

October 30, 2009

***VIA OVERNIGHT DELIVERY***

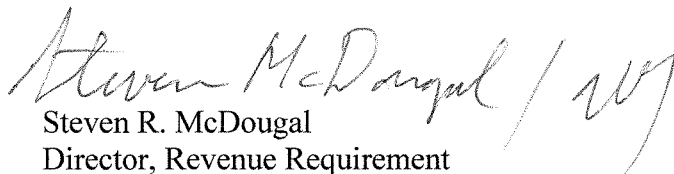
Chairman Ted Boyer  
PUBLIC SERVICE COMMISSION OF UTAH  
160 East 300 South  
Salt Lake City, Utah 84145

Dear Chairman Boyer:

Transmitted herewith, please find PacifiCorp's electronic filing on CD and three hard copies of the Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2009.

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

Sincerely,

  
Steven R. McDougal  
Director, Revenue Requirement

Enclosures

cc: Division of Public Utilities  
Committee of Consumer Services



*Utah Jurisdiction*  
**RESULTS OF OPERATIONS**

For Period Ending  
June 2009



**ROCKY MOUNTAIN POWER**  
State of Utah  
Actual, Adjusted & Normalized Results of Operations - Revised Protocol  
Results of Operations June 2009

	(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	1,420,886,725	(4,691,766)	1,416,194,958	44,641,933	1,460,836,891	208,493	1,461,045,384
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	321,296,395	-	321,296,395	-	321,296,395	24,224,031	345,520,427
5 Other Operating Revenues	59,579,787	1,191,658	60,771,445	(171,128)	60,600,317	8,823,194	69,423,511
6 Total Operating Revenues	1,801,762,907	(3,500,109)	1,798,262,799	44,470,805	1,842,733,603	33,255,718	1,875,989,322
7							
8 Operating Expenses:							
9 Steam Production	369,167,720	455,361	369,623,081	572,121	370,195,202	9,302,209	379,497,411
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,095,338	(4,995)	15,090,343	88,963	15,179,306	191,644	15,370,949
12 Other Power Supply	523,997,245	(28,840,115)	495,157,131	2,889,919	498,047,050	7,260,639	505,307,689
13 Transmission	72,291,222	(82,709)	72,208,513	121,146	72,329,659	9,514,315	81,843,974
14 Distribution	84,401,075	-	84,401,075	5,997,624	90,398,699	1,145,377	91,544,076
15 Customer Accounting	41,348,171	-	41,348,171	307,369	41,655,540	(162,144)	41,493,396
16 Customer Service	6,740,395	(248,736)	6,491,659	40,703	6,532,362	87,683	6,620,045
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	65,367,692	3,530,782	68,898,474	507,335	69,405,809	(3,854,735)	65,551,075
xx							
19 Total O&M Expenses	1,178,408,859	(25,190,412)	1,153,218,447	10,525,180	1,163,743,627	23,484,988	1,187,228,615
xx							
20 Depreciation	175,154,536	(3,499)	175,151,037	8,716,292	183,867,329	7,320,212	191,187,541
21 Amortization	19,703,569	-	19,703,569	424,067	20,127,636	744,336	20,871,972
22 Taxes Other Than Income	37,295,767	-	37,295,767	-	37,295,767	4,542,615	41,838,382
23 Income Taxes - Federal	(13,679,847)	796,815	(12,883,032)	(9,932,162)	(22,815,194)	(53,178,156)	(75,993,350)
24 Income Taxes - State	(1,956,741)	698,544	(1,258,197)	1,111,765	(146,432)	(7,521,809)	(7,668,241)
25 Income Taxes - Def Net	109,289,663	8,513,748	117,803,411	(3,468,857)	114,334,554	55,995,712	170,330,266
26 Investment Tax Credit Adj.	(1,524,204)	-	(1,524,204)	-	(1,524,204)	-	(1,524,204)
27 Misc Revenue & Expense	(3,697,246)	(1,394,818)	(5,092,064)	-	(5,092,064)	-	(5,092,064)
xx							
28 Total Operating Expenses:	1,488,994,358	(16,579,622)	1,482,414,735	7,376,285	1,489,791,020	31,387,899	1,521,178,919
29							
30 Operating Rev For Return:	302,768,550	13,079,514	315,848,063	37,094,520	352,942,583	1,867,819	354,810,403
31							
32 Rate Base:							
33 Electric Plant In Service	7,433,153,973	70,236,098	7,503,390,070	323,687,207	7,827,077,277	267,311,881	8,094,389,158
34 Plant Held for Future Use	6,986,598	224,954	7,211,552	224,954	7,436,506	-	7,436,506
35 Misc Deferred Debits	27,346,779	-	27,346,779	-	27,346,779	(948,169)	26,398,610
36 Elec Plant Acq Adj	27,350,113	-	27,350,113	-	27,350,113	-	27,350,113
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	18,356,090	-	18,356,090	-	18,356,090	-	18,356,090
39 Fuel Stock	53,713,107	-	53,713,107	6,215,536	59,928,643	11,988,985	71,917,628
40 Material & Supplies	70,890,186	-	70,890,186	-	70,890,186	-	70,890,186
41 Working Capital	27,369,383	(363,798)	27,005,585	26,174	27,031,759	(501,630)	26,530,129
42 Weatherization Loans	5,906,925	-	5,906,925	-	5,906,925	-	5,906,925
43 Misc Rate Base	1,729,977	-	1,729,977	-	1,729,977	-	1,729,977
xx							
44 Total Electric Plant:	7,672,803,131	70,097,253	7,742,900,384	330,153,871	8,073,054,256	277,851,066	8,350,905,322
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,490,810,931)	97,780	(2,490,713,151)	(14,853,817)	(2,505,566,967)	(4,206,426)	(2,509,773,393)
48 Accum Prov For Amort	(167,858,674)	-	(167,858,674)	(195,534)	(168,054,208)	(102,650)	(168,156,858)
49 Accum Def Income Tax	(700,920,689)	2,260,003	(698,660,686)	1,734,429	(696,926,257)	(27,886,039)	(724,812,296)
50 Unamortized ITC	(163,580)	-	(163,580)	-	(163,580)	-	(163,580)
51 Customer Adv For Const	(8,789,623)	465,001	(8,324,622)	-	(8,324,622)	-	(8,324,622)
52 Customer Service Deposits	-	(11,601,709)	(11,601,709)	-	(11,601,709)	-	(11,601,709)
53 Misc Rate Base Deductions	(24,417,613)	(12,926,960)	(37,344,574)	-	(37,344,574)	1,810,306	(35,534,268)
54							
55 Total Rate Base Deductions	(3,392,961,110)	(21,705,885)	(3,414,666,995)	(13,314,922)	(3,427,981,917)	(30,384,808)	(3,458,366,726)
56							
57 Total Rate Base:	4,279,842,021	48,391,368	4,328,233,389	316,838,949	4,645,072,338	247,466,258	4,892,538,596
58							
59 Return on Rate Base	7.074%		7.297%		7.598%		7.252%
xx							
60 Return on Equity	8.129%	0.437%	8.566%	0.590%	9.156%	-0.679%	8.478%
61							
62 TAX CALCULATION:							
63 Operating Revenue	394,897,421	23,088,620	417,986,042	24,805,266	442,791,308	(2,836,433)	439,954,875
64 Other Deductions							
65 Interest (AFUDC)	(22,470,099)	748,072	(21,722,027)	-	(21,722,027)	-	(21,722,027)
66 Interest	146,618,445	(20,569,035)	126,049,410	9,227,174	135,276,584	7,206,861	142,483,445
67 Schedule "M" Additions	296,246,231	(18,509,317)	277,736,914	9,140,359	286,877,273	9,511,627	296,388,900
68 Schedule "M" Deductions	608,037,325	4,216,931	612,254,256	-	612,254,256	157,059,021	769,313,277
69 Income Before Tax	(41,042,018)	20,183,335	(20,858,683)	24,718,451	3,859,768	(157,590,687)	(153,730,919)
70							
71 State Income Taxes	(1,956,741)	698,544	(1,258,197)	1,111,765	(146,432)	(7,521,809)	(7,668,241)
72 Taxable Income	(39,085,277)	19,484,791	(19,600,486)	23,606,685	4,006,199	(150,068,878)	(146,062,679)
73							
74 Federal Income Taxes + Other	(13,679,847)	796,815	(12,883,032)	(9,932,162)	(22,815,194)	(53,178,156)	(75,993,350)

(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)
1 Operating Revenues:								
2 General Business Revenues	40,158,660	40,158,660	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	24,224,031	-	-	24,224,031	-	-	-	-
5 Other Operating Revenues	9,843,724	8,195,255	-	1,648,469	-	-	-	-
6 Total Operating Revenues	74,226,415	48,353,915	-	25,872,500	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	10,329,691	-	2,259,948	8,069,743	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	275,611	-	280,606	-	-	-	(4,995)	-
12 Other Power Supply	(18,689,556)	-	476,148	(19,165,704)	-	-	-	-
13 Transmission	9,552,752	(82,709)	382,119	9,253,342	-	-	-	-
14 Distribution	7,143,001	-	7,143,001	-	-	-	-	-
15 Customer Accounting	145,225	-	145,225	-	-	-	-	-
16 Customer Service & Info	(120,350)	-	(120,350)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	183,382	-	183,382	-	-	-	-	-
19 Total O&M Expenses	8,819,756	(82,709)	10,750,079	(1,842,619)	-	-	(4,995)	-
20 Depreciation	16,033,005	-	847	-	15,295,651	-	736,507	-
21 Amortization	1,168,403	-	-	-	596,368	-	572,036	-
22 Taxes Other Than Income	4,542,615	-	-	-	-	4,542,615	-	-
23 Income Taxes: Federal	(62,313,503)	16,118,806	(9,357,668)	9,137,171	(5,309,682)	(25,077,601)	(47,824,528)	-
24 State	(5,711,499)	2,190,278	(1,271,552)	1,241,590	(721,498)	(651,759)	(6,498,559)	-
25 Deferred Income Taxes	61,040,603	1,157,296	6,549,136	139,405	-	-	53,194,766	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(1,394,818)	(3,064,376)	-	-	-	-	1,669,558	-
28 Total Operating Expenses:	22,184,562	16,319,296	6,670,842	8,675,546	9,860,839	(21,186,745)	1,844,783	-
29								
30 Operating Rev For Return:	52,041,853	32,034,619	(6,670,842)	17,196,954	(9,860,839)	21,186,745	(1,844,783)	-
31								
32 Rate Base:								
33 Electric Plant In Service	661,235,186	-	41,924	-	-	-	661,193,262	-
34 Plant Held for Future Use	449,908	-	-	-	-	-	449,908	-
35 Misc Deferred Debits	(948,169)	-	-	(1,070,323)	-	-	122,154	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	18,204,521	-	-	-	-	-	18,204,521	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	(839,255)	-	-	-	-	-	(839,255)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	678,102,191	-	41,924	(1,070,323)	-	-	679,130,590	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(18,962,462)	-	(424)	-	(8,194,145)	-	(10,767,893)	-
48 Accum Prov For Amort	(298,184)	-	-	-	(298,184)	-	-	-
49 Accum Def Income Tax	(23,891,607)	3,154,257	(2,129,764)	302,844	-	-	(25,218,945)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	465,001	-	-	-	-	-	465,001	-
52 Customer Service Deposits	(11,601,709)	-	-	-	-	-	(11,601,709)	-
53 Miscellaneous Deductions	(11,116,655)	(8,311,395)	-	317,183	-	-	(3,122,443)	-
54								
55 Total Deductions:	(65,405,616)	(5,157,137)	(2,130,187)	620,027	(8,492,329)	-	(50,245,989)	-
56								
57 Total Rate Base:	612,696,575	(5,157,137)	(2,088,263)	(450,296)	(8,492,329)	-	628,884,601	-
58								
59								
60 Estimated ROE impact	0.349%	1.486%	-0.299%	0.789%	-0.425%	0.971%	-1.851%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	45,057,454	51,500,999	(10,750,926)	27,715,119	(15,892,019)	(4,542,615)	(2,973,105)	-
67 Other Deductions								
68 Interest (AFUDC)	748,072	-	-	-	-	748,072	-	-
69 Interest	(4,135,000)	-	-	-	-	(4,135,000)	-	-
70 Schedule "M" Additions	142,669	1,891,473	(17,460,320)	(248,334)	-	-	15,959,850	-
72 Schedule "M" Deductions	161,275,952	5,148,463	(203,499)	118,994	-	85,181	156,126,813	-
73 Income Before Tax	(112,686,902)	48,244,010	(28,007,747)	27,347,792	(15,892,019)	(1,240,868)	(143,140,069)	-
74								
76 State Income Taxes	(5,711,499)	2,190,278	(1,271,552)	1,241,590	(721,498)	(651,759)	(6,498,559)	-
77 Taxable Income	(106,977,402)	46,053,732	(26,736,195)	26,106,202	(15,170,521)	(589,109)	(136,641,510)	-
78								
79 Federal Income Taxes	(62,313,503)	16,118,806	(9,357,668)	9,137,171	(5,309,682)	(25,077,601)	(47,824,528)	-



**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	JUNE 2009
FILE:	JAM June 2009 Results UT
PREPARED BY:	Revenue Requirement Department
DATE:	10/27/2009
TIME:	2:42:37 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

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON (1)	51.00%	11.00%	5.610%
	<u>100.00%</u>		<u>8.538%</u>

OTHER INFORMATION

(1) In Docket No. 08-035-38, the Commission approved a revenue requirement stipulation setting an allowed ROE of 10.61% which was effective May 8, 2009.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,417,325,964	1,996,439,239	1,420,886,725	40,158,660	1,461,045,384
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	787,627,105	466,330,709	321,296,395	24,224,031	345,520,427
5	Other Operating Revenues	2.4	186,361,600	128,781,813	59,579,787	9,843,724	69,423,511
6	Total Operating Revenues	2.4	4,391,314,669	2,589,551,762	1,801,762,907	74,226,415	1,875,989,322
7							
8	Operating Expenses:						
9	Steam Production	2.5	895,367,084	526,199,364	369,167,720	10,329,691	379,497,411
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	36,618,467	21,523,129	15,095,338	275,611	15,370,949
12	Other Power Supply	2.9	1,181,515,220	657,517,975	523,997,245	(18,689,556)	505,307,689
13	Transmission	2.10	175,361,719	103,070,496	72,291,222	9,552,752	81,843,974
14	Distribution	2.12	212,663,419	128,262,344	84,401,075	7,143,001	91,544,076
15	Customer Accounting	2.12	99,857,675	58,509,504	41,348,171	145,225	41,493,396
16	Customer Service & Infor	2.13	60,718,121	53,977,725	6,740,395	(120,350)	6,620,045
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	165,794,788	100,427,096	65,367,692	183,382	65,551,075
19							
20	Total O & M Expenses	2.14	2,827,896,492	1,649,487,633	1,178,408,859	8,819,756	1,187,228,615
21							
22	Depreciation	2.16	437,744,316	262,589,780	175,154,536	16,033,005	191,187,541
23	Amortization	2.17	49,266,618	29,563,049	19,703,569	1,168,403	20,871,972
24	Taxes Other Than Income	2.17	115,218,393	77,922,626	37,295,767	4,542,615	41,838,382
25	Income Taxes - Federal	2.20	(32,182,129)	(18,502,283)	(13,679,847)	(62,313,503)	(75,993,350)
26	Income Taxes - State	2.20	(5,012,459)	(3,055,718)	(1,956,741)	(5,711,499)	(7,668,241)
27	Income Taxes - Def Net	2.19	265,362,097	156,072,434	109,289,663	61,040,603	170,330,266
28	Investment Tax Credit Adj.	2.17	(1,841,780)	(317,576)	(1,524,204)	0	(1,524,204)
29	Misc Revenue & Expense	2.4	(7,332,547)	(3,635,301)	(3,697,246)	(1,394,818)	(5,092,064)
30							
31	Total Operating Expenses	2.20	3,649,119,002	2,150,124,644	1,498,994,358	22,184,562	1,521,178,919
32							
33	Operating Revenue for Return		742,195,667	439,427,117	302,768,550	52,041,853	354,810,403
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	17,967,987,118	10,534,833,146	7,433,153,973	661,235,186	8,094,389,158
37	Plant Held for Future Use	2.31	14,388,165	7,401,567	6,986,598	449,908	7,436,506
38	Misc Deferred Debits	2.33	166,025,252	138,678,473	27,346,779	(948,169)	26,398,610
39	Elec Plant Acq Adj	2.31	66,346,260	38,996,146	27,350,113	0	27,350,113
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	41,795,395	23,439,305	18,356,090	0	18,356,090
42	Fuel Stock	2.32	130,184,430	76,471,323	53,713,107	18,204,521	71,917,628
43	Material & Supplies	2.32	171,904,807	101,014,621	70,890,186	0	70,890,186
44	Working Capital	2.33	61,524,372	34,154,988	27,369,383	(839,255)	26,530,129
45	Weatherization Loans	2.31	25,217,887	19,310,962	5,906,925	0	5,906,925
46	Miscellaneous Rate Base	2.34	3,479,179	1,749,202	1,729,977	0	1,729,977
47							
48	Total Electric Plant		18,648,852,864	10,976,049,733	7,672,803,131	678,102,191	8,350,905,322
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,380,529,110)	(3,889,718,179)	(2,490,810,931)	(18,962,462)	(2,509,773,393)
52	Accum Prov For Amort	2.39	(409,933,040)	(242,074,366)	(167,858,674)	(298,184)	(168,156,858)
53	Accum Def Income Taxes	2.35	(1,635,507,761)	(934,587,072)	(700,920,689)	(23,891,607)	(724,812,296)
54	Unamortized ITC	2.35	(9,199,507)	(9,035,927)	(163,580)	0	(163,580)
55	Customer Adv for Const	2.34	(18,874,425)	(10,084,802)	(8,789,623)	465,001	(8,324,622)
56	Customer Service Deposits	2.34	0	0	0	(11,601,709)	(11,601,709)
57	Misc. Rate Base Deductions	2.34	(61,075,121)	(36,657,508)	(24,417,613)	(11,116,655)	(35,534,268)
58							
59	Total Rate Base Deductions		(8,515,118,964)	(5,122,157,854)	(3,392,961,110)	(65,405,616)	(3,458,366,726)
60							
61	Total Rate Base		10,133,733,900	5,853,891,879	4,279,842,021	612,696,575	4,892,538,596
62							
63	Return on Rate Base		7.324%		7.074%		7.252%
64							
65	Return on Equity		8.619%		8.129%		8.478%
66	Net Power Costs		1,047,168,194		432,866,828		406,843,643
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		83,292,306		35,177,351		40,213,294
69	Rate Base Decrease		(659,713,787)		(287,794,727)		(321,459,890)





REVISED PROTOCOL									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	ADJ TOTAL
ACCT		FUNC			TOTAL	OTHER	UTAH	ADJUSTMENT	
214	500	Operation Supervision & Engineering							
215		P	SG		20,051,839	11,785,810	8,266,028	1,073,599	9,339,628
216		P	SSGCH		1,295,937	772,935	523,002	(4)	522,998
217				B2	21,347,776	12,558,745	8,789,031	1,073,595	9,862,626
218									
219	501	Fuel Related-Non NPC							
220		P	SE		12,327,758	7,236,179	5,091,580	13,699	5,105,279
221		P	SE		-	-	-	-	-
222		P	SE		-	-	-	-	-
223		P	SSECT		-	-	-	-	-
224		P	SSECH		2,832,387	1,676,096	1,156,292	-	1,156,292
225				B2	15,160,146	8,912,274	6,247,872	13,699	6,261,571
226									
227	501NPC	Fuel Related-NPC							
228		P	SE		550,358,109	323,050,584	227,307,525	8,028,305	235,335,829
229		P	SE		-	-	-	-	-
230		P	SE		-	-	-	-	-
231		P	SSECT		-	-	-	-	-
232		P	SSECH		54,493,482	32,247,103	22,246,378	(99,193)	22,147,185
233				B2	604,851,591	355,297,687	249,553,903	7,929,111	257,483,014
234									
235		Total Fuel Related			620,011,736	364,209,962	255,801,775	7,942,810	263,744,585
236									
237	502	Steam Expenses							
238		P	SG		31,630,412	18,591,315	13,039,098	-	13,039,098
239		P	SSGCH		5,702,702	3,401,258	2,301,444	-	2,301,444
240				B2	37,333,114	21,992,572	15,340,542	-	15,340,542
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		3,432,571	2,014,859	1,417,712	140,632	1,558,343
248				B2	3,432,571	2,014,859	1,417,712	140,632	1,558,343
249									
250	505	Electric Expenses							
251		P	SG		2,722,687	1,600,306	1,122,381	-	1,122,381
252		P	SSGCH		1,434,756	855,730	579,026	-	579,026
253				B2	4,157,443	2,456,036	1,701,407	-	1,701,407
254									
255	506	Misc. Steam Expense							
256		P	SG		40,723,104	23,935,699	16,787,405	-	16,787,405
257		P	SE		-	-	-	-	-
258		P	SSGCH		2,360,699	1,407,990	952,709	-	952,709
259				B2	43,083,803	25,343,689	17,740,114	-	17,740,114
260									
261	507	Rents							
262		P	SG		306,300	180,033	126,267	-	126,267
263		P	SSGCH		2,531	1,509	1,021	-	1,021
264				B2	308,831	181,542	127,288	-	127,288
265									
266	510	Maint Supervision & Engineering							
267		P	SG		3,884,949	2,283,445	1,601,504	455,361	2,056,865
268		P	SSGCH		1,875,236	1,118,445	756,790	-	756,790
269				B2	5,760,185	3,401,891	2,358,295	455,361	2,813,656
270									
271									
272									
273	511	Maintenance of Structures							
274		P	SG		21,716,594	12,764,299	8,952,295	-	8,952,295
275		P	SSGCH		811,114	483,772	327,342	-	327,342
276				B2	22,527,709	13,248,071	9,279,638	-	9,279,638
277									
278	512	Maintenance of Boiler Plant							
279		P	SG		90,212,006	53,023,646	37,188,360	720,152	37,908,512
280		P	SSGCH		3,397,102	2,026,131	1,370,971	(2,860)	1,368,111
281				B2	93,609,108	55,049,777	38,559,331	717,292	39,276,624
282									
283	513	Maintenance of Electric Plant							
284		P	SG		33,908,666	19,930,397	13,978,269	-	13,978,269
285		P	SSGCH		(1,930,746)	(1,151,553)	(779,193)	-	(779,193)
286				B2	31,977,920	18,778,844	13,199,076	-	13,199,076
287									
288	514	Maintenance of Misc. Steam Plant							
289		P	SG		9,762,206	5,737,903	4,024,303	-	4,024,303
290		P	SSGCH		2,054,682	1,225,472	829,210	-	829,210
291				B2	11,816,888	6,963,376	4,853,513	-	4,853,513
292									
293		Total Steam Power Generation		B2	895,367,084	526,199,364	369,167,720	10,329,691	379,497,411





REVISED PROTOCOL									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	
ACCT		FUNC			TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
357	537	Hydraulic Expenses							
358		P	DGP		-	-	-	-	-
359		P	SG		3,724,035	2,188,865	1,535,170	-	1,535,170
360		P	SG		346,234	203,505	142,729	-	142,729
361									
362				B2	4,070,269	2,392,370	1,677,899	-	1,677,899
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		11,903,959	6,996,755	4,907,204	(4,995)	4,902,209
374		P	SG		5,682,455	3,339,960	2,342,495	-	2,342,495
375									
376									
377				B2	17,586,415	10,336,715	7,249,699	(4,995)	7,244,704
378									
379	540	Rents (Hydro Generation)							
380		P	DGP		-	-	-	-	-
381		P	SG		41,235	24,236	16,998	-	16,998
382		P	SG		2,304	1,354	950	-	950
383									
384				B2	43,539	25,591	17,948	-	17,948
385									
386	541	Maint Supervision & Engineering							
387		P	DGP		-	-	-	-	-
388		P	SG		86,458	50,817	35,641	-	35,641
389		P	SG		-	-	-	-	-
390									
391				B2	86,458	50,817	35,641	-	35,641
392									
393	542	Maintenance of Structures							
394		P	DGP		-	-	-	-	-
395		P	SG		1,224,738	719,860	504,877	-	504,877
396		P	SG		117,806	69,242	48,563	-	48,563
397									
398				B2	1,342,543	789,103	553,441	-	553,441
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404		P	DGP		-	-	-	-	-
405		P	SG		873,326	513,312	360,014	-	360,014
406		P	SG		390,565	229,561	161,004	-	161,004
407									
408				B2	1,263,892	742,874	521,018	-	521,018
409									
410	544	Maintenance of Electric Plant							
411		P	DGP		-	-	-	-	-
412		P	SG		940,847	552,999	387,848	-	387,848
413		P	SG		115,188	67,704	47,484	-	47,484
414									
415				B2	1,056,035	620,702	435,332	-	435,332
416									
417	545	Maintenance of Misc. Hydro Plant							
418		P	DGP		-	-	-	-	-
419		P	SG		1,625,971	955,692	670,279	23,475	693,754
420		P	SG		681,710	400,686	281,023	8,440	289,463
421									
422				B2	2,307,681	1,356,379	951,302	31,916	983,218
423									
424				B2	36,618,467	21,523,129	15,095,338	275,611	15,370,949













REVISED PROTOCOL										
Beginning/Ending										
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC			TOTAL	OTHER	UTAH			
846	923	Outside Services								
847		PTD	S		630	-	630	-	-	630
848		CUST	CN		-	-	-	-	-	-
849		PTD	SO		10,882,022	6,380,252	4,501,770	(456)	-	4,501,314
850				B2	10,882,652	6,380,252	4,502,400	(456)	-	4,501,944
851										
852	924	Property Insurance								
853		PTD	SO		25,702,521	15,069,677	10,632,844	-	-	10,632,844
854				B2	25,702,521	15,069,677	10,632,844	-	-	10,632,844
855										
856	925	Injuries & Damages								
857		PTD	SO		7,868,348	4,613,301	3,255,047	781,506	-	4,036,553
858				B2	7,868,348	4,613,301	3,255,047	781,506	-	4,036,553
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		10,153,326	6,202,590	3,950,736	-	-	3,950,736
873		CUST	CN		-	-	-	-	-	-
874		DMSC	SO		721,595	423,079	298,516	-	-	298,516
875		FERC	SG		2,049,745	1,204,773	844,973	-	-	844,973
876				B2	12,924,667	7,830,442	5,094,224	-	-	5,094,224
877										
878	929	Duplicate Charges								
879		LABOR	S		-	-	-	-	-	-
880		LABOR	SO		(3,701,405)	(2,170,175)	(1,531,230)	-	-	(1,531,230)
881				B2	(3,701,405)	(2,170,175)	(1,531,230)	-	-	(1,531,230)
882										
883	930	Misc General Expenses								
884		PTD	S		5,538,742	4,018,620	1,520,121	(24,400)	-	1,495,721
885		CUST	CN		9,000	4,721	4,279	-	-	4,279
886		LABOR	SO		13,837,893	8,113,313	5,724,581	15,484	-	5,740,065
887				B2	19,385,635	12,136,654	7,248,981	(8,916)	-	7,240,065
888										
889	931	Rents								
890		PTD	S		955,374	955,544	(170)	-	-	(170)
891		PTD	SO		5,251,520	3,079,025	2,172,495	-	-	2,172,495
892				B2	6,206,894	4,034,569	2,172,325	-	-	2,172,325
893										
894	935	Maintenance of General Plant								
895		G	S		19,931	19,931	-	-	-	-
896		CUST	CN		-	-	-	-	-	-
897		G	SO		26,654,852	15,628,040	11,026,812	-	-	11,026,812
898				B2	26,674,783	15,647,971	11,026,812	-	-	11,026,812
899										
900		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>165,794,788</b>	<b>100,427,096</b>	<b>65,367,692</b>	<b>183,382</b>	<b>-</b>	<b>65,551,075</b>
901										
902		Summary of A&G Expense by Factor								
903		S			13,320,557	11,027,309	2,293,248	(1,773,971)	-	519,277
904		SO			150,415,485	88,190,293	62,225,193	1,957,353	-	64,182,546
905		SG			2,049,745	1,204,773	844,973	-	-	844,973
906		CN			9,000	4,721	4,279	-	-	4,279
907		Total A&G Expense by Factor			165,794,788	100,427,096	65,367,692	183,382	-	65,551,075
908										
909		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,827,896,492</b>	<b>1,649,487,633</b>	<b>1,178,408,859</b>	<b>8,819,756</b>	<b>-</b>	<b>1,187,228,615</b>







