428							
4099300	705252	A&G Credit-CA	CA	$42	$42									
4099300	705253	A&G Credit - ID	IDU	$226						$226				
4099300	705254	A&G Credit - WY	WYP	$34				$34						
4099300	705300	Reg. Liability - Deferred Benefit Arch S	SE	$1,961	$32	$513	$148	$273	$806	$126	$55	$7		
4099300	715050	Microsoft Software License Liability	SO	$532	$13	$156	$42	$60	$219	$30	$11	$1		
4099300	715100	University of WY Contract Amort.	WYP	$0				$0						
4099300	715350	Misc Deferred Credits	SO	$230	$6	$67	$18	$26	$95	$13	$5	$1		
4099300	715800	Redding Renegotiated Contract	SG	$550	$10	$155	$44	$69	$225	$32	$13	$2		
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	$2,125	$52	$623	$167	$238	$874	$119	$46	$5		
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	$122	$3	$36	$10	$14	$50	$7	$3	$0		
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4099300	720550	Accrued CIC Severence	SO	$10,308	$254	$3,023	$811	$1,155	$4,240	$578	$221	$26		
4099300	910580	Wasach workers comp reserve	SO	$298	$7	$87	$23	$33	$122	$17	$6	$1		
4099300	910905	PMI Underground Mine Cost Depletion	SE	$172	$3	$45	$13	$24	$71	$11	$5	$1		
4099300	920110	PMI WY Extraction Tax	SE	$80	$1	$21	$6	$11	$33	$5	$2	$0		
4099300	**Result**			**$1,432,543**	**$31,374**	**$416,151**	**$166,909**	**$184,995**	**$566,415**	**$80,654**	**$23,960**	**$3,730**	**$1,827**	**$ (43,472)**
Overall Result				**$2,207,267**	**$54,266**	**$639,532**	**$226,398**	**$288,430**	**$869,682**	**$119,027**	**$38,670**	**$5,268**	**$9,466**	**$ (43,472)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	WYP	Utah	Idaho	WYE	FERC
4191000	AFUDC - OTHER	SNP	$ (46,616)	$ (1,093)	$ (13,331)	$ (3,579)	$ (5,154)	$ (19,785)	$ (2,566)	$ (989)	$ (119)
4270000	INT ON LNG-TRM DBT	SNP	$ 316,049	$ 7,413	$ 90,379	$ 24,267	$ 34,945	$ 134,139	$ 17,400	$ 6,702	$ 805
4271000	INT ON LNG-TRM DBT	SNP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4271500	INT REC ON REACQ BND	SNP	$ (2,476)	$ (58)	$ (708)	$ (190)	$ (274)	$ (1,051)	$ (136)	$ (53)	$ (6)
4280000	AMT DBT DISC & EXP	SNP	$ 3,073	$ 72	$ 879	$ 236	$ 340	$ 1,304	$ 169	$ 65	$ 8
4281000	AMORTZN OF LOSS	SNP	$ 4,223	$ 99	$ 1,208	$ 324	$ 467	$ 1,792	$ 233	$ 90	$ 11
4290000	AMT PREM ON DEBT	SNP	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
4291000	AM GAIN REACQ D-CR	SNP	$ -								
4310000	OTHER INTEREST EXP	SNP	$ 12,472	$ 293	$ 3,567	$ 958	$ 1,379	$ 5,293	$ 687	$ 264	$ 32
4311000	OTHER INTEREST EXP	SNP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4313000	INT EXP ON REG LIAB	SNP	$ 2,153	$ 51	$ 616	$ 165	$ 238	$ 914	$ 119	$ 46	$ 5
4320000	AFUDC - BORROWED	SNP	$ (34,281)	$ (804)	$ (9,803)	$ (2,632)	$ (3,790)	$ (14,549)	$ (1,887)	$ (727)	$ (87)
Total Interest Expense			**$ 254,594**	**$ 5,971**	**$ 72,805**	**$ 19,548**	**$ 28,150**	**$ 108,056**	**$ 14,016**	**$ 5,399**	**$ 649**

B7. D.I.T. EXPENSE
& I.T.C. ADJ.

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	105121	282PMI Book Depreciation	SE	$1,254	$21	$328	$95	$175	$515	$81	$35	$4		
4101000	1051251	282DIT ACRS Property-CA	CA	$11,989	$11,989									
4101000	1051252	282DIT ACRS Property-FERC	FERC	$1,456								$1,456		
4101000	1051253	282DIT ACRS Property-ID	IDU	$27,573						$27,573				
4101000	1051255	282DIT ACRS Property-OR	OR	$150,970		$150,970								
4101000	1051256	282DIT ACRS Property-UT	UT	$199,094					$199,094					
4101000	1051257	282DIT ACRS Property-WA	WA	$57,992			$57,992							
4101000	10512571	282DIT ACRS Property-Unallocated	OTHER	$ (24,232)									$ (24,232)	
4101000	1051258	282DIT ACRS Property-WYE	WYP	$61,129				$61,129						
4101000	1051259	282DIT ACRS Property-WYW	WYU	$8,116							$8,116			
4101000	105126	282DIT PMIDepreciation-Tax	SE	$9,204	$152	$2,408	$696	$1,283	$3,782	$594	$257	$32		
4101000	105143	282Basis Intangible Difference	SO											
4101000	105145	282DIT Acquisition Adjustment	SG	$459	$8	$129	$37	$57	$188	$27	$11	$2		
4101000	105154	282DIT Section 383 Capital Loss Carryfor	OTHER	$87									$87	
4101000	105171	PMI Coal Mine Extension Costs	SE	$849	$14	$222	$64	$118	$349	$55	$24	$3		
4101000	105180	282Steam Rights Blundell Geothermal Bk D	SG	$84	$1	$24	$7	$10	$34	$5	$2	$0		
4101000	105181	282Steam Rights Blundell Geothermal Tx D	SG	$80	$1	$23	$6	$10	$33	$5	$2	$0		
4101000	105220	282CHOLLA APS TAX LEASE	SG	$155	$3	$44	$12	$19	$63	$9	$4	$1		
4101000	1052201	190Cholla GE Tax Lease	SG	$292	$5	$82	$24	$36	$120	$17	$7	$1		
4101000	1052202	CHOLLA APS TAX LEASE	SG	$21	$0	$6	$2	$3	$9	$1	$1	$0		
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	$19	$0	$5	$1	$2	$8	$1	$0	$0		
4101000	105330	282EPUD	OR	$94		$94								
4101000	110200	IGC Tax Percentage Depletion Deduct	SG	$3,025	$53	$853	$244	$377	$1,239	$176	$72	$12		
4101000	110205	SRC Tax Percentage Depletion Deduct	SG	$73	$1	$21	$6	$9	$30	$4	$2	$0		
4101000	120205	IGC Trapper Mining Stock Basis	OTHER	$528									$528	
4101000	145030	190Distribution O&M	SNPD	$64	$2	$19	$4	$5	$30	$3	$1			
4101000	205200	M&S INVENTORY WRITE-OFF	SE	$265	$4	$69	$20	$37	$109	$17	$7	$1		
4101000	210100	283OR PUC Prepaid Taxes	OR	$47		$47								
4101000	210120	283UT PUC Prepaid Taxes	UT	$75					$75					
4101000	210130	283ID PUC Prepaid Taxes	IDU	$22						$22				
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0		
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	$70	$2	$21	$6	$8	$29	$4	$2	$0		
4101000	305100	190Amort of Projects-Klamath Engineering	DGP	$0	$0	$0	$0	$0						
4101000	310102	282DIT IGC Prop Plant Equip	SG	$14	$0	$4	$1	$2	$6	$1	$0	$0		
4101000	320115	283INTERIM PROVISION_TOTAL REG ASSETS_LI	SO	$20,375	$501	$5,975	$1,604	$2,283	$8,381	$1,143	$437	$52		
4101000	320116	190REG LIABILITY	SO	$1,176	$29	$345	$93	$132	$484	$66	$25	$3		
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	$3,653	$64	$1,030	$294	$456	$1,496	$212	$87	$14		
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	$52	$1	$15	$4	$7	$21	$3	$1	$0		
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	$1,099	$27	$322	$86	$123	$452	$62	$24	$3		
4101000	415701	CA Deferred Intervenor Funding	CA	$68	$68									
4101000	415702	REG ASSET - LAKE SIDE LIQ. - WY	WYP	$399				$399						
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	SG	$409	$7	$115	$33	$51	$168	$24	$10	$2		
4101000	415804	RTO Gridwest NR Writeoff OR	OR	$28		$28								
4101000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	$469									$469	
4101000	415872	Deferred Excess Net Power Costs - WY 08	WYP	$9,196				$9,196						
4101000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	$2,284			$2,284							
4101000	415891	WY - 2006 Transition Severance Costs	WYP	$1,008				$1,008						
4101000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	$4,299		$4,299								
4101000	415900	OR SB 408 Recovery	OTHER	$4,770									$4,770	
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	$2						$2				
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	CN	$24	$1	$7	$2	$2	$11	$1	$0			
4101000	425200	OTHER ENVIRONMENTAL LIABILITIES	SO	$69	$2	$20	$5	$8	$28	$4	$1	$0		
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	$21	$1	$6	$1	$2	$10	$1	$0			
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	$286	$5	$81	$23	$36	$117	$17	$7	$1		
4101000	425295	BPA Conservation Rate Credit	SG	$214	$4	$60	$17	$27	$88	$12	$5	$1		
4101000	425380	190Idaho Customer Bal Acct	OTHER	$224									$224	
4101000	430100	283Weatherization	SO	$3,624	$89	$1,063	$285	$406	$1,490	$203	$78	$9		
4101000	505100	190Energy West Accrued Liabilities	SE	$894	$15	$234	$68	$125	$367	$58	$25	$3		
4101000	505145	Misc. Non-Current Accrued Liability	SO	$1,166	$29	$342	$92	$131	$480	$65	$25	$3		
4101000	505150	190Misc Current and Accrued Liability-SO	SO	$449	$11	$132	$35	$50	$185	$25	$10	$1		
4101000	505170	WV Contract Termination Fee Accrual	SG	$2,505	$44	$706	$202	$313	$1,026	$145	$60	$10		
4101000	505510	190PMI Vacation/Bonus	SE	$41	$1	$11	$3	$6	$17	$3	$1	$0		

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Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	610100	283PMI AMORT DEVELOPMENT	SE	$1,350	$22	$353	$102	$188	$554	$87	$38	$5		
4101000	6101001	190NOPA 103-99-00 RAR	SO	$97	$2	$29	$8	$11	$40	$5	$2	$0		
4101000	610111	283PMI SALE OF ASSETS	SE	$1	$0	$0	$0	$0	$0	$0	$0	$0		
4101000	610140	190 OR Rate Refunds	OTHER	$0									$0	
4101000	610145	190Reg Liab - OR Balance Consol	OR	$72		$72								
4101000	705232	WEST VALLEY LEASE REDUCTION - CA	CA	$10	$10									
4101000	705233	West Valley Lease Reduction - ID	IDU	$83						$83				
4101000	705234	West Valley Lease Reduction - WY	WYP	$35				$35						
4101000	705235	WEST VALLEY LEASE REDUCTION - UT	UT	$159					$159					
4101000	705240	283CA Alternative Rate for Energy Progra	CA	$341	$341									
4101000	705250	A&G Credit - WA	WA	$163			$163							
4101000	705252	A&G CREDIT - CA	CA	$16	$16									
4101000	705253	A&G Credit - ID	IDU	$86						$86				
4101000	705254	A&G Credit - WY	WYP	$13				$13						
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	$744	$12	$195	$56	$104	$306	$48	$21	$3		
4101000	715050	Microsoft Software License Liability	SO	$202	$5	$59	$16	$23	$83	$11	$4	$1		
4101000	715100	190UNIVERSITY OF WY CONTRACT INCOME	WYP	$0				$0						
4101000	715350	190MISC DEFERRED CREDITS	SO	$87	$2	$26	$7	$10	$36	$5	$2	$0		
4101000	715800	190Redding Contract	SG	$209	$4	$59	$17	$26	$85	$12	$5	$1		
4101000	720200	190Deferred Compensation Payout	SO	$806	$20	$236	$63	$90	$332	$45	$17	$2		
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	$46	$1	$14	$4	$5	$19	$3	$1	$0		
4101000	720400	190SERP	SO	$246	$6	$72	$19	$28	$101	$14	$5	$1		
4101000	720550	190Accrued CIC Severence	SO	$3,912	$96	$1,147	$308	$438	$1,609	$219	$84	$10		
4101000	910580	190Wasatch workers comp reserve	SO	$113	$3	$33	$9	$13	$46	$6	$2	$0		
4101000	910905	283PMI BCC Underground Mine Cost Deplet	SE	$65	$1	$17	$5	$9	$27	$4	$2	$0		
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	SE	$30	$1	$8	$2	$4	$12	$2	$1	$0		
4101000	930100	190OR BETC Credit	OTHER	$93									$93	
4101000	9301001	Oregon BETC Credit	IBT	$214	$44	$103	$ (205)	$32	$9	$ (29)	$10	$ (8)	$119	$140
4101000	**Result**			**$578,884**	**$13,743**	**$172,586**	**$64,922**	**$79,070**	**$223,958**	**$31,243**	**$9,532**	**$1,630**	**$ (17,940)**	**$140**
4111000	105121	282DIT PMIDepreciation-Book	SE	$ (6,260)	$ (104)	$ (1,638)	$ (473)	$ (873)	$ (2,572)	$ (404)	$ (175)	$ (22)		
4111000	1051251	282DIT ACRS Property-CA	CA	$ (5,825)	$ (5,825)									
4111000	1051252	282DIT ACRS Property-FERC	FERC	$ (707)								$ (707)		
4111000	1051253	282DIT ACRS Property-ID	IDU	$ (13,398)						$ (13,398)				
4111000	1051255	282DIT ACRS Property-OR	OR	$ (73,355)		$ (73,355)								
4111000	1051256	282DIT ACRS Property-UT	UT	$ (96,739)					$ (96,739)					
4111000	1051257	282DIT ACRS Property-WA	WA	$ (28,178)			$ (28,178)							
4111000	10512571	282DIT ACRS Property-Unallocated	OTHER	$11,774									$11,774	
4111000	1051258	282DIT ACRS Property-WYE	WYP	$ (29,702)				$ (29,702)						
4111000	1051259	282DIT ACRS Property-WYW	WYU	$ (3,943)							$ (3,943)			
4111000	105143	282Basis Intangible Difference	SO	$ (2,372)	$ (58)	$ (696)	$ (187)	$ (266)	$ (976)	$ (133)	$ (51)	$ (6)		
4111000	105145	282DIT Acquisition Adjustment	SG	$ (459)	$ (8)	$ (129)	$ (37)	$ (57)	$ (188)	$ (27)	$ (11)	$ (2)		
4111000	105180	282Steam Rights Blundell Geothermal Bk D	SG	$ (84)	$ (1)	$ (24)	$ (7)	$ (10)	$ (34)	$ (5)	$ (2)	$ (0)		
4111000	105181	282Steam Rights Blundell Geothermal Tx D	SE	$ (80)	$ (1)	$ (21)	$ (6)	$ (11)	$ (33)	$ (5)	$ (2)	$ (0)		
4111000	105220	282CHOLLA TAX LEASE	SG	$ (155)	$ (3)	$ (44)	$ (12)	$ (19)	$ (63)	$ (9)	$ (4)	$ (1)		
4111000	1052201	190Cholla GE Tax Lease	SG	$ (831)	$ (15)	$ (234)	$ (67)	$ (104)	$ (340)	$ (48)	$ (20)	$ (3)		
4111000	105330	282EPUD	OR	$ (94)		$ (94)								
4111000	105340	282FERC Portion South Georgia-UPL	FERC	$ (6)								$ (6)		
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	$ (819)	$ (14)	$ (214)	$ (62)	$ (114)	$ (336)	$ (53)	$ (23)	$ (3)		
4111000	110105	BOOK DEPLETION -SRC	SG	$ (37)	$ (1)	$ (11)	$ (3)	$ (5)	$ (15)	$ (2)	$ (1)	$ (0)		
4111000	1101051	SRC Book Depletion for step up basis	SG	$ (79)	$ (1)	$ (22)	$ (6)	$ (10)	$ (32)	$ (5)	$ (2)	$ (0)		
4111000	205100	190COAL PILE INVENTORY	SE	$ (872)	$ (14)	$ (228)	$ (66)	$ (122)	$ (358)	$ (56)	$ (24)	$ (3)		
4111000	205411	190PMI Sec263A	SE	$ (462)	$ (8)	$ (121)	$ (35)	$ (64)	$ (190)	$ (30)	$ (13)	$ (2)		
4111000	210000	283PREPAID IBEW 57 MEDICAL	SO	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
4111000	210105	190 Self Insured Health Benefits	SO	$ (269)	$ (7)	$ (79)	$ (21)	$ (30)	$ (111)	$ (15)	$ (6)	$ (1)		
4111000	220100	190Bad Debt Allowance	BADDEBT	$ (335)	$ (2)	$ (143)	$ (43)	$ (22)	$ (118)	$ (7)	$ (0)			
4111000	320115	283INTERIM PROVISION_TOTAL REG ASSET_LIA	SO	$ (20,375)	$ (501)	$ (5,975)	$ (1,604)	$ (2,283)	$ (8,381)	$ (1,143)	$ (437)	$ (52)		
4111000	320116	190REG LIABILITY	SO	$ (1,176)	$ (29)	$ (345)	$ (93)	$ (132)	$ (484)	$ (66)	$ (25)	$ (3)		
4111000	320140	283May 2000 Transition Plan Costs-OR	OR	$ (1,477)		$ (1,477)								
4111000	320210	190R & E Expense Sec. 174 Deduction	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-UT	UT	$ (494)					$ (494)					
4111000	415301	190Hazardous Waste/Environmental-WA	WA	$ (36)			$ (36)							
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	$ (356)	$ (6)	$ (101)	$ (29)	$ (45)	$ (146)	$ (21)	$ (9)			

ROCKY MOUNTAIN POWER
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Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	$ (20)			$ (20)							
4111000	415555	WY PCAM Def Net Power Costs	WYP	$ (334)				$ (334)						
4111000	415640	283IDAI COSTS-DEFERRED ACCESS-CA	CA	$ (116)	$ (116)									
4111000	415650	283SB1149-RELATED REG ASSETS-OR	OTHER	$ (170)									$ (170)	
4111000	415680	190Def Intervenor Funding Grants-OR	OR	$ (315)		$ (315)								
4111000	415700	190Reg Assets BPA balancing accounts-OR	OTHER	$ (486)									$ (486)	
4111000	415800	RTO Grid West N/R Allowance	SG	$ (409)	$ (7)	$ (115)	$ (33)	$ (51)	$ (168)	$ (24)	$ (10)	$ (2)		
4111000	415803	RTO Grid West N/R Writeoff WA	WA	$ (18)			$ (18)							
4111000	415805	RTO Grid West Notes Receivable - WY	WYP	$ (70)				$ (70)						
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	$ (10)						$ (10)				
4111000	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	$ (4,486)		$ (4,486)								
4111000	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	$ (2,016)				$ (2,016)						
4111000	415822	Reg Asset _ Pension MMT -UT	UT	$ (110)					$ (110)					
4111000	415823	Contra Pension Reg Asset CTG - UT	UT	$ (6,409)					$ (6,409)					
4111000	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	$ (388)	$ (388)									
4111000	415825	Contra Pension Reg Asset CTG - WA	WA	$ (1,191)			$ (1,191)							
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	$ (108)					$ (108)					
4111000	415850	Unrecovered Plant-Powerdale	SG	$ (1,657)	$ (29)	$ (467)	$ (133)	$ (207)	$ (678)	$ (96)	$ (40)	$ (6)		
4111000	415870	Deferred Excess Net Power Costs-CA	CA	$ (468)	$ (468)									
4111000	415871	Deferred Excess Net Power Costs-WY	WYP	$ (7,770)				$ (7,770)						
4111000	415880	Deferred UT Independent Evaluation Fee	UT	$ (149)					$ (149)					
4111000	415890	ID MEHC 2006 Transition Costs	IDU	$ (232)						$ (232)				
4111000	425125	Deferred Coal Cost - Arch	SE	$ (1,048)	$ (17)	$ (274)	$ (79)	$ (146)	$ (431)	$ (68)	$ (29)	$ (4)		
4111000	425205	190PropDamageRepairs	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4111000	425250	283TGS BUYOUT-SG	SG	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
4111000	425260	283LAKEVIEW BUYOUT-SG	SG	$ (16)	$ (0)	$ (5)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)		
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	$ (52)	$ (1)	$ (15)	$ (4)	$ (7)	$ (21)	$ (3)	$ (1)	$ (0)		
4111000	425360	190Hermiston Swap	SG	$ (65)	$ (1)	$ (18)	$ (5)	$ (8)	$ (27)	$ (4)	$ (2)	$ (0)		
4111000	430110	Reg Asset Balance Reclass	SO	$ (72)	$ (2)	$ (21)	$ (6)	$ (8)	$ (30)	$ (4)	$ (2)	$ (0)		
4111000	505115	283Sales & Use Tax Audit	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
4111000	505125	190Accrued Royalties	SE	$ (264)	$ (4)	$ (69)	$ (20)	$ (37)	$ (109)	$ (17)	$ (7)	$ (1)		
4111000	505600	190Vacation Sickleave & PT Accrual	SO	$ (719)	$ (18)	$ (211)	$ (57)	$ (81)	$ (296)	$ (40)	$ (15)	$ (2)		
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	$ (556)	$ (10)	$ (155)	$ (44)	$ (71)	$ (228)	$ (33)	$ (14)	$ (2)		
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	$ (295)	$ (5)	$ (77)	$ (22)	$ (41)	$ (121)	$ (19)	$ (8)	$ (1)		
4111000	610000	283PMI Development Costs	SE	$ (2,771)	$ (46)	$ (725)	$ (209)	$ (386)	$ (1,138)	$ (179)	$ (77)	$ (10)		
4111000	610114	PMI EITF04-06 Pre-Stripping Cost	SE	$ (493)	$ (8)	$ (129)	$ (37)	$ (69)	$ (203)	$ (32)	$ (14)	$ (2)		
4111000	610130	283781 Shopping Incentive-OR	OR	$ (198)		$ (198)								
4111000	610135	283 SB1149Costs-OROTHER	OTHER	$ (1,535)									$ (1,535)	
4111000	610142	283Reg Liability-UT Home Energy Lifeline	UT	$ (96)					$ (96)					
4111000	610143	283Reg Liability-WA Low Energy Program	WA	$ (7)			$ (7)							
4111000	610146	OR Reg Asset/Liability Consolidation	OR	$ (178)		$ (178)								
4111000	705200	190OR Gain on Sale of Halsey-OR	OTHER	$ (470)									$ (470)	
4111000	705260	MEHC Transition Costs-WA	WA	$ (254)			$ (254)							
4111000	705265	Reg Liability - OR Energy Conservation C	OR	$ (294)		$ (294)								
4111000	705305	Reg Liability-CA Gain on Sale of Asset	CA	$ (17)	$ (17)									
4111000	705310	Reg Liability-UT Gain on Sale of Asset	UT	$ (387)					$ (387)					
4111000	705320	Reg Liability-ID Gain on Sale of Asset	IDU	$ (59)						$ (59)				
4111000	705330	Reg Liability-WY Gain on Sale of Asset	WYP	$ (134)				$ (134)						
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	$ (237)									$ (237)	
4111000	720400	190SERP - Cash Basis	SO	$ (246)	$ (6)	$ (72)	$ (19)	$ (28)	$ (101)	$ (14)	$ (5)	$ (1)		
4111000	720500	190Severance	SO	$ (10)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)		
4111000	740100	283Post Merger Debt Loss	SNP	$ (1,603)	$ (38)	$ (458)	$ (123)	$ (177)	$ (680)	$ (88)	$ (34)	$ (4)		
4111000	910530	190Injuries & Damages	SO	$ (902)	$ (22)	$ (265)	$ (71)	$ (101)	$ (371)	$ (51)	$ (19)	$ (2)		
4111000	910560	SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	$ (79)									$ (79)	
4111000	920150	190FAS112 Book Reserve Postretirement Be	SO	$ (191)	$ (5)	$ (56)	$ (15)	$ (21)	$ (78)	$ (11)	$ (4)	$ (0)		
4111000	930100	190OR BETC Credit	OTHER	$ (93)									$ (93)	
4111000	9301001	190OR BETC Credit	IBT	$ (291)	$ (60)	$ (140)	$279	$ (43)	$ (12)	$40	$ (13)	$11	$ (162)	$ (191)
4111000	Result			$ (317,780)	$ (7,867)	$ (93,701)	$ (33,056)	$ (45,679)	$ (123,577)	$ (16,371)	$ (5,042)	$ (838)	$8,541	$ (191)
Overall Result				$261,105	$5,876	$78,886	$31,867	$33,391	$100,381	$14,871	$4,490	$792	$ (9,399)	$ (50)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4114000	0	DEF ITC CREDIT FED	DGU	$ (1,874)					$ (1,550)	$ (220)	$ (90)	$ (15)
4114000	0	DEF ITC CREDIT FED	**Result**	**$ (1,874)**					**$ (1,550)**	**$ (220)**	**$ (90)**	**$ (15)**
4114000	**Result**			**$ (1,874)**					**$ (1,550)**	**$ (220)**	**$ (90)**	**$ (15)**
Overall Result				**$ (1,874)**					**$ (1,550)**	**$ (220)**	**$ (90)**	**$ (15)**

B8. PLANT IN SERVICE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	FRANCHISES AND CONSENTS	IDU	$1,725						$1,725		
1010000	3020000	FRANCHISES AND CONSENTS	SG	$5,982	$105	$1,686	$482	$746	$2,450	$347	$143	$23
1010000	3020000	FRANCHISES AND CONSENTS	SG-P	$79,400	$1,393	$22,380	$6,393	$9,908	$32,517	$4,611	$1,893	$305
1010000	3020000	FRANCHISES AND CONSENTS	SG-U	$9,842	$173	$2,774	$792	$1,228	$4,031	$572	$235	$38
1010000	3020000	FRANCHISES AND CONSENTS	**Result**	**$96,948**	**$1,671**	**$26,840**	**$7,667**	**$11,883**	**$38,997**	**$7,254**	**$2,270**	**$366**
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	$265		$265						
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	$13,180	$231	$3,715	$1,061	$1,645	$5,398	$765	$314	$51
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	**Result**	**$13,445**	**$231**	**$3,980**	**$1,061**	**$1,645**	**$5,398**	**$765**	**$314**	**$51**
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	$10,637	$262	$3,119	$837	$1,192	$4,375	$597	$228	$27
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	**Result**	**$10,637**	**$262**	**$3,119**	**$837**	**$1,192**	**$4,375**	**$597**	**$228**	**$27**
1010000	3031080	FUEL MANAGEMENT SYSTEM	SO	$3,253	$80	$954	$256	$364	$1,338	$182	$70	$8
1010000	3031080	FUEL MANAGEMENT SYSTEM	**Result**	**$3,253**	**$80**	**$954**	**$256**	**$364**	**$1,338**	**$182**	**$70**	**$8**
1010000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$4,410	$109	$1,293	$347	$494	$1,814	$247	$94	$11
1010000	3031230	AUTOMATE POLE CARD SYSTEM	**Result**	**$4,410**	**$109**	**$1,293**	**$347**	**$494**	**$1,814**	**$247**	**$94**	**$11**
1010000	3031340	BARCODE SYSTEM	SO	$341	$8	$100	$27	$38	$140	$19	$7	$1
1010000	3031340	BARCODE SYSTEM	**Result**	**$341**	**$8**	**$100**	**$27**	**$38**	**$140**	**$19**	**$7**	**$1**
1010000	3031410	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	$195	$5	$57	$15	$22	$80	$11	$4	$0
1010000	3031410	CAPITAL ASST & ACCOUNTING TRACKING SYS	**Result**	**$195**	**$5**	**$57**	**$15**	**$22**	**$80**	**$11**	**$4**	**$0**
1010000	3031430	WAN/LAN SFTWR FOR TCP/VAX NETWK	SO	$90	$2	$27	$7	$10	$37	$5	$2	$0
1010000	3031430	WAN/LAN SFTWR FOR TCP/VAX NETWK	**Result**	**$90**	**$2**	**$27**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**
1010000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	$374	$9	$110	$29	$42	$154	$21	$8	$1
1010000	3031460	ENDEAVOR PROGRAM LIBRARY	**Result**	**$374**	**$9**	**$110**	**$29**	**$42**	**$154**	**$21**	**$8**	**$1**
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$3,574	$59	$935	$270	$498	$1,469	$231	$100	$13
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	**Result**	**$3,574**	**$59**	**$935**	**$270**	**$498**	**$1,469**	**$231**	**$100**	**$13**
1010000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$174	$4	$51	$14	$19	$72	$10	$4	$0
1010000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$174**	**$4**	**$51**	**$14**	**$19**	**$72**	**$10**	**$4**	**$0**
1010000	3031640	RETAIL ENERGY SERVICES TRACKING	SO	$240	$6	$70	$19	$27	$99	$13	$5	$1
1010000	3031640	RETAIL ENERGY SERVICES TRACKING	**Result**	**$240**	**$6**	**$70**	**$19**	**$27**	**$99**	**$13**	**$5**	**$1**
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	$13,065	$321	$3,831	$1,028	$1,464	$5,374	$733	$280	$33
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	**Result**	**$13,065**	**$321**	**$3,831**	**$1,028**	**$1,464**	**$5,374**	**$733**	**$280**	**$33**
1010000	3031710	ENERGY LOAN INFORMATION SYSTEM	SO	$364	$9	$107	$29	$41	$150	$20	$8	$1
1010000	3031710	ENERGY LOAN INFORMATION SYSTEM	**Result**	**$364**	**$9**	**$107**	**$29**	**$41**	**$150**	**$20**	**$8**	**$1**
1010000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$393	$10	$115	$31	$44	$162	$22	$8	$1
1010000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$393**	**$10**	**$115**	**$31**	**$44**	**$162**	**$22**	**$8**	**$1**
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	$291	$7	$85	$23	$33	$120	$16	$6	$1
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	**Result**	**$291**	**$7**	**$85**	**$23**	**$33**	**$120**	**$16**	**$6**	**$1**
1010000	3031780	OUTAGE REPORTING SYSTEM	SO	$3,498	$86	$1,026	$275	$392	$1,439	$196	$75	$9
1010000	3031780	OUTAGE REPORTING SYSTEM	**Result**	**$3,498**	**$86**	**$1,026**	**$275**	**$392**	**$1,439**	**$196**	**$75**	**$9**
1010000	3031810	ENGINEERING DOCUMENT MGT SYSTEM	SO	$541	$13	$159	$43	$61	$223	$30	$12	$1
1010000	3031810	ENGINEERING DOCUMENT MGT SYSTEM	**Result**	**$541**	**$13**	**$159**	**$43**	**$61**	**$223**	**$30**	**$12**	**$1**
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	$106,001	$2,740	$33,160	$7,552	$7,205	$50,300	$4,112	$933	
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	**Result**	**$106,001**	**$2,740**	**$33,160**	**$7,552**	**$7,205**	**$50,300**	**$4,112**	**$933**	
1010000	3031840	CRAIG PLANT MAINT MGT SYSTEM	SG	$96	$2	$27	$8	$12	$39	$6	$2	$0
1010000	3031840	CRAIG PLANT MAINT MGT SYSTEM	**Result**	**$96**	**$2**	**$27**	**$8**	**$12**	**$39**	**$6**	**$2**	**$0**
1010000	3031910	FACILITY JOINT USE SOFTWARE	SO	$232	$6	$68	$18	$26	$95	$13	$5	$1
1010000	3031910	FACILITY JOINT USE SOFTWARE	**Result**	**$232**	**$6**	**$68**	**$18**	**$26**	**$95**	**$13**	**$5**	**$1**
1010000	3032030	FRANCHISE TAX SYSTEM	SO	$209	$5	$61	$16	$23	$86	$12	$4	$1
1010000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$209**	**$5**	**$61**	**$16**	**$23**	**$86**	**$12**	**$4**	**$1**
1010000	3032040	S A P	SO	$161,157	$3,965	$47,255	$12,686	$18,057	$66,288	$9,042	$3,453	$410
1010000	3032040	S A P	**Result**	**$161,157**	**$3,965**	**$47,255**	**$12,686**	**$18,057**	**$66,288**	**$9,042**	**$3,453**	**$410**
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	$9,963	$245	$2,921	$784	$1,116	$4,098	$559	$213	$25

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	**Result**	**$9,963**	**$245**	**$2,921**	**$784**	**$1,116**	**$4,098**	**$559**	**$213**	**$25**
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$1,660	$41	$487	$131	$186	$683	$93	$36	$4
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	**Result**	**$1,660**	**$41**	**$487**	**$131**	**$186**	**$683**	**$93**	**$36**	**$4**
1010000	3032240	DISASTER RECOVERY PROJECT	SO	$777	$19	$228	$61	$87	$319	$44	$17	$2
1010000	3032240	DISASTER RECOVERY PROJECT	**Result**	**$777**	**$19**	**$228**	**$61**	**$87**	**$319**	**$44**	**$17**	**$2**
1010000	3032250	DISPATCH MANAGEMENT SYSTEM	SO	$215	$5	$63	$17	$24	$88	$12	$5	$1
1010000	3032250	DISPATCH MANAGEMENT SYSTEM	**Result**	**$215**	**$5**	**$63**	**$17**	**$24**	**$88**	**$12**	**$5**	**$1**
1010000	3032260	DWHS - DATA WAREHOUSE	SO	$1,158	$28	$340	$91	$130	$476	$65	$25	$3
1010000	3032260	DWHS - DATA WAREHOUSE	**Result**	**$1,158**	**$28**	**$340**	**$91**	**$130**	**$476**	**$65**	**$25**	**$3**
1010000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$5,062	$125	$1,484	$399	$567	$2,082	$284	$108	$13
1010000	3032270	ENTERPRISE DATA WAREHOUSE	**Result**	**$5,062**	**$125**	**$1,484**	**$399**	**$567**	**$2,082**	**$284**	**$108**	**$13**
1010000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$329	$8	$96	$26	$37	$135	$18	$7	$1
1010000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	**Result**	**$329**	**$8**	**$96**	**$26**	**$37**	**$135**	**$18**	**$7**	**$1**
1010000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$120	$3	$35	$9	$13	$49	$7	$3	$0
1010000	3032300	EXPENDITURE PRIORITIZATION TOOL	**Result**	**$120**	**$3**	**$35**	**$9**	**$13**	**$49**	**$7**	**$3**	**$0**
1010000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$1,633	$40	$479	$129	$183	$672	$92	$35	$4
1010000	3032310	COMMON WORKSTATION & LOGIN APP	**Result**	**$1,633**	**$40**	**$479**	**$129**	**$183**	**$672**	**$92**	**$35**	**$4**
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$1,352	$33	$396	$106	$152	$556	$76	$29	$3
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	**Result**	**$1,352**	**$33**	**$396**	**$106**	**$152**	**$556**	**$76**	**$29**	**$3**
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$2,908	$72	$853	$229	$326	$1,196	$163	$62	$7
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	**Result**	**$2,908**	**$72**	**$853**	**$229**	**$326**	**$1,196**	**$163**	**$62**	**$7**
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$1,503	$37	$441	$118	$168	$618	$84	$32	$4
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	**Result**	**$1,503**	**$37**	**$441**	**$118**	**$168**	**$618**	**$84**	**$32**	**$4**
1010000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$960	$24	$281	$76	$108	$395	$54	$21	$2
1010000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	**Result**	**$960**	**$24**	**$281**	**$76**	**$108**	**$395**	**$54**	**$21**	**$2**
1010000	3032360	2002 GRID NET POWER COST MODELING	SO	$8,621	$212	$2,528	$679	$966	$3,546	$484	$185	$22
1010000	3032360	2002 GRID NET POWER COST MODELING	**Result**	**$8,621**	**$212**	**$2,528**	**$679**	**$966**	**$3,546**	**$484**	**$185**	**$22**
1010000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$119	$3	$35	$9	$13	$49	$7	$3	$0
1010000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	**Result**	**$119**	**$3**	**$35**	**$9**	**$13**	**$49**	**$7**	**$3**	**$0**
1010000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$171	$4	$50	$13	$19	$70	$10	$4	$0
1010000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	**Result**	**$171**	**$4**	**$50**	**$13**	**$19**	**$70**	**$10**	**$4**	**$0**
1010000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$1,603	$39	$470	$126	$180	$659	$90	$34	$4
1010000	3032390	INTEGRATED COST MGT STRUCTURE	**Result**	**$1,603**	**$39**	**$470**	**$126**	**$180**	**$659**	**$90**	**$34**	**$4**
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$5,286	$130	$1,550	$416	$592	$2,174	$297	$113	$13
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	**Result**	**$5,286**	**$130**	**$1,550**	**$416**	**$592**	**$2,174**	**$297**	**$113**	**$13**
1010000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	$257	$6	$75	$20	$29	$106	$14	$6	$1
1010000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	**Result**	**$257**	**$6**	**$75**	**$20**	**$29**	**$106**	**$14**	**$6**	**$1**
1010000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	$499	$12	$146	$39	$56	$205	$28	$11	$1
1010000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	**Result**	**$499**	**$12**	**$146**	**$39**	**$56**	**$205**	**$28**	**$11**	**$1**
1010000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$197	$5	$58	$16	$22	$81	$11	$4	$1
1010000	3032440	FINANCIAL FORECAST INTEGRATION	**Result**	**$197**	**$5**	**$58**	**$16**	**$22**	**$81**	**$11**	**$4**	**$1**
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$12,487	$307	$3,661	$983	$1,399	$5,136	$701	$268	$32
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	**Result**	**$12,487**	**$307**	**$3,661**	**$983**	**$1,399**	**$5,136**	**$701**	**$268**	**$32**
1010000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$224	$6	$66	$18	$25	$92	$13	$5	$1
1010000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	**Result**	**$224**	**$6**	**$66**	**$18**	**$25**	**$92**	**$13**	**$5**	**$1**
1010000	3032470	NOVELL LICENSES	SO	$129	$3	$38	$10	$14	$53	$7	$3	$0
1010000	3032470	NOVELL LICENSES	**Result**	**$129**	**$3**	**$38**	**$10**	**$14**	**$53**	**$7**	**$3**	**$0**
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$1,981	$51	$620	$141	$135	$940	$77	$17	
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	**Result**	**$1,981**	**$51**	**$620**	**$141**	**$135**	**$940**	**$77**	**$17**	
1010000	3032490	OFFICE XP SOFTWARE	SO	$721	$18	$211	$57	$81	$296	$40	$15	$2
1010000	3032490	OFFICE XP SOFTWARE	**Result**	**$721**	**$18**	**$211**	**$57**	**$81**	**$296**	**$40**	**$15**	**$2**

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	$382	$9	$112	$30	$43	$157	$21	$8	$1
1010000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	**Result**	**$382**	**$9**	**$112**	**$30**	**$43**	**$157**	**$21**	**$8**	**$1**
1010000	3032510	OPERATIONS MAPPING SYSTEM	SO	$10,299	$253	$3,020	$811	$1,154	$4,236	$578	$221	$26
1010000	3032510	OPERATIONS MAPPING SYSTEM	**Result**	**$10,299**	**$253**	**$3,020**	**$811**	**$1,154**	**$4,236**	**$578**	**$221**	**$26**
1010000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	$124	$3	$36	$10	$14	$51	$7	$3	$0
1010000	3032520	OPERATIONS VISUALIZATION SYSTEM	**Result**	**$124**	**$3**	**$36**	**$10**	**$14**	**$51**	**$7**	**$3**	**$0**
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$1,892	$47	$555	$149	$212	$778	$106	$41	$5
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	**Result**	**$1,892**	**$47**	**$555**	**$149**	**$212**	**$778**	**$106**	**$41**	**$5**
1010000	3032560	POWER TAX	SO	$396	$10	$116	$31	$44	$163	$22	$8	$1
1010000	3032560	POWER TAX	**Result**	**$396**	**$10**	**$116**	**$31**	**$44**	**$163**	**$22**	**$8**	**$1**
1010000	3032570	QUEST DATABASE MGMT TOOLS	SO	$263	$6	$77	$21	$29	$108	$15	$6	$1
1010000	3032570	QUEST DATABASE MGMT TOOLS	**Result**	**$263**	**$6**	**$77**	**$21**	**$29**	**$108**	**$15**	**$6**	**$1**
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$2,268	$56	$665	$179	$254	$933	$127	$49	$6
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	**Result**	**$2,268**	**$56**	**$665**	**$179**	**$254**	**$933**	**$127**	**$49**	**$6**
1010000	3032600	SINGLE PERSON SCHEDULING	SO	$9,035	$222	$2,649	$711	$1,012	$3,716	$507	$194	$23
1010000	3032600	SINGLE PERSON SCHEDULING	**Result**	**$9,035**	**$222**	**$2,649**	**$711**	**$1,012**	**$3,716**	**$507**	**$194**	**$23**
1010000	3032610	INTRANET SEARCH ENGINE	SO	$249	$6	$73	$20	$28	$102	$14	$5	$1
1010000	3032610	INTRANET SEARCH ENGINE	**Result**	**$249**	**$6**	**$73**	**$20**	**$28**	**$102**	**$14**	**$5**	**$1**
1010000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$167	$4	$49	$13	$19	$69	$9	$4	$0
1010000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	**Result**	**$167**	**$4**	**$49**	**$13**	**$19**	**$69**	**$9**	**$4**	**$0**
1010000	3032630	STERLING SOFTWARE	SO	$486	$12	$143	$38	$55	$200	$27	$10	$1
1010000	3032630	STERLING SOFTWARE	**Result**	**$486**	**$12**	**$143**	**$38**	**$55**	**$200**	**$27**	**$10**	**$1**
1010000	3032640	TIBCO SOFTWARE	SO	$3,716	$91	$1,090	$293	$416	$1,528	$208	$80	$9
1010000	3032640	TIBCO SOFTWARE	**Result**	**$3,716**	**$91**	**$1,090**	**$293**	**$416**	**$1,528**	**$208**	**$80**	**$9**
1010000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	$108	$3	$32	$9	$12	$45	$6	$2	$0
1010000	3032650	TELCO RESEARCH TRUE SYSTEMS	**Result**	**$108**	**$3**	**$32**	**$9**	**$12**	**$45**	**$6**	**$2**	**$0**
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$1,586	$39	$465	$125	$178	$652	$89	$34	$4
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	**Result**	**$1,586**	**$39**	**$465**	**$125**	**$178**	**$652**	**$89**	**$34**	**$4**
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$1,581	$28	$446	$127	$197	$648	$92	$38	$6
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	**Result**	**$1,581**	**$28**	**$446**	**$127**	**$197**	**$648**	**$92**	**$38**	**$6**
1010000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$831	$20	$244	$65	$93	$342	$47	$18	$2
1010000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	**Result**	**$831**	**$20**	**$244**	**$65**	**$93**	**$342**	**$47**	**$18**	**$2**
1010000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$259	$6	$76	$20	$29	$106	$15	$6	$1
1010000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	**Result**	**$259**	**$6**	**$76**	**$20**	**$29**	**$106**	**$15**	**$6**	**$1**
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$181	$3	$51	$15	$23	$74	$11	$4	$1
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	**Result**	**$181**	**$3**	**$51**	**$15**	**$23**	**$74**	**$11**	**$4**	**$1**
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$13,873	$243	$3,910	$1,117	$1,731	$5,682	$806	$331	$53
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	**Result**	**$13,873**	**$243**	**$3,910**	**$1,117**	**$1,731**	**$5,682**	**$806**	**$331**	**$53**
1010000	3032740	GADSBY INTANGIBLE ASSETS	SG	$1,044	$18	$294	$84	$130	$428	$61	$25	$4
1010000	3032740	GADSBY INTANGIBLE ASSETS	**Result**	**$1,044**	**$18**	**$294**	**$84**	**$130**	**$428**	**$61**	**$25**	**$4**
1010000	3032750	EAGLE POINT HYDRO ASSETS	SG	$1,383	$24	$390	$111	$173	$566	$80	$33	$5
1010000	3032750	EAGLE POINT HYDRO ASSETS	**Result**	**$1,383**	**$24**	**$390**	**$111**	**$173**	**$566**	**$80**	**$33**	**$5**
1010000	3032760	SWIFT 2 IMPROVEMENTS	SG	$24,851	$436	$7,004	$2,001	$3,101	$10,177	$1,443	$593	$96
1010000	3032760	SWIFT 2 IMPROVEMENTS	**Result**	**$24,851**	**$436**	**$7,004**	**$2,001**	**$3,101**	**$10,177**	**$1,443**	**$593**	**$96**
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$22	$0	$6	$2	$3	$9	$1	$1	$0
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	**Result**	**$22**	**$0**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$40	$1	$11	$3	$5	$16	$2	$1	$0
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	**Result**	**$40**	**$1**	**$11**	**$3**	**$5**	**$16**	**$2**	**$1**	**$0**
1010000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	$118	$3	$35	$9	$13	$49	$7	$3	$0
1010000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	**Result**	**$118**	**$3**	**$35**	**$9**	**$13**	**$49**	**$7**	**$3**	**$0**
1010000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$564	$14	$165	$44	$63	$232	$32	$12	$1

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032810	COMPUTER BASED TRAINING (CBT)	**Result**	**$564**	**$14**	**$165**	**$44**	**$63**	**$232**	**$32**	**$12**	**$1**
1010000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$269	$7	$79	$21	$30	$111	$15	$6	$1
1010000	3032820	2003 CCO OPEX MACHINE SOFTWARE	**Result**	**$269**	**$7**	**$79**	**$21**	**$30**	**$111**	**$15**	**$6**	**$1**
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$2,179	$54	$639	$171	$244	$896	$122	$47	$6
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	**Result**	**$2,179**	**$54**	**$639**	**$171**	**$244**	**$896**	**$122**	**$47**	**$6**
1010000	3032840	VERSION CONTROL SYSTEM	SO	$163	$4	$48	$13	$18	$67	$9	$3	$0
1010000	3032840	VERSION CONTROL SYSTEM	**Result**	**$163**	**$4**	**$48**	**$13**	**$18**	**$67**	**$9**	**$3**	**$0**
1010000	3032860	WEB SOFTWARE	SO	$3,421	$84	$1,003	$269	$383	$1,407	$192	$73	$9
1010000	3032860	WEB SOFTWARE	**Result**	**$3,421**	**$84**	**$1,003**	**$269**	**$383**	**$1,407**	**$192**	**$73**	**$9**
1010000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$206	$5	$61	$16	$23	$85	$12	$4	$1
1010000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	**Result**	**$206**	**$5**	**$61**	**$16**	**$23**	**$85**	**$12**	**$4**	**$1**
1010000	3032880	LINK RIVER DAM RIGHTS	SG	$345	$6	$97	$28	$43	$141	$20	$8	$1
1010000	3032880	LINK RIVER DAM RIGHTS	**Result**	**$345**	**$6**	**$97**	**$28**	**$43**	**$141**	**$20**	**$8**	**$1**
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$224	$4	$63	$18	$28	$92	$13	$5	$1
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	**Result**	**$224**	**$4**	**$63**	**$18**	**$28**	**$92**	**$13**	**$5**	**$1**
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	$193				$193				
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	**Result**	**$193**				**$193**				
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	$390						$390		
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	**Result**	**$390**						**$390**		
1010000	3032930	UTAH VHF (VPC) SPECTRUM	UT	$875					$875			
1010000	3032930	UTAH VHF (VPC) SPECTRUM	**Result**	**$875**					**$875**			
1010000	3032940	VISIO PRO	SO	$208	$5	$61	$16	$23	$86	$12	$4	$1
1010000	3032940	VISIO PRO	**Result**	**$208**	**$5**	**$61**	**$16**	**$23**	**$86**	**$12**	**$4**	**$1**
1010000	3032970	BULK LOAD DATA TOOL	SO	$435	$11	$128	$34	$49	$179	$24	$9	$1
1010000	3032970	BULK LOAD DATA TOOL	**Result**	**$435**	**$11**	**$128**	**$34**	**$49**	**$179**	**$24**	**$9**	**$1**
1010000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$2	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3032980	HAYDEN - VIBRATION SOFTWARE	**Result**	**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1010000	3032990	P8DM - FILENET P8	SO	$3,448	$85	$1,011	$271	$386	$1,418	$193	$74	$9
1010000	3032990	P8DM - FILENET P8	**Result**	**$3,448**	**$85**	**$1,011**	**$271**	**$386**	**$1,418**	**$193**	**$74**	**$9**
1010000	3033010	ORACLE 8i DATABASE	SO	$696	$17	$204	$55	$78	$286	$39	$15	$2
1010000	3033010	ORACLE 8i DATABASE	**Result**	**$696**	**$17**	**$204**	**$55**	**$78**	**$286**	**$39**	**$15**	**$2**
1010000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$334	$8	$98	$26	$37	$137	$19	$7	$1
1010000	3033020	RCDA REGULATION DISCOVERY TOOL	**Result**	**$334**	**$8**	**$98**	**$26**	**$37**	**$137**	**$19**	**$7**	**$1**
1010000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$291	$7	$85	$23	$33	$120	$16	$6	$1
1010000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	**Result**	**$291**	**$7**	**$85**	**$23**	**$33**	**$120**	**$16**	**$6**	**$1**
1010000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$317	$8	$93	$25	$35	$130	$18	$7	$1
1010000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	**Result**	**$317**	**$8**	**$93**	**$25**	**$35**	**$130**	**$18**	**$7**	**$1**
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$8,648	$152	$2,437	$696	$1,079	$3,541	$502	$206	$33
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	**Result**	**$8,648**	**$152**	**$2,437**	**$696**	**$1,079**	**$3,541**	**$502**	**$206**	**$33**
1010000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SG	$136	$2	$38	$11	$17	$56	$8	$3	$1
1010000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	**Result**	**$136**	**$2**	**$38**	**$11**	**$17**	**$56**	**$8**	**$3**	**$1**
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	$37,049	$912	$10,864	$2,916	$4,151	$15,239	$2,079	$794	$94
1010000	3033120	RANGER EMS/SCADA SYSTEM	**Result**	**$37,049**	**$912**	**$10,864**	**$2,916**	**$4,151**	**$15,239**	**$2,079**	**$794**	**$94**
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$1,408	$35	$413	$111	$158	$579	$79	$30	$4
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	**Result**	**$1,408**	**$35**	**$413**	**$111**	**$158**	**$579**	**$79**	**$30**	**$4**
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	$2,739	$48	$772	$221	$342	$1,122	$159	$65	$11
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	**Result**	**$2,739**	**$48**	**$772**	**$221**	**$342**	**$1,122**	**$159**	**$65**	**$11**
1010000	3033160	ASST - AXIOS SYSTEMS ASSYST	SO	$423	$10	$124	$33	$47	$174	$24	$9	$1
1010000	3033160	ASST - AXIOS SYSTEMS ASSYST	**Result**	**$423**	**$10**	**$124**	**$33**	**$47**	**$174**	**$24**	**$9**	**$1**
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	$2,242	$58	$701	$160	$152	$1,064	$87	$20	
1010000	3033170	GTX VERSION 7 SOFTWARE	**Result**	**$2,242**	**$58**	**$701**	**$160**	**$152**	**$1,064**	**$87**	**$20**	

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1010000	3033180	HPOV - HP Open Software	SO	$1,558	$38	$457	$123	$175	$641	$87	$33	$4
1010000	3033180	HPOV - HP Open Software	**Result**	**$1,558**	**$38**	**$457**	**$123**	**$175**	**$641**	**$87**	**$33**	**$4**
1010000	3033190	ITRON METER READING SOFTWARE	CN	$1,208	$31	$378	$86	$82	$573	$47	$11	
1010000	3033190	ITRON METER READING SOFTWARE	**Result**	**$1,208**	**$31**	**$378**	**$86**	**$82**	**$573**	**$47**	**$11**	
1010000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$543	$14	$170	$39	$37	$257	$21	$5	
1010000	3033300	SECID - CUST SECURE WEB LOGIN	**Result**	**$543**	**$14**	**$170**	**$39**	**$37**	**$257**	**$21**	**$5**	
1010000	3034900	MISC - MISCELLANEOUS	CN	$92	$2	$29	$7	$6	$44	$4	$1	
1010000	3034900	MISC - MISCELLANEOUS	IDU	$2						$2		
1010000	3034900	MISC - MISCELLANEOUS	OR	$11		$11						
1010000	3034900	MISC - MISCELLANEOUS	SE	$49	$1	$13	$4	$7	$20	$3	$1	$0
1010000	3034900	MISC - MISCELLANEOUS	SG	$1,007	$18	$284	$81	$126	$413	$59	$24	$4
1010000	3034900	MISC - MISCELLANEOUS	SO	$27,788	$684	$8,148	$2,187	$3,114	$11,430	$1,559	$595	$71
1010000	3034900	MISC - MISCELLANEOUS	UT	$13					$13			
1010000	3034900	MISC - MISCELLANEOUS	WA	$3			$3					
1010000	3034900	MISC - MISCELLANEOUS	WYP	$53				$53				
1010000	3034900	MISC - MISCELLANEOUS	**Result**	**$29,018**	**$705**	**$8,485**	**$2,281**	**$3,306**	**$11,919**	**$1,626**	**$622**	**$75**
1010000	3100000	LAND & LAND RIGHTS	SG	$159	$3	$45	$13	$20	$65	$9	$4	$1
1010000	3100000	LAND & LAND RIGHTS	SSGCH	$1,147	$20	$329	$94	$146	$461	$65	$28	$4
1010000	3100000	LAND & LAND RIGHTS	**Result**	**$1,306**	**$23**	**$374**	**$107**	**$166**	**$526**	**$74**	**$31**	**$5**
1010000	3101000	LAND OWNED IN FEE	SG	$11,747	$206	$3,311	$946	$1,466	$4,811	$682	$280	$45
1010000	3101000	LAND OWNED IN FEE	SSGCH	$99	$2	$28	$8	$13	$40	$6	$2	$0
1010000	3101000	LAND OWNED IN FEE	**Result**	**$11,846**	**$208**	**$3,339**	**$954**	**$1,478**	**$4,851**	**$688**	**$282**	**$46**
1010000	3102000	LAND RIGHTS	SG	$40,058	$703	$11,291	$3,225	$4,999	$16,405	$2,326	$955	$154
1010000	3102000	LAND RIGHTS	SSGCH	$584	$10	$168	$48	$74	$235	$33	$14	$2
1010000	3102000	LAND RIGHTS	**Result**	**$40,642**	**$713**	**$11,459**	**$3,273**	**$5,073**	**$16,640**	**$2,359**	**$969**	**$156**
1010000	3103000	WATER RIGHTS	SG	$39,700	$697	$11,190	$3,196	$4,954	$16,258	$2,305	$947	$153
1010000	3103000	WATER RIGHTS	**Result**	**$39,700**	**$697**	**$11,190**	**$3,196**	**$4,954**	**$16,258**	**$2,305**	**$947**	**$153**
1010000	3108000	FEE LAND - LEASED	SG	$37	$1	$10	$3	$5	$15	$2	$1	$0
1010000	3108000	FEE LAND - LEASED	**Result**	**$37**	**$1**	**$10**	**$3**	**$5**	**$15**	**$2**	**$1**	**$0**
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$755,438	$13,254	$212,928	$60,821	$94,272	$309,378	$43,868	$18,012	$2,905
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$54,198	$952	$15,556	$4,453	$6,882	$21,786	$3,069	$1,300	$199
1010000	3110000	STRUCTURES AND IMPROVEMENTS	**Result**	**$809,636**	**$14,206**	**$228,484**	**$65,274**	**$101,154**	**$331,164**	**$46,937**	**$19,312**	**$3,104**
1010000	3120000	BOILER PLANT EQUIPMENT	SG	$2,637,750	$46,278	$743,478	$212,367	$329,167	$1,080,250	$153,174	$62,894	$10,142
1010000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$272,748	$4,793	$78,285	$22,411	$34,635	$109,638	$15,444	$6,541	$1,001
1010000	3120000	BOILER PLANT EQUIPMENT	**Result**	**$2,910,498**	**$51,071**	**$821,763**	**$234,778**	**$363,802**	**$1,189,888**	**$168,619**	**$69,435**	**$11,143**
1010000	3140000	TURBOGENERATOR UNITS	SG	$720,387	$12,639	$203,049	$57,999	$89,898	$295,023	$41,833	$17,177	$2,770
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	$59,114	$1,039	$16,967	$4,857	$7,507	$23,762	$3,347	$1,418	$217
1010000	3140000	TURBOGENERATOR UNITS	**Result**	**$779,501**	**$13,678**	**$220,016**	**$62,856**	**$97,404**	**$318,786**	**$45,180**	**$18,594**	**$2,987**
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$296,535	$5,203	$83,582	$23,874	$37,005	$121,441	$17,220	$7,071	$1,140
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$55,936	$983	$16,055	$4,596	$7,103	$22,485	$3,167	$1,341	$205
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$352,471**	**$6,185**	**$99,636**	**$28,470**	**$44,108**	**$143,926**	**$20,387**	**$8,412**	**$1,345**
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$50	$1	$14	$4	$6	$20	$3	$1	$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SSGCH	$13	$0	$4	$1	$2	$5	$1	$0	$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	**Result**	**$63**	**$1**	**$18**	**$5**	**$8**	**$26**	**$4**	**$1**	**$0**
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$23,027	$404	$6,491	$1,854	$2,874	$9,430	$1,337	$549	$89
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$3,154	$55	$905	$259	$400	$1,268	$179	$76	$12
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	**Result**	**$26,181**	**$459**	**$7,396**	**$2,113**	**$3,274**	**$10,698**	**$1,516**	**$625**	**$100**
1010000	3300000	LAND AND LAND RIGHTS	SG-U	$119	$2	$34	$10	$15	$49	$7	$3	$0
1010000	3300000	LAND AND LAND RIGHTS	**Result**	**$119**	**$2**	**$34**	**$10**	**$15**	**$49**	**$7**	**$3**	**$0**
1010000	3301000	LAND OWNED IN FEE	SG-P	$5,145	$90	$1,450	$414	$642	$2,107	$299	$123	$20
1010000	3301000	LAND OWNED IN FEE	SG-U	$5,530	$97	$1,559	$445	$690	$2,265	$321	$132	$21

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1010000	3301000	LAND OWNED IN FEE	**Result**	**$10,675**	**$187**	**$3,009**	**$859**	**$1,332**	**$4,372**	**$620**	**$255**	**$41**
1010000	3302000	LAND RIGHTS	SG-P	$8,035	$141	$2,265	$647	$1,003	$3,291	$467	$192	$31
1010000	3302000	LAND RIGHTS	SG-U	$64	$1	$18	$5	$8	$26	$4	$2	$0
1010000	3302000	LAND RIGHTS	**Result**	**$8,099**	**$142**	**$2,283**	**$652**	**$1,011**	**$3,317**	**$470**	**$193**	**$31**
1010000	3303000	WATER RIGHTS	SG-U	$140	$2	$39	$11	$17	$57	$8	$3	$1
1010000	3303000	WATER RIGHTS	**Result**	**$140**	**$2**	**$39**	**$11**	**$17**	**$57**	**$8**	**$3**	**$1**
1010000	3304000	FLOOD RIGHTS	SG-P	$260	$5	$73	$21	$32	$106	$15	$6	$1
1010000	3304000	FLOOD RIGHTS	SG-U	$91	$2	$26	$7	$11	$37	$5	$2	$0
1010000	3304000	FLOOD RIGHTS	**Result**	**$351**	**$6**	**$99**	**$28**	**$44**	**$144**	**$20**	**$8**	**$1**
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$310	$5	$87	$25	$39	$127	$18	$7	$1
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	**Result**	**$310**	**$5**	**$87**	**$25**	**$39**	**$127**	**$18**	**$7**	**$1**
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	$6	$0	$2	$0	$1	$2	$0	$0	$0
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	$7,368	$129	$2,077	$593	$920	$3,018	$428	$176	$28
1010000	3310000	STRUCTURES AND IMPROVE	**Result**	**$7,374**	**$129**	**$2,078**	**$594**	**$920**	**$3,020**	**$428**	**$176**	**$28**
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$40,709	$714	$11,474	$3,277	$5,080	$16,672	$2,364	$971	$157
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$2,842	$50	$801	$229	$355	$1,164	$165	$68	$11
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	**Result**	**$43,551**	**$764**	**$12,275**	**$3,506**	**$5,435**	**$17,836**	**$2,529**	**$1,038**	**$167**
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$19,735	$346	$5,563	$1,589	$2,463	$8,082	$1,146	$471	$76
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$364	$6	$102	$29	$45	$149	$21	$9	$1
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	**Result**	**$20,099**	**$353**	**$5,665**	**$1,618**	**$2,508**	**$8,231**	**$1,167**	**$479**	**$77**
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$12,276	$215	$3,460	$988	$1,532	$5,027	$713	$293	$47
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$1,904	$33	$537	$153	$238	$780	$111	$45	$7
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	**Result**	**$14,179**	**$249**	**$3,997**	**$1,142**	**$1,769**	**$5,807**	**$823**	**$338**	**$55**
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$93	$2	$26	$7	$12	$38	$5	$2	$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$91	$2	$26	$7	$11	$37	$5	$2	$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	**Result**	**$184**	**$3**	**$52**	**$15**	**$23**	**$75**	**$11**	**$4**	**$1**
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$2,745	$48	$774	$221	$343	$1,124	$159	$65	$11
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$22,484	$394	$6,337	$1,810	$2,806	$9,208	$1,306	$536	$86
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	**Result**	**$25,229**	**$443**	**$7,111**	**$2,031**	**$3,148**	**$10,332**	**$1,465**	**$602**	**$97**
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$221,006	$3,877	$62,293	$17,793	$27,580	$90,510	$12,834	$5,270	$850
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$31,412	$551	$8,854	$2,529	$3,920	$12,864	$1,824	$749	$121
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	**Result**	**$252,418**	**$4,429**	**$71,147**	**$20,322**	**$31,499**	**$103,374**	**$14,658**	**$6,019**	**$971**
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$8,854	$155	$2,496	$713	$1,105	$3,626	$514	$211	$34
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$546	$10	$154	$44	$68	$224	$32	$13	$2
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	**Result**	**$9,400**	**$165**	**$2,650**	**$757**	**$1,173**	**$3,850**	**$546**	**$224**	**$36**
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$425	$7	$120	$34	$53	$174	$25	$10	$2
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$63	$1	$18	$5	$8	$26	$4	$2	$0
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	**Result**	**$489**	**$9**	**$138**	**$39**	**$61**	**$200**	**$28**	**$12**	**$2**
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$529	$9	$149	$43	$66	$217	$31	$13	$2
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	**Result**	**$529**	**$9**	**$149**	**$43**	**$66**	**$217**	**$31**	**$13**	**$2**
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$68,632	$1,204	$19,345	$5,526	$8,565	$28,107	$3,985	$1,636	$264
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$28,087	$493	$7,916	$2,261	$3,505	$11,502	$1,631	$670	$108
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	**Result**	**$96,719**	**$1,697**	**$27,261**	**$7,787**	**$12,070**	**$39,610**	**$5,616**	**$2,306**	**$372**
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	$436	$8	$123	$35	$54	$179	$25	$10	$2
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$35,223	$618	$9,928	$2,836	$4,396	$14,425	$2,045	$840	$135
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$8,380	$147	$2,362	$675	$1,046	$3,432	$487	$200	$32
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$44,039**	**$773**	**$12,413**	**$3,546**	**$5,496**	**$18,035**	**$2,557**	**$1,050**	**$169**
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$3,590	$63	$1,012	$289	$448	$1,470	$208	$86	$14
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$46	$1	$13	$4	$6	$19	$3	$1	$0
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	**Result**	**$3,635**	**$64**	**$1,025**	**$293**	**$454**	**$1,489**	**$211**	**$87**	**$14**
1010000	3350000	MISC POWER PLANT EQUIP	SG-U	$210	$4	$59	$17	$26	$86	$12	$5	$1

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1010000	3350000	MISC POWER PLANT EQUIP	**Result**	**$210**	**$4**	**$59**	**$17**	**$26**	**$86**	**$12**	**$5**	**$1**
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$2,203	$39	$621	$177	$275	$902	$128	$53	$8
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	**Result**	**$2,203**	**$39**	**$621**	**$177**	**$275**	**$902**	**$128**	**$53**	**$8**
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$49	$1	$14	$4	$6	$20	$3	$1	$0
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	**Result**	**$49**	**$1**	**$14**	**$4**	**$6**	**$20**	**$3**	**$1**	**$0**
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$9	$0	$3	$1	$1	$4	$1	$0	$0
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	**Result**	**$9**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$12,842	$225	$3,620	$1,034	$1,603	$5,259	$746	$306	$49
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$1,437	$25	$405	$116	$179	$589	$83	$34	$6
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	**Result**	**$14,280**	**$251**	**$4,025**	**$1,150**	**$1,782**	**$5,848**	**$829**	**$340**	**$55**
1010000	3401000	LAND OWNED IN FEE	SG	$4,123	$72	$1,162	$332	$514	$1,688	$239	$98	$16
1010000	3401000	LAND OWNED IN FEE	**Result**	**$4,123**	**$72**	**$1,162**	**$332**	**$514**	**$1,688**	**$239**	**$98**	**$16**
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$17,420	$306	$4,910	$1,403	$2,174	$7,134	$1,012	$415	$67
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	**Result**	**$17,420**	**$306**	**$4,910**	**$1,403**	**$2,174**	**$7,134**	**$1,012**	**$415**	**$67**
1010000	3410000	STRUCTURES & IMPROVEMENTS	SG	$106,106	$1,862	$29,907	$8,543	$13,241	$43,454	$6,162	$2,530	$408
1010000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$4,122	$70	$1,101	$318	$482	$1,778	$255	$98	$18
1010000	3410000	STRUCTURES & IMPROVEMENTS	**Result**	**$110,228**	**$1,932**	**$31,008**	**$8,861**	**$13,723**	**$45,232**	**$6,416**	**$2,628**	**$426**
1010000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$58	$1	$16	$4	$7	$25	$4	$1	$0
1010000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	**Result**	**$58**	**$1**	**$16**	**$4**	**$7**	**$25**	**$4**	**$1**	**$0**
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$6,814	$120	$1,921	$549	$850	$2,791	$396	$162	$26
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$2,271	$39	$607	$175	$266	$980	$140	$54	$10
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	**Result**	**$9,085**	**$158**	**$2,527**	**$724**	**$1,116**	**$3,771**	**$536**	**$217**	**$36**
1010000	3430000	PRIME MOVERS	SG	$1,212,386	$21,271	$341,724	$97,610	$151,295	$496,514	$70,403	$28,908	$4,662
1010000	3430000	PRIME MOVERS	SSGCT	$50,775	$863	$13,567	$3,923	$5,941	$21,907	$3,139	$1,212	$224
1010000	3430000	PRIME MOVERS	**Result**	**$1,263,161**	**$22,133**	**$355,291**	**$101,533**	**$157,236**	**$518,421**	**$73,542**	**$30,120**	**$4,885**
1010000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$311	$5	$83	$24	$36	$134	$19	$7	$1
1010000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	**Result**	**$311**	**$5**	**$83**	**$24**	**$36**	**$134**	**$19**	**$7**	**$1**
1010000	3440000	GENERATORS	SG	$213,416	$3,744	$60,154	$17,182	$26,632	$87,401	$12,393	$5,089	$821
1010000	3440000	GENERATORS	SSGCT	$15,874	$270	$4,241	$1,226	$1,857	$6,849	$981	$379	$70
1010000	3440000	GENERATORS	**Result**	**$229,290**	**$4,014**	**$64,395**	**$18,409**	**$28,490**	**$94,250**	**$13,374**	**$5,468**	**$890**
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$122,447	$2,148	$34,513	$9,858	$15,280	$50,146	$7,111	$2,920	$471
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$3,012	$51	$805	$233	$352	$1,300	$186	$72	$13
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$125,459**	**$2,199**	**$35,318**	**$10,091**	**$15,633**	**$51,446**	**$7,297**	**$2,991**	**$484**
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$6,924	$121	$1,952	$557	$864	$2,836	$402	$165	$27
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	**Result**	**$6,924**	**$121**	**$1,952**	**$557**	**$864**	**$2,836**	**$402**	**$165**	**$27**
1010000	3500000	LAND AND LAND RIGHTS	SG	$841	$15	$237	$68	$105	$345	$49	$20	$3
1010000	3500000	LAND AND LAND RIGHTS	**Result**	**$841**	**$15**	**$237**	**$68**	**$105**	**$345**	**$49**	**$20**	**$3**
1010000	3501000	LAND OWNED IN FEE	SG	$30,808	$541	$8,684	$2,480	$3,845	$12,617	$1,789	$735	$118
1010000	3501000	LAND OWNED IN FEE	**Result**	**$30,808**	**$541**	**$8,684**	**$2,480**	**$3,845**	**$12,617**	**$1,789**	**$735**	**$118**
1010000	3502000	LAND RIGHTS	SG	$62,700	$1,100	$17,673	$5,048	$7,824	$25,678	$3,641	$1,495	$241
1010000	3502000	LAND RIGHTS	**Result**	**$62,700**	**$1,100**	**$17,673**	**$5,048**	**$7,824**	**$25,678**	**$3,641**	**$1,495**	**$241**
1010000	3520000	STRUCTURES & IMPROVEMENTS	SG	$67,193	$1,179	$18,939	$5,410	$8,385	$27,518	$3,902	$1,602	$258
1010000	3520000	STRUCTURES & IMPROVEMENTS	**Result**	**$67,193**	**$1,179**	**$18,939**	**$5,410**	**$8,385**	**$27,518**	**$3,902**	**$1,602**	**$258**
1010000	3530000	STATION EQUIPMENT	SG	$946,075	$16,598	$266,662	$76,169	$118,061	$387,451	$54,939	$22,558	$3,638
1010000	3530000	STATION EQUIPMENT	**Result**	**$946,075**	**$16,598**	**$266,662**	**$76,169**	**$118,061**	**$387,451**	**$54,939**	**$22,558**	**$3,638**
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$88,249	$1,548	$24,874	$7,105	$11,013	$36,141	$5,125	$2,104	$339
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	**Result**	**$88,249**	**$1,548**	**$24,874**	**$7,105**	**$11,013**	**$36,141**	**$5,125**	**$2,104**	**$339**
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$53,539	$939	$15,091	$4,310	$6,681	$21,926	$3,109	$1,277	$206
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$53,539**	**$939**	**$15,091**	**$4,310**	**$6,681**	**$21,926**	**$3,109**	**$1,277**	**$206**
1010000	3540000	TOWERS AND FIXTURES	SG	$427,477	$7,500	$120,489	$34,416	$53,345	$175,066	$24,824	$10,193	$1,644
1010000	3540000	TOWERS AND FIXTURES	**Result**	**$427,477**	**$7,500**	**$120,489**	**$34,416**	**$53,345**	**$175,066**	**$24,824**	**$10,193**	**$1,644**

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1010000	3550000	POLES AND FIXTURES	SG	$533,261	$9,356	$150,305	$42,933	$66,546	$218,389	$30,966	$12,715	$2,050
1010000	3550000	POLES AND FIXTURES	**Result**	**$533,261**	**$9,356**	**$150,305**	**$42,933**	**$66,546**	**$218,389**	**$30,966**	**$12,715**	**$2,050**
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$680,697	$11,942	$191,862	$54,803	$84,945	$278,769	$39,528	$16,230	$2,617
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$680,697**	**$11,942**	**$191,862**	**$54,803**	**$84,945**	**$278,769**	**$39,528**	**$16,230**	**$2,617**
1010000	3562000	CLEARING AND GRADING	SG	$25,473	$447	$7,180	$2,051	$3,179	$10,432	$1,479	$607	$98
1010000	3562000	CLEARING AND GRADING	**Result**	**$25,473**	**$447**	**$7,180**	**$2,051**	**$3,179**	**$10,432**	**$1,479**	**$607**	**$98**
1010000	3570000	UNDERGROUND CONDUIT	SG	$3,244	$57	$914	$261	$405	$1,328	$188	$77	$12
1010000	3570000	UNDERGROUND CONDUIT	**Result**	**$3,244**	**$57**	**$914**	**$261**	**$405**	**$1,328**	**$188**	**$77**	**$12**
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$7,428	$130	$2,094	$598	$927	$3,042	$431	$177	$29
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$7,428**	**$130**	**$2,094**	**$598**	**$927**	**$3,042**	**$431**	**$177**	**$29**
1010000	3590000	ROADS AND TRAILS	SG	$11,463	$201	$3,231	$923	$1,430	$4,694	$666	$273	$44
1010000	3590000	ROADS AND TRAILS	**Result**	**$11,463**	**$201**	**$3,231**	**$923**	**$1,430**	**$4,694**	**$666**	**$273**	**$44**
1010000	3600000	LAND AND LAND RIGHTS	IDU	$1						$1		
1010000	3600000	LAND AND LAND RIGHTS	OR	$8		$8						
1010000	3600000	LAND AND LAND RIGHTS	UT	$168					$168			
1010000	3600000	LAND AND LAND RIGHTS	WA	$0			$0					
1010000	3600000	LAND AND LAND RIGHTS	WYP	$4				$4				
1010000	3600000	LAND AND LAND RIGHTS	WYU	$2							$2	
1010000	3600000	LAND AND LAND RIGHTS	**Result**	**$183**		**$8**	**$0**	**$4**	**$168**	**$1**	**$2**	
1010000	3601000	LAND OWNED IN FEE	CA	$197	$197							
1010000	3601000	LAND OWNED IN FEE	IDU	$297						$297		
1010000	3601000	LAND OWNED IN FEE	OR	$5,473		$5,473						
1010000	3601000	LAND OWNED IN FEE	UT	$22,719					$22,719			
1010000	3601000	LAND OWNED IN FEE	WA	$1,258			$1,258					
1010000	3601000	LAND OWNED IN FEE	WYP	$522				$522				
1010000	3601000	LAND OWNED IN FEE	WYU	$48							$48	
1010000	3601000	LAND OWNED IN FEE	**Result**	**$30,514**	**$197**	**$5,473**	**$1,258**	**$522**	**$22,719**	**$297**	**$48**	
1010000	3602000	LAND RIGHTS	CA	$914	$914							
1010000	3602000	LAND RIGHTS	IDU	$958						$958		
1010000	3602000	LAND RIGHTS	OR	$3,494		$3,494						
1010000	3602000	LAND RIGHTS	UT	$6,484					$6,484			
1010000	3602000	LAND RIGHTS	WA	$263			$263					
1010000	3602000	LAND RIGHTS	WYP	$1,957				$1,957				
1010000	3602000	LAND RIGHTS	WYU	$1,334							$1,334	
1010000	3602000	LAND RIGHTS	**Result**	**$15,404**	**$914**	**$3,494**	**$263**	**$1,957**	**$6,484**	**$958**	**$1,334**	
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	$1,473	$1,473							
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$1,151						$1,151		
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	$14,136		$14,136						
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	$29,678					$29,678			
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	$2,198			$2,198					
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$5,991				$5,991				
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$174							$174	
1010000	3610000	STRUCTURES & IMPROVEMENTS	**Result**	**$54,801**	**$1,473**	**$14,136**	**$2,198**	**$5,991**	**$29,678**	**$1,151**	**$174**	
1010000	3620000	STATION EQUIPMENT	CA	$16,839	$16,839							
1010000	3620000	STATION EQUIPMENT	IDU	$25,773						$25,773		
1010000	3620000	STATION EQUIPMENT	OR	$171,619		$171,619						
1010000	3620000	STATION EQUIPMENT	UT	$330,909					$330,909			
1010000	3620000	STATION EQUIPMENT	WA	$43,848			$43,848					
1010000	3620000	STATION EQUIPMENT	WYP	$94,306				$94,306				
1010000	3620000	STATION EQUIPMENT	WYU	$5,750							$5,750	
1010000	3620000	STATION EQUIPMENT	**Result**	**$689,044**	**$16,839**	**$171,619**	**$43,848**	**$94,306**	**$330,909**	**$25,773**	**$5,750**	

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1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$218	$218							
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$351						$351		
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$2,990		$2,990						
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$11,680					$11,680			
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$812			$812					
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$2,408				$2,408				
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$33							$33	
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$18,492**	**$218**	**$2,990**	**$812**	**$2,408**	**$11,680**	**$351**	**$33**	
1010000	3630000	STORAGE BATTERY EQUIPMENT	UT	$1,393					$1,393			
1010000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$1,393**					**$1,393**			
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	UT	$65					$65			
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	**Result**	**$65**					**$65**			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$47,507	$47,507							
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$56,159						$56,159		
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$296,392		$296,392						
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$274,197					$274,197			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$83,077			$83,077					
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$78,692				$78,692				
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$16,196							$16,196	
1010000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$852,220**	**$47,507**	**$296,392**	**$83,077**	**$78,692**	**$274,197**	**$56,159**	**$16,196**	
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$31,676	$31,676							
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$32,927						$32,927		
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$216,792		$216,792						
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$186,575					$186,575			
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$54,903			$54,903					
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$76,479				$76,479				
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$10,158							$10,158	
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$609,511**	**$31,676**	**$216,792**	**$54,903**	**$76,479**	**$186,575**	**$32,927**	**$10,158**	
1010000	3652000	CLEARING AND GRADING	IDU	$46						$46		
1010000	3652000	CLEARING AND GRADING	OR	$7		$7						
1010000	3652000	CLEARING AND GRADING	UT	$740					$740			
1010000	3652000	CLEARING AND GRADING	WYU	$10							$10	
1010000	3652000	CLEARING AND GRADING	**Result**	**$802**		**$7**			**$740**	**$46**	**$10**	
1010000	3660000	UNDERGROUND CONDUIT	CA	$14,803	$14,803							
1010000	3660000	UNDERGROUND CONDUIT	IDU	$6,942						$6,942		
1010000	3660000	UNDERGROUND CONDUIT	OR	$78,582		$78,582						
1010000	3660000	UNDERGROUND CONDUIT	UT	$144,178					$144,178			
1010000	3660000	UNDERGROUND CONDUIT	WA	$14,285			$14,285					
1010000	3660000	UNDERGROUND CONDUIT	WYP	$10,613				$10,613				
1010000	3660000	UNDERGROUND CONDUIT	WYU	$3,529							$3,529	
1010000	3660000	UNDERGROUND CONDUIT	**Result**	**$272,932**	**$14,803**	**$78,582**	**$14,285**	**$10,613**	**$144,178**	**$6,942**	**$3,529**	
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$16,248	$16,248							
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$22,642						$22,642		
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$142,030		$142,030						
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$415,821					$415,821			
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$18,947			$18,947					
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$26,431				$26,431				
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$15,430							$15,430	
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$657,549**	**$16,248**	**$142,030**	**$18,947**	**$26,431**	**$415,821**	**$22,642**	**$15,430**	
1010000	3680000	LINE TRANSFORMERS	CA	$43,807	$43,807							
1010000	3680000	LINE TRANSFORMERS	IDU	$62,062						$62,062		

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3680000	LINE TRANSFORMERS	OR	$358,230		$358,230						
1010000	3680000	LINE TRANSFORMERS	UT	$358,636					$358,636			
1010000	3680000	LINE TRANSFORMERS	WA	$87,390			$87,390					
1010000	3680000	LINE TRANSFORMERS	WYP	$67,703				$67,703				
1010000	3680000	LINE TRANSFORMERS	WYU	$10,920							$10,920	
1010000	3680000	LINE TRANSFORMERS	**Result**	**$988,749**	**$43,807**	**$358,230**	**$87,390**	**$67,703**	**$358,636**	**$62,062**	**$10,920**	
1010000	3691000	SERVICES - OVERHEAD	CA	$7,810	$7,810							
1010000	3691000	SERVICES - OVERHEAD	IDU	$6,026						$6,026		
1010000	3691000	SERVICES - OVERHEAD	OR	$65,596		$65,596						
1010000	3691000	SERVICES - OVERHEAD	UT	$63,244					$63,244			
1010000	3691000	SERVICES - OVERHEAD	WA	$15,772			$15,772					
1010000	3691000	SERVICES - OVERHEAD	WYP	$12,066				$12,066				
1010000	3691000	SERVICES - OVERHEAD	WYU	$1,913							$1,913	
1010000	3691000	SERVICES - OVERHEAD	**Result**	**$172,427**	**$7,810**	**$65,596**	**$15,772**	**$12,066**	**$63,244**	**$6,026**	**$1,913**	
1010000	3692000	SERVICES - UNDERGROUND	CA	$13,381	$13,381							
1010000	3692000	SERVICES - UNDERGROUND	IDU	$19,658						$19,658		
1010000	3692000	SERVICES - UNDERGROUND	OR	$135,242		$135,242						
1010000	3692000	SERVICES - UNDERGROUND	UT	$124,810					$124,810			
1010000	3692000	SERVICES - UNDERGROUND	WA	$28,015			$28,015					
1010000	3692000	SERVICES - UNDERGROUND	WYP	$19,882				$19,882				
1010000	3692000	SERVICES - UNDERGROUND	WYU	$5,744							$5,744	
1010000	3692000	SERVICES - UNDERGROUND	**Result**	**$346,731**	**$13,381**	**$135,242**	**$28,015**	**$19,882**	**$124,810**	**$19,658**	**$5,744**	
1010000	3700000	METERS	CA	$3,924	$3,924							
1010000	3700000	METERS	IDU	$13,818						$13,818		
1010000	3700000	METERS	OR	$59,792		$59,792						
1010000	3700000	METERS	UT	$79,055					$79,055			
1010000	3700000	METERS	WA	$13,755			$13,755					
1010000	3700000	METERS	WYP	$12,490				$12,490				
1010000	3700000	METERS	WYU	$2,950							$2,950	
1010000	3700000	METERS	**Result**	**$185,783**	**$3,924**	**$59,792**	**$13,755**	**$12,490**	**$79,055**	**$13,818**	**$2,950**	
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$271	$271							
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$163						$163		
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$2,437		$2,437						
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$4,542					$4,542			
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$529			$529					
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$756				$756				
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$139							$139	
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$8,837**	**$271**	**$2,437**	**$529**	**$756**	**$4,542**	**$163**	**$139**	
1010000	3720000	LEASED PROP ON CUST PREMISES	IDU	$2						$2		
1010000	3720000	LEASED PROP ON CUST PREMISES	UT	$22					$22			
1010000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$25**					**$22**	**$2**		
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$660	$660							
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$592						$592		
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$21,083		$21,083						
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$25,650					$25,650			
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$3,693			$3,693					
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$6,610				$6,610				
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$2,124							$2,124	
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$60,413**	**$660**	**$21,083**	**$3,693**	**$6,610**	**$25,650**	**$592**	**$2,124**	
1010000	3890000	LAND AND LAND RIGHTS	IDU	$93						$93		
1010000	3890000	LAND AND LAND RIGHTS	OR	$228		$228						

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1010000	3890000	LAND AND LAND RIGHTS	UT	$1,334					$1,334			
1010000	3890000	LAND AND LAND RIGHTS	WYU	$434							$434	
1010000	3890000	LAND AND LAND RIGHTS	**Result**	**$2,089**		**$228**			**$1,334**	**$93**	**$434**	
1010000	3891000	LAND OWNED IN FEE	CA	$218	$218							
1010000	3891000	LAND OWNED IN FEE	CN	$1,129	$29	$353	$80	$77	$536	$44	$10	
1010000	3891000	LAND OWNED IN FEE	IDU	$100						$100		
1010000	3891000	LAND OWNED IN FEE	OR	$2,413		$2,413						
1010000	3891000	LAND OWNED IN FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	SO	$5,598	$138	$1,641	$441	$627	$2,303	$314	$120	$14
1010000	3891000	LAND OWNED IN FEE	UT	$2,544					$2,544			
1010000	3891000	LAND OWNED IN FEE	WA	$1,099			$1,099					
1010000	3891000	LAND OWNED IN FEE	WYP	$313				$313				
1010000	3891000	LAND OWNED IN FEE	WYU	$72							$72	
1010000	3892000	LAND RIGHTS	**Result**	**$13,486**	**$384**	**$4,408**	**$1,620**	**$1,017**	**$5,382**	**$458**	**$202**	**$14**
1010000	3892000	LAND RIGHTS	IDU	$5						$5		
1010000	3892000	LAND RIGHTS	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3892000	LAND RIGHTS	UT	$34					$34			
1010000	3892000	LAND RIGHTS	WYP	$52				$52				
1010000	3892000	LAND RIGHTS	WYU	$22							$22	
1010000	3892000	LAND RIGHTS	**Result**	**$115**	**$0**	**$0**	**$0**	**$53**	**$35**	**$5**	**$22**	**$0**
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$1,443	$1,443							
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$7,886	$204	$2,467	$562	$536	$3,742	$306	$69	
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$9,712						$9,712		
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$20,817		$20,817						
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$5,852	$103	$1,650	$471	$730	$2,397	$340	$140	$23
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$74,793	$1,840	$21,931	$5,888	$8,380	$30,764	$4,196	$1,603	$190
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$35,888					$35,888			
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$10,824			$10,824					
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$3,258				$3,258				
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$2,311							$2,311	
1010000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$172,784**	**$3,590**	**$46,864**	**$17,745**	**$12,905**	**$72,791**	**$14,554**	**$4,122**	**$213**
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$1,033	$1,033							
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$3,273	$85	$1,024	$233	$222	$1,553	$127	$29	
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$10,604		$10,604						
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$15,739	$387	$4,615	$1,239	$1,763	$6,474	$883	$337	$40
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$19					$19			
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$2,431			$2,431					
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$7,959				$7,959				
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$39							$39	
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	**Result**	**$41,095**	**$1,505**	**$16,242**	**$3,903**	**$9,944**	**$8,045**	**$1,010**	**$405**	**$40**
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$103	$103							
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$934	$24	$292	$67	$64	$443	$36	$8	
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$29						$29		
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$540		$540						
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$72	$1	$20	$6	$9	$30	$4	$2	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$12,009	$295	$3,521	$945	$1,346	$4,939	$674	$257	$31
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$229					$229			
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$49			$49					
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$230				$230				
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$8							$8	
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$14,204**	**$424**	**$4,374**	**$1,067**	**$1,648**	**$5,641**	**$743**	**$276**	**$31**

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1010000	3910000	OFFICE FURNITURE	CA	$124	$124							
1010000	3910000	OFFICE FURNITURE	CN	$1,961	$51	$613	$140	$133	$930	$76	$17	
1010000	3910000	OFFICE FURNITURE	IDU	$145						$145		
1010000	3910000	OFFICE FURNITURE	OR	$2,746		$2,746						
1010000	3910000	OFFICE FURNITURE	SE	$9	$0	$2	$1	$1	$4	$1	$0	$0
1010000	3910000	OFFICE FURNITURE	SG	$2,885	$51	$813	$232	$360	$1,182	$168	$69	$11
1010000	3910000	OFFICE FURNITURE	SO	$16,703	$411	$4,898	$1,315	$1,872	$6,870	$937	$358	$42
1010000	3910000	OFFICE FURNITURE	SSGCH	$74	$1	$21	$6	$9	$30	$4	$2	$0
1010000	3910000	OFFICE FURNITURE	UT	$795					$795			
1010000	3910000	OFFICE FURNITURE	WA	$675			$675					
1010000	3910000	OFFICE FURNITURE	WYP	$996				$996				
1010000	3910000	OFFICE FURNITURE	WYU	$58							$58	
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$27,171**	**$638**	**$9,094**	**$2,368**	**$3,372**	**$9,811**	**$1,331**	**$504**	**$54**
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$3,416	$84	$1,002	$269	$383	$1,405	$192	$73	$9
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$3,416**	**$84**	**$1,002**	**$269**	**$383**	**$1,405**	**$192**	**$73**	**$9**
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$178	$178							
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$5,279	$136	$1,651	$376	$359	$2,505	$205	$46	
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$803						$803		
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$2,207		$2,207						
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$133	$2	$35	$10	$19	$55	$9	$4	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$1,513	$27	$426	$122	$189	$620	$88	$36	$6
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$45,193	$1,112	$13,252	$3,558	$5,064	$18,589	$2,536	$968	$115
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$75	$1	$22	$6	$10	$30	$4	$2	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$2,497					$2,497			
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$836			$836					
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$2,126				$2,126				
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$146							$146	
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$60,989**	**$1,457**	**$17,594**	**$4,908**	**$7,766**	**$24,297**	**$3,645**	**$1,202**	**$121**
1010000	3913000	OFFICE EQUIPMENT	CA	$8	$8							
1010000	3913000	OFFICE EQUIPMENT	CN	$45	$1	$14	$3	$3	$21	$2	$0	
1010000	3913000	OFFICE EQUIPMENT	OR	$34		$34						
1010000	3913000	OFFICE EQUIPMENT	SG	$672	$12	$190	$54	$84	$275	$39	$16	$3
1010000	3913000	OFFICE EQUIPMENT	SO	$160	$4	$47	$13	$18	$66	$9	$3	$0
1010000	3913000	OFFICE EQUIPMENT	SSGCT	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	UT	$61					$61			
1010000	3913000	OFFICE EQUIPMENT	WA	$10			$10					
1010000	3913000	OFFICE EQUIPMENT	WYP	$18				$18				
1010000	3913000	OFFICE EQUIPMENT	WYU	$7							$7	
1010000	3913000	OFFICE EQUIPMENT	**Result**	**$1,019**	**$24**	**$286**	**$80**	**$124**	**$425**	**$50**	**$27**	**$3**
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$82	$82							
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$413						$413		
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$1,919		$1,919						
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$571	$10	$161	$46	$71	$234	$33	$14	$2
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$1,254	$31	$368	$99	$141	$516	$70	$27	$3
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$45	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$2,747					$2,747			
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$399			$399					
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$468				$468				
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$33							$33	
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	**Result**	**$7,932**	**$123**	**$2,461**	**$548**	**$686**	**$3,515**	**$519**	**$74**	**$6**

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A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$56						$56		
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$518		$518						
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$50	$1	$14	$4	$6	$20	$3	$1	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$419	$10	$123	$33	$47	$172	$24	$9	$1
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$25	$0	$7	$2	$3	$10	$1	$1	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$492					$492			
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$73			$73					
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$115				$115				
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	**Result**	**$1,748**	**$12**	**$662**	**$112**	**$172**	**$695**	**$84**	**$11**	**$1**
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$446	$446							
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$1,238						$1,238		
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$5,627		$5,627						
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$462	$8	$121	$35	$64	$190	$30	$13	$2
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$6,516	$114	$1,837	$525	$813	$2,668	$378	$155	$25
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$1,146	$28	$336	$90	$128	$471	$64	$25	$3
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$204	$4	$58	$17	$26	$82	$12	$5	$1
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$25	$0	$7	$2	$3	$11	$2	$1	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$9,080					$9,080			
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$1,055			$1,055					
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$1,803				$1,803				
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$444							$444	
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	**Result**	**$28,045**	**$600**	**$7,986**	**$1,723**	**$2,838**	**$12,502**	**$1,723**	**$642**	**$30**
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$755	$755							
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$2,387						$2,387		
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$8,631		$8,631						
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$189	$3	$49	$14	$26	$78	$12	$5	$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$4,323	$76	$1,218	$348	$539	$1,770	$251	$103	$17
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$907	$22	$266	$71	$102	$373	$51	$19	$2
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$42	$1	$12	$3	$5	$17	$2	$1	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$14,088					$14,088			
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$2,445			$2,445					
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$2,637				$2,637				
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$667							$667	
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	**Result**	**$37,071**	**$857**	**$10,177**	**$2,882**	**$3,310**	**$16,326**	**$2,703**	**$796**	**$20**
1010000	3920600	DUMP TRUCKS	OR	$76		$76						
1010000	3920600	DUMP TRUCKS	SE	$4	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3920600	DUMP TRUCKS	SG	$2,647	$46	$746	$213	$330	$1,084	$154	$63	$10
1010000	3920600	DUMP TRUCKS	UT	$146					$146			
1010000	3920600	DUMP TRUCKS	**Result**	**$2,873**	**$46**	**$823**	**$213**	**$331**	**$1,232**	**$154**	**$63**	**$10**
1010000	3920900	TRAILERS	CA	$305	$305							
1010000	3920900	TRAILERS	IDU	$803						$803		
1010000	3920900	TRAILERS	OR	$2,643		$2,643						
1010000	3920900	TRAILERS	SE	$50	$1	$13	$4	$7	$20	$3	$1	$0
1010000	3920900	TRAILERS	SG	$2,081	$37	$586	$168	$260	$852	$121	$50	$8
1010000	3920900	TRAILERS	SO	$549	$14	$161	$43	$62	$226	$31	$12	$1
1010000	3920900	TRAILERS	SSGCH	$45	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3920900	TRAILERS	SSGCT	$19	$0	$5	$1	$2	$8	$1	$0	$0
1010000	3920900	TRAILERS	UT	$4,189					$4,189			
1010000	3920900	TRAILERS	WA	$587			$587					
1010000	3920900	TRAILERS	WYP	$1,707				$1,707				
1010000	3920900	TRAILERS	WYU	$301							$301	

ROCKY MOUNTAIN POWER
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920900	TRAILERS	**Result**	**$13,278**	**$356**	**$3,421**	**$807**	**$2,043**	**$5,313**	**$962**	**$365**	**$10**
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$25	$25							
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$32						$32		
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$148		$148						
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$212	$4	$60	$17	$26	$87	$12	$5	$1
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SSGCH	$6	$0	$2	$1	$1	$3	$0	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$149					$149			
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$21			$21					
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$102				$102				
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$16							$16	
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	**Result**	**$727**	**$29**	**$214**	**$40**	**$131**	**$245**	**$45**	**$21**	**$1**
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$204		$204						
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$373	$7	$105	$30	$47	$153	$22	$9	$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$367	$9	$108	$29	$41	$151	$21	$8	$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$839					$839			
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$170			$170					
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$86				$86				
1010000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$2,040**	**$16**	**$417**	**$229**	**$174**	**$1,143**	**$42**	**$17**	**$2**
1010000	3923000	TRANSPORTATION EQUIPMENT	SO	$3,643	$90	$1,068	$287	$408	$1,499	$204	$78	$9
1010000	3930000	STORES EQUIPMENT	**Result**	**$3,643**	**$90**	**$1,068**	**$287**	**$408**	**$1,499**	**$204**	**$78**	**$9**
1010000	3930000	STORES EQUIPMENT	CA	$161	$161							
1010000	3930000	STORES EQUIPMENT	IDU	$593						$593		
1010000	3930000	STORES EQUIPMENT	OR	$2,492		$2,492						
1010000	3930000	STORES EQUIPMENT	SG	$4,199	$74	$1,184	$338	$524	$1,720	$244	$100	$16
1010000	3930000	STORES EQUIPMENT	SO	$442	$11	$130	$35	$49	$182	$25	$9	$1
1010000	3930000	STORES EQUIPMENT	SSGCT	$80	$1	$22	$6	$9	$35	$5	$2	$0
1010000	3930000	STORES EQUIPMENT	UT	$3,736					$3,736			
1010000	3930000	STORES EQUIPMENT	WA	$521			$521					
1010000	3930000	STORES EQUIPMENT	WYP	$1,071				$1,071				
1010000	3930000	STORES EQUIPMENT	WYU	$252							$252	
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$13,549**	**$247**	**$3,827**	**$900**	**$1,654**	**$5,672**	**$867**	**$364**	**$18**
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$699	$699							
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$1,631						$1,631		
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$9,949		$9,949						
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$7	$0	$2	$1	$1	$3	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$25,288	$444	$7,128	$2,036	$3,156	$10,356	$1,468	$603	$97
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$4,099	$101	$1,202	$323	$459	$1,686	$230	$88	$10
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$1,700	$30	$488	$140	$216	$683	$96	$41	$6
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$81	$1	$22	$6	$9	$35	$5	$2	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$12,221					$12,221			
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$2,513			$2,513					
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$3,672				$3,672				
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$709							$709	
1010000	3950000	LABORATORY EQUIPMENT	**Result**	**$62,570**	**$1,275**	**$18,790**	**$5,018**	**$7,513**	**$24,985**	**$3,431**	**$1,443**	**$114**
1010000	3950000	LABORATORY EQUIPMENT	CA	$401	$401							
1010000	3950000	LABORATORY EQUIPMENT	IDU	$1,337						$1,337		
1010000	3950000	LABORATORY EQUIPMENT	OR	$10,981		$10,981						
1010000	3950000	LABORATORY EQUIPMENT	SE	$42	$1	$11	$3	$6	$17	$3	$1	$0
1010000	3950000	LABORATORY EQUIPMENT	SG	$6,499	$114	$1,832	$523	$811	$2,661	$377	$155	$25
1010000	3950000	LABORATORY EQUIPMENT	SO	$5,459	$134	$1,601	$430	$612	$2,245	$306	$117	$14

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1010000	3950000	LABORATORY EQUIPMENT	SSGCH	$253	$4	$73	$21	$32	$102	$14	$6	$1
1010000	3950000	LABORATORY EQUIPMENT	SSGCT	$62	$1	$17	$5	$7	$27	$4	$1	$0
1010000	3950000	LABORATORY EQUIPMENT	UT	$7,939					$7,939			
1010000	3950000	LABORATORY EQUIPMENT	WA	$2,102			$2,102					
1010000	3950000	LABORATORY EQUIPMENT	WYP	$3,709				$3,709				
1010000	3950000	LABORATORY EQUIPMENT	WYU	$768							$768	
1010000	3950000	LABORATORY EQUIPMENT	**Result**	**$39,551**	**$656**	**$14,514**	**$3,083**	**$5,176**	**$12,992**	**$2,041**	**$1,048**	**$40**
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	$954	$954							
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	$1,322						$1,322		
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	$5,335		$5,335						
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	$426	$7	$120	$34	$53	$175	$25	$10	$2
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	$40	$1	$12	$3	$4	$16	$2	$1	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	$3,398					$3,398			
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	$1,369			$1,369					
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	$1,924				$1,924				
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	$453							$453	
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	**Result**	**$15,223**	**$963**	**$5,467**	**$1,406**	**$1,982**	**$3,589**	**$1,349**	**$464**	**$2**
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$173	$173							
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$171						$171		
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$978		$978						
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$62	$1	$18	$5	$8	$25	$4	$1	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$79	$2	$23	$6	$9	$33	$4	$2	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$2,095					$2,095			
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$205				$205				
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$210							$210	
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$3,974**	**$176**	**$1,019**	**$11**	**$222**	**$2,153**	**$179**	**$213**	**$0**
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$1,187	$1,187							
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$2,283						$2,283		
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$10,881		$10,881						
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$973	$17	$274	$78	$121	$398	$56	$23	$4
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	$78	$2	$23	$6	$9	$32	$4	$2	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$46	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$12,847					$12,847			
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$2,488			$2,488					
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$3,895				$3,895				
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$913							$913	
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	**Result**	**$35,591**	**$1,207**	**$11,191**	**$2,576**	**$4,031**	**$13,296**	**$2,347**	**$939**	**$4**
1010000	3961000	CRANES	OR	$153		$153						
1010000	3961000	CRANES	SG	$2,835	$50	$799	$228	$354	$1,161	$165	$68	$11
1010000	3961000	CRANES	SO	$43	$1	$13	$3	$5	$18	$2	$1	$0
1010000	3961000	CRANES	SSGCH	$115	$2	$33	$9	$15	$46	$7	$3	$0
1010000	3961000	CRANES	UT	$18					$18			
1010000	3961000	CRANES	**Result**	**$3,165**	**$53**	**$998**	**$241**	**$373**	**$1,243**	**$174**	**$71**	**$11**
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$35	$1	$9	$3	$5	$14	$2	$1	$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$21,890	$384	$6,170	$1,762	$2,732	$8,965	$1,271	$522	$84
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$934	$23	$274	$74	$105	$384	$52	$20	$2
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$257	$5	$74	$21	$33	$103	$15	$6	$1
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$898					$898			
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$70				$70				
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	**Result**	**$24,084**	**$412**	**$6,527**	**$1,860**	**$2,944**	**$10,364**	**$1,340**	**$549**	**$88**
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$760	$760							

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1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$2,064						$2,064		
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$8,672		$8,672						
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$154	$3	$43	$12	$19	$63	$9	$4	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$321	$8	$94	$25	$36	$132	$18	$7	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$11,381					$11,381			
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$2,013			$2,013					
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$3,483				$3,483				
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$325							$325	
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$29,174**	**$771**	**$8,810**	**$2,051**	**$3,538**	**$11,576**	**$2,091**	**$336**	**$1**
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$379	$379							
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$980						$980		
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$1,266		$1,266						
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$39	$1	$10	$3	$5	$16	$3	$1	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$4,412	$77	$1,244	$355	$551	$1,807	$256	$105	$17
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$130	$3	$38	$10	$15	$53	$7	$3	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$428	$8	$123	$35	$54	$172	$24	$10	$2
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$3,411					$3,411			
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$597			$597					
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$944				$944				
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$581							$581	
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	**Result**	**$13,168**	**$467**	**$2,681**	**$1,001**	**$1,569**	**$5,460**	**$1,270**	**$701**	**$19**
1010000	3970000	COMMUNICATION EQUIPMENT	CA	$2,816	$2,816							
1010000	3970000	COMMUNICATION EQUIPMENT	CN	$4,531	$117	$1,417	$323	$308	$2,150	$176	$40	
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	$6,478						$6,478		
1010000	3970000	COMMUNICATION EQUIPMENT	OR	$36,184		$36,184						
1010000	3970000	COMMUNICATION EQUIPMENT	SE	$113	$2	$30	$9	$16	$46	$7	$3	$0
1010000	3970000	COMMUNICATION EQUIPMENT	SG	$80,539	$1,413	$22,701	$6,484	$10,051	$32,983	$4,677	$1,920	$310
1010000	3970000	COMMUNICATION EQUIPMENT	SO	$49,181	$1,210	$14,421	$3,871	$5,511	$20,229	$2,759	$1,054	$125
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$931	$16	$267	$76	$118	$374	$53	$22	$3
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$44	$1	$12	$3	$5	$19	$3	$1	$0
1010000	3970000	COMMUNICATION EQUIPMENT	UT	$28,412					$28,412			
1010000	3970000	COMMUNICATION EQUIPMENT	WA	$8,834			$8,834					
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	$14,885				$14,885				
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	$2,935							$2,935	
1010000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$235,884**	**$5,576**	**$75,032**	**$19,601**	**$30,893**	**$84,215**	**$14,152**	**$5,976**	**$439**
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	$53	$53							
1010000	3972000	MOBILE RADIO EQUIPMENT	CN	$5	$0	$2	$0	$0	$2	$0	$0	
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	$138						$138		
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	$1,783		$1,783						
1010000	3972000	MOBILE RADIO EQUIPMENT	SE	$1	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	$485	$9	$137	$39	$61	$199	$28	$12	$2
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	$850	$21	$249	$67	$95	$349	$48	$18	$2
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$18	$0	$5	$1	$2	$7	$1	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	$1,365					$1,365			
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	$348			$348					
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	$398				$398				
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	$35							$35	
1010000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$5,479**	**$82**	**$2,176**	**$456**	**$557**	**$1,923**	**$215**	**$65**	**$4**
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	$19	$19							
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	$197	$5	$62	$14	$13	$94	$8	$2	