REVISED PROTOCOL									
Beginning/Ending									
FERC	BUS			UNADJUSTED RESULTS			UTAH		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1053	406	Amortization of Plant Acquisition Adj							
1054		P	S		-	-	-	-	-
1055		P	SG		-	-	-	-	-
1056		P	SG		-	-	-	-	-
1057		P	SG		5,479,353	3,220,583	2,258,770	-	2,258,770
1058		P	SO		-	-	-	-	-
1059				B4	5,479,353	3,220,583	2,258,770	-	2,258,770
1060	407	Amort of Prop Losses, Unrec Plant, etc							
1061		DPW	S		1,254,344	1,254,344	-	-	-
1062		GP	SO		-	-	-	-	-
1063		P	SG-P		3,479,961	2,045,407	1,434,555	(1,434,555)	0
1064		P	SE		-	-	-	-	-
1065		P	SG		138,794	81,578	57,215	-	57,215
1066		P	TROJP		2,013,725	1,183,361	830,364	-	830,364
1067				B4	6,886,825	4,564,691	2,322,134	(1,434,555)	887,579
1068									
1069									
1070									
1071									
1072									
1073									
1074		S			2,438,295	2,430,332	7,963	-	7,963
1075		SE			14,344	8,420	5,924	-	5,924
1076		TROJP			2,013,725	1,183,361	830,364	-	830,364
1077		DGP			-	-	-	-	-
1078		DGU			-	-	-	-	-
1079		SO			17,729,376	10,394,933	7,334,443	191,844	7,526,287
1080		SSGCT			-	-	-	-	-
1081		SSGCH			44,415	26,490	17,925	-	17,925
1082		SG-P			3,479,961	2,045,407	1,434,555	(1,434,555)	0
1083		CN			5,786,792	3,035,534	2,751,258	-	2,751,258
1084		SG			17,759,709	10,438,572	7,321,137	2,411,114	9,732,251
1085					49,266,618	29,563,049	19,703,569	1,168,403	20,871,972
1086	408	Taxes Other Than Income							
1087		DMSC	S		25,066,607	25,065,047	1,560	-	1,560
1088		GP	GPS		80,079,648	46,951,599	33,128,049	4,542,615	37,670,664
1089		GP	SO		9,219,952	5,405,761	3,814,190	-	3,814,190
1090		P	SE		852,186	500,218	351,968	-	351,968
1091		P	SG		-	-	-	-	-
1092		DMSC	OPRV-ID		-	-	-	-	-
1093		GP	EXCTAX		-	-	-	-	-
1094		GP	SG		-	-	-	-	-
1095									
1096									
1097									
1098									
1099									
1100									
1101	41140	Deferred Investment Tax Credit - Fed							
1102		PTD	DGU		(1,841,780)	(317,576)	(1,524,204)	-	(1,524,204)
1103									
1104				B7	(1,841,780)	(317,576)	(1,524,204)	-	(1,524,204)
1105									
1106	41141	Deferred Investment Tax Credit - Idaho							
1107		PTD	DGU		-	-	-	-	-
1108									
1109				B7	-	-	-	-	-
1110									
1111									
1112				B7	(1,841,780)	(317,576)	(1,524,204)	-	(1,524,204)





REVISED PROTOCOL									
Beginning/Ending									
FERC	BUS			UNADJUSTED RESULTS			UTAH		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	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		1,971,636	1,157,316	814,320	-	814,320
1238		PTD	SNP		372,494	213,383	159,111	-	159,111
1239		SCHMDP	IBT		-	-	-	-	-
1240		P	SG		-	-	-	-	-
1241		SCHMDP-SO	SO		8,502,228	4,984,952	3,517,276	-	3,517,276
1242				B6	10,846,358	6,355,651	4,490,707	-	4,490,707
1243									
1244	SCHMDT	Deductions - Temporary							
1245		GP	S		62,893,744	62,278,560	615,184	12,177,266	12,792,450
1246		DPW	BADDEBT		-	-	-	-	-
1247		SCHMDT-SNP	SNP		81,922,527	46,929,286	34,993,241	2,702,876	37,696,117
1248		SCHMDT	CN		62,756	32,920	29,837	-	29,837
1249		SCHMDT	SSGCH		-	-	-	-	-
1250		CUST	DGP		970	970	-	-	-
1251		P	SE		33,903,492	19,900,757	14,002,735	4,972,364	18,975,099
1252		SCHMDT-SG	SG		18,480,738	10,862,369	7,618,369	142,774,264	150,392,633
1253		SCHMDT-GPS	GPS		78,472,775	46,009,471	32,463,303	-	32,463,303
1254		SCHMDT-SO	SO		55,385,845	32,473,345	22,912,501	(1,350,818)	21,561,683
1255		TAXDEPR	TAXDEPR		1,189,292,666	698,486,185	490,806,481	-	490,806,481
1256		DPW	SNPD		224,280	119,312	104,968	-	104,968
1257				B6	1,520,639,793	917,093,175	603,546,618	161,275,952	764,822,570
1258									
1259		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,531,486,151	923,448,826	608,037,325	161,275,952	769,313,277
1260									
1261		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(774,839,634)	(463,048,541)	(311,791,093)	(161,133,283)	(472,924,376)
1262									
1263									
1264									
1265	40911	State Income Taxes							
1266		IBT	IBT		(5,012,459)	(3,055,718)	(1,956,741)	(5,116,076)	(7,072,817)
1267		IBT	SE		-	-	-	-	-
1268		REC	SG		-	-	-	(595,423)	(595,423)
1269		IBT	IBT		-	-	-	-	-
1270		Total State Tax Expense			(5,012,459)	(3,055,718)	(1,956,741)	(5,711,499)	(7,668,241)
1271									
1272									
1273		Calculation of Taxable Income:							
1274		Operating Revenues			4,391,314,669	2,589,551,762	1,801,762,907	74,226,415	1,875,989,322
1275		Operating Deductions:							
1276		O & M Expenses			2,827,896,492	1,649,487,633	1,178,408,859	8,819,756	1,187,228,615
1277		Depreciation Expense			437,744,316	262,589,780	175,154,536	16,033,005	191,187,541
1278		Amortization Expense			49,266,618	29,563,049	19,703,569	1,168,403	20,871,972
1279		Taxes Other Than Income			115,218,393	77,922,626	37,295,767	4,542,615	41,838,382
1280		Interest & Dividends (AFUDC-Equity)			(52,604,654)	(30,134,554)	(22,470,099)	748,072	(21,722,027)
1281		Misc Revenue & Expense			(7,332,547)	(3,635,301)	(3,697,246)	(1,394,818)	(5,092,064)
1282		Total Operating Deductions			3,370,188,619	1,985,793,233	1,384,395,387	29,917,034	1,414,312,420
1283		Other Deductions:							
1284		Interest Deductions			343,247,815	196,629,370	146,618,445	(4,135,000)	142,483,445
1285		Interest on PCRBS			-	-	-	-	-
1286		Schedule M Adjustments			(774,839,634)	(463,048,541)	(311,791,093)	(161,133,283)	(472,924,376)
1287									
1288		Income Before State Taxes			(96,961,400)	(55,919,382)	(41,042,018)	(112,688,902)	(153,730,919)
1289									
1290		State Income Taxes			(5,012,459)	(3,055,718)	(1,956,741)	(5,711,499)	(7,668,241)
1291									
1292		Total Taxable Income			(91,948,941)	(52,863,665)	(39,085,277)	(106,977,402)	(146,062,679)
1293									
1294		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1295									
1296		Federal Income Tax - Calculated			(32,182,129)	(18,502,283)	(13,679,847)	(37,442,091)	(51,121,938)
1297									
1298		Adjustments to Calculated Tax:							
1299	40910	PMI	P	SE	-	-	-	-	-
1300	40910	REC	P	SG	-	-	-	(24,871,412)	(24,871,412)
1301	40910		P	SO	-	-	-	-	-
1302	40910	IRS Settle	LABOR	S	-	-	-	-	-
1303		Federal Income Tax Expense			(32,182,129)	(18,502,283)	(13,679,847)	(62,313,503)	(75,993,350)
1304									
1305		Total Operating Expenses			3,649,119,002	2,150,124,644	1,498,994,358	22,184,562	1,521,178,919

REVISED PROTOCOL									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS				UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1306	310	Land and Land Rights							
1307		P	SG		2,329,517	1,369,214	960,304	-	960,304
1308		P	SG		34,798,446	20,453,380	14,345,065	-	14,345,065
1309		P	SG		56,310,081	33,097,211	23,212,870	-	23,212,870
1310		P	S		-	-	-	-	-
1311		P	SSGCH		1,847,282	1,101,773	745,509	-	745,509
1312				B8	95,285,327	56,021,578	39,263,748	-	39,263,748
1313									
1314	311	Structures and Improvements							
1315		P	SG		234,630,839	137,908,280	96,722,559	-	96,722,559
1316		P	SG		326,323,996	191,802,498	134,521,498	-	134,521,498
1317		P	SG		198,510,756	116,678,085	81,832,671	-	81,832,671
1318		P	SSGCH		55,885,065	33,331,482	22,553,582	-	22,553,582
1319				B8	815,350,656	479,720,345	335,630,310	-	335,630,310
1320									
1321	312	Boiler Plant Equipment							
1322		P	SG		720,803,551	423,664,589	297,138,962	-	297,138,962
1323		P	SG		663,070,428	389,730,961	273,339,468	-	273,339,468
1324		P	SG		1,315,128,261	772,989,080	542,139,181	74,822,521	616,961,701
1325		P	SSGCH		349,492,242	208,447,366	141,044,876	1,409,326	142,454,202
1326				B8	3,048,494,482	1,794,831,996	1,253,662,486	76,231,846	1,329,894,332
1327									
1328	314	Turbogenerator Units							
1329		P	SG		144,585,619	84,982,665	59,602,954	-	59,602,954
1330		P	SG		144,302,161	84,816,058	59,486,103	-	59,486,103
1331		P	SG		450,840,955	264,989,466	185,851,489	-	185,851,489
1332		P	SSGCH		65,217,143	38,897,406	26,319,737	-	26,319,737
1333				B8	804,945,878	473,685,595	331,260,283	-	331,260,283
1334									
1335	315	Accessory Electric Equipment							
1336		P	SG		87,996,153	51,721,241	36,274,912	-	36,274,912
1337		P	SG		139,034,276	81,719,768	57,314,507	-	57,314,507
1338		P	SG		69,947,876	41,113,058	28,834,818	-	28,834,818
1339		P	SSGCH		65,325,588	38,962,086	26,363,502	-	26,363,502
1340				B8	362,303,893	213,516,153	148,787,740	-	148,787,740
1341									
1342									
1343									
1344	316	Misc Power Plant Equipment							
1345		P	SG		4,914,321	2,888,476	2,025,845	-	2,025,845
1346		P	SG		5,272,558	3,099,036	2,173,522	-	2,173,522
1347		P	SG		13,663,244	8,030,805	5,632,439	-	5,632,439
1348		P	SSGCH		3,580,895	2,135,750	1,445,145	-	1,445,145
1349				B8	27,431,019	16,154,068	11,276,951	-	11,276,951
1350									
1351	317	Steam Plant ARO							
1352		P	S		-	-	-	-	-
1353				B8	-	-	-	-	-
1354									
1355	SP	Unclassified Steam Plant - Account 300							
1356		P	SG		3,909,605	2,297,937	1,611,668	-	1,611,668
1357				B8	3,909,605	2,297,937	1,611,668	-	1,611,668
1358									
1359									
1360		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>5,157,720,860</b>	<b>3,036,227,673</b>	<b>2,121,493,187</b>	<b>76,231,846</b>	<b>2,197,725,034</b>
1361									
1362									
1363		Summary of Steam Production Plant by Factor							
1364		S			-	-	-	-	-
1365		DGP			-	-	-	-	-
1366		DGU			-	-	-	-	-
1367		SG			4,616,372,645	2,713,351,809	1,903,020,836	74,822,521	1,977,843,357
1368		SSGCH			541,348,215	322,875,864	218,472,351	1,409,326	219,881,677
1369		Total Steam Production Plant by Factor			5,157,720,860	3,036,227,673	2,121,493,187	76,231,846	2,197,725,034
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					-	-	-	-	-





REVISED PROTOCOL Beginning/Ending									
FERC	BUS			UNADJUSTED RESULTS			UTAH		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1452									
1453									
1454	335	Misc. Power Plant Equipment							
1455		P	SG		1,250,543	735,028	515,515	-	515,515
1456		P	SG		190,295	111,849	78,446	-	78,446
1457		P	SG		989,329	581,495	407,834	-	407,834
1458		P	SG		12,158	7,146	5,012	-	5,012
1459				B8	2,442,325	1,435,518	1,006,807	-	1,006,807
1460									
1461	336	Roads, Railroads & Bridges							
1462		P	SG		4,626,914	2,719,547	1,907,366	-	1,907,366
1463		P	SG		828,953	487,231	341,722	-	341,722
1464		P	SG		8,555,769	5,028,799	3,526,970	-	3,526,970
1465		P	SG		610,161	358,632	251,528	-	251,528
1466				B8	14,621,797	8,594,211	6,027,586	-	6,027,586
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		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b>568,368,681</b>	<b>334,068,393</b>	<b>234,300,289</b>	<b>13,290,640</b>	<b>247,590,928</b>
1480									
1481		Summary of Hydraulic Plant by Factor							
1482		S			-	-	-	-	-
1483		SG			568,368,681	334,068,393	234,300,289	13,290,640	247,590,928
1484		DGP			-	-	-	-	-
1485		DGU			-	-	-	-	-
1486		Total Hydraulic Plant by Factor			568,368,681	334,068,393	234,300,289	13,290,640	247,590,928
1487									
1488	340	Land and Land Rights							
1489		P	SG		22,529,812	13,242,282	9,287,531	-	9,287,531
1490		P	SG		-	-	-	-	-
1491		P	SSGCT		-	-	-	-	-
1492				B8	22,529,812	13,242,282	9,287,531	-	9,287,531
1493									
1494	341	Structures and Improvements							
1495		P	SG		110,370,735	64,872,283	45,498,452	-	45,498,452
1496		P	SG		164,805	96,867	67,938	-	67,938
1497		P	SSGCT		4,121,643	2,338,272	1,783,371	-	1,783,371
1498				B8	114,657,183	67,307,422	47,349,761	-	47,349,761
1499									
1500	342	Fuel Holders, Producers & Accessories							
1501		P	SG		7,597,504	4,465,563	3,131,941	-	3,131,941
1502		P	SG		121,339	71,319	50,020	-	50,020
1503		P	SSGCT		2,284,126	1,295,820	988,306	-	988,306
1504				B8	10,002,969	5,832,702	4,170,267	-	4,170,267
1505									
1506	343	Prime Movers							
1507		P	S		-	-	-	-	-
1508		P	SG		770,403	452,818	317,586	-	317,586
1509		P	SG		1,611,997,438	947,479,006	664,518,432	334,234,608	998,753,040
1510		P	SSGCT		50,977,079	28,920,086	22,056,992	-	22,056,992
1511				B8	1,663,744,920	976,851,910	686,893,010	334,234,608	1,021,127,618
1512									
1513	344	Generators							
1514		P	S		-	-	-	-	-
1515		P	SG		-	-	-	-	-
1516		P	SG		257,413,452	151,299,150	106,114,302	-	106,114,302
1517		P	SSGCT		15,873,643	9,005,364	6,868,280	-	6,868,280
1518				B8	273,287,095	160,304,513	112,982,582	-	112,982,582





REVISED PROTOCOL									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	
ACCT		FUNC			TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1650	366	Underground Conduit							
1651		DPW	S		279,376,847	130,912,037	148,464,810	-	148,464,810
1652				B8	279,376,847	130,912,037	148,464,810	-	148,464,810
1653									
1654									
1655									
1656									
1657	367	Underground Conductors							
1658		DPW	S		673,820,600	246,871,452	426,949,148	-	426,949,148
1659				B8	673,820,600	246,871,452	426,949,148	-	426,949,148
1660									
1661	368	Line Transformers							
1662		DPW	S		1,010,531,564	641,306,241	369,225,323	-	369,225,323
1663				B8	1,010,531,564	641,306,241	369,225,323	-	369,225,323
1664									
1665	369	Services							
1666		DPW	S		533,263,701	339,162,704	194,100,997	-	194,100,997
1667				B8	533,263,701	339,162,704	194,100,997	-	194,100,997
1668									
1669	370	Meters							
1670		DPW	S		185,748,222	106,829,621	78,918,602	-	78,918,602
1671				B8	185,748,222	106,829,621	78,918,602	-	78,918,602
1672									
1673	371	Installations on Customers' Premises							
1674		DPW	S		8,819,372	4,300,432	4,518,940	-	4,518,940
1675				B8	8,819,372	4,300,432	4,518,940	-	4,518,940
1676									
1677	372	Leased Property							
1678		DPW	S		-	-	-	-	-
1679				B8	-	-	-	-	-
1680									
1681	373	Street Lights							
1682		DPW	S		61,503,023	35,299,290	26,203,733	-	26,203,733
1683				B8	61,503,023	35,299,290	26,203,733	-	26,203,733
1684									
1685	DP	Unclassified Dist Plant - Acct 300							
1686		DPW	S		23,410,640	10,084,155	13,326,485	-	13,326,485
1687				B8	23,410,640	10,084,155	13,326,485	-	13,326,485
1688									
1689	DS0	Unclassified Dist Sub Plant - Acct 300							
1690		DPW	S		-	-	-	-	-
1691				B8	-	-	-	-	-
1692									
1693									
1694		<b>Total Distribution Plant</b>		<b>B8</b>	<b>5,100,015,056</b>	<b>2,948,987,879</b>	<b>2,151,027,177</b>	<b>44,366,973</b>	<b>2,195,394,150</b>
1695									
1696		Summary of Distribution Plant by Factor							
1697		S			5,100,015,056	2,948,987,879	2,151,027,177	44,366,973	2,195,394,150
1698									
1699		Total Distribution Plant by Factor			5,100,015,056	2,948,987,879	2,151,027,177	44,366,973	2,195,394,150

Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			ADJUSTMENT	UTAH ADJ TOTAL
					TOTAL	OTHER	UTAH		
1700	389	Land and Land Rights							
1701		G-SITUS	S		9,014,221	5,048,811	3,965,410	-	3,965,410
1702		CUST	CN		1,128,506	591,972	536,534	-	536,534
1703		PT	SG		332	195	137	-	137
1704		G-SG	SG		1,228	722	506	-	506
1705		PTD	SO		5,598,055	3,282,203	2,315,852	-	2,315,852
1706				B8	15,742,342	8,923,902	6,818,440	-	6,818,440
1707									
1708	390	Structures and Improvements							
1709		G-SITUS	S		108,512,403	72,210,901	36,301,502	-	36,301,502
1710		PT	SG		358,127	210,496	147,632	-	147,632
1711		PT	SG		1,546,772	909,141	637,630	-	637,630
1712		CUST	CN		12,125,229	6,360,440	5,764,789	-	5,764,789
1713		G-SG	SG		3,888,146	2,285,324	1,602,822	-	1,602,822
1714		PTD	SO		101,529,336	59,527,793	42,001,543	-	42,001,543
1715				B8	227,960,013	141,504,095	86,455,918	-	86,455,918
1716									
1717	391	Office Furniture & Equipment							
1718		G-SITUS	S		14,508,534	10,991,507	3,517,027	-	3,517,027
1719		PT	SG		137,246	80,669	56,577	-	56,577
1720		PT	SG		143,157	84,143	59,014	-	59,014
1721		CUST	CN		7,996,616	4,194,725	3,801,891	-	3,801,891
1722		G-SG	SG		4,672,156	2,746,139	1,926,016	-	1,926,016
1723		P	SE		111,829	65,642	46,187	-	46,187
1724		PTD	SO		62,694,512	36,758,498	25,936,014	-	25,936,014
1725		G-SG	SSGCH		74,351	44,345	30,006	-	30,006
1726		G-SG	SSGCT		-	-	-	-	-
1727				B8	90,338,400	54,965,667	35,372,733	-	35,372,733
1728									
1729	392	Transportation Equipment							
1730		G-SITUS	S		71,952,837	39,959,618	31,993,219	-	31,993,219
1731		PTD	SO		8,177,194	4,794,381	3,382,813	-	3,382,813
1732		G-SG	SG		16,175,205	9,507,253	6,667,952	-	6,667,952
1733		CUST	CN		-	-	-	-	-
1734		PT	SG		970,035	570,154	399,880	-	399,880
1735		P	SE		658,737	386,667	272,070	-	272,070
1736		PT	SG		138,132	81,189	56,942	-	56,942
1737		G-SG	SSGCH		382,586	228,186	154,401	-	154,401
1738		PT	SSGCT		44,655	25,334	19,322	-	19,322
1739				B8	98,499,381	55,552,782	42,946,600	-	42,946,600
1740									
1741	393	Stores Equipment							
1742		G-SITUS	S		8,850,064	5,096,280	3,753,784	-	3,753,784
1743		PT	SG		221,981	130,473	91,508	-	91,508
1744		PT	SG		516,731	303,717	213,014	-	213,014
1745		PTD	SO		428,193	251,054	177,138	-	177,138
1746		G-SG	SG		3,564,184	2,094,910	1,469,274	-	1,469,274
1747		PT	SSGCT		53,971	30,618	23,352	-	23,352
1748				B8	13,635,124	7,907,054	5,728,071	-	5,728,071





REVISED PROTOCOL										
Beginning/Ending										
FERC	BUS			UNADJUSTED RESULTS			UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1879	303	Miscellaneous Intangible Plant								
1880		I-SITUS	S		2,445,136	1,527,123	918,013	-	918,013	
1881		I-SG	SG		79,809,295	46,909,275	32,900,020	4,576,318	37,476,337	
1882		PTD	SO		361,811,693	212,134,269	149,677,424	3,864,589	153,542,013	
1883		P	SE		3,722,693	2,185,155	1,537,537	-	1,537,537	
1884		CUST	CN		114,933,830	60,289,975	54,643,855	-	54,643,855	
1885		P	SG		344,575	202,530	142,045	-	142,045	
1886		P	SSGCT		-	-	-	-	-	
1887				B8	563,067,222	323,248,328	239,818,894	8,440,907	248,259,801	
1888	303	Less Non-Utility Plant								
1889		I-SITUS	S		-	-	-	-	-	
1890					563,067,222	323,248,328	239,818,894	8,440,907	248,259,801	
1891	IP	Unclassified Intangible Plant - Acct 300								
1892		I-SITUS	S		-	-	-	-	-	
1893		I-SG	SG		-	-	-	-	-	
1894		P	SG		-	-	-	-	-	
1895		PTD	SO		-	-	-	-	-	
1896					-	-	-	-	-	
1897					-	-	-	-	-	
1898		<b>Total Intangible Plant</b>			B8	<b>666,529,995</b>	<b>384,771,275</b>	<b>281,758,720</b>	<b>15,849,526</b>	<b>297,608,245</b>
1899										
1900		Summary of Intangible Plant by Factor								
1901		S			4,169,736	3,251,723	918,013	-	918,013	
1902		DGP			-	-	-	-	-	
1903		DGU			-	-	-	-	-	
1904		SG			181,892,043	106,910,153	74,981,890	11,984,937	86,966,827	
1905		SO			361,811,693	212,134,269	149,677,424	3,864,589	153,542,013	
1906		CN			114,933,830	60,289,975	54,643,855	-	54,643,855	
1907		SSGCT			-	-	-	-	-	
1908		SSGCH			-	-	-	-	-	
1909		SE			3,722,693	2,185,155	1,537,537	-	1,537,537	
1910		<b>Total Intangible Plant by Factor</b>				<b>666,529,995</b>	<b>384,771,275</b>	<b>281,758,720</b>	<b>15,849,526</b>	<b>297,608,245</b>
1911		Summary of Unclassified Plant (Account 106)								
1912		DP			23,410,640	10,084,155	13,326,485	-	13,326,485	
1913		DS0			-	-	-	-	-	
1914		GP			98,143	57,542	40,601	-	40,601	
1915		HP			-	-	-	-	-	
1916		NP			-	-	-	-	-	
1917		OP			-	-	-	-	-	
1918		TP			21,542,493	12,661,968	8,880,525	-	8,880,525	
1919		TS0			-	-	-	-	-	
1920		IP			-	-	-	-	-	
1921		MP			-	-	-	-	-	
1922		SP			3,909,605	2,297,937	1,611,668	-	1,611,668	
1923		<b>Total Unclassified Plant by Factor</b>				<b>48,960,880</b>	<b>25,101,602</b>	<b>23,859,278</b>	<b>-</b>	<b>23,859,278</b>
1924										
1925		<b>Total Electric Plant In Service</b>			B8	<b>17,967,987,118</b>	<b>10,534,833,146</b>	<b>7,433,153,973</b>	<b>661,235,186</b>	<b>8,094,389,158</b>