ROCKY MOUNTAIN POWER
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Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$60						$60		
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	$473		$473						
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	$1,481	$26	$417	$119	$185	$606	$86	$35	$6
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	$3,307	$81	$970	$260	$370	$1,360	$186	$71	$8
1010000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	$332					$332			
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	$89			$89					
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$152				$152				
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$21							$21	
1010000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$6,135**	**$131**	**$1,923**	**$483**	**$721**	**$2,394**	**$340**	**$129**	**$14**
1010000	3992100	LAND OWNED IN FEE	SE	$2,635	$44	$689	$199	$367	$1,083	$170	$74	$9
1010000	3992100	LAND OWNED IN FEE	**Result**	**$2,635**	**$44**	**$689**	**$199**	**$367**	**$1,083**	**$170**	**$74**	**$9**
1010000	3992200	LAND RIGHTS	SE	$52,551	$869	$13,747	$3,972	$7,328	$21,592	$3,389	$1,468	$185
1010000	3992200	LAND RIGHTS	**Result**	**$52,551**	**$869**	**$13,747**	**$3,972**	**$7,328**	**$21,592**	**$3,389**	**$1,468**	**$185**
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$39,993	$662	$10,462	$3,023	$5,577	$16,432	$2,579	$1,117	$141
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	**Result**	**$39,993**	**$662**	**$10,462**	**$3,023**	**$5,577**	**$16,432**	**$2,579**	**$1,117**	**$141**
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	$12,032	$199	$3,148	$909	$1,678	$4,944	$776	$336	$42
1010000	3994100	SURFACE - PLANT EQUIPMENT	**Result**	**$12,032**	**$199**	**$3,148**	**$909**	**$1,678**	**$4,944**	**$776**	**$336**	**$42**
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$3,425	$57	$896	$259	$478	$1,407	$221	$96	$12
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	**Result**	**$3,425**	**$57**	**$896**	**$259**	**$478**	**$1,407**	**$221**	**$96**	**$12**
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$62,247	$1,030	$16,284	$4,705	$8,680	$25,576	$4,014	$1,739	$220
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	**Result**	**$62,247**	**$1,030**	**$16,284**	**$4,705**	**$8,680**	**$25,576**	**$4,014**	**$1,739**	**$220**
1010000	3994600	LONGWALL SHIELDS	SE	$17,700	$293	$4,630	$1,338	$2,468	$7,272	$1,141	$494	$62
1010000	3994600	LONGWALL SHIELDS	**Result**	**$17,700**	**$293**	**$4,630**	**$1,338**	**$2,468**	**$7,272**	**$1,141**	**$494**	**$62**
1010000	3994700	LONGWALL EQUIPMENT	SE	$10,720	$177	$2,804	$810	$1,495	$4,404	$691	$299	$38
1010000	3994700	LONGWALL EQUIPMENT	**Result**	**$10,720**	**$177**	**$2,804**	**$810**	**$1,495**	**$4,404**	**$691**	**$299**	**$38**
1010000	3994800	MAINLINE EXTENSION	SE	$16,765	$277	$4,386	$1,267	$2,338	$6,888	$1,081	$468	$59
1010000	3994800	MAINLINE EXTENSION	**Result**	**$16,765**	**$277**	**$4,386**	**$1,267**	**$2,338**	**$6,888**	**$1,081**	**$468**	**$59**
1010000	3994900	SECTION EXTENSION	SE	$4,315	$71	$1,129	$326	$602	$1,773	$278	$121	$15
1010000	3994900	SECTION EXTENSION	**Result**	**$4,315**	**$71**	**$1,129**	**$326**	**$602**	**$1,773**	**$278**	**$121**	**$15**
1010000	3995100	VEHICLES	SE	$1,148	$19	$300	$87	$160	$472	$74	$32	$4
1010000	3995100	VEHICLES	**Result**	**$1,148**	**$19**	**$300**	**$87**	**$160**	**$472**	**$74**	**$32**	**$4**
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$5,002	$83	$1,308	$378	$697	$2,055	$323	$140	$18
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	**Result**	**$5,002**	**$83**	**$1,308**	**$378**	**$697**	**$2,055**	**$323**	**$140**	**$18**
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$2,141	$35	$560	$162	$299	$880	$138	$60	$8
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	**Result**	**$2,141**	**$35**	**$560**	**$162**	**$299**	**$880**	**$138**	**$60**	**$8**
1010000	3996100	COMPUTERS - MAINFRAME	SE	$633	$10	$166	$48	$88	$260	$41	$18	$2
1010000	3996100	COMPUTERS - MAINFRAME	**Result**	**$633**	**$10**	**$166**	**$48**	**$88**	**$260**	**$41**	**$18**	**$2**
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$36,191	$599	$9,468	$2,736	$5,047	$14,870	$2,334	$1,011	$128
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	**Result**	**$36,191**	**$599**	**$9,468**	**$2,736**	**$5,047**	**$14,870**	**$2,334**	**$1,011**	**$128**
1010000	**Result**			**$17,039,472**	**$420,825**	**$5,000,235**	**$1,341,289**	**$1,910,174**	**$7,005,376**	**$955,904**	**$362,508**	**$43,162**
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	$581	$581							
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	$1,400						$1,400		
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	$6,783		$6,783						
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	$15,699					$15,699			
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	$2,014			$2,014					
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	$2,788							$2,788	
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	**Result**	**$29,266**	**$581**	**$6,783**	**$2,014**		**$15,699**	**$1,400**	**$2,788**	
1061000	**Result**			**$29,266**	**$581**	**$6,783**	**$2,014**		**$15,699**	**$1,400**	**$2,788**	
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	$28,121	$493	$7,926	$2,264	$3,509	$11,516	$1,633	$671	$108

ROCKY MOUNTAIN POWER
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Electric Plant in Service with Unclassified Plant (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	**Result**	**$28,121**	**$493**	**$7,926**	**$2,264**	**$3,509**	**$11,516**	**$1,633**	**$671**	**$108**
1062000	**Result**			**$28,121**	**$493**	**$7,926**	**$2,264**	**$3,509**	**$11,516**	**$1,633**	**$671**	**$108**
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	$2,232	$39	$629	$180	$279	$914	$130	$53	$9
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	**Result**	**$2,232**	**$39**	**$629**	**$180**	**$279**	**$914**	**$130**	**$53**	**$9**
1063000	**Result**			**$2,232**	**$39**	**$629**	**$180**	**$279**	**$914**	**$130**	**$53**	**$9**
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	$450	$11	$132	$35	$50	$185	$25	$10	$1
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	**Result**	**$450**	**$11**	**$132**	**$35**	**$50**	**$185**	**$25**	**$10**	**$1**
1064000	**Result**			**$450**	**$11**	**$132**	**$35**	**$50**	**$185**	**$25**	**$10**	**$1**
Overall Result				**$17,099,540**	**$421,950**	**$5,015,705**	**$1,345,782**	**$1,914,012**	**$7,033,690**	**$959,092**	**$366,029**	**$43,280**

B9. CAPITAL
LEASE PLANT

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	CAPITAL LEASE COMMON	OR	$5,900		$5,900						
1011000	3908000	CAPITAL LEASE COMMON	SG	$14,737	$259	$4,154	$1,187	$1,839	$6,035	$856	$351	$57
1011000	3908000	CAPITAL LEASE COMMON	SO	$12,902	$317	$3,783	$1,016	$1,446	$5,307	$724	$276	$33
1011000	3908000	CAPITAL LEASE COMMON	UT	$5,857					$5,857			
1011000	3908000	CAPITAL LEASE COMMON	WYP	$1,388				$1,388				
1011000	3908000	CAPITAL LEASE COMMON	**Result**	**$40,785**	**$576**	**$13,837**	**$2,202**	**$4,673**	**$17,200**	**$1,580**	**$628**	**$89**
1011000	**Result**			**$40,785**	**$576**	**$13,837**	**$2,202**	**$4,673**	**$17,200**	**$1,580**	**$628**	**$89**
1110000	3908000	CAPITAL LEASE COMMON	OR	$ (987)		$ (987)						
1110000	3908000	CAPITAL LEASE COMMON	SG	$ (840)	$ (15)	$ (237)	$ (68)	$ (105)	$ (344)	$ (49)	$ (20)	$ (3)
1110000	3908000	CAPITAL LEASE COMMON	SO	$2,393	$59	$702	$188	$268	$984	$134	$51	$6
1110000	3908000	CAPITAL LEASE COMMON	UT	$351					$351			
1110000	3908000	CAPITAL LEASE COMMON	WYP	$ (379)				$ (379)				
1110000	3908000	CAPITAL LEASE COMMON	**Result**	**$538**	**$44**	**$ (522)**	**$121**	**$ (216)**	**$991**	**$85**	**$31**	**$3**
1110000	**Result**			**$538**	**$44**	**$ (522)**	**$121**	**$ (216)**	**$991**	**$85**	**$31**	**$3**
Overall Result				**$41,323**	**$620**	**$13,315**	**$2,323**	**$4,457**	**$18,191**	**$1,665**	**$659**	**$92**

B10. PLANT HELD
FOR FUTURE USE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	3400000	LAND AND LAND RIGHTS	SG	$4,462	$78	$1,258	$359	$557	$1,827	$259	$106	$17
1050000	3400000	LAND AND LAND RIGHTS	**Result**	**$4,462**	**$78**	**$1,258**	**$359**	**$557**	**$1,827**	**$259**	**$106**	**$17**
1050000	3500000	LAND AND LAND RIGHTS	SG	$156	$3	$44	$13	$19	$64	$9	$4	$1
1050000	3500000	LAND AND LAND RIGHTS	**Result**	**$156**	**$3**	**$44**	**$13**	**$19**	**$64**	**$9**	**$4**	**$1**
1050000	3501000	LAND OWNED IN FEE	SG	$7,249	$127	$2,043	$584	$905	$2,969	$421	$173	$28
1050000	3501000	LAND OWNED IN FEE	UT	$99					$99			
1050000	3501000	LAND OWNED IN FEE	**Result**	**$7,347**	**$127**	**$2,043**	**$584**	**$905**	**$3,067**	**$421**	**$173**	**$28**
1050000	3601000	LAND OWNED IN FEE	OR	$373		$373						
1050000	3601000	LAND OWNED IN FEE	UT	$1,094					$1,094			
1050000	3601000	LAND OWNED IN FEE	**Result**	**$1,468**		**$373**			**$1,094**			
1050000	3992200	LAND RIGHTS	SE	$953	$16	$249	$72	$133	$392	$61	$27	$3
1050000	3992200	LAND RIGHTS	**Result**	**$953**	**$16**	**$249**	**$72**	**$133**	**$392**	**$61**	**$27**	**$3**
1050000	**Result**			**$14,386**	**$224**	**$3,967**	**$1,027**	**$1,614**	**$6,444**	**$751**	**$310**	**$49**
Overall Result				**$14,386**	**$224**	**$3,967**	**$1,027**	**$1,614**	**$6,444**	**$751**	**$310**	**$49**

B11. MISC.
DEFERRED DEBITS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	$407	$7	$106	$31	$57	$167	$26	$11	$1	
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	**Result**	**$407**	**$7**	**$106**	**$31**	**$57**	**$167**	**$26**	**$11**	**$1**	
1861000	**Result**			**$407**	**$7**	**$106**	**$31**	**$57**	**$167**	**$26**	**$11**	**$1**	
1861200	185025	FINANCING COST DEFERRED	SO	$6	$0	$2	$0	$1	$3	$0	$0	$0	
1861200	185025	FINANCING COST DEFERRED	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$3**	**$0**	**$0**	**$0**	
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	$71	$2	$21	$6	$8	$29	$4	$2	$0	
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	**Result**	**$71**	**$2**	**$21**	**$6**	**$8**	**$29**	**$4**	**$2**	**$0**	
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	$2,161									$2,161
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	**Result**	**$2,161**									**$2,161**
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	$907									$907
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	**Result**	**$907**									**$907**
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	$454									$454
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	**Result**	**$454**									**$454**
1861200	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	$373									$373
1861200	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	**Result**	**$373**									**$373**
1861200	**Result**			**$3,972**	**$2**	**$23**	**$6**	**$9**	**$32**	**$4**	**$2**	**$0**	**$3,895**
1865000	134200	Deferred Longwall Costs	SE	$876	$14	$229	$66	$122	$360	$56	$24	$3	
1865000	134200	Deferred Longwall Costs	**Result**	**$876**	**$14**	**$229**	**$66**	**$122**	**$360**	**$56**	**$24**	**$3**	
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	$4,860	$80	$1,271	$367	$678	$1,997	$313	$136	$17	
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	**Result**	**$4,860**	**$80**	**$1,271**	**$367**	**$678**	**$1,997**	**$313**	**$136**	**$17**	
1865000	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	$2,150	$36	$563	$163	$300	$883	$139	$60	$8	
1865000	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	**Result**	**$2,150**	**$36**	**$563**	**$163**	**$300**	**$883**	**$139**	**$60**	**$8**	
1865000	**Result**			**$7,886**	**$130**	**$2,063**	**$596**	**$1,100**	**$3,240**	**$509**	**$220**	**$28**	
1867000	134300	DEFERRED CHARGES	SE	$27	$0	$7	$2	$4	$11	$2	$1	$0	
1867000	134300	DEFERRED CHARGES	**Result**	**$27**	**$0**	**$7**	**$2**	**$4**	**$11**	**$2**	**$1**	**$0**	
1867000	**Result**			**$27**	**$0**	**$7**	**$2**	**$4**	**$11**	**$2**	**$1**	**$0**	
1868000	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	$761	$13	$214	$61	$95	$311	$44	$18	$3	
1868000	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	**Result**	**$761**	**$13**	**$214**	**$61**	**$95**	**$311**	**$44**	**$18**	**$3**	
1868000	134361	PREPAID OUTAGE MAINTENANCE	SG	$3,137	$55	$884	$253	$392	$1,285	$182	$75	$12	
1868000	134361	PREPAID OUTAGE MAINTENANCE	**Result**	**$3,137**	**$55**	**$884**	**$253**	**$392**	**$1,285**	**$182**	**$75**	**$12**	
1868000	185306	TGS BUYOUT	SG	$179	$3	$51	$14	$22	$73	$10	$4	$1	
1868000	185306	TGS BUYOUT	**Result**	**$179**	**$3**	**$51**	**$14**	**$22**	**$73**	**$10**	**$4**	**$1**	
1868000	185309	LAKEVIEW BUYOUT	SG	$25	$0	$7	$2	$3	$10	$1	$1	$0	
1868000	185309	LAKEVIEW BUYOUT	**Result**	**$25**	**$0**	**$7**	**$2**	**$3**	**$10**	**$1**	**$1**	**$0**	
1868000	185311	JOSEPH SETTLEMENT	SG	$1,317	$23	$371	$106	$164	$539	$76	$31	$5	
1868000	185311	JOSEPH SETTLEMENT	**Result**	**$1,317**	**$23**	**$371**	**$106**	**$164**	**$539**	**$76**	**$31**	**$5**	
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	$14,701	$258	$4,144	$1,184	$1,835	$6,021	$854	$351	$57	
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	**Result**	**$14,701**	**$258**	**$4,144**	**$1,184**	**$1,835**	**$6,021**	**$854**	**$351**	**$57**	
1868000	185335	LACOMB IRRIGATION	SG	$621	$11	$175	$50	$77	$254	$36	$15	$2	
1868000	185335	LACOMB IRRIGATION	**Result**	**$621**	**$11**	**$175**	**$50**	**$77**	**$254**	**$36**	**$15**	**$2**	
1868000	185336	BOGUS CREEK	SG	$1,304	$23	$367	$105	$163	$534	$76	$31	$5	
1868000	185336	BOGUS CREEK	**Result**	**$1,304**	**$23**	**$367**	**$105**	**$163**	**$534**	**$76**	**$31**	**$5**	
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	$1,027	$18	$289	$83	$128	$421	$60	$24	$4	
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	**Result**	**$1,027**	**$18**	**$289**	**$83**	**$128**	**$421**	**$60**	**$24**	**$4**	
1868000	185342	JIM BOYD HYDRO BUYOUT	SG	$463	$8	$130	$37	$58	$189	$27	$11	$2	
1868000	185342	JIM BOYD HYDRO BUYOUT	**Result**	**$463**	**$8**	**$130**	**$37**	**$58**	**$189**	**$27**	**$11**	**$2**	
1868000	185346	RTO Grid West N/R w/o - WA	WA	$141			$141						
1868000	185346	RTO Grid West N/R w/o - WA	**Result**	**$141**			**$141**						

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1868000	185349	LGIA LT Transmission Prepaid	SG	$10,923	$192	$3,079	$879	$1,363	$4,473	$634	$260	$42	
1868000	185349	LGIA LT Transmission Prepaid	**Result**	**$10,923**	**$192**	**$3,079**	**$879**	**$1,363**	**$4,473**	**$634**	**$260**	**$42**	
1868000	185351	BPS LT Transmission PrePaid	SG	$6,144	$108	$1,732	$495	$767	$2,516	$357	$146	$24	
1868000	185351	BPS LT Transmission PrePaid	**Result**	**$6,144**	**$108**	**$1,732**	**$495**	**$767**	**$2,516**	**$357**	**$146**	**$24**	
1868000	185353	P En Sv Dep-frm Tran	SG	$2,713	$48	$765	$218	$339	$1,111	$158	$65	$10	
1868000	185353	P En Sv Dep-frm Tran	**Result**	**$2,713**	**$48**	**$765**	**$218**	**$339**	**$1,111**	**$158**	**$65**	**$10**	
1868000	185354	Trans Sev Dep to P E	SG	$ (2,713)	$ (48)	$ (765)	$ (218)	$ (339)	$ (1,111)	$ (158)	$ (65)	$ (10)	
1868000	185354	Trans Sev Dep to P E	**Result**	**$ (2,713)**	**$ (48)**	**$ (765)**	**$ (218)**	**$ (339)**	**$ (1,111)**	**$ (158)**	**$ (65)**	**$ (10)**	
1868000	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	$2,278	$40	$642	$183	$284	$933	$132	$54	$9	
1868000	185360	LT LAKE SIDE MAINT PREPAYMENT	**Result**	**$2,278**	**$40**	**$642**	**$183**	**$284**	**$933**	**$132**	**$54**	**$9**	
1868000	**Result**			**$43,021**	**$752**	**$12,086**	**$3,593**	**$5,351**	**$17,561**	**$2,490**	**$1,022**	**$165**	
1868200	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	$59	$1	$17	$5	$7	$24	$3	$1	$0	
1868200	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	**Result**	**$59**	**$1**	**$17**	**$5**	**$7**	**$24**	**$3**	**$1**	**$0**	
1868200	**Result**			**$59**	**$1**	**$17**	**$5**	**$7**	**$24**	**$3**	**$1**	**$0**	
1869000	185334	HERMISTON SWAP	SG	$4,822	$85	$1,359	$388	$602	$1,975	$280	$115	$19	
1869000	185334	HERMISTON SWAP	**Result**	**$4,822**	**$85**	**$1,359**	**$388**	**$602**	**$1,975**	**$280**	**$115**	**$19**	
1869000	**Result**			**$4,822**	**$85**	**$1,359**	**$388**	**$602**	**$1,975**	**$280**	**$115**	**$19**	
Overall Result				**$60,193**	**$977**	**$15,661**	**$4,621**	**$7,129**	**$23,010**	**$3,314**	**$1,373**	**$213**	**$3,895**

B12. BLANK

B13. MATERIALS & SUPPLIES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	0	COAL INVENTORY - CARBON	SE	$1,151	$19	$301	$87	$161	$473	$74	$32	$4
1511100	0	COAL INVENTORY - CARBON	**Result**	**$1,151**	**$19**	**$301**	**$87**	**$161**	**$473**	**$74**	**$32**	**$4**
1511100	**Result**			**$1,151**	**$19**	**$301**	**$87**	**$161**	**$473**	**$74**	**$32**	**$4**
1511120	0	COAL INVENTORY - HUNTER	SE	$27,221	$450	$7,121	$2,058	$3,796	$11,184	$1,756	$760	$96
1511120	0	COAL INVENTORY - HUNTER	**Result**	**$27,221**	**$450**	**$7,121**	**$2,058**	**$3,796**	**$11,184**	**$1,756**	**$760**	**$96**
1511120	**Result**			**$27,221**	**$450**	**$7,121**	**$2,058**	**$3,796**	**$11,184**	**$1,756**	**$760**	**$96**
1511130	0	COAL INVENTORY - HUNTINGTON	SE	$20,100	$333	$5,258	$1,519	$2,803	$8,259	$1,296	$561	$71
1511130	0	COAL INVENTORY - HUNTINGTON	**Result**	**$20,100**	**$333**	**$5,258**	**$1,519**	**$2,803**	**$8,259**	**$1,296**	**$561**	**$71**
1511130	**Result**			**$20,100**	**$333**	**$5,258**	**$1,519**	**$2,803**	**$8,259**	**$1,296**	**$561**	**$71**
1511140	0	COAL INVENTORY - JIM BRIDGER	SE	$11,181	$185	$2,925	$845	$1,559	$4,594	$721	$312	$39
1511140	0	COAL INVENTORY - JIM BRIDGER	**Result**	**$11,181**	**$185**	**$2,925**	**$845**	**$1,559**	**$4,594**	**$721**	**$312**	**$39**
1511140	**Result**			**$11,181**	**$185**	**$2,925**	**$845**	**$1,559**	**$4,594**	**$721**	**$312**	**$39**
1511160	0	COAL INVENTORY - NAUGHTON	SE	$9,123	$151	$2,387	$690	$1,272	$3,748	$588	$255	$32
1511160	0	COAL INVENTORY - NAUGHTON	**Result**	**$9,123**	**$151**	**$2,387**	**$690**	**$1,272**	**$3,748**	**$588**	**$255**	**$32**
1511160	**Result**			**$9,123**	**$151**	**$2,387**	**$690**	**$1,272**	**$3,748**	**$588**	**$255**	**$32**
1511200	0	COAL INVENTORY - CHOLLA	SSECH	$8,274	$135	$2,199	$640	$1,168	$3,369	$504	$231	$28
1511200	0	COAL INVENTORY - CHOLLA	**Result**	**$8,274**	**$135**	**$2,199**	**$640**	**$1,168**	**$3,369**	**$504**	**$231**	**$28**
1511200	**Result**			**$8,274**	**$135**	**$2,199**	**$640**	**$1,168**	**$3,369**	**$504**	**$231**	**$28**
1511300	0	COAL INVENTORY - COLSTIP	SE	$625	$10	$163	$47	$87	$257	$40	$17	$2
1511300	0	COAL INVENTORY - COLSTIP	**Result**	**$625**	**$10**	**$163**	**$47**	**$87**	**$257**	**$40**	**$17**	**$2**
1511300	**Result**			**$625**	**$10**	**$163**	**$47**	**$87**	**$257**	**$40**	**$17**	**$2**
1511400	0	COAL INVENTORY - CRAIG	SE	$3,808	$63	$996	$288	$531	$1,565	$246	$106	$13
1511400	0	COAL INVENTORY - CRAIG	**Result**	**$3,808**	**$63**	**$996**	**$288**	**$531**	**$1,565**	**$246**	**$106**	**$13**
1511400	**Result**			**$3,808**	**$63**	**$996**	**$288**	**$531**	**$1,565**	**$246**	**$106**	**$13**
1511500	0	COAL INVENTORY - DEER CREEK	SE	$18,642	$308	$4,877	$1,409	$2,600	$7,660	$1,202	$521	$66
1511500	0	COAL INVENTORY - DEER CREEK	**Result**	**$18,642**	**$308**	**$4,877**	**$1,409**	**$2,600**	**$7,660**	**$1,202**	**$521**	**$66**
1511500	**Result**			**$18,642**	**$308**	**$4,877**	**$1,409**	**$2,600**	**$7,660**	**$1,202**	**$521**	**$66**
1511600	0	COAL INVENTORY - DAVE JOHNSTON	SE	$4,625	$77	$1,210	$350	$645	$1,900	$298	$129	$16
1511600	0	COAL INVENTORY - DAVE JOHNSTON	**Result**	**$4,625**	**$77**	**$1,210**	**$350**	**$645**	**$1,900**	**$298**	**$129**	**$16**
1511600	**Result**			**$4,625**	**$77**	**$1,210**	**$350**	**$645**	**$1,900**	**$298**	**$129**	**$16**
1511700	0	COAL INVENTORY ROCK GARDEN PILE	SE	$3,320	$55	$869	$251	$463	$1,364	$214	$93	$12
1511700	0	COAL INVENTORY ROCK GARDEN PILE	**Result**	**$3,320**	**$55**	**$869**	**$251**	**$463**	**$1,364**	**$214**	**$93**	**$12**
1511700	**Result**			**$3,320**	**$55**	**$869**	**$251**	**$463**	**$1,364**	**$214**	**$93**	**$12**
1511900	0	COAL INVENTORY - HAYDEN	SE	$1,428	$24	$374	$108	$199	$587	$92	$40	$5
1511900	0	COAL INVENTORY - HAYDEN	**Result**	**$1,428**	**$24**	**$374**	**$108**	**$199**	**$587**	**$92**	**$40**	**$5**
1511900	**Result**			**$1,428**	**$24**	**$374**	**$108**	**$199**	**$587**	**$92**	**$40**	**$5**
1512110	0	NATURAL GAS - HERMISTON	SE	$31	$1	$8	$2	$4	$13	$2	$1	$0
1512110	0	NATURAL GAS - HERMISTON	**Result**	**$31**	**$1**	**$8**	**$2**	**$4**	**$13**	**$2**	**$1**	**$0**
1512110	**Result**			**$31**	**$1**	**$8**	**$2**	**$4**	**$13**	**$2**	**$1**	**$0**
1512170	0	NATURAL GAS - WEST VALLEY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512170	0	NATURAL GAS - WEST VALLEY	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512170	**Result**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512180	0	NATURAL GAS - CLAY BASIN	SE	$4,055	$67	$1,061	$307	$565	$1,666	$262	$113	$14

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1512180	0	NATURAL GAS - CLAY BASIN	Result	**$4,055**	**$67**	**$1,061**	**$307**	**$565**	**$1,666**	**$262**	**$113**	**$14**
1512180	Result			**$4,055**	**$67**	**$1,061**	**$307**	**$565**	**$1,666**	**$262**	**$113**	**$14**
1512190	0	NATURAL GAS - CHEHALIS	SE	$25	$0	$7	$2	$3	$10	$2	$1	$0
1512190	0	NATURAL GAS - CHEHALIS	Result	**$25**	**$0**	**$7**	**$2**	**$3**	**$10**	**$2**	**$1**	**$0**
1512190	Result			**$25**	**$0**	**$7**	**$2**	**$3**	**$10**	**$2**	**$1**	**$0**
1512500	0	NATURAL GAS - CURRANT CREEK	SE	$219	$4	$57	$17	$30	$90	$14	$6	$1
1512500	0	NATURAL GAS - CURRANT CREEK	Result	**$219**	**$4**	**$57**	**$17**	**$30**	**$90**	**$14**	**$6**	**$1**
1512500	Result			**$219**	**$4**	**$57**	**$17**	**$30**	**$90**	**$14**	**$6**	**$1**
1512600	0	Natural Gas - Lake Side	SE	$28	$0	$7	$2	$4	$12	$2	$1	$0
1512600	0	Natural Gas - Lake Side	Result	**$28**	**$0**	**$7**	**$2**	**$4**	**$12**	**$2**	**$1**	**$0**
1512600	Result			**$28**	**$0**	**$7**	**$2**	**$4**	**$12**	**$2**	**$1**	**$0**
1512700	0	NATURAL GAS - GADSBY	SE	$11	$0	$3	$1	$2	$5	$1	$0	$0
1512700	0	NATURAL GAS - GADSBY	Result	**$11**	**$0**	**$3**	**$1**	**$2**	**$5**	**$1**	**$0**	**$0**
1512700	Result			**$11**	**$0**	**$3**	**$1**	**$2**	**$5**	**$1**	**$0**	**$0**
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	$387	$6	$101	$29	$54	$159	$25	$11	$1
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	Result	**$387**	**$6**	**$101**	**$29**	**$54**	**$159**	**$25**	**$11**	**$1**
1512800	Result			**$387**	**$6**	**$101**	**$29**	**$54**	**$159**	**$25**	**$11**	**$1**
1514000	0	FUEL STOCK COAL MINE	SE	$3,025	$50	$791	$229	$422	$1,243	$195	$85	$11
1514000	0	FUEL STOCK COAL MINE	Result	**$3,025**	**$50**	**$791**	**$229**	**$422**	**$1,243**	**$195**	**$85**	**$11**
1514000	Result			**$3,025**	**$50**	**$791**	**$229**	**$422**	**$1,243**	**$195**	**$85**	**$11**
1514300	0	OIL INVENTORY - COLSTRIP	SE	$135	$2	$35	$10	$19	$56	$9	$4	$0
1514300	0	OIL INVENTORY - COLSTRIP	Result	**$135**	**$2**	**$35**	**$10**	**$19**	**$56**	**$9**	**$4**	**$0**
1514300	Result			**$135**	**$2**	**$35**	**$10**	**$19**	**$56**	**$9**	**$4**	**$0**
1514400	0	OIL INVENTORY - CRAIG	SE	$100	$2	$26	$8	$14	$41	$6	$3	$0
1514400	0	OIL INVENTORY - CRAIG	Result	**$100**	**$2**	**$26**	**$8**	**$14**	**$41**	**$6**	**$3**	**$0**
1514400	Result			**$100**	**$2**	**$26**	**$8**	**$14**	**$41**	**$6**	**$3**	**$0**
1514900	0	OIL INVENTORY - HAYDEN	SE	$51	$1	$13	$4	$7	$21	$3	$1	$0
1514900	0	OIL INVENTORY - HAYDEN	Result	**$51**	**$1**	**$13**	**$4**	**$7**	**$21**	**$3**	**$1**	**$0**
1514900	Result			**$51**	**$1**	**$13**	**$4**	**$7**	**$21**	**$3**	**$1**	**$0**
1541000	0	MATERIAL CONTROL ADJUST	SO	$ (148)	$ (4)	$ (43)	$ (12)	$ (17)	$ (61)	$ (8)	$ (3)	$ (0)
1541000	0	MATERIAL CONTROL ADJUST	Result	**$ (148)**	**$ (4)**	**$ (43)**	**$ (12)**	**$ (17)**	**$ (61)**	**$ (8)**	**$ (3)**	**$ (0)**
1541000	1510	JIM BRIDGER STORE ROOM	SNPPS	$15,322	$269	$4,327	$1,236	$1,916	$6,263	$887	$366	$59
1541000	1510	JIM BRIDGER STORE ROOM	Result	**$15,322**	**$269**	**$4,327**	**$1,236**	**$1,916**	**$6,263**	**$887**	**$366**	**$59**
1541000	1515	DAVE JOHNSTON STORE ROOM	SNPPS	$6,595	$116	$1,863	$532	$825	$2,696	$382	$157	$25
1541000	1515	DAVE JOHNSTON STORE ROOM	Result	**$6,595**	**$116**	**$1,863**	**$532**	**$825**	**$2,696**	**$382**	**$157**	**$25**
1541000	1520	WYODAK STORE ROOM	SNPPS	$3,389	$59	$957	$273	$424	$1,385	$196	$81	$13
1541000	1520	WYODAK STORE ROOM	Result	**$3,389**	**$59**	**$957**	**$273**	**$424**	**$1,385**	**$196**	**$81**	**$13**
1541000	1525	GADSBY STORE ROOM	SNPPS	$3,494	$61	$987	$282	$437	$1,428	$202	$83	$13
1541000	1525	GADSBY STORE ROOM	Result	**$3,494**	**$61**	**$987**	**$282**	**$437**	**$1,428**	**$202**	**$83**	**$13**
1541000	1530	CARBON STORE ROOM	SNPPS	$3,342	$59	$944	$270	$418	$1,366	$194	$80	$13
1541000	1530	CARBON STORE ROOM	Result	**$3,342**	**$59**	**$944**	**$270**	**$418**	**$1,366**	**$194**	**$80**	**$13**
1541000	1535	NAUGHTON STORE ROOM	SNPPS	$9,059	$159	$2,558	$731	$1,133	$3,703	$525	$216	$35
1541000	1535	NAUGHTON STORE ROOM	Result	**$9,059**	**$159**	**$2,558**	**$731**	**$1,133**	**$3,703**	**$525**	**$216**	**$35**

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	1540	HUNTINGTON STORE ROOM	SNPPS	$10,873	$191	$3,070	$877	$1,359	$4,444	$630	$259	$42
1541000	1540	HUNTINGTON STORE ROOM	**Result**	**$10,873**	**$191**	**$3,070**	**$877**	**$1,359**	**$4,444**	**$630**	**$259**	**$42**
1541000	1545	HUNTER STORE ROOM	SNPPS	$17,225	$302	$4,864	$1,390	$2,153	$7,041	$998	$411	$66
1541000	1545	HUNTER STORE ROOM	**Result**	**$17,225**	**$302**	**$4,864**	**$1,390**	**$2,153**	**$7,041**	**$998**	**$411**	**$66**
1541000	1550	BLUNDELL STORE ROOM	SNPPS	$760	$13	$215	$61	$95	$311	$44	$18	$3
1541000	1550	BLUNDELL STORE ROOM	**Result**	**$760**	**$13**	**$215**	**$61**	**$95**	**$311**	**$44**	**$18**	**$3**
1541000	1560	WEST VALLEY GAS PLANT	SNPPS	$904	$16	$255	$73	$113	$370	$52	$22	$3
1541000	1560	WEST VALLEY GAS PLANT	**Result**	**$904**	**$16**	**$255**	**$73**	**$113**	**$370**	**$52**	**$22**	**$3**
1541000	1565	CURRANT CREEK PLANT	SNPPS	$2,262	$40	$639	$182	$283	$925	$131	$54	$9
1541000	1565	CURRANT CREEK PLANT	**Result**	**$2,262**	**$40**	**$639**	**$182**	**$283**	**$925**	**$131**	**$54**	**$9**
1541000	1570	LAKESIDE PLANT	SNPPS	$2,112	$37	$597	$170	$264	$863	$122	$50	$8
1541000	1570	LAKESIDE PLANT	**Result**	**$2,112**	**$37**	**$597**	**$170**	**$264**	**$863**	**$122**	**$50**	**$8**
1541000	1580	CHEHALIS PLANT	SNPPO	$401	$7	$113	$32	$50	$165	$23	$10	$2
1541000	1580	CHEHALIS PLANT	**Result**	**$401**	**$7**	**$113**	**$32**	**$50**	**$165**	**$23**	**$10**	**$2**
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SNPPH	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SNPPS	$2	$0	$1	$0	$0	$1	$0	$0	$0
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	**Result**		**$0**	**$0**	**$0**	**$0**	**$ (0)**	**$ (0)**	**$0**	**$ (0)**
1541000	2005	CASPER STORE ROOM	WYP	$485				$485				
1541000	2005	CASPER STORE ROOM	**Result**	**$485**				**$485**				
1541000	2010	BUFFALO STORE ROOM	WYP	$134				$134				
1541000	2010	BUFFALO STORE ROOM	**Result**	**$134**				**$134**				
1541000	2015	DOUGLAS STORE ROOM	WYP	$232				$232				
1541000	2015	DOUGLAS STORE ROOM	**Result**	**$232**				**$232**				
1541000	2020	CODY STORE ROOM	WYP	$599				$599				
1541000	2020	CODY STORE ROOM	**Result**	**$599**				**$599**				
1541000	2030	WORLAND STORE ROOM	WYP	$600				$600				
1541000	2030	WORLAND STORE ROOM	**Result**	**$600**				**$600**				
1541000	2035	RIVERTON STORE ROOM	WYP	$267				$267				
1541000	2035	RIVERTON STORE ROOM	**Result**	**$267**				**$267**				
1541000	2040	EVANSTON STORE ROOM	WYU	$597							$597	
1541000	2040	EVANSTON STORE ROOM	**Result**	**$597**							**$597**	
1541000	2045	KEMMERER STORE ROOM	WYU	$8							$8	
1541000	2045	KEMMERER STORE ROOM	**Result**	**$8**							**$8**	
1541000	2050	PINEDALE STORE ROOM	WYU	$735							$735	
1541000	2050	PINEDALE STORE ROOM	**Result**	**$735**							**$735**	
1541000	2055	BIG PINEY STORE ROOM	WYU	$1							$1	
1541000	2055	BIG PINEY STORE ROOM	**Result**	**$1**							**$1**	
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	$1,466				$1,466				
1541000	2060	ROCK SPRINGS STORE ROOM	**Result**	**$1,466**				**$1,466**				
1541000	2065	RAWLINS STORE ROOM	WYP	$532				$532				
1541000	2065	RAWLINS STORE ROOM	**Result**	**$532**				**$532**				
1541000	2070	LARAMIE STORE ROOM	WYP	$341				$341				
1541000	2070	LARAMIE STORE ROOM	**Result**	**$341**				**$341**				

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1541000	2075	REXBERG STORE ROOM	IDU	$908						$908		
1541000	2075	REXBERG STORE ROOM	**Result**	**$908**						**$908**		
1541000	2085	SHELLY STORE ROOM	IDU	$665						$665		
1541000	2085	SHELLY STORE ROOM	**Result**	**$665**						**$665**		
1541000	2090	PRESTON STORE ROOM	IDU	$69						$69		
1541000	2090	PRESTON STORE ROOM	**Result**	**$69**						**$69**		
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	$155						$155		
1541000	2095	LAVA HOT SPRINGS STORE ROOM	**Result**	**$155**						**$155**		
1541000	2100	MONTPELIER STORE ROOM	IDU	$159						$159		
1541000	2100	MONTPELIER STORE ROOM	**Result**	**$159**						**$159**		
1541000	2110	BRIDGERLAND STORE ROOM	UT	$436					$436			
1541000	2110	BRIDGERLAND STORE ROOM	**Result**	**$436**					**$436**			
1541000	2205	TREMONTON STORE ROOM	UT	$252					$252			
1541000	2205	TREMONTON STORE ROOM	**Result**	**$252**					**$252**			
1541000	2210	OGDEN STORE ROOM	UT	$1,524					$1,524			
1541000	2210	OGDEN STORE ROOM	**Result**	**$1,524**					**$1,524**			
1541000	2215	LAYTON STORE ROOM	UT	$597					$597			
1541000	2215	LAYTON STORE ROOM	**Result**	**$597**					**$597**			
1541000	2220	SALT LAKE METRO STORE ROOM	UT	$7,303					$7,303			
1541000	2220	SALT LAKE METRO STORE ROOM	**Result**	**$7,303**					**$7,303**			
1541000	2225	SALT LAKE TOOL ROOM	UT	$240					$240			
1541000	2225	SALT LAKE TOOL ROOM	**Result**	**$240**					**$240**			
1541000	2230	JORDAN VALLEY STORE ROOM	UT	$1,402					$1,402			
1541000	2230	JORDAN VALLEY STORE ROOM	**Result**	**$1,402**					**$1,402**			
1541000	2235	PARK CITY STORE ROOM	UT	$703					$703			
1541000	2235	PARK CITY STORE ROOM	**Result**	**$703**					**$703**			
1541000	2240	TOOELE STORE ROOM	UT	$558					$558			
1541000	2240	TOOELE STORE ROOM	**Result**	**$558**					**$558**			
1541000	2245	WASATCH RESTORATION CENTER	UT	$388					$388			
1541000	2245	WASATCH RESTORATION CENTER	**Result**	**$388**					**$388**			
1541000	2405	AMERICAN FORK STORE ROOM	UT	$1,254					$1,254			
1541000	2405	AMERICAN FORK STORE ROOM	**Result**	**$1,254**					**$1,254**			
1541000	2410	SANTAQUIN STORE ROOM	UT	$462					$462			
1541000	2410	SANTAQUIN STORE ROOM	**Result**	**$462**					**$462**			
1541000	2415	DELTA STORE ROOM	UT	$236					$236			
1541000	2415	DELTA STORE ROOM	**Result**	**$236**					**$236**			
1541000	2420	VERNAL STORE ROOM	UT	$502					$502			
1541000	2420	VERNAL STORE ROOM	**Result**	**$502**					**$502**			
1541000	2425	PRICE STORE ROOM	UT	$518					$518			
1541000	2425	PRICE STORE ROOM	**Result**	**$518**					**$518**			
1541000	2430	MOAB STORE ROOM	UT	$422					$422			
1541000	2430	MOAB STORE ROOM	**Result**	**$422**					**$422**			
1541000	2435	BLANDING STORE ROOM	UT	$138					$138			

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1541000	2435	BLANDING STORE ROOM	**Result**	**$138**					**$138**			
1541000	2445	RICHFIELD STORE ROOM	UT	$95					$95			
1541000	2445	RICHFIELD STORE ROOM	**Result**	**$95**					**$95**			
1541000	2450	CEDAR CITY STORE ROOM	UT	$943					$943			
1541000	2450	CEDAR CITY STORE ROOM	**Result**	**$943**					**$943**			
1541000	2455	MILFORD STORE ROOM	UT	$234					$234			
1541000	2455	MILFORD STORE ROOM	**Result**	**$234**					**$234**			
1541000	2460	WASHINGTON STORE ROOM	UT	$359					$359			
1541000	2460	WASHINGTON STORE ROOM	**Result**	**$359**					**$359**			
1541000	2620	WALLA WALLA STORE ROOM	WA	$1,073			$1,073					
1541000	2620	WALLA WALLA STORE ROOM	**Result**	**$1,073**			**$1,073**					
1541000	2625	SUNNYSIDE STORE ROOM	WA	$256			$256					
1541000	2625	SUNNYSIDE STORE ROOM	**Result**	**$256**			**$256**					
1541000	2630	YAKIMA STORE ROOM	WA	$225			$225					
1541000	2630	YAKIMA STORE ROOM	**Result**	**$225**			**$225**					
1541000	2635	ENTERPRISE STORE ROOM	OR	$239		$239						
1541000	2635	ENTERPRISE STORE ROOM	**Result**	**$239**		**$239**						
1541000	2640	PENDLETON STORE ROOM	OR	$593		$593						
1541000	2640	PENDLETON STORE ROOM	**Result**	**$593**		**$593**						
1541000	2650	HOOD RIVER STORE ROOM	OR	$187		$187						
1541000	2650	HOOD RIVER STORE ROOM	**Result**	**$187**		**$187**						
1541000	2655	PORTLAND METRO - STORE ROOM	OR	$6,100		$6,100						
1541000	2655	PORTLAND METRO - STORE ROOM	**Result**	**$6,100**		**$6,100**						
1541000	2660	ASTORIA STORE ROOM	OR	$1,394		$1,394						
1541000	2660	ASTORIA STORE ROOM	**Result**	**$1,394**		**$1,394**						
1541000	2665	MADRAS STORE ROOM	OR	$602		$602						
1541000	2665	MADRAS STORE ROOM	**Result**	**$602**		**$602**						
1541000	2670	PRINEVILLE STORE ROOM	OR	$9		$9						
1541000	2670	PRINEVILLE STORE ROOM	**Result**	**$9**		**$9**						
1541000	2675	BEND STORE ROOM	OR	$1,198		$1,198						
1541000	2675	BEND STORE ROOM	**Result**	**$1,198**		**$1,198**						
1541000	2805	ALBANY STORE ROOM	OR	$189		$189						
1541000	2805	ALBANY STORE ROOM	**Result**	**$189**		**$189**						
1541000	2810	LINCOLN CITY STORE ROOM	OR	$226		$226						
1541000	2810	LINCOLN CITY STORE ROOM	**Result**	**$226**		**$226**						
1541000	2825	COTTAGE GROVE STORE ROOM	OR	$6		$6						
1541000	2825	COTTAGE GROVE STORE ROOM	**Result**	**$6**		**$6**						
1541000	2830	ROSEBURG STORE ROOM	OR	$2,019		$2,019						
1541000	2830	ROSEBURG STORE ROOM	**Result**	**$2,019**		**$2,019**						
1541000	2835	COOS BAY STORE ROOM	OR	$494		$494						
1541000	2835	COOS BAY STORE ROOM	**Result**	**$494**		**$494**						
1541000	2840	GRANTS PASS STORE ROOM	OR	$554		$554						
1541000	2840	GRANTS PASS STORE ROOM	**Result**	**$554**		**$554**						

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1541000	2845	MEDFORD STORE ROOM	OR	$834		$834						
1541000	2845	MEDFORD STORE ROOM	**Result**	**$834**		**$834**						
1541000	2850	KLAMATH FALLS STORE ROOM	OR	$1,844		$1,844						
1541000	2850	KLAMATH FALLS STORE ROOM	**Result**	**$1,844**		**$1,844**						
1541000	2855	LAKEVIEW STORE ROOM	OR	$101		$101						
1541000	2855	LAKEVIEW STORE ROOM	**Result**	**$101**		**$101**						
1541000	2860	ALTURAS STORE ROOM	CA	$69	$69							
1541000	2860	ALTURAS STORE ROOM	**Result**	**$69**	**$69**							
1541000	2865	MT SHASTA STORE ROOM	CA	$189	$189							
1541000	2865	MT SHASTA STORE ROOM	**Result**	**$189**	**$189**							
1541000	2870	YREKA STORE ROOM	CA	$577	$577							
1541000	2870	YREKA STORE ROOM	**Result**	**$577**	**$577**							
1541000	2875	CRESENT CITY STORE ROOM	CA	$381	$381							
1541000	2875	CRESENT CITY STORE ROOM	**Result**	**$381**	**$381**							
1541000	5005	TREMONTON STORE ROOM	SO	$2	$0	$0	$0	$0	$1	$0	$0	$0
1541000	5005	TREMONTON STORE ROOM	**Result**	**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1541000	5110	MATERIAL PACKAGING CENTER - WEST	OR	$0		$0						
1541000	5110	MATERIAL PACKAGING CENTER - WEST	**Result**	**$0**		**$0**						
1541000	5115	DEMC - SLC	SNPD	$88	$3	$26	$6	$7	$41	$4	$1	
1541000	5115	DEMC - SLC	**Result**	**$88**	**$3**	**$26**	**$6**	**$7**	**$41**	**$4**	**$1**	
1541000	5120	DEMC - MEDFORD	OR	$140		$140						
1541000	5120	DEMC - MEDFORD	**Result**	**$140**		**$140**						
1541000	5125	DEMC - OREGON	OR	$5,188		$5,188						
1541000	5125	DEMC - OREGON	**Result**	**$5,188**		**$5,188**						
1541000	5130	MEDFORD HUB	OR	$4,548		$4,548						
1541000	5130	MEDFORD HUB	**Result**	**$4,548**		**$4,548**						
1541000	5135	YAKIMA HUB	WA	$4,518			$4,518					
1541000	5135	YAKIMA HUB	**Result**	**$4,518**			**$4,518**					
1541000	5140	PRESTON HUB	IDU	$2,826						$2,826		
1541000	5140	PRESTON HUB	**Result**	**$2,826**						**$2,826**		
1541000	5150	RICHFIELD HUB	UT	$3,523					$3,523			
1541000	5150	RICHFIELD HUB	**Result**	**$3,523**					**$3,523**			
1541000	5155	CASPER HUB	WYP	$3,391				$3,391				
1541000	5155	CASPER HUB	**Result**	**$3,391**				**$3,391**				
1541000	5160	SALT LAKE METRO HUB	UT	$13,393					$13,393			
1541000	5160	SALT LAKE METRO HUB	**Result**	**$13,393**					**$13,393**			
1541000	5200	UTAH TRANSPORTATION BUILDING	SNPD	$170	$6	$50	$12	$13	$79	$8	$3	
1541000	5200	UTAH TRANSPORTATION BUILDING	**Result**	**$170**	**$6**	**$50**	**$12**	**$13**	**$79**	**$8**	**$3**	
1541000	5300	METER TEST WAREHOUSE	UT	$6					$6			
1541000	5300	METER TEST WAREHOUSE	**Result**	**$6**					**$6**			
1541000	**Result**			**$159,256**	**$2,551**	**$47,884**	**$12,189**	**$17,518**	**$66,504**	**$9,172**	**$3,149**	**$289**
1541500	0	M&S GLENROCK COAL MINE	SE	$198	$3	$52	$15	$28	$81	$13	$6	$1
1541500	0	M&S GLENROCK COAL MINE	**Result**	**$198**	**$3**	**$52**	**$15**	**$28**	**$81**	**$13**	**$6**	**$1**

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1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	$4,288	$71	$1,122	$324	$598	$1,762	$277	$120	$15
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	$345	$6	$97	$28	$43	$141	$20	$8	$1
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SNPPS									
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	$215	$5	$63	$17	$24	$88	$12	$5	$1
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	**Result**	**$4,848**	**$82**	**$1,282**	**$369**	**$665**	**$1,991**	**$309**	**$133**	**$17**
1541500	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	$ (620)					$ (620)			
1541500	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	**Result**	**$ (620)**					**$ (620)**			
1541500	**Result**			**$4,426**	**$86**	**$1,334**	**$384**	**$693**	**$1,453**	**$321**	**$138**	**$18**
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	$1,670	$29	$471	$134	$208	$684	$97	$40	$6
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	**Result**	**$1,670**	**$29**	**$471**	**$134**	**$208**	**$684**	**$97**	**$40**	**$6**
1541900	**Result**			**$1,670**	**$29**	**$471**	**$134**	**$208**	**$684**	**$97**	**$40**	**$6**
1549900	102930	SB Asset # 120930	SO	$ (27)	$ (1)	$ (8)	$ (2)	$ (3)	$ (11)	$ (2)	$ (1)	$ (0)
1549900	102930	SB Asset # 120930	**Result**	**$ (27)**	**$ (1)**	**$ (8)**	**$ (2)**	**$ (3)**	**$ (11)**	**$ (2)**	**$ (1)**	**$ (0)**
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SNPPS	$ (375)	$ (7)	$ (106)	$ (30)	$ (47)	$ (153)	$ (22)	$ (9)	$ (1)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	**Result**	**$ (388)**	**$ (7)**	**$ (110)**	**$ (31)**	**$ (48)**	**$ (158)**	**$ (22)**	**$ (9)**	**$ (1)**
1549900	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	$ (4,875)	$ (177)	$ (1,424)	$ (331)	$ (386)	$ (2,256)	$ (227)	$ (73)	
1549900	120931	INVENTORY RESERVE POWER DELIVERY	**Result**	**$ (4,875)**	**$ (177)**	**$ (1,424)**	**$ (331)**	**$ (386)**	**$ (2,256)**	**$ (227)**	**$ (73)**	
1549900	**Result**			**$ (5,290)**	**$ (184)**	**$ (1,542)**	**$ (364)**	**$ (437)**	**$ (2,426)**	**$ (251)**	**$ (83)**	**$ (2)**
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	$ (713)	$ (12)	$ (186)	$ (54)	$ (99)	$ (293)	$ (46)	$ (20)	$ (3)
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	**Result**	**$ (713)**	**$ (12)**	**$ (186)**	**$ (54)**	**$ (99)**	**$ (293)**	**$ (46)**	**$ (20)**	**$ (3)**
2531600	**Result**			**$ (713)**	**$ (12)**	**$ (186)**	**$ (54)**	**$ (99)**	**$ (293)**	**$ (46)**	**$ (20)**	**$ (3)**
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	$ (1,620)	$ (27)	$ (424)	$ (122)	$ (226)	$ (665)	$ (104)	$ (45)	$ (6)
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	**Result**	**$ (1,620)**	**$ (27)**	**$ (424)**	**$ (122)**	**$ (226)**	**$ (665)**	**$ (104)**	**$ (45)**	**$ (6)**
2531700	**Result**			**$ (1,620)**	**$ (27)**	**$ (424)**	**$ (122)**	**$ (226)**	**$ (665)**	**$ (104)**	**$ (45)**	**$ (6)**
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	$ (273)	$ (5)	$ (77)	$ (22)	$ (34)	$ (112)	$ (16)	$ (7)	$ (1)
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	**Result**	**$ (273)**	**$ (5)**	**$ (77)**	**$ (22)**	**$ (34)**	**$ (112)**	**$ (16)**	**$ (7)**	**$ (1)**
2531800	**Result**			**$ (273)**	**$ (5)**	**$ (77)**	**$ (22)**	**$ (34)**	**$ (112)**	**$ (16)**	**$ (7)**	**$ (1)**
Overall Result				**$275,026**	**$4,381**	**$78,250**	**$21,045**	**$34,032**	**$113,420**	**$16,725**	**$6,456**	**$717**

B14. CASH WORKING CAPITAL

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1310000	0	CASH	SNP	$11,667	$274	$3,336	$896	$1,290	$4,952	$642	$247	$30
1310000	0	CASH	Result	**$11,667**	**$274**	**$3,336**	**$896**	**$1,290**	**$4,952**	**$642**	**$247**	**$30**
1310000	Result			**$11,667**	**$274**	**$3,336**	**$896**	**$1,290**	**$4,952**	**$642**	**$247**	**$30**
1350000	0	WORKING FUNDS	SG	$2	$0	$1	$0	$0	$1	$0	$0	$0
1350000	0	WORKING FUNDS	Result	**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1350000	Result			**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1410000	0	NOTES RECEIVABLE	SO	$191	$5	$56	$15	$21	$78	$11	$4	$0
1410000	0	NOTES RECEIVABLE	Result	**$191**	**$5**	**$56**	**$15**	**$21**	**$78**	**$11**	**$4**	**$0**
1410000	Result			**$191**	**$5**	**$56**	**$15**	**$21**	**$78**	**$11**	**$4**	**$0**
1430000	0	OTHER ACCOUNTS RECEIVABLE	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0
1430000	0	OTHER ACCOUNTS RECEIVABLE	Result	**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1430000	Result			**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1431000	0	EMPLOYEE RECEIVABLES	SO	$278	$7	$82	$22	$31	$114	$16	$6	$1
1431000	0	EMPLOYEE RECEIVABLES	Result	**$278**	**$7**	**$82**	**$22**	**$31**	**$114**	**$16**	**$6**	**$1**
1431000	Result			**$278**	**$7**	**$82**	**$22**	**$31**	**$114**	**$16**	**$6**	**$1**
1433000	0	JOINT OWNER RECEIVABLE	SO	$2,452	$60	$719	$193	$275	$1,008	$138	$53	$6
1433000	0	JOINT OWNER RECEIVABLE	Result	**$2,452**	**$60**	**$719**	**$193**	**$275**	**$1,008**	**$138**	**$53**	**$6**
1433000	Result			**$2,452**	**$60**	**$719**	**$193**	**$275**	**$1,008**	**$138**	**$53**	**$6**
1435100	0	CASH OVER & SHORT	SO	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1435100	0	CASH OVER & SHORT	Result	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1435100	Result			**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1435500	0	UNDIST WIRE TRANS	SO	$ (2)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1435500	0	UNDIST WIRE TRANS	Result	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**
1435500	Result			**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**
1436000	0	OTHER ACCOUNTS RECEIVABLE	SO	$21,307	$524	$6,248	$1,677	$2,387	$8,764	$1,195	$457	$54
1436000	0	OTHER ACCOUNTS RECEIVABLE	Result	**$21,307**	**$524**	**$6,248**	**$1,677**	**$2,387**	**$8,764**	**$1,195**	**$457**	**$54**
1436000	Result			**$21,307**	**$524**	**$6,248**	**$1,677**	**$2,387**	**$8,764**	**$1,195**	**$457**	**$54**
1436100	0	A/R - PACIFICORP FOUNDATION	SO	$18	$0	$5	$1	$2	$7	$1	$0	$0
1436100	0	A/R - PACIFICORP FOUNDATION	Result	**$18**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**
1436100	Result			**$18**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**
1437000	0	CSS OAR BILLINGS	SO	$3,353	$83	$983	$264	$376	$1,379	$188	$72	$9
1437000	0	CSS OAR BILLINGS	Result	**$3,353**	**$83**	**$983**	**$264**	**$376**	**$1,379**	**$188**	**$72**	**$9**
1437000	Result			**$3,353**	**$83**	**$983**	**$264**	**$376**	**$1,379**	**$188**	**$72**	**$9**
1437100	0	OTHER ACCT REC CCS	SO	$ (876)	$ (22)	$ (257)	$ (69)	$ (98)	$ (360)	$ (49)	$ (19)	$ (2)
1437100	0	OTHER ACCT REC CCS	Result	**$ (876)**	**$ (22)**	**$ (257)**	**$ (69)**	**$ (98)**	**$ (360)**	**$ (49)**	**$ (19)**	**$ (2)**
1437100	Result			**$ (876)**	**$ (22)**	**$ (257)**	**$ (69)**	**$ (98)**	**$ (360)**	**$ (49)**	**$ (19)**	**$ (2)**
2300000	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	$ (2,461)	$ (41)	$ (644)	$ (186)	$ (343)	$ (1,011)	$ (159)	$ (69)	$ (9)
2300000	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	Result	**$ (2,461)**	**$ (41)**	**$ (644)**	**$ (186)**	**$ (343)**	**$ (1,011)**	**$ (159)**	**$ (69)**	**$ (9)**
2300000	Result			**$ (2,461)**	**$ (41)**	**$ (644)**	**$ (186)**	**$ (343)**	**$ (1,011)**	**$ (159)**	**$ (69)**	**$ (9)**
2320000	210412	Marengo Wind Proj Accrual	SO	$ (43)	$ (1)	$ (13)	$ (3)	$ (5)	$ (18)	$ (2)	$ (1)	$ (0)
2320000	210412	Marengo Wind Proj Accrual	Result	**$ (43)**	**$ (1)**	**$ (13)**	**$ (3)**	**$ (5)**	**$ (18)**	**$ (2)**	**$ (1)**	**$ (0)**
2320000	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	$ (1,333)	$ (22)	$ (349)	$ (101)	$ (186)	$ (548)	$ (86)	$ (37)	$ (5)
2320000	210460	JOINT OWNER RECEIVABLES - CREDIT	Result	**$ (1,333)**	**$ (22)**	**$ (349)**	**$ (101)**	**$ (186)**	**$ (548)**	**$ (86)**	**$ (37)**	**$ (5)**
2320000	211103	LIFE INSURANCE WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211103	LIFE INSURANCE WITHHOLDING	Result	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	Result	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	211110	CREDIT UNION WITHHOLDINGS	SO	$6	$0	$2	$0	$1	$2	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2320000	211110	CREDIT UNION WITHHOLDINGS	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
2320000	211111	SAVINGS BONDS WITHHOLDINGS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211111	SAVINGS BONDS WITHHOLDINGS	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	$ (9)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
2320000	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	**Result**	**$ (9)**	**$ (0)**	**$ (3)**	**$ (1)**	**$ (1)**	**$ (4)**	**$ (1)**	**$ (0)**	**$ (0)**
2320000	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	$ (9)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (0)	$ (0)	$ (0)
2320000	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	**Result**	**$ (9)**	**$ (0)**	**$ (3)**	**$ (1)**	**$ (1)**	**$ (4)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	211149	OTHER PAYROLL LIABILITY	SO	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)
2320000	211149	OTHER PAYROLL LIABILITY	**Result**	**$ (4)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	$ (121)	$ (3)	$ (36)	$ (10)	$ (14)	$ (50)	$ (7)	$ (3)	$ (0)
2320000	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	**Result**	**$ (121)**	**$ (3)**	**$ (36)**	**$ (10)**	**$ (14)**	**$ (50)**	**$ (7)**	**$ (3)**	**$ (0)**
2320000	215078	K-Plus Employer Contributions - Fixed	SO	$ (1,178)	$ (29)	$ (345)	$ (93)	$ (132)	$ (484)	$ (66)	$ (25)	$ (3)
2320000	215078	K-Plus Employer Contributions - Fixed	**Result**	**$ (1,178)**	**$ (29)**	**$ (345)**	**$ (93)**	**$ (132)**	**$ (484)**	**$ (66)**	**$ (25)**	**$ (3)**
2320000	215080	METLIFE MEDICAL INSURANCE	SO	$ (2,874)	$ (71)	$ (843)	$ (226)	$ (322)	$ (1,182)	$ (161)	$ (62)	$ (7)
2320000	215080	METLIFE MEDICAL INSURANCE	**Result**	**$ (2,874)**	**$ (71)**	**$ (843)**	**$ (226)**	**$ (322)**	**$ (1,182)**	**$ (161)**	**$ (62)**	**$ (7)**
2320000	215082	METLIFE DENTAL INSURANCE	SO	$ (196)	$ (5)	$ (57)	$ (15)	$ (22)	$ (81)	$ (11)	$ (4)	$ (0)
2320000	215082	METLIFE DENTAL INSURANCE	**Result**	**$ (196)**	**$ (5)**	**$ (57)**	**$ (15)**	**$ (22)**	**$ (81)**	**$ (11)**	**$ (4)**	**$ (0)**
2320000	215084	METLIFE VISION INSURANCE	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
2320000	215084	METLIFE VISION INSURANCE	**Result**	**$ (12)**	**$ (0)**	**$ (4)**	**$ (1)**	**$ (1)**	**$ (5)**	**$ (1)**	**$ (0)**	**$ (0)**
2320000	215095	HMO HEALTH PLAN	SO	$ (134)	$ (3)	$ (39)	$ (11)	$ (15)	$ (55)	$ (8)	$ (3)	$ (0)
2320000	215095	HMO HEALTH PLAN	**Result**	**$ (134)**	**$ (3)**	**$ (39)**	**$ (11)**	**$ (15)**	**$ (55)**	**$ (8)**	**$ (3)**	**$ (0)**
2320000	215112	Minnesota Life Insurance	SO	$ (48)	$ (1)	$ (14)	$ (4)	$ (5)	$ (20)	$ (3)	$ (1)	$ (0)
2320000	215112	Minnesota Life Insurance	**Result**	**$ (48)**	**$ (1)**	**$ (14)**	**$ (4)**	**$ (5)**	**$ (20)**	**$ (3)**	**$ (1)**	**$ (0)**
2320000	215116	IBEW 57 MEDICAL INSURANCE	SO	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
2320000	215116	IBEW 57 MEDICAL INSURANCE	**Result**	**$ (8)**	**$ (0)**	**$ (2)**	**$ (1)**	**$ (1)**	**$ (3)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	$ (231)	$ (6)	$ (68)	$ (18)	$ (26)	$ (95)	$ (13)	$ (5)	$ (1)
2320000	215198	WEST VALLEY CITY STORM DRAINS FEE	**Result**	**$ (231)**	**$ (6)**	**$ (68)**	**$ (18)**	**$ (26)**	**$ (95)**	**$ (13)**	**$ (5)**	**$ (1)**
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	**Result**	**$ (5)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (1)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	$39	$1	$11	$3	$4	$16	$2	$1	$0
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	**Result**	**$39**	**$1**	**$11**	**$3**	**$4**	**$16**	**$2**	**$1**	**$0**
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	$ (52)	$ (1)	$ (15)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	**Result**	**$ (52)**	**$ (1)**	**$ (15)**	**$ (4)**	**$ (6)**	**$ (21)**	**$ (3)**	**$ (1)**	**$ (0)**
2320000	215725	Medicare Subsidies Payable to FAS 106 Tr	SO	$ (777)	$ (19)	$ (228)	$ (61)	$ (87)	$ (320)	$ (44)	$ (17)	$ (2)
2320000	215725	Medicare Subsidies Payable to FAS 106 Tr	**Result**	**$ (777)**	**$ (19)**	**$ (228)**	**$ (61)**	**$ (87)**	**$ (320)**	**$ (44)**	**$ (17)**	**$ (2)**
2320000	240330	PROVISION FOR WORKERS' COMPENSATION	SO	$ (155)	$ (4)	$ (46)	$ (12)	$ (17)	$ (64)	$ (9)	$ (3)	$ (0)
2320000	240330	PROVISION FOR WORKERS' COMPENSATION	**Result**	**$ (155)**	**$ (4)**	**$ (46)**	**$ (12)**	**$ (17)**	**$ (64)**	**$ (9)**	**$ (3)**	**$ (0)**
2320000	249995	Accrued Severance - Reclass to Long-Term	SO	$359	$9	$105	$28	$40	$148	$20	$8	$1
2320000	249995	Accrued Severance - Reclass to Long-Term	**Result**	**$359**	**$9**	**$105**	**$28**	**$40**	**$148**	**$20**	**$8**	**$1**
2320000	**Result**			**$ (6,785)**	**$ (156)**	**$ (1,947)**	**$ (530)**	**$ (797)**	**$ (2,790)**	**$ (392)**	**$ (154)**	**$ (19)**
2533000	288307	TRAIL MTN MINE RECLAMATION	SE	$ (1,128)	$ (19)	$ (295)	$ (85)	$ (157)	$ (464)	$ (73)	$ (32)	$ (4)
2533000	288307	TRAIL MTN MINE RECLAMATION	**Result**	**$ (1,128)**	**$ (19)**	**$ (295)**	**$ (85)**	**$ (157)**	**$ (464)**	**$ (73)**	**$ (32)**	**$ (4)**
2533000	289511	DESERET MINE RECLAMATION	SE	$ (538)	$ (9)	$ (141)	$ (41)	$ (75)	$ (221)	$ (35)	$ (15)	$ (2)
2533000	289511	DESERET MINE RECLAMATION	**Result**	**$ (538)**	**$ (9)**	**$ (141)**	**$ (41)**	**$ (75)**	**$ (221)**	**$ (35)**	**$ (15)**	**$ (2)**
2533000	289517	TRAPPER MINE FINAL RECLAMATION	SE	$ (4,169)	$ (69)	$ (1,091)	$ (315)	$ (581)	$ (1,713)	$ (269)	$ (116)	$ (15)
2533000	289517	TRAPPER MINE FINAL RECLAMATION	**Result**	**$ (4,169)**	**$ (69)**	**$ (1,091)**	**$ (315)**	**$ (581)**	**$ (1,713)**	**$ (269)**	**$ (116)**	**$ (15)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2533000	**Result**			**$ (5,836)**	**$ (97)**	**$ (1,527)**	**$ (441)**	**$ (814)**	**$ (2,398)**	**$ (376)**	**$ (163)**	**$ (21)**
2541050	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$ (20)	$ (0)	$ (5)	$ (1)	$ (3)	$ (8)	$ (1)	$ (1)	$ (0)
2541050	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	**Result**	**$ (20)**	**$ (0)**	**$ (5)**	**$ (1)**	**$ (3)**	**$ (8)**	**$ (1)**	**$ (1)**	**$ (0)**
2541050	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$20	$0	$5	$1	$3	$8	$1	$1	$0
2541050	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	**Result**	**$20**	**$0**	**$5**	**$1**	**$3**	**$8**	**$1**	**$1**	**$0**
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	$ (547)	$ (9)	$ (143)	$ (41)	$ (76)	$ (225)	$ (35)	$ (15)	$ (2)
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	**Result**	**$ (547)**	**$ (9)**	**$ (143)**	**$ (41)**	**$ (76)**	**$ (225)**	**$ (35)**	**$ (15)**	**$ (2)**
2541050	**Result**			**$ (547)**	**$ (9)**	**$ (143)**	**$ (41)**	**$ (76)**	**$ (225)**	**$ (35)**	**$ (15)**	**$ (2)**
Overall Result				**$22,764**	**$629**	**$6,912**	**$1,801**	**$2,255**	**$9,521**	**$1,180**	**$419**	**$48**

B15. MISCELLANEOUS
RATE BASE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	$157,194	$2,758	$44,307	$12,656	$19,616	$64,376	$9,128	$3,748	$604	
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	Result	**$157,194**	**$2,758**	**$44,307**	**$12,656**	**$19,616**	**$64,376**	**$9,128**	**$3,748**	**$604**	
1140000	Result			**$157,194**	**$2,758**	**$44,307**	**$12,656**	**$19,616**	**$64,376**	**$9,128**	**$3,748**	**$604**	
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	$ (88,108)	$ (1,546)	$ (24,834)	$ (7,094)	$ (10,995)	$ (36,083)	$ (5,116)	$ (2,101)	$ (339)	
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	Result	**$ (88,108)**	**$ (1,546)**	**$ (24,834)**	**$ (7,094)**	**$ (10,995)**	**$ (36,083)**	**$ (5,116)**	**$ (2,101)**	**$ (339)**	
1150000	Result			**$ (88,108)**	**$ (1,546)**	**$ (24,834)**	**$ (7,094)**	**$ (10,995)**	**$ (36,083)**	**$ (5,116)**	**$ (2,101)**	**$ (339)**	
1651000	132000	PREPAID INSURANCE	SE	$80	$1	$21	$6	$11	$33	$5	$2	$0	
1651000	132000	PREPAID INSURANCE	Result	**$80**	**$1**	**$21**	**$6**	**$11**	**$33**	**$5**	**$2**	**$0**	
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	$1,605	$40	$471	$126	$180	$660	$90	$34	$4	
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	Result	**$1,605**	**$40**	**$471**	**$126**	**$180**	**$660**	**$90**	**$34**	**$4**	
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	$7,775	$191	$2,280	$612	$871	$3,198	$436	$167	$20	
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	Result	**$7,775**	**$191**	**$2,280**	**$612**	**$871**	**$3,198**	**$436**	**$167**	**$20**	
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	$1,169	$29	$343	$92	$131	$481	$66	$25	$3	
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	Result	**$1,169**	**$29**	**$343**	**$92**	**$131**	**$481**	**$66**	**$25**	**$3**	
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	$333	$8	$98	$26	$37	$137	$19	$7	$1	
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	Result	**$333**	**$8**	**$98**	**$26**	**$37**	**$137**	**$19**	**$7**	**$1**	
1651000	132045	PREPAID WORKERS COMPENSATION	SO	$285	$7	$84	$22	$32	$117	$16	$6	$1	
1651000	132045	PREPAID WORKERS COMPENSATION	Result	**$285**	**$7**	**$84**	**$22**	**$32**	**$117**	**$16**	**$6**	**$1**	
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	$8	$0	$2	$1	$1	$3	$0	$0	$0	
1651000	132050	PREPAID IBEW 57 MEDICAL	Result	**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	$1,380	$34	$405	$109	$155	$567	$77	$30	$4	
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	Result	**$1,380**	**$34**	**$405**	**$109**	**$155**	**$567**	**$77**	**$30**	**$4**	
1651000	132722	I/C PRPD CAP PROP IN	SO	$1,196	$29	$351	$94	$134	$492	$67	$26	$3	
1651000	132722	I/C PRPD CAP PROP IN	Result	**$1,196**	**$29**	**$351**	**$94**	**$134**	**$492**	**$67**	**$26**	**$3**	
1651000	132723	I/C PRPD CAP LIAB IN	SO	$340	$8	$100	$27	$38	$140	$19	$7	$1	
1651000	132723	I/C PRPD CAP LIAB IN	Result	**$340**	**$8**	**$100**	**$27**	**$38**	**$140**	**$19**	**$7**	**$1**	
1651000	Result			**$14,170**	**$348**	**$4,152**	**$1,115**	**$1,590**	**$5,828**	**$796**	**$304**	**$36**	
1652000	132101	PREPAID PROPERTY TAX	GPS	$8,280	$204	$2,428	$652	$928	$3,406	$465	$177	$21	
1652000	132101	PREPAID PROPERTY TAX	Result	**$8,280**	**$204**	**$2,428**	**$652**	**$928**	**$3,406**	**$465**	**$177**	**$21**	
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	$29	$1	$8	$2	$3	$12	$2	$1	$0	
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	Result	**$29**	**$1**	**$8**	**$2**	**$3**	**$12**	**$2**	**$1**	**$0**	
1652000	Result			**$8,309**	**$204**	**$2,436**	**$654**	**$931**	**$3,418**	**$466**	**$178**	**$21**	
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	$636	$11	$179	$51	$79	$260	$37	$15	$2	
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	Result	**$636**	**$11**	**$179**	**$51**	**$79**	**$260**	**$37**	**$15**	**$2**	
1652100	132310	PREPAID RATING AGNCY	SO	$49	$1	$15	$4	$6	$20	$3	$1	$0	
1652100	132310	PREPAID RATING AGNCY	Result	**$49**	**$1**	**$15**	**$4**	**$6**	**$20**	**$3**	**$1**	**$0**	
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0	
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	Result	**$10**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**	
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	$39	$1	$11	$3	$4	$16	$2	$1	$0	
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	Result	**$39**	**$1**	**$11**	**$3**	**$4**	**$16**	**$2**	**$1**	**$0**	
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	$404	$7	$114	$32	$50	$165	$23	$10	$2	
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	Result	**$404**	**$7**	**$114**	**$32**	**$50**	**$165**	**$23**	**$10**	**$2**	
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	$240	$4	$68	$19	$30	$98	$14	$6	$1	
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	Result	**$240**	**$4**	**$68**	**$19**	**$30**	**$98**	**$14**	**$6**	**$1**	
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	$185									$185
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	Result	**$185**									**$185**
1652100	132650	PREPAID DUES	SE	$2,637	$44	$690	$199	$368	$1,083	$170	$74	$9	
1652100	132650	PREPAID DUES	Result	**$2,637**	**$44**	**$690**	**$199**	**$368**	**$1,083**	**$170**	**$74**	**$9**	
1652100	132700	PREPAID RENT	GPS	$251	$6	$73	$20	$28	$103	$14	$5	$1	
1652100	132700	PREPAID RENT	Result	**$251**	**$6**	**$73**	**$20**	**$28**	**$103**	**$14**	**$5**	**$1**	
1652100	132705	Prepaid Pole Contact	SG	$267	$5	$75	$22	$33	$109	$16	$6	$1	
1652100	132705	Prepaid Pole Contact	Result	**$267**	**$5**	**$75**	**$22**	**$33**	**$109**	**$16**	**$6**	**$1**	
1652100	132740	PREPAID O&M WIND	SG	$152	$3	$43	$12	$19	$62	$9	$4	$1	
1652100	132740	PREPAID O&M WIND	Result	**$152**	**$3**	**$43**	**$12**	**$19**	**$62**	**$9**	**$4**	**$1**	
1652100	132825	Prepaid LGIA Transmission	SG	$2,726	$48	$768	$219	$340	$1,116	$158	$65	$10	
1652100	132825	Prepaid LGIA Transmission	Result	**$2,726**	**$48**	**$768**	**$219**	**$340**	**$1,116**	**$158**	**$65**	**$10**	
1652100	132900	PREPAYMENTS - OTHER	SE	$72	$1	$19	$5	$10	$30	$5	$2	$0	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1652100	132900	PREPAYMENTS - OTHER	SO	$664	$16	$195	$52	$74	$273	$37	$14	$2	
1652100	132900	PREPAYMENTS - OTHER	**Result**	**$736**	**$18**	**$214**	**$58**	**$84**	**$303**	**$42**	**$16**	**$2**	
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	$688		$688							
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	**Result**	**$688**		**$688**							
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	$1,877					$1,877				
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	**Result**	**$1,877**					**$1,877**				
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	$202						$202			
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	**Result**	**$202**						**$202**			
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	$ (0)				$ (0)					
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	**Result**	**$ (0)**				**$ (0)**					
1652100	132910	Prepayments - Hardware & Software	SO	$4,283	$105	$1,256	$337	$480	$1,762	$240	$92	$11	
1652100	132910	Prepayments - Hardware & Software	**Result**	**$4,283**	**$105**	**$1,256**	**$337**	**$480**	**$1,762**	**$240**	**$92**	**$11**	
1652100	132924	OTH PREPAY-OREGON DOE FEE	OR	$305		$305							
1652100	132924	OTH PREPAY-OREGON DOE FEE	**Result**	**$305**		**$305**							
1652100	132926	PREPAID ROYALTIES	SE	$823	$14	$215	$62	$115	$338	$53	$23	$3	
1652100	132926	PREPAID ROYALTIES	**Result**	**$823**	**$14**	**$215**	**$62**	**$115**	**$338**	**$53**	**$23**	**$3**	
1652100	132998	PREPAID INSURANCE	SE	$ (857)	$ (14)	$ (224)	$ (65)	$ (120)	$ (352)	$ (55)	$ (24)	$ (3)	
1652100	132998	PREPAID INSURANCE	**Result**	**$ (857)**	**$ (14)**	**$ (224)**	**$ (65)**	**$ (120)**	**$ (352)**	**$ (55)**	**$ (24)**	**$ (3)**	
1652100	132999	PREPAY - RECLASS TO LT	SO	$ (1,293)	$ (32)	$ (379)	$ (102)	$ (145)	$ (532)	$ (73)	$ (28)	$ (3)	
1652100	132999	PREPAY - RECLASS TO LT	**Result**	**$ (1,293)**	**$ (32)**	**$ (379)**	**$ (102)**	**$ (145)**	**$ (532)**	**$ (73)**	**$ (28)**	**$ (3)**	
1652100	134000	LT PREPAY RECLASS	SO	$2,150	$53	$630	$169	$241	$884	$121	$46	$5	
1652100	134000	LT PREPAY RECLASS	**Result**	**$2,150**	**$53**	**$630**	**$169**	**$241**	**$884**	**$121**	**$46**	**$5**	
1652100	**Result**			**$16,509**	**$273**	**$4,744**	**$1,043**	**$1,615**	**$7,319**	**$977**	**$312**	**$42**	**$185**
2281200	280290	STORM REIMBURSEMENTS	SO	$35	$1	$10	$3	$4	$14	$2	$1	$0	
2281200	280290	STORM REIMBURSEMENTS	**Result**	**$35**	**$1**	**$10**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	SO	$ (35)	$ (1)	$ (10)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)	
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	**Result**	**$ (35)**	**$ (1)**	**$ (10)**	**$ (3)**	**$ (4)**	**$ (14)**	**$ (2)**	**$ (1)**	**$ (0)**	
2281200	**Result**												
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	$ (7,086)	$ (174)	$ (2,078)	$ (558)	$ (794)	$ (2,914)	$ (398)	$ (152)	$ (18)	
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	**Result**	**$ (7,086)**	**$ (174)**	**$ (2,078)**	**$ (558)**	**$ (794)**	**$ (2,914)**	**$ (398)**	**$ (152)**	**$ (18)**	
2282100	**Result**			**$ (7,086)**	**$ (174)**	**$ (2,078)**	**$ (558)**	**$ (794)**	**$ (2,914)**	**$ (398)**	**$ (152)**	**$ (18)**	
2282200	280312	ACC. PROV. I & D - AUTO	SO	$ (180)	$ (4)	$ (53)	$ (14)	$ (20)	$ (74)	$ (10)	$ (4)	$ (0)	
2282200	280312	ACC. PROV. I & D - AUTO	**Result**	**$ (180)**	**$ (4)**	**$ (53)**	**$ (14)**	**$ (20)**	**$ (74)**	**$ (10)**	**$ (4)**	**$ (0)**	
2282200	**Result**			**$ (180)**	**$ (4)**	**$ (53)**	**$ (14)**	**$ (20)**	**$ (74)**	**$ (10)**	**$ (4)**	**$ (0)**	
2282300	280313	ACC. PROV. I&D - CONST.	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)	
2282300	280313	ACC. PROV. I&D - CONST.	**Result**	**$ (12)**	**$ (0)**	**$ (4)**	**$ (1)**	**$ (1)**	**$ (5)**	**$ (1)**	**$ (0)**	**$ (0)**	
2282300	**Result**			**$ (12)**	**$ (0)**	**$ (4)**	**$ (1)**	**$ (1)**	**$ (5)**	**$ (1)**	**$ (0)**	**$ (0)**	
2283000	280330	FAS 112 BOOK RESERVE	SO	$ (17,060)	$ (420)	$ (5,003)	$ (1,343)	$ (1,912)	$ (7,017)	$ (957)	$ (366)	$ (43)	
2283000	280330	FAS 112 BOOK RESERVE	**Result**	**$ (17,060)**	**$ (420)**	**$ (5,003)**	**$ (1,343)**	**$ (1,912)**	**$ (7,017)**	**$ (957)**	**$ (366)**	**$ (43)**	
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	$ (2,464)	$ (61)	$ (723)	$ (194)	$ (276)	$ (1,014)	$ (138)	$ (53)	$ (6)	
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	**Result**	**$ (2,464)**	**$ (61)**	**$ (723)**	**$ (194)**	**$ (276)**	**$ (1,014)**	**$ (138)**	**$ (53)**	**$ (6)**	
2283000	**Result**			**$ (19,525)**	**$ (480)**	**$ (5,725)**	**$ (1,537)**	**$ (2,188)**	**$ (8,031)**	**$ (1,095)**	**$ (418)**	**$ (50)**	
2283500	280350	Pension - Local 57	SO	$ (1,091)	$ (27)	$ (320)	$ (86)	$ (122)	$ (449)	$ (61)	$ (23)	$ (3)	
2283500	280350	Pension - Local 57	**Result**	**$ (1,091)**	**$ (27)**	**$ (320)**	**$ (86)**	**$ (122)**	**$ (449)**	**$ (61)**	**$ (23)**	**$ (3)**	
2283500	**Result**			**$ (1,091)**	**$ (27)**	**$ (320)**	**$ (86)**	**$ (122)**	**$ (449)**	**$ (61)**	**$ (23)**	**$ (3)**	
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	$ (1,242)	$ (22)	$ (346)	$ (99)	$ (158)	$ (509)	$ (74)	$ (31)	$ (5)	
2284200	284910	DECOMMISSIONING LIABILITY	**Result**	**$ (1,242)**	**$ (22)**	**$ (346)**	**$ (99)**	**$ (158)**	**$ (509)**	**$ (74)**	**$ (31)**	**$ (5)**	
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD										
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	**Result**										
2284200	**Result**			**$ (1,242)**	**$ (22)**	**$ (346)**	**$ (99)**	**$ (158)**	**$ (509)**	**$ (74)**	**$ (31)**	**$ (5)**	
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	$ (2,159)	$ (38)	$ (602)	$ (172)	$ (274)	$ (885)	$ (127)	$ (53)	$ (8)	
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	**Result**	**$ (2,159)**	**$ (38)**	**$ (602)**	**$ (172)**	**$ (274)**	**$ (885)**	**$ (127)**	**$ (53)**	**$ (8)**	
2300000	**Result**			**$ (2,159)**	**$ (38)**	**$ (602)**	**$ (172)**	**$ (274)**	**$ (885)**	**$ (127)**	**$ (53)**	**$ (8)**	
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	$ (230)	$ (230)								
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	$ (77)						$ (77)			
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	$ (1,931)		$ (1,931)							
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	$ (746)					$ (746)				

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	$ (390)			$ (390)						
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	$ (172)				$ (172)					
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	$ (5)							$ (5)		
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	**Result**	**$ (3,549)**	**$ (230)**	**$ (1,931)**	**$ (390)**	**$ (172)**	**$ (746)**	**$ (77)**	**$ (5)**		
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	$ (1,067)									$ (1,067)
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	**Result**	**$ (1,067)**									**$ (1,067)**
2530000	**Result**			**$ (4,616)**	**$ (230)**	**$ (1,931)**	**$ (390)**	**$ (172)**	**$ (746)**	**$ (77)**	**$ (5)**		**$ (1,067)**
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	$ (2,296)	$ (38)	$ (601)	$ (174)	$ (320)	$ (943)	$ (148)	$ (64)	$ (8)	
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	**Result**	**$ (2,296)**	**$ (38)**	**$ (601)**	**$ (174)**	**$ (320)**	**$ (943)**	**$ (148)**	**$ (64)**	**$ (8)**	
2539900	289520	MILL FORK COAL LEASE	SE	$ (49)	$ (1)	$ (13)	$ (4)	$ (7)	$ (20)	$ (3)	$ (1)	$ (0)	
2539900	289520	MILL FORK COAL LEASE	**Result**	**$ (49)**	**$ (1)**	**$ (13)**	**$ (4)**	**$ (7)**	**$ (20)**	**$ (3)**	**$ (1)**	**$ (0)**	
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	$ (266)	$ (7)	$ (78)	$ (21)	$ (30)	$ (109)	$ (15)	$ (6)	$ (1)	
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	**Result**	**$ (266)**	**$ (7)**	**$ (78)**	**$ (21)**	**$ (30)**	**$ (109)**	**$ (15)**	**$ (6)**	**$ (1)**	
2539900	289909	REDDING CONTRACT	SG	$ (4,125)	$ (72)	$ (1,163)	$ (332)	$ (515)	$ (1,689)	$ (240)	$ (98)	$ (16)	
2539900	289909	REDDING CONTRACT	**Result**	**$ (4,125)**	**$ (72)**	**$ (1,163)**	**$ (332)**	**$ (515)**	**$ (1,689)**	**$ (240)**	**$ (98)**	**$ (16)**	
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	$ (558)	$ (10)	$ (157)	$ (45)	$ (70)	$ (229)	$ (32)	$ (13)	$ (2)	
2539900	289913	MCI - F.O.G. WIRE LEASE	**Result**	**$ (558)**	**$ (10)**	**$ (157)**	**$ (45)**	**$ (70)**	**$ (229)**	**$ (32)**	**$ (13)**	**$ (2)**	
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	$ (8,343)	$ (146)	$ (2,352)	$ (672)	$ (1,041)	$ (3,417)	$ (484)	$ (199)	$ (32)	
2539900	289914	AMERICAN ELECTRIC POWER CRP	**Result**	**$ (8,343)**	**$ (146)**	**$ (2,352)**	**$ (672)**	**$ (1,041)**	**$ (3,417)**	**$ (484)**	**$ (199)**	**$ (32)**	
2539900	289915	FOOTCREEK CONTRACT	SG	$ (912)	$ (16)	$ (257)	$ (73)	$ (114)	$ (373)	$ (53)	$ (22)	$ (4)	
2539900	289915	FOOTCREEK CONTRACT	**Result**	**$ (912)**	**$ (16)**	**$ (257)**	**$ (73)**	**$ (114)**	**$ (373)**	**$ (53)**	**$ (22)**	**$ (4)**	
2539900	289925	TRANSM CONST SECURITY DEPOSITS	SG	$ (650)	$ (11)	$ (183)	$ (52)	$ (81)	$ (266)	$ (38)	$ (15)	$ (2)	
2539900	289925	TRANSM CONST SECURITY DEPOSITS	**Result**	**$ (650)**	**$ (11)**	**$ (183)**	**$ (52)**	**$ (81)**	**$ (266)**	**$ (38)**	**$ (15)**	**$ (2)**	
2539900	**Result**			**$ (17,200)**	**$ (301)**	**$ (4,803)**	**$ (1,373)**	**$ (2,177)**	**$ (7,047)**	**$ (1,013)**	**$ (419)**	**$ (65)**	
2540000	288140	Reg Liability - WA A&G Credit	WA	$126			$126						
2540000	288140	Reg Liability - WA A&G Credit	**Result**	**$126**			**$126**						
2540000	288165	Reg Liab - OR Enrgy	OTHER	$ (388)									$ (388)
2540000	288165	Reg Liab - OR Enrgy	**Result**	**$ (388)**									**$ (388)**
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	$ (23)	$ (23)								
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	**Result**	**$ (23)**	**$ (23)**								
2540000	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	$ (510)					$ (510)				
2540000	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	**Result**	**$ (510)**					**$ (510)**				
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	$ (78)						$ (78)			
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	**Result**	**$ (78)**						**$ (78)**			
2540000	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	$ (176)				$ (176)					
2540000	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	**Result**	**$ (176)**				**$ (176)**					
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	$ (1,527)	$ (25)	$ (399)	$ (115)	$ (213)	$ (627)	$ (98)	$ (43)	$ (5)	
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	**Result**	**$ (1,527)**	**$ (25)**	**$ (399)**	**$ (115)**	**$ (213)**	**$ (627)**	**$ (98)**	**$ (43)**	**$ (5)**	
2540000	**Result**			**$ (2,576)**	**$ (48)**	**$ (399)**	**$10**	**$ (389)**	**$ (1,137)**	**$ (177)**	**$ (43)**	**$ (5)**	**$ (388)**
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	$ (2,120)	$ (37)	$ (591)	$ (169)	$ (269)	$ (868)	$ (125)	$ (52)	$ (8)	
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	**Result**	**$ (2,120)**	**$ (37)**	**$ (591)**	**$ (169)**	**$ (269)**	**$ (868)**	**$ (125)**	**$ (52)**	**$ (8)**	
2541050	**Result**			**$ (2,120)**	**$ (37)**	**$ (591)**	**$ (169)**	**$ (269)**	**$ (868)**	**$ (125)**	**$ (52)**	**$ (8)**	
Overall Result				**$50,267**	**$677**	**$13,954**	**$3,986**	**$6,191**	**$22,192**	**$3,092**	**$1,242**	**$203**	**$ (1,270)**

B16. WEATHERIZATION
REG. ASSETS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1242000	0	INT FREE-PPL	OTHER	$1,876									$1,876	
1242000	0	INT FREE-PPL	WA	$9			$9							
1242000	0	INT FREE-PPL	Result	$1,885			$9						$1,876	
1242000	Result			$1,885			$9						$1,876	
1242300	0	IDAHO-UPL	IDU	$21						$21				
1242300	0	IDAHO-UPL	OTHER											
1242300	0	IDAHO-UPL	WA											
1242300	0	IDAHO-UPL	Result	$21						$21				
1242300	Result			$21						$21				
1243000	0	INT BEARING 6.5%-PPL	OTHER	$1									$1	
1243000	0	INT BEARING 6.5%-PPL	Result	$1									$1	
1243000	Result			$1									$1	
1243200	0	INT BEARING VAR%-PPL	OR	$0		$0								
1243200	0	INT BEARING VAR%-PPL	OTHER	$14									$14	
1243200	0	INT BEARING VAR%-PPL	WA	$ (0)			$ (0)							
1243200	0	INT BEARING VAR%-PPL	Result	$14		$0	$ (0)						$14	
1243200	Result			$14		$0	$ (0)						$14	
1243300	0	TAX CREDIT-PPL	OR											
1243300	0	TAX CREDIT-PPL	OTHER	$1									$1	
1243300	0	TAX CREDIT-PPL	Result	$1									$1	
1243300	Result			$1									$1	
1244100	0	ENERGY FINANSWER	CA											
1244100	0	ENERGY FINANSWER	IDU											
1244100	0	ENERGY FINANSWER	OTHER	$981									$981	
1244100	0	ENERGY FINANSWER	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
1244100	0	ENERGY FINANSWER	UT	$754					$754					
1244100	0	ENERGY FINANSWER	WA	$86			$86							
1244100	0	ENERGY FINANSWER	WYP											
1244100	Result		Result	$1,821	$ (0)	$ (0)	$86	$ (0)	$754	$ (0)	$ (0)	$ (0)	$981	
1244200	0	PACIFIC ENVIRON		$1,821	$ (0)	$ (0)	$86	$ (0)	$754	$ (0)	$ (0)	$ (0)	$981	
1244200	0	PACIFIC ENVIRON	OR											
1244200	0	PACIFIC ENVIRON	OTHER	$1									$1	
1244200	Result		Result	$1									$1	
1244500	0	HOME COMFORT		$1									$1	
1244500	0	HOME COMFORT	CA	$21	$21									
1244500	0	HOME COMFORT	OTHER	$6									$6	
1244500	0	HOME COMFORT	SO	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)		
1244500	0	HOME COMFORT	WA	$75			$75							
1244500	Result		Result	$100	$21	$ (1)	$75	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$6	
1244900	0	"FINANSWER 12,000"		$100	$21	$ (1)	$75	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$6	
1244900	0	"FINANSWER 12,000"	OTHER	$44									$44	
1244900	0	"FINANSWER 12,000"	UT	$18					$18					
1244900	0	"FINANSWER 12,000"	WYU	$8							$8			
1244900	Result		Result	$69					$18		$8		$44	
1245300	0	IRRIGATION FINANSWER		$69					$18		$8		$44	
1245300	0	IRRIGATION FINANSWER	CA	$20	$20									
1245300	0	IRRIGATION FINANSWER	OTHER	$ (20)									$ (20)	
1245300	Result		Result		$20								$ (20)	
1245400	0	RETRO ENERGY FINANS			$20								$ (20)	
1245400	0	RETRO ENERGY FINANS	OTHER	$54									$54	
1245400	0	RETRO ENERGY FINANS	UT	$ (2)					$ (2)					
1245400	Result		Result	$51					$ (2)				$54	
1247000	0	ELI/GAWL SYSTEM		$51					$ (2)				$54	
1247000	0	ELI/GAWL SYSTEM	CA	$362	$362									
1247000	0	ELI/GAWL SYSTEM	IDU	$17						$17				
1247000	0	ELI/GAWL SYSTEM	OTHER	$ (6,959)									$ (6,959)	
1247000	0	ELI/GAWL SYSTEM	UT	$4,613					$4,613					
1247000	0	ELI/GAWL SYSTEM	WA	$1,915			$1,915							

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1247000	0	ELI/GAWL SYSTEM	WYP	$117				$117						
1247000	0	ELI/GAWL SYSTEM	WYU	$5							$5			
1247000	0	ELI/GAWL SYSTEM	Result	$70	$362		$1,915	$117	$4,613	$17	$5		$ (6,959)	
1247000	Result			$70	$362		$1,915	$117	$4,613	$17	$5		$ (6,959)	
1247100	0	CSS/ELI SYSTEM	OTHER	$ (70)									$ (70)	
1247100	0	CSS/ELI SYSTEM	Result	$ (70)									$ (70)	
1247100	Result			$ (70)									$ (70)	
1249000	0	ESC - RESERVE	CA	$ (0)	$ (0)									
1249000	0	ESC - RESERVE	IDU	$ (0)						$ (0)				
1249000	0	ESC - RESERVE	OTHER	$ (64)									$ (64)	
1249000	0	ESC - RESERVE	SO											
1249000	0	ESC - RESERVE	UT	$ (17)					$ (17)					
1249000	0	ESC - RESERVE	WA	$ (4)			$ (4)							
1249000	0	ESC - RESERVE	WYU	$ (0)							$ (0)			
1249000	Result		Result	$ (86)	$ (0)		$ (4)		$ (17)	$ (0)	$ (0)		$ (64)	
1822200	185801	UNRECOVD PLANT - TROJAN-DR		$ (86)	$ (0)		$ (4)		$ (17)	$ (0)	$ (0)		$ (64)	
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	$15,212	$265	$4,241	$1,213	$1,932	$6,233	$898	$372	$58		
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	Result	$15,212	$265	$4,241	$1,213	$1,932	$6,233	$898	$372	$58		
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	$ (13,101)	$ (228)	$ (3,652)	$ (1,045)	$ (1,664)	$ (5,368)	$ (774)	$ (321)	$ (50)		
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	Result	$ (13,101)	$ (228)	$ (3,652)	$ (1,045)	$ (1,664)	$ (5,368)	$ (774)	$ (321)	$ (50)		
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	$17,981	$312	$5,003	$1,432	$2,291	$7,368	$1,065	$442	$68		
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	Result	$17,981	$312	$5,003	$1,432	$2,291	$7,368	$1,065	$442	$68		
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	$ (14,889)	$ (259)	$ (4,143)	$ (1,186)	$ (1,897)	$ (6,101)	$ (882)	$ (366)	$ (56)		
1822200	Result		Result	$ (14,889)	$ (259)	$ (4,143)	$ (1,186)	$ (1,897)	$ (6,101)	$ (882)	$ (366)	$ (56)		
1822230	185808	UNREC PLANT TROJAN - WA		$5,202	$90	$1,449	$415	$662	$2,132	$308	$128	$20		
1822230	185808	UNREC PLANT TROJAN - WA	WA	$ (712)			$ (712)							
1822230	Result		Result	$ (712)			$ (712)							
1822240	185809	UNREC PLANT TROJAN - OR		$ (712)			$ (712)							
1822240	185809	UNREC PLANT TROJAN - OR	OR	$ (176)		$ (176)								
1822240	Result		Result	$ (176)		$ (176)								
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN		$ (176)		$ (176)								
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	$6,637	$116	$1,871	$534	$828	$2,718	$385	$158	$26		
1822700	Result		Result	$6,637	$116	$1,871	$534	$828	$2,718	$385	$158	$26		
1823000	101218	ENERGY FINANSWER - UT 1996		$6,637	$116	$1,871	$534	$828	$2,718	$385	$158	$26		
1823000	101218	ENERGY FINANSWER - UT 1996	UT	$87					$87					
1823000	Result		Result	$87					$87					
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS		$87					$87					
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	$153	$153									
1823020	Result		Result	$153	$153									
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN		$153	$153									
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	$260									$260	
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	Result	$260									$260	
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$ (0)									$ (0)	
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	Result	$ (0)									$ (0)	
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$ (0)									$ (0)	
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	Result	$ (0)									$ (0)	
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	$36									$36	
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	Result	$36									$36	
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	$27									$27	
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	Result	$27									$27	
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	$161									$161	
1823040	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	Result	$161									$161	
1823040	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	$119									$119	
1823040	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	Result	$119									$119	
1823040	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	$32									$32	
1823040	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	Result	$32									$32	
1823040	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	$177									$177	
			Result	$177									$177	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823040	187774	SB1149 Implementation Costs 5 - Resident	OTHER	$142									$142	
1823040	187774	SB1149 Implementation Costs 5 - Resident	**Result**	**$142**									**$142**	
1823040	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	$55									$55	
1823040	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	**Result**	**$55**									**$55**	
1823040	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	$279									$279	
1823040	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	**Result**	**$279**									**$279**	
1823040	187777	SB1149 Implementation Costs Phase VI - R	OTHER	$276									$276	
1823040	187777	SB1149 Implementation Costs Phase VI - R	**Result**	**$276**									**$276**	
1823040	187778	SB1149 Implementation Costs VI - Small	OTHER	$115									$115	
1823040	187778	SB1149 Implementation Costs VI - Small	**Result**	**$115**									**$115**	
1823040	187779	SB1149 Implementation Costs VI - Large N	OTHER	$339									$339	
1823040	187779	SB1149 Implementation Costs VI - Large N	**Result**	**$339**									**$339**	
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	$173									$173	
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	**Result**	**$173**									**$173**	
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	$75									$75	
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	**Result**	**$75**									**$75**	
1823040	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	$242									$242	
1823040	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	**Result**	**$242**									**$242**	
1823040	**Result**			**$2,507**									**$2,507**	
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	$ (2,201)				$ (2,201)						
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	**Result**	**$ (2,201)**				**$ (2,201)**						
1823870	187623	Reg Asset - Post-Ret MMT - WY	WYP	$448				$448						
1823870	187623	Reg Asset - Post-Ret MMT - WY	**Result**	**$448**				**$448**						
1823870	**Result**			**$ (1,753)**				**$ (1,753)**						
1823910	100617	AMERICAN BARREL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100617	AMERICAN BARREL	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100618	AMERICAN BARREL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100618	AMERICAN BARREL	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100639	INS RECOVERY/SITES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100639	INS RECOVERY/SITES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100640	INS RECOVERY/SITES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100640	INS RECOVERY/SITES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100641	INS RECOVERY/SITES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100641	INS RECOVERY/SITES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100651	VARIOUS MINOR SITES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100651	VARIOUS MINOR SITES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100652	VARIOUS MINOR SITES	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100652	VARIOUS MINOR SITES	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100653	VARIOUS MINOR SITES	SO	$4	$0	$1	$0	$0	$2	$0	$0	$0		
1823910	100653	VARIOUS MINOR SITES	**Result**	**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**		
1823910	100708	HAZARDOUS WASTE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100708	HAZARDOUS WASTE	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100709	HAZARDOUS WASTE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100709	HAZARDOUS WASTE	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100710	HAZARDOUS WASTE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100710	HAZARDOUS WASTE	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100841	VISIBILITY STUDIES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100841	VISIBILITY STUDIES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100842	VISIBILITY STUDIES	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100842	VISIBILITY STUDIES	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100843	VISIBILITY STUDIES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100843	VISIBILITY STUDIES	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100856	NTO INVEST/CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100856	NTO INVEST/CLEANUP	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100873	D-SM RETAIL MINOR SIT	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100873	D-SM RETAIL MINOR SIT	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	100874	D-SM RETAIL MINOR SIT	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100874	D-SM RETAIL MINOR SIT	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		

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1823910	100875	D-SM RETAIL MINOR SIT	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	100875	D-SM RETAIL MINOR SIT	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	$10	$0	$3	$1	$1	$4	$1	$0	$0		
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	**Result**	**$10**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**		
1823910	101867	DS-M RETAIL MINOR SITES	SO	$40	$1	$12	$3	$4	$17	$2	$1	$0		
1823910	101867	DS-M RETAIL MINOR SITES	**Result**	**$40**	**$1**	**$12**	**$3**	**$4**	**$17**	**$2**	**$1**	**$0**		
1823910	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	SO	$33	$1	$10	$3	$4	$13	$2	$1	$0		
1823910	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	**Result**	**$33**	**$1**	**$10**	**$3**	**$4**	**$13**	**$2**	**$1**	**$0**		
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	101912	UTAH METALS CLEANUP	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0		
1823910	101912	UTAH METALS CLEANUP	**Result**	**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**		
1823910	102026	D-SM RETAIL MINOR SITES	SO	$90	$2	$26	$7	$10	$37	$5	$2	$0		
1823910	102026	D-SM RETAIL MINOR SITES	**Result**	**$90**	**$2**	**$26**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**		
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	$4	$0	$1	$0	$0	$2	$0	$0	$0		
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	**Result**	**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**		
1823910	102041	UTAH METALS CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	102041	UTAH METALS CLEANUP	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	102103	UTAH METALS CLEANUP	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	102103	UTAH METALS CLEANUP	**Result**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	SO	$80	$2	$24	$6	$9	$33	$5	$2	$0		
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	**Result**	**$80**	**$2**	**$24**	**$6**	**$9**	**$33**	**$5**	**$2**	**$0**		
1823910	102105	D-SM RETAIL MINOR SITES	SO	$6	$0	$2	$0	$1	$2	$0	$0	$0		
1823910	102105	D-SM RETAIL MINOR SITES	**Result**	**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**		
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	$170	$4	$50	$13	$19	$70	$10	$4	$0		
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	**Result**	**$170**	**$4**	**$50**	**$13**	**$19**	**$70**	**$10**	**$4**	**$0**		
1823910	102193	UTAH METALS CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1823910	102193	UTAH METALS CLEANUP	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1823910	102194	DSM RETAIL MINOR SITES	SO	$106	$3	$31	$8	$12	$44	$6	$2	$0		
1823910	102194	DSM RETAIL MINOR SITES	**Result**	**$106**	**$3**	**$31**	**$8**	**$12**	**$44**	**$6**	**$2**	**$0**		
1823910	102324	DSM RETAIL MINOR SITES	SO	$102	$3	$30	$8	$11	$42	$6	$2	$0		
1823910	102324	DSM RETAIL MINOR SITES	**Result**	**$102**	**$3**	**$30**	**$8**	**$11**	**$42**	**$6**	**$2**	**$0**		
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	$64	$2	$19	$5	$7	$26	$4	$1	$0		
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	**Result**	**$64**	**$2**	**$19**	**$5**	**$7**	**$26**	**$4**	**$1**	**$0**		
1823910	102326	UTAH METALS CLEANUP	SO	$15	$0	$5	$1	$2	$6	$1	$0	$0		
1823910	102326	UTAH METALS CLEANUP	**Result**	**$15**	**$0**	**$5**	**$1**	**$2**	**$6**	**$1**	**$0**	**$0**		
1823910	102463	D-SM RETAIL MINOR SITES	SO	$137	$3	$40	$11	$15	$57	$8	$3	$0		
1823910	102463	D-SM RETAIL MINOR SITES	**Result**	**$137**	**$3**	**$40**	**$11**	**$15**	**$57**	**$8**	**$3**	**$0**		
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	$32	$1	$9	$3	$4	$13	$2	$1	$0		
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	**Result**	**$32**	**$1**	**$9**	**$3**	**$4**	**$13**	**$2**	**$1**	**$0**		
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	$2,012	$50	$590	$158	$225	$828	$113	$43	$5		
1823910	102467	THIRD WEST SUBSTATION CLEANUP	**Result**	**$2,012**	**$50**	**$590**	**$158**	**$225**	**$828**	**$113**	**$43**	**$5**		
1823910	102477	SALT LAKE CITY AUTO	SO	$21	$1	$6	$2	$2	$9	$1	$0	$0		
1823910	102477	SALT LAKE CITY AUTO	**Result**	**$21**	**$1**	**$6**	**$2**	**$2**	**$9**	**$1**	**$0**	**$0**		
1823910	102570	D-SM RETAIL MINOR SITES	SO	$2,117	$52	$621	$167	$237	$871	$119	$45	$5		
1823910	102570	D-SM RETAIL MINOR SITES	**Result**	**$2,117**	**$52**	**$621**	**$167**	**$237**	**$871**	**$119**	**$45**	**$5**		
1823910	102571	SALT LAKE CITY AUTO	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0		
1823910	102571	SALT LAKE CITY AUTO	**Result**	**$5**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**		
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	$ (501)			$ (501)							
1823910	102584	WASHINGTON NON-DEFERRED COSTS	**Result**	**$ (501)**			**$ (501)**							
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	$553	$14	$162	$43	$62	$227	$31	$12	$1		
1823910	102661	ASTORIA YOUNG BAY CLEANUP	**Result**	**$553**	**$14**	**$162**	**$43**	**$62**	**$227**	**$31**	**$12**	**$1**		
1823910	102687	PORTLAND STEAM PIPE REMOVAL	SO	$438	$11	$128	$34	$49	$180	$25	$9	$1		
1823910	102687	PORTLAND STEAM PIPE REMOVAL	**Result**	**$438**	**$11**	**$128**	**$34**	**$49**	**$180**	**$25**	**$9**	**$1**		
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	$998	$25	$293	$79	$112	$411	$56	$21	$3		
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	**Result**	**$998**	**$25**	**$293**	**$79**	**$112**	**$411**	**$56**	**$21**	**$3**		
1823910	**Result**			**$6,544**	**$173**	**$2,066**	**$54**	**$789**	**$2,898**	**$395**	**$151**	**$18**		
1823920	101182	IND FINANSWER 93	UT	$8					$8					