REVISED PROTOCOL

Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	
					TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1926	Summary of Electric Plant by Factor								
1927	S				5,583,222,444	3,261,807,166	2,321,415,278	44,540,239	2,365,955,517
1928	SE				275,262,434	161,574,235	113,688,200	74,245,704	187,933,904
1929	DGU				-	-	-	-	-
1930	DGP				-	-	-	-	-
1931	SG				10,769,775,560	6,330,119,391	4,439,656,169	535,666,623	4,975,322,792
1932	SO				618,222,529	362,470,829	255,751,700	5,373,293	261,124,993
1933	CN				139,916,775	73,395,091	66,521,684	-	66,521,684
1934	DEU				-	-	-	-	-
1935	SSGCH				545,826,449	325,546,813	220,279,635	1,409,326	221,688,961
1936	SSGCT				76,472,186	43,383,856	33,088,330	-	33,088,330
1937	Less Capital Leases				(40,711,258)	(23,464,234)	(17,247,024)	-	(17,247,024)
1938					<u>17,967,987,118</u>	<u>10,534,833,146</u>	<u>7,433,153,973</u>	<u>661,235,186</u>	<u>8,094,389,158</u>
1939	105	Plant Held For Future Use							
1940		DPW	S		3,063,872	746,268	2,317,604	-	2,317,604
1941		P	SG		-	-	-	-	-
1942		T	SG		1,447,978	851,074	596,904	449,908	1,046,812
1943		P	SG		8,923,302	5,244,823	3,678,479	-	3,678,479
1944		P	SE		953,014	559,402	393,611	-	393,611
1945		G	SG		-	-	-	-	-
1946									
1947									
1948		<b>Total Plant Held For Future Use</b>		<b>B10</b>	<b>14,388,165</b>	<b>7,401,567</b>	<b>6,986,598</b>	<b>449,908</b>	<b>7,436,506</b>
1949									
1950	114	Electric Plant Acquisition Adjustments							
1951		P	S		-	-	-	-	-
1952		P	SG		142,633,069	83,835,021	58,798,048	-	58,798,048
1953		P	SG		14,560,711	8,558,306	6,002,404	-	6,002,404
1954		<b>Total Electric Plant Acquisition Adjustment</b>		<b>B15</b>	<b>157,193,780</b>	<b>92,393,327</b>	<b>64,800,453</b>	<b>-</b>	<b>64,800,453</b>
1955									
1956	115	Accum Provision for Asset Acquisition Adjustments							
1957		P	S		-	-	-	-	-
1958		P	SG		(79,283,204)	(46,600,056)	(32,683,148)	-	(32,683,148)
1959		P	SG		(11,564,316)	(6,797,124)	(4,767,192)	-	(4,767,192)
1960				<b>B15</b>	<b>(90,847,520)</b>	<b>(53,397,180)</b>	<b>(37,450,340)</b>	<b>-</b>	<b>(37,450,340)</b>
1961									
1962	120	Nuclear Fuel							
1963		P	SE		-	-	-	-	-
1964		<b>Total Nuclear Fuel</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1965									
1966	124	Weatherization							
1967		DMSC	S		3,376,133	(1,862,098)	5,238,231	-	5,238,231
1968		DMSC	SO		(2,464)	(1,445)	(1,019)	-	(1,019)
1969				<b>B16</b>	<b>3,373,669</b>	<b>(1,863,542)</b>	<b>5,237,211</b>	<b>-</b>	<b>5,237,211</b>
1970									
1971	182W	Weatherization							
1972		DMSC	S		21,844,218	21,174,504	669,714	-	669,714
1973		DMSC	SG		-	-	-	-	-
1974		DMSC	SGCT		-	-	-	-	-
1975		DMSC	SO		-	-	-	-	-
1976				<b>B16</b>	<b>21,844,218</b>	<b>21,174,504</b>	<b>669,714</b>	<b>-</b>	<b>669,714</b>
1977									
1978	186W	Weatherization							
1979		DMSC	S		-	-	-	-	-
1980		DMSC	CN		-	-	-	-	-
1981		DMSC	CNP		-	-	-	-	-
1982		DMSC	SG		-	-	-	-	-
1983		DMSC	SO		-	-	-	-	-
1984				<b>B16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1985									
1986		<b>Total Weatherization</b>		<b>B16</b>	<b>25,217,887</b>	<b>19,310,962</b>	<b>5,906,925</b>	<b>-</b>	<b>5,906,925</b>





REVISED PROTOCOL										
Beginning/Ending										
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	ADJUSTMENT	UTAH
ACCT		FUNC			TOTAL	OTHER				ADJ TOTAL
2108										
2109	1869	Misc Deferred Debits-Trojan								
2110		P	S		-	-	-	-	-	-
2111		P	SNPPN		-	-	-	-	-	-
2112				B15	-	-	-	-	-	-
2113										
2114		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	<b>3,479,179</b>	<b>1,749,202</b>	<b>1,729,977</b>	<b>-</b>	<b>-</b>	<b>1,729,977</b>
2115										
2116		<b>Total Rate Base Additions</b>		<b>B15</b>	<b>680,865,746</b>	<b>441,216,587</b>	<b>239,649,159</b>	<b>16,867,005</b>	<b>-</b>	<b>256,516,164</b>
2117	235	Customer Service Deposits								
2118		CUST	S		-	-	-	(11,601,709)	-	(11,601,709)
2119		CUST	CN		-	-	-	-	-	-
2120		<b>Total Customer Service Deposits</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,601,709)</b>	<b>-</b>	<b>(11,601,709)</b>
2121										
2122	2281	Prop Ins	PTD	SO	-	-	-	-	-	-
2123	2282	Inj & Dam	PTD	SO	(8,353,962)	(4,898,022)	(3,455,940)	-	-	(3,455,940)
2124	2283	Pen & Ben	PTD	SO	(20,965,781)	(12,292,473)	(8,673,307)	-	-	(8,673,307)
2125	254	Reg Liab	PTD	SG	-	-	-	-	-	-
2126	254	Reg Liab	PTD	SE	(3,279,321)	(1,924,904)	(1,354,417)	759,822	-	(594,595)
2127	254	Ins Prov	PTD	SO	(52,274)	(30,649)	(21,625)	-	-	(21,625)
2128				B15	(32,651,338)	(19,146,048)	(13,505,290)	759,822	-	(12,745,468)
2129										
2130	22841	Accum Misc Oper Provisions - Other								
2131		P	S		-	-	-	-	-	-
2132		P	SG		-	-	-	(618,349)	-	(618,349)
2133				B15	-	-	-	(618,349)	-	(618,349)
2134										
2135	22842	Prv-Trojan	P	TROJD	(1,211,512)	(711,917)	(499,595)	-	-	(499,595)
2136	230	ARO	P	TROJP	(2,160,035)	(1,269,340)	(890,695)	-	-	(890,695)
2137	254105	ARO	P	TROJP	(2,064,121)	(1,212,977)	(851,145)	-	-	(851,145)
2138	254		P	S	(1,927,164)	(1,417,259)	(509,905)	509,905	-	(0)
2139				B15	(7,362,832)	(4,611,492)	(2,751,340)	509,905	-	(2,241,435)
2140										
2141	252	Customer Advances for Construction								
2142		DPW	S		(10,260,374)	(5,174,596)	(5,085,777)	(218,999)	-	(5,304,776)
2143		DPW	SE		-	-	-	-	-	-
2144		T	SG		(6,195,711)	(3,641,635)	(2,554,076)	(465,770)	-	(3,019,846)
2145		DPW	SO		-	-	-	-	-	-
2146		CUST	CN		(2,418,341)	(1,268,571)	(1,149,770)	1,149,770	-	-
2147		<b>Total Customer Advances for Construction</b>		<b>B19</b>	<b>(18,874,425)</b>	<b>(10,084,802)</b>	<b>(8,789,623)</b>	<b>465,001</b>	<b>-</b>	<b>(8,324,622)</b>
2148										
2149	25398	SO2 Emissions								
2150		P	SE		-	-	-	(8,311,395)	-	(8,311,395)
2151				B19	-	-	-	(8,311,395)	-	(8,311,395)
2152										
2153	25399	Other Deferred Credits								
2154		P	S		(1,944,639)	(1,665,960)	(278,679)	-	-	(278,679)
2155		LABOR	SO		(266,187)	(156,068)	(110,119)	(3,013,998)	-	(3,124,117)
2156		P	SG		(16,882,576)	(9,923,022)	(6,959,554)	(442,639)	-	(7,402,193)
2157		P	SE		(1,967,549)	(1,154,917)	(812,632)	-	-	(812,632)
2158				B19	(21,060,951)	(12,899,967)	(8,160,984)	(3,456,637)	-	(11,617,621)



REVISED PROTOCOL									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		UTAH	ADJUSTMENT	UTAH
ACCT		FUNC			TOTAL	OTHER			ADJ TOTAL
2218									
2219									
2220	108SP		Steam Prod Plant Accumulated Depr						
2221		P	S		-	-	-	-	-
2222		P	SG		(842,992,058)	(495,482,969)	(347,509,089)	-	(347,509,089)
2223		P	SG		(920,687,435)	(541,149,753)	(379,537,682)	-	(379,537,682)
2224		P	SG		(522,123,905)	(306,887,236)	(215,236,669)	(823,990)	(216,060,659)
2225		P	SSGCH		(185,507,589)	(110,642,136)	(74,865,452)	(10,626)	(74,876,078)
2226				B17	(2,471,310,986)	(1,454,162,094)	(1,017,148,892)	(834,616)	(1,017,983,508)
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		(145,854,461)	(85,728,449)	(60,126,012)	-	(60,126,012)
2238		P	SG		(27,873,915)	(16,383,370)	(11,490,546)	-	(11,490,546)
2239		P	SG		(57,278,516)	(33,666,425)	(23,612,091)	(133,726)	(23,745,817)
2240		P	SG		(10,424,632)	(6,127,255)	(4,297,377)	(560,961)	(4,858,338)
2241				B17	(241,431,524)	(141,905,499)	(99,526,025)	(694,687)	(100,220,713)
2242									
2243	108OP		Other Production Plant - Accum Depr						
2244		P	S		-	-	-	-	-
2245		P	SG		(1,219,183)	(716,596)	(502,588)	-	(502,588)
2246		P	SG		-	-	-	-	-
2247		P	SG		(167,279,103)	(98,321,147)	(68,957,955)	(15,925,056)	(84,883,011)
2248		P	SSGCT		(18,061,320)	(10,246,467)	(7,814,854)	-	(7,814,854)
2249				B17	(186,559,606)	(109,284,210)	(77,275,396)	(15,925,056)	(93,200,452)
2250									
2251	108EP		Experimental Plant - Accum Depr						
2252		P	SG		-	-	-	-	-
2253		P	SG		-	-	-	-	-
2254					-	-	-	-	-
2255									
2256				B17	(2,899,302,117)	(1,705,351,803)	(1,193,950,313)	(17,454,359)	(1,211,404,672)
2257									
2258			Summary of Prod Plant Depreciation by Factor						
2259		S			-	-	-	-	-
2260		DGP			-	-	-	-	-
2261		DGU			-	-	-	-	-
2262		SG			(2,695,733,208)	(1,584,463,200)	(1,111,270,007)	(17,443,733)	(1,128,713,741)
2263		SSGCH			(185,507,589)	(110,642,136)	(74,865,452)	(10,626)	(74,876,078)
2264		SSGCT			(18,061,320)	(10,246,467)	(7,814,854)	-	(7,814,854)
2265			Total of Prod Plant Depreciation by Factor		(2,899,302,117)	(1,705,351,803)	(1,193,950,313)	(17,454,359)	(1,211,404,672)
2266									
2267									
2268	108TP		Transmission Plant Accumulated Depr						
2269		T	SG		(378,546,708)	(222,497,288)	(156,049,420)	-	(156,049,420)
2270		T	SG		(377,945,182)	(222,143,731)	(155,801,451)	-	(155,801,451)
2271		T	SG		(345,589,725)	(203,126,259)	(142,463,466)	(867,126)	(143,330,593)
2272			Total Trans Plant Accum Depreciation	B17	(1,102,081,615)	(647,767,278)	(454,314,337)	(867,126)	(455,181,463)

REVISED PROTOCOL									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	
ACCT		FUNC			TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
2273	108360	Land and Land Rights							
2274		DPW	S		(5,442,514)	(3,877,648)	(1,564,865)	-	(1,564,865)
2275				B17	(5,442,514)	(3,877,648)	(1,564,865)	-	(1,564,865)
2276									
2277	108361	Structures and Improvements							
2278		DPW	S		(12,613,348)	(6,428,005)	(6,185,342)	-	(6,185,342)
2279				B17	(12,613,348)	(6,428,005)	(6,185,342)	-	(6,185,342)
2280									
2281	108362	Station Equipment							
2282		DPW	S		(198,172,583)	(118,059,567)	(80,113,016)	-	(80,113,016)
2283				B17	(198,172,583)	(118,059,567)	(80,113,016)	-	(80,113,016)
2284									
2285	108363	Storage Battery Equipment							
2286		DPW	S		(703,565)	-	(703,565)	-	(703,565)
2287				B17	(703,565)	-	(703,565)	-	(703,565)
2288									
2289	108364	Poles, Towers & Fixtures							
2290		DPW	S		(447,704,081)	(321,100,495)	(126,603,586)	(555,125)	(127,158,711)
2291				B17	(447,704,081)	(321,100,495)	(126,603,586)	(555,125)	(127,158,711)
2292									
2293	108365	Overhead Conductors							
2294		DPW	S		(244,943,689)	(196,544,451)	(48,399,238)	-	(48,399,238)
2295				B17	(244,943,689)	(196,544,451)	(48,399,238)	-	(48,399,238)
2296									
2297	108366	Underground Conduit							
2298		DPW	S		(115,427,167)	(58,841,655)	(56,585,512)	-	(56,585,512)
2299				B17	(115,427,167)	(58,841,655)	(56,585,512)	-	(56,585,512)
2300									
2301	108367	Underground Conductors							
2302		DPW	S		(265,610,756)	(108,437,853)	(157,172,903)	-	(157,172,903)
2303				B17	(265,610,756)	(108,437,853)	(157,172,903)	-	(157,172,903)
2304									
2305	108368	Line Transformers							
2306		DPW	S		(345,563,336)	(260,606,332)	(84,957,005)	-	(84,957,005)
2307				B17	(345,563,336)	(260,606,332)	(84,957,005)	-	(84,957,005)
2308									
2309	108369	Services							
2310		DPW	S		(154,089,258)	(103,644,970)	(50,444,289)	-	(50,444,289)
2311				B17	(154,089,258)	(103,644,970)	(50,444,289)	-	(50,444,289)
2312									
2313	108370	Meters							
2314		DPW	S		(83,543,574)	(55,949,515)	(27,594,060)	-	(27,594,060)
2315				B17	(83,543,574)	(55,949,515)	(27,594,060)	-	(27,594,060)
2316									
2317									
2318									
2319	108371	Installations on Customers' Premises							
2320		DPW	S		(7,641,118)	(4,024,339)	(3,616,779)	-	(3,616,779)
2321				B17	(7,641,118)	(4,024,339)	(3,616,779)	-	(3,616,779)
2322									
2323	108372	Leased Property							
2324		DPW	S		-	-	-	-	-
2325				B17	-	-	-	-	-
2326									
2327	108373	Street Lights							
2328		DPW	S		(27,465,216)	(13,896,125)	(13,569,091)	-	(13,569,091)
2329				B17	(27,465,216)	(13,896,125)	(13,569,091)	-	(13,569,091)
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		107,163	77,500	29,663	-	29,663
2341				B17	107,163	77,500	29,663	-	29,663
2342									
2343									
2344	<b>Total Distribution Plant Accum Depreciation</b>			<b>B17</b>	<b>(1,908,813,043)</b>	<b>(1,251,333,454)</b>	<b>(657,479,589)</b>	<b>(555,125)</b>	<b>(658,034,714)</b>
2345									
2346	Summary of Distribution Plant Depr by Factor								
2347		S			(1,908,813,043)	(1,251,333,454)	(657,479,589)	(555,125)	(658,034,714)
2348									
2349	Total Distribution Depreciation by Factor			B17	(1,908,813,043)	(1,251,333,454)	(657,479,589)	(555,125)	(658,034,714)





REVISED PROTOCOL										
Beginning/Ending										
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	ADJUSTMENT	UTAH
ACCT		FUNC			TOTAL	OTHER	UTAH			ADJ TOTAL
2421										
2422	111HP	Accum Prov for Amort-Hydro								
2423		P	SG		(344,575)	(202,530)	(142,045)	-	-	(142,045)
2424		P	SG		-	-	-	-	-	-
2425		P	SG		(6,439)	(3,785)	(2,654)	-	-	(2,654)
2426		P	SG		(350,261)	(205,872)	(144,389)	-	-	(144,389)
2427				B18	(701,275)	(412,186)	(289,089)	-	-	(289,089)
2428										
2429										
2430	111IP	Accum Prov for Amort-Intangible Plant								
2431		I-SITUS	S		(1,182,178)	(1,173,657)	(8,520)	-	-	(8,520)
2432		P	SG		-	-	-	-	-	-
2433		P	SG		(315,900)	(185,675)	(130,224)	-	-	(130,224)
2434		P	SE		(1,106,785)	(649,663)	(457,122)	-	-	(457,122)
2435		I-SG	SG		(41,931,989)	(24,646,242)	(17,285,747)	(104,917)	-	(17,390,664)
2436		I-SG	SG		(10,831,181)	(6,366,212)	(4,464,970)	(97,345)	-	(4,562,315)
2437		I-SG	SG		(2,801,561)	(1,646,665)	(1,154,896)	-	-	(1,154,896)
2438		CUST	CN		(84,612,191)	(44,384,381)	(40,227,810)	-	-	(40,227,810)
2439		P	SSGCT		-	-	-	-	-	-
2440		P	SSGCH		(48,486)	(28,919)	(19,568)	-	-	(19,568)
2441		PTD	SO		(238,561,249)	(139,871,146)	(98,690,103)	(95,922)	-	(98,786,025)
2442				B18	(381,391,521)	(218,952,561)	(162,438,959)	(298,184)	-	(162,737,143)
2443	111IP	Less Non-Utility Plant								
2444		NUTIL	OTH		-	-	-	-	-	-
2445					(381,391,521)	(218,952,561)	(162,438,959)	(298,184)	-	(162,737,143)
2446										
2447	111390	Accum Amtr - Capital Lease								
2448		G-SITUS	S		(2,073,814)	(1,547,879)	(525,935)	-	-	(525,935)
2449		P	SG		(1,012,373)	(595,039)	(417,333)	-	-	(417,333)
2450		PTD	SO		2,249,257	1,318,765	930,492	-	-	930,492
2451					(836,930)	(824,154)	(12,776)	-	-	(12,776)
2452										
2453		Remove Capital Lease Amtr			836,930	824,154	12,776	-	-	12,776
2454										
2455		<b>Total Accum Provision for Amortization</b>		B18	<b>(409,933,040)</b>	<b>(242,074,366)</b>	<b>(167,858,674)</b>	<b>(298,184)</b>	-	<b>(168,156,858)</b>
2456										
2457										
2458										
2459										
2460		Summary of Amortization by Factor								
2461		S			(19,048,610)	(18,503,866)	(544,744)	-	-	(544,744)
2462		DGP			-	-	-	-	-	-
2463		DGU			-	-	-	-	-	-
2464		SE			(1,106,785)	(649,663)	(457,122)	-	-	(457,122)
2465		SO			(246,151,148)	(144,321,190)	(101,829,959)	(95,922)	-	(101,925,881)
2466		CN			(86,820,661)	(45,542,861)	(41,277,800)	-	-	(41,277,800)
2467		SSGCT			-	-	-	-	-	-
2468		SSGCH			(48,486)	(28,919)	(19,568)	-	-	(19,568)
2469		SG			(57,594,279)	(33,852,020)	(23,742,259)	(202,262)	-	(23,944,521)
2470		Less Capital Lease			836,930	824,154	12,776	-	-	12,776
2471		<b>Total Provision For Amortization by Factor</b>			<b>(409,933,040)</b>	<b>(242,074,366)</b>	<b>(167,858,674)</b>	<b>(298,184)</b>	-	<b>(168,156,858)</b>

3. REVENUE  
ADJUSTMENTS

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenue	Revenue Correcting
1 Operating Revenues:						
2 General Business Revenues	40,158,660	1,730,929	(6,422,695)	44,850,426	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	8,195,255	-	-	-	5,383,563	282,606
6 Total Operating Revenues	48,353,915	1,730,929	(6,422,695)	44,850,426	5,383,563	282,606
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(82,709)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(82,709)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	16,118,806	578,321	(2,215,228)	14,984,976	1,798,702	99,409
24 State	2,190,278	78,584	(301,013)	2,036,209	244,414	13,508
25 Deferred Income Taxes	1,157,296	-	-	-	1,157,296	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,064,376)	-	-	(3,049,450)	-	(14,926)
28 Total Operating Expenses:	16,319,296	656,905	(2,516,241)	17,021,185	(1,892,153)	97,990
29						
30 Operating Rev For Return:	32,034,619	1,074,024	(3,906,455)	27,829,241	1,892,153	184,616
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	3,154,257	-	-	-	3,154,257	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,311,395)	-	-	-	(8,311,395)	-
54						
55 Total Deductions:	(5,157,137)	-	-	-	(5,157,137)	-
56						
57 Total Rate Base:	(5,157,137)	-	-	-	(5,157,137)	-
58						
59						
60 Estimated ROE impact	1.486%	0.049%	-0.179%	1.275%	0.104%	0.008%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	51,500,999	1,730,929	(6,422,695)	44,850,426	3,049,450	297,532
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,891,473	-	(207,540)	-	2,099,013	-
71 Schedule "M" Deductions	5,148,463	-	-	-	5,148,463	-
72 Income Before Tax	48,244,010	1,730,929	(6,630,235)	44,850,426	-	297,532
73						
74 State Income Taxes	2,190,278	78,584	(301,013)	2,036,209	-	13,508
75						
76 Taxable Income	46,053,732	1,652,345	(6,329,223)	42,814,217	-	284,024
77						
78 Federal Income Taxes	16,118,806	578,321	(2,215,228)	14,984,976	-	99,409

	3.7	3.8	0	0	0	0	0
	West Valley Reserve Revenue	Wheeling Revenue	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	141,676	2,387,409	-	-	-	-	-
6 Total Operating Revenues	141,676	2,387,409	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	(82,709)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	(82,709)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	47,335	825,291	-	-	-	-	-
24 State	6,432	112,143	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	53,768	854,726	-	-	-	-	-
29							
30 Operating Rev For Return:	87,909	1,532,684	-	-	-	-	-
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%	0.070%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	141,676	2,470,118	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	141,676	2,470,118	-	-	-	-	-
73							
74 State Income Taxes	6,432	112,143	-	-	-	-	-
75							
76 Taxable Income	135,244	2,357,975	-	-	-	-	-
77							
78 Federal Income Taxes	47,335	825,291	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	1	1,824,827	UT	Situs	1,824,827	
Commercial	442	1	(93,898)	UT	Situs	(93,898)	
Total			<u>1,730,929</u>			<u>1,730,929</u>	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. 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 - June 2009**  
**Summary of Revenue Adjustments - State of Utah**  
**Historical 12 Months Ended June 2009**  
**(\$000)**

	A	To 3.2 B	To 3.1 C	D		E	To 3.3 F	G	To 3.3 H	I
	Total Revenue <sup>1</sup>	Normalizing Adjustments <sup>2</sup>	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	\$545,198	(\$663)	\$1,825	\$1,162	\$546,360	\$17,656	\$564,016	\$0	\$564,016	
Commercial	\$499,204	(\$754)	(\$94)	(\$848)	\$498,357	\$15,875	\$514,231	\$0	\$514,231	
Industrial	\$259,159	(\$780)	\$0	(\$780)	\$258,378	\$8,417	\$266,796	\$0	\$266,796	
Situs Contracts	\$76,292	(\$4,226)	\$0	(\$4,226)	\$72,065	\$1,374	\$73,439	\$208	\$73,648	
Irrigation	\$11,809	\$0	\$0	\$0	\$11,809	\$383	\$12,192	\$0	\$12,192	
Public St & Hwy	\$10,737	\$0	\$0	\$0	\$10,737	\$346	\$11,083	\$0	\$11,083	
Other Sales Pub Auth	\$18,488	\$0	\$0	\$0	\$18,488	\$591	\$19,079	\$0	\$19,079	
Interdepartmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Utah</b>	<b>\$1,420,887</b>	<b>(\$6,423)</b>	<b>\$1,731</b>	<b>(\$4,692)</b>	<b>\$1,416,195</b>	<b>\$44,642</b>	<b>\$1,460,837</b>	<b>\$208</b>	<b>\$1,461,045</b>	
Source / Formula	Ref 2.3, Ln 99 305 Report	Table 3	Customer Info. Services	B + C	A + D	Table 3	E + F	Table 3	Ref 2.3, Ln 99 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 - June 2009  
Summary of kWh Adjustments - State of Utah  
Historical 12 Months Ended June 2009  
(MWh's)**

	A	B	C
	Total MWhs	Total Adjustment MWhs <sup>1</sup>	Total Utah Adjusted MWhs
Residential	6,455,017	13,205	6,468,223
Commercial	7,453,076	2,018	7,455,094
Industrial	5,206,485	-	5,206,485
Situs Contracts	2,235,436	(70,440)	2,164,996
Irrigation	206,881	-	206,881
Public St & Hwy	76,377	-	76,377
Other Sales Pub Auth	443,171	-	443,171
Interdepartmental	-	-	-
Total Utah	22,076,444	(55,217)	22,021,227
Source / Formula	305 Report	Table 2	A + B

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	1	(662,656)	UT	Situs	(662,656)	
Commercial	442	1	(753,663)	UT	Situs	(753,663)	
Industrial	442	1	(780,208)	UT	Situs	(780,208)	
Special Contracts	442	1	(4,226,168)	UT	Situs	(4,226,168)	
Public Street & Highway	444	1	-	UT	Situs	-	
Other Sales to Public Authorities	445	1	-	UT	Situs	-	
Total			<u>(6,422,695)</u>			<u>(6,422,695)</u>	3.1.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - SMUD	SCHMAT	1	(207,540)	UT	Situs	(207,540)	

**Description of Adjustment:**

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



Rocky Mountain Power  
Utah Results of Operations - June 2009  
Effective Price Change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	2	17,656,429	UT	Situs	17,656,429	
Commercial	442	2	15,874,592	UT	Situs	15,874,592	
Industrial	442	2	8,417,328	UT	Situs	8,417,328	
Irrigation	442	2	1,373,733	UT	Situs	1,373,733	
Situs Contracts	442	2	383,077	UT	Situs	383,077	
Public Street & Highway	444	2	345,715	UT	Situs	345,715	
Other Sales to Public Authorities	445	2	591,059	UT	Situs	591,059	
Total Type 2			<u>44,641,933</u>			<u>44,641,933</u>	3.1.1
Residential	440	3	-	UT	Situs	-	
Commercial	442	3	-	UT	Situs	-	
Industrial	442	3	-	UT	Situs	-	
Irrigation	442	3	-	UT	Situs	-	
Situs Contracts	442	3	208,493	UT	Situs	208,493	
Public Street & Highway	444	3	-	UT	Situs	-	
Other Sales to Public Authorities	445	3	-	UT	Situs	-	
Total Type 3			<u>208,493</u>			<u>208,493</u>	3.1.1