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1823920	101182	IND FINANSWER 93	**Result**	**$8**					**$8**					
1823920	101183	IND FINANSWER 94	UT	$33					$33					
1823920	101183	IND FINANSWER 94	**Result**	**$33**					**$33**					
1823920	101184	IND FINANSWER 95	UT	$53					$53					
1823920	101184	IND FINANSWER 95	**Result**	**$53**					**$53**					
1823920	101185	IND FINANSWER 96	UT	$36					$36					
1823920	101185	IND FINANSWER 96	**Result**	**$36**					**$36**					
1823920	101188	COMM BUILDING 93	UT	$1					$1					
1823920	101188	COMM BUILDING 93	**Result**	**$1**					**$1**					
1823920	101189	COMM BUILDING 94	UT	$0					$0					
1823920	101189	COMM BUILDING 94	**Result**	**$0**					**$0**					
1823920	101190	COMM BUILDING 96	UT	$4					$4					
1823920	101190	COMM BUILDING 96	**Result**	**$4**					**$4**					
1823920	101215	ENERGY FINANSWER93	UT	$30					$30					
1823920	101215	ENERGY FINANSWER93	**Result**	**$30**					**$30**					
1823920	101216	ENERGY FINANSWER - UT 1994	UT	$104					$104					
1823920	101216	ENERGY FINANSWER - UT 1994	**Result**	**$104**					**$104**					
1823920	101217	ENERGY FINANSWER - UT 1995	UT	$104					$104					
1823920	101217	ENERGY FINANSWER - UT 1995	**Result**	**$104**					**$104**					
1823920	101221	COMM COMPETITIVE93	UT	$10					$10					
1823920	101221	COMM COMPETITIVE93	**Result**	**$10**					**$10**					
1823920	101222	COMM RETROFIT 93	UT	$0					$0					
1823920	101222	COMM RETROFIT 93	**Result**	**$0**					**$0**					
1823920	101224	FINANSWER 12000 93	UT	$2					$2					
1823920	101224	FINANSWER 12000 93	**Result**	**$2**					**$2**					
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	UT	$8					$8					
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	**Result**	**$8**					**$8**					
1823920	101261	"ENERGY FINANCSER, WYO-P 1998"	WYP	$0				$0						
1823920	101261	"ENERGY FINANCSER, WYO-P 1998"	**Result**	**$0**				**$0**						
1823920	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	$0				$0						
1823920	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	**Result**	**$0**				**$0**						
1823920	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	$0				$0						
1823920	101270	COMMERCIAL RETROFIT - WYOMING P 1998	**Result**	**$0**				**$0**						
1823920	101281	SUPER GOOD CENTS WYP 1998	WYP	$3				$3						
1823920	101281	SUPER GOOD CENTS WYP 1998	**Result**	**$3**				**$3**						
1823920	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	$3							$3			
1823920	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	**Result**	**$3**							**$3**			
1823920	101902	ENERGY FINANSWER - WY PPL 1999	WYP	$3				$3						
1823920	101902	ENERGY FINANSWER - WY PPL 1999	**Result**	**$3**				**$3**						
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	$3				$3						
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	**Result**	**$3**				**$3**						
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	$0				$0						
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	**Result**	**$0**				**$0**						
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	$2				$2						
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	**Result**	**$2**				**$2**						
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	$6				$6						
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	**Result**	**$6**				**$6**						
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	$0				$0						
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	**Result**	**$0**				**$0**						
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	$0				$0						
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	**Result**	**$0**				**$0**						
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	$0							$0			
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	**Result**	**$0**							**$0**			
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	$3,438									$3,438	
1823920	102030	ENERGY FINANSWER - WASHINGTON	**Result**	**$3,438**									**$3,438**	
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	$15,065									$15,065	
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	**Result**	**$15,065**									**$15,065**	
1823920	102033	LOW INCOME - WASHINGTON	OTHER	$5,455									$5,455	

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1823920	102033	LOW INCOME - WASHINGTON	**Result**	**$5,455**									**$5,455**	
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	$14									$14	
1823920	102034	SELF AUDIT - WASHINGTON	**Result**	**$14**									**$14**	
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	$788									$788	
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	**Result**	**$788**									**$788**	
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	$13									$13	
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	**Result**	**$13**									**$13**	
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	$624									$624	
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	**Result**	**$624**									**$624**	
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	$88									$88	
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	**Result**	**$88**									**$88**	
1823920	102040	NEEA - WASHINGTON	OTHER	$3,055									$3,055	
1823920	102040	NEEA - WASHINGTON	**Result**	**$3,055**									**$3,055**	
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	$2									$2	
1823920	102043	ENERGY CODE DEVELOPMENT	**Result**	**$2**									**$2**	
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	$154									$154	
1823920	102044	HOME COMFORT - WASHINGTON	**Result**	**$154**									**$154**	
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	$22									$22	
1823920	102045	WEATHERIZATION - WASHINGTON	**Result**	**$22**									**$22**	
1823920	102046	HASSLE FREE	OTHER	$41									$41	
1823920	102046	HASSLE FREE	**Result**	**$41**									**$41**	
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	$0				$0						
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	**Result**	**$0**				**$0**						
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	$14				$14						
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	**Result**	**$14**				**$14**						
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	$37				$37						
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	**Result**	**$37**				**$37**						
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	$0				$0						
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	**Result**	**$0**				**$0**						
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	$0							$0			
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	**Result**	**$0**							**$0**			
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	$1,183									$1,183	
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	**Result**	**$1,183**									**$1,183**	
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	$24									$24	
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	**Result**	**$24**									**$24**	
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	$ (37,606)									$ (37,606)	
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	**Result**	**$ (37,606)**									**$ (37,606)**	
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	$1,280									$1,280	
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	**Result**	**$1,280**									**$1,280**	
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	$1,353									$1,353	
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	**Result**	**$1,353**									**$1,353**	
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	$4,202									$4,202	
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	**Result**	**$4,202**									**$4,202**	
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	$848									$848	
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	**Result**	**$848**									**$848**	
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	$0									$0	
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	**Result**	**$0**									**$0**	
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$498									$498	
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	**Result**	**$498**									**$498**	
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$82									$82	
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	**Result**	**$82**									**$82**	
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	$6				$6						
1823920	102158	ENERGY FINANSWER - WYP - 2002	**Result**	**$6**				**$6**						
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	$20				$20						
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	**Result**	**$20**				**$20**						
1823920	102160	SELF AUDIT - WYP - 2002	WYP	$0				$0						
1823920	102160	SELF AUDIT - WYP - 2002	**Result**	**$0**				**$0**						
1823920	102161	SELF AUDIT - WYU - 2002	WYP	$0				$0						

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1823920	102161	SELF AUDIT - WYU - 2002	**Result**	**$0**				**$0**						
1823920	102185	WEB AUDIT PILOT - WA	OTHER	$527									$527	
1823920	102185	WEB AUDIT PILOT - WA	**Result**	**$527**									**$527**	
1823920	102186	APPLIANCE REBATE - WA	OTHER	$18									$18	
1823920	102186	APPLIANCE REBATE - WA	**Result**	**$18**									**$18**	
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	$71									$71	
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	**Result**	**$71**									**$71**	
1823920	102196	POWER FORWARD UT 2002	OTHER	$115									$115	
1823920	102196	POWER FORWARD UT 2002	**Result**	**$115**									**$115**	
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	$28									$28	
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	**Result**	**$28**									**$28**	
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	$1,654									$1,654	
1823920	102206	SCHOOL ENERGY EDUCATION - WA	**Result**	**$1,654**									**$1,654**	
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	$2				$2						
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	**Result**	**$2**				**$2**						
1823920	102209	AIR CONDITIONING - UT 2002	OTHER	$24									$24	
1823920	102209	AIR CONDITIONING - UT 2002	**Result**	**$24**									**$24**	
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	$1						$1				
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	**Result**	**$1**						**$1**				
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	$1,509									$1,509	
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	**Result**	**$1,509**									**$1,509**	
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	$1,670									$1,670	
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	**Result**	**$1,670**									**$1,670**	
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	$2				$2						
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	**Result**	**$2**				**$2**						
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	$460									$460	
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	**Result**	**$460**									**$460**	
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	$2,564									$2,564	
1823920	102225	AIR CONDITIONING - UT 2003	**Result**	**$2,564**									**$2,564**	
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	$1,187									$1,187	
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	**Result**	**$1,187**									**$1,187**	
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	$895									$895	
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	**Result**	**$895**									**$895**	
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	$13									$13	
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	**Result**	**$13**									**$13**	
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	$1,542									$1,542	
1823920	102229	ENERGY FINANSWER - UT 2003	**Result**	**$1,542**									**$1,542**	
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	$1,658									$1,658	
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	**Result**	**$1,658**									**$1,658**	
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	$191									$191	
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	**Result**	**$191**									**$191**	
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	$14									$14	
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	**Result**	**$14**									**$14**	
1823920	102233	POWER FORWARD - UT 2003	OTHER	$ (27)									$ (27)	
1823920	102233	POWER FORWARD - UT 2003	**Result**	**$ (27)**									**$ (27)**	
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	$2				$2						
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	**Result**	**$2**				**$2**						
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	$0				$0						
1823920	102237	ENERGY FINANSWER - WYP 2003	**Result**	**$0**				**$0**						
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	$23				$23						
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	**Result**	**$23**				**$23**						
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	$0				$0						
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	**Result**	**$0**				**$0**						
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	$ (625)									$ (625)	
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	**Result**	**$ (625)**									**$ (625)**	
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	$4									$4	
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	**Result**	**$4**									**$4**	
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	$7									$7	

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1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	**Result**	**$7**									**$7**	
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	$22									$22	
1823920	102336	LOW INCOME - UTAH - 2004	**Result**	**$22**									**$22**	
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	$3,581									$3,581	
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	**Result**	**$3,581**									**$3,581**	
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	$2,910									$2,910	
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	**Result**	**$2,910**									**$2,910**	
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	$3,026									$3,026	
1823920	102339	AIR CONDITIONING - UT 2004	**Result**	**$3,026**									**$3,026**	
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	$1,547									$1,547	
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	**Result**	**$1,547**									**$1,547**	
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	$285									$285	
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	**Result**	**$285**									**$285**	
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	$ (1)									$ (1)	
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	**Result**	**$ (1)**									**$ (1)**	
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	$1,227									$1,227	
1823920	102343	ENERGY FINANSWER - UT 2004	**Result**	**$1,227**									**$1,227**	
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	$2,562									$2,562	
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	**Result**	**$2,562**									**$2,562**	
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	$230									$230	
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	**Result**	**$230**									**$230**	
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	$51									$51	
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	**Result**	**$51**									**$51**	
1823920	102347	POWER FORWARD - UT 2004	OTHER	$54									$54	
1823920	102347	POWER FORWARD - UT 2004	**Result**	**$54**									**$54**	
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	$89									$89	
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	**Result**	**$89**									**$89**	
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	$129									$129	
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	**Result**	**$129**									**$129**	
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	$5						$5				
1823920	102351	ENERGY FINANSWER - ID/UT 2004	**Result**	**$5**						**$5**				
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	$1				$1						
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	**Result**	**$1**				**$1**						
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	$11				$11						
1823920	102362	ENERGY FINANSWER - WYP 2004	**Result**	**$11**				**$11**						
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	$29				$29						
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	**Result**	**$29**				**$29**						
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	$0				$0						
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	**Result**	**$0**				**$0**						
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	$511										
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	**Result**	**$511**									$511	
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$76									**$511**	
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	**Result**	**$76**									$76	
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$1,691									**$76**	
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	**Result**	**$1,691**									$1,691	
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$620									**$1,691**	
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	**Result**	**$620**									$620	
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$446									**$620**	
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$446**									$446	
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$146									**$446**	
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$146**									$146	
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	$ (120,007)									**$146**	
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	**Result**	**$ (120,007)**									$ (120,007)	
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	$2									**$ (120,007)**	
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	**Result**	**$2**									$2	
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	$23									**$2**	
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	**Result**	**$23**									$23	
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$1						$1			**$23**	

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1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	**Result**	**$1**						**$1**				
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4						$4				
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	**Result**	**$4**						**$4**				
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4						$4				
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	**Result**	**$4**						**$4**				
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$4						$4				
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	**Result**	**$4**						**$4**				
1823920	102518	ENERGY FINANSWER - ID/UT 2005	IDU	$14						$14				
1823920	102518	ENERGY FINANSWER - ID/UT 2005	**Result**	**$14**						**$14**				
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$3						$3				
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	**Result**	**$3**						**$3**				
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$3						$3				
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	**Result**	**$3**						**$3**				
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2						$2				
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	**Result**	**$2**						**$2**				
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$31						$31				
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	**Result**	**$31**						**$31**				
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	$48									$48	
1823920	102532	LOW INCOME - UTAH - 2005	**Result**	**$48**									**$48**	
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	$3,306									$3,306	
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	**Result**	**$3,306**									**$3,306**	
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$3,060									$3,060	
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	**Result**	**$3,060**									**$3,060**	
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	$2,347									$2,347	
1823920	102535	AIR CONDITIONING - UTAH - 2005	**Result**	**$2,347**									**$2,347**	
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$65									$65	
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	**Result**	**$65**									**$65**	
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	$223									$223	
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	**Result**	**$223**									**$223**	
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	$1,476									$1,476	
1823920	102539	ENERGY FINANSWER - UTAH - 2005	**Result**	**$1,476**									**$1,476**	
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	$3,485									$3,485	
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	**Result**	**$3,485**									**$3,485**	
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$60									$60	
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	**Result**	**$60**									**$60**	
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	$50									$50	
1823920	102543	POWER FORWARD - UTAH - 2005	**Result**	**$50**									**$50**	
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	$67									$67	
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	**Result**	**$67**									**$67**	
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	$103									$103	
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	**Result**	**$103**									**$103**	
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$944									$944	
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	**Result**	**$944**									**$944**	
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,967									$1,967	
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$1,967**									**$1,967**	
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$421									$421	
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$421**									**$421**	
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$105									$105	
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	**Result**	**$105**									**$105**	
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	$36									$36	
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	**Result**	**$36**									**$36**	
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	$5				$5						
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	**Result**	**$5**				**$5**						
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	$19				$19						
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	**Result**	**$19**				**$19**						
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	$0				$0						
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	**Result**	**$0**				**$0**						
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	$0				$0						

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1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	**Result**	**$0**				**$0**						
1823920	102556	1823920/102556	OTHER	$0									$0	
1823920	102556	1823920/102556	**Result**	**$0**									**$0**	
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	$53									$53	
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	**Result**	**$53**									**$53**	
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	$3									$3	
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	**Result**	**$3**									**$3**	
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	$2				$2						
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	**Result**	**$2**				**$2**						
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	$4				$4						
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	**Result**	**$4**				**$4**						
1823920	102706	LOW INCOME-UTAH-2006	OTHER	$119									$119	
1823920	102706	LOW INCOME-UTAH-2006	**Result**	**$119**									**$119**	
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	$3,752									$3,752	
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	**Result**	**$3,752**									**$3,752**	
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	$8,624									$8,624	
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	**Result**	**$8,624**									**$8,624**	
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	$1,499									$1,499	
1823920	102709	AIR CONDITIONING-UTAH-2006	**Result**	**$1,499**									**$1,499**	
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	$2,187									$2,187	
1823920	102712	ENERGY FINANSWER-UTAH-2006	**Result**	**$2,187**									**$2,187**	
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	$2,748									$2,748	
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	**Result**	**$2,748**									**$2,748**	
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	$65									$65	
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	**Result**	**$65**									**$65**	
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	$122									$122	
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	**Result**	**$122**									**$122**	
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	$1,848									$1,848	
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	**Result**	**$1,848**									**$1,848**	
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	$2,469									$2,469	
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	**Result**	**$2,469**									**$2,469**	
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	$536									$536	
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	**Result**	**$536**									**$536**	
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	$211									$211	
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	**Result**	**$211**									**$211**	
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	$8									$8	
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	**Result**	**$8**									**$8**	
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	$0									$0	
1823920	102725	CALIFORNIA DSM EXPENSE-2006	**Result**	**$0**									**$0**	
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	$241									$241	
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	**Result**	**$241**									**$241**	
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	$919									$919	
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	**Result**	**$919**									**$919**	
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	$12				$12						
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	**Result**	**$12**				**$12**						
1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	$ (5,566)									$ (5,566)	
1823920	102767	DSR COSTS BEING AMORTIZED	**Result**	**$ (5,566)**									**$ (5,566)**	
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	$0				$0						
1823920	102788	DSR COSTS BEING AMORTIZED	**Result**	**$0**				**$0**						
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	$5				$5						
1823920	102789	DSR COSTS BEING AMORTIZED	**Result**	**$5**				**$5**						
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	$3				$3						
1823920	102790	DSR COSTS BEING AMORTIZED	**Result**	**$3**				**$3**						
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	$3				$3						
1823920	102791	DSR COSTS BEING AMORTIZED	**Result**	**$3**				**$3**						
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	$3				$3						
1823920	102792	DSR COSTS BEING AMORTIZED	**Result**	**$3**				**$3**						
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	$0									$0	

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1823920	102796	DSR COSTS BEING AMORTIZED	**Result**	**$0**									**$0**	
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	$2				$2						
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	**Result**	**$2**				**$2**						
1823920	102799	MAJOR CUSTOMER 99	WYP	$3				$3						
1823920	102799	MAJOR CUSTOMER 99	**Result**	**$3**				**$3**						
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	$9				$9						
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	**Result**	**$9**				**$9**						
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	$5				$5						
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	**Result**	**$5**				**$5**						
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	$4				$4						
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	**Result**	**$4**				**$4**						
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	$1				$1						
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	**Result**	**$1**				**$1**						
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	$1				$1						
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	**Result**	**$1**				**$1**						
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	$1				$1						
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	**Result**	**$1**				**$1**						
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$5,982									$5,982	
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	**Result**	**$5,982**									**$5,982**	
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	$883									$883	
1823920	102820	AIR CONDITIONING - UTAH - 2007	**Result**	**$883**									**$883**	
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	$1,952									$1,952	
1823920	102821	ENERGY FINANSWER - UTAH - 2007	**Result**	**$1,952**									**$1,952**	
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	$3,369									$3,369	
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	**Result**	**$3,369**									**$3,369**	
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	$117									$117	
1823920	102823	LOW INCOME - UTAH - 2007	**Result**	**$117**									**$117**	
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	$50									$50	
1823920	102824	POWER FORWARD - UTAH - 2007	**Result**	**$50**									**$50**	
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	$3,399									$3,399	
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	**Result**	**$3,399**									**$3,399**	
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	$61									$61	
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	**Result**	**$61**									**$61**	
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	$108									$108	
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	**Result**	**$108**									**$108**	
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$1,936									$1,936	
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	**Result**	**$1,936**									**$1,936**	
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$3,277									$3,277	
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$3,277**									**$3,277**	
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$968									$968	
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	**Result**	**$968**									**$968**	
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$187									$187	
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	**Result**	**$187**									**$187**	
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	$277									$277	
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	**Result**	**$277**									**$277**	
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	$3,034									$3,034	
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	**Result**	**$3,034**									**$3,034**	
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	CA	$0	$0									
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	**Result**	**$0**	**$0**									
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	$3				$3						
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	**Result**	**$3**				**$3**						
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	$3				$3						
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	**Result**	**$3**				**$3**						
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	$1				$1						
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	**Result**	**$1**				**$1**						
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	$3				$3						
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	**Result**	**$3**				**$3**						
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	$1				$1						

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1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	**Result**	**$1**				**$1**						
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	$1				$1						
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	**Result**	**$1**				**$1**						
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	$0				$0						
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	**Result**	**$0**				**$0**						
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	$1				$1						
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	**Result**	**$1**				**$1**						
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	$2				$2						
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	**Result**	**$2**				**$2**						
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	$3,588									$3,588	
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	**Result**	**$3,588**									**$3,588**	
1823920	102907	AIR CONDITIONING - UTAH 2008	OTHER	$263									$263	
1823920	102907	AIR CONDITIONING - UTAH 2008	**Result**	**$263**									**$263**	
1823920	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	$1,733									$1,733	
1823920	102908	ENERGY FINANSWER - UTAH - 2008	**Result**	**$1,733**									**$1,733**	
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	$2,144									$2,144	
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	**Result**	**$2,144**									**$2,144**	
1823920	102910	LOW INCOME - UTAH 2008	OTHER	$64									$64	
1823920	102910	LOW INCOME - UTAH 2008	**Result**	**$64**									**$64**	
1823920	102911	POWER FORWARD - UTAH - 2008	OTHER	$25									$25	
1823920	102911	POWER FORWARD - UTAH - 2008	**Result**	**$25**									**$25**	
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	$1,285									$1,285	
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	**Result**	**$1,285**									**$1,285**	
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	$42									$42	
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	**Result**	**$42**									**$42**	
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	$63									$63	
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	**Result**	**$63**									**$63**	
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	$832									$832	
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	**Result**	**$832**									**$832**	
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$1,895									$1,895	
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	**Result**	**$1,895**									**$1,895**	
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$567									$567	
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	**Result**	**$567**									**$567**	
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$527									$527	
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	**Result**	**$527**									**$527**	
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	$2									$2	
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	**Result**	**$2**									**$2**	
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	$381									$381	
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	**Result**	**$381**									**$381**	
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	$3,908									$3,908	
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	**Result**	**$3,908**									**$3,908**	
1823920	**Result**			**$ (5,412)**	**$0**			**$263**	**$394**	**$72**	**$3**		**$ (6,144)**	
1823930	101300	WEATHERIZATION 96	IDU	$0						$0				
1823930	101300	WEATHERIZATION 96	**Result**	**$0**						**$0**				
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	$0						$0				
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	**Result**	**$0**						**$0**				
1823930	101302	SUPER GOOD CENT 90	IDU	$18						$18				
1823930	101302	SUPER GOOD CENT 90	**Result**	**$18**						**$18**				
1823930	101303	SUPER GOOD CENT 91	IDU	$30						$30				
1823930	101303	SUPER GOOD CENT 91	**Result**	**$30**						**$30**				
1823930	101304	SUPER GOOD CENT 92	IDU	$54						$54				
1823930	101304	SUPER GOOD CENT 92	**Result**	**$54**						**$54**				
1823930	101305	CASH GRANT ID 92	IDU	$119						$119				
1823930	101305	CASH GRANT ID 92	**Result**	**$119**						**$119**				
1823930	101306	LOW INCOME ID 90	IDU	$1						$1				
1823930	101306	LOW INCOME ID 90	**Result**	**$1**						**$1**				
1823930	101307	LOW INCOME ID 91	IDU	$3						$3				
1823930	101307	LOW INCOME ID 91	**Result**	**$3**						**$3**				

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1823930	101308	LOW INCOME ID 92	IDU	$5						$5				
1823930	101308	LOW INCOME ID 92	**Result**	**$5**						**$5**				
1823930	101309	LOW INCOME ID 93	IDU	$7						$7				
1823930	101309	LOW INCOME ID 93	**Result**	**$7**						**$7**				
1823930	101310	LOW INCOME ID 94	IDU	$5						$5				
1823930	101310	LOW INCOME ID 94	**Result**	**$5**						**$5**				
1823930	101311	LOW INCOME ID 95	IDU	$5						$5				
1823930	101311	LOW INCOME ID 95	**Result**	**$5**						**$5**				
1823930	101312	LOW INCOME ID 96	IDU	$2						$2				
1823930	101312	LOW INCOME ID 96	**Result**	**$2**						**$2**				
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	$3						$3				
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1998"	**Result**	**$3**						**$3**				
1823930	101314	CASH GRANT ID 90	IDU	$22						$22				
1823930	101314	CASH GRANT ID 90	**Result**	**$22**						**$22**				
1823930	101315	CASH GRANT ID 91	IDU	$5						$5				
1823930	101315	CASH GRANT ID 91	**Result**	**$5**						**$5**				
1823930	101316	CASH GRANT ID 92	IDU	$4						$4				
1823930	101316	CASH GRANT ID 92	**Result**	**$4**						**$4**				
1823930	101317	CASH GRANT ID 93	IDU	$5						$5				
1823930	101317	CASH GRANT ID 93	**Result**	**$5**						**$5**				
1823930	101318	CASH GRANT ID 94	IDU	$2						$2				
1823930	101318	CASH GRANT ID 94	**Result**	**$2**						**$2**				
1823930	101319	CASH GRANT ID 95	IDU	$2						$2				
1823930	101319	CASH GRANT ID 95	**Result**	**$2**						**$2**				
1823930	101320	CASH GRANT ID 96	IDU	$0						$0				
1823930	101320	CASH GRANT ID 96	**Result**	**$0**						**$0**				
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	$0						$0				
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	**Result**	**$0**						**$0**				
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	$0						$0				
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	**Result**	**$0**						**$0**				
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	$0						$0				
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	**Result**	**$0**						**$0**				
1823930	101324	EARLY PAYOFF ID 92	IDU	$86						$86				
1823930	101324	EARLY PAYOFF ID 92	**Result**	**$86**						**$86**				
1823930	101325	EARLY PAYOFF ID 93	IDU	$1						$1				
1823930	101325	EARLY PAYOFF ID 93	**Result**	**$1**						**$1**				
1823930	101326	IRRIGATION ID 93	IDU	$0						$0				
1823930	101326	IRRIGATION ID 93	**Result**	**$0**						**$0**				
1823930	101327	IRRIGATION ID 94	IDU	$1						$1				
1823930	101327	IRRIGATION ID 94	**Result**	**$1**						**$1**				
1823930	101328	IRRIGATION ID 95	IDU	$0						$0				
1823930	101328	IRRIGATION ID 95	**Result**	**$0**						**$0**				
1823930	101329	SELF AUDIT - IDAHO-UT 1998	IDU	$0						$0				
1823930	101329	SELF AUDIT - IDAHO-UT 1998	**Result**	**$0**						**$0**				
1823930	101330	REG MOBILE HOME 93	IDU	$64						$64				
1823930	101330	REG MOBILE HOME 93	**Result**	**$64**						**$64**				
1823930	101331	REG MOBILE HOME 94	IDU	$35						$35				
1823930	101331	REG MOBILE HOME 94	**Result**	**$35**						**$35**				
1823930	101332	REG MOBILE HOME 95	IDU	$18						$18				
1823930	101332	REG MOBILE HOME 95	**Result**	**$18**						**$18**				
1823930	101333	REG MOBILE HOME 96	IDU	$52						$52				
1823930	101333	REG MOBILE HOME 96	**Result**	**$52**						**$52**				
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	$ (12)						$ (12)				
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	**Result**	**$ (12)**						**$ (12)**				
1823930	101335	TECH MONITOR ID 92	IDU	$0						$0				
1823930	101335	TECH MONITOR ID 92	**Result**	**$0**						**$0**				
1823930	101336	TECH MONITOR ID 93	IDU	$1						$1				
1823930	101336	TECH MONITOR ID 93	**Result**	**$1**						**$1**				

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1823930	101337	HASSLE FREE ID 92	IDU	$1						$1				
1823930	101337	HASSLE FREE ID 92	**Result**	**$1**						**$1**				
1823930	101338	HASSLE FREE ID 94	IDU	$1						$1				
1823930	101338	HASSLE FREE ID 94	**Result**	**$1**						**$1**				
1823930	101339	HASSLE FREE ID 95	IDU	$1						$1				
1823930	101339	HASSLE FREE ID 95	**Result**	**$1**						**$1**				
1823930	101340	HASSLE FREE ID 96	IDU	$0						$0				
1823930	101340	HASSLE FREE ID 96	**Result**	**$0**						**$0**				
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	$1						$1				
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	**Result**	**$1**						**$1**				
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	$1						$1				
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	**Result**	**$1**						**$1**				
1823930	101343	ENERGY FINANSWER91	IDU	$2						$2				
1823930	101343	ENERGY FINANSWER91	**Result**	**$2**						**$2**				
1823930	101344	ENERGY FINANSWER92	IDU	$4						$4				
1823930	101344	ENERGY FINANSWER92	**Result**	**$4**						**$4**				
1823930	101345	ENERGY FINANSWER93	IDU	$2						$2				
1823930	101345	ENERGY FINANSWER93	**Result**	**$2**						**$2**				
1823930	101346	ENERGY FINANSWER94	IDU	$4						$4				
1823930	101346	ENERGY FINANSWER94	**Result**	**$4**						**$4**				
1823930	101347	ENERGY FINANSWER95	IDU	$8						$8				
1823930	101347	ENERGY FINANSWER95	**Result**	**$8**						**$8**				
1823930	101348	ENERGY FINANSWER96	IDU	$7						$7				
1823930	101348	ENERGY FINANSWER96	**Result**	**$7**						**$7**				
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	$7						$7				
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	**Result**	**$7**						**$7**				
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	$0						$0				
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	**Result**	**$0**						**$0**				
1823930	101351	MAJOR CUSTOMER 95	IDU	$0						$0				
1823930	101351	MAJOR CUSTOMER 95	**Result**	**$0**						**$0**				
1823930	101353	IND FINANSWER 94	IDU	$0						$0				
1823930	101353	IND FINANSWER 94	**Result**	**$0**						**$0**				
1823930	101354	IND FINANSWER 96	IDU	$3						$3				
1823930	101354	IND FINANSWER 96	**Result**	**$3**						**$3**				
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	$0						$0				
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	**Result**	**$0**						**$0**				
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	$1						$1				
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	**Result**	**$1**						**$1**				
1823930	101357	COMM RETROFIT 93	IDU	$0						$0				
1823930	101357	COMM RETROFIT 93	**Result**	**$0**						**$0**				
1823930	101358	FINANSWER 12000 92	IDU	$1						$1				
1823930	101358	FINANSWER 12000 92	**Result**	**$1**						**$1**				
1823930	101359	FINANSWER 12000 93	IDU	$0						$0				
1823930	101359	FINANSWER 12000 93	**Result**	**$0**						**$0**				
1823930	101360	FINANSWER 12000 94	IDU	$1						$1				
1823930	101360	FINANSWER 12000 94	**Result**	**$1**						**$1**				
1823930	101361	WHOLESALE PURCH 92	IDU	$1						$1				
1823930	101361	WHOLESALE PURCH 92	**Result**	**$1**						**$1**				
1823930	101362	MANF ACQUISITION92	IDU	$8						$8				
1823930	101362	MANF ACQUISITION92	**Result**	**$8**						**$8**				
1823930	101363	HOME COMFORT 92	IDU	$1						$1				
1823930	101363	HOME COMFORT 92	**Result**	**$1**						**$1**				
1823930	101364	REFRIGERATION 92	IDU	$0						$0				
1823930	101364	REFRIGERATION 92	**Result**	**$0**						**$0**				
1823930	101365	REFRIGERATION 93	IDU	$0						$0				
1823930	101365	REFRIGERATION 93	**Result**	**$0**						**$0**				
1823930	101366	REFRIGERATION 94	IDU	$1						$1				
1823930	101366	REFRIGERATION 94	**Result**	**$1**						**$1**				

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1823930	101367	REFRIGERATION 95	IDU	$2						$2				
1823930	101367	REFRIGERATION 95	**Result**	**$2**						**$2**				
1823930	101368	REFRIGERATION 96	IDU	$0						$0				
1823930	101368	REFRIGERATION 96	**Result**	**$0**						**$0**				
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	$0						$0				
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	**Result**	**$0**						**$0**				
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	$36						$36				
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	**Result**	**$36**						**$36**				
1823930	101371	REG ENERGY MNGT 93	IDU	$0						$0				
1823930	101371	REG ENERGY MNGT 93	**Result**	**$0**						**$0**				
1823930	101372	PROG DEVELOPMNT 93	IDU	$0						$0				
1823930	101372	PROG DEVELOPMNT 93	**Result**	**$0**						**$0**				
1823930	101373	LOAD STUDIES 93	IDU	$2						$2				
1823930	101373	LOAD STUDIES 93	**Result**	**$2**						**$2**				
1823930	101374	SUPER GOOD CENTS93	IDU	$38						$38				
1823930	101374	SUPER GOOD CENTS93	**Result**	**$38**						**$38**				
1823930	101375	SUPER GOOD CENTS94	IDU	$32						$32				
1823930	101375	SUPER GOOD CENTS94	**Result**	**$32**						**$32**				
1823930	101376	SUPER GOOD CENTS95	IDU	$19						$19				
1823930	101376	SUPER GOOD CENTS95	**Result**	**$19**						**$19**				
1823930	101377	SUPER GOOD CENTS96	IDU	$0						$0				
1823930	101377	SUPER GOOD CENTS96	**Result**	**$0**						**$0**				
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	$0						$0				
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	**Result**	**$0**						**$0**				
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	$0						$0				
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	**Result**	**$0**						**$0**				
1823930	101380	INT BEARING VAR 96	IDU	$0						$0				
1823930	101380	INT BEARING VAR 96	**Result**	**$0**						**$0**				
1823930	101381	EF LIGHT PRO 93	IDU	$0						$0				
1823930	101381	EF LIGHT PRO 93	**Result**	**$0**						**$0**				
1823930	101382	IRRIGATION 93	IDU	$3						$3				
1823930	101382	IRRIGATION 93	**Result**	**$3**						**$3**				
1823930	101383	DSM OTHER PROGS 94	IDU	$1						$1				
1823930	101383	DSM OTHER PROGS 94	**Result**	**$1**						**$1**				
1823930	101384	DSM OTHER PROGS 95	IDU	$0						$0				
1823930	101384	DSM OTHER PROGS 95	**Result**	**$0**						**$0**				
1823930	101385	DSM OTHER PROGS 96	IDU	$1						$1				
1823930	101385	DSM OTHER PROGS 96	**Result**	**$1**						**$1**				
1823930	101386	MARKET RESEARCH 94	IDU	$1						$1				
1823930	101386	MARKET RESEARCH 94	**Result**	**$1**						**$1**				
1823930	101387	MARKET RESEARCH 95	IDU	$1						$1				
1823930	101387	MARKET RESEARCH 95	**Result**	**$1**						**$1**				
1823930	101388	MARKET RESEARCH 96	IDU	$0						$0				
1823930	101388	MARKET RESEARCH 96	**Result**	**$0**						**$0**				
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	$10						$10				
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	**Result**	**$10**						**$10**				
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	$1						$1				
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	**Result**	**$1**						**$1**				
1823930	101883	LOW INCOME WEATHER - 1999	IDU	$2						$2				
1823930	101883	LOW INCOME WEATHER - 1999	**Result**	**$2**						**$2**				
1823930	101884	SELF AUDIT - 1999	IDU	$0						$0				
1823930	101884	SELF AUDIT - 1999	**Result**	**$0**						**$0**				
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	$0						$0				
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	**Result**	**$0**						**$0**				
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	$1						$1				
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	**Result**	**$1**						**$1**				
1823930	101914	NEEA - IDAHO UTAH 1999	IDU	$113						$113				
1823930	101914	NEEA - IDAHO UTAH 1999	**Result**	**$113**						**$113**				

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1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	$8						$8				
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	**Result**	**$8**						**$8**				
1823930	101920	LOW INCOME BID WZ - IDU 1999	IDU	$0						$0				
1823930	101920	LOW INCOME BID WZ - IDU 1999	**Result**	**$0**						**$0**				
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	$4						$4				
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	**Result**	**$4**						**$4**				
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	$1						$1				
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	**Result**	**$1**						**$1**				
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	$3						$3				
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	**Result**	**$3**						**$3**				
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	$13						$13				
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	**Result**	**$13**						**$13**				
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	$0						$0				
1823930	101930	SELF AUDIT - IDAHO-UT 2000	**Result**	**$0**						**$0**				
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	$1						$1				
1823930	101950	"LOW INCOME BID WZ, ID 2000"	**Result**	**$1**						**$1**				
1823930	101955	NEEA - IDAHO-UT 2000	IDU	$117						$117				
1823930	101955	NEEA - IDAHO-UT 2000	**Result**	**$117**						**$117**				
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	$20						$20				
1823930	102062	ENERGY FINANSWER - ID-UT 2001	**Result**	**$20**						**$20**				
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	$2						$2				
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	**Result**	**$2**						**$2**				
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	$9						$9				
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	**Result**	**$9**						**$9**				
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	$27						$27				
1823930	102065	LOW INCOME WZ - ID-UT 2001	**Result**	**$27**						**$27**				
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	$1						$1				
1823930	102066	SELF AUDIT - ID-UT 2001	**Result**	**$1**						**$1**				
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	$124						$124				
1823930	102079	NEEA - IDAHO - UTAH 2001	**Result**	**$124**						**$124**				
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	$0						$0				
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	**Result**	**$0**						**$0**				
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	$0						$0				
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	**Result**	**$0**						**$0**				
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	$2						$2				
1823930	102182	LOW INCOME WZ - IDU - 2002	**Result**	**$2**						**$2**				
1823930	102183	SELF AUDIT - IDU - 2002	IDU	$0						$0				
1823930	102183	SELF AUDIT - IDU - 2002	**Result**	**$0**						**$0**				
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	$137						$137				
1823930	102184	NEEA - IDU - 2002 ACTUALS	**Result**	**$137**						**$137**				
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	$3						$3				
1823930	102204	COMPACT FLUORESCENT - UT 2002	**Result**	**$3**						**$3**				
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	$5						$5				
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	**Result**	**$5**						**$5**				
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	$8						$8				
1823930	102217	COMPACT FLOURESCENT - IDU 2002	**Result**	**$8**						**$8**				
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	$0						$0				
1823930	102218	ENERGY FINANSWER - IDU 2003	**Result**	**$0**						**$0**				
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	$119						$119				
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	**Result**	**$119**						**$119**				
1823930	102220	LOAN INCOME WZ - IDU 2003	IDU	$8						$8				
1823930	102220	LOAN INCOME WZ - IDU 2003	**Result**	**$8**						**$8**				
1823930	102221	NEEA - IDU 2003	IDU	$265						$265				
1823930	102221	NEEA - IDU 2003	**Result**	**$265**						**$265**				
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	$0						$0				
1823930	102222	SELF AUDIT - IDAHO-UT 2003	**Result**	**$0**						**$0**				
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	$181						$181				
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	**Result**	**$181**						**$181**				

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1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	$71						$71				
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	**Result**	**$71**						**$71**				
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	$33						$33				
1823930	102353	LOW INCOME WZ - IDU 2004	**Result**	**$33**						**$33**				
1823930	102354	NEEA - IDU 2004	IDU	$147						$147				
1823930	102354	NEEA - IDU 2004	**Result**	**$147**						**$147**				
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	$0						$0				
1823930	102355	SELF AUDIT - IDAHO-UT 2004	**Result**	**$0**						**$0**				
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	$210						$210				
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	**Result**	**$210**						**$210**				
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	$4						$4				
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	**Result**	**$4**						**$4**				
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	$41						$41				
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	**Result**	**$41**						**$41**				
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	$46						$46				
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	**Result**	**$46**						**$46**				
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	$205						$205				
1823930	102521	NEEA - IDAHO - UTAH 2005	**Result**	**$205**						**$205**				
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	$0						$0				
1823930	102522	SELF AUDIT - IDAHO-UT 2005	**Result**	**$0**						**$0**				
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	$302						$302				
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	**Result**	**$302**						**$302**				
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	$2						$2				
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	**Result**	**$2**						**$2**				
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	$0						$0				
1823930	102573	ENERGY FINANSWER ID/UT 2006	**Result**	**$0**						**$0**				
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	$3						$3				
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	**Result**	**$3**						**$3**				
1823930	102575	LOW INCOME WZ -ID-UT 2006	IDU	$144						$144				
1823930	102575	LOW INCOME WZ -ID-UT 2006	**Result**	**$144**						**$144**				
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	$359						$359				
1823930	102576	NEEA-IDAHO-UTAH 2006	**Result**	**$359**						**$359**				
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	$361						$361				
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	**Result**	**$361**						**$361**				
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	$2						$2				
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	**Result**	**$2**						**$2**				
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	$143						$143				
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	**Result**	**$143**						**$143**				
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	$117						$117				
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	**Result**	**$117**						**$117**				
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	$47						$47				
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	**Result**	**$47**						**$47**				
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	$246						$246				
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	**Result**	**$246**						**$246**				
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	$103						$103				
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	**Result**	**$103**						**$103**				
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	$0									$0	
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	**Result**	**$0**									**$0**	
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	$4									$4	
1823930	102809	ENERGY FINANSWER IDU 2007	**Result**	**$4**									**$4**	
1823930	102810	Industrial Finanswer ID - 2007	OTHER	$0									$0	
1823930	102810	Industrial Finanswer ID - 2007	**Result**	**$0**									**$0**	
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	$846									$846	
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	**Result**	**$846**									**$846**	
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	$101									$101	
1823930	102812	LOW INCOME WZ - ID-UT 2007	**Result**	**$101**									**$101**	
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	$361									$361	
1823930	102813	NEEA - IDAHO - UTAH 2007	**Result**	**$361**									**$361**	

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1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	$123									$123	
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	**Result**	**$123**									**$123**	
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	$61									$61	
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	**Result**	**$61**									**$61**	
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	$120									$120	
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	**Result**	**$120**									**$120**	
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	$275									$275	
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	**Result**	**$275**									**$275**	
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$229									$229	
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	**Result**	**$229**									**$229**	
1823930	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	$10									$10	
1823930	102896	ENERGY FINANSWER - ID/UT 2008	**Result**	**$10**									**$10**	
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	$51									$51	
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	**Result**	**$51**									**$51**	
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	$1,563									$1,563	
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	**Result**	**$1,563**									**$1,563**	
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	$82									$82	
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	**Result**	**$82**									**$82**	
1823930	102900	NEEA - IDAHO - 2008	OTHER	$159									$159	
1823930	102900	NEEA - IDAHO - 2008	**Result**	**$159**									**$159**	
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	$57									$57	
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	**Result**	**$57**									**$57**	
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	$54									$54	
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	**Result**	**$54**									**$54**	
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	$29									$29	
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	**Result**	**$29**									**$29**	
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	$134									$134	
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	**Result**	**$134**									**$134**	
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	$245									$245	
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	**Result**	**$245**									**$245**	
1823930	102957	CATEGORY 1 - WYOMING - 2008	OTHER	$9									$9	
1823930	102957	CATEGORY 1 - WYOMING - 2008	**Result**	**$9**									**$9**	
1823930	102958	CATEGORY 2 - WYOMING - 2008	OTHER	$5									$5	
1823930	102958	CATEGORY 2 - WYOMING - 2008	**Result**	**$5**									**$5**	
1823930	102959	CATEGORY 3 - WYOMING - 2008	OTHER	$16									$16	
1823930	102959	CATEGORY 3 - WYOMING - 2008	**Result**	**$16**									**$16**	
1823930	**Result**			**$9,037**						**$4,503**			**$4,534**	
1823940	101391	DSR CARRY CHG ID-U	IDU	$418						$418				
1823940	101391	DSR CARRY CHG ID-U	**Result**	**$418**						**$418**				
1823940	101469	ENERGY FINANSWER94	UT	$ (1)					$ (1)					
1823940	101469	ENERGY FINANSWER94	**Result**	**$ (1)**					**$ (1)**					
1823940	101470	ENERGY FINANSWER95	UT	$2					$2					
1823940	101470	ENERGY FINANSWER95	**Result**	**$2**					**$2**					
1823940	101471	ENERGY FINANSWER96	UT	$5					$5					
1823940	101471	ENERGY FINANSWER96	**Result**	**$5**					**$5**					
1823940	101472	IND FINANSWER 94	UT	$1					$1					
1823940	101472	IND FINANSWER 94	**Result**	**$1**					**$1**					
1823940	101473	IND FINANSWER 95	UT	$2					$2					
1823940	101473	IND FINANSWER 95	**Result**	**$2**					**$2**					
1823940	101474	IND FINANSWER 96	UT	$ (3)					$ (3)					
1823940	101474	IND FINANSWER 96	**Result**	**$ (3)**					**$ (3)**					
1823940	101477	COMM RETRO 94	UT	$ (0)					$ (0)					
1823940	101477	COMM RETRO 94	**Result**	**$ (0)**					**$ (0)**					
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	$2,738									$2,738	
1823940	102146	UT CARRYING CHARGE - 2001/2002	**Result**	**$2,738**									**$2,738**	
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	$ (603)									$ (603)	
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	**Result**	**$ (603)**									**$ (603)**	
1823940	102766	DSR CARRYING CHARGES	IDU	$40						$40				

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823940	102766	DSR CARRYING CHARGES	Result	$40						$40				
1823940	Result			$2,599					$6	$458			$2,135	
1823960	101662	NET LOST REVN COMM	UT	$9					$9					
1823960	101662	NET LOST REVN COMM	Result	$9					$9					
1823960	101663	NET LOST REVN COMM	UT	$52					$52					
1823960	101663	NET LOST REVN COMM	Result	$52					$52					
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	$37					$37					
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	Result	$37					$37					
1823960	101673	NET LOST REVN 12000	UT	$0					$0					
1823960	101673	NET LOST REVN 12000	Result	$0					$0					
1823960	101674	NET LOST REVN 12000	UT	$3					$3					
1823960	101674	NET LOST REVN 12000	Result	$3					$3					
1823960	101675	NET LOST REVN 12000	UT	$2					$2					
1823960	101675	NET LOST REVN 12000	Result	$2					$2					
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	$1					$1					
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	Result	$1					$1					
1823960	101682	NET LOST REVN COMM	UT	$14					$14					
1823960	101682	NET LOST REVN COMM	Result	$14					$14					
1823960	101683	NET LOST REVN COMM	UT	$75					$75					
1823960	101683	NET LOST REVN COMM	Result	$75					$75					
1823960	101684	NET LOST REVN COMM	UT	$13					$13					
1823960	101684	NET LOST REVN COMM	Result	$13					$13					
1823960	101685	NET LOST REVN IND	UT	$1					$1					
1823960	101685	NET LOST REVN IND	Result	$1					$1					
1823960	101686	NET LOST REVN IND	UT	$5					$5					
1823960	101686	NET LOST REVN IND	Result	$5					$5					
1823960	101687	NET LOST REVN IND	UT	$10					$10					
1823960	101687	NET LOST REVN IND	Result	$10					$10					
1823960	101688	NET LOST REVN IND	UT	$3					$3					
1823960	101688	NET LOST REVN IND	Result	$3					$3					
1823960	101691	NET LOST EF RETRO	UT	$21					$21					
1823960	101691	NET LOST EF RETRO	Result	$21					$21					
1823960	101692	NET LOST EF RETRO	UT	$13					$13					
1823960	101692	NET LOST EF RETRO	Result	$13					$13					
1823960	101695	NET LOST EF CUSTOM	UT	$35					$35					
1823960	101695	NET LOST EF CUSTOM	Result	$35					$35					
1823960	101696	NET LOST EF CUSTOM	UT	$40					$40					
1823960	101696	NET LOST EF CUSTOM	Result	$40					$40					
1823960	101697	NET LOST EF PRESCRIPT	UT	$1					$1					
1823960	101697	NET LOST EF PRESCRIPT	Result	$1					$1					
1823960	101698	NET LOST EF PRESCRIPT	UT	$2					$2					
1823960	101698	NET LOST EF PRESCRIPT	Result	$2					$2					
1823960	101699	NET LOST EF COMMERCIAL	UT	$2					$2					
1823960	101699	NET LOST EF COMMERCIAL	Result	$2					$2					
1823960	101700	NET LOST EF COMMERCIAL	UT	$24					$24					
1823960	101700	NET LOST EF COMMERCIAL	Result	$24					$24					
1823960	Result			$362					$362					
1823990	184500	Deferred Regulatory Expense	IDU	$32						$32				
1823990	184500	Deferred Regulatory Expense	Result	$32						$32				
1823990	186099	Regulatory Asset - Balance Reclass	OTHER	$2,044									$2,044	
1823990	186099	Regulatory Asset - Balance Reclass	Result	$2,044									$2,044	
1823990	186100	Calif Alternative Rate for Energy (CARE)	OTHER	$2,191									$2,191	
1823990	186100	Calif Alternative Rate for Energy (CARE)	Result	$2,191									$2,191	
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	$10,195	$180	$2,885	$824	$1,277	$4,191	$594	$244			
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	Result	$10,195	$180	$2,885	$824	$1,277	$4,191	$594	$244			
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE											
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	$657			$657							
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	Result	$657			$657							

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823990	187082	RTO Grid West N/R - WY	OTHER	$322									$322	
1823990	187082	RTO Grid West N/R - WY	**Result**	**$322**									**$322**	
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	$1,778					$1,778					
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	**Result**	**$1,778**					**$1,778**					
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	$8,108		$8,108								
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	**Result**	**$8,108**		**$8,108**								
1823990	187211	MEHC TRANSITION PLAN - WA	WA	$1,290			$1,290							
1823990	187211	MEHC TRANSITION PLAN - WA	**Result**	**$1,290**			**$1,290**							
1823990	187213	WY 2006- TRAN SEV CST	OTHER	$1,328									$1,328	
1823990	187213	WY 2006- TRAN SEV CST	**Result**	**$1,328**									**$1,328**	
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	OTHER	$1,630									$1,630	
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	**Result**	**$1,630**									**$1,630**	
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	$440									$440	
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	**Result**	**$440**									**$440**	
1823990	187905	CA - DEF NET POWER COSTS	OTHER	$141									$141	
1823990	187905	CA - DEF NET POWER COSTS	**Result**	**$141**									**$141**	
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	$156									$156	
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	**Result**	**$156**									**$156**	
1823990	187908	Def Net Power WY - 2007	OTHER	$18,872									$18,872	
1823990	187908	Def Net Power WY - 2007	**Result**	**$18,872**									**$18,872**	
1823990	187909	Def Net Power - Wyoming 2008	OTHER	$12,116									$12,116	
1823990	187909	Def Net Power - Wyoming 2008	**Result**	**$12,116**									**$12,116**	
1823990	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	$526				$526						
1823990	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	**Result**	**$526**				**$526**						
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	$7,298									$7,298	
1823990	187920	OR-RCAC REV REQUIREMENT	**Result**	**$7,298**									**$7,298**	
1823990	187930	OR SB 408 REG ASSET	OTHER	$6,391									$6,391	
1823990	187930	OR SB 408 REG ASSET	**Result**	**$6,391**									**$6,391**	
1823990	187955	Defd UT Ind Eval Fee	UT	$104					$104					
1823990	187955	Defd UT Ind Eval Fee	**Result**	**$104**					**$104**					
1823990	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	$90									$90	
1823990	187956	CA DEFERRED INTERVENOR FUNDING	**Result**	**$90**									**$90**	
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	$618									$618	
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	**Result**	**$618**									**$618**	
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	$ (436)	$ (8)	$ (123)	$ (35)	$ (54)	$ (178)	$ (25)	$ (10)	$ (2)		
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	**Result**	**$ (436)**	**$ (8)**	**$ (123)**	**$ (35)**	**$ (54)**	**$ (178)**	**$ (25)**	**$ (10)**	**$ (2)**		
1823990	**Result**			**$75,891**	**$172**	**$10,870**	**$2,735**	**$1,748**	**$5,894**	**$601**	**$234**	**$ (2)**	**$53,638**	
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	$ (489)		$ (489)								
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	**Result**	**$ (489)**		**$ (489)**								
1823993	**Result**			**$ (489)**		**$ (489)**								
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	$ (881)			$ (881)							
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	**Result**	**$ (881)**			**$ (881)**							
1823994	**Result**			**$ (881)**			**$ (881)**							
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	$ (300)						$ (300)				
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	**Result**	**$ (300)**						**$ (300)**				
1823995	**Result**			**$ (300)**						**$ (300)**				
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	$4,575									$4,575	
1823999	186001	DSM Regulatory Assets-Accruals	**Result**	**$4,575**									**$4,575**	
1823999	**Result**			**$4,575**									**$4,575**	
Overall Result				**$107,751**	**$1,108**	**$15,590**	**$4,226**	**$2,655**	**$19,856**	**$6,461**	**$686**	**$61**	**$57,108**	

B17. DEPRECIATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3102000	LAND RIGHTS	SG	$ (19,461)	$ (341)	$ (5,485)	$ (1,567)	$ (2,429)	$ (7,970)	$ (1,130)	$ (464)	$ (75)
1080000	3102000	LAND RIGHTS	SSGCH	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3102000	LAND RIGHTS	**Result**	**$ (19,465)**	**$ (341)**	**$ (5,486)**	**$ (1,567)**	**$ (2,429)**	**$ (7,971)**	**$ (1,130)**	**$ (464)**	**$ (75)**
1080000	3103000	WATER RIGHTS	SG	$ (15,156)	$ (266)	$ (4,272)	$ (1,220)	$ (1,891)	$ (6,207)	$ (880)	$ (361)	$ (58)
1080000	3103000	WATER RIGHTS	**Result**	**$ (15,156)**	**$ (266)**	**$ (4,272)**	**$ (1,220)**	**$ (1,891)**	**$ (6,207)**	**$ (880)**	**$ (361)**	**$ (58)**
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$ (427,776)	$ (7,505)	$ (120,573)	$ (34,441)	$ (53,383)	$ (175,189)	$ (24,841)	$ (10,200)	$ (1,645)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$ (24,495)	$ (430)	$ (7,031)	$ (2,013)	$ (3,111)	$ (9,847)	$ (1,387)	$ (587)	$ (90)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	**Result**	**$ (452,272)**	**$ (7,936)**	**$ (127,604)**	**$ (36,453)**	**$ (56,493)**	**$ (185,036)**	**$ (26,228)**	**$ (10,787)**	**$ (1,735)**
1080000	3120000	BOILER PLANT EQUIPMENT	SG	$ (1,281,868)	$ (22,490)	$ (361,308)	$ (103,204)	$ (159,965)	$ (524,969)	$ (74,438)	$ (30,565)	$ (4,929)
1080000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$ (106,324)	$ (1,868)	$ (30,517)	$ (8,736)	$ (13,502)	$ (42,740)	$ (6,021)	$ (2,550)	$ (390)
1080000	3120000	BOILER PLANT EQUIPMENT	**Result**	**$ (1,388,192)**	**$ (24,358)**	**$ (391,825)**	**$ (111,940)**	**$ (173,467)**	**$ (567,709)**	**$ (80,459)**	**$ (33,114)**	**$ (5,319)**
1080000	3140000	TURBOGENERATOR UNITS	SG	$ (340,615)	$ (5,976)	$ (96,006)	$ (27,423)	$ (42,506)	$ (139,493)	$ (19,780)	$ (8,122)	$ (1,310)
1080000	3140000	TURBOGENERATOR UNITS	SSGCH	$ (26,652)	$ (468)	$ (7,650)	$ (2,190)	$ (3,384)	$ (10,714)	$ (1,509)	$ (639)	$ (98)
1080000	3140000	TURBOGENERATOR UNITS	**Result**	**$ (367,267)**	**$ (6,444)**	**$ (103,656)**	**$ (29,613)**	**$ (45,890)**	**$ (150,207)**	**$ (21,289)**	**$ (8,761)**	**$ (1,407)**
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (166,934)	$ (2,929)	$ (47,052)	$ (13,440)	$ (20,832)	$ (68,365)	$ (9,694)	$ (3,980)	$ (642)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$ (25,840)	$ (454)	$ (7,417)	$ (2,123)	$ (3,281)	$ (10,387)	$ (1,463)	$ (620)	$ (95)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$ (192,775)**	**$ (3,383)**	**$ (54,469)**	**$ (15,563)**	**$ (24,113)**	**$ (78,753)**	**$ (11,157)**	**$ (4,600)**	**$ (737)**
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$ (34)	$ (1)	$ (10)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	**Result**	**$ (34)**	**$ (1)**	**$ (10)**	**$ (3)**	**$ (4)**	**$ (14)**	**$ (2)**	**$ (1)**	**$ (0)**
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$ (11,246)	$ (197)	$ (3,170)	$ (905)	$ (1,403)	$ (4,606)	$ (653)	$ (268)	$ (43)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$ (1,819)	$ (32)	$ (522)	$ (149)	$ (231)	$ (731)	$ (103)	$ (44)	$ (7)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	**Result**	**$ (13,065)**	**$ (229)**	**$ (3,692)**	**$ (1,055)**	**$ (1,634)**	**$ (5,337)**	**$ (756)**	**$ (312)**	**$ (50)**
1080000	3302000	LAND RIGHTS	SG-P	$ (4,128)	$ (72)	$ (1,164)	$ (332)	$ (515)	$ (1,691)	$ (240)	$ (98)	$ (16)
1080000	3302000	LAND RIGHTS	SG-U	$ (13)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3302000	LAND RIGHTS	**Result**	**$ (4,142)**	**$ (73)**	**$ (1,167)**	**$ (333)**	**$ (517)**	**$ (1,696)**	**$ (241)**	**$ (99)**	**$ (16)**
1080000	3303000	WATER RIGHTS	SG-U	$ (22)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (1)	$ (0)
1080000	3303000	WATER RIGHTS	**Result**	**$ (22)**	**$ (0)**	**$ (6)**	**$ (2)**	**$ (3)**	**$ (9)**	**$ (1)**	**$ (1)**	**$ (0)**
1080000	3304000	FLOOD RIGHTS	SG-P	$ (162)	$ (3)	$ (46)	$ (13)	$ (20)	$ (66)	$ (9)	$ (4)	$ (1)
1080000	3304000	FLOOD RIGHTS	SG-U	$ (24)	$ (0)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (1)	$ (0)
1080000	3304000	FLOOD RIGHTS	**Result**	**$ (187)**	**$ (3)**	**$ (53)**	**$ (15)**	**$ (23)**	**$ (76)**	**$ (11)**	**$ (4)**	**$ (1)**
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$ (207)	$ (4)	$ (58)	$ (17)	$ (26)	$ (85)	$ (12)	$ (5)	$ (1)
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	**Result**	**$ (207)**	**$ (4)**	**$ (58)**	**$ (17)**	**$ (26)**	**$ (85)**	**$ (12)**	**$ (5)**	**$ (1)**
1080000	3310000	STRUCTURES AND IMPROVE	SG-P	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	SG-U	$ (4,395)	$ (77)	$ (1,239)	$ (354)	$ (548)	$ (1,800)	$ (255)	$ (105)	$ (17)
1080000	3310000	STRUCTURES AND IMPROVE	**Result**	**$ (4,396)**	**$ (77)**	**$ (1,239)**	**$ (354)**	**$ (549)**	**$ (1,800)**	**$ (255)**	**$ (105)**	**$ (17)**
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$ (17,234)	$ (302)	$ (4,858)	$ (1,388)	$ (2,151)	$ (7,058)	$ (1,001)	$ (411)	$ (66)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$ (492)	$ (9)	$ (139)	$ (40)	$ (61)	$ (201)	$ (29)	$ (12)	$ (2)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	**Result**	**$ (17,726)**	**$ (311)**	**$ (4,996)**	**$ (1,427)**	**$ (2,212)**	**$ (7,259)**	**$ (1,029)**	**$ (423)**	**$ (68)**
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$ (6,082)	$ (107)	$ (1,714)	$ (490)	$ (759)	$ (2,491)	$ (353)	$ (145)	$ (23)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$ (118)	$ (2)	$ (33)	$ (9)	$ (15)	$ (48)	$ (7)	$ (3)	$ (0)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	**Result**	**$ (6,200)**	**$ (109)**	**$ (1,748)**	**$ (499)**	**$ (774)**	**$ (2,539)**	**$ (360)**	**$ (148)**	**$ (24)**
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$ (4,094)	$ (72)	$ (1,154)	$ (330)	$ (511)	$ (1,677)	$ (238)	$ (98)	$ (16)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$ (409)	$ (7)	$ (115)	$ (33)	$ (51)	$ (168)	$ (24)	$ (10)	$ (2)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	**Result**	**$ (4,503)**	**$ (79)**	**$ (1,269)**	**$ (363)**	**$ (562)**	**$ (1,844)**	**$ (262)**	**$ (107)**	**$ (17)**
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$ (689)	$ (12)	$ (194)	$ (55)	$ (86)	$ (282)	$ (40)	$ (16)	$ (3)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$ (15,305)	$ (269)	$ (4,314)	$ (1,232)	$ (1,910)	$ (6,268)	$ (889)	$ (365)	$ (59)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	**Result**	**$ (15,994)**	**$ (281)**	**$ (4,508)**	**$ (1,288)**	**$ (1,996)**	**$ (6,550)**	**$ (929)**	**$ (381)**	**$ (61)**
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$ (105,095)	$ (1,844)	$ (29,622)	$ (8,461)	$ (13,115)	$ (43,040)	$ (6,103)	$ (2,506)	$ (404)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$ (9,104)	$ (160)	$ (2,566)	$ (733)	$ (1,136)	$ (3,729)	$ (529)	$ (217)	$ (35)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	**Result**	**$ (114,199)**	**$ (2,004)**	**$ (32,188)**	**$ (9,194)**	**$ (14,251)**	**$ (46,768)**	**$ (6,632)**	**$ (2,723)**	**$ (439)**
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$ (2,298)	$ (40)	$ (648)	$ (185)	$ (287)	$ (941)	$ (133)	$ (55)	$ (9)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$ (147)	$ (3)	$ (41)	$ (12)	$ (18)	$ (60)	$ (9)	$ (3)	$ (1)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	**Result**	**$ (2,444)**	**$ (43)**	**$ (689)**	**$ (197)**	**$ (305)**	**$ (1,001)**	**$ (142)**	**$ (58)**	**$ (9)**
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$ (163)	$ (3)	$ (46)	$ (13)	$ (20)	$ (67)	$ (9)	$ (4)	$ (1)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$ (27)	$ (0)	$ (8)	$ (2)	$ (3)	$ (11)	$ (2)	$ (1)	$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	**Result**	**$ (190)**	**$ (3)**	**$ (54)**	**$ (15)**	**$ (24)**	**$ (78)**	**$ (11)**	**$ (5)**	**$ (1)**
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$ (28,524)	$ (500)	$ (8,040)	$ (2,296)	$ (3,559)	$ (11,681)	$ (1,656)	$ (680)	$ (110)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$ (8,037)	$ (141)	$ (2,265)	$ (647)	$ (1,003)	$ (3,291)	$ (467)	$ (192)	$ (31)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	**Result**	**$ (36,561)**	**$ (641)**	**$ (10,305)**	**$ (2,944)**	**$ (4,562)**	**$ (14,973)**	**$ (2,123)**	**$ (872)**	**$ (141)**
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$ (8,974)	$ (157)	$ (2,529)	$ (723)	$ (1,120)	$ (3,675)	$ (521)	$ (214)	$ (35)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$ (3,506)	$ (62)	$ (988)	$ (282)	$ (438)	$ (1,436)	$ (204)	$ (84)	$ (13)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$ (12,481)**	**$ (219)**	**$ (3,518)**	**$ (1,005)**	**$ (1,557)**	**$ (5,111)**	**$ (725)**	**$ (298)**	**$ (48)**

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1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$ (1,638)	$ (29)	$ (462)	$ (132)	$ (204)	$ (671)	$ (95)	$ (39)	$ (6)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$ (19)	$ (0)	$ (5)	$ (2)	$ (2)	$ (8)	$ (1)	$ (0)	$ (0)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	**Result**	**$ (1,658)**	**$ (29)**	**$ (467)**	**$ (133)**	**$ (207)**	**$ (679)**	**$ (96)**	**$ (40)**	**$ (6)**
1080000	3350000	MISC POWER PLANT EQUIP	SG-U	$ (112)	$ (2)	$ (32)	$ (9)	$ (14)	$ (46)	$ (7)	$ (3)	$ (0)
1080000	3350000	MISC POWER PLANT EQUIP	**Result**	**$ (112)**	**$ (2)**	**$ (32)**	**$ (9)**	**$ (14)**	**$ (46)**	**$ (7)**	**$ (3)**	**$ (0)**
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$ (988)	$ (17)	$ (279)	$ (80)	$ (123)	$ (405)	$ (57)	$ (24)	$ (4)
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	**Result**	**$ (988)**	**$ (17)**	**$ (279)**	**$ (80)**	**$ (123)**	**$ (405)**	**$ (57)**	**$ (24)**	**$ (4)**
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$ (42)	$ (1)	$ (12)	$ (3)	$ (5)	$ (17)	$ (2)	$ (1)	$ (0)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	**Result**	**$ (42)**	**$ (1)**	**$ (12)**	**$ (3)**	**$ (5)**	**$ (17)**	**$ (2)**	**$ (1)**	**$ (0)**
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	**Result**	**$ (4)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (1)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$ (4,749)	$ (83)	$ (1,339)	$ (382)	$ (593)	$ (1,945)	$ (276)	$ (113)	$ (18)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$ (622)	$ (11)	$ (175)	$ (50)	$ (78)	$ (255)	$ (36)	$ (15)	$ (2)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	**Result**	**$ (5,372)**	**$ (94)**	**$ (1,514)**	**$ (432)**	**$ (670)**	**$ (2,200)**	**$ (312)**	**$ (128)**	**$ (21)**
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1080000	3410000	STRUCTURES & IMPROVEMENTS	SG	$ (7,777)	$ (136)	$ (2,192)	$ (626)	$ (970)	$ (3,185)	$ (452)	$ (185)	$ (30)
1080000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$ (889)	$ (15)	$ (238)	$ (69)	$ (104)	$ (384)	$ (55)	$ (21)	$ (4)
1080000	3410000	STRUCTURES & IMPROVEMENTS	**Result**	**$ (8,666)**	**$ (152)**	**$ (2,430)**	**$ (695)**	**$ (1,075)**	**$ (3,568)**	**$ (507)**	**$ (207)**	**$ (34)**
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$ (521)	$ (9)	$ (147)	$ (42)	$ (65)	$ (213)	$ (30)	$ (12)	$ (2)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$ (507)	$ (9)	$ (136)	$ (39)	$ (59)	$ (219)	$ (31)	$ (12)	$ (2)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	**Result**	**$ (1,028)**	**$ (18)**	**$ (282)**	**$ (81)**	**$ (124)**	**$ (432)**	**$ (62)**	**$ (25)**	**$ (4)**
1080000	3430000	PRIME MOVERS	SG	$ (74,155)	$ (1,301)	$ (20,901)	$ (5,970)	$ (9,254)	$ (30,369)	$ (4,306)	$ (1,768)	$ (285)
1080000	3430000	PRIME MOVERS	SSGCT	$ (11,401)	$ (194)	$ (3,046)	$ (881)	$ (1,334)	$ (4,919)	$ (705)	$ (272)	$ (50)
1080000	3430000	PRIME MOVERS	**Result**	**$ (85,555)**	**$ (1,495)**	**$ (23,948)**	**$ (6,851)**	**$ (10,588)**	**$ (35,288)**	**$ (5,011)**	**$ (2,040)**	**$ (335)**
1080000	3440000	GENERATORS	SG	$ (20,064)	$ (352)	$ (5,655)	$ (1,615)	$ (2,504)	$ (8,217)	$ (1,165)	$ (478)	$ (77)
1080000	3440000	GENERATORS	SSGCT	$ (3,638)	$ (62)	$ (972)	$ (281)	$ (426)	$ (1,570)	$ (225)	$ (87)	$ (16)
1080000	3440000	GENERATORS	**Result**	**$ (23,702)**	**$ (414)**	**$ (6,627)**	**$ (1,896)**	**$ (2,930)**	**$ (9,787)**	**$ (1,390)**	**$ (565)**	**$ (93)**
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (8,744)	$ (153)	$ (2,464)	$ (704)	$ (1,091)	$ (3,581)	$ (508)	$ (208)	$ (34)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$ (519)	$ (9)	$ (139)	$ (40)	$ (61)	$ (224)	$ (32)	$ (12)	$ (2)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$ (9,263)**	**$ (162)**	**$ (2,603)**	**$ (744)**	**$ (1,152)**	**$ (3,805)**	**$ (540)**	**$ (221)**	**$ (36)**
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$ (444)	$ (8)	$ (125)	$ (36)	$ (55)	$ (182)	$ (26)	$ (11)	$ (2)
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	**Result**	**$ (444)**	**$ (8)**	**$ (125)**	**$ (36)**	**$ (55)**	**$ (182)**	**$ (26)**	**$ (11)**	**$ (2)**
1080000	3502000	LAND RIGHTS	SG	$ (21,011)	$ (369)	$ (5,922)	$ (1,692)	$ (2,622)	$ (8,605)	$ (1,220)	$ (501)	$ (81)
1080000	3502000	LAND RIGHTS	**Result**	**$ (21,011)**	**$ (369)**	**$ (5,922)**	**$ (1,692)**	**$ (2,622)**	**$ (8,605)**	**$ (1,220)**	**$ (501)**	**$ (81)**
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	$ (20,041)	$ (352)	$ (5,649)	$ (1,614)	$ (2,501)	$ (8,208)	$ (1,164)	$ (478)	$ (77)
1080000	3520000	STRUCTURES & IMPROVEMENTS	**Result**	**$ (20,041)**	**$ (352)**	**$ (5,649)**	**$ (1,614)**	**$ (2,501)**	**$ (8,208)**	**$ (1,164)**	**$ (478)**	**$ (77)**
1080000	3530000	STATION EQUIPMENT	SG	$ (275,937)	$ (4,841)	$ (77,776)	$ (22,216)	$ (34,434)	$ (113,006)	$ (16,024)	$ (6,579)	$ (1,061)
1080000	3530000	STATION EQUIPMENT	**Result**	**$ (275,937)**	**$ (4,841)**	**$ (77,776)**	**$ (22,216)**	**$ (34,434)**	**$ (113,006)**	**$ (16,024)**	**$ (6,579)**	**$ (1,061)**
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$ (25,566)	$ (449)	$ (7,206)	$ (2,058)	$ (3,190)	$ (10,470)	$ (1,485)	$ (610)	$ (98)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	**Result**	**$ (25,566)**	**$ (449)**	**$ (7,206)**	**$ (2,058)**	**$ (3,190)**	**$ (10,470)**	**$ (1,485)**	**$ (610)**	**$ (98)**
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$ (30,364)	$ (533)	$ (8,558)	$ (2,445)	$ (3,789)	$ (12,435)	$ (1,763)	$ (724)	$ (117)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$ (30,364)**	**$ (533)**	**$ (8,558)**	**$ (2,445)**	**$ (3,789)**	**$ (12,435)**	**$ (1,763)**	**$ (724)**	**$ (117)**
1080000	3540000	TOWERS AND FIXTURES	SG	$ (170,041)	$ (2,983)	$ (47,928)	$ (13,690)	$ (21,220)	$ (69,638)	$ (9,874)	$ (4,054)	$ (654)
1080000	3540000	TOWERS AND FIXTURES	**Result**	**$ (170,041)**	**$ (2,983)**	**$ (47,928)**	**$ (13,690)**	**$ (21,220)**	**$ (69,638)**	**$ (9,874)**	**$ (4,054)**	**$ (654)**
1080000	3550000	POLES AND FIXTURES	SG	$ (213,163)	$ (3,740)	$ (60,082)	$ (17,162)	$ (26,601)	$ (87,298)	$ (12,378)	$ (5,083)	$ (820)
1080000	3550000	POLES AND FIXTURES	**Result**	**$ (213,163)**	**$ (3,740)**	**$ (60,082)**	**$ (17,162)**	**$ (26,601)**	**$ (87,298)**	**$ (12,378)**	**$ (5,083)**	**$ (820)**
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$ (310,240)	$ (5,443)	$ (87,445)	$ (24,978)	$ (38,715)	$ (127,054)	$ (18,016)	$ (7,397)	$ (1,193)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$ (310,240)**	**$ (5,443)**	**$ (87,445)**	**$ (24,978)**	**$ (38,715)**	**$ (127,054)**	**$ (18,016)**	**$ (7,397)**	**$ (1,193)**
1080000	3562000	CLEARING AND GRADING	SG	$ (15,431)	$ (271)	$ (4,349)	$ (1,242)	$ (1,926)	$ (6,319)	$ (896)	$ (368)	$ (59)
1080000	3562000	CLEARING AND GRADING	**Result**	**$ (15,431)**	**$ (271)**	**$ (4,349)**	**$ (1,242)**	**$ (1,926)**	**$ (6,319)**	**$ (896)**	**$ (368)**	**$ (59)**
1080000	3570000	UNDERGROUND CONDUIT	SG	$ (936)	$ (16)	$ (264)	$ (75)	$ (117)	$ (383)	$ (54)	$ (22)	$ (4)
1080000	3570000	UNDERGROUND CONDUIT	**Result**	**$ (936)**	**$ (16)**	**$ (264)**	**$ (75)**	**$ (117)**	**$ (383)**	**$ (54)**	**$ (22)**	**$ (4)**
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$ (1,714)	$ (30)	$ (483)	$ (138)	$ (214)	$ (702)	$ (100)	$ (41)	$ (7)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$ (1,714)**	**$ (30)**	**$ (483)**	**$ (138)**	**$ (214)**	**$ (702)**	**$ (100)**	**$ (41)**	**$ (7)**
1080000	3590000	ROADS AND TRAILS	SG	$ (3,812)	$ (67)	$ (1,074)	$ (307)	$ (476)	$ (1,561)	$ (221)	$ (91)	$ (15)
1080000	3590000	ROADS AND TRAILS	**Result**	**$ (3,812)**	**$ (67)**	**$ (1,074)**	**$ (307)**	**$ (476)**	**$ (1,561)**	**$ (221)**	**$ (91)**	**$ (15)**
1080000	3602000	LAND RIGHTS	CA	$ (444)	$ (444)							
1080000	3602000	LAND RIGHTS	IDU	$ (234)						$ (234)		
1080000	3602000	LAND RIGHTS	OR	$ (1,630)		$ (1,630)						
1080000	3602000	LAND RIGHTS	UT	$ (1,508)					$ (1,508)			
1080000	3602000	LAND RIGHTS	WA	$ (158)			$ (158)					
1080000	3602000	LAND RIGHTS	WYP	$ (1,114)				$ (1,114)				

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1080000	3602000	LAND RIGHTS	WYU	$ (338)								$ (338)
1080000	3602000	LAND RIGHTS	**Result**	**$ (5,426)**	**$ (444)**	**$ (1,630)**	**$ (158)**	**$ (1,114)**	**$ (1,508)**	**$ (234)**	**$ (338)**	
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	$ (535)	$ (535)							
1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$ (485)								
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	$ (3,545)		$ (3,545)				$ (485)		
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	$ (6,938)					$ (6,938)			
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	$ (623)			$ (623)					
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$ (2,223)				$ (2,223)				
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$ (82)							$ (82)	
1080000	3620000	STATION EQUIPMENT	**Result**	**$ (14,430)**	**$ (535)**	**$ (3,545)**	**$ (623)**	**$ (2,223)**	**$ (6,938)**	**$ (485)**	**$ (82)**	
1080000	3620000	STATION EQUIPMENT	CA	$ (4,266)	$ (4,266)							
1080000	3620000	STATION EQUIPMENT	IDU	$ (7,994)						$ (7,994)		
1080000	3620000	STATION EQUIPMENT	OR	$ (45,320)		$ (45,320)						
1080000	3620000	STATION EQUIPMENT	UT	$ (64,832)					$ (64,832)			
1080000	3620000	STATION EQUIPMENT	WA	$ (14,949)			$ (14,949)					
1080000	3620000	STATION EQUIPMENT	WYP	$ (31,558)				$ (31,558)				
1080000	3620000	STATION EQUIPMENT	WYU	$ (2,042)							$ (2,042)	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$ (170,961)**	**$ (4,266)**	**$ (45,320)**	**$ (14,949)**	**$ (31,558)**	**$ (64,832)**	**$ (7,994)**	**$ (2,042)**	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$ (170)	$ (170)							
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$ (344)						$ (344)		
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$ (2,040)		$ (2,040)						
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$ (8,835)					$ (8,835)			
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$ (609)			$ (609)					
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$ (2,055)				$ (2,055)				
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$ (6)							$ (6)	
1080000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$ (14,059)**	**$ (170)**	**$ (2,040)**	**$ (609)**	**$ (2,055)**	**$ (8,835)**	**$ (344)**	**$ (6)**	
1080000	3630000	STORAGE BATTERY EQUIPMENT	UT	$ (733)					$ (733)			
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	**Result**	**$ (733)**					**$ (733)**			
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$ (16)					$ (16)			
1080000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$ (16)**					**$ (16)**			
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$ (24,078)	$ (24,078)							
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$ (28,353)						$ (28,353)		
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$ (181,872)		$ (181,872)						
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$ (115,853)					$ (115,853)			
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$ (48,983)			$ (48,983)					
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$ (38,787)				$ (38,787)				
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$ (6,345)							$ (6,345)	
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$ (444,270)**	**$ (24,078)**	**$ (181,872)**	**$ (48,983)**	**$ (38,787)**	**$ (115,853)**	**$ (28,353)**	**$ (6,345)**	
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$ (12,003)	$ (12,003)							
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$ (11,079)						$ (11,079)		
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$ (112,823)		$ (112,823)						
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$ (52,287)					$ (52,287)			
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$ (23,493)			$ (23,493)					
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$ (32,702)				$ (32,702)				
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$ (2,842)							$ (2,842)	
1080000	3652000	CLEARING AND GRADING	**Result**	**$ (247,231)**	**$ (12,003)**	**$ (112,823)**	**$ (23,493)**	**$ (32,702)**	**$ (52,287)**	**$ (11,079)**	**$ (2,842)**	
1080000	3652000	CLEARING AND GRADING	IDU	$ (41)						$ (41)		
1080000	3652000	CLEARING AND GRADING	OR	$ (2)		$ (2)						
1080000	3652000	CLEARING AND GRADING	UT	$ (539)					$ (539)			
1080000	3652000	CLEARING AND GRADING	WYU	$ (5)							$ (5)	
1080000	3660000	UNDERGROUND CONDUIT	**Result**	**$ (587)**		**$ (2)**			**$ (539)**	**$ (41)**	**$ (5)**	
1080000	3660000	UNDERGROUND CONDUIT	CA	$ (5,111)	$ (5,111)							
1080000	3660000	UNDERGROUND CONDUIT	IDU	$ (3,272)						$ (3,272)		
1080000	3660000	UNDERGROUND CONDUIT	OR	$ (34,803)		$ (34,803)						
1080000	3660000	UNDERGROUND CONDUIT	UT	$ (57,219)					$ (57,219)			
1080000	3660000	UNDERGROUND CONDUIT	WA	$ (6,454)			$ (6,454)					
1080000	3660000	UNDERGROUND CONDUIT	WYP	$ (5,248)				$ (5,248)				
1080000	3660000	UNDERGROUND CONDUIT	WYU	$ (1,973)							$ (1,973)	
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$ (114,082)**	**$ (5,111)**	**$ (34,803)**	**$ (6,454)**	**$ (5,248)**	**$ (57,219)**	**$ (3,272)**	**$ (1,973)**	
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$ (9,013)	$ (9,013)							
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$ (10,645)						$ (10,645)		
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$ (49,112)		$ (49,112)						
			UT	$ (149,669)					$ (149,669)			

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1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$ (6,752)			$ (6,752)					
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$ (13,277)				$ (13,277)				
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$ (10,113)							$ (10,113)	
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$ (248,581)**	**$ (9,013)**	**$ (49,112)**	**$ (6,752)**	**$ (13,277)**	**$ (149,869)**	**$ (10,645)**	**$ (10,113)**	
1080000	3680000	LINE TRANSFORMERS	CA	$ (22,742)	$ (22,742)							
1080000	3680000	LINE TRANSFORMERS	IDU	$ (25,092)						$ (25,092)		
1080000	3680000	LINE TRANSFORMERS	OR	$ (143,844)		$ (143,844)						
1080000	3680000	LINE TRANSFORMERS	UT	$ (96,590)					$ (96,590)			
1080000	3680000	LINE TRANSFORMERS	WA	$ (34,185)			$ (34,185)					
1080000	3680000	LINE TRANSFORMERS	WYP	$ (24,356)				$ (24,356)				
1080000	3680000	LINE TRANSFORMERS	WYU	$ (4,564)							$ (4,564)	
1080000	3691000	SERVICES - OVERHEAD	**Result**	**$ (351,373)**	**$ (22,742)**	**$ (143,844)**	**$ (34,185)**	**$ (24,356)**	**$ (96,590)**	**$ (25,092)**	**$ (4,564)**	
1080000	3691000	SERVICES - OVERHEAD	CA	$ (2,612)	$ (2,612)							
1080000	3691000	SERVICES - OVERHEAD	IDU	$ (3,700)						$ (3,700)		
1080000	3691000	SERVICES - OVERHEAD	OR	$ (20,717)		$ (20,717)						
1080000	3691000	SERVICES - OVERHEAD	UT	$ (25,606)					$ (25,606)			
1080000	3691000	SERVICES - OVERHEAD	WA	$ (5,784)			$ (5,784)					
1080000	3691000	SERVICES - OVERHEAD	WYP	$ (3,481)				$ (3,481)				
1080000	3691000	SERVICES - OVERHEAD	WYU	$ (534)							$ (534)	
1080000	3692000	SERVICES - UNDERGROUND	**Result**	**$ (62,435)**	**$ (2,612)**	**$ (20,717)**	**$ (5,784)**	**$ (3,481)**	**$ (25,606)**	**$ (3,700)**	**$ (534)**	
1080000	3692000	SERVICES - UNDERGROUND	CA	$ (3,884)	$ (3,884)							
1080000	3692000	SERVICES - UNDERGROUND	IDU	$ (6,834)						$ (6,834)		
1080000	3692000	SERVICES - UNDERGROUND	OR	$ (34,053)		$ (34,053)						
1080000	3692000	SERVICES - UNDERGROUND	UT	$ (29,110)					$ (29,110)			
1080000	3692000	SERVICES - UNDERGROUND	WA	$ (7,687)			$ (7,687)					
1080000	3692000	SERVICES - UNDERGROUND	WYP	$ (6,651)				$ (6,651)				
1080000	3692000	SERVICES - UNDERGROUND	WYU	$ (1,318)							$ (1,318)	
1080000	3700000	METERS	**Result**	**$ (89,537)**	**$ (3,884)**	**$ (34,053)**	**$ (7,687)**	**$ (6,651)**	**$ (29,110)**	**$ (6,834)**	**$ (1,318)**	
1080000	3700000	METERS	CA	$ (1,694)	$ (1,694)							
1080000	3700000	METERS	IDU	$ (6,938)						$ (6,938)		
1080000	3700000	METERS	OR	$ (29,907)		$ (29,907)						
1080000	3700000	METERS	UT	$ (27,434)					$ (27,434)			
1080000	3700000	METERS	WA	$ (7,165)			$ (7,165)					
1080000	3700000	METERS	WYP	$ (6,127)				$ (6,127)				
1080000	3700000	METERS	WYU	$ (1,520)							$ (1,520)	
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$ (80,784)**	**$ (1,694)**	**$ (29,907)**	**$ (7,165)**	**$ (6,127)**	**$ (27,434)**	**$ (6,938)**	**$ (1,520)**	
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$ (151)	$ (151)							
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$ (138)						$ (138)		
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$ (1,986)		$ (1,986)						
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$ (3,502)					$ (3,502)			
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$ (289)			$ (289)					
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$ (677)				$ (677)				
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$ (108)							$ (108)	
1080000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$ (6,850)**	**$ (151)**	**$ (1,986)**	**$ (289)**	**$ (677)**	**$ (3,502)**	**$ (138)**	**$ (108)**	
1080000	3720000	LEASED PROP ON CUST PREMISES	IDU	$ (2)						$ (2)		
1080000	3720000	LEASED PROP ON CUST PREMISES	UT	$ (18)					$ (18)			
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$ (21)**					**$ (18)**	**$ (2)**		
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$ (500)	$ (500)							
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$ (379)						$ (379)		
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$ (7,433)		$ (7,433)						
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$ (11,550)					$ (11,550)			
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$ (1,817)			$ (1,817)					
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$ (1,846)				$ (1,846)				
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$ (699)							$ (699)	
1080000	3892000	LAND RIGHTS	**Result**	**$ (24,224)**	**$ (500)**	**$ (7,433)**	**$ (1,817)**	**$ (1,846)**	**$ (11,550)**	**$ (379)**	**$ (699)**	
1080000	3892000	LAND RIGHTS	IDU	$ (1)						$ (1)		
1080000	3892000	LAND RIGHTS	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3892000	LAND RIGHTS	UT	$ (7)					$ (7)			
1080000	3892000	LAND RIGHTS	WYP	$ (2)				$ (2)				
1080000	3892000	LAND RIGHTS	WYU	$ (1)							$ (1)	
1080000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$ (11)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (2)**	**$ (7)**	**$ (1)**	**$ (1)**	**$ (0)**
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$ (555)	$ (555)							
			CN	$ (1,475)	$ (38)	$ (462)	$ (105)	$ (100)	$ (700)	$ (57)	$ (13)	

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1080000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$ (3,682)						$ (3,682)		
1080000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$ (4,773)		$ (4,773)						
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$ (1,922)	$ (34)	$ (542)	$ (155)	$ (240)	$ (787)	$ (112)	$ (46)	$ (7)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$ (18,240)	$ (449)	$ (5,348)	$ (1,436)	$ (2,044)	$ (7,503)	$ (1,023)	$ (391)	$ (46)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$ (10,249)					$ (10,249)			
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$ (3,445)			$ (3,445)					
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$ (987)				$ (987)				
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$ (921)							$ (921)	
1080000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$ (46,249)**	**$ (1,075)**	**$ (11,124)**	**$ (5,141)**	**$ (3,371)**	**$ (19,239)**	**$ (4,874)**	**$ (1,371)**	**$ (54)**
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$ (33)	$ (33)							
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$ (468)	$ (12)	$ (146)	$ (33)	$ (32)	$ (222)	$ (18)	$ (4)	
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$ (29)						$ (29)		
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$ (269)		$ (269)						
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$ (24)	$ (0)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (1)	$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$ (6,292)	$ (155)	$ (1,845)	$ (495)	$ (705)	$ (2,588)	$ (353)	$ (135)	$ (16)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$ (123)					$ (123)			
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$ (38)			$ (38)					
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$ (117)				$ (117)				
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$ (3)							$ (3)	
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$ (7,395)**	**$ (200)**	**$ (2,267)**	**$ (568)**	**$ (856)**	**$ (2,943)**	**$ (401)**	**$ (142)**	**$ (16)**
1080000	3910000	OFFICE FURNITURE	CA	$ (101)	$ (101)							
1080000	3910000	OFFICE FURNITURE	CN	$ (905)	$ (23)	$ (283)	$ (64)	$ (62)	$ (430)	$ (35)	$ (8)	
1080000	3910000	OFFICE FURNITURE	IDU	$ (91)						$ (91)		
1080000	3910000	OFFICE FURNITURE	OR	$ (1,684)		$ (1,684)						
1080000	3910000	OFFICE FURNITURE	SE	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (1)	$ (0)	$ (0)
1080000	3910000	OFFICE FURNITURE	SG	$ (1,427)	$ (25)	$ (402)	$ (115)	$ (178)	$ (584)	$ (83)	$ (34)	$ (5)
1080000	3910000	OFFICE FURNITURE	SO	$ (9,973)	$ (245)	$ (2,924)	$ (785)	$ (1,117)	$ (4,102)	$ (560)	$ (214)	$ (25)
1080000	3910000	OFFICE FURNITURE	SSGCH	$ (44)	$ (1)	$ (13)	$ (4)	$ (6)	$ (18)	$ (2)	$ (1)	$ (0)
1080000	3910000	OFFICE FURNITURE	UT	$ (496)					$ (496)			
1080000	3910000	OFFICE FURNITURE	WA	$ (396)			$ (396)					
1080000	3910000	OFFICE FURNITURE	WYP	$ (730)				$ (730)				
1080000	3910000	OFFICE FURNITURE	WYU	$ (37)							$ (37)	
1080000	3910000	OFFICE FURNITURE	**Result**	**$ (15,893)**	**$ (396)**	**$ (5,308)**	**$ (1,364)**	**$ (2,094)**	**$ (5,633)**	**$ (771)**	**$ (294)**	**$ (31)**
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$ (1,554)	$ (38)	$ (456)	$ (122)	$ (174)	$ (639)	$ (87)	$ (33)	$ (4)
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$ (1,554)**	**$ (38)**	**$ (456)**	**$ (122)**	**$ (174)**	**$ (639)**	**$ (87)**	**$ (33)**	**$ (4)**
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$ (95)	$ (95)							
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$ (2,164)	$ (56)	$ (677)	$ (154)	$ (147)	$ (1,027)	$ (84)	$ (19)	
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$ (425)						$ (425)		
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$ (1,314)		$ (1,314)						
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$ (68)	$ (1)	$ (18)	$ (5)	$ (10)	$ (28)	$ (4)	$ (2)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$ (869)	$ (15)	$ (245)	$ (70)	$ (108)	$ (356)	$ (50)	$ (21)	$ (3)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$ (27,683)	$ (681)	$ (8,118)	$ (2,179)	$ (3,102)	$ (11,387)	$ (1,553)	$ (593)	$ (70)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$ (73)	$ (1)	$ (21)	$ (6)	$ (9)	$ (29)	$ (4)	$ (2)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$ (1,425)					$ (1,425)			
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$ (441)			$ (441)					
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$ (1,102)				$ (1,102)				
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$ (93)							$ (93)	
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$ (35,752)**	**$ (850)**	**$ (10,393)**	**$ (2,855)**	**$ (4,478)**	**$ (14,252)**	**$ (2,121)**	**$ (729)**	**$ (74)**
1080000	3913000	OFFICE EQUIPMENT	CA	$ (7)	$ (7)							
1080000	3913000	OFFICE EQUIPMENT	CN	$ (34)	$ (1)	$ (11)	$ (2)	$ (2)	$ (16)	$ (1)	$ (0)	
1080000	3913000	OFFICE EQUIPMENT	OR	$ (24)		$ (24)						
1080000	3913000	OFFICE EQUIPMENT	SG	$ (306)	$ (5)	$ (86)	$ (25)	$ (38)	$ (126)	$ (18)	$ (7)	$ (1)
1080000	3913000	OFFICE EQUIPMENT	SO	$ (87)	$ (2)	$ (26)	$ (7)	$ (10)	$ (36)	$ (5)	$ (2)	$ (0)
1080000	3913000	OFFICE EQUIPMENT	SSGCT	$ (2)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3913000	OFFICE EQUIPMENT	UT	$ (43)					$ (43)			
1080000	3913000	OFFICE EQUIPMENT	WA	$ (8)			$ (8)					
1080000	3913000	OFFICE EQUIPMENT	WYP	$ (11)				$ (11)				
1080000	3913000	OFFICE EQUIPMENT	WYU	$ (7)							$ (7)	
1080000	3913000	OFFICE EQUIPMENT	**Result**	**$ (529)**	**$ (15)**	**$ (147)**	**$ (42)**	**$ (62)**	**$ (221)**	**$ (24)**	**$ (16)**	**$ (1)**
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$ (35)	$ (35)							
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$ (188)						$ (188)		
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$ (621)		$ (621)						

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1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$ (256)	$ (4)	$ (72)	$ (21)	$ (32)	$ (105)	$ (15)	$ (6)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$ (358)	$ (9)	$ (105)	$ (28)	$ (40)	$ (147)	$ (20)	$ (8)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$ (35)	$ (1)	$ (10)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$ (942)					$ (942)			
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$ (167)			$ (167)					
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$ (121)				$ (121)				
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$ (11)							$ (11)	
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	**Result**	**$ (2,735)**	**$ (49)**	**$ (808)**	**$ (219)**	**$ (197)**	**$ (1,208)**	**$ (225)**	**$ (26)**	**$ (2)**
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$ (17)						$ (17)		
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$ (205)		$ (205)						
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$ (16)	$ (0)	$ (5)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$ (174)	$ (4)	$ (51)	$ (14)	$ (19)	$ (71)	$ (10)	$ (4)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$ (14)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$ (183)					$ (183)			
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$ (29)			$ (29)					
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$ (36)				$ (36)				
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	**Result**	**$ (674)**	**$ (5)**	**$ (265)**	**$ (45)**	**$ (60)**	**$ (267)**	**$ (28)**	**$ (4)**	**$ (1)**
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$ (181)	$ (181)							
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$ (610)						$ (610)		
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$ (2,086)		$ (2,086)						
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$ (98)	$ (2)	$ (26)	$ (7)	$ (14)	$ (40)	$ (6)	$ (3)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$ (2,589)	$ (45)	$ (730)	$ (208)	$ (323)	$ (1,060)	$ (150)	$ (62)	$ (10)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$ (469)	$ (12)	$ (137)	$ (37)	$ (53)	$ (193)	$ (26)	$ (10)	$ (1)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$ (98)	$ (2)	$ (28)	$ (8)	$ (13)	$ (40)	$ (6)	$ (2)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$ (3,761)					$ (3,761)			
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$ (494)			$ (494)					
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$ (530)				$ (530)				
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$ (123)							$ (123)	
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	**Result**	**$ (11,048)**	**$ (242)**	**$ (3,009)**	**$ (755)**	**$ (933)**	**$ (5,097)**	**$ (799)**	**$ (200)**	**$ (12)**
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$ (176)	$ (176)							
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$ (682)						$ (682)		
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$ (2,291)		$ (2,291)						
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$ (125)	$ (2)	$ (33)	$ (9)	$ (17)	$ (51)	$ (8)	$ (3)	$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$ (1,561)	$ (27)	$ (440)	$ (126)	$ (195)	$ (639)	$ (91)	$ (37)	$ (6)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$ (358)	$ (9)	$ (105)	$ (28)	$ (40)	$ (147)	$ (20)	$ (8)	$ (1)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$ (32)	$ (1)	$ (9)	$ (3)	$ (4)	$ (13)	$ (2)	$ (1)	$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$ (3,913)					$ (3,913)			
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$ (782)			$ (782)					
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$ (620)				$ (620)				
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$ (144)							$ (144)	
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	**Result**	**$ (10,685)**	**$ (215)**	**$ (2,878)**	**$ (948)**	**$ (877)**	**$ (4,764)**	**$ (802)**	**$ (194)**	**$ (7)**
1080000	3920600	DUMP TRUCKS	OR	$ (43)		$ (43)						
1080000	3920600	DUMP TRUCKS	SE	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920600	DUMP TRUCKS	SG	$ (1,120)	$ (20)	$ (316)	$ (90)	$ (140)	$ (459)	$ (65)	$ (27)	$ (4)
1080000	3920600	DUMP TRUCKS	UT	$ (92)					$ (92)			
1080000	3920600	DUMP TRUCKS	**Result**	**$ (1,257)**	**$ (20)**	**$ (359)**	**$ (90)**	**$ (140)**	**$ (552)**	**$ (65)**	**$ (27)**	**$ (4)**
1080000	3920900	TRAILERS	CA	$ (96)	$ (96)							
1080000	3920900	TRAILERS	IDU	$ (237)						$ (237)		
1080000	3920900	TRAILERS	OR	$ (546)		$ (546)						
1080000	3920900	TRAILERS	SE	$ (43)	$ (1)	$ (11)	$ (3)	$ (6)	$ (18)	$ (3)	$ (1)	$ (0)
1080000	3920900	TRAILERS	SG	$ (546)	$ (10)	$ (154)	$ (44)	$ (68)	$ (224)	$ (32)	$ (13)	$ (2)
1080000	3920900	TRAILERS	SO	$ (222)	$ (5)	$ (65)	$ (17)	$ (25)	$ (91)	$ (12)	$ (5)	$ (1)
1080000	3920900	TRAILERS	SSGCH	$ (29)	$ (1)	$ (8)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3920900	TRAILERS	SSGCT	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920900	TRAILERS	UT	$ (1,241)					$ (1,241)			
1080000	3920900	TRAILERS	WA	$ (130)			$ (130)					
1080000	3920900	TRAILERS	WYP	$ (550)				$ (550)				
1080000	3920900	TRAILERS	WYU	$ (98)							$ (98)	
1080000	3920900	TRAILERS	**Result**	**$ (3,740)**	**$ (112)**	**$ (785)**	**$ (197)**	**$ (652)**	**$ (1,586)**	**$ (286)**	**$ (118)**	**$ (3)**
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$ (17)	$ (17)							
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$ (11)						$ (11)		
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$ (56)		$ (56)						

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1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$ (82)	$ (1)	$ (23)	$ (7)	$ (10)	$ (34)	$ (5)	$ (2)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$ (10)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SSGCH	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$ (42)					$ (42)			
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$ (10)			$ (10)					
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$ (26)				$ (26)				
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$ (3)							$ (3)	
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	**Result**	**$ (258)**	**$ (19)**	**$ (83)**	**$ (17)**	**$ (37)**	**$ (80)**	**$ (17)**	**$ (5)**	**$ (0)**
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$ (113)		$ (113)						
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$ (141)	$ (2)	$ (40)	$ (11)	$ (18)	$ (58)	$ (8)	$ (3)	$ (1)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$ (144)	$ (4)	$ (42)	$ (11)	$ (16)	$ (59)	$ (8)	$ (3)	$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$ (386)					$ (386)			
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$ (73)			$ (73)					
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$ (27)				$ (27)				
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	**Result**	**$ (882)**	**$ (6)**	**$ (195)**	**$ (95)**	**$ (60)**	**$ (502)**	**$ (16)**	**$ (6)**	**$ (1)**
1080000	3923000	TRANSPORTATION EQUIPMENT	SO	$ (279)	$ (7)	$ (82)	$ (22)	$ (31)	$ (115)	$ (16)	$ (6)	$ (1)
1080000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$ (279)**	**$ (7)**	**$ (82)**	**$ (22)**	**$ (31)**	**$ (115)**	**$ (16)**	**$ (6)**	**$ (1)**
1080000	3930000	STORES EQUIPMENT	CA	$ (102)	$ (102)							
1080000	3930000	STORES EQUIPMENT	IDU	$ (264)						$ (264)		
1080000	3930000	STORES EQUIPMENT	OR	$ (815)		$ (815)						
1080000	3930000	STORES EQUIPMENT	SG	$ (1,440)	$ (25)	$ (406)	$ (116)	$ (180)	$ (590)	$ (84)	$ (34)	$ (6)
1080000	3930000	STORES EQUIPMENT	SO	$ (253)	$ (6)	$ (74)	$ (20)	$ (28)	$ (104)	$ (14)	$ (5)	$ (1)
1080000	3930000	STORES EQUIPMENT	SSGCT	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3930000	STORES EQUIPMENT	UT	$ (1,412)					$ (1,412)			
1080000	3930000	STORES EQUIPMENT	WA	$ (181)			$ (181)					
1080000	3930000	STORES EQUIPMENT	WYP	$ (423)				$ (423)				
1080000	3930000	STORES EQUIPMENT	WYU	$ (195)							$ (195)	
1080000	3930000	STORES EQUIPMENT	**Result**	**$ (5,102)**	**$ (134)**	**$ (1,299)**	**$ (318)**	**$ (633)**	**$ (2,112)**	**$ (363)**	**$ (235)**	**$ (6)**
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$ (320)	$ (320)							
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$ (465)						$ (465)		
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$ (3,719)		$ (3,719)						
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$ (11,351)	$ (199)	$ (3,199)	$ (914)	$ (1,417)	$ (4,649)	$ (659)	$ (271)	$ (44)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$ (1,752)	$ (43)	$ (514)	$ (138)	$ (196)	$ (721)	$ (98)	$ (38)	$ (4)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$ (766)	$ (13)	$ (220)	$ (63)	$ (97)	$ (308)	$ (43)	$ (18)	$ (3)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$ (4,445)					$ (4,445)			
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$ (1,091)			$ (1,091)					
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$ (1,413)				$ (1,413)				
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$ (334)							$ (334)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$ (25,665)**	**$ (576)**	**$ (7,654)**	**$ (2,207)**	**$ (3,125)**	**$ (10,126)**	**$ (1,266)**	**$ (661)**	**$ (51)**
1080000	3950000	LABORATORY EQUIPMENT	CA	$ (211)	$ (211)							
1080000	3950000	LABORATORY EQUIPMENT	IDU	$ (500)						$ (500)		
1080000	3950000	LABORATORY EQUIPMENT	OR	$ (5,493)		$ (5,493)						
1080000	3950000	LABORATORY EQUIPMENT	SE	$ (37)	$ (1)	$ (10)	$ (3)	$ (5)	$ (15)	$ (2)	$ (1)	$ (0)
1080000	3950000	LABORATORY EQUIPMENT	SG	$ (2,740)	$ (48)	$ (772)	$ (221)	$ (342)	$ (1,122)	$ (159)	$ (65)	$ (11)
1080000	3950000	LABORATORY EQUIPMENT	SO	$ (2,632)	$ (65)	$ (772)	$ (207)	$ (295)	$ (1,082)	$ (148)	$ (56)	$ (7)
1080000	3950000	LABORATORY EQUIPMENT	SSGCH	$ (55)	$ (1)	$ (16)	$ (4)	$ (7)	$ (22)	$ (3)	$ (1)	$ (0)
1080000	3950000	LABORATORY EQUIPMENT	SSGCT	$ (9)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3950000	LABORATORY EQUIPMENT	UT	$ (3,957)					$ (3,957)			
1080000	3950000	LABORATORY EQUIPMENT	WA	$ (1,238)			$ (1,238)					
1080000	3950000	LABORATORY EQUIPMENT	WYP	$ (2,052)				$ (2,052)				
1080000	3950000	LABORATORY EQUIPMENT	WYU	$ (455)							$ (455)	
1080000	3950000	LABORATORY EQUIPMENT	**Result**	**$ (19,377)**	**$ (326)**	**$ (7,065)**	**$ (1,673)**	**$ (2,702)**	**$ (6,202)**	**$ (813)**	**$ (579)**	**$ (18)**
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	$ (434)	$ (434)							
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	$ (606)						$ (606)		
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	$ (1,974)		$ (1,974)						
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	$ (260)	$ (5)	$ (73)	$ (21)	$ (32)	$ (107)	$ (15)	$ (6)	$ (1)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	$ (25)	$ (1)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (1)	$ (0)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	$ (1,560)					$ (1,560)			
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	$ (743)			$ (743)					
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	$ (660)				$ (660)				
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	$ (126)							$ (126)	