**Description of Adjustment:**

This adjustment annualizes price changes (Type 2) occurring during the 12 months ended June 2009 from the Utah General Rate Cases, Docket No. 07-035-93 (\$36.2 million) which was effective August 13, 2008 and Docket No. 08-035-38 (\$45.0 million) which was effective May 8, 2009. This adjustment also normalizes pro forma effects (Type 3) for special contracts going into effect for large industrial customers

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 SO2 Emission Allowances

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain From Sale of Allowances	4118	1	5,082,141	SE	41.302%	2,099,013	3.4.1
Allowed Gain From Allowance Sale	4118	1	<u>(12,465,483)</u>	SE	41.302%	<u>(5,148,463)</u>	3.4.1
			<u>(7,383,342)</u>			<u>(3,049,450)</u>	
<b>Adjustment to Rate Base:</b>							
Accum Deferred Income Taxes	190	1	7,637,104	SE	41.302%	3,154,257	3.4.1
Regulatory Deferred Sales	25398	1	<u>(20,123,590)</u>	SE	41.302%	<u>(8,311,395)</u>	3.4.1
			<u>(12,486,486)</u>			<u>(5,157,137)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	1	5,082,141	SE	41.302%	2,099,013	3.4.1
Schedule M Deduction	SCHMDT	1	12,465,483	SE	41.302%	5,148,463	3.4.1
DIT Expense	41010	1	4,730,775	SE	41.302%	1,953,893	3.4.1
DIT Expense	41110	1	<u>(1,928,723)</u>	SE	41.302%	<u>(796,596)</u>	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  
 Utah Results of Operation - June 2009  
 SO2 Allowance Sales

Beginning of the Period	Jun-08
Ending of the Period	Jun-09

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	
			Jun-09	Jun-08							Jun-08	Jun-09
EPA Auction	May-04	827,812	827,812	0	0	0	0	0	0	0	0	0
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	80,369	80,369	0	0	0	0	0	0	0	0	0
EPA Auction	May-05	2,065,357	2,065,357	0	430,293	430,293	0	430,293	0	163,300	163,300	0
EPA Auction	Jun-05	200,914	200,914	0	46,032	46,032	0	46,032	17,469	17,469	17,469	0
J.P. Morgan Sale	Dec-05	13,958,500	12,504,486	1,454,014	3,489,624	3,489,624	0	3,489,624	1,324,347	1,876,160	1,876,160	551,813
J.P. Morgan Sale	Feb-06	12,995,000	11,099,889	1,895,111	3,248,748	3,248,748	0	3,248,748	1,232,932	1,952,146	1,952,146	719,214
EPA Auction	May-06	2,392,408	1,893,996	498,412	598,104	598,104	0	598,104	226,986	416,139	416,139	189,152
EPA Auction	Jun-06	232,244	179,006	53,238	111,294	111,294	0	58,056	22,033	42,237	42,237	20,204
Saracen Energy	Mar-07	2,322,500	1,354,780	967,720	580,620	580,620	0	580,620	220,351	587,611	587,611	367,259
EPA Auction / Louis Dreyfus	Apr-07	3,727,548	2,096,739	1,630,809	931,884	931,884	0	931,884	353,659	972,568	972,568	618,908
Alpha Energy	May-07	2,897,500	1,569,490	1,328,010	724,380	724,380	0	724,380	274,909	778,903	778,903	503,993
Alpha Energy / Fortis	Oct-07	2,872,500	1,256,724	1,615,776	718,128	718,128	0	718,128	272,537	885,740	885,740	613,203
Saracen / DTE Coal Services	Dec-07	2,843,450	1,125,541	1,717,909	710,868	710,868	0	710,868	269,782	921,745	921,745	651,964
EPA Auction	Apr-08	1,192,027	372,510	819,517	298,008	298,008	0	298,008	113,097	424,112	424,112	311,015
Sempra #1	Oct-08	149,500	28,035	121,465	28,035	28,035	0	28,035	(46,097)	0	(46,097)	46,097
Various	Nov-08	1,393,500	232,248	1,161,252	232,248	232,248	0	232,248	(440,707)	0	(440,707)	440,707
Shell, Dreyfus	Dec-08	2,154,000	314,125	1,839,875	314,125	314,125	0	314,125	(698,251)	0	(698,251)	698,251
Shell	Jan-09	194,500	24,312	170,188	24,312	24,312	0	24,312	(64,588)	0	(64,588)	64,588
EPA Auction	Apr-09	173,141	10,821	162,320	10,821	10,821	0	10,821	(61,602)	0	(61,602)	61,602
Various*	Jun-09	1,017,500	21,198	996,302	21,198	21,198	0	21,198	(378,107)	0	(378,107)	378,107
Totals		53,690,271	37,258,352	16,431,919	12,465,483	12,465,483	23,815,261	5,082,141	12,465,483	2,802,052	9,038,130	6,236,078

\*June 2009 Various Buyers:

CEZ Environmental Opportunities I LP	93,125
CEZ Environmental Markets LP	93,125
NRG	645,000
Ohio Valley	186,250
	<u>1,017,500</u>

SO2 credit Unamortized Balance	23,815,261
Beginning Balance	16,431,919
Ending Balance	<u>20,123,590</u>
Average Balance	<u>20,123,590</u>
	<u>Ref # 3.4</u>

SO2 Sales	23,815,261
12 Months Ended June 2009	<u>5,082,141</u>
	<u>Ref # 3.4</u>

Deferred Income Tax	4,730,775
Deferment Balance	9,038,130
	<u>6,236,078</u>
	<u>7,637,104</u>
	<u>Ref # 3.4</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Booked Revenue:</b>							
Re-allocation of Rev. for Non-RPS States	456	1	2,277,496	SG	41.223%	938,859	3.5.1
Adjustment for CA RPS Banking	456	1	(194,688)	CA	Situs	-	3.5.1
Adjustment for OR RPS Banking	456	1	<u>(2,082,808)</u>	OR	Situs	<u>-</u>	3.5.1
			<u>-</u>			<u>938,859</u>	
<b>Incremental Adjustment to Pro Forma Revenue:</b>							
Adjust to 12 ME June 2010 REC Sales	456	3	8,020,011	SG	41.223%	3,306,113	3.5.2
Re-allocation of Rev. for Non-RPS States	456	3	2,762,011	SG	41.223%	1,138,592	3.5.2
Adjustment for CA RPS Banking	456	3	(189,713)	CA	Situs	-	3.5.2
Adjustment for OR RPS Banking	456	3	<u>(2,572,298)</u>	OR	Situs	<u>-</u>	3.5.2
			<u>-</u>			<u>1,138,592</u>	

**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 12 ME June 2010 projected levels, consistent with the GRID run included in these results.

The Blundell Plant (Unit 1) qualifies for California's RPS but not for Oregon's; hence, only California's portion is banked and reallocated to the other jurisdictions for this resource. The Blundell Bottoming Cycle (Unit 2) however, does qualify for both the California and Oregon RPS.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Green Tag Revenues  
 Reallocation of 12 ME June 2009 Actual REC Revenue

Total Green Tag Revenues for 12 ME June 2009

Wind/Other	5,297,180
Geothermal	1,409,602
Salt River Project	2,080,500
<b>Total</b>	<b>\$ 8,787,282</b>

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
	SG	100.000%	1.760%	27.726%	8.060%	15.368%	41.223%	5.492%	0.371%
<b>Allocated Revenues for 12 ME June 2009</b>		<b>8,787,282</b>	<b>154,615</b>	<b>2,436,344</b>	<b>708,288</b>	<b>1,350,410</b>	<b>3,622,407</b>	<b>482,578</b>	<b>32,640</b>
<b>Reallocation of Actuals for RPS</b>									
<b>12 ME June 2009 Wind Revenue</b>									
1	SG	5,297,180	93,206	1,468,685	426,973	814,059	2,183,672	290,909	19,676
	SG	2,214,987	38,973	614,123	178,536	340,394	913,090	121,642	8,228
	Situs	(2,214,987)	(132,179)	(2,082,808)					
<b>Wind REC Revenue</b>		<b>5,297,180</b>	<b>-</b>	<b>-</b>	<b>605,509</b>	<b>1,154,453</b>	<b>3,096,762</b>	<b>412,551</b>	<b>27,904</b>
<b>12 ME June 2009 Geothermal Revenue</b>									
1	SG	1,409,602	24,802	390,823	113,619	216,625	581,084	77,412	5,236
	SG	25,247	444	7,000	2,035	3,880	10,407	1,386	94
	Situs	(25,247)	(25,247)						
<b>Total Geothermal REC Revenue</b>		<b>1,409,602</b>	<b>-</b>	<b>397,823</b>	<b>115,654</b>	<b>220,504</b>	<b>591,492</b>	<b>78,799</b>	<b>5,330</b>
<b>12 ME June 2009 Small Hydro Revenue</b>									
1	SG	2,080,500	36,607	576,835	167,696	319,727	857,651	114,256	7,728
	SG	37,263	656	10,331	3,004	5,726	15,361	2,046	138
	Situs	(37,263)	(37,263)						
<b>Small Hydro REC Revenue</b>		<b>2,080,500</b>	<b>-</b>	<b>587,166</b>	<b>170,700</b>	<b>325,453</b>	<b>873,012</b>	<b>116,303</b>	<b>7,866</b>
<b>Reallocated Revenues for 12 ME June 2009</b>									
SG		2,277,496	40,073	631,454	183,575	350,001	938,859	125,075	8,460
Situs		(2,277,496)	(194,688)	(2,082,808)					
<b>Type 1 REC Revenues</b>		<b>8,787,282</b>	<b>-</b>	<b>984,990</b>	<b>891,863</b>	<b>1,700,411</b>	<b>4,561,266</b>	<b>607,653</b>	<b>41,100</b>

Rocky Mountain Power  
 Results of Operations - June 2009  
 Green Tag Revenues  
 Adjustment for June 2010 Revenue and Renewable Portfolio Standards

Green Tag Revenue Summary 12 ME June 2010

Wind	\$ 11,839,275	Ref 3.5.3	(Total 12 ME June 2010 Green Tag Revenue less 12 ME June 2009 Actual Revenue)
Geothermal	\$ 1,851,072	Ref 3.5.3	\$ 6,542,095
Small Hydro	\$ 3,116,947	Ref 3.5.3	\$ 441,470
<b>Total Green Tag Revenue 12 ME June 2010</b>	<b>\$ 16,807,293</b>	Ref 3.5.3	<b>\$ 1,036,447</b>
			<b>\$ 8,020,011</b> Ref 3.5

Incremental Green Tag Revenue to 12 ME June 2010

Wind	27.726%	Utah	41.223%	Idaho	5.492%	FERC	0.371%
Geothermal	8.060%	Wyoming	15.368%				
Small Hydro							

Incremental Adjustment to 12ME June 2010

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
		SG	100.000%	1.760%	27.726%	8.060%	15.368%	41.223%	5.492%	0.371%
SG Factor Amounts		SG								
Incremental 12 ME June 2010 Wind Revenue	3	SG	6,542,095	115,110	1,813,848	527,318	1,005,375	2,696,867	359,277	24,301
Adjustment for RPS	3	SG	2,735,541	48,133	758,450	220,495	420,392	1,127,680	150,230	10,161
Adjustment for RPS	3	Situs	(2,735,541)	(163,243)	(2,572,298)					
<b>Incremental Wind REC Revenue</b>			<b>6,542,095</b>	<b>-</b>	<b>-</b>	<b>747,813</b>	<b>1,425,766</b>	<b>3,824,547</b>	<b>509,507</b>	<b>34,462</b>
Incremental June 2010 Geothermal Revenue	3	SG	441,470	7,768	122,401	35,584	67,844	181,988	24,245	1,640
Adjustment for RPS	3	SG	7,907	139	2,192	637	1,215	3,259	434	29
Adjustment for RPS	3	Situs	(7,907)	(7,907)						
<b>Incremental Geothermal REC Revenue</b>			<b>441,470</b>	<b>-</b>	<b>124,593</b>	<b>36,221</b>	<b>69,059</b>	<b>185,248</b>	<b>24,679</b>	<b>1,669</b>
Incremental June 2010 Small Hydro Revenue	3	SG	1,036,447	18,237	287,363	83,542	159,279	427,257	56,919	3,850
Adjustment for RPS	3	SG	18,563	327	5,147	1,496	2,853	7,652	1,019	69
Adjustment for RPS	3	Situs	(18,563)	(18,563)						
<b>Incremental Small Hydro REC Revenue</b>			<b>1,036,447</b>	<b>-</b>	<b>292,510</b>	<b>85,038</b>	<b>162,132</b>	<b>434,910</b>	<b>57,939</b>	<b>3,919</b>
Reallocated June 2010 Incremental REC Revenues		SG	2,762,011	48,598	765,789	222,629	424,460	1,138,592	151,683	10,259
		Situs	(2,762,011)	(189,713)	(2,572,298)					
Type 3 Incremental REC Revenues (Above)			8,020,011	-	417,103	869,072	1,656,957	4,444,705	592,125	40,050
Type 1 REC Revenues (From Page 3.5.1)			8,787,282	-	984,990	891,863	1,700,411	4,561,266	607,653	41,100
<b>Total Type 3 REC Revenues</b>			<b>16,807,293</b>	<b>-</b>	<b>1,402,093</b>	<b>1,760,935</b>	<b>3,357,368</b>	<b>9,005,970</b>	<b>1,199,777</b>	<b>81,150</b>

Rocky Mountain Power  
 Results of Operations - June 2009  
 Green Tag Revenues

<u>12 ME June 2010 Wind Generation - MWH - from GRID</u>	MWH	\$	
Foot Creek I	102,696		
Glenrock Wind	323,799		
Glenrock III Wind	124,409		
Goodnoe Wind	266,887		
High Plains Wind	266,582		
Leaning Juniper 1	305,473		
Marengo I	393,136		
Marengo II	187,226		
McFadden Ridge Wind	72,118		
Rolling Hills Wind	292,594		
Seven Mile Wind	349,596		
Seven Mile II Wind	68,862		
<b>Total 12 ME June 2010 Wind Generation - MWH</b>	<b><u>2,753,377</u></b>		
<u>Qualified Facilities &amp; Purchased Power - MWH - from GRID</u>			
Rock River I	142,099		
QF Mountain Wind	341,434		
Wolverine Creek	176,896		
Three Buttes	18,553		
<b>Total QF &amp; Purchased Power - MWH</b>	<b><u>678,982</u></b>		
<b>Total Renewable Energy Credits - MWH</b>	<b><u>3,432,360</u></b>		
<u>Renewable Energy Credits Allocation</u>			
ID/UT/WA/WY - SG Factor Allocated Portion	70.5147%		
<b>MWH Available for Sale</b>	<b>2,420,317</b>		
Percent Sold in Test Period	75.00%		
MWH Sold in Test Period	<b>1,815,238</b>		
<b>Known Transactions in 12ME June 2010</b>			
Wind	\$	3,474,169	
Geothermal	\$	1,851,072	Ref 3.5.2
Small Hydro	\$	3,116,947	Ref 3.5.2
<b>Subtotal</b>	<b>\$</b>	<b><u>8,442,188</u></b>	
<b>Available Wind Credits Remaining for Sale</b>			
Total Sold @ \$5.00 per MWH	1,673,021	\$	8,365,105
<b>Total Adjusted Green Tag Revenue - 12 ME June 2010</b>		<b><u>\$</u></b>	<b><u>16,807,293</u></b>
			Ref 3.5.2
<b>Green Tag Revenue From Wind - 12 ME June 2010</b>		<b><u>\$</u></b>	<b><u>11,839,275</u></b>
			Ref 3.5.2
(Known Wind Transactions in 12ME June 2010 Plus Available Wind Credits Remaining for Sale)			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	1	(22,249)	UT	Situs	(22,249)	3.6.1
Other Electric Revenues	456	1	22,249	SG	41.223%	9,172	3.6.1
M&S Inventory Sales Revenue	456	1	(504,311)	SO	41.369%	(208,628)	3.6.1
M&S Inventory Sales Revenue	456	1	504,311	UT	Situs	504,311	3.6.1
			<u>-</u>			<u>282,606</u>	
Gains on Property Sales	421	1	(36,081)	SO	41.369%	(14,926)	3.6.1
Gains on Property Sales	421	1	36,081	OR	Situs	-	3.6.1
Gains on Property Sales	421	1	(152,081)	WA	Situs	-	3.6.1
Gains on Property Sales	421	1	152,081	OTHER	0.000%	-	3.6.1
Gains on Property Sales	421	1	79,573	OR	Situs	-	3.6.1
Gains on Property Sales	421	1	(79,573)	OTHER	0.000%	-	3.6.1
			<u>-</u>			<u>(14,926)</u>	

**Description of Adjustment:**

This adjustment restates entries made to FERC 421 (Gains and Losses) and FERC 456 (Miscellaneous Electric Revenue), for which incorrect or no tax jurisdiction codes were assigned when entered, causing the Company's accounting system to assign an incorrect allocation factor.



Rocky Mountain Power  
 Results of Operations - June 2009  
 Revenue Correcting Entries

Major Acct	Primary Acct	Primary Acct Name	Allocation	GL Account Number	Year	Month	Profit Center	FERC Location Code	Booked Amount	Problem	Booked Revised Protocol Allocation	Corrected Revised Protocol Allocation	Transaction Relates to:
1) 456	4562300	Misc Other Revenue	UT	301900	2008	7	1070	109	22,249	Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
2) 456	4562400	M&S Inventory Sales	SO	362950	2008	9	1379	1	(7,039)	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	9	1379	1	74,356	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	10	1379	1	253,641	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1284	1	25,428	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1379	1	7,766	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1284	1	7,338	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1379	1	45,357	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1379	1	63,467	Correct Allocation	SO	UT	M&S Inventory Sales
456	4562400	M&S Inventory Sales	SO	362950	2008	12	1379	1	33,997	Correct Allocation	SO	UT	M&S Inventory Sales
									504,311				
3) 421	4211000	Gain on Disposition of Property	SO	554000	2008	11	1734	95	36,081	Correct Allocation	SO	OR	Property Sales
421	4211000	Gain on Disposition of Property	WA	554000	2008	7	1408	110	152,081	Correct Allocation	WA	OTHER	Property Sales
421	4211000	Gain on Disposition of Property	OR	554000	2009	1	1000	137901	(79,573)	Correct Allocation	OR	OTHER	Property Sales

Ref 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	1	343,027	SE	41.302%	141,676	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.

Rocky Mountain Power  
 Results Of Operations - June 2009  
 West Valley Reserve Revenue

Monthly Average Generation (GRID Input)

Month	Total MWh	Heavy Load Hour	Light Load Hour	Tariff Rate	Pro Forma Revenues
1	18,130	14,067	4,063	0.746 \$	13,525
2	14,017	11,836	2,181	0.746	10,457
3	17,334	13,789	3,545	0.746	12,931
4	25,975	20,765	5,210	0.746	19,377
5	38,441	30,453	7,989	0.746	28,677
6	39,084	30,141	8,944	0.746	29,157
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
	459,822	357,064	102,758		\$ 343,027

Ref 3.7

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Wheeling Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	1	(415,986)	SG	41.223%	(171,483)	3.8.2
Other Electric Revenues	456	2	(415,125)	SG	41.223%	(171,128)	3.8.2
Other Electric Revenues	456	3	3,980,905	SG	41.223%	1,641,060	3.8.2
Other Electric Revenues	456	3	2,636,597	SE	41.302%	1,088,961	3.8.2
			<u>5,786,391</u>			<u>2,387,409</u>	
<b>Adjustment to Expense:</b>							
Wheeling Imbalance Expense	566	1	(200,636)	SG	41.223%	(82,709)	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2009			70,490,100				B1
Regulatory Adjustment			<u>5,786,391</u>				3.8.2
Normalized Wheeling Revenues			76,276,491				3.8.2

**Description of Adjustment:**

This adjustment reflects the level of wheeling revenues the Company expects during the period twelve months ending June 2010 by adjusting the actual revenues for the 12 months ended June 2009 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power  
Results of Operations - June 2009  
Wheeling Revenue Adjustment

Adj Type Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Wheeling 301970	Ancillary - C&T 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
BPA		(4,709,249)									(4,709,249)
WAPA Folsom		(1,000)									(1,000)
Powder River Energy Corp						(175)					(175)
South Columbia Basin Irrigation District						(3,715)					(3,715)
Cowlitz County PUD		(106,980)									(106,980)
Basin Electric Network	(418,544)			(18,943)	(17,161)		(354,972)		(35,316)		(844,935)
Black Hills - Pt to Pt	(1,914,615)						(317,808)				(2,232,423)
Bonneville Power Administration	(992,022)		(1,081,267)	(213,446)	(258,804)	(1,171,506)	(12,311)		(5,278)		(3,734,634)
Cargill	(28,558)						(3,601,224)	(406,954)			(4,036,736)
Constellation	(317,225)			(9,217)	(3,238)		(2,271,992)	(399,633)		(82,998)	(3,084,303)
Coral Power/Shell							(42,743)				(42,743)
Deseret Generation and Trans.			(2,176,810)	(1,022,570)	(396,488)						(3,595,868)
Fall River						(151,308)					(151,308)
Flethead Electric	(6,972)			(306)	(15,848)						(23,126)
SeaWest Windpower	(753,274)					(36,182)	(252,190)	(911,250)			(36,182)
Idaho Power Company						(90,108)					(2,006,822)
Morgan Stanley							(1,391,203)				(1,391,203)
P&GE						(20,344,121)					(20,344,121)
Portland General Electric											(7,499)
Powerex	(1,670,625)			(22,761)	(7,997)		(7,499)	(315,909)		(6,681)	(6,018,286)
Iberdrola (PPM)	(1,734,132)			(237,571)	(83,471)		(3,994,314)	(73,254)		(67,447)	(3,509,181)
Public Service Company of Colorado							(1,313,306)	(102,366)			(151,042)
Rainbow Energy Marketing							(48,676)	(230,352)			(658,933)
Sempra Energy Trading Corp							(428,581)				(18,170)
Sierra Pacific Power	(97,200)			(11,543)	(4,056)		(580,181)	(412,517)	(2,571)		(992,698)
State of South Dakota											(266,907)
TransAlta Energy								(54,845)			(250,954)
Tri-State Generation and Trans.		(93,244)									(8,093,096)
UAIMPS	(2,232)		(7,713,517)	(225,186)	(152,162)						(2,210,351)
Utah Municipal Power Agency	(119,700)		(2,103,011)	(71,340)	(36,000)						(119,700)
Warm Springs	(25,367)				(40,230)						(707,430)
WAPA			(2,817,306)				(641,834)	(4,650)			(2,821,956)
WAPA						(344,121)					(344,121)
Southern Calif Edison Com Direct											(70,600)
PP&L Montana							(70,600)				(43,070)
US Bureau of Reclamation		(14,206)									(19,095)
Moon Lake Electric Association			(28,864)			(6,250)					(34,893)
Eugene Water & Electric Board			(12,845)				(34,783)			(110)	(132,118)
Sempra Energy Solutions	(132,118)										(77,952)
Raser (Intermountain Renewables)	(72,698)			(794)	(279)			(3,946)			(212,625)
Seattle City Light	(212,625)										(6)
Bear Energy											(6,237)
Citigroup Energy							(6)				(292)
JPM Ventures Energy							(292)				(1,939)
Municipal Energy Agency of Nebraska							(1,939)				(70,266)
Integrity							(64,022)				(847)
Highland							(847)				(6)
Colorado Springs Utilities							(6)				(6)
Macquarie Cook Power, Inc.							(4,725)				(4,725)
Endure Energy, LLC							(4,725)				(90,654)
Salt River Project							(90,654)				(2,888,277)
Accruals and Adjustments	13,123	(36,033)	172,120		11,520	(81,981)	2,039,318	769,810			2,888,277
Total Revenue 12 ME June 2009	(8,484,784)	(4,960,712)	(15,761,499)	(1,833,675)	(1,003,815)	(22,229,467)	(13,863,403)	(2,152,110)	(43,165)	(157,471)	(70,490,100)

Rocky Mountain Power  
Results of Operations - June 2009  
Wheeling Revenue Adjustment

Adj	Type	Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
<b>Incremental Adjustment:</b>													
2		Iberdrola: 30 mw effective 5/1/09; Remove revenue for full-year for 45 mw as contract rate for 2008 was 75 mw.	911,250	-	-	-	-	-	-	-	-	-	911,250
3		Adjust for budget	-	-	-	-	-	-	-	(2,347,890)	-	-	(4,984,487)
2		Powerex: Annualize for full mw contract - increase from 65 to 80 effective 3/1/09 (2 months billed - one month accrual)	(273,375)	-	-	-	-	-	(2,636,597)	-	-	-	(273,375)
1		Reverse Powerex assignment from EWEB as agreement terminated	30,375	-	-	-	-	-	-	-	-	-	30,375
1		Reverse unreserved use charges:	28,148	-	-	-	-	-	-	-	-	-	28,148
2		Intermountain Renewables (11 mw pt-to-pt: Start: May, 2009. Annualize for entire year less two month recorded and one accrued.. Effective contract: 11/1/2009; Seattle City Light - Year less deferral	(222,750)	-	-	-	-	-	-	-	-	-	(222,750)
3		Effective contract: 11/1/2009; Seattle City Light - Year less deferral	(2,338,875)	-	-	-	-	-	-	-	-	-	(2,338,875)
1		Reverse unreserved use charges: Iberdrola	2,008	-	-	-	-	-	-	-	-	-	2,008
1		Reverse unreserved use charges: Cargill	28,558	-	-	-	-	-	-	-	-	-	28,558
1		Reverse unreserved use charges:	317,225	-	-	-	-	-	-	-	-	-	317,225
1		Constellation	7,440	-	-	-	-	-	-	-	-	-	7,440
1		Reverse unreserved use: Idaho	2,232	-	-	-	-	-	-	-	-	-	2,232
3		Remove Basin load as expected no network service effective 1/1/2010:	414,020	-	-	-	-	-	-	-	-	-	414,020
3		Annualize Black Hills network charge for rate change effective 8/1/09	32,234	-	-	-	-	-	-	-	-	-	32,234
3		Annualize BPA network charges effective 8/1/09	56,200	-	-	-	-	-	-	-	-	-	56,200
3		Annualize Flathead network for decrease in rate effective 8/1/09	347	-	-	-	-	-	-	-	-	-	347
3		Annualize WAPA Wyoming network charge for decrease in rate effective 8/1/09	2,424	-	-	-	-	-	-	-	-	-	2,424
3		Effective Contract: Enel Cove Fort - 25 mw 11/1/09; 65 mw - 11/1/11; no generation so assumed deferral as likely outcome. Columbia Energy Partners possible pt-to-pt: conditional firm, assumed zero until contract executed.	-	-	-	-	-	-	-	-	-	-	-
3		Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	-	43,165	157,471	200,635
<b>Test Period Incremental Adjustments</b>			(1,002,539)	-	-	-	-	-	(2,636,597)	(2,347,890)	43,165	157,471	(5,786,391)
<b>Accum Test Period Total</b>			(9,487,323)	(4,960,712)	(15,761,499)	(1,833,675)	(1,003,815)	(22,229,467)	(16,500,000)	(4,500,000)	-	-	(76,276,491)
1		Type 1 adjustments (Normalize for out of period and one-time adj's)	415,986	-	-	-	-	-	-	-	-	-	415,986
2		Type 2 adjustments (Annualize changes that occur during the test period)	415,125	-	-	-	-	-	-	-	-	-	415,125
3		Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(1,833,650)	-	-	-	-	-	(2,636,597)	(2,347,890)	43,165	157,471	(6,617,502)
<b>Incremental Adjustment Total</b>			(1,002,539)	-	-	-	-	-	(2,636,597)	(2,347,890)	43,165	157,471	(5,786,391)