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1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	**Result**	**$ (6,390)**	**$ (439)**	**$ (2,055)**	**$ (766)**	**$ (696)**	**$ (1,677)**	**$ (622)**	**$ (133)**	**$ (1)**
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (59)	$ (59)							
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (54)								
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (269)		$ (269)				$ (54)		
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (33)	$ (1)	$ (9)	$ (3)	$ (4)	$ (13)	$ (2)	$ (1)	$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (47)	$ (1)	$ (14)	$ (4)	$ (5)	$ (19)	$ (3)	$ (1)	$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (860)					$ (860)			
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (57)								
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (63)				$ (57)				
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	**Result**	**$ (1,442)**	**$ (61)**	**$ (292)**	**$ (6)**	**$ (66)**	**$ (893)**	**$ (59)**	**$ (63)**	**$ (0)**
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$ (254)	$ (254)							
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$ (373)								
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$ (1,649)		$ (1,649)				$ (373)		
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$ (272)	$ (5)	$ (77)	$ (22)	$ (34)	$ (111)	$ (16)	$ (6)	$ (1)
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	$ (30)	$ (1)	$ (9)	$ (2)	$ (3)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$ (29)	$ (1)	$ (8)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$ (2,322)					$ (2,322)			
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$ (579)			$ (579)					
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$ (461)				$ (461)				
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$ (154)							$ (154)	
1080000	3961000	CRANES	**Result**	**$ (6,123)**	**$ (260)**	**$ (1,742)**	**$ (606)**	**$ (502)**	**$ (2,457)**	**$ (392)**	**$ (162)**	**$ (1)**
1080000	3961000	CRANES	OR	$ (55)		$ (55)						
1080000	3961000	CRANES	SG	$ (889)	$ (16)	$ (251)	$ (72)	$ (111)	$ (364)	$ (52)	$ (21)	$ (3)
1080000	3961000	CRANES	SO	$ (27)	$ (1)	$ (8)	$ (2)	$ (3)	$ (11)	$ (1)	$ (1)	$ (0)
1080000	3961000	CRANES	SSGCH	$ (107)	$ (2)	$ (31)	$ (9)	$ (14)	$ (43)	$ (6)	$ (3)	$ (0)
1080000	3961000	CRANES	UT	$ (12)					$ (12)			
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	**Result**	**$ (1,089)**	**$ (18)**	**$ (344)**	**$ (82)**	**$ (127)**	**$ (430)**	**$ (59)**	**$ (24)**	**$ (4)**
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$ (21)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (1)	$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$ (4,786)	$ (84)	$ (1,349)	$ (385)	$ (597)	$ (1,960)	$ (278)	$ (114)	$ (18)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$ (561)	$ (14)	$ (165)	$ (44)	$ (63)	$ (231)	$ (31)	$ (12)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$ (219)	$ (4)	$ (63)	$ (18)	$ (28)	$ (88)	$ (12)	$ (5)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$ (270)					$ (270)			
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$ (27)				$ (27)				
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$ (5,884)**	**$ (102)**	**$ (1,582)**	**$ (449)**	**$ (718)**	**$ (2,557)**	**$ (323)**	**$ (132)**	**$ (21)**
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (375)	$ (375)							
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (412)								
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (1,847)		$ (1,847)				$ (412)		
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (54)	$ (1)	$ (15)	$ (4)	$ (7)	$ (22)	$ (3)	$ (1)	$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (165)	$ (4)	$ (49)	$ (13)	$ (19)	$ (68)	$ (9)	$ (4)	$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (3,026)					$ (3,026)			
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$ (725)			$ (725)					
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (650)				$ (650)				
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (88)							$ (88)	
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	**Result**	**$ (7,343)**	**$ (380)**	**$ (1,911)**	**$ (743)**	**$ (675)**	**$ (3,116)**	**$ (425)**	**$ (93)**	**$ (1)**
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$ (155)	$ (155)							
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$ (172)								
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$ (358)		$ (358)				$ (172)		
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$ (27)	$ (0)	$ (7)	$ (2)	$ (4)	$ (11)	$ (2)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$ (1,484)	$ (26)	$ (418)	$ (120)	$ (185)	$ (608)	$ (86)	$ (35)	$ (6)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$ (67)	$ (2)	$ (20)	$ (5)	$ (8)	$ (28)	$ (4)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$ (218)	$ (4)	$ (63)	$ (18)	$ (28)	$ (88)	$ (12)	$ (5)	$ (1)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$ (834)					$ (834)			
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$ (232)			$ (232)					
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$ (180)				$ (180)				
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$ (124)							$ (124)	
1080000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$ (3,852)**	**$ (187)**	**$ (865)**	**$ (377)**	**$ (404)**	**$ (1,569)**	**$ (276)**	**$ (167)**	**$ (7)**
1080000	3970000	COMMUNICATION EQUIPMENT	CA	$ (1,013)	$ (1,013)							
1080000	3970000	COMMUNICATION EQUIPMENT	CN	$ (1,193)	$ (31)	$ (373)	$ (85)	$ (81)	$ (566)	$ (46)	$ (10)	
1080000	3970000	COMMUNICATION EQUIPMENT	IDU	$ (3,104)						$ (3,104)		
1080000	3970000	COMMUNICATION EQUIPMENT	OR	$ (15,398)		$ (15,398)						
1080000	3970000	COMMUNICATION EQUIPMENT	SE	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	SG	$ (29,186)	$ (512)	$ (8,226)	$ (2,350)	$ (3,642)	$ (11,953)	$ (1,695)	$ (696)	$ (112)
			SO	$ (13,470)	$ (331)	$ (3,950)	$ (1,060)	$ (1,509)	$ (5,541)	$ (756)	$ (289)	$ (34)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1080000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$ (686)	$ (12)	$ (197)	$ (56)	$ (87)	$ (276)	$ (39)	$ (16)	$ (3)
1080000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	UT	$ (9,177)					$ (9,177)			
1080000	3970000	COMMUNICATION EQUIPMENT	WA	$ (3,702)			$ (3,702)					
1080000	3970000	COMMUNICATION EQUIPMENT	WYP	$ (5,361)				$ (5,361)				
1080000	3970000	COMMUNICATION EQUIPMENT	WYU	$ (923)							$ (923)	
1080000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$ (83,231)**	**$ (1,900)**	**$ (28,149)**	**$ (7,255)**	**$ (10,683)**	**$ (27,519)**	**$ (5,641)**	**$ (1,935)**	**$ (149)**
1080000	3972000	MOBILE RADIO EQUIPMENT	CA	$ (38)	$ (38)							
1080000	3972000	MOBILE RADIO EQUIPMENT	CN	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	
1080000	3972000	MOBILE RADIO EQUIPMENT	IDU	$ (74)						$ (74)		
1080000	3972000	MOBILE RADIO EQUIPMENT	OR	$ (1,419)		$ (1,419)						
1080000	3972000	MOBILE RADIO EQUIPMENT	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	SG	$ (298)	$ (5)	$ (84)	$ (24)	$ (37)	$ (122)	$ (17)	$ (7)	$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	SO	$ (715)	$ (18)	$ (210)	$ (56)	$ (80)	$ (294)	$ (40)	$ (15)	$ (2)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$ (12)	$ (0)	$ (3)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	UT	$ (686)					$ (686)			
1080000	3972000	MOBILE RADIO EQUIPMENT	WA	$ (207)			$ (207)					
1080000	3972000	MOBILE RADIO EQUIPMENT	WYP	$ (255)				$ (255)				
1080000	3972000	MOBILE RADIO EQUIPMENT	WYU	$ (18)							$ (18)	
1080000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$ (3,724)**	**$ (61)**	**$ (1,716)**	**$ (288)**	**$ (374)**	**$ (1,108)**	**$ (132)**	**$ (41)**	**$ (3)**
1080000	3980000	MISCELLANEOUS EQUIPMENT	CA	$ (9)	$ (9)							
1080000	3980000	MISCELLANEOUS EQUIPMENT	CN	$ (84)	$ (2)	$ (26)	$ (6)	$ (6)	$ (40)	$ (3)	$ (1)	
1080000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$ (26)						$ (26)		
1080000	3980000	MISCELLANEOUS EQUIPMENT	OR	$ (217)		$ (217)						
1080000	3980000	MISCELLANEOUS EQUIPMENT	SE	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SG	$ (466)	$ (8)	$ (131)	$ (38)	$ (58)	$ (191)	$ (27)	$ (11)	$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SO	$ (1,571)	$ (39)	$ (461)	$ (124)	$ (176)	$ (646)	$ (88)	$ (34)	$ (4)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	UT	$ (141)					$ (141)			
1080000	3980000	MISCELLANEOUS EQUIPMENT	WA	$ (48)			$ (48)					
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$ (66)				$ (66)				
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$ (8)							$ (8)	
1080000	3992200	LAND RIGHTS	**Result**	**$ (2,638)**	**$ (58)**	**$ (836)**	**$ (215)**	**$ (306)**	**$ (1,019)**	**$ (144)**	**$ (54)**	**$ (6)**
1080000	3992200	LAND RIGHTS	SE	$ (29,374)	$ (486)	$ (7,684)	$ (2,220)	$ (4,096)	$ (12,069)	$ (1,894)	$ (820)	$ (104)
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	**Result**	**$ (29,374)**	**$ (486)**	**$ (7,684)**	**$ (2,220)**	**$ (4,096)**	**$ (12,069)**	**$ (1,894)**	**$ (820)**	**$ (104)**
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$ (27,351)	$ (452)	$ (7,155)	$ (2,067)	$ (3,814)	$ (11,238)	$ (1,764)	$ (764)	$ (97)
1080000	3994100	SURFACE - PLANT EQUIPMENT	**Result**	**$ (27,351)**	**$ (452)**	**$ (7,155)**	**$ (2,067)**	**$ (3,814)**	**$ (11,238)**	**$ (1,764)**	**$ (764)**	**$ (97)**
1080000	3994100	SURFACE - PLANT EQUIPMENT	SE	$ (7,922)	$ (131)	$ (2,072)	$ (599)	$ (1,105)	$ (3,255)	$ (511)	$ (221)	$ (28)
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	**Result**	**$ (7,922)**	**$ (131)**	**$ (2,072)**	**$ (599)**	**$ (1,105)**	**$ (3,255)**	**$ (511)**	**$ (221)**	**$ (28)**
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$ (380)	$ (6)	$ (99)	$ (29)	$ (53)	$ (156)	$ (24)	$ (11)	$ (1)
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	**Result**	**$ (380)**	**$ (6)**	**$ (99)**	**$ (29)**	**$ (53)**	**$ (156)**	**$ (24)**	**$ (11)**	**$ (1)**
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$ (38,436)	$ (636)	$ (10,055)	$ (2,905)	$ (5,360)	$ (15,792)	$ (2,479)	$ (1,074)	$ (136)
1080000	3994600	LONGWALL SHIELDS	**Result**	**$ (38,436)**	**$ (636)**	**$ (10,055)**	**$ (2,905)**	**$ (5,360)**	**$ (15,792)**	**$ (2,479)**	**$ (1,074)**	**$ (136)**
1080000	3994600	LONGWALL SHIELDS	SE	$ (12,380)	$ (205)	$ (3,239)	$ (936)	$ (1,726)	$ (5,087)	$ (798)	$ (346)	$ (44)
1080000	3994700	LONGWALL EQUIPMENT	**Result**	**$ (12,380)**	**$ (205)**	**$ (3,239)**	**$ (936)**	**$ (1,726)**	**$ (5,087)**	**$ (798)**	**$ (346)**	**$ (44)**
1080000	3994700	LONGWALL EQUIPMENT	SE	$ (6,457)	$ (107)	$ (1,689)	$ (488)	$ (900)	$ (2,653)	$ (416)	$ (180)	$ (23)
1080000	3994800	MAINLINE EXTENSION	**Result**	**$ (6,457)**	**$ (107)**	**$ (1,689)**	**$ (488)**	**$ (900)**	**$ (2,653)**	**$ (416)**	**$ (180)**	**$ (23)**
1080000	3994800	MAINLINE EXTENSION	SE	$ (7,783)	$ (129)	$ (2,036)	$ (588)	$ (1,085)	$ (3,198)	$ (502)	$ (217)	$ (27)
1080000	3994900	SECTION EXTENSION	**Result**	**$ (7,783)**	**$ (129)**	**$ (2,036)**	**$ (588)**	**$ (1,085)**	**$ (3,198)**	**$ (502)**	**$ (217)**	**$ (27)**
1080000	3994900	SECTION EXTENSION	SE	$ (2,111)	$ (35)	$ (552)	$ (160)	$ (294)	$ (867)	$ (136)	$ (59)	$ (7)
1080000	3995100	VEHICLES	**Result**	**$ (2,111)**	**$ (35)**	**$ (552)**	**$ (160)**	**$ (294)**	**$ (867)**	**$ (136)**	**$ (59)**	**$ (7)**
1080000	3995100	VEHICLES	SE	$ (409)	$ (7)	$ (107)	$ (31)	$ (57)	$ (168)	$ (26)	$ (11)	$ (1)
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	**Result**	**$ (409)**	**$ (7)**	**$ (107)**	**$ (31)**	**$ (57)**	**$ (168)**	**$ (26)**	**$ (11)**	**$ (1)**
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$ (1,946)	$ (32)	$ (509)	$ (147)	$ (271)	$ (799)	$ (125)	$ (54)	$ (7)
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	**Result**	**$ (1,946)**	**$ (32)**	**$ (509)**	**$ (147)**	**$ (271)**	**$ (799)**	**$ (125)**	**$ (54)**	**$ (7)**
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$ (910)	$ (15)	$ (238)	$ (69)	$ (127)	$ (374)	$ (59)	$ (25)	$ (3)
1080000	3996100	COMPUTERS - MAINFRAME	**Result**	**$ (910)**	**$ (15)**	**$ (238)**	**$ (69)**	**$ (127)**	**$ (374)**	**$ (59)**	**$ (25)**	**$ (3)**
1080000	3996100	COMPUTERS - MAINFRAME	SE	$ (389)	$ (6)	$ (102)	$ (29)	$ (54)	$ (160)	$ (25)	$ (11)	$ (1)
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	**Result**	**$ (389)**	**$ (6)**	**$ (102)**	**$ (29)**	**$ (54)**	**$ (160)**	**$ (25)**	**$ (11)**	**$ (1)**
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$ (25,673)	$ (425)	$ (6,716)	$ (1,941)	$ (3,580)	$ (10,548)	$ (1,656)	$ (717)	$ (91)
1080000	**Result**		**Result**	**$ (25,673)**	**$ (425)**	**$ (6,716)**	**$ (1,941)**	**$ (3,580)**	**$ (10,548)**	**$ (1,656)**	**$ (717)**	**$ (91)**
				$ (6,240,487)	**$ (165,915)**	**$ (1,902,880)**	**$ (512,272)**	**$ (713,692)**	**$ (2,429,606)**	**$ (362,835)**	**$ (137,294)**	**$ (15,993)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1085000	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	$ (14,333)	$ (251)	$ (4,040)	$ (1,154)	$ (1,789)	$ (5,870)	$ (832)	$ (342)	$ (55)
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	$5,092	$89	$1,435	$410	$635	$2,085	$296	$121	$20
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	**Result**	**$ (9,240)**	**$ (162)**	**$ (2,605)**	**$ (744)**	**$ (1,153)**	**$ (3,784)**	**$ (537)**	**$ (220)**	**$ (36)**
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	$ (761)	$ (13)	$ (214)	$ (61)	$ (95)	$ (312)	$ (44)	$ (18)	$ (3)
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	**Result**	**$ (761)**	**$ (13)**	**$ (214)**	**$ (61)**	**$ (95)**	**$ (312)**	**$ (44)**	**$ (18)**	**$ (3)**
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	$576	$10	$162	$46	$72	$236	$33	$14	$2
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	**Result**	**$576**	**$10**	**$162**	**$46**	**$72**	**$236**	**$33**	**$14**	**$2**
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	$145	$145							
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	$8								
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	$42		$42				$8		
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	$55								
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	$13			$13			$55		
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	$3								
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	**Result**	**$265**	**$145**	**$42**	**$13**		**$55**	**$8**	$3	
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	$0		$0						
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	$ (471)	$ (12)	$ (138)	$ (37)	$ (53)	$ (194)	$ (26)	$ (10)	$ (1)
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	**Result**	**$ (470)**	**$ (12)**	**$ (138)**	**$ (37)**	**$ (53)**	**$ (194)**	**$ (26)**	**$ (10)**	**$ (1)**
1085000	**Result**			**$ (9,631)**	**$ (32)**	**$ (2,752)**	**$ (783)**	**$ (1,229)**	**$ (3,998)**	**$ (566)**	**$ (232)**	**$ (37)**
Overall Result				**$ (6,250,118)**	**$ (165,947)**	**$ (1,905,632)**	**$ (513,055)**	**$ (714,921)**	**$ (2,433,605)**	**$ (363,401)**	**$ (137,527)**	**$ (16,030)**

B18. AMORTIZATION
RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3020000	FRANCHISES AND CONSENTS	IDU	$ (708)						$ (708)		
1110000	3020000	FRANCHISES AND CONSENTS	SG	$ (744)	$ (13)	$ (210)	$ (60)	$ (93)	$ (305)	$ (43)	$ (18)	$ (3)
1110000	3020000	FRANCHISES AND CONSENTS	SG-P	$ (9,639)	$ (169)	$ (2,717)	$ (776)	$ (1,203)	$ (3,947)	$ (560)	$ (230)	$ (37)
1110000	3020000	FRANCHISES AND CONSENTS	SG-U	$ (2,954)	$ (52)	$ (833)	$ (238)	$ (369)	$ (1,210)	$ (172)	$ (70)	$ (11)
1110000	3020000	FRANCHISES AND CONSENTS	**Result**	**$ (14,045)**	**$ (234)**	**$ (3,759)**	**$ (1,074)**	**$ (1,664)**	**$ (5,462)**	**$ (1,482)**	**$ (318)**	**$ (51)**
1110000	3031040	INTANGIBLE PLANT	OR	$ (14)		$ (14)						
1110000	3031040	INTANGIBLE PLANT	SG	$ (4,549)	$ (80)	$ (1,282)	$ (366)	$ (568)	$ (1,863)	$ (264)	$ (108)	$ (17)
1110000	3031040	INTANGIBLE PLANT	**Result**	**$ (4,562)**	**$ (80)**	**$ (1,296)**	**$ (366)**	**$ (568)**	**$ (1,863)**	**$ (264)**	**$ (108)**	**$ (17)**
1110000	3031050	REGIONAL CONST MGMT SYS	SO	$ (9,998)	$ (246)	$ (2,932)	$ (787)	$ (1,120)	$ (4,112)	$ (561)	$ (214)	$ (25)
1110000	3031050	REGIONAL CONST MGMT SYS	**Result**	**$ (9,998)**	**$ (246)**	**$ (2,932)**	**$ (787)**	**$ (1,120)**	**$ (4,112)**	**$ (561)**	**$ (214)**	**$ (25)**
1110000	3031080	FUEL MGMT SYSTEM	SO	$ (3,253)	$ (80)	$ (954)	$ (256)	$ (364)	$ (1,338)	$ (182)	$ (70)	$ (8)
1110000	3031080	FUEL MGMT SYSTEM	**Result**	**$ (3,253)**	**$ (80)**	**$ (954)**	**$ (256)**	**$ (364)**	**$ (1,338)**	**$ (182)**	**$ (70)**	**$ (8)**
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$ (4,410)	$ (109)	$ (1,293)	$ (347)	$ (494)	$ (1,814)	$ (247)	$ (94)	$ (11)
1110000	3031230	AUTOMATE POLE CARD SYSTEM	**Result**	**$ (4,410)**	**$ (109)**	**$ (1,293)**	**$ (347)**	**$ (494)**	**$ (1,814)**	**$ (247)**	**$ (94)**	**$ (11)**
1110000	3031340	BARCODE SYSTEM	SO	$ (218)	$ (5)	$ (64)	$ (17)	$ (24)	$ (90)	$ (12)	$ (5)	$ (1)
1110000	3031340	BARCODE SYSTEM	**Result**	**$ (218)**	**$ (5)**	**$ (64)**	**$ (17)**	**$ (24)**	**$ (90)**	**$ (12)**	**$ (5)**	**$ (1)**
1110000	3031410	PLATINUM DB2 MGMT SOFTWARE	SO	$ (195)	$ (5)	$ (57)	$ (15)	$ (22)	$ (80)	$ (11)	$ (4)	$ (0)
1110000	3031410	PLATINUM DB2 MGMT SOFTWARE	**Result**	**$ (195)**	**$ (5)**	**$ (57)**	**$ (15)**	**$ (22)**	**$ (80)**	**$ (11)**	**$ (4)**	**$ (0)**
1110000	3031430	WAN/LAN SFTWR FOR TCP/VAX	SO	$ (90)	$ (2)	$ (27)	$ (7)	$ (10)	$ (37)	$ (5)	$ (2)	$ (0)
1110000	3031430	WAN/LAN SFTWR FOR TCP/VAX	**Result**	**$ (90)**	**$ (2)**	**$ (27)**	**$ (7)**	**$ (10)**	**$ (37)**	**$ (5)**	**$ (2)**	**$ (0)**
1110000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	$ (374)	$ (9)	$ (110)	$ (29)	$ (42)	$ (154)	$ (21)	$ (8)	$ (1)
1110000	3031460	ENDEAVOR PROGRAM LIBRARY	**Result**	**$ (374)**	**$ (9)**	**$ (110)**	**$ (29)**	**$ (42)**	**$ (154)**	**$ (21)**	**$ (8)**	**$ (1)**
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$ (967)	$ (16)	$ (253)	$ (73)	$ (135)	$ (397)	$ (62)	$ (27)	$ (3)
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	**Result**	**$ (967)**	**$ (16)**	**$ (253)**	**$ (73)**	**$ (135)**	**$ (397)**	**$ (62)**	**$ (27)**	**$ (3)**
1110000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$ (172)	$ (4)	$ (50)	$ (14)	$ (19)	$ (71)	$ (10)	$ (4)	$ (0)
1110000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$ (172)**	**$ (4)**	**$ (50)**	**$ (14)**	**$ (19)**	**$ (71)**	**$ (10)**	**$ (4)**	**$ (0)**
1110000	3031640	REST-PHASE 2 AND 3 (PROJECT 11049)	SO	$ (240)	$ (6)	$ (70)	$ (19)	$ (27)	$ (99)	$ (13)	$ (5)	$ (1)
1110000	3031640	REST-PHASE 2 AND 3 (PROJECT 11049)	**Result**	**$ (240)**	**$ (6)**	**$ (70)**	**$ (19)**	**$ (27)**	**$ (99)**	**$ (13)**	**$ (5)**	**$ (1)**
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$ (10,591)	$ (261)	$ (3,106)	$ (834)	$ (1,187)	$ (4,356)	$ (594)	$ (227)	$ (27)
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	**Result**	**$ (10,591)**	**$ (261)**	**$ (3,106)**	**$ (834)**	**$ (1,187)**	**$ (4,356)**	**$ (594)**	**$ (227)**	**$ (27)**
1110000	3031710	ENERGY LOAN INFORMATION SYS	SO	$ (364)	$ (9)	$ (107)	$ (29)	$ (41)	$ (150)	$ (20)	$ (8)	$ (1)
1110000	3031710	ENERGY LOAN INFORMATION SYS	**Result**	**$ (364)**	**$ (9)**	**$ (107)**	**$ (29)**	**$ (41)**	**$ (150)**	**$ (20)**	**$ (8)**	**$ (1)**
1110000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$ (393)	$ (10)	$ (115)	$ (31)	$ (44)	$ (162)	$ (22)	$ (8)	$ (1)
1110000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$ (393)**	**$ (10)**	**$ (115)**	**$ (31)**	**$ (44)**	**$ (162)**	**$ (22)**	**$ (8)**	**$ (1)**
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$ (224)	$ (6)	$ (66)	$ (18)	$ (25)	$ (92)	$ (13)	$ (5)	$ (1)
1110000	3031760	RECORD CENTER MGMT SOFTWARE	**Result**	**$ (224)**	**$ (6)**	**$ (66)**	**$ (18)**	**$ (25)**	**$ (92)**	**$ (13)**	**$ (5)**	**$ (1)**
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	$ (3,498)	$ (86)	$ (1,026)	$ (275)	$ (392)	$ (1,439)	$ (196)	$ (75)	$ (9)
1110000	3031780	OUTAGE REPORTING SYSTEM	**Result**	**$ (3,498)**	**$ (86)**	**$ (1,026)**	**$ (275)**	**$ (392)**	**$ (1,439)**	**$ (196)**	**$ (75)**	**$ (9)**
1110000	3031810	ENGINEERING DOCUMENT MGT SYS	SO	$ (541)	$ (13)	$ (159)	$ (43)	$ (61)	$ (223)	$ (30)	$ (12)	$ (1)
1110000	3031810	ENGINEERING DOCUMENT MGT SYS	**Result**	**$ (541)**	**$ (13)**	**$ (159)**	**$ (43)**	**$ (61)**	**$ (223)**	**$ (30)**	**$ (12)**	**$ (1)**
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	$ (79,646)	$ (2,059)	$ (24,915)	$ (5,674)	$ (5,413)	$ (37,794)	$ (3,089)	$ (701)	
1110000	3031830	CUSTOMER SERVICE SYSTEM	**Result**	**$ (79,646)**	**$ (2,059)**	**$ (24,915)**	**$ (5,674)**	**$ (5,413)**	**$ (37,794)**	**$ (3,089)**	**$ (701)**	
1110000	3031840	CRAIG PLANT MAINT MGT SYSTEM	SG	$ (96)	$ (2)	$ (27)	$ (8)	$ (12)	$ (39)	$ (6)	$ (2)	$ (0)
1110000	3031840	CRAIG PLANT MAINT MGT SYSTEM	**Result**	**$ (96)**	**$ (2)**	**$ (27)**	**$ (8)**	**$ (12)**	**$ (39)**	**$ (6)**	**$ (2)**	**$ (0)**
1110000	3031910	POLE CONTRACT RENTAL SYSTEM	SO	$ (232)	$ (6)	$ (68)	$ (18)	$ (26)	$ (95)	$ (13)	$ (5)	$ (1)
1110000	3031910	POLE CONTRACT RENTAL SYSTEM	**Result**	**$ (232)**	**$ (6)**	**$ (68)**	**$ (18)**	**$ (26)**	**$ (95)**	**$ (13)**	**$ (5)**	**$ (1)**
1110000	3032030	FRANCHISE TAX SYSTEM	SO	$ (206)	$ (5)	$ (61)	$ (16)	$ (23)	$ (85)	$ (12)	$ (4)	$ (1)
1110000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$ (206)**	**$ (5)**	**$ (61)**	**$ (16)**	**$ (23)**	**$ (85)**	**$ (12)**	**$ (4)**	**$ (1)**
1110000	3032040	SAP	SO	$ (105,115)	$ (2,586)	$ (30,823)	$ (8,275)	$ (11,778)	$ (43,237)	$ (5,898)	$ (2,252)	$ (267)
1110000	3032040	SAP	**Result**	**$ (105,115)**	**$ (2,586)**	**$ (30,823)**	**$ (8,275)**	**$ (11,778)**	**$ (43,237)**	**$ (5,898)**	**$ (2,252)**	**$ (267)**
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$ (9,815)	$ (242)	$ (2,878)	$ (773)	$ (1,100)	$ (4,037)	$ (551)	$ (210)	$ (25)
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	**Result**	**$ (9,815)**	**$ (242)**	**$ (2,878)**	**$ (773)**	**$ (1,100)**	**$ (4,037)**	**$ (551)**	**$ (210)**	**$ (25)**
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$ (1,414)	$ (35)	$ (415)	$ (111)	$ (158)	$ (582)	$ (79)	$ (30)	$ (4)

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Amortization Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	**Result**	**$ (1,414)**	**$ (35)**	**$ (415)**	**$ (111)**	**$ (158)**	**$ (582)**	**$ (79)**	**$ (30)**	**$ (4)**
1110000	3032240	DISASTER RECOVERY PROJECT	SO	$ (746)	$ (18)	$ (219)	$ (59)	$ (84)	$ (307)	$ (42)	$ (16)	$ (2)
1110000	3032240	DISASTER RECOVERY PROJECT	**Result**	**$ (746)**	**$ (18)**	**$ (219)**	**$ (59)**	**$ (84)**	**$ (307)**	**$ (42)**	**$ (16)**	**$ (2)**
1110000	3032250	DISPATCH MANAGEMENT SYSTEM	SO	$ (215)	$ (5)	$ (63)	$ (17)	$ (24)	$ (88)	$ (12)	$ (5)	$ (1)
1110000	3032250	DISPATCH MANAGEMENT SYSTEM	**Result**	**$ (215)**	**$ (5)**	**$ (63)**	**$ (17)**	**$ (24)**	**$ (88)**	**$ (12)**	**$ (5)**	**$ (1)**
1110000	3032260	DWHS - DATA WAREHOUSE	SO	$ (1,158)	$ (28)	$ (340)	$ (91)	$ (130)	$ (476)	$ (65)	$ (25)	$ (3)
1110000	3032260	DWHS - DATA WAREHOUSE	**Result**	**$ (1,158)**	**$ (28)**	**$ (340)**	**$ (91)**	**$ (130)**	**$ (476)**	**$ (65)**	**$ (25)**	**$ (3)**
1110000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$ (4,411)	$ (109)	$ (1,293)	$ (347)	$ (494)	$ (1,814)	$ (247)	$ (95)	$ (11)
1110000	3032270	ENTERPRISE DATA WAREHOUSE	**Result**	**$ (4,411)**	**$ (109)**	**$ (1,293)**	**$ (347)**	**$ (494)**	**$ (1,814)**	**$ (247)**	**$ (95)**	**$ (11)**
1110000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$ (277)	$ (7)	$ (81)	$ (22)	$ (31)	$ (114)	$ (16)	$ (6)	$ (1)
1110000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	**Result**	**$ (277)**	**$ (7)**	**$ (81)**	**$ (22)**	**$ (31)**	**$ (114)**	**$ (16)**	**$ (6)**	**$ (1)**
1110000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$ (89)	$ (2)	$ (26)	$ (7)	$ (10)	$ (36)	$ (5)	$ (2)	$ (0)
1110000	3032300	EXPENDITURE PRIORITIZATION TOOL	**Result**	**$ (89)**	**$ (2)**	**$ (26)**	**$ (7)**	**$ (10)**	**$ (36)**	**$ (5)**	**$ (2)**	**$ (0)**
1110000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$ (1,568)	$ (39)	$ (460)	$ (123)	$ (176)	$ (645)	$ (88)	$ (34)	$ (4)
1110000	3032310	COMMON WORKSTATION & LOGIN APP	**Result**	**$ (1,568)**	**$ (39)**	**$ (460)**	**$ (123)**	**$ (176)**	**$ (645)**	**$ (88)**	**$ (34)**	**$ (4)**
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$ (1,352)	$ (33)	$ (396)	$ (106)	$ (152)	$ (556)	$ (76)	$ (29)	$ (3)
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	**Result**	**$ (1,352)**	**$ (33)**	**$ (396)**	**$ (106)**	**$ (152)**	**$ (556)**	**$ (76)**	**$ (29)**	**$ (3)**
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$ (2,701)	$ (66)	$ (792)	$ (213)	$ (303)	$ (1,111)	$ (152)	$ (58)	$ (7)
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	**Result**	**$ (2,701)**	**$ (66)**	**$ (792)**	**$ (213)**	**$ (303)**	**$ (1,111)**	**$ (152)**	**$ (58)**	**$ (7)**
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$ (1,497)	$ (37)	$ (439)	$ (118)	$ (168)	$ (616)	$ (84)	$ (32)	$ (4)
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	**Result**	**$ (1,497)**	**$ (37)**	**$ (439)**	**$ (118)**	**$ (168)**	**$ (616)**	**$ (84)**	**$ (32)**	**$ (4)**
1110000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$ (701)	$ (17)	$ (206)	$ (55)	$ (79)	$ (288)	$ (39)	$ (15)	$ (2)
1110000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	**Result**	**$ (701)**	**$ (17)**	**$ (206)**	**$ (55)**	**$ (79)**	**$ (288)**	**$ (39)**	**$ (15)**	**$ (2)**
1110000	3032360	2002 GRID NET POWER COST MODELING	SO	$ (8,170)	$ (201)	$ (2,396)	$ (643)	$ (915)	$ (3,361)	$ (458)	$ (175)	$ (21)
1110000	3032360	2002 GRID NET POWER COST MODELING	**Result**	**$ (8,170)**	**$ (201)**	**$ (2,396)**	**$ (643)**	**$ (915)**	**$ (3,361)**	**$ (458)**	**$ (175)**	**$ (21)**
1110000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$ (84)	$ (2)	$ (25)	$ (7)	$ (9)	$ (35)	$ (5)	$ (2)	$ (0)
1110000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	**Result**	**$ (84)**	**$ (2)**	**$ (25)**	**$ (7)**	**$ (9)**	**$ (35)**	**$ (5)**	**$ (2)**	**$ (0)**
1110000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$ (148)	$ (4)	$ (43)	$ (12)	$ (17)	$ (61)	$ (8)	$ (3)	$ (0)
1110000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	**Result**	**$ (148)**	**$ (4)**	**$ (43)**	**$ (12)**	**$ (17)**	**$ (61)**	**$ (8)**	**$ (3)**	**$ (0)**
1110000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$ (1,603)	$ (39)	$ (470)	$ (126)	$ (180)	$ (659)	$ (90)	$ (34)	$ (4)
1110000	3032390	INTEGRATED COST MGT STRUCTURE	**Result**	**$ (1,603)**	**$ (39)**	**$ (470)**	**$ (126)**	**$ (180)**	**$ (659)**	**$ (90)**	**$ (34)**	**$ (4)**
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$ (5,033)	$ (124)	$ (1,476)	$ (396)	$ (564)	$ (2,070)	$ (282)	$ (108)	$ (13)
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	**Result**	**$ (5,033)**	**$ (124)**	**$ (1,476)**	**$ (396)**	**$ (564)**	**$ (2,070)**	**$ (282)**	**$ (108)**	**$ (13)**
1110000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	$ (257)	$ (6)	$ (75)	$ (20)	$ (29)	$ (106)	$ (14)	$ (6)	$ (1)
1110000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	**Result**	**$ (257)**	**$ (6)**	**$ (75)**	**$ (20)**	**$ (29)**	**$ (106)**	**$ (14)**	**$ (6)**	**$ (1)**
1110000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	$ (499)	$ (12)	$ (146)	$ (39)	$ (56)	$ (205)	$ (28)	$ (11)	$ (1)
1110000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	**Result**	**$ (499)**	**$ (12)**	**$ (146)**	**$ (39)**	**$ (56)**	**$ (205)**	**$ (28)**	**$ (11)**	**$ (1)**
1110000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$ (167)	$ (4)	$ (49)	$ (13)	$ (19)	$ (69)	$ (9)	$ (4)	$ (0)
1110000	3032440	FINANCIAL FORECAST INTEGRATION	**Result**	**$ (167)**	**$ (4)**	**$ (49)**	**$ (13)**	**$ (19)**	**$ (69)**	**$ (9)**	**$ (4)**	**$ (0)**
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$ (11,885)	$ (292)	$ (3,485)	$ (936)	$ (1,332)	$ (4,889)	$ (667)	$ (255)	$ (30)
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	**Result**	**$ (11,885)**	**$ (292)**	**$ (3,485)**	**$ (936)**	**$ (1,332)**	**$ (4,889)**	**$ (667)**	**$ (255)**	**$ (30)**
1110000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$ (187)	$ (5)	$ (55)	$ (15)	$ (21)	$ (77)	$ (10)	$ (4)	$ (0)
1110000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	**Result**	**$ (187)**	**$ (5)**	**$ (55)**	**$ (15)**	**$ (21)**	**$ (77)**	**$ (10)**	**$ (4)**	**$ (0)**
1110000	3032470	NOVELL LICENSES	SO	$ (129)	$ (3)	$ (38)	$ (10)	$ (14)	$ (53)	$ (7)	$ (3)	$ (0)
1110000	3032470	NOVELL LICENSES	**Result**	**$ (129)**	**$ (3)**	**$ (38)**	**$ (10)**	**$ (14)**	**$ (53)**	**$ (7)**	**$ (3)**	**$ (0)**
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$ (1,890)	$ (49)	$ (591)	$ (135)	$ (128)	$ (897)	$ (73)	$ (17)	
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	**Result**	**$ (1,890)**	**$ (49)**	**$ (591)**	**$ (135)**	**$ (128)**	**$ (897)**	**$ (73)**	**$ (17)**	
1110000	3032490	OFFICE XP SOFTWARE	SO	$ (721)	$ (18)	$ (211)	$ (57)	$ (81)	$ (296)	$ (40)	$ (15)	$ (2)
1110000	3032490	OFFICE XP SOFTWARE	**Result**	**$ (721)**	**$ (18)**	**$ (211)**	**$ (57)**	**$ (81)**	**$ (296)**	**$ (40)**	**$ (15)**	**$ (2)**
1110000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	$ (382)	$ (9)	$ (112)	$ (30)	$ (43)	$ (157)	$ (21)	$ (8)	$ (1)
1110000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	**Result**	**$ (382)**	**$ (9)**	**$ (112)**	**$ (30)**	**$ (43)**	**$ (157)**	**$ (21)**	**$ (8)**	**$ (1)**
1110000	3032510	OPERATIONS MAPPING SYSTEM	SO	$ (10,270)	$ (253)	$ (3,011)	$ (808)	$ (1,151)	$ (4,224)	$ (576)	$ (220)	$ (26)
1110000	3032510	OPERATIONS MAPPING SYSTEM	**Result**	**$ (10,270)**	**$ (253)**	**$ (3,011)**	**$ (808)**	**$ (1,151)**	**$ (4,224)**	**$ (576)**	**$ (220)**	**$ (26)**
1110000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	$ (124)	$ (3)	$ (36)	$ (10)	$ (14)	$ (51)	$ (7)	$ (3)	$ (0)

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Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3032520	OPERATIONS VISUALIZATION SYSTEM	**Result**	**$ (124)**	**$ (3)**	**$ (36)**	**$ (10)**	**$ (14)**	**$ (51)**	**$ (7)**	**$ (3)**	**$ (0)**
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$ (1,486)	$ (37)	$ (436)	$ (117)	$ (166)	$ (611)	$ (83)	$ (32)	$ (4)
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	**Result**	**$ (1,486)**	**$ (37)**	**$ (436)**	**$ (117)**	**$ (166)**	**$ (611)**	**$ (83)**	**$ (32)**	**$ (4)**
1110000	3032560	POWER TAX	SO	$ (362)	$ (9)	$ (106)	$ (28)	$ (41)	$ (149)	$ (20)	$ (8)	$ (1)
1110000	3032560	POWER TAX	**Result**	**$ (362)**	**$ (9)**	**$ (106)**	**$ (28)**	**$ (41)**	**$ (149)**	**$ (20)**	**$ (8)**	**$ (1)**
1110000	3032570	QUEST DATABASE MGMT TOOLS	SO	$ (263)	$ (6)	$ (77)	$ (21)	$ (29)	$ (108)	$ (15)	$ (6)	$ (1)
1110000	3032570	QUEST DATABASE MGMT TOOLS	**Result**	**$ (263)**	**$ (6)**	**$ (77)**	**$ (21)**	**$ (29)**	**$ (108)**	**$ (15)**	**$ (6)**	**$ (1)**
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$ (1,956)	$ (48)	$ (574)	$ (154)	$ (219)	$ (805)	$ (110)	$ (42)	$ (5)
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	**Result**	**$ (1,956)**	**$ (48)**	**$ (574)**	**$ (154)**	**$ (219)**	**$ (805)**	**$ (110)**	**$ (42)**	**$ (5)**
1110000	3032600	SINGLE PERSON SCHEDULING	SO	$ (7,013)	$ (173)	$ (2,057)	$ (552)	$ (786)	$ (2,885)	$ (393)	$ (150)	$ (18)
1110000	3032600	SINGLE PERSON SCHEDULING	**Result**	**$ (7,013)**	**$ (173)**	**$ (2,057)**	**$ (552)**	**$ (786)**	**$ (2,885)**	**$ (393)**	**$ (150)**	**$ (18)**
1110000	3032610	INTRANET SEARCH ENGINE	SO	$ (249)	$ (6)	$ (73)	$ (20)	$ (28)	$ (102)	$ (14)	$ (5)	$ (1)
1110000	3032610	INTRANET SEARCH ENGINE	**Result**	**$ (249)**	**$ (6)**	**$ (73)**	**$ (20)**	**$ (28)**	**$ (102)**	**$ (14)**	**$ (5)**	**$ (1)**
1110000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$ (151)	$ (4)	$ (44)	$ (12)	$ (17)	$ (62)	$ (8)	$ (3)	$ (0)
1110000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	**Result**	**$ (151)**	**$ (4)**	**$ (44)**	**$ (12)**	**$ (17)**	**$ (62)**	**$ (8)**	**$ (3)**	**$ (0)**
1110000	3032630	STERLING SOFTWARE	SO	$ (486)	$ (12)	$ (143)	$ (38)	$ (55)	$ (200)	$ (27)	$ (10)	$ (1)
1110000	3032630	STERLING SOFTWARE	**Result**	**$ (486)**	**$ (12)**	**$ (143)**	**$ (38)**	**$ (55)**	**$ (200)**	**$ (27)**	**$ (10)**	**$ (1)**
1110000	3032640	TIBCO SOFTWARE	SO	$ (3,552)	$ (87)	$ (1,042)	$ (280)	$ (398)	$ (1,461)	$ (199)	$ (76)	$ (9)
1110000	3032640	TIBCO SOFTWARE	**Result**	**$ (3,552)**	**$ (87)**	**$ (1,042)**	**$ (280)**	**$ (398)**	**$ (1,461)**	**$ (199)**	**$ (76)**	**$ (9)**
1110000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	$ (108)	$ (3)	$ (32)	$ (9)	$ (12)	$ (45)	$ (6)	$ (2)	$ (0)
1110000	3032650	TELCO RESEARCH TRUE SYSTEMS	**Result**	**$ (108)**	**$ (3)**	**$ (32)**	**$ (9)**	**$ (12)**	**$ (45)**	**$ (6)**	**$ (2)**	**$ (0)**
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$ (1,524)	$ (38)	$ (447)	$ (120)	$ (171)	$ (627)	$ (86)	$ (33)	$ (4)
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	**Result**	**$ (1,524)**	**$ (38)**	**$ (447)**	**$ (120)**	**$ (171)**	**$ (627)**	**$ (86)**	**$ (33)**	**$ (4)**
1110000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$ (1,375)	$ (24)	$ (388)	$ (111)	$ (172)	$ (563)	$ (80)	$ (33)	$ (5)
1110000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	**Result**	**$ (1,375)**	**$ (24)**	**$ (388)**	**$ (111)**	**$ (172)**	**$ (563)**	**$ (80)**	**$ (33)**	**$ (5)**
1110000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$ (634)	$ (16)	$ (186)	$ (50)	$ (71)	$ (261)	$ (36)	$ (14)	$ (2)
1110000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	**Result**	**$ (634)**	**$ (16)**	**$ (186)**	**$ (50)**	**$ (71)**	**$ (261)**	**$ (36)**	**$ (14)**	**$ (2)**
1110000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$ (245)	$ (6)	$ (72)	$ (19)	$ (27)	$ (101)	$ (14)	$ (5)	$ (1)
1110000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	**Result**	**$ (245)**	**$ (6)**	**$ (72)**	**$ (19)**	**$ (27)**	**$ (101)**	**$ (14)**	**$ (5)**	**$ (1)**
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$ (16)	$ (0)	$ (5)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	**Result**	**$ (16)**	**$ (0)**	**$ (5)**	**$ (1)**	**$ (2)**	**$ (7)**	**$ (1)**	**$ (0)**	**$ (0)**
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$ (8,609)	$ (151)	$ (2,427)	$ (693)	$ (1,074)	$ (3,526)	$ (500)	$ (205)	$ (33)
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	**Result**	**$ (8,609)**	**$ (151)**	**$ (2,427)**	**$ (693)**	**$ (1,074)**	**$ (3,526)**	**$ (500)**	**$ (205)**	**$ (33)**
1110000	3032740	GADSBY INTANGIBLE ASSETS	SG	$ (1,044)	$ (18)	$ (294)	$ (84)	$ (130)	$ (428)	$ (61)	$ (25)	$ (4)
1110000	3032740	GADSBY INTANGIBLE ASSETS	**Result**	**$ (1,044)**	**$ (18)**	**$ (294)**	**$ (84)**	**$ (130)**	**$ (428)**	**$ (61)**	**$ (25)**	**$ (4)**
1110000	3032750	EAGLE POINT HYDRO ASSETS	SG	$ (1,147)	$ (20)	$ (323)	$ (92)	$ (143)	$ (470)	$ (67)	$ (27)	$ (4)
1110000	3032750	EAGLE POINT HYDRO ASSETS	**Result**	**$ (1,147)**	**$ (20)**	**$ (323)**	**$ (92)**	**$ (143)**	**$ (470)**	**$ (67)**	**$ (27)**	**$ (4)**
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	$ (3,203)	$ (56)	$ (903)	$ (258)	$ (400)	$ (1,312)	$ (186)	$ (76)	$ (12)
1110000	3032760	SWIFT 2 IMPROVEMENTS	**Result**	**$ (3,203)**	**$ (56)**	**$ (903)**	**$ (258)**	**$ (400)**	**$ (1,312)**	**$ (186)**	**$ (76)**	**$ (12)**
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	**Result**	**$ (5)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (1)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**
1110000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	$ (118)	$ (3)	$ (35)	$ (9)	$ (13)	$ (49)	$ (7)	$ (3)	$ (0)
1110000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	**Result**	**$ (118)**	**$ (3)**	**$ (35)**	**$ (9)**	**$ (13)**	**$ (49)**	**$ (7)**	**$ (3)**	**$ (0)**
1110000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$ (562)	$ (14)	$ (165)	$ (44)	$ (63)	$ (231)	$ (32)	$ (12)	$ (1)
1110000	3032810	COMPUTER BASED TRAINING (CBT)	**Result**	**$ (562)**	**$ (14)**	**$ (165)**	**$ (44)**	**$ (63)**	**$ (231)**	**$ (32)**	**$ (12)**	**$ (1)**
1110000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$ (268)	$ (7)	$ (79)	$ (21)	$ (30)	$ (110)	$ (15)	$ (6)	$ (1)
1110000	3032820	2003 CCO OPEX MACHINE SOFTWARE	**Result**	**$ (268)**	**$ (7)**	**$ (79)**	**$ (21)**	**$ (30)**	**$ (110)**	**$ (15)**	**$ (6)**	**$ (1)**
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	$ (2,011)	$ (49)	$ (590)	$ (158)	$ (225)	$ (827)	$ (113)	$ (43)	$ (5)
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	**Result**	**$ (2,011)**	**$ (49)**	**$ (590)**	**$ (158)**	**$ (225)**	**$ (827)**	**$ (113)**	**$ (43)**	**$ (5)**
1110000	3032840	VERSION CONTROL SYSTEM	SO	$ (163)	$ (4)	$ (48)	$ (13)	$ (18)	$ (67)	$ (9)	$ (3)	$ (0)
1110000	3032840	VERSION CONTROL SYSTEM	**Result**	**$ (163)**	**$ (4)**	**$ (48)**	**$ (13)**	**$ (18)**	**$ (67)**	**$ (9)**	**$ (3)**	**$ (0)**
1110000	3032860	WEB SOFTWARE	SO	$ (3,306)	$ (81)	$ (969)	$ (260)	$ (370)	$ (1,360)	$ (185)	$ (71)	$ (8)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3032860	WEB SOFTWARE	**Result**	**$ (3,306)**	**$ (81)**	**$ (969)**	**$ (260)**	**$ (370)**	**$ (1,360)**	**$ (185)**	**$ (71)**	**$ (8)**
1110000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$ (157)	$ (4)	$ (46)	$ (12)	$ (18)	$ (64)	$ (9)	$ (3)	$ (0)
1110000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	**Result**	**$ (157)**	**$ (4)**	**$ (46)**	**$ (12)**	**$ (18)**	**$ (64)**	**$ (9)**	**$ (3)**	**$ (0)**
1110000	3032880	LINK RIVER DAM RIGHTS	SG	$ (345)	$ (6)	$ (97)	$ (28)	$ (43)	$ (141)	$ (20)	$ (8)	$ (1)
1110000	3032880	LINK RIVER DAM RIGHTS	**Result**	**$ (345)**	**$ (6)**	**$ (97)**	**$ (28)**	**$ (43)**	**$ (141)**	**$ (20)**	**$ (8)**	**$ (1)**
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$ (39)	$ (1)	$ (11)	$ (3)	$ (5)	$ (16)	$ (2)	$ (1)	$ (0)
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	**Result**	**$ (39)**	**$ (1)**	**$ (11)**	**$ (3)**	**$ (5)**	**$ (16)**	**$ (2)**	**$ (1)**	**$ (0)**
1110000	3032940	VISIO PRO	SO	$ (208)	$ (5)	$ (61)	$ (16)	$ (23)	$ (86)	$ (12)	$ (4)	$ (1)
1110000	3032940	VISIO PRO	**Result**	**$ (208)**	**$ (5)**	**$ (61)**	**$ (16)**	**$ (23)**	**$ (86)**	**$ (12)**	**$ (4)**	**$ (1)**
1110000	3032970	BULK LOAD DATA TOOL	SO	$ (259)	$ (6)	$ (76)	$ (20)	$ (29)	$ (107)	$ (15)	$ (6)	$ (1)
1110000	3032970	BULK LOAD DATA TOOL	**Result**	**$ (259)**	**$ (6)**	**$ (76)**	**$ (20)**	**$ (29)**	**$ (107)**	**$ (15)**	**$ (6)**	**$ (1)**
1110000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1110000	3032980	HAYDEN - VIBRATION SOFTWARE	**Result**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$ (2,047)	$ (50)	$ (600)	$ (161)	$ (229)	$ (842)	$ (115)	$ (44)	$ (5)
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	**Result**	**$ (2,047)**	**$ (50)**	**$ (600)**	**$ (161)**	**$ (229)**	**$ (842)**	**$ (115)**	**$ (44)**	**$ (5)**
1110000	3033010	ORACLE 8i DATABASE UPGRADE	SO	$ (500)	$ (12)	$ (147)	$ (39)	$ (56)	$ (206)	$ (28)	$ (11)	$ (1)
1110000	3033010	ORACLE 8i DATABASE UPGRADE	**Result**	**$ (500)**	**$ (12)**	**$ (147)**	**$ (39)**	**$ (56)**	**$ (206)**	**$ (28)**	**$ (11)**	**$ (1)**
1110000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$ (186)	$ (5)	$ (55)	$ (15)	$ (21)	$ (77)	$ (10)	$ (4)	$ (0)
1110000	3033020	RCDA REGULATION DISCOVERY TOOL	**Result**	**$ (186)**	**$ (5)**	**$ (55)**	**$ (15)**	**$ (21)**	**$ (77)**	**$ (10)**	**$ (4)**	**$ (0)**
1110000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$ (153)	$ (4)	$ (45)	$ (12)	$ (17)	$ (63)	$ (9)	$ (3)	$ (0)
1110000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	**Result**	**$ (153)**	**$ (4)**	**$ (45)**	**$ (12)**	**$ (17)**	**$ (63)**	**$ (9)**	**$ (3)**	**$ (0)**
1110000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$ (156)	$ (4)	$ (46)	$ (12)	$ (17)	$ (64)	$ (9)	$ (3)	$ (0)
1110000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	**Result**	**$ (156)**	**$ (4)**	**$ (46)**	**$ (12)**	**$ (17)**	**$ (64)**	**$ (9)**	**$ (3)**	**$ (0)**
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$ (415)	$ (7)	$ (117)	$ (33)	$ (52)	$ (170)	$ (24)	$ (10)	$ (2)
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	**Result**	**$ (415)**	**$ (7)**	**$ (117)**	**$ (33)**	**$ (52)**	**$ (170)**	**$ (24)**	**$ (10)**	**$ (2)**
1110000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SO	$ (58)	$ (1)	$ (17)	$ (5)	$ (7)	$ (24)	$ (3)	$ (1)	$ (0)
1110000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	**Result**	**$ (58)**	**$ (1)**	**$ (17)**	**$ (5)**	**$ (7)**	**$ (24)**	**$ (3)**	**$ (1)**	**$ (0)**
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	$ (8,338)	$ (205)	$ (2,445)	$ (656)	$ (934)	$ (3,430)	$ (468)	$ (179)	$ (21)
1110000	3033120	RANGER EMS/SCADA SYSTEM	**Result**	**$ (8,338)**	**$ (205)**	**$ (2,445)**	**$ (656)**	**$ (934)**	**$ (3,430)**	**$ (468)**	**$ (179)**	**$ (21)**
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$ (1,401)	$ (34)	$ (411)	$ (110)	$ (157)	$ (576)	$ (79)	$ (30)	$ (4)
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	**Result**	**$ (1,401)**	**$ (34)**	**$ (411)**	**$ (110)**	**$ (157)**	**$ (576)**	**$ (79)**	**$ (30)**	**$ (4)**
1110000	3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	SG	$ (737)	$ (13)	$ (208)	$ (59)	$ (92)	$ (302)	$ (43)	$ (18)	$ (3)
1110000	3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	**Result**	**$ (737)**	**$ (13)**	**$ (208)**	**$ (59)**	**$ (92)**	**$ (302)**	**$ (43)**	**$ (18)**	**$ (3)**
1110000	3033160	Axios Systems Assyst	SO	$ (46)	$ (1)	$ (13)	$ (4)	$ (5)	$ (19)	$ (3)	$ (1)	$ (0)
1110000	3033160	Axios Systems Assyst	**Result**	**$ (46)**	**$ (1)**	**$ (13)**	**$ (4)**	**$ (5)**	**$ (19)**	**$ (3)**	**$ (1)**	**$ (0)**
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	$ (286)	$ (7)	$ (90)	$ (20)	$ (19)	$ (136)	$ (11)	$ (3)	
1110000	3033170	GTX VERSION 7 SOFTWARE	**Result**	**$ (286)**	**$ (7)**	**$ (90)**	**$ (20)**	**$ (19)**	**$ (136)**	**$ (11)**	**$ (3)**	
1110000	3033180	HPOV - HP Openview Software	SO	$ (184)	$ (5)	$ (54)	$ (14)	$ (21)	$ (76)	$ (10)	$ (4)	$ (0)
1110000	3033180	HPOV - HP Openview Software	**Result**	**$ (184)**	**$ (5)**	**$ (54)**	**$ (14)**	**$ (21)**	**$ (76)**	**$ (10)**	**$ (4)**	**$ (0)**
1110000	3033190	ITRON METER READING SOFTWARE	CN	$ (135)	$ (3)	$ (42)	$ (10)	$ (9)	$ (64)	$ (5)	$ (1)	
1110000	3033190	ITRON METER READING SOFTWARE	**Result**	**$ (135)**	**$ (3)**	**$ (42)**	**$ (10)**	**$ (9)**	**$ (64)**	**$ (5)**	**$ (1)**	
1110000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$ (31)	$ (1)	$ (10)	$ (2)	$ (2)	$ (14)	$ (1)	$ (0)	
1110000	3033300	SECID - CUST SECURE WEB LOGIN	**Result**	**$ (31)**	**$ (1)**	**$ (10)**	**$ (2)**	**$ (2)**	**$ (14)**	**$ (1)**	**$ (0)**	
1110000	3034900	MISC - MISCELLANEOUS	CN	$ (64)	$ (2)	$ (20)	$ (5)	$ (4)	$ (31)	$ (2)	$ (1)	
1110000	3034900	MISC - MISCELLANEOUS	IDU	$ (1)						$ (1)		
1110000	3034900	MISC - MISCELLANEOUS	OR	$ (7)		$ (7)						
1110000	3034900	MISC - MISCELLANEOUS	SE	$ (14)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SG	$ (15,426)	$ (271)	$ (4,348)	$ (1,242)	$ (1,925)	$ (6,317)	$ (896)	$ (368)	$ (59)
1110000	3034900	MISC - MISCELLANEOUS	SG-P	$ (11)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SO	$ (768)	$ (19)	$ (225)	$ (60)	$ (86)	$ (316)	$ (43)	$ (16)	$ (2)
1110000	3034900	MISC - MISCELLANEOUS	SSGCH	$ (31)	$ (1)	$ (9)	$ (3)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	UT	$ (7)					$ (7)			
1110000	3034900	MISC - MISCELLANEOUS	WA	$ (1)			$ (1)					
1110000	3034900	MISC - MISCELLANEOUS	WYP	$ (21)				$ (21)				

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3034900	MISC - MISCELLANEOUS	**Result**	**$ (16,351)**	**$ (292)**	**$ (4,616)**	**$ (1,312)**	**$ (2,044)**	**$ (6,694)**	**$ (945)**	**$ (386)**	**$ (61)**
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$ (48)	$ (1)	$ (14)	$ (4)	$ (6)	$ (20)	$ (3)	$ (1)	$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	**Result**	**$ (53)**	**$ (1)**	**$ (15)**	**$ (4)**	**$ (7)**	**$ (22)**	**$ (3)**	**$ (1)**	**$ (0)**
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$ (283)	$ (5)	$ (80)	$ (23)	$ (35)	$ (116)	$ (16)	$ (7)	$ (1)
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	**Result**	**$ (283)**	**$ (5)**	**$ (80)**	**$ (23)**	**$ (35)**	**$ (116)**	**$ (16)**	**$ (7)**	**$ (1)**
1110000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$ (51)	$ (1)	$ (14)	$ (4)	$ (6)	$ (22)	$ (3)	$ (1)	$ (0)
1110000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	**Result**	**$ (51)**	**$ (1)**	**$ (14)**	**$ (4)**	**$ (6)**	**$ (22)**	**$ (3)**	**$ (1)**	**$ (0)**
1110000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$ (261)	$ (4)	$ (70)	$ (20)	$ (31)	$ (113)	$ (16)	$ (6)	$ (1)
1110000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	**Result**	**$ (261)**	**$ (4)**	**$ (70)**	**$ (20)**	**$ (31)**	**$ (113)**	**$ (16)**	**$ (6)**	**$ (1)**
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$ (717)	$ (717)							
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$ (2,091)	$ (54)	$ (654)	$ (149)	$ (142)	$ (992)	$ (81)	$ (18)	
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$ (7,781)		$ (7,781)						
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$ (9,286)	$ (228)	$ (2,723)	$ (731)	$ (1,040)	$ (3,820)	$ (521)	$ (199)	$ (24)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$ (10)					$ (10)			
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$ (1,310)			$ (1,310)					
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$ (5,936)				$ (5,936)				
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$ (27)							$ (27)	
1110000	**Result**		**Result**	**$ (27,159)**	**$ (999)**	**$ (11,159)**	**$ (2,190)**	**$ (7,119)**	**$ (4,822)**	**$ (602)**	**$ (244)**	**$ (24)**
1119000	146209	Other Intangible Assets-Non-Rec		**$ (406,621)**	**$ (10,051)**	**$ (123,218)**	**$ (31,476)**	**$ (46,630)**	**$ (165,700)**	**$ (21,247)**	**$ (7,453)**	**$ (845)**
1119000	146209	Other Intangible Assets-Non-Rec	SG	$ (147)	$ (3)	$ (41)	$ (12)	$ (18)	$ (60)	$ (9)	$ (4)	$ (1)
1119000	146209	Other Intangible Assets-Non-Rec	SO	$471	$12	$138	$37	$53	$194	$26	$10	$1
1119000	**Result**		**Result**	**$324**	**$9**	**$97**	**$25**	**$34**	**$133**	**$18**	**$7**	**$1**
Overall Result				**$324**	**$9**	**$97**	**$25**	**$34**	**$133**	**$18**	**$7**	**$1**
				$ (406,297)	**$ (10,042)**	**$ (123,121)**	**$ (31,451)**	**$ (46,596)**	**$ (165,567)**	**$ (21,229)**	**$ (7,446)**	**$ (845)**

B19. D.I.T.
BALANCE & I.T.C.