Ref 3.8

Ref 3.8

Ref 3.8

Ref 3.8

Ref 3.8



	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous General Expense	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Utah Distribution	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	2,259,948	-	572,121	1,232,466	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	280,606	-	88,963	191,644	-	-	-
12 Other Power Supply	476,148	(5,981)	210,067	452,528	-	(2,625,452)	4,385,913
13 Transmission	382,119	-	121,146	260,973	-	-	-
14 Distribution	7,143,001	-	464,777	1,001,226	5,532,847	-	-
15 Customer Accounting	145,225	-	307,369	662,137	-	-	-
16 Customer Service & Info	(120,350)	(8,537)	40,703	87,683	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	183,382	589,287	507,335	1,092,905	-	-	-
19 Total O&M Expenses	10,750,079	574,769	2,312,481	4,981,562	5,532,847	(2,625,452)	4,385,913
20 Depreciation	847	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,357,668)	(192,036)	(772,623)	(1,664,390)	(1,848,580)	877,190	(1,465,377)
24 State	(1,271,552)	(26,095)	(104,987)	(226,163)	(251,191)	119,196	(199,120)
25 Deferred Income Taxes	6,549,136	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,670,842	356,638	1,434,871	3,091,009	3,433,076	(1,629,067)	2,721,415
29							
30 Operating Rev For Return:	(6,670,842)	(356,638)	(1,434,871)	(3,091,009)	(3,433,076)	1,629,067	(2,721,415)
31							
32 Rate Base:							
33 Electric Plant In Service	41,924	-	-	-	-	-	-
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:	41,924	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(424)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,129,764)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,130,187)	-	-	-	-	-	-
56							
57 Total Rate Base:	(2,088,263)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.299%	-0.016%	-0.066%	-0.142%	-0.157%	0.075%	-0.125%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,750,926)	(574,769)	(2,312,481)	(4,981,562)	(5,532,847)	2,625,452	(4,385,913)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,460,320)	-	-	-	-	-	-
71 Schedule "M" Deductions	(203,499)	-	-	-	-	-	-
72 Income Before Tax	(28,007,747)	(574,769)	(2,312,481)	(4,981,562)	(5,532,847)	2,625,452	(4,385,913)
73							
74 State Income Taxes	(1,271,552)	(26,095)	(104,987)	(226,163)	(251,191)	119,196	(199,120)
75							
76 Taxable income	(26,736,195)	(548,674)	(2,207,494)	(4,755,399)	(5,281,656)	2,506,257	(4,186,792)
77							
78 Federal Income Taxes	(9,357,668)	(192,036)	(772,623)	(1,664,390)	(1,848,580)	877,190	(1,465,377)



	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Remove Non- Recurring Entries	Utah AMR Savings	Leaning Juniper Warranty	Advertising Expense	Pension Curtailment	Avian Settlement	Generation Overhaul Expense
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	-	-	-	-	-	-	455,361
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(796,128)	-	(67,077)	-	-	-	(1,077,721)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	144,150	-
15 Customer Accounting	-	(824,281)	-	-	-	-	-
16 Customer Service & Info	-	-	-	(224,093)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(2,799,378)	(44,678)	-
19 Total O&M Expenses	(796,128)	(824,281)	(67,077)	(224,093)	(2,799,378)	99,472	(622,360)
20 Depreciation	-	-	-	-	-	847	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	265,994	275,400	22,411	74,872	(4,898,367)	34,474	207,937
24 State	36,144	37,422	3,045	10,174	(665,607)	4,684	28,255
25 Deferred Income Taxes	-	-	-	-	6,626,366	(77,230)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(493,989)	(511,458)	(41,621)	(139,047)	(1,736,986)	62,247	(386,168)
29							
30 Operating Rev For Return:	493,989	511,458	41,621	139,047	1,736,986	(62,247)	386,168
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	41,924	-
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:	-	-	-	-	-	41,924	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(424)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(2,224,007)	94,243	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(2,224,007)	93,819	-
56							
57 Total Rate Base:	-	-	-	-	(2,224,007)	135,743	-
58							
59							
60 Estimated ROE impact	0.023%	0.023%	0.002%	0.006%	0.087%	-0.003%	0.018%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	796,128	824,281	67,077	224,093	2,799,378	(100,319)	622,360
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(17,460,320)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(203,499)	-
72 Income Before Tax	796,128	824,281	67,077	224,093	(14,660,942)	103,180	622,360
73							
74 State Income Taxes	36,144	37,422	3,045	10,174	(665,607)	4,684	28,255
75							
76 Taxable Income	759,983	786,858	64,032	213,919	(13,995,335)	98,496	594,104
77							
78 Federal Income Taxes	265,994	275,400	22,411	74,872	(4,898,367)	34,474	207,937

	4.14	4.15	4.16	0	0	0	0
	Solar Photovoltaic Program	Insurance Expense	System Benefit Charge	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	(16,106)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	11,726	826,184	-	-	-	-	-
19 Total O&M Expenses	(4,380)	826,184	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,463	(276,036)	-	-	-	-	-
24 State	199	(37,509)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,718)	512,639	-	-	-	-	-
29							
30 Operating Rev For Return:	2,718	(512,639)	-	-	-	-	-
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	0.000%	-0.023%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,380	(826,184)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,380	(826,184)	-	-	-	-	-
73							
74 State Income Taxes	199	(37,509)	-	-	-	-	-
75							
76 Taxable income	4,181	(788,676)	-	-	-	-	-
77							
78 Federal Income Taxes	1,463	(276,036)	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Expense	557	1	(14,509)	SG	41.223%	(5,981)	
Informat'l & Instrct Advertising Exp	909	1	(16,905)	CN	47.544%	(8,037)	
Informat'l & Instrct Advertising Exp	909	1	(500)	UT	Situs	(500)	
Office Supplies & Exp	921	1	(1,042,204)	SO	41.369%	(431,148)	
Office Supplies & Exp	921	1	1,029,807	UT	Situs	1,029,807	
Outside Services Employed	923	1	(1,103)	SO	41.369%	(456)	
Miscellaneous General Expense	930	1	(24,400)	UT	Situs	(24,400)	
Miscellaneous General Expense	930	1	(10,380)	WYE	Situs	-	
Miscellaneous General Expense	930	1	(14,500)	ID	Situs	-	
Miscellaneous General Expense	930	1	(70,450)	OR	Situs	-	
Miscellaneous General Expense	930	1	37,430	SO	41.369%	15,484	
			<u>(127,714)</u>			<u>574,769</u>	4.1.1

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts and corrects the allocation of miscellaneous challenge grants.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
<b>FERC 557 - Other Expenses</b>	557	SG	<b>14,509</b>
<b>FERC 909 - Informational &amp; Instructional Adv</b>			
Misc Advertising	909	CN	2,579
Charitable Donations & Sponsorships	909	CN	14,327
Charitable Donations & Sponsorships	909	UT	500
			<u>17,405</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Charitable Donations and Sponsorships	921	SO	5,488
Employee Expenses	921	SO	(3,659)
Legislative & Lobbyist	921	SO	4,735
Misc Expense	921	SO	5,832
Reclassify Utah sales tax credits	921	UT	(1,029,807)
Reclassify Utah sales tax credits	921	SO	1,029,807
			<u>12,397</u>
<b>FERC 923 - Outside Services</b>			
Misc Advertising	923	SO	<b>1,103</b>
<b>FERC 930 - Misc General Expense</b>			
Challenge Grants	930	UT	24,400
Challenge Grants	930	WYP	10,380
Challenge Grants	930	OR	70,450
Challenge Grants	930	SO	(37,430)
Challenge Grants	930	IDU	14,500
			<u>82,300</u>
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			<u>127,714</u>
			Ref 4.1

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Wage and Employee Benefit - Annualization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	2	825,675	SG	41.223%	340,371	
Steam Operations	500	2	(3)	SSGCH	40.357%	(1)	
Fuel Related - Non-NPC	501	2	10,516	SE	41.302%	4,343	
Steam Maintenance	512	2	553,849	SG	41.223%	228,315	
Steam Maintenance	512	2	(2,247)	SSGCH	40.357%	(907)	
Hydro Operations	535	2	102,342	SG-P	41.223%	42,189	
Hydro Operations	535	2	88,919	SG-U	41.223%	36,655	
Hydro Maintenance	545	2	18,054	SG-P	41.223%	7,443	
Hydro Maintenance	545	2	6,491	SG-U	41.223%	2,676	
Other Operations	548	2	75,215	SG	41.223%	31,006	
Other Operations	548	2	10,811	SSGCT	43.268%	4,678	
Other Maintenance	553	2	22,645	SG	41.223%	9,335	
Other Maintenance	553	2	4,051	SSGCT	43.268%	1,753	
Other Expenses	557	2	396,122	SG	41.223%	163,295	
Other Expenses	557	2	1	SSGCT	43.268%	1	
Transmission Operations	560	2	161,157	SG	41.223%	66,434	
Transmission Maintenance	571	2	132,720	SG	41.223%	54,712	
Distribution Operations	580	2	223,619	UT	Situs	77,270	
Distribution Operations	580	2	367,360	SNPD	46.802%	171,932	
Distribution Maintenance	593	2	514,711	UT	Situs	159,831	
Distribution Maintenance	593	2	119,106	SNPD	46.802%	55,744	
Customer Accounts	903	2	455,502	CN	47.544%	216,563	
Customer Accounts	903	2	292,264	UT	Situs	90,806	
Customer Services	908	2	29,567	CN	47.544%	14,057	
Customer Services	908	2	353	OTHER	0.000%	-	
Customer Services	908	2	52,901	UT	Situs	26,646	
Administrative & General	920	2	195	UT	Situs	(0)	
Administrative & General	920	2	1,226,370	SO	41.369%	507,335	
			<u>5,688,267</u>			<u>2,312,481</u>	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 - June 2009  
 Wage and Employee Benefit - Pro Forma

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	1,778,676	SG	41.223%	733,229	
Steam Operations	500	3	(7)	SSGCH	40.357%	(3)	
Fuel Related - Non-NPC	501	3	22,653	SE	41.302%	9,356	
Steam Maintenance	512	3	1,193,106	SG	41.223%	491,837	
Steam Maintenance	512	3	(4,840)	SSGCH	40.357%	(1,953)	
Hydro Operations	535	3	220,466	SG-P	41.223%	90,883	
Hydro Operations	535	3	191,551	SG-U	41.223%	78,963	
Hydro Maintenance	545	3	38,893	SG-P	41.223%	16,033	
Hydro Maintenance	545	3	13,983	SG-U	41.223%	5,764	
Other Operations	548	3	162,029	SG	41.223%	66,794	
Other Operations	548	3	23,290	SSGCT	43.268%	10,077	
Other Maintenance	553	3	48,781	SG	41.223%	20,109	
Other Maintenance	553	3	8,726	SSGCT	43.268%	3,776	
Other Expenses	557	3	853,329	SG	41.223%	351,771	
Other Expenses	557	3	3	SSGCT	43.268%	1	
Transmission Operations	560	3	347,165	SG	41.223%	143,113	
Transmission Maintenance	571	3	285,907	SG	41.223%	117,860	
Distribution Operations	580	3	481,722	UT	Situs	166,457	
Distribution Operations	580	3	791,368	SNPD	46.802%	370,377	
Distribution Maintenance	593	3	1,108,794	UT	Situs	344,309	
Distribution Maintenance	593	3	256,580	SNPD	46.802%	120,085	
Customer Accounts	903	3	981,246	CN	47.544%	466,521	
Customer Accounts	903	3	629,596	UT	Situs	195,616	
Customer Services	908	3	63,694	CN	47.544%	30,283	
Customer Services	908	3	760	OTHER	0.000%	-	
Customer Services	908	3	113,960	UT	Situs	57,400	
Administrative & General	920	3	421	UT	Situs	(0)	
Administrative & General	920	3	2,641,854	SO	41.369%	1,092,905	
			<u>12,253,706</u>			<u>4,981,562</u>	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 2010. See page 4.3.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended June 2009), and pro forma period (12 months ending June 2010) 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 June 2009 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2009 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 June 2009 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2010 (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 average of the 2009 and 2010 budget. 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 June 2010 pension and employee benefit expenses were based on the average of the 2009 and 2010 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 - June 2009  
Wage and Employee Benefit Adjustment

Account	Description	Annualized			Proforma			Ref.
		12 Months Ended June 2009	12 Months Ended June 2009	Adjustment	12 Months Ending June 2010	Adjustment		
5001XX	Regular Ordinary Time	413,536,431	420,009,180	6,472,750	423,936,912	3,927,732	4.3.3	
5002XX	Overtime	56,639,904	57,526,442	886,538	58,064,403	537,961	4.3.3	
5003XX	Premium Pay	5,271,384	5,353,892	82,509	5,403,959	50,067	4.3.3	
	<b>Subtotal for Escalation</b>	<b>475,447,718</b>	<b>482,889,515</b>	<b>7,441,797</b>	<b>487,405,275</b>	<b>4,515,760</b>	4.3.3	
500110	Secondary Labor Adjustment	1,326,980	1,347,750	20,770	1,360,354	12,604	4.3.6	
5005XX	Unused Leave Accrual	2,656,637	2,698,219	41,582	2,723,451	25,232	4.3.6	
500600	Temporary/Contract Labor	619	619	-	619	-		
500700	Severance/Redundancy (1)	(0)	(0)	-	(0)	-		
500850	Other Salary/Labor Costs	4,974,278	4,974,278	-	4,974,278	-		
50109X	JO Cutbacks	(1,384,482)	(1,406,152)	(21,670)	(1,419,301)	(13,150)	4.3.6	
	<b>Subtotal Bare Labor</b>	<b>483,021,751</b>	<b>490,504,230</b>	<b>7,482,479</b>	<b>495,044,676</b>	<b>4,540,446</b>		
500400	Bonus	1,319,156	1,319,156	-	1,338,943	19,787	4.3.6	
500410	Annual Incentive	32,917,127	32,917,127	-	32,526,352	(390,774)	4.3.6	
	<b>Total Incentive</b>	<b>34,236,283</b>	<b>34,236,283</b>	<b>-</b>	<b>33,865,296</b>	<b>(370,987)</b>		
500250	Overtime Meals	934,408	934,408	-	934,408	-		
501103	Joint Owner Pension Payment	58,178	58,178	-	58,178	-		
501325	Physical Exam	1,897	1,897	-	1,897	-		
502300	Education Assistance	311,739	311,739	-	311,739	-		
580899	Mining Salary/Benefit Credit	(210,828)	(210,828)	-	(210,828)	-		
	<b>Total Other Labor</b>	<b>1,095,394</b>	<b>1,095,394</b>	<b>-</b>	<b>1,095,394</b>	<b>-</b>		
	<b>Subtotal Labor and Incentive</b>	<b>518,353,427</b>	<b>525,835,906</b>	<b>7,482,479</b>	<b>530,005,365</b>	<b>4,169,459</b>		
50110X	Pensions (2)	31,357,564	31,357,564	-	33,810,527	2,452,963		
501115	SERP Plan	3,452,024	3,452,024	-	2,400,000	(1,052,024)	4.3.7	
50115X	Post Retirement Benefits - FAS 106 (2)	19,098,327	19,098,327	-	17,678,878	(1,419,449)	4.3.7	
501160	Post Employment Benefits - FAS 112	5,257,266	5,257,266	-	6,406,846	1,149,580	4.3.7	
	<b>Total Pensions</b>	<b>59,165,181</b>	<b>59,165,181</b>	<b>-</b>	<b>60,296,251</b>	<b>1,131,070</b>	4.3.7	
501102	Pension Administration	534,681	534,681	-	884,512	349,830	4.3.7	
50112X	Medical	53,203,311	53,203,311	-	55,275,137	2,071,827	4.3.7	
501175	Dental	1,845,178	1,845,178	-	2,162,499	317,321	4.3.7	
501200	Vision	241,113	241,113	-	287,958	46,845	4.3.7	
50122X	Life	843,171	843,171	-	1,069,945	226,774	4.3.7	
501250	Stock/401(k)/ESOP	25,599,546	25,599,546	-	21,661,003	(3,938,543)	4.3.7	
501251	401(k) Administration	(219,859)	(219,859)	-	336,384	556,244	4.3.7	
501252	401(k) Enhanced Fixed	1,865,294	1,865,294	-	13,115,231	11,249,937	4.3.7	
501275	Accidental Death & Disability	63,345	63,345	-	73,561	10,216	4.3.7	
501300	Long-Term Disability	2,638,101	2,638,101	-	3,154,262	516,161	4.3.7	
5016XX	Worker's Compensation	1,568,448	1,568,448	-	1,693,521	125,073	4.3.7	
502900	Other Salary Overhead	1,557,283	1,557,283	-	1,704,467	147,184	4.3.7	
	<b>Total Benefits</b>	<b>89,739,611</b>	<b>89,739,611</b>	<b>-</b>	<b>101,418,481</b>	<b>11,678,869</b>	4.3.7	
	<b>Subtotal Pensions and Benefits</b>	<b>148,904,792</b>	<b>148,904,792</b>	<b>-</b>	<b>161,714,731</b>	<b>12,809,939</b>	4.3.7	
580500	Payroll Tax Expense	34,677,806	35,216,286	538,480	35,515,695	299,408	4.3.8	
580700	Payroll Tax Expense-Unemployment	3,374,880	3,374,880	-	3,374,880	-		
	<b>Total Payroll Taxes</b>	<b>38,052,686</b>	<b>38,591,166</b>	<b>538,480</b>	<b>38,890,574</b>	<b>299,408</b>		
	<b>Total Labor</b>	<b>705,310,906</b>	<b>713,331,865</b>	<b>8,020,959</b>	<b>730,610,671</b>	<b>17,278,807</b>	4.3.9	
	Non-Utility and Capitalized Labor	205,121,699	207,454,390	2,332,691	212,479,491	5,025,100	4.3.9	
	<b>Total Utility Labor</b>	<b>500,189,207</b>	<b>505,877,475</b>	<b>5,688,267</b>	<b>518,131,181</b>	<b>12,253,706</b>	4.3.9	

Page 4.2

Page 4.3

## Notes:

- (1) MEHC Transition severance amortization accrual effects are not included.  
(2) Pension Curtailment Gain and Pension and Post Retirement Measurement Date Change effects are not included.



Acct	Account Desc.	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
5001XX	Reg/Ordinary Time	35,944	32,348	33,803	35,894	31,827	35,405	34,710	33,179	35,767	36,069	33,676	34,914	413,536
5002XX	Overtime	4,800	4,721	4,604	5,619	4,075	6,987	4,437	3,698	4,084	5,233	3,928	4,442	56,640
5003XX	Premium Pay	489	541	423	476	345	421	394	404	404	472	402	500	5,271
	<b>Grand Total</b>	<b>41,234</b>	<b>37,610</b>	<b>38,831</b>	<b>41,989</b>	<b>36,247</b>	<b>42,823</b>	<b>39,541</b>	<b>37,281</b>	<b>40,255</b>	<b>41,774</b>	<b>38,006</b>	<b>39,856</b>	<b>475,448</b>

Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
2	Officer/Exempt	15,116	13,812	13,957	15,830	13,250	15,161	15,551	13,693	16,112	15,814	14,716	14,560	177,571
3	IBEW 125	3,381	3,073	3,280	3,451	2,922	4,001	3,420	2,824	2,916	3,144	2,940	3,280	36,631
4	IBEW 659	3,844	3,452	3,699	3,704	3,397	4,951	3,420	3,420	3,325	3,509	3,278	3,708	43,577
5	UWUA 197	189	179	188	159	161	302	185	164	163	164	166	166	2,186
8	UWUA 127 Wyoming	3,924	3,472	3,763	4,277	3,631	4,144	4,277	3,433	4,053	4,526	4,000	3,836	46,853
9	IBEW 415 (Laramie 57)	53	46	45	64	38	60	51	51	43	52	55	67	625
11	IBEW 57 PD	9,072	8,371	8,454	8,506	7,666	8,319	7,823	7,844	7,889	8,554	7,793	8,663	98,755
12	IBEW 57 PS	3,805	3,485	3,687	3,885	3,423	3,959	3,599	3,673	3,880	4,146	3,443	3,673	45,053
13	PCCC Non-Exempt	684	622	652	718	622	710	663	696	654	673	653	679	8,006
15	IBEW 57 CT	245	226	246	336	259	259	231	221	228	228	222	222	2,905
18	Non-Exempt	942	873	860	1,060	868	957	899	885	1,009	964	905	984	11,306
	<b>Grand Total</b>	<b>41,234</b>	<b>37,610</b>	<b>38,831</b>	<b>41,989</b>	<b>36,247</b>	<b>42,823</b>	<b>39,541</b>	<b>37,281</b>	<b>40,255</b>	<b>41,774</b>	<b>38,006</b>	<b>39,856</b>	<b>475,448</b>

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
Annualization Increase													
2	Officer/Exempt							3.50%					
3	IBEW 125							2.50%					
4	IBEW 659							2.50%					
5	UWUA 197							1.25%					
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)												
11	IBEW 57 PD							3.00%					
12	IBEW 57 PS							3.00%					
13	PCCC Non-Exempt												3.00%
15	IBEW57 - CT												
18	Non-Exempt												

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
2	Officer/Exempt	15,645	14,296	14,445	16,384	13,714	15,691	15,551	13,693	16,112	15,814	14,716	14,560	180,621
3	IBEW 125	3,465	3,150	3,362	3,537	2,995	4,101	3,505	2,824	2,916	3,144	2,940	3,280	39,219
4	IBEW 659	3,940	3,538	3,792	3,796	3,482	5,075	3,508	3,420	3,325	3,509	3,147	3,708	44,238
5	UWUA 197	191	181	190	161	163	306	188	164	163	164	166	166	2,203
8	UWUA 127 Wyoming	4,042	3,576	3,876	4,277	3,631	4,144	4,277	3,433	4,053	4,526	4,000	3,836	47,188
9	IBEW 415 (Laramie 57)	53	46	45	64	38	60	51	51	43	52	55	67	625
11	IBEW 57 PD	9,344	8,622	8,708	8,761	7,896	8,569	7,852	7,844	7,889	8,554	7,793	8,683	100,496
12	IBEW 57 PS	3,919	3,590	3,798	4,001	3,525	4,078	3,707	4,050	3,880	4,146	3,443	3,673	45,809
13	PCCC Non-Exempt	684	622	652	718	622	710	663	696	654	673	653	679	8,006
15	IBEW 57 CT	252	232	253	346	277	266	242	228	234	228	194	222	2,985
18	Non-Exempt	975	904	890	1,097	899	990	999	885	1,009	964	905	984	11,501
	<b>Grand Total</b>	<b>42,480</b>	<b>38,756</b>	<b>40,010</b>	<b>43,143</b>	<b>37,242</b>	<b>43,991</b>	<b>40,058</b>	<b>37,288</b>	<b>40,262</b>	<b>41,781</b>	<b>38,012</b>	<b>39,856</b>	<b>482,890</b>

Ref. 4.3.2

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
Proforma Increase to June 2010														
2	Officer/Exempt							1.50%	2.50%					
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127 Wyoming													
9	IBEW 415 (Laramie-57)													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW57 CT													
18	Non-Exempt													

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
June 2010 Pro Forma Labor														
2	Officer/Exempt	15,645	14,296	14,445	16,384	13,714	15,691	15,784	13,899	16,354	16,051	14,936	14,778	181,978
3	IBEW 125	3,465	3,150	3,362	3,537	2,995	4,101	3,505	2,894	2,989	3,222	3,014	3,362	39,587
4	IBEW 659	3,940	3,538	3,792	3,796	3,482	5,075	3,508	3,505	3,408	3,587	3,225	3,800	44,666
5	UWUA 197	191	181	190	161	163	306	188	167	165	167	169	167	2,215
8	UWUA 127 Wyoming	4,042	3,576	3,876	4,384	3,722	4,247	3,888	3,519	4,154	4,639	4,100	3,931	48,080
9	IBEW 415 (Laramie-57)	53	47	46	65	39	61	51	52	44	53	56	68	634
11	IBEW 57 PD	9,344	8,622	8,708	8,761	7,896	8,569	7,852	8,020	8,047	8,747	7,969	8,878	101,413
12	IBEW 57 PS	3,919	3,590	3,798	4,001	3,525	4,078	3,707	4,141	3,967	4,238	3,520	3,755	46,240
13	PCCC Non-Exempt	664	622	622	718	622	710	663	696	654	673	653	679	8,006
15	IBEW57 CT	252	232	253	346	277	266	242	228	238	234	194	227	2,980
18	Non-Exempt	975	904	890	1,097	899	990	1,014	809	1,024	979	919	988	11,587
<b>Grand Total</b>		<b>42,491</b>	<b>38,757</b>	<b>40,011</b>	<b>43,251</b>	<b>37,333</b>	<b>44,095</b>	<b>40,402</b>	<b>36,019</b>	<b>41,044</b>	<b>42,601</b>	<b>38,755</b>	<b>40,646</b>	<b>487,405</b>

Ref. 4.3.2

**Rocky Mountain Power  
Results of Operations - June 2009  
Wage and Employee Benefit Adjustment**

**Labor Increases - July 2008 through June 2010**

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 July 26, 2008 is shown as effective on Aug 1, 2008.

12 Months Ended June 2009													
Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
2	Officer/Exempt							3.50%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UWUA 197								1.25%				
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)	3.00%			3.00%								
11	IBEW 57 PD								3.00%				
12	IBEW 57 PS								3.00%				
13	PCCC Non-Exempt												
15	IBEW57 CT												3.00%
18	Non-Exempt							3.50%					

12 Months Ended June 2010													
Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
2	Officer/Exempt							1.50%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UWUA 197								1.50%				
8	UWUA 127 Wyoming												
9	IBEW 415 (Laramie 57)	1.50%			2.50%								
11	IBEW 57 PD								2.25%				
12	IBEW 57 PS								2.25%				
13	PCCC Non-Exempt												
15	IBEW57 CT												2.25%
18	Non-Exempt							1.50%					

**Rocky Mountain Power  
Results of Operations - June 2009  
Wage and Employee Benefit Adjustment**

Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2009 - ACTUAL	475,447,718	Ref. 4.3.2
Regular Time/Overtime/Premium Pay June 2009 - ANNUALIZED % Increase	482,889,515 1.57%	4.3.2
Regular Time/Overtime/Premium Pay June 2010 - PROFORMA % Increase	487,405,275 0.94%	4.3.2

Miscellaneous Bare Labor Escalation

Description	Account	June 2009 Actuals	Annual Increase	June 2009 Annualized	Annualization Adjustment	Proforma Increase	June 2010 Proforma	Proforma Adjustment	Ref.
Secondary Labor Adj	500110	1,326,980	1.57%	1,347,750	20,770	0.94%	1,360,354	12,604	4.3.2
Unused Sick Leave Accrual	5005XX	2,656,637	1.57%	2,698,219	41,582	0.94%	2,723,451	25,232	4.3.2
JO Cutbacks	50109X	(1,384,482)	1.57%	(1,406,152)	(21,670)	0.94%	(1,419,301)	(13,150)	4.3.2
		2,599,135		2,639,817	40,682		2,664,504	24,686	

Bonus and Annual Incentive Escalation

Description	Account	June 2009 Actuals	Increase to Budgeted Level	June 2010 Proforma	Proforma Adjustment	Ref.
Bonus	500400	1,319,156		1,338,943	19,787	4.3.2
Annual Incentive	500410	32,917,127		32,526,352	(390,774)	4.3.2
		34,236,283		33,865,296	(370,987)	

Rocky Mountain Power  
Results of Operations June 2009  
Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual June 2009 Net of Joint Venture	Actual June 2009 GROSS	June 2010 Budget GROSS	June 2010 Budget NET of Joint Venture	Pro forma Adjustment	
50110X	Pensions - FAS 87	31,357,564	32,507,113	35,050,000	33,810,527	2,452,963	4.3.2
501115	SERP Plan	3,452,024	3,452,024	2,400,000	2,400,000	(1,052,024)	4.3.2
50115X	Post Retirement Benefits - FAS 106	19,098,327	19,661,291	18,200,000	17,678,878	(1,419,449)	4.3.2
501160	Post Employment Benefits - FAS 112	5,257,266	5,415,763	6,600,000	6,406,846	1,149,580	4.3.2
	Subtotal	59,165,181	61,036,190	62,250,000	60,296,251	1,131,070	4.3.2
501102	Pension Administration	534,681	546,118	903,431	884,512	349,830	4.3.2
50112X	Medical	53,203,311	54,959,774	57,100,000	55,275,137	2,071,827	4.3.2
501175	Dental	1,845,178	1,919,839	2,250,000	2,162,499	317,321	4.3.2
501200	Vision	241,113	251,196	300,000	287,958	46,845	4.3.2
50122X	Life	843,171	866,856	1,100,000	1,069,945	226,774	4.3.2
501250	Stock/401(k)/ESOP	25,599,546	26,236,547	22,200,000	21,661,003	(3,938,543)	4.3.2
501251	401(k) Administration	(219,859)	(226,516)	346,569	336,384	556,244	4.3.2
501252	401(k) Enhanced Fixed	1,865,294	1,877,350	13,200,000	13,115,231	11,249,937	4.3.2
501275	Accidental Death & Disability	63,345	63,801	74,090	73,561	10,216	4.3.2
501300	Long-Term Disability	2,638,101	2,739,842	3,275,910	3,154,262	516,161	4.3.2
5016XX	Worker's Compensation	1,568,448	1,628,720	1,758,599	1,693,521	125,073	4.3.2
502900	Other Salary Overhead	1,557,283	1,559,073	1,706,427	1,704,467	147,184	4.3.2
	Subtotal	89,739,611	92,422,599	104,215,026	101,418,481	11,678,869	4.3.2
	<b>Grand Total</b>	<b>148,904,792</b>	<b>153,458,789</b>	<b>166,465,026</b>	<b>161,714,731</b>	<b>12,809,939</b>	4.3.2

**Rocky Mountain Power  
Results of Operations June 2009  
Wage and Employee Benefit Adjustment  
Payroll Tax Adjustment Calculation**

<b>FICA Calculated on June 2009 Annualized Labor</b>		<b>Reference</b>
Annualized Wages Adjustment	7,482,479	4.3.2
Annualized Incentive Adjustment	-	
Total Annualized Wage Increase	<u>7,482,479</u>	
Medicare Rate (no cap)	1.45%	
	<u>108,496</u>	
Social Security Rate	6.20%	
	<u>463,914</u>	
Percentage of Social Security Eligible Wages	92.69%	
	<u>429,984</u>	
<b>Total FICA Tax</b>	<u><b>538,480</b></u>	4.3.2
<b>FICA Calculated on June 2010 Pro Forma Labor</b>		
Pro Forma Wages Adjustment	4,540,446	4.3.2
Pro Forma Incentive Adjustment	(370,987)	4.3.2
Total Pro Forma Wage Increase	<u>4,169,459</u>	
Medicare Rate (no cap)	1.45%	
	<u>60,457</u>	
Social Security Rate	6.20%	
	<u>258,506</u>	
Percentage of Social Security Eligible Wages	92.44%	
	<u>238,951</u>	
<b>Total FICA Tax</b>	<u><b>299,408</b></u>	4.3.2

**Rocky Mountain Power  
Results of Operations June 2009**

**Wage and Employee Benefit Adjustment**  
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		Annualization Adjustment	Annualized 12 Months Ended June 2009	Proforma Adjustment	Proforma 12 Months Ending June 2010	
	12 Months Ended June 2009	% Of Total					
500SG	72,604,511	10.29%	825,675	73,430,187	1,778,676	75,208,862	
500SSGCH	(293)	0.00%	(3)	(297)	(7)	(304)	
501SE	924,691	0.13%	10,516	935,207	22,653	957,860	
512SG	48,701,882	6.91%	553,849	49,255,731	1,193,106	50,448,837	
512SSGCH	(197,555)	-0.03%	(2,247)	(199,801)	(4,840)	(204,641)	
535SG-P	8,999,280	1.28%	102,342	9,101,622	220,466	9,322,087	
535SG-U	7,818,982	1.11%	88,919	7,907,901	191,551	8,099,452	
545SG-P	1,587,578	0.23%	18,054	1,605,632	38,893	1,644,525	
545SG-U	570,788	0.08%	6,491	577,279	13,983	591,262	
548SG	6,613,915	0.94%	75,215	6,689,130	162,029	6,851,158	
548SSGCT	950,680	0.13%	10,811	961,492	23,290	984,782	
553SG	1,991,229	0.28%	22,645	2,013,874	48,781	2,062,656	
553SSGCT	356,203	0.05%	4,051	360,253	8,726	368,980	
557SG	34,832,417	4.94%	396,122	35,228,539	853,329	36,081,869	
557SSGCT	118	0.00%	1	119	3	122	
560SG	14,171,082	2.01%	161,157	14,332,239	347,165	14,679,404	
571SG	11,670,538	1.65%	132,720	11,803,258	285,907	12,089,165	
580CA	1,111,567	0.16%	12,641	1,124,208	27,231	1,151,440	
580IDU	1,017,924	0.14%	11,576	1,029,500	24,937	1,054,437	
580OR	7,443,586	1.06%	84,650	7,528,236	182,354	7,710,591	
580SNPD	32,303,204	4.58%	367,360	32,670,564	791,368	33,461,932	
580UT	6,794,660	0.96%	77,270	6,871,930	166,457	7,038,387	
580WA	1,738,780	0.25%	19,774	1,758,554	42,597	1,801,151	
580WYP	1,414,514	0.20%	16,086	1,430,601	34,653	1,465,254	
580WYU	142,589	0.02%	1,622	144,210	3,493	147,703	
593CA	2,674,198	0.38%	30,412	2,704,610	65,513	2,770,123	
593IDU	2,878,111	0.41%	32,731	2,910,842	70,508	2,981,350	
593OR	18,367,106	2.60%	208,875	18,575,981	449,960	19,025,941	
593SNPD	10,473,449	1.48%	119,106	10,592,556	256,580	10,849,136	
593UT	14,054,475	1.99%	159,831	14,214,305	344,309	14,558,614	
593WA	3,120,716	0.44%	35,490	3,156,206	76,452	3,232,658	
593WYP	3,475,406	0.49%	39,523	3,514,929	85,141	3,600,070	
593WYU	690,327	0.10%	7,851	698,177	16,912	715,089	
903CA	856,301	0.12%	9,738	866,039	20,978	887,017	
903CN	40,053,876	5.68%	455,502	40,509,377	981,246	41,490,623	
903IDU	1,732,034	0.25%	19,697	1,751,731	42,432	1,794,162	
903OR	9,835,840	1.39%	111,855	9,947,695	240,960	10,188,655	
903UT	7,984,926	1.13%	90,806	8,075,732	195,616	8,271,348	
903WA	2,561,882	0.36%	29,134	2,591,016	62,761	2,653,777	
903WYP	2,432,064	0.34%	27,658	2,459,722	59,581	2,519,303	
903WYU	296,705	0.04%	3,374	300,080	7,269	307,348	
908CA	4,304	0.00%	49	4,353	105	4,459	
908CN	2,599,958	0.37%	29,567	2,629,525	63,694	2,693,219	
908IDU	391,370	0.06%	4,451	395,820	9,588	405,408	
908OR	1,091,142	0.15%	12,409	1,103,551	26,731	1,130,281	
908OTHER	31,019	0.00%	353	31,371	760	32,131	
908UT	2,343,052	0.33%	26,646	2,369,698	57,400	2,427,098	
908WYP	821,925	0.12%	9,347	831,272	20,136	851,408	
920OR	16,999	0.00%	193	17,192	416	17,609	
920SO	107,838,973	15.29%	1,226,370	109,065,343	2,641,854	111,707,198	
920WA	649	0.00%	7	656	16	672	
920WYP	(469)	0.00%	(5)	(474)	(11)	(486)	
<b>Utility Labor</b>	<b>500,189,207</b>	<b>70.92%</b>	<b>5,688,267</b>	<b>505,877,475</b>	<b>12,253,706</b>	<b>518,131,181</b>	Ref. Page 4.3.2
Non-Utility/Capital	205,121,699	29.08%	2,332,691	207,454,390	5,025,100	212,479,491	Ref. Page 4.3.2
<b>Total</b>	<b>705,310,906</b>	<b>100.0000%</b>	<b>8,020,959</b>	<b>713,331,865</b>	<b>17,278,807</b>	<b>730,610,672</b>	Ref. Page 4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Maintenance of Station Equipment	592	2	629,173	UT	Situs	629,173	4.4.1
Maintenance of Overhead Lines	593	2	3,890,608	UT	Situs	3,890,608	4.4.1
Maintenance of Underground Lines	594	2	1,013,066	UT	Situs	1,013,066	4.4.1
			<u>5,532,847</u>			<u>5,532,847</u>	

**Description of Adjustment:**

This adjustment is necessary to normalize Utah distribution corrective and preventative maintenance expense for the year ended June 2009. For the months of September 2008 through March 2009 the Company temporarily decreased spending for Utah distribution corrective and preventative maintenance to keep Utah costs in line with the amount the Company was allowed to recover by rates set in Docket No. 07-035-93.



Rocky Mountain Power  
Results of Operations - June 2009  
Utah Distribution Maintenance

		September 2008-March 2009		
Region	District	Actual Amount Spent	Normal Expense Level	Adjustment
East Sub Ops	American Fork Sub Ops	251,358	297,424	46,065
	Cedar City Sub Ops	133,082	346,908	213,826
	Jordan Valley Sub Ops	275,222	335,978	60,756
	Ogden Sub Ops	316,180	544,144	227,964
	Preston/Rigby Sub Ops	26,427	29,240	2,813
	Price Sub Ops	140,871	198,610	57,739
	SLC Metro Sub Ops	522,511	542,521	20,010
East Sub Ops Total		1,665,651	2,294,825	629,173
UT North	Laketown	42,942	16,553	(26,389)
	Ogden	332,155	1,042,822	710,667
	Smithfield	289,459	287,163	(2,295)
	Tremonton	57,724	204,325	146,600
UT North Total		722,280	1,550,862	828,583
UT Central	Jordan Valley	524,409	1,838,031	1,313,622
	Layton	253,816	287,723	33,908
	Salt Lake	1,161,961	2,665,590	1,503,630
	Tooele	229,495	296,224	66,728
UT Central Total		2,169,681	5,087,568	2,917,888
UT South	American Fork	345,632	865,157	519,525
	Cedar City	256,051	506,854	250,803
	Moab	189,789	226,245	36,456
	Park City	318,785	336,920	18,135
	Price	102,655	382,265	279,610
	Richfield	337,497	343,506	6,009
	Vernal	20,041	66,703	46,663
UT South Total		1,570,448	2,727,651	1,157,203
Total		<b>6,128,059</b>	<b>11,660,906</b>	<b>5,532,847</b>

FERC Account	Actual Amount Spent	Normal Expense Level	Adjustment
5920000	1,665,651	2,294,825	629,173
5930000	3,518,065	7,408,673	3,890,608
5940000	944,343	1,957,409	1,013,066
<b>Total</b>	<b>6,128,059</b>	<b>11,660,906</b>	<b>5,532,847</b>

Ref 4.4

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Irrigation Load Control Program

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Purchased Power	557	1	(6,368,857)	SG	41.223%	(2,625,452)	4.5.1
Other Purchased Power	557	1	<u>6,368,857</u>	ID	Situs	<u>-</u>	4.5.1
			<u>-</u>			<u>(2,625,452)</u>	

**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.

**G/L Account Balance Display**

Document currency | Document currency | Document currency | Business area

Account number: 514511 DSM - 20/20, Irr, etc  
 Company code: 1888 PacifiCorp  
 Business area  
 Fiscal year: 2809  
 All documents in currency: \* Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4		255	255	255
5				255
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

SAP GUI - SAP NetWeaver Portal - Windows Internet Explorer

Account Edit Goto Environment System Help

**G/L Account Balance Display**

Document currency | Document currency | Document currency | Business area

Account number: 514511 DSM - 20/20, Irr, etc  
 Company code: 1888 PacifiCorp  
 Business area  
 Fiscal year: 2010  
 All documents in currency: \* Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2	2,820.00	1,410.00	1,410.00	1,410.00
3	1,552.68	776.29	776.29	2,186.29
4	24,000.00	12,000.00	12,000.00	14,186.29
5	23,531.12	11,760.00	11,771.12	25,957.41
6	2,186,803.76	13,401.88	2,173,401.88	2,199,359.29
7	2,168,280.78	14,140.39	2,174,140.39	4,373,499.68
8				4,373,499.68
9				4,373,499.68
10				4,373,499.68
11				4,373,499.68
12				4,373,499.68
13				4,373,499.68
14				4,373,499.68
15				4,373,499.68
16				4,373,499.68
Total	4,426,988.24	53,488.56	4,373,499.68	4,373,499.68

July 08	1,838,877
Aug 08	1,838,661
Sep 08	1,024,931
Oct 08	(543,389)
Nov 08	12,972
Dec 08	(2,555)
Jan 09	-
Feb 09	1,410
Mar 09	776
Apr 09	12,000
May 09	11,771
Jun 09	2,173,402
	<u>6,368,857</u>
	Ref. 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Chehalis	549	2	2,300,600	SG	41.223%	948,383	
Glenrock	549	2	1,101,919	SG	41.223%	454,247	
Seven Mile Hill	549	2	1,102,110	SG	41.223%	454,326	
Rolling Hills	549	2	1,104,046	SG	41.223%	455,124	
Glenrock III	549	2	532,651	SG	41.223%	219,576	
Seven Mile Hill II	549	2	359,495	SG	41.223%	148,196	
High Plains	549	3	1,573,104	SG	41.223%	648,485	
McFadden Ridge I	549	3	577,125	SG	41.223%	237,910	
Administration	549	3	180,144	SG	41.223%	74,261	
			<u>8,831,194</u>			<u>3,640,509</u>	4.6.1
<b>Energy Trust of Oregon (ETO) Credit</b>							
Reverse ETO Credit in 2008	549	1	1,243,710	SG	41.223%	512,698	4.6.1
<b>Bonneville Power Administration Credit</b>							
BPA Credit	549	1	564,500	SG	41.223%	232,705	4.6.1

**Description of Adjustment:**

This adjustment annualizes the O&M expense of the Glenrock, Seven Mile Hill, Rolling Hills, Glenrock III and Seven Mile Hill II wind plants and the Chehalis gas plant, which were placed into service during July 2008 to June 2009. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the 12 months ended June 2009 but will be in service during the 12 months ended June 2010. Funding received from the Energy Trust of Oregon and Bonneville Power Administration has been removed from results since no funding is expected in 12-months ending June 2010.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Incremental Generation O&M

	<u>In Service Date</u>	<u>Actuals</u>	<u>Pro Forma</u>	<u>Variance</u>	
		<u>July 08 - June '09</u>	<u>July'09 - June 2010</u>		
Chehalis	Sept.2008	3,774,420	6,075,021	2,300,600	
Glenrock	Dec.2008	516,000	1,617,919	1,101,919	
Seven Mile Hill	Dec.2008	583,000	1,685,110	1,102,110	
Rolling Hills	Jan.2009	516,000	1,620,046	1,104,046	
Glenrock III	Jan.2009	173,000	705,651	532,651	
Seven Mile Hill II	Dec.2008	84,000	443,495	359,495	
High Plains	Sept. 2009	0	1,573,104	1,573,104	
McFadden Ridge I	Sept. 2009	0	577,125	577,125	
Administration		894,600	1,074,744	180,144	
Total:		<u>6,541,020</u>	<u>15,372,215</u>	<u>8,831,194</u>	Ref 4.6
Oregon Energy Trust Fund Credit		(1,243,710)	-	1,243,710	Ref 4.6
BPA Credit		(564,500)	-	564,500	Ref 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
1) Oracle eBusiness Write-Off	557	1	(311,000)	SG	41.223%	(128,204)	4.7.1
2) Kern River Energy Generators	557	1	(405,235)	SG	41.223%	(167,051)	4.7.1
3) Chehalis Gas Swaps	557	1	<u>(1,215,022)</u>	SG	41.223%	<u>(500,872)</u>	4.7.1
			<u>(1,931,257)</u>			<u>(796,128)</u>	

**Description of Adjustment:**

A variety of accounting entries were made to expense accounts during the twelve months ended June 2009 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on page 4.7.1.

Rocky Mountain Power  
Results of Operations - June 2009  
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	6/30/2009	<b>Oracle 11i eBusiness Suite Write-Off:</b> In June 2007, the Company decided to implement Oracle 11i eBusiness Suite at Energy West. In June, 2009 the Company decided to abandon the implementation of the project due to reassessment of the remaining reserve base at the Deer Creek mine. This entry includes a total write-off of \$311,000 including application licenses, maintenance fees, and specific configuration development costs that cannot be redeployed to other areas.	5570000	311,000	Ref 4.7
2	8/31/2008	<b>Kern River Energy Generators:</b> The Company investigated adding additional generating projects, including recovered energy generators at compressor stations along the Kern River pipeline. When this project was abandoned by the Company, the costs incurred were written off to FERC 557. This adjustment removes the associated O&M expenses from regulatory results of operations.	5570000	405,235	Ref 4.7
3	8/31/2008	<b>Chehalis Gas Swaps -</b> During the year ended June 2009 some natural gas swap entries were booked to account 557 and then corrected. Natural gas swaps are normally charged to FERC account 547.1 and are considered a part of net power costs. FERC Account 557 is not a part of net power costs and this adjustment is needed to remove the amounts from results to be consistent with net power cost treatment.	5570000	1,215,022	Ref 4.7

Total 1,931,257 Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Meter Reading Expense	902	3	(824,281)	UT	Situs	(824,281)	4.8.1

**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 and this adjustment captures the O&M savings due to the new Automated Meter Reading Program (AMR). The Company anticipates that the full level of ongoing savings associated with the AMR program will be realized during calendar year 2009.



Rocky Mountain Power  
 Results of Operations - June 2009  
 Utah Automated Meter Reading Program

	Total Estimated Annual Savings*	June 2009 Actual Savings	June 2010 Remaining Savings	Ref
Salary Savings	3,429,900	3,258,332	171,568	
Salary Overheads Savings	1,131,867	792,772	339,095	
Vehicle & Other Expense Savings	802,233	506,933	295,300	
<b>TOTAL</b>	<b>5,364,000</b>	<b>4,558,037</b>	<b>805,963</b>	
		Salary/OH Total	510,663	
		Remove Escalation Applied in WEBA Adjustment No. 4.2**	3.59%	Below
		<b>Escalated Salary Total</b>	<b>528,981</b>	
		Vehicle/Other Total	295,300	
		<b>Incremental Meter Reading Savings in 12 ME June 2010</b>	<b>824,281</b>	<b>To 4.8</b>

\*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:

June 2009 Total Utility Labor = 500,189,207  
 June 2010 Escalated Utility Labor = 518,131,181  
 Escalation Factor = 3.59%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Misc. Other Generation Expense	549	1	(162,717)	SG	41.223%	(67,077)	Below

**Adjustment Detail:**

Warranty Expense included in Results:

July 2009	73,962
August 2009	73,962
September 2009 - Thru Sept. 6	14,792
	<hr/> 162,717

**Description of Adjustment:**

This adjustment removes the final months of warranty costs for Leaning Juniper I wind plant, which expired on September 6, 2008. This adjustment is consistent with the Utah Commission Order in Docket No. 07-035-93.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
(1) Advertising	909	1	(346,112)	CN	47.544%	(164,554)	4.10.1
(2) General Rate Case Advertising	909	1	(125,229)	CN	47.544%	(59,539)	
(2) General Rate Case Advertising	909	1	1,556	CA	Situs	-	
(2) General Rate Case Advertising	909	1	62,500	OR	Situs	-	
(2) General Rate Case Advertising	909	1	61,173	WYE	Situs	-	
			-			(59,539)	

**Description of Adjustment:**

- (1) This adjustment reviewed and moves some advertising expenses below the line.
- (2) This adjustment removes general rate case advertising that was system allocated and assigns the costs directly to the jurisdiction the advertising was for.

**Rocky Mountain Power  
Results of Operations - June 2009  
Advertising Adjustment**

<b>Description</b>	<b>Amount</b>
Concepting	\$ 2,852
Image Campaign:30 Radio	7,952
Safetyefficiency Campaign-.30 Tv	23,934
Customer-Awareness:15 Tv-Safety, Efficiency	2,276
Customer Awareness:30 Tv-Safety, Efficiency	23,934
Concepting-Customer Awareness Campaign	7,849
Planning/New Campaign-Customer Awareness	2,513
Safety, Efficiency, Service Campaign:15 Tv	3,277
Customer Awareness Campaign :30 Tv	29,395
Customer Awareness Campaign :30 Radio	4,873
Customer Awareness Campaign Print Ads	2,285
Customer Awareness Campaign Internal Launch	4,242
Customer Awareness Campaign:30 Radio	4,255
Customer Awareness Internal Launch	62,293
Internal Launch Screensaver	2,192
Internal Launch Thumb Drive Card	959
Internal Launch President'S Letter	5,299
Pat Reiten Oit Video	3,634
Internal Launch Window Decals	5,364
Internal Launch Launch Posters	5,891
Internal Launch Laminated Card	1,781
Internal Launch Emails For Customer Awareness	5,960
Riester-Banners	822
Riester-Renewables	227
Riester-Renewables	6,987
Riester-Regulation	891
Riester-Ut Rates	4,144
Riester-Ut Rates	1,370
Riester-Ut Rates	10,006
Customer Awareness Project Activation	12,604
Pacificorp Promo Products (Estore)	25,000
Pacificorp Promo Products (Estore)	32,568
Pacificorp Account Transition In-Progress Billing	4,029
Pacificorp Account Transition In-Progress Billing	2,596
Two Pacific Pwr Foundation Banners, 30"X96"	118
Two Rocky Mtn Pwr Foundation Banners,30"X96"	100
Asug Materials	1,105
Valley Herald Subscription Renewal For Clemens	45
Subscription Renewal -Bill Clemens	33
Dayton Chronicle Subscription For Clemens	32
Public Relations	1,404
Public Relations	1,302
Recl From G/L 530020; Subscription Renewal-Bill Cl	30
Directory Advertising	1,075
Interviews-Customer Awareness Campaign	5,480
Internal Launch- Strategy & Campaign Development	3,014
Reclass Enhanced Comms To Non-Reg	(2,869)
Pr Planning	10,755
Public Relations Message Development	3,494
Public Relations	1,850
Public Relations- Community Relations	1,028
Public Relations	1,336
Media Relations	856
Pacificorp Foundation Pen/Pencil Sets	995
Foundation Notecards & Envelopes 10/08	619
Gearhart Big Check	59
	<u>\$ 346,112</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Amortization from Results	920	1	2,148,262	UT	Situs	2,148,262	4.11.1
Pro Forma Date Change Amortization	920	3	561,824	UT	Situs	561,824	4.11.2
Pro Forma Curtailment Amortization	920	3	(5,509,464)	UT	Situs	(5,509,464)	4.11.3
			<u>(2,799,378)</u>			<u>(2,799,378)</u>	
<b>Adjustment to Tax:</b>							
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. 08-035-93 adopted a stipulation to permit deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. Amortization of the measurement date change began on the books effective January 1, 2008. Amortization of the curtailment began on the books effective January 1, 2009. This adjustment removes the base period amortization and replaces it with the 12 months ending June 2010 pro forma amortization.