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	SG	$4	$0	$1	$0	$0	$2	$0	$0	$0		
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	**Result**	**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**		
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	SG	$26	$0	$7	$2	$3	$11	$2	$1	$0		
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	**Result**	**$26**	**$0**	**$7**	**$2**	**$3**	**$11**	**$2**	**$1**	**$0**		
1901000	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	$ (372)	$ (7)	$ (105)	$ (30)	$ (46)	$ (152)	$ (22)	$ (9)	$ (1)		
1901000	287291	DTA 705.300 Reg Liability - Deferred Ben	**Result**	**$ (372)**	**$ (7)**	**$ (105)**	**$ (30)**	**$ (46)**	**$ (152)**	**$ (22)**	**$ (9)**	**$ (1)**		
1901000	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	$9	$9									
1901000	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	**Result**	**$9**	**$9**									
1901000	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	$193					$193					
1901000	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	**Result**	**$193**					**$193**					
1901000	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	$30						$30				
1901000	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	**Result**	**$30**						**$30**				
1901000	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	$67				$67						
1901000	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	**Result**	**$67**				**$67**						
1901000	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	$147		$147								
1901000	287299	DTA 705.265 Reg Liab-OR Energy Conservat	**Result**	**$147**		**$147**								
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	$42	$1	$11	$3	$6	$17	$3	$1	$0		
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	**Result**	**$42**	**$1**	**$11**	**$3**	**$6**	**$17**	**$3**	**$1**	**$0**		
1901000	287303	DTA-PMI 105.171 PP&E	SE	$ (88)	$ (1)	$ (23)	$ (7)	$ (12)	$ (36)	$ (6)	$ (2)	$ (0)		
1901000	287303	DTA-PMI 105.171 PP&E	**Result**	**$ (88)**	**$ (1)**	**$ (23)**	**$ (7)**	**$ (12)**	**$ (36)**	**$ (6)**	**$ (2)**	**$ (0)**		
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	$22		$22								
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	**Result**	**$22**		**$22**								
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	$303									$303	
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	**Result**	**$303**									**$303**	
1901000	287310	DTA 705.210 Property Insurance(Injuries	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1901000	287310	DTA 705.210 Property Insurance(Injuries	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1901000	287314	DTA 415.700 Reg liability BPA balancing	OTHER	$188									$188	
1901000	287314	DTA 415.700 Reg liability BPA balancing	**Result**	**$188**									**$188**	
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	$2,289	$56	$671	$180	$256	$942	$128	$49	$6		
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	**Result**	**$2,289**	**$56**	**$671**	**$180**	**$256**	**$942**	**$128**	**$49**	**$6**		
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	$4,966	$122	$1,456	$391	$556	$2,043	$279	$106	$13		
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	**Result**	**$4,966**	**$122**	**$1,456**	**$391**	**$556**	**$2,043**	**$279**	**$106**	**$13**		
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	$303	$7	$89	$24	$34	$125	$17	$6	$1		
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	**Result**	**$303**	**$7**	**$89**	**$24**	**$34**	**$125**	**$17**	**$6**	**$1**		
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	SO	$935	$23	$274	$74	$105	$385	$52	$20	$2		
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	**Result**	**$935**	**$23**	**$274**	**$74**	**$105**	**$385**	**$52**	**$20**	**$2**		
1901000	287328	DTA 720.310 SERP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1901000	287328	DTA 720.310 SERP	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	$13,448	$331	$3,943	$1,059	$1,507	$5,532	$755	$288	$34		
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	**Result**	**$13,448**	**$331**	**$3,943**	**$1,059**	**$1,507**	**$5,532**	**$755**	**$288**	**$34**		
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	$212	$4	$60	$17	$26	$87	$12	$5	$1		
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	**Result**	**$212**	**$4**	**$60**	**$17**	**$26**	**$87**	**$12**	**$5**	**$1**		
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	$3,166	$56	$892	$255	$395	$1,297	$184	$75	$12		
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	**Result**	**$3,166**	**$56**	**$892**	**$255**	**$395**	**$1,297**	**$184**	**$75**	**$12**		
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	$3,007	$17	$1,285	$385	$198	$1,059	$62	$0			
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	**Result**	**$3,007**	**$17**	**$1,285**	**$385**	**$198**	**$1,059**	**$62**	**$0**			
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	SO	$2,775	$68	$814	$218	$311	$1,142	$156	$59	$7		
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	**Result**	**$2,775**	**$68**	**$814**	**$218**	**$311**	**$1,142**	**$156**	**$59**	**$7**		
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	$346	$6	$98	$28	$43	$142	$20	$8	$1		
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	**Result**	**$346**	**$6**	**$98**	**$28**	**$43**	**$142**	**$20**	**$8**	**$1**		
1901000	287344	DTA 715.800 Redding Contract - Prepaid	SG	$1,566	$27	$441	$126	$195	$641	$91	$37	$6		
1901000	287344	DTA 715.800 Redding Contract - Prepaid	**Result**	**$1,566**	**$27**	**$441**	**$126**	**$195**	**$641**	**$91**	**$37**	**$6**		
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	$735	$27	$215	$50	$58	$340	$34	$11			
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	**Result**	**$735**	**$27**	**$215**	**$50**	**$58**	**$340**	**$34**	**$11**			
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	$892	$15	$233	$67	$124	$366	$57	$25	$3		
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	**Result**	**$892**	**$15**	**$233**	**$67**	**$124**	**$366**	**$57**	**$25**	**$3**		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	$130									$130	
1901000	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	**Result**	**$130**									**$130**	
1901000	287353	DTA 505.140 Purchase Card Trans Povision	SO	$191	$5	$56	$15	$21	$78	$11	$4	$0		
1901000	287353	DTA 505.140 Purchase Card Trans Povision	**Result**	**$191**	**$5**	**$56**	**$15**	**$21**	**$78**	**$11**	**$4**	**$0**		
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	$5,315	$131	$1,558	$418	$595	$2,186	$298	$114	$14		
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	**Result**	**$5,315**	**$131**	**$1,558**	**$418**	**$595**	**$2,186**	**$298**	**$114**	**$14**		
1901000	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	$44					$44					
1901000	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	**Result**	**$44**					**$44**					
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	$2,194	$54	$643	$173	$246	$903	$123	$47	$6		
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	**Result**	**$2,194**	**$54**	**$643**	**$173**	**$246**	**$903**	**$123**	**$47**	**$6**		
1901000	287360	DTA 425.700 Special Assessment - DOE	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1901000	287360	DTA 425.700 Special Assessment - DOE	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1901000	287364	DTA 910.670 Merger Cost Amort	SO	$495	$12	$145	$39	$55	$204	$28	$11	$1		
1901000	287364	DTA 910.670 Merger Cost Amort	**Result**	**$495**	**$12**	**$145**	**$39**	**$55**	**$204**	**$28**	**$11**	**$1**		
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	$0	$0	$0	$0	$0						
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**						
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	$1,347									$1,347	
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	**Result**	**$1,347**									**$1,347**	
1901000	287373	DTA 910.580 Wasach workers comp reserve	SO	$1,780	$44	$522	$140	$199	$732	$100	$38	$5		
1901000	287373	DTA 910.580 Wasach workers comp reserve	**Result**	**$1,780**	**$44**	**$522**	**$140**	**$199**	**$732**	**$100**	**$38**	**$5**		
1901000	287389	DTA 610.145, OR CONSOLIDATION	OR	$776		$776								
1901000	287389	DTA 610.145, OR CONSOLIDATION	**Result**	**$776**		**$776**								
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	$100	$3	$31	$7	$7	$48	$4	$1			
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	**Result**	**$100**	**$3**	**$31**	**$7**	**$7**	**$48**	**$4**	**$1**			
1901000	287396	DTA425.110 Tenant Lease Allowances	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1901000	287396	DTA425.110 Tenant Lease Allowances	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
1901000	287399	DTA 920.150 FAS 112	SO	$1,837	$45	$539	$145	$206	$756	$103	$39	$5		
1901000	287399	DTA 920.150 FAS 112	**Result**	**$1,837**	**$45**	**$539**	**$145**	**$206**	**$756**	**$103**	**$39**	**$5**		
1901000	287402	DTA 415.801 CONTRA G	SG	$225	$4	$63	$18	$28	$92	$13	$5	$1		
1901000	287402	DTA 415.801 CONTRA G	**Result**	**$225**	**$4**	**$63**	**$18**	**$28**	**$92**	**$13**	**$5**	**$1**		
1901000	287409	DTA 705.232 LEASE-CA	CA	$16	$16									
1901000	287409	DTA 705.232 LEASE-CA	**Result**	**$16**	**$16**									
1901000	287410	DTA 705.233 LEASE-ID	IDU	$208						$208				
1901000	287410	DTA 705.233 LEASE-ID	**Result**	**$208**						**$208**				
1901000	287411	DTA 705.234 LEASE-WY	WYP	$536				$536						
1901000	287411	DTA 705.234 LEASE-WY	**Result**	**$536**				**$536**						
1901000	287412	DTA 705.235 LEASE-UT	UT	$79					$79					
1901000	287412	DTA 705.235 LEASE-UT	**Result**	**$79**					**$79**					
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	$2,266	$56	$664	$178	$254	$932	$127	$49	$6		
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	**Result**	**$2,266**	**$56**	**$664**	**$178**	**$254**	**$932**	**$127**	**$49**	**$6**		
1901000	287414	DTA 505.700 RT BONUS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
1901000	287414	DTA 505.700 RT BONUS	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
1901000	287415	DTA 205.200 M&S INV	SE	$4,431	$73	$1,159	$335	$618	$1,821	$286	$124	$16		
1901000	287415	DTA 205.200 M&S INV	**Result**	**$4,431**	**$73**	**$1,159**	**$335**	**$618**	**$1,821**	**$286**	**$124**	**$16**		
1901000	287420	DTA 705.250 A&G Credit - WA	WA	$81			$81							
1901000	287420	DTA 705.250 A&G Credit - WA	**Result**	**$81**			**$81**							
1901000	287422	DTA 705.252 A&G Credit - CA	CA	$25	$25									
1901000	287422	DTA 705.252 A&G Credit - CA	**Result**	**$25**	**$25**									
1901000	287423	DTA 705.253 A&G Credit - ID	IDU	$214						$214				
1901000	287423	DTA 705.253 A&G Credit - ID	**Result**	**$214**						**$214**				
1901000	287424	DTA 705.254 A&G Credit - WY	WYP	$567				$567						
1901000	287424	DTA 705.254 A&G Credit - WY	**Result**	**$567**				**$567**						
1901000	287429	DTA 425.225 Duke Contract Novation	SG	$871	$15	$246	$70	$109	$357	$51	$21	$3		
1901000	287429	DTA 425.225 Duke Contract Novation	**Result**	**$871**	**$15**	**$246**	**$70**	**$109**	**$357**	**$51**	**$21**	**$3**		
1901000	287430	DTA 505.125 Accrued Royalties	SE	$1,224	$20	$320	$93	$171	$503	$79	$34	$4		
1901000	287430	DTA 505.125 Accrued Royalties	**Result**	**$1,224**	**$20**	**$320**	**$93**	**$171**	**$503**	**$79**	**$34**	**$4**		
1901000	287431	DTA 505.160 Cal PUC Fee	CA	$9	$9									
1901000	287431	DTA 505.160 Cal PUC Fee	**Result**	**$9**	**$9**									
1901000	287432	DTA 715.050 Microsoft Lic Liability	SO	$101	$2	$30	$8	$11	$42	$6	$2	$0		
1901000	287432	DTA 715.050 Microsoft Lic Liability	**Result**	**$101**	**$2**	**$30**	**$8**	**$11**	**$42**	**$6**	**$2**	**$0**		
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	$370	$6	$97	$28	$52	$152	$24	$10	$1		
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	**Result**	**$370**	**$6**	**$97**	**$28**	**$52**	**$152**	**$24**	**$10**	**$1**		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	$27									$27	
1901000	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	**Result**	**$27**									**$27**	
1901000	287450	DTA 505.115 SALES & USE TAX	OTHER	$ (0)									$ (0)	
1901000	287450	DTA 505.115 SALES & USE TAX	**Result**	**$ (0)**									**$ (0)**	
1901000	287451	DTA 425.380 ID CUST	OTHER	$0									$0	
1901000	287451	DTA 425.380 ID CUST	**Result**	**$0**									**$0**	
1901000	287454	DTA 415.310 ENVN WA	WA	$190			$190							
1901000	287454	DTA 415.310 ENVN WA	**Result**	**$190**			**$190**							
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	$1,083	$27	$317	$85	$121	$445	$61	$23	$3		
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	**Result**	**$1,083**	**$27**	**$317**	**$85**	**$121**	**$445**	**$61**	**$23**	**$3**		
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	$743	$18	$218	$58	$83	$306	$42	$16	$2		
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	**Result**	**$743**	**$18**	**$218**	**$58**	**$83**	**$306**	**$42**	**$16**	**$2**		
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	$287	$5	$81	$23	$36	$117	$17	$7	$1		
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	**Result**	**$287**	**$5**	**$81**	**$23**	**$36**	**$117**	**$17**	**$7**	**$1**		
1901000	287467	DTA 210.105 Self Ins	SO	$111	$3	$33	$9	$12	$46	$6	$2	$0		
1901000	287467	DTA 210.105 Self Ins	**Result**	**$111**	**$3**	**$33**	**$9**	**$12**	**$46**	**$6**	**$2**	**$0**		
1901000	287468	DTA 610.120N Conting	OTHER	$ (2,215)									$ (2,215)	
1901000	287468	DTA 610.120N Conting	**Result**	**$ (2,215)**									**$ (2,215)**	
1901000	287469	DTA 610.211 Rever	OTHER	$2,577									$2,577	
1901000	287469	DTA 610.211 Rever	**Result**	**$2,577**									**$2,577**	
1901000	287471	DTA 505.170 WV CONT	SSGCT	$1,253	$21	$335	$97	$147	$540	$77	$30	$6		
1901000	287471	DTA 505.170 WV CONT	**Result**	**$1,253**	**$21**	**$335**	**$97**	**$147**	**$540**	**$77**	**$30**	**$6**		
1901000	287473	DTA 705.270 Reg Liab	OTHER	$141									$141	
1901000	287473	DTA 705.270 Reg Liab	**Result**	**$141**									**$141**	
1901000	287474	DTA 705.271 Reg Liab	OTHER	$32									$32	
1901000	287474	DTA 705.271 Reg Liab	**Result**	**$32**									**$32**	
1901000	287475	DTA 705.272 Reg Liab	OTHER	$16									$16	
1901000	287475	DTA 705.272 Reg Liab	**Result**	**$16**									**$16**	
1901000	287476	DTA 705.273 Reg Liab	OTHER	$287									$287	
1901000	287476	DTA 705.273 Reg Liab	**Result**	**$287**									**$287**	
1901000	287477	DTA 705.274 Reg Liab	OTHER	$13									$13	
1901000	287477	DTA 705.274 Reg Liab	**Result**	**$13**									**$13**	
1901000	287478	DTA 705.275 Reg Liab	OTHER	$39									$39	
1901000	287478	DTA 705.275 Reg Liab	**Result**	**$39**									**$39**	
1901000	287479	DTA 105.221 Saf Har	SG	$34,011	$597	$9,586	$2,738	$4,244	$13,929	$1,975	$811	$131		
1901000	287479	DTA 105.221 Saf Har	**Result**	**$34,011**	**$597**	**$9,586**	**$2,738**	**$4,244**	**$13,929**	**$1,975**	**$811**	**$131**		
1901000	287499	DTA - PMI Def Tax	SE	$7,396	$122	$1,935	$559	$1,031	$3,039	$477	$207	$26		
1901000	287499	DTA - PMI Def Tax	**Result**	**$7,396**	**$122**	**$1,935**	**$559**	**$1,031**	**$3,039**	**$477**	**$207**	**$26**		
1901000	**Result**			**$106,634**	**$2,075**	**$29,888**	**$8,351**	**$13,178**	**$41,483**	**$6,183**	**$2,277**	**$315**	**$2,884**	
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	$ (6,641)	$ (163)	$ (1,947)	$ (523)	$ (744)	$ (2,731)	$ (373)	$ (142)	$ (17)		
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	**Result**	**$ (6,641)**	**$ (163)**	**$ (1,947)**	**$ (523)**	**$ (744)**	**$ (2,731)**	**$ (373)**	**$ (142)**	**$ (17)**		
2820000	**Result**			**$ (6,641)**	**$ (163)**	**$ (1,947)**	**$ (523)**	**$ (744)**	**$ (2,731)**	**$ (373)**	**$ (142)**	**$ (17)**		
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	$ (4,236)	$ (74)	$ (1,194)	$ (341)	$ (529)	$ (1,735)	$ (246)	$ (101)	$ (16)		
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	**Result**	**$ (4,236)**	**$ (74)**	**$ (1,194)**	**$ (341)**	**$ (529)**	**$ (1,735)**	**$ (246)**	**$ (101)**	**$ (16)**		
2821000	287469	DTL 730.170 RA FAS133	OTHER	$ (0)									$ (0)	
2821000	287469	DTL 730.170 RA FAS133	**Result**	**$ (0)**									**$ (0)**	
2821000	287602	DTL EPUD	OR	$ (0)		$ (0)								
2821000	287602	DTL EPUD	**Result**	**$ (0)**		**$ (0)**								
2821000	287603	DTL FERC SOGA-UPL	FERC	$ (3)								$ (3)		
2821000	287603	DTL FERC SOGA-UPL	**Result**	**$ (3)**								**$ (3)**		
2821000	287605	DTL PP&E Powertax	DITBAL	$ (1,453,443)	$ (37,309)	$ (418,025)	$ (110,979)	$ (151,238)	$ (635,173)	$ (89,358)	$ (28,426)	$ (3,462)		$20,529
2821000	287605	DTL PP&E Powertax	**Result**	**$ (1,453,443)**	**$ (37,309)**	**$ (418,025)**	**$ (110,979)**	**$ (151,238)**	**$ (635,173)**	**$ (89,358)**	**$ (28,426)**	**$ (3,462)**		**$20,529**
2821000	287606	DTL PP&E Adjustment	DITBAL	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		$0
2821000	287606	DTL PP&E Adjustment	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		**$0**
2821000	287608	DTL Safe Harbor Lease Cholla	SG	$ (7,304)	$ (128)	$ (2,059)	$ (588)	$ (911)	$ (2,991)	$ (424)	$ (174)	$ (28)		
2821000	287608	DTL Safe Harbor Lease Cholla	**Result**	**$ (7,304)**	**$ (128)**	**$ (2,059)**	**$ (588)**	**$ (911)**	**$ (2,991)**	**$ (424)**	**$ (174)**	**$ (28)**		
2821000	287692	DTL 610.005N Sec 17	SO	$1,119	$28	$328	$88	$125	$460	$63	$24	$3		
2821000	287692	DTL 610.005N Sec 17	**Result**	**$1,119**	**$28**	**$328**	**$88**	**$125**	**$460**	**$63**	**$24**	**$3**		
2821000	287703	DTL 610.110N, 99-00 RAR	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
2821000	287703	DTL 610.110N, 99-00 RAR	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
2821000	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	$ (2,240)	$ (37)	$ (586)	$ (169)	$ (312)	$ (920)	$ (144)	$ (63)	$ (8)		
2821000	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	**Result**	**$ (2,240)**	**$ (37)**	**$ (586)**	**$ (169)**	**$ (312)**	**$ (920)**	**$ (144)**	**$ (63)**	**$ (8)**		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2821000	287753	DTL 110.100 BOOK DEPLETION	SE	$ (8,766)	$ (145)	$ (2,293)	$ (663)	$ (1,222)	$ (3,602)	$ (565)	$ (245)	$ (31)		
2821000	287753	DTL 110.100 BOOK DEPLETION	**Result**	**$ (8,766)**	**$ (145)**	**$ (2,293)**	**$ (663)**	**$ (1,222)**	**$ (3,602)**	**$ (565)**	**$ (245)**	**$ (31)**		
2821000	287765	DTL 610.095N Roll	SO	$ (8,177)	$ (201)	$ (2,398)	$ (644)	$ (916)	$ (3,363)	$ (459)	$ (175)	$ (21)		
2821000	287765	DTL 610.095N Roll	**Result**	**$ (8,177)**	**$ (201)**	**$ (2,398)**	**$ (644)**	**$ (916)**	**$ (3,363)**	**$ (459)**	**$ (175)**	**$ (21)**		
2821000	287766	DTL 610.100N Amort	SO	$234	$6	$69	$18	$26	$96	$13	$5	$1		
2821000	287766	DTL 610.100N Amort	**Result**	**$234**	**$6**	**$69**	**$18**	**$26**	**$96**	**$13**	**$5**	**$1**		
2821000	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OR	$ (56)		$ (56)								
2821000	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	**Result**	**$ (56)**		**$ (56)**								
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	$ (255)						$ (255)				
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	**Result**	**$ (255)**						**$ (255)**				
2821000	287771	DTL 110.205 SRC tax depletion	SE	$688	$11	$180	$52	$96	$283	$44	$19	$2		
2821000	287771	DTL 110.205 SRC tax depletion	**Result**	**$688**	**$11**	**$180**	**$52**	**$96**	**$283**	**$44**	**$19**	**$2**		
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	$1,965									$1,965	
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	**Result**	**$1,965**									**$1,965**	
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	$ (2,577)									$ (2,577)	
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	**Result**	**$ (2,577)**									**$ (2,577)**	
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	$ (129)									$ (129)	
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	**Result**	**$ (129)**									**$ (129)**	
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	$ (129)									$ (129)	
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	**Result**	**$ (129)**									**$ (129)**	
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	$ (129)									$ (129)	
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	**Result**	**$ (129)**									**$ (129)**	
2821000	287788	DTL 110.105 SRC BOOK DEPLETION	SE	$ (4,011)	$ (66)	$ (1,049)	$ (303)	$ (559)	$ (1,648)	$ (259)	$ (112)	$ (14)		
2821000	287788	DTL 110.105 SRC BOOK DEPLETION	**Result**	**$ (4,011)**	**$ (66)**	**$ (1,049)**	**$ (303)**	**$ (559)**	**$ (1,648)**	**$ (259)**	**$ (112)**	**$ (14)**		
2821000	**Result**			**$ (1,487,447)**	**$ (37,917)**	**$ (427,082)**	**$ (113,529)**	**$ (155,440)**	**$ (648,594)**	**$ (91,590)**	**$ (29,248)**	**$ (3,577)**	**$ (998)**	**$20,529**
2831000	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	$ (34)	$ (34)									
2831000	287570	DTL 415.701 CA Deferred Intervenor Fundi	**Result**	**$ (34)**	**$ (34)**									
2831000	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	$ (199)							$ (199)			
2831000	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	**Result**	**$ (199)**							**$ (199)**			
2831000	287572	DTL 415.872 Deferred Excess Net Power Co	WYU	$ (4,598)							$ (4,598)			
2831000	287572	DTL 415.872 Deferred Excess Net Power Co	**Result**	**$ (4,598)**							**$ (4,598)**			
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	$ (1,142)			$ (1,142)							
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	**Result**	**$ (1,142)**			**$ (1,142)**							
2831000	287574	DTL 415.891 WY-2006 Transition Severance	WYU	$ (504)							$ (504)			
2831000	287574	DTL 415.891 WY-2006 Transition Severance	**Result**	**$ (504)**							**$ (504)**			
2831000	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	$524	$9	$137	$40	$73	$215	$34	$15	$2		
2831000	287575	DTL 425.125 Deferred Coal Cost-Arch	**Result**	**$524**	**$9**	**$137**	**$40**	**$73**	**$215**	**$34**	**$15**	**$2**		
2831000	287576	DTL 415.822 RgAst UT	SO	$ (370)	$ (9)	$ (108)	$ (29)	$ (41)	$ (152)	$ (21)	$ (8)	$ (1)		
2831000	287576	DTL 415.822 RgAst UT	**Result**	**$ (370)**	**$ (9)**	**$ (108)**	**$ (29)**	**$ (41)**	**$ (152)**	**$ (21)**	**$ (8)**	**$ (1)**		
2831000	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	$1,859		$1,859								
2831000	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	**Result**	**$1,859**		**$1,859**								
2831000	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	$835							$835			
2831000	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	**Result**	**$835**							**$835**			
2831000	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	$ (494)					$ (494)					
2831000	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	**Result**	**$ (494)**					**$ (494)**					
2831000	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	$3,204					$3,204					
2831000	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	**Result**	**$3,204**					**$3,204**					
2831000	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	$161	$161									
2831000	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	**Result**	**$161**	**$161**									
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	$595			$595							
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	**Result**	**$595**			**$595**							
2831000	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	$ (378)		$ (378)								
2831000	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	**Result**	**$ (378)**		**$ (378)**								
2831000	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	$ (170)				$ (170)						
2831000	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	**Result**	**$ (170)**				**$ (170)**						
2831000	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	$ (486)					$ (486)					
2831000	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	**Result**	**$ (486)**					**$ (486)**					
2831000	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	$ (75)						$ (75)				
2831000	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	**Result**	**$ (75)**						**$ (75)**				
2831000	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	$ (33)	$ (33)									
2831000	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	**Result**	**$ (33)**	**$ (33)**									
2831000	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	$ (235)									$ (235)	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287590	DTL 415.840 Reg Asset - Deferred OR Ind	**Result**	**$ (235)**									**$ (235)**	
2831000	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	$458	$8	$127	$36	$58	$188	$27	$11	$2		
2831000	287613	DTL 605.100 Trojan Decomissioning Costs	**Result**	**$458**	**$8**	**$127**	**$36**	**$58**	**$188**	**$27**	**$11**	**$2**		
2831000	287614	DTL 430.100 Weatherization	SO	$ (4,675)	$ (115)	$ (1,371)	$ (368)	$ (524)	$ (1,923)	$ (262)	$ (100)	$ (12)		
2831000	287614	DTL 430.100 Weatherization	**Result**	**$ (4,675)**	**$ (115)**	**$ (1,371)**	**$ (368)**	**$ (524)**	**$ (1,923)**	**$ (262)**	**$ (100)**	**$ (12)**		
2831000	287616	DTL Interim provision reg assets/Liabil	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2831000	287616	DTL Interim provision reg assets/Liabil	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	$ (3,077)		$ (3,077)								
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	**Result**	**$ (3,077)**		**$ (3,077)**								
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	$ (0)										
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	**Result**	**$ (0)**					$ (0)					
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	$ (675)					**$ (0)**					
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	**Result**	**$ (675)**					$ (675)					
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	$ (3,820)	$ (67)	$ (1,077)	$ (308)	$ (477)	**$ (675)**					
2831000	287634	DTL 415.300 Environmental Clean-up Accru	**Result**	**$ (3,820)**	**$ (67)**	**$ (1,077)**	**$ (308)**	**$ (477)**	$ (1,564)	$ (222)	$ (91)	$ (15)		
2831000	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	$ (2,730)	$ (48)	$ (772)	$ (221)	$ (342)	**$ (1,564)**	**$ (222)**	**$ (91)**	**$ (15)**		
2831000	287635	DTL 415.500 Cholla Plt Transact Costs-AP	**Result**	**$ (2,730)**	**$ (48)**	**$ (772)**	**$ (221)**	**$ (342)**	$ (1,122)	$ (159)	$ (65)			
2831000	287638	DTL 415.640 IDAI Costs - direct access C	CA	$ (58)	$ (58)				**$ (1,122)**	**$ (159)**	**$ (65)**			
2831000	287638	DTL 415.640 IDAI Costs - direct access C	**Result**	**$ (58)**	**$ (58)**									
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	$ (249)			$ (249)							
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	**Result**	**$ (249)**			**$ (249)**							
2831000	287640	DTL 415.680 Deferred Intervener Funding	OR	$ (56)		$ (56)								
2831000	287640	DTL 415.680 Deferred Intervener Funding	**Result**	**$ (56)**		**$ (56)**								
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	$ (85)										
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	**Result**	**$ (85)**									$ (85)	
2831000	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	$ (12)						$ (12)			**$ (85)**	
2831000	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	**Result**	**$ (12)**						**$ (12)**				
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	$ (1,275)	$ (21)	$ (334)	$ (96)	$ (178)	$ (524)	$ (82)	$ (36)	$ (4)		
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	**Result**	**$ (1,275)**	**$ (21)**	**$ (334)**	**$ (96)**	**$ (178)**	**$ (524)**	**$ (82)**	**$ (36)**	**$ (4)**		
2831000	287653	DTL 425.250 TGS Buyout	SG	$ (68)	$ (1)	$ (19)	$ (5)	$ (8)	$ (28)	$ (4)	$ (2)	$ (0)		
2831000	287653	DTL 425.250 TGS Buyout	**Result**	**$ (68)**	**$ (1)**	**$ (19)**	**$ (5)**	**$ (8)**	**$ (28)**	**$ (4)**	**$ (2)**	**$ (0)**		
2831000	287654	DTL 425.260 Lakeview Buyout	SG	$ (10)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)		
2831000	287654	DTL 425.260 Lakeview Buyout	**Result**	**$ (10)**	**$ (0)**	**$ (3)**	**$ (1)**	**$ (1)**	**$ (4)**	**$ (1)**	**$ (0)**	**$ (0)**		
2831000	287656	DTL 425.280 Joseph Settlement	SG	$ (500)	$ (9)	$ (141)	$ (40)	$ (62)	$ (205)	$ (29)	$ (12)	$ (2)		
2831000	287656	DTL 425.280 Joseph Settlement	**Result**	**$ (500)**	**$ (9)**	**$ (141)**	**$ (40)**	**$ (62)**	**$ (205)**	**$ (29)**	**$ (12)**	**$ (2)**		
2831000	287661	DTL 425.360 Hermiston Swap	SG	$ (1,830)	$ (32)	$ (516)	$ (147)	$ (228)	$ (749)	$ (106)	$ (44)	$ (7)		
2831000	287661	DTL 425.360 Hermiston Swap	**Result**	**$ (1,830)**	**$ (32)**	**$ (516)**	**$ (147)**	**$ (228)**	**$ (749)**	**$ (106)**	**$ (44)**	**$ (7)**		
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	$ (261)		$ (261)								
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	**Result**	**$ (261)**		**$ (261)**								
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	$ (712)										
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	**Result**	**$ (712)**					$ (712)					
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	$ (77)					**$ (712)**					
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	**Result**	**$ (77)**						$ (77)				
2831000	287669	DTL 210.180 PRE MEM	SO	$ (868)	$ (21)	$ (255)	$ (68)	$ (97)	$ (357)	**$ (77)**				
2831000	287669	DTL 210.180 PRE MEM	**Result**	**$ (868)**	**$ (21)**	**$ (255)**	**$ (68)**	**$ (97)**	**$ (357)**	$ (49)	$ (19)	$ (2)		
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	$ (7,142)	$ (168)	$ (2,043)	$ (548)	$ (790)	$ (3,031)	**$ (49)**	**$ (19)**	**$ (2)**		
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	**Result**	**$ (7,142)**	**$ (168)**	**$ (2,043)**	**$ (548)**	**$ (790)**	**$ (3,031)**	$ (393)	$ (151)	$ (18)		
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	$2,220	$37	$581	$168	$310	$912	**$ (393)**	**$ (151)**	**$ (18)**		
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	**Result**	**$2,220**	**$37**	**$581**	**$168**	**$310**	**$912**	$143	$62	$8		
2831000	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	$ (365)						**$143**	**$62**	**$8**		
2831000	287685	DTL 425.380 Idaho Customer Balancing Acc	**Result**	**$ (365)**						$ (365)				
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	SE	$0	$0	$0	$0	$0	$0	**$ (365)**				
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	$0	$0	$0		
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	$ (99)		$ (99)								
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	**Result**	**$ (99)**		**$ (99)**								
2831000	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	$ (396)										
2831000	287698	DTL 610.135, REG ASSET, SB 1149	**Result**	**$ (396)**									$ (396)	
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$ (107)	$ (2)	$ (28)	$ (8)	$ (15)	$ (44)	$ (7)	$ (3)	$ (0)	**$ (396)**	
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	**Result**	**$ (107)**	**$ (2)**	**$ (28)**	**$ (8)**	**$ (15)**	**$ (44)**	**$ (7)**	**$ (3)**	**$ (0)**		
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	$ (14,967)	$ (368)	$ (4,389)	$ (1,178)	$ (1,677)	$ (6,156)	$ (840)	$ (321)	$ (38)		
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	**Result**	**$ (14,967)**	**$ (368)**	**$ (4,389)**	**$ (1,178)**	**$ (1,677)**	**$ (6,156)**	**$ (840)**	**$ (321)**	**$ (38)**		
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	$729	$12	$191	$55	$102	$299	$47	$20	$3		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	**Result**	**$729**	**$12**	**$191**	**$55**	**$102**	**$299**	**$47**	**$20**	**$3**		
2831000	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	$ (769)	$ (13)	$ (201)	$ (58)	$ (107)	$ (316)	$ (50)	$ (21)	$ (3)		
2831000	287720	DTL 610.100 PMI DEV'T COST AMORT	**Result**	**$ (769)**	**$ (13)**	**$ (201)**	**$ (58)**	**$ (107)**	**$ (316)**	**$ (50)**	**$ (21)**	**$ (3)**		
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$209	$3	$55	$16	$29	$86	$14	$6	$1		
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	**Result**	**$209**	**$3**	**$55**	**$16**	**$29**	**$86**	**$14**	**$6**	**$1**		
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	SE	$340	$6	$89	$26	$47	$140	$22	$9	$1		
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	**Result**	**$340**	**$6**	**$89**	**$26**	**$47**	**$140**	**$22**	**$9**	**$1**		
2831000	287723	DTL 205.411 PMI SEC. 263A	SE	$971	$16	$254	$73	$135	$399	$63	$27	$3		
2831000	287723	DTL 205.411 PMI SEC. 263A	**Result**	**$971**	**$16**	**$254**	**$73**	**$135**	**$399**	**$63**	**$27**	**$3**		
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	$20,498	$339	$5,362	$1,549	$2,858	$8,422	$1,322	$573	$72		
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	**Result**	**$20,498**	**$339**	**$5,362**	**$1,549**	**$2,858**	**$8,422**	**$1,322**	**$573**	**$72**		
2831000	287726	DTL PMI PP&E	SE	$ (20,018)	$ (331)	$ (5,237)	$ (1,513)	$ (2,791)	$ (8,225)	$ (1,291)	$ (559)	$ (71)		
2831000	287726	DTL PMI PP&E	**Result**	**$ (20,018)**	**$ (331)**	**$ (5,237)**	**$ (1,513)**	**$ (2,791)**	**$ (8,225)**	**$ (1,291)**	**$ (559)**	**$ (71)**		
2831000	287728	DTL 415.800 GRID WST	SG	$205	$4	$58	$16	$26	$84	$12	$5	$1		
2831000	287728	DTL 415.800 GRID WST	**Result**	**$205**	**$4**	**$58**	**$16**	**$26**	**$84**	**$12**	**$5**	**$1**		
2831000	287729	DTL 610.142 UT HOME	OTHER	$ (433)										
2831000	287729	DTL 610.142 UT HOME	**Result**	**$ (433)**									$ (433)	
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	$ (49)			$ (49)							
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	**Result**	**$ (49)**			**$ (49)**						**$ (433)**	
2831000	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	$ (3)										
2831000	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	**Result**	**$ (3)**									$ (3)	
2831000	287735	DTL 910.905 PMI Cost Depletion	SE	$ (114)	$ (2)	$ (30)	$ (9)	$ (16)	$ (47)	$ (7)	$ (3)	$ (0)	**$ (3)**	
2831000	287735	DTL 910.905 PMI Cost Depletion	**Result**	**$ (114)**	**$ (2)**	**$ (30)**	**$ (9)**	**$ (16)**	**$ (47)**	**$ (7)**	**$ (3)**	**$ (0)**		
2831000	287736	DTL 415.555 WY Def Net Power Costs	WYP	$ (167)				$ (167)						
2831000	287736	DTL 415.555 WY Def Net Power Costs	**Result**	**$ (167)**				**$ (167)**						
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	$ (53)			$ (53)							
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	**Result**	**$ (53)**			**$ (53)**							
2831000	287747	DTL 705.240 CA Energy Program	CA	$ (832)	$ (832)									
2831000	287747	DTL 705.240 CA Energy Program	**Result**	**$ (832)**	**$ (832)**									
2831000	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
2831000	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	$ (11,719)										
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	**Result**	**$ (11,719)**									$ (11,719)	
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	$ (9,811)	$ (162)	$ (2,567)	$ (742)	$ (1,368)	$ (4,031)	$ (633)	$ (274)	$ (35)	**$ (11,719)**	
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	**Result**	**$ (9,811)**	**$ (162)**	**$ (2,567)**	**$ (742)**	**$ (1,368)**	**$ (4,031)**	**$ (633)**	**$ (274)**	**$ (35)**		
2831000	287752	DTL 910.240 Legal Reserve	OTHER	$ (1)										
2831000	287752	DTL 910.240 Legal Reserve	**Result**	**$ (1)**									$ (1)	
2831000	287762	DTL 705.260 Reg Asset	WA	$ (489)			$ (489)						**$ (1)**	
2831000	287762	DTL 705.260 Reg Asset	**Result**	**$ (489)**			**$ (489)**							
2831000	287763	DTL 715.720 NW Power	WA	$ (619)			$ (619)							
2831000	287763	DTL 715.720 NW Power	**Result**	**$ (619)**			**$ (619)**							
2831000	287764	DTL 610.146 OR Reg	OR	$ (67)		$ (67)								
2831000	287764	DTL 610.146 OR Reg	**Result**	**$ (67)**		**$ (67)**								
2831000	287768	DTL 415.700 REG ASST	OR	$ (0)		$ (0)								
2831000	287768	DTL 415.700 REG ASST	**Result**	**$ (0)**		**$ (0)**								
2831000	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	SE	$ (315)	$ (5)	$ (82)	$ (24)	$ (44)	$ (129)	$ (20)	$ (9)	$ (1)		
2831000	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	**Result**	**$ (315)**	**$ (5)**	**$ (82)**	**$ (24)**	**$ (44)**	**$ (129)**	**$ (20)**	**$ (9)**	**$ (1)**		
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	$ (83)										
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	**Result**	**$ (83)**									$ (83)	
2831000	287779	DTL 415.850 Unrec Plt	SG	$ (3,141)	$ (55)	$ (885)	$ (253)	$ (392)	$ (1,286)	$ (182)	$ (75)	$ (12)	**$ (83)**	
2831000	287779	DTL 415.850 Unrec Plt	**Result**	**$ (3,141)**	**$ (55)**	**$ (885)**	**$ (253)**	**$ (392)**	**$ (1,286)**	**$ (182)**	**$ (75)**	**$ (12)**		
2831000	287781	DTL 415.870 Def CA	OTHER	$ (54)										
2831000	287781	DTL 415.870 Def CA	**Result**	**$ (54)**									$ (54)	
2831000	287782	DTL 415.871 Def Wy	OTHER	$ (7,162)									**$ (54)**	
2831000	287782	DTL 415.871 Def Wy	**Result**	**$ (7,162)**									$ (7,162)	
2831000	287783	DTL 415.880 Def Ut	UT	$ (39)					$ (39)				**$ (7,162)**	
2831000	287783	DTL 415.880 Def Ut	**Result**	**$ (39)**					**$ (39)**					
2831000	287784	DTL 415.900 OR SB RE	OTHER	$ (2,466)										
2831000	287784	DTL 415.900 OR SB RE	**Result**	**$ (2,466)**									$ (2,466)	
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	$ (579)						$ (579)			**$ (2,466)**	
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	**Result**	**$ (579)**						**$ (579)**				
2831000	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	$ (2,770)		$ (2,770)								

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287787	DTL 415.895 OR _RCAC SEP-DEC 07	**Result**	**$ (2,770)**		**$ (2,770)**								
2831000	287789	DTL 415.804 RTO GW	OR	$ (40)		$ (40)								
2831000	287789	DTL 415.804 RTO GW	**Result**	**$ (40)**		**$ (40)**								
2831000	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	$35				$35						
2831000	287790	DTL 415.805 RTO Grid West N/R - WY	**Result**	**$35**				**$35**						
2831000	287791	DTL 415.806 RTO GW	IDU	$15						$15				
2831000	287791	DTL 415.806 RTO GW	**Result**	**$15**						**$15**				
2831000	287990	DTL - PMI Def Tax	SE	$ (7,396)	$ (122)	$ (1,935)	$ (559)	$ (1,031)	$ (3,039)	$ (477)	$ (207)	$ (26)		
2831000	287990	DTL - PMI Def Tax	**Result**	**$ (7,396)**	**$ (122)**	**$ (1,935)**	**$ (559)**	**$ (1,031)**	**$ (3,039)**	**$ (477)**	**$ (207)**	**$ (26)**		
2831000	**Result**			**$ (89,161)**	**$ (1,915)**	**$ (20,026)**	**$ (6,202)**	**$ (6,854)**	**$ (21,390)**	**$ (4,245)**	**$ (5,737)**	**$ (155)**	**$ (22,636)**	
Overall Result				**$ (1,476,614)**	**$ (37,920)**	**$ (419,168)**	**$ (111,902)**	**$ (149,861)**	**$ (631,233)**	**$ (90,024)**	**$ (32,850)**	**$ (3,435)**	**$ (20,750)**	**$20,529**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Nutil
2551000	285602	ACCUM DEF ITC - PPL - 1983	ITC84	$ (2,618)	$ (86)	$ (1,858)	$ (371)	$ (287)					$ (16)
2551000	285602	ACCUM DEF ITC - PPL - 1983	**Result**	**$ (2,618)**	**$ (86)**	**$ (1,858)**	**$ (371)**	**$ (287)**					**$ (16)**
2551000	285603	ACCUM DEF ITC - PPL - 1984	ITC85	$ (1,922)	$ (104)	$ (1,301)	$ (257)	$ (223)					$ (37)
2551000	285603	ACCUM DEF ITC - PPL - 1984	**Result**	**$ (1,922)**	**$ (104)**	**$ (1,301)**	**$ (257)**	**$ (223)**					**$ (37)**
2551000	285604	ACCUM DEF ITC - PPL - 1985	ITC85	$ (2,141)	$ (116)	$ (1,449)	$ (286)	$ (249)					$ (41)
2551000	285604	ACCUM DEF ITC - PPL - 1985	**Result**	**$ (2,141)**	**$ (116)**	**$ (1,449)**	**$ (286)**	**$ (249)**					**$ (41)**
2551000	285605	ACCUM DEF ITC - PPL - 1986	ITC86	$ (1,850)	$ (89)	$ (1,195)	$ (243)	$ (287)					$ (37)
2551000	285605	ACCUM DEF ITC - PPL - 1986	**Result**	**$ (1,850)**	**$ (89)**	**$ (1,195)**	**$ (243)**	**$ (287)**					**$ (37)**
2551000	285606	ACCUM DEF ITC - PPL - 1987	ITC88	$ (267)	$ (11)	$ (163)	$ (40)	$ (45)					$ (8)
2551000	285606	ACCUM DEF ITC - PPL - 1987	**Result**	**$ (267)**	**$ (11)**	**$ (163)**	**$ (40)**	**$ (45)**					**$ (8)**
2551000	285607	ACCUM DEF ITC - PPL - 1988	ITC89	$ (575)	$ (28)	$ (324)	$ (88)	$ (119)					$ (16)
2551000	285607	ACCUM DEF ITC - PPL - 1988	**Result**	**$ (575)**	**$ (28)**	**$ (324)**	**$ (88)**	**$ (119)**					**$ (16)**
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	$ (359)	$ (5)	$ (57)	$ (14)	$ (14)	$ (169)	$ (50)	$ (49)		$ (1)
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	**Result**	**$ (359)**	**$ (5)**	**$ (57)**	**$ (14)**	**$ (14)**	**$ (169)**	**$ (50)**	**$ (49)**		**$ (1)**
2551000	**Result**			**$ (9,731)**	**$ (440)**	**$ (6,348)**	**$ (1,299)**	**$ (1,222)**	**$ (169)**	**$ (50)**	**$ (49)**		**$ (156)**
Overall Result				**$ (9,731)**	**$ (440)**	**$ (6,348)**	**$ (1,299)**	**$ (1,222)**	**$ (169)**	**$ (50)**	**$ (49)**		**$ (156)**

B20. CUSTOMER ADVANCES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances (Actuals)

Beg / End Average as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	$ (4)	$ (4)							
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	$ (354)	$ (9)	$ (111)	$ (25)	$ (24)	$ (168)	$ (14)	$ (3)	
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	$ (33)						$ (33)		
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	$ (529)		$ (529)						
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	$ (5,039)	$ (88)	$ (1,420)	$ (406)	$ (629)	$ (2,064)	$ (293)	$ (120)	$ (19)
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	$ (9,154)					$ (9,154)			
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	$ (15)			$ (15)					
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	$ (3,091)				$ (3,091)				
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	$ (653)							$ (653)	
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	**Result**	**$ (18,873)**	**$ (102)**	**$ (2,060)**	**$ (446)**	**$ (3,744)**	**$ (11,386)**	**$ (339)**	**$ (777)**	**$ (19)**
2520000	**Result**			**$ (18,873)**	**$ (102)**	**$ (2,060)**	**$ (446)**	**$ (3,744)**	**$ (11,386)**	**$ (339)**	**$ (777)**	**$ (19)**
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	$16	$0	$5	$1	$1	$8	$1	$0	
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	OR									
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	$ (16)					$ (16)			
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	**Result**		**$0**	**$5**	**$1**	**$1**	**$ (9)**	**$1**	**$0**	
2523990	**Result**				**$0**	**$5**	**$1**	**$1**	**$ (9)**	**$1**	**$0**	
Overall Result				**$ (18,873)**	**$ (101)**	**$ (2,055)**	**$ (445)**	**$ (3,743)**	**$ (11,395)**	**$ (338)**	**$ (777)**	**$ (19)**