**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**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

**Proforma amort = (561,824)** Ref 4.11

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
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 - June 2009**  
**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		
		<b>Proforma amort =</b>	<b>5,509,464</b> Ref 4.11
	<b><u>Beginning Balance</u></b>	<b><u>Amortization</u></b>	<b><u>Ending Balance</u></b>
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#
<b>Adjustment to Expense:</b>							
Injuries and Damages	925	1	(108,000)	SO	41.369%	(44,678)	4.12.1
Distribution Maintenance	590	3	342,000	WY-ALL	Situs	-	4.12.1
Distribution Maintenance	590	3	308,000	SNPD	46.802%	144,150	4.12.1
			<u>650,000</u>			<u>144,150</u>	
Distribution Plant	403364	3	61,101	WY-ALL	Situs	-	4.12.2
Transmission Plant	403TP	3	2,055	SG	41.223%	847	4.12.2
			<u>63,156</u>			<u>847</u>	
<b>Adjustment to Rate Base:</b>							
Distribution Plant	364	3	2,165,300	WY-ALL	Situs	-	4.12.2
Transmission Plant	355	3	101,700	SG	41.223%	41,924	4.12.2
			<u>2,267,000</u>			<u>41,924</u>	
Distribution Plant	108364	3	(30,551)	WY-ALL	Situs	-	4.12.2
Transmission Plant	108TP	3	(1,027)	SG	41.223%	(424)	4.12.2
			<u>(31,578)</u>			<u>(424)</u>	
<b>Adjustment to Tax:</b>							
Schedule M	SCHMDT	3	1,244,266	WY-ALL	Situs	-	
Deferred Tax Expense	41010	3	472,212	WY-ALL	Situs	-	
ADIT Balance	282	3	(236,106)	WY-ALL	Situs	-	
Schedule M	SCHMDT	3	8,115	SG	41.223%	3,345	
Deferred Tax Expense	41010	3	3,080	SG	41.223%	1,270	
ADIT Balance	282	3	(1,540)	SG	41.223%	(635)	
Schedule M	SCHMDT	1	(500,000)	SO	41.369%	(206,844)	
Deferred Tax Expense	41010	1	(189,755)	SO	41.369%	(78,500)	
ADIT Balance	190	1	94,878	UT	Situs	94,878	

**Description of Adjustment:**

In 2009 the Company and the US Attorney for Wyoming reached an agreement associated with increasing protection for wildlife habitat in and around the Company's transmission and distribution assets. This adjustment reflects the final Avian Settlement into results of operations. In the terms of the agreement, the Company is providing funds to various wildlife agencies specifically in Wyoming as well as Idaho, Utah and Montana for the purpose of supporting improvements to design and construction of avian-safe power lines. Also the Company is providing capital improvements of existing power lines in the state of Wyoming that will benefit customers by protecting wild life habitat and reducing avian-related outages.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Avian Settlement  
 O&M

Postg Date	RefDoc.No.	Account	FERC Acct	Locatn	Allocation	Amount	Text	Ref
<b>Actual:</b>								
12/31/2008	116692372	545501	9250000	114	SO	500,000.00	Restitution	
4/30/2009	117273123	545501	9250000	114	SO	(500,000.00)	Reverse Dec entry - Restitution	
4/30/2009	117273123	545501	9250000	114	SO	<u>108,000.00</u>	Settlement - Restitution - above the line	
						108,000.00		4.12
<b>ProForma:</b>								
8/18/2009	117802988	530190	5900000	114	WY	342,000.00	Wyoming 590 (restitution)	4.12
8/18/2009	117802988	530190	5900000	1	SNPD	308,000.00	System allocated 590 (restitution)	4.12

Rocky Mountain Power  
 Results of Operations - June 2009  
 Avian Settlement  
 Settlement Capital Additions

Depreciation Rate (Distribution WY)	2.822%
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<b>Distribution Capital Addition July09-June10</b>	4,330,600	
<b>Beginning/Ending Average Capital</b>	2,165,300	<b>Ref 4.12</b>
<b>Depreciation Expense</b>	61,101	<b>Ref 4.12</b>
<b>Depreciation Reserve</b>	(61,101)	
<b>Beginning/Ending Average Reserve</b>	(30,551)	<b>Ref 4.12</b>

Depreciation Rate (Transmission SG)	2.020%
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<b>Transmission Capital Addition July09-June10</b>	203,400	
<b>Beginning/Ending Average Capital</b>	101,700	<b>Ref 4.12</b>
<b>Depreciation Expense</b>	2,055	<b>Ref 4.12</b>
<b>Depreciation Reserve</b>	(2,055)	
<b>Beginning/Ending Average Reserve</b>	(1,027)	<b>Ref 4.12</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Exp.-Steam	510	1	1,104,621	SG	41.223%	455,361	4.13.1
Generation Overhaul Exp.-Other	553	1	(2,614,349)	SG	41.223%	(1,077,721)	4.13.1
			<u>(1,509,728)</u>			<u>(622,360)</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the year ended June 2009 using a four year average methodology. In this adjustment overhaul expenses from June 2006 - June 2008 are escalated to a June 2009 level and then averaged. 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 June 2009 are subtracted from the four year average which results in this adjustment.

**Rocky Mountain Power  
Results of Operations - June 2009  
Generation Overhaul Expense**

**FUNCTION: OTHER**

**Escalation Rates**

<b>Period</b>	<b>Overhaul Expense</b>	<b>to June 2009 *</b>	<b>Escalated Expense</b>
Year Ending June 2006	2,415,000	11.96%	2,703,849
Year Ending June 2007	3,030,000	7.49%	3,256,810
Year Ending June 2008	1,235,000	2.89%	1,270,654
Year Ending June 2009	<u>2,986,000</u>		<u>2,986,000</u>
4 Year Average	<u>2,416,500</u>		<u>2,554,328</u>

**New Plant Overhaul Expense**

Lake Side Plant - 4 Year Average	1,374,520	
Currant Creek Plant - 4 Year Average	1,897,583	
Chehalis Plant - 4 Year Average	<u>796,075</u>	
Total New Plant Overhaul Expense	<u>4,068,178</u>	<b>Ref 4.13.2</b>
Total 4 Year Average - Other	<u>6,622,506</u>	
Year Ending June 2009 Overhaul Expense - Other	9,236,855	<b>Ref 4.13.2</b>
Total 4 Year Average - Other	<u>6,622,506</u>	
Adjustment	<u>(2,614,349)</u>	<b>Ref 4.13</b>

\*Escalation Rates: Ref 4.13.3

**FUNCTION: STEAM**

**Escalation Rates**

<b>Period</b>	<b>Overhaul Expense</b>	<b>to June 2009 *</b>	<b>Escalated Expense</b>
Year Ending June 2006	29,832,194	13.90%	33,979,701
Year Ending June 2007	37,233,268	9.44%	40,749,460
Year Ending June 2008	14,467,612	3.68%	14,999,440
Year Ending June 2009	<u>28,436,705</u>		<u>28,436,705</u>
4 Year Average	<u>27,492,445</u>		<u>29,541,326</u>

Total 4 Year Average - Steam

29,541,326

Year Ending June 2009 Overhaul Expense - Steam

28,436,705 **Ref 4.13.2**

Total 4 Year Average - Steam

29,541,326

Adjustment

1,104,621 **Ref 4.13**

\*Escalation Rates: Ref 4.13.3

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Generation Overhaul Expense**

**Existing Units**

	Yr. Ending June 2006	Yr. Ending June 2007	Yr. Ending June 2008	Yr. Ending June 2009
<b>By Plant</b>				
Blundell	63,934	1,305,212	61,712	490,791
BlundellIGC	-	1,432,923	(92,229)	-
Carbon	364,733	359,631	1,766,156	1,692,506
DaveJohnston	(138,000)	3,310,395	1,013,548	11,415,596
Gadsby	-	-	-	1,108,000
Hunter	4,178,599	8,518,551	(1,535,635)	(25,000)
Huntington	6,896,000	7,151,000	-	769,000
JimBridger	6,231,000	8,289,000	2,679,000	4,969,000
LittleMt	-	139,000	-	63,000
Naughton	4,799,929	4,775,556	1,616,060	6,860,813
Wyodak	5,703,000	(74,000)	-	-
Camas	385,000	33,000	-	-
Cholla	-	-	7,095,000	(635,000)
Colstrip	775,000	800,000	650,000	1,156,000
Craig	448,000	1,100,000	784,000	235,000
Hayden	510,000	265,000	430,000	400,000
Hermiston	2,030,000	2,858,000	1,235,000	2,923,000
<b>Total</b>	<b>32,247,194</b>	<b>40,263,268</b>	<b>15,702,612</b>	<b>31,422,705</b>

**By Function**

				<b>Ref 4.13.1</b>
Steam	29,832,194	37,233,268	14,467,612	<b>28,436,705</b>
Other	2,415,000	3,030,000	1,235,000	2,986,000
<b>Total</b>	<b>32,247,194</b>	<b>40,263,268</b>	<b>15,702,612</b>	<b>31,422,705</b>

**New Generating Units<sup>1</sup>**

	Yr. Ending June 2007	Actual Yr. Ending June 2008 <sup>2</sup>	Yr. Ending June 2009	Yr. Ending June 2010	Budget Yr. Ending June 2011	Yr. Ending June 2012	<b>4 Year Average</b>
Currant Creek		1,313,556	3,964,775	1,733,000	579,000		1,897,583
Lake Side		-	554,080	2,315,000	2,629,000	-	1,374,520
Chehalis			1,732,000	147,300	-	1,305,000	796,075
		1,313,556	6,250,855	4,195,300	3,208,000	1,305,000	<b>4,068,178</b>
							<b>Ref 4.13.1</b>

<sup>1</sup>Currant Creek & Lake Side & Chehalis are all Function - Other

<sup>2</sup>2008 Currant Creek expense is restated in 2009 dollars using escalation factors

**12 ME June 2009 Overhaul Expense - Other**

June 2009 Existing Plant:	2,986,000	
June 2009 Currant Creek, Lakeside, and Chehalis :	6,250,855	
	<b>9,236,855</b>	<b>Ref 4.13.1</b>

**Rocky Mountain Power  
Results of Operations - June 2009  
Generation Overhaul Expense**

<b>Escalation Rates: OTHER</b>	<b><u>June06</u></b>	<b><u>June07</u></b>	<b><u>June08</u></b>	<b><u>June09</u></b>
Escalation Rate to June 2009	11.96%	7.49%	2.89%	
<b>Escalation Rates: STEAM</b>	<b><u>June06</u></b>	<b><u>June07</u></b>	<b><u>June08</u></b>	<b><u>June09</u></b>
Escalation Rate to June 2009	13.90%	9.44%	3.68%	

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Solar Photovoltaic Program

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Assistance	908	1	(16,106)	UT	Situs	(16,106)	Below
Administration and General	920	1	20,000	UT	Situs	20,000	Below
Administration and General	920	1	(20,000)	SO	41.369%	(8,274)	Below
			<u>(16,106)</u>			<u>(4,380)</u>	
<b>Adjustment Detail:</b>							
Program Costs June 2009:							
Customer Incentives			215,500				4.14.1
External Administration			79,000				4.14.1
Total External Costs			<u>294,500</u>				4.14.1
External Costs in Unadjusted Results:							
Other Expense in Unadjusted Results			285,908				4.14.1
Incremental Liability Accruals			24,698				4.14.1
Total Unadjusted Results			<u>310,606</u>				
Net amount of adjustment			(16,106)				
Internal Administration Allowance			20,000				4.14.1

**Description of Adjustment:**

This adjustment reflects the contracted 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 the year ended June 2009 to reflect one fifth of the program's 5-year 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 - June 2009  
Solar Photovoltaic Program**

**Annual Program Budgeted Amounts:**

External Administration	79,000	Ref. 4.14
Customer Incentive Expenses	215,500	Ref. 4.14
External Costs	294,500	Ref. 4.14
Internal Administration Allowance	20,000	Ref. 4.14
<b>Total Annual Program Costs</b>	<b>314,500</b>	

**Summary of Activity:**

Month	Cash Payments			Program Liability Accrual
	Administration	Customer Incentive	Cash Payment Total	
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
<b>Base Period</b> Jun-08	-	-	-	231,198 (x)
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
Jan-09	607	-	607	319,521
Feb-09	23,934	-	23,934	322,101
Mar-09	1,214	123,088	124,302	172,126
Apr-09	2,658	30,000	32,658	218,167
May-09	4,408	11,280	15,688	231,356
Jun-09	504	-	504	255,897 (y)
<b>Base Period Amounts:</b>	<b>64,363</b>	<b>221,544</b>	<b>285,908</b>	<b>24,698 (y-x)</b>
			Ref. 4.14	Ref. 4.14

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Injury and Damages	925	1	1,997,116	SO	41.369%	826,184	4.15.1

**Description of Adjustment:**

This adjustment normalizes injury and damage insurance expenses 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 - June 2009  
Insurance Expense

	Jul-06 to Jun-07	Jul-07 to Jun-08	Jul-08 to Jun-09	Totals
	Cash	Cash	Cash	Cash
Excluding Auto (280311)	2,850,674	5,595,604	5,636,819	14,083,098
Auto (280312)	194,503	1,186,542	252,180	1,633,225
Construction (280313)	50,125	22,712	70,653	143,489
	<u>3,095,302</u>	<u>6,804,858</u>	<u>5,959,652</u>	<u>15,859,812</u>
* Monies Received (Cash)	0	(2,795,245)	(1,333,590)	(4,128,835)
Net Amount	<u>3,095,302</u>	<u>4,009,613</u>	<u>4,626,062</u>	<u>11,730,977</u>
<b>3 Year Average</b>				<u><u>3,910,326</u></u>

\* 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	\$	6,346,800	
Minus Insurance Receivable		(4,433,590)	
Net Base Year - Cost Center 13272	\$	<u>1,913,210</u>	
3 Year Average - Cash Basis	\$	3,910,326	Above
Regulatory Adjustment	\$	<u>1,997,116</u>	Pg 4.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Utah System Benefit Charge	908	1	26,913,988	OTHER	0.000%	-	

**Description of Adjustment:**

Per Commission order in Docket No. 09-35-07, the Commission states on page 10, "Demand-side management (DSM) costs are to be removed from revenue requirement in a general rate case (though we note the Company must continue to report these costs in its semi-annual reported results of operations". This memo adjustment confirms that DSM costs recovered through the system benefit charge are allocated on the "OTHER" allocation factor and are therefore not included in these semi-annual results of operations.



	5.1	5.2	5.3	5.4	0	0
		James River Royalty Offset/Little Mountain	Green Tag	Electric Lake Settlement	0	0
	Total Normalized	Net Power Cost				
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	24,224,031	24,224,031	-	-	-	-
5 Other Operating Revenues	1,648,469	-	1,648,469	-	-	-
6 Total Operating Revenues	25,872,500	24,224,031	1,648,469	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	8,069,743	8,069,743	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(19,165,704)	(19,210,818)	-	88,580	(43,466)	-
13 Transmission	9,253,342	9,253,342	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(1,842,619)	(1,887,733)	-	88,580	(43,466)	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	9,137,171	8,724,202	550,770	(29,595)	(108,205)	-
24 State	1,241,590	1,185,474	74,840	(4,022)	(14,703)	-
25 Deferred Income Taxes	139,405	-	-	-	139,405	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	8,675,546	8,021,943	625,610	54,963	(26,970)	-
29						
30 Operating Rev For Return:	17,196,954	16,202,089	1,022,858	(54,963)	26,970	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(1,070,323)	-	-	-	(1,070,323)	-
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:	(1,070,323)	-	-	-	(1,070,323)	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	302,844	-	-	-	302,844	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	317,183	-	-	-	317,183	-
54						
55 Total Deductions:	620,027	-	-	-	620,027	-
56						
57 Total Rate Base:	(450,296)	-	-	-	(450,296)	-
58						
59						
60 Estimated ROE impact	0.789%	0.742%	0.047%	-0.003%	0.003%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	27,715,119	26,111,764	1,648,469	(88,580)	43,466	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(248,334)	-	-	-	(248,334)	-
71 Schedule "M" Deductions	118,994	-	-	-	118,994	-
72 Income Before Tax	27,347,792	26,111,764	1,648,469	(88,580)	(323,862)	-
73						
74 State Income Taxes	1,241,590	1,185,474	74,840	(4,022)	(14,703)	-
75						
76 Taxable Income	26,106,202	24,926,290	1,573,628	(84,558)	(309,159)	-
77						
78 Federal Income Taxes	9,137,171	8,724,202	550,770	(29,595)	(108,205)	-

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Net Power Cost

PAGE 5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Sales for Resale							
Existing Firm PPL	447NPC	3	3,151,410	SG	41.223%	1,299,115	
Existing Firm UPL	447NPC	3	(629,111)	SG	41.223%	(259,340)	
Post-merger Firm	447NPC	3	57,657,108	SG	41.223%	23,768,159	
Non-firm	447NPC	3	(1,413,747)	SE	41.302%	(583,902)	
Trans. - Off system sales	447NPC	3	-	SG	41.223%	-	
Total Revenue Adjustments			<u>58,765,660</u>			<u>24,224,031</u>	5.1.1
<b>Adjustment to Expense:</b>							
Purchased Power							
Existing Firm Demand PPL	555NPC	3	(6,458,190)	SG	41.223%	(2,662,278)	
Existing Firm Demand UPL	555NPC	3	35,958,118	SG	41.223%	14,823,121	
Existing Firm Energy	555NPC	3	(53,527,964)	SE	41.302%	(22,107,985)	
Post-merger Firm	555NPC	3	(93,728,373)	SG	41.223%	(38,637,922)	
Secondary Purchases (Non-Firm)	555NPC	3	100,137,402	SE	41.302%	41,358,499	
Seasonal Contracts	555NPC	3	7,467,740	SSGC	43.312%	3,234,439	
Other Generation	555NPC	3	29,886,761	SG	41.223%	12,320,307	
Post-Merger Firm Type 1	555NPC	1	(35,993,183)	SG	41.223%	(14,837,575)	
Total Purchased Power Adjustment			<u>(16,257,688)</u>			<u>(6,509,396)</u>	5.1.1
Wheeling							
Existing Firm PPL	565NPC	3	8,412,124	SG	41.223%	3,467,755	
Existing Firm UPL	565NPC	3	(219,248)	SG	41.223%	(90,381)	
Post-merger Firm	565NPC	3	15,200,410	SG	41.223%	6,266,110	
Non-firm	565NPC	3	(944,611)	SE	41.302%	(390,141)	
Total Wheeling Expense Adj			<u>22,448,675</u>			<u>9,253,342</u>	5.1.1
Fuel Consumed							
Other Steam	501NPC	3	19,438,171	SE	41.302%	8,028,305	
Natural Gas Expense	503NPC	3	340,498	SE	41.302%	140,632	
Peaker Fuel Expense	547NPC	3	16,326,425	SE	41.302%	6,743,099	
Cholla/APS Fuel Expense	547NPC	3	(21,392,851)	SSECT	43.116%	(9,223,823)	
	501NPC	3	(242,979)	SSECH	40.824%	(99,193)	
Total Fuel Exp			<u>14,469,264</u>			<u>5,589,019</u>	5.1.1
Net Power Cost			<u>(38,105,409)</u>			<u>(15,891,067)</u>	
Remove PCAM Deferrals	555NPC	1	(24,793,501)	SG	41.223%	(10,220,698)	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 2010. The GRID study for this adjustment is based on actual loads for the twelve months ended June 2009.

Rocky Mountain Power  
Results of Operations - June 2009  
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non- NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Reverse 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	21,821,359		21,821,359		21,821,359		21,821,359	24,972,769	3,151,410	SG
Existing Firm Sales UPL	447.122	26,119,700		26,119,700		26,119,700		26,119,700	25,460,589	(629,111)	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	730,047,470		730,047,470		730,047,470		730,047,470	787,704,578	57,657,108	SG
Non-firm Sales	447.5	1,413,747		1,413,747		1,413,747		1,413,747	-	(1,413,747)	SE
Transmission Services	447.9	1,244,609	(1,244,609)	-		-		-	-	-	S
On-system Wholesale Sales	447.1	6,980,220	(6,980,220)	-		-		-	-	-	S
Total Revenue Adjustments		787,627,105	(8,224,829)	779,402,276	-	779,402,276	-	779,402,276	838,167,936	58,765,660	
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	73,370,111		73,370,111		73,370,111		73,370,111	66,911,922	(6,458,190)	SG
Existing Firm Demand UPL	555.68	9,943,981		9,943,981		9,943,981		9,943,981	45,902,099	35,958,118	SG
Existing Firm Energy	555.65, 555.69	111,913,967		111,913,967		111,913,967		111,913,967	58,386,003	(53,527,964)	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67, 555.8	531,710,525		531,710,525	(24,793,501)	506,917,024	214,469	506,917,024	413,188,651	(93,728,373)	SG
Secondary Purchases	555.7, 555.25	(100,351,872)		(100,351,872)		(100,351,872)		(100,137,402)	-	100,137,402	SE
Seasonal Contracts									7,467,740	7,467,740	SSGC
Wind Integration Charge									29,886,761	29,886,761	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(21,571,319)	21,571,319	-		-		-	-	-	S
Post-merger Firm, Type 1									(35,993,183)	(35,993,183)	SG
Total Purchased Power Adjustment		605,015,393	21,571,319	626,586,712	(24,793,501)	601,793,211	214,469	602,007,680	585,749,992	(16,257,688)	
Wheeling (Account 565)											
Existing Firm PPL	565.26	33,322,673		33,322,673		33,322,673		33,322,673	41,734,797	8,412,124	SG
Existing Firm UPL	565.27	479,209		479,209		479,209		479,209	259,960	(219,248)	SG
Post-merger Firm	565.0, 565.46, 565.1	85,423,590		85,423,590		85,423,590		85,423,590	100,624,001	15,200,410	SG
Non-firm	565.25	1,716,284		1,716,284		1,716,284		1,716,284	771,673	(944,611)	SE
Total Wheeling Expense Adjustment		120,941,756	-	120,941,756	-	120,941,756	-	120,941,756	143,390,431	22,448,675	
Fuel Expense (Accounts 501, 503 and 547)											
Fuel Consumed - Coal	501.1	517,200,370		517,200,370		517,200,370		517,200,370	561,161,022	43,960,653	SE
Fuel Consumed - Gas	501.35	33,157,739		33,157,739		33,157,739		33,157,739	8,635,257	(24,522,482)	SE
Steam From Other Sources	503	3,432,571		3,432,571		3,432,571		3,432,571	3,773,069	340,498	SE
Natural Gas Consumed	547	438,017,530		438,017,530		438,017,530		438,017,530	454,343,956	16,326,425	SE
Simple Cycle Combustion Turbines	547	32,740,311		32,740,311		32,740,311		32,740,311	11,347,459	(21,392,851)	SSECT
Cholla/APS Exchange	501.1, 501.2, 501.45	57,325,869	(2,832,387)	54,493,482		54,493,482		54,493,482	54,250,503	(242,979)	SSECH
Miscellaneous Fuel Costs	501.501.2, 501.3, 501.4, 501.5, 501.51	12,327,758	(12,327,758)	0		0		0	-	-	SE
Total Fuel Expense		1,094,202,148	(15,160,146)	1,079,042,002	-	1,079,042,002	-	1,079,042,002	1,093,511,267	14,469,265	
Net Power Cost		1,032,532,192	14,636,002	1,047,168,194	(24,793,501)	1,022,374,694	214,469	1,022,589,163	984,483,754	(38,105,409)	
											Ref 5.1
											Ref 5.3
											Ref 5.1.3
											Ref 5.1



**Rocky Mountain Power  
Results of Operations - June 2009  
Period Ending June 2010**

**Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)**

	Merged 07/09-06/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	24,972,769	24,972,769			
Post Merger	787,704,578				787,704,578
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>838,167,936</b>	<b>50,463,358</b>	<b>-</b>	<b>-</b>	<b>787,704,578</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	55,027,500	55,027,500			
Pacific Capacity	2,290,320	600,000	1,690,320		
Mid Columbia	11,050,767	3,315,230	7,735,537		
Misc/Pacific	6,115,404	1,268,107	4,847,297		
Q.F. Contracts/PP&L	77,540,063	6,701,084	32,648,659		38,190,319
<b>Pacific Sub Total</b>	<b>152,024,054</b>	<b>66,911,922</b>	<b>46,921,813</b>	<b>-</b>	<b>38,190,319</b>
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	105,907,031	20,411,509	8,747,790		76,747,732
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
<b>Utah Sub Total</b>	<b>134,114,021</b>	<b>45,902,099</b>	<b>11,464,190</b>	<b>-</b>	<b>76,747,732</b>
APS Supplemental	4,472,634				4,472,634
Avoided Cost Resource	-				-
Blanding Purchase	19,725				19,725
Chehalis Tolling	-				-
Combine Hills	3,892,240				3,892,240
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	31,759,059				31,759,059
Georgia-Pacific Camas	6,185,770				6,185,770
Hermiston Purchase	93,781,285				93,781,285
Hurricane Purchase	328,501				328,501
Idaho Power P278538	664,494				664,494
Kennecott Generation Incentive	9,858,474				9,858,474
LADWP 491303-4	199,840				199,840
MagCorp	-				-
MagCorp Reserves	2,782,430				2,782,430
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	1,505,000				1,505,000
Morgan Stanley p272154-7	524,000				524,000
Nebo Heat Rate Option	-				-
NuCor	4,610,400				4,610,400
P4 Production	15,804,720				15,804,720
Rock River	5,041,688				5,041,688
Roseburg Forest Products	8,767,111				8,767,111
Three Buttes Wind	1,183,705				1,183,705
Tri-State Purchase	12,066,528				12,066,528
UBS p268848	-				-
UBS p268850	441,500				441,500
Weyerhaeuser Reserve	145,800				145,800
Wolverine Creek	9,707,058				9,707,058
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	2,700,000				2,700,000
TransAlta p371343/s371344	(1,644,000)				(1,644,000)
Wind Integration Charge	29,886,761			29,886,761	

**Rocky Mountain Power  
Results of Operations - June 2009  
Period Ending June 2010**

**Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)**

	Merged 07/09-06/10 37,217,355	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger 37,217,355
Short Term Firm Purchases	37,217,355				37,217,355
New Firm Sub Total	299,611,918	-	-	29,886,761	269,725,156
Non Firm Sub Total	-			-	
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>585,749,992</b>	<b>112,814,020</b>	<b>58,386,003</b>	<b>29,886,761</b>	<b>384,663,208</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities:	41,734,797	41,734,797			
Utah Firm Wheeling and Use of Facilities	259,960	259,960			
Post Merger	100,624,001				100,624,001
Nonfirm Wheeling	771,673			771,673	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>143,390,431</b>	<b>41,994,758</b>	<b>-</b>	<b>771,673</b>	<b>100,624,001</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Carbon	19,524,774			19,524,774	
Cholla	54,250,503			54,250,503	
Colstrip	12,536,721			12,536,721	
Craig	19,820,361			19,820,361	
Chehalis	82,382,487			82,382,487	
Currant Creek	120,889,790			120,889,790	
Dave Johnston	49,969,917			49,969,917	
Gadsby	8,635,257			8,635,257	
Gadsby CT	11,347,459			11,347,459	
Hayden	11,274,777			11,274,777	
Hermiston	57,173,471			57,173,471	
Hunter	109,256,733			109,256,733	
Huntington	77,213,433			77,213,433	
Jim Bridger	163,777,360			163,777,360	
Lake Side	182,885,369			182,885,369	
Little Mountain	11,012,839			11,012,839	
Naughton	79,086,959			79,086,959	
West Valley	-			-	
Wyodak	18,699,987			18,699,987	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>1,089,738,198</b>	<b>-</b>	<b>-</b>	<b>1,089,738,198</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	3,773,069			3,773,069	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>3,773,069</b>	<b>-</b>	<b>-</b>	<b>3,773,069</b>	<b>-</b>
<b>NET POWER COST</b>	<b>984,483,754</b>	<b>104,345,420</b>	<b>58,386,003</b>	<b>1,124,169,702</b>	<b>(302,417,370)</b>

Ref 5.1

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 James River Royalty Offset/Little Mountain

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Other Electric Revenue	456	3	5,994,937	SG	41.223%	2,471,310	Below
Other Electric Revenue	456	3	(1,996,060)	SG	41.223%	(822,842)	Below
			<u>3,998,877</u>			<u>1,648,469</u>	

**Adjustment Detail:**

	12 Months Ending 6/30/2010	REF#
<u>James River Offset</u>		
Capital Recovery \$	5,485,425	
Major Maintenance Allowance	509,512	
Total Offset	<u>5,994,937</u>	
<u>Little Mountain Revenue</u>		
Pro Forma Steam sales-12 months ended June 2010	3,102,535	5.2.1
Less: Steam sales in unadjusted results	<u>5,098,595</u>	
	(1,996,060)	

**Description of Adjustment:**

This adjustment credits Other Electric Revenue 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 - June 2009  
 Little Mountain Steam Sales

Steam Inputs

Fixed Charge \$14,607  
 NonFuel O&M Charge \$17,088  
 <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
Jul-09	744	8.67	2.688	\$14,607	\$17,711	\$21,556	\$53,874
Aug-09	744	7.50	3.042	\$14,607	\$17,711	\$21,076	\$53,394
Sep-09	720	0.00	3.059	\$14,607	\$17,625	\$0	\$32,232
Oct-09	744	67.69	3.195	\$14,607	\$17,625	\$199,934	\$232,166
Nov-09	720	78.97	3.926	\$14,607	\$17,625	\$277,410	\$309,642
Dec-09	744	78.97	5.046	\$14,607	\$17,625	\$368,418	\$400,650
Jan-10	744	78.97	5.473	\$14,607	\$17,625	\$399,563	\$431,795
Feb-10	672	78.97	5.492	\$14,607	\$17,625	\$362,150	\$394,382
Mar-10	744	78.97	5.368	\$14,607	\$17,625	\$391,895	\$424,127
Apr-10	720	78.97	5.034	\$14,607	\$17,625	\$355,662	\$387,894
May-10	744	67.69	5.080	\$14,607	\$17,625	\$317,916	\$350,148
Jun-10	720	0.00	5.178	\$14,607	\$17,625	\$0	\$32,232
<b>Total--&gt;</b>							<b>\$3,102,535</b>

Ref # 5.2

Period	GRID MWh	aMW	kpph	Gas Cost \$/MMBtu
Jul-09	1,139	1.53	8.67	2.688
Aug-09	984	1.32	7.50	3.042
Sep-09	-	-	-	3.059
Oct-09	8,887	11.95	67.69	3.195
Nov-09	10,034	13.94	78.97	3.926
Dec-09	10,368	13.94	78.97	5.046
Jan-10	10,368	13.94	78.97	5.473
Feb-10	9,365	13.94	78.97	5.492
Mar-10	10,368	13.94	78.97	5.368
Apr-10	10,034	13.94	78.97	5.034
May-10	8,887	11.95	67.69	5.080
Jun-10	-	-	-	5.178
<b>Total--&gt;</b>	<b>80,435</b>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Green Tag Purchases	555NPC	1	214,469	SE	41.302%	88,580	5.3.1

**Description of Adjustment:**

This adjustment removes from results the green tag purchases associated with the Blue Sky program. A reclassification entry made in July 2008 caused a net credit to remain in this account for the year ended June 2009.

Rocky Mountain Power  
Results of Operations - June 2009  
Green Tag Adjustment

	Account	Account	Total
	546536	546538	
Twelve Months Ended June 2009	<u>(214,469)</u>	<u>-</u>	<u>(214,469)</u>

Ref 5.3

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 - June 2009  
Electric Lake Settlement

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Settlement of Costs:</b>							
Amortization O&M Portion	557	1	(105,440)	SG	41.223%	(43,466)	5.4.1
Regulatory Liability	25399	1	(1,073,760)	SG	41.223%	(442,639)	5.4.1
Regulatory Asset	186M	3	(2,591,472)	SE	41.302%	(1,070,323)	5.4.1
Regulatory Liability	254	3	1,839,685	SE	41.302%	759,822	5.4.1
<b>Adjustment to tax:</b>							
Fuel Amortization							
Schedule M Addition	SCHMAT	1	(2,762,514)	SE	41.302%	(1,140,967)	
Schedule M Addition	SCHMAT	3	2,161,246	SE	41.302%	892,633	
DIT Expense	41110	1	1,048,402	SE	41.302%	433,008	
DIT Expense	41110	3	(820,215)	SE	41.302%	(338,763)	
DIT Balance	190	1	(524,201)	SE	41.302%	(216,504)	
DIT Balance	190	3	1,961,453	SE	41.302%	810,115	
Coal Supply Adjustment							
Schedule M Deduction	SCHMDT	1	(1,960,857)	SE	41.302%	(809,868)	
Schedule M Deduction	SCHMDT	3	1,534,485	SE	41.302%	633,769	
DIT Expense	41010	1	(744,165)	SE	41.302%	(307,353)	
DIT Expense	41010	3	582,352	SE	41.302%	240,522	
DIT Balance	283	1	372,083	SE	41.302%	153,677	
DIT Balance	283	3	(1,392,431)	SE	41.302%	(575,099)	
Settlement Costs							
Schedule M Deduction	SCHMDT	3	715,840	SG	41.223%	295,093	
DIT Expense	41010	3	271,668	SG	41.223%	111,991	
DIT Balance	190	3	316,946	SG	41.223%	130,656	

**Description of Adjustment:**

Canyon Fuel Company (CFC) 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 - June 2009  
Electric Lake Settlement**

**Settlement of Costs**

Value of Settlement	10,087,658		
Offset O&M	<u>71%</u>		
Reduction of O&M	<u>7,162,237</u>		
Amortization Account 25399 over 3 years (2008 - 2010)	(715,840)		
Amortization Account 254	<u>(1,534,485)</u>		
Reduction to Account 557	<u>(2,250,325)</u>		
Account 557 Reduction in actual results	(2,144,885)		
Adjustment needed to reflect reduction amount	<u>(105,440)</u>	<b>Ref 5.4</b>	
Reduction to Account 557	<u>(2,250,325)</u>		
Regulatory Liability Account 25399	Jun-09	Jun-10	
Offset O&M Account 557		1,431,680	
Amortization of Offset		<u>(715,840)</u>	
Remaining Liability Balance	<u>1,431,680</u>	<u>715,840</u>	
June 2010 Balance	<b>715,840</b>	<b>Ref 5.4</b>	
Regulatory Asset 186.5	Jun-09	Jun-10	
Set-Up Deferred Asset	6,128,955	3,107,258	
Amortization	<u>(3,021,697)</u>	<u>(2,161,246)</u>	
Ending Balance	<u>3,107,258</u>	<u>946,012</u>	
June 2010 Balance	946,012		
Account 186.5 ending balance in actual results	3,107,258		
Adjustment needed to reflect account balance	<u>(2,161,246)</u>	<b>Ref 5.4</b>	
June 2010 Balance	<u>946,012</u>		
Regulatory Liability Account 254	Jun-09	Jun-10	
Set-Up Deferred Asset	(4,351,763)	(2,206,878)	
Amortization	2,144,885	1,534,485	
Ending Balance	<u>(2,206,878)</u>	<u>(672,393)</u>	
June 2010 Balance	(672,393)		
Account 254 ending balance in actual results	(2,206,878)		
Adjustment needed to reflect account balance	<u>1,534,485</u>	<b>Ref 5.4</b>	
June 2010 Balance	<u>(672,393)</u>		
Coal Delivered Account 151.1	<b>D. Johnston</b>	<b>Carbon</b>	<b>Total</b>
12 months ended June 2009 Amortization	919,019	2,102,678	3,021,697
Amortization 12 months ending June 2010	<u>489,006</u>	<u>1,672,241</u>	<u>2,161,246</u>
Balance June 2010	<u>1,408,025</u>	<u>3,774,919</u>	<u>5,182,943</u>





	6.1	6.2	6.3	0	0	0
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Hydro Decommissioning	0	0	0
Total Normalized				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	15,295,651	15,295,651	-	-	-	-
21 Amortization	596,368	596,368	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,309,682)	(5,309,682)	-	-	-	-
24 State	(721,498)	(721,498)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	9,860,839	9,860,839	-	-	-	-
29						
30 Operating Rev For Return:	(9,860,839)	(9,860,839)	-	-	-	-
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	(8,194,145)	(7,647,826)	(546,320)	-	-	-
48 Accum Prov For Amort	(298,184)	(298,184)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(8,492,329)	(7,946,009)	(546,320)	-	-	-
56						
57 Total Rate Base:	(8,492,329)	(7,946,009)	(546,320)	-	-	-
58						
59						
60 Estimated ROE impact	-0.425%	-0.452%	0.026%	0.002%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(15,892,019)	(15,892,019)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(15,892,019)	(15,892,019)	-	-	-	-
73						
74 State Income Taxes	(721,498)	(721,498)	-	-	-	-
75						
76 Taxable Income	(15,170,521)	(15,170,521)	-	-	-	-
77						
78 Federal Income Taxes	(5,309,682)	(5,309,682)	-	-	-	-

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	2	782,111	SG	41.2233%	322,412	
Steam Production	403SP	2	32,571	SSGCH	40.3571%	13,145	
Hydro Production	403HP	2	202,819	SG-P	41.2233%	83,609	
Hydro Production	403HP	2	99,931	SG-U	41.2233%	41,195	
Other Production	403OP	2	14,765,100	SG	41.2233%	6,086,661	
Transmission	403TP	2	2,092,674	SG	41.2233%	862,669	
Distribution - California	403364	2	105,962	CA	Situs	-	
Distribution - Oregon	403364	2	143,771	OR	Situs	-	
Distribution - Washington	403364	2	36,520	WA	Situs	-	
Distribution - Utah	403364	2	453,478	UT	Situs	453,478	
Distribution - Idaho	403364	2	1,107	ID	Situs	-	
Distribution - Wyoming	403364	2	107,628	WYE	Situs	-	
General Plant - Oregon	403GP	2	35,957	OR	Situs	-	
General Plant - Utah	403GP	2	3,867	UT	Situs	3,867	
General Plant - Idaho	403GP	2	6,760	ID	Situs	-	
General Plant - Wyoming	403GP	2	3,461	WYE	Situs	-	
General Plant	403GP	2	247,594	SO	41.3689%	102,427	
General Plant	403GP	2	16,555	SG	41.2233%	6,825	
Intangible Plant	404IP	2	174,548	SO	41.3689%	72,209	
Intangible Plant	404IP	2	301,213	SG	41.2233%	124,170	
Intangible Plant	404IP	2	235	WYE	Situs	-	
Intangible Plant	404IP	2	472,281	SG-P	41.2233%	194,690	
			<u>20,086,144</u>			<u>8,367,355</u>	6.1.1
Steam Production	403SP	3	3,215,582	SG	41.2233%	1,325,569	
Steam Production	403SP	3	20,089	SSGCH	40.3571%	8,107	
Hydro Production	403HP	3	417,074	SG-P	41.2233%	171,932	
Other Production	403OP	3	9,781,130	SG	41.2233%	4,032,104	
Transmission	403TP	3	2,586,637	SG	41.2233%	1,066,297	
Distribution - Oregon	403364	3	84,156	OR	Situs	-	
Distribution - Washington	403364	3	39,570	WA	Situs	-	
Distribution - Utah	403364	3	656,772	UT	Situs	656,772	
General Plant	403GP	3	142,114	SG	41.2233%	58,584	
Intangible Plant	404IP	3	289,191	SO	41.3689%	119,635	
Intangible Plant	404IP	3	207,805	SG	41.2233%	85,664	
			<u>17,440,120</u>			<u>7,524,664</u>	6.1.1

**Description of Adjustment:**

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

Rocky Mountain Power  
Results of Operations - June 2009  
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	July08 to June09 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	July09 to June10 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
<b>Steam Production Plant:</b>											
Various	312	403SP	SG	2.361%	33,130,503	6	782,111	99,728,026	6	2,354,277	3,136,388
Various	312	403SP	SSGOH	1.508%	2,159,940	6	32,571	1,332,200	6	20,089	52,659
DJ: US SO2 & PM Emission Cntrl Upgrades	312	403SP	SG	2.361%	35,290,443	6	814,682	48,646,913	1.5	861,305	861,305
<b>Total Steam Plant</b>					<b>35,290,443</b>		<b>814,682</b>	<b>149,707,138</b>		<b>3,235,670</b>	<b>4,050,352</b>
<b>Hydro Production Plant:</b>											
Various	332	403HP	SG-P	2.166%	9,361,661	6	202,819	19,251,177	6	417,074	619,893
Various	332	403HP	SG-U	2.755%	3,627,769	6	99,931	-	6	-	99,931
<b>Total Hydro Plant</b>					<b>12,989,429</b>		<b>302,750</b>	<b>19,251,177</b>		<b>417,074</b>	<b>719,824</b>
<b>Other Production Plant:</b>											
Marengo II Wind Expansion	343	403OP	SG	4.052%	428,252	6	17,353	-	6	-	17,353
High Plains Wind Project	343	403OP	SG	4.052%	-	6	-	202,500,000	9.5	7,795,330	7,795,330
Rolling Hills Wind Project	343	403OP	SG	4.052%	101,827,940	6.5	4,470,077	-	6	-	4,470,077
Glenrock Wind Plant	343	403OP	SG	4.052%	103,416,996	5.5	3,841,397	-	6	-	3,841,397
Seven Mile Hill Wind Plant	343	403OP	SG	4.052%	98,013,732	5.5	3,640,695	-	6	-	3,640,695
Glenrock III Wind Project	343	403OP	SG	4.052%	43,582,363	6.5	1,913,193	-	6	-	1,913,193
Seven Mile Hill II Wind Project	343	403OP	SG	4.052%	20,782,508	5.5	771,961	-	6	-	771,961
McFadden Ridge I Wind Project	343	403OP	SG	4.052%	-	6	-	50,422,969	9.5	1,941,055	1,941,055
Various Wind Other	343	403OP	SG	4.052%	-	6	-	1,104,215	6	44,744	44,744
Various	343	403OP	SG	2.601%	4,244,724	6	110,424	-	6	-	110,424
<b>Total Other Plant</b>					<b>372,296,516</b>		<b>14,765,100</b>	<b>254,027,184</b>		<b>9,781,130</b>	<b>24,546,230</b>
<b>Transmission Plant:</b>											
Various	355	403TP	SG	2.020%	103,574,401	6	2,092,674	118,482,806	6	2,383,892	4,486,566
Ben Lomond - Terminal	355	403TP	SG	2.020%	-	6	-	19,079,411	0.5	192,745	192,745
<b>Total Transmission Plant</b>					<b>103,574,401</b>		<b>2,092,674</b>	<b>137,562,217</b>		<b>2,586,637</b>	<b>4,679,311</b>
<b>Distribution Plant:</b>											
California	364	403364	CA	3.750%	2,825,668	6	105,962	-	6	-	105,962
Oregon	364	403364	OR	2.855%	5,036,437	6	143,771	2,948,067	6	84,156	227,928
Washington	364	403364	WA	3.118%	1,171,228	6	36,520	1,269,021	6	39,570	76,090
Utah	364	403364	UT	2.502%	18,121,544	6	453,478	26,245,430	6	656,772	1,110,250
Idaho	364	403364	ID	2.565%	43,157	6	1,107	-	6	-	1,107
Wyoming	364	403364	WYP	2.822%	3,814,108	6	107,628	-	6	-	107,628
<b>Total Distribution Plant</b>					<b>31,012,140</b>		<b>849,467</b>	<b>30,462,518</b>		<b>780,498</b>	<b>1,628,965</b>
<b>General Plant:</b>											
California	397	403GP	CA	2.235%	-	6	-	-	6	-	-
Oregon	397	403GP	OR	2.601%	1,382,216	6	35,957	-	6	-	35,957
Washington	397	403GP	WA	3.397%	7	6	0	-	6	-	0
Utah	397	403GP	UT	2.232%	173,266	6	3,867	-	6	-	3,867
Idaho	397	403GP	ID	2.285%	295,834	6	6,760	-	6	-	6,760
Wyoming	397	403GP	WYP	3.716%	93,128	6	3,461	-	6	-	3,461
General	397	403GP	SO	6.789%	3,646,955	6	247,594	-	6	-	247,594
General	397	403GP	CN	8.323%	-	6	-	-	6	-	-
General	397	403GP	SG	3.166%	522,915	6	16,555	4,488,813	6	142,114	158,670
<b>Total General Plant</b>					<b>6,114,322</b>		<b>314,193</b>	<b>4,488,813</b>		<b>142,114</b>	<b>456,308</b>
<b>Mining Plant:</b>											
Coal Mine	399	403MP	SE	3.801%	-	6	-	-	6	-	-
<b>Total Mining Plant</b>					<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Intangible Plant:</b>											
General	303	404IP	SO	4.964%	3,516,177	6	174,548	5,825,602	6	289,191	463,739
General	303	404IP	SE	7.025%	-	6	-	-	6	-	-
General	303	404IP	SG	4.585%	6,569,220	6	301,213	4,532,070	6	207,805	509,018
Wyoming	303	404IP	WYP	9.223%	2,545	6	235	-	6	-	235
Hydro Relicensing	302	404IP	SG-P	2.628%	17,971,924	6	472,281	-	6	-	472,281
<b>Total Intangible Plant</b>					<b>28,059,867</b>		<b>948,277</b>	<b>10,357,673</b>		<b>496,996</b>	<b>1,445,273</b>
<b>Total</b>											
					<b>589,337,118</b>		<b>20,086,144</b>	<b>605,856,720</b>		<b>17,440,120</b>	<b>37,526,264</b>
					Ref# 8.6.2		Ref# 6.1	Ref# 8.6.2		Ref# 6.1	Ref# 6.1

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Depreciation & Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Reserve:</b>							
Steam Production	108SP	2	(391,055)	SG	41.2233%	(161,206)	
Steam Production	108SP	2	(16,285)	SSGCH	40.3571%	(6,572)	
Hydro Production	108HP	2	(101,409)	SG-P	41.2233%	(41,804)	
Hydro Production	108HP	2	(49,966)	SG-U	41.2233%	(20,597)	
Other Production	108OP	2	(7,382,550)	SG	41.2233%	(3,043,330)	
Transmission	108TP	2	(1,046,337)	SG	41.2233%	(431,335)	
Distribution - California	108364	2	(52,981)	CA	Situs	-	
Distribution - Oregon	108364	2	(71,886)	OR	Situs	-	
Distribution - Washington	108364	2	(18,260)	WA	Situs	-	
Distribution - Utah	108364	2	(226,739)	UT	Situs	(226,739)	
Distribution - Idaho	108364	2	(554)	ID	Situs	-	
Distribution - Wyoming	108364	2	(53,814)	WYE	Situs	-	
General Plant - Oregon	108GP	2	(17,978)	OR	Situs	-	
General Plant - Utah	108GP	2	(1,934)	UT	Situs	(1,934)	
General Plant - Idaho	108GP	2	(3,380)	ID	Situs	-	
General Plant - Wyoming	108GP	2	(1,730)	WYE	Situs	-	
General Plant	108GP	2	(123,797)	SO	41.3689%	(51,213)	
General Plant	108GP	2	(8,278)	SG	41.2233%	(3,412)	
Intangible Plant	111IP	2	(87,274)	SO	41.3689%	(36,104)	
Intangible Plant	111IP	2	(150,606)	SG	41.2233%	(62,085)	
Intangible Plant	111IP	2	(117)	WYE	Situs	-	
Intangible Plant	111IP	2	(236,141)	SG-P	41.2233%	(97,345)	
			<u>(10,043,072)</u>			<u>(4,183,677)</u>	6.2.1
Steam Production	108SP	3	(1,607,791)	SG	41.2233%	(662,784)	
Steam Production	108SP	3	(10,044)	SSGCH	40.3571%	(4,054)	
Hydro Production	108HP	3	(208,537)	SG-P	41.2233%	(85,966)	
Other Production	108OP	3	(4,890,565)	SG	41.2233%	(2,016,052)	
Transmission	108TP	3	(1,293,319)	SG	41.2233%	(533,149)	
Distribution - Oregon	108364	3	(42,078)	OR	Situs	-	
Distribution - Washington	108364	3	(19,785)	WA	Situs	-	
Distribution - Utah	108364	3	(328,386)	UT	Situs	(328,386)	
General Plant	108GP	3	(71,057)	SG	41.2233%	(29,292)	
Intangible Plant	111IP	3	(144,596)	SO	41.3689%	(59,818)	
Intangible Plant	111IP	3	(103,903)	SG	41.2233%	(42,832)	
			<u>(8,720,060)</u>			<u>(3,762,332)</u>	6.2.1

**Description of Adjustment:**

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

Rocky Mountain Power  
Results of Operations - June 2009  
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	July 08 to June 09		July 08 to June 09		July 08 to June 10		July 09 to June 10		Total Reserve Added in Adj
					Included in Adj	Months	Incremental Reserve on Plant Adds	Incremental Reserve on Plant Adds - B/E Avg	Plant Additions Included in Adj	Months	Incremental Reserve on Plant Adds	Incremental Reserve on Plant Adds - B/E Avg	
<b>Steam Production Plant:</b>													
Various	312	108SP	SG	2.361%	33,130,503	6	(782,111)	(391,055)	96,728,028	6	(1,177,138)	(1,568,194)	
Various	312	108SP	SSGCH	1.508%	2,159,940	6	(32,571)	(16,285)	1,332,200	6	(10,044)	(26,330)	
DJ US SO2 & PM Emission Cntrl Upgrades	312	108SP	SG	2.361%	-	6	(814,692)	(407,341)	48,646,913	1.5	(691,305)	(430,652)	
<b>Total Steam Plant</b>					<b>35,290,443</b>		<b>(814,692)</b>	<b>(407,341)</b>	<b>149,707,138</b>		<b>(1,617,835)</b>	<b>(2,025,176)</b>	
<b>Hydro Production Plant:</b>													
Various	332	108HP	SG-P	2.168%	9,361,661	6	(203,619)	(101,409)	19,251,177	6	(417,074)	(309,646)	
Various	332	108HP	SG-U	2.755%	3,627,769	6	(69,983)	(34,991)	19,251,177	6	(417,074)	(309,646)	
<b>Total Hydro Plant</b>					<b>12,989,429</b>		<b>(302,750)</b>	<b>(151,275)</b>	<b>19,251,177</b>		<b>(208,537)</b>	<b>(359,912)</b>	
<b>Other Production Plant:</b>													
Marengo II Wind Expansion	343	108OP	SG	4.052%	428,252	6	(17,353)	(8,677)	202,500,000	9.5	-	(8,677)	
High Plains Wind Project	343	108OP	SG	4.052%	101,827,940	6.5	(4,470,077)	(2,235,038)	118,482,806	6	(2,993,892)	(3,897,665)	
Rolling Hills Wind Project	343	108OP	SG	4.052%	103,416,996	5.5	(3,841,397)	(1,920,699)	1,269,021	6	(84,156)	(113,964)	
Glenrock Wind Plant	343	108OP	SG	4.052%	98,013,732	6.5	(3,640,695)	(1,820,347)	26,246,430	6	(656,772)	(382,366)	
Seven Mile Hill Wind Plant	343	108OP	SG	4.052%	43,582,363	5.5	(1,913,193)	(956,596)	50,422,969	9.5	(1,941,055)	(2,705,528)	
Glenrock III Wind Project	343	108OP	SG	4.052%	20,782,508	5.5	(771,961)	(385,960)	1,104,215	6	(22,372)	(55,212)	
Seven Mile Hill II Wind Project	343	108OP	SG	4.052%	-	6	-	-	1,104,215	6	(22,372)	(55,212)	
McFadden Ridge I Wind Project	343	108OP	SG	4.052%	4,244,724	6	(110,424)	(55,212)	254,027,184	6	(9,781,130)	(4,890,565)	
Various Wind Other	343	108OP	SG	2.601%	372,296,516	6	(14,785,100)	(7,392,550)	18,079,411	0.5	(192,745)	(96,373)	
<b>Total Other Plant</b>					<b>1,035,574,401</b>		<b>(2,092,674)</b>	<b>(1,046,337)</b>	<b>137,582,217</b>		<b>(2,586,637)</b>	<b>(1,293,319)</b>	
<b>Transmission Plant:</b>													
Various	355	108TP	SG	2.020%	103,574,401	6	(2,092,674)	(1,046,337)	118,482,806	6	(2,993,892)	(3,897,665)	
Ben Lued - Terminal	355	108TP	SG	2.020%	103,574,401	6	(2,092,674)	(1,046,337)	19,079,411	0.5	(192,745)	(96,373)	
<b>Total Transmission Plant</b>					<b>103,574,401</b>		<b>(2,092,674)</b>	<b>(1,046,337)</b>	<b>137,582,217</b>		<b>(2,586,637)</b>	<b>(1,293,319)</b>	
<b>Distribution Plant:</b>													
California	364	108364	CA	3.750%	2,825,668	6	(105,962)	(52,981)	2,948,067	6	(42,078)	(52,981)	
Oregon	364	108364	OR	2.855%	5,036,437	6	(143,771)	(71,886)	1,269,021	6	(84,156)	(113,964)	
Washington	364	108364	WA	3.118%	1,171,228	6	(36,520)	(18,260)	1,269,021	6	(84,156)	(113,964)	
Utah	364	108364	UT	2.502%	18,121,544	6	(453,478)	(226,739)	26,246,430	6	(656,772)	(382,366)	
Idaho	364	108364	ID	2.565%	43,157	6	(1,107)	(554)	43,157	6	(554)	(554)	
Wyoming	364	108364	WYP	2.822%	3,814,108	6	(107,628)	(53,814)	3,814,108	6	(107,628)	(53,814)	
<b>Total Distribution Plant</b>					<b>31,012,140</b>		<b>(848,467)</b>	<b>(424,234)</b>	<b>30,462,518</b>		<b>(390,249)</b>	<b>(614,483)</b>	
<b>General Plant:</b>													
California	397	108GP	CA	2.235%	1,382,216	6	(35,957)	(17,978)	1,382,216	6	(35,957)	(17,978)	
Oregon	397	108GP	OR	3.907%	173,266	6	(3,867)	(1,934)	173,266	6	(3,867)	(1,934)	
Washington	397	108GP	WA	2.235%	173,266	6	(3,867)	(1,934)	173,266	6	(3,867)	(1,934)	
Utah	397	108GP	UT	2.235%	255,634	6	(6,760)	(3,380)	255,634	6	(6,760)	(3,380)	
Idaho	397	108GP	ID	2.285%	53,128	6	(1,461)	(730)	53,128	6	(1,461)	(730)	
Wyoming	397	108GP	WYP	3.716%	3,646,955	6	(247,594)	(123,797)	3,646,955	6	(123,797)	(123,797)	
General	397	108GP	SO	6.789%	522,915	6	(16,555)	(8,278)	4,488,813	6	(142,114)	(79,335)	
General	397	108GP	CN	8.323%	6,114,322	6	(314,193)	(157,097)	4,488,813	6	(142,114)	(79,335)	
<b>Total General Plant</b>					<b>6,114,322</b>		<b>(314,193)</b>	<b>(157,097)</b>	<b>4,488,813</b>		<b>(142,114)</b>	<b>(79,335)</b>	
<b>Mining Plant:</b>													
Coal Mine	399	108MP	SE	3.801%	-	6	-	-	-	6	-	-	
<b>Total Mining Plant</b>					<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Intangible Plant:</b>													
General	303	111IP	SO	4.964%	3,516,177	6	(174,548)	(87,274)	5,625,602	6	(285,191)	(144,596)	
General	303	111IP	SE	4.065%	6,569,220	6	(301,213)	(150,606)	4,532,070	6	(207,805)	(103,903)	
General	303	111IP	SG	9.233%	17,971,924	6	(472,871)	(236,141)	10,357,873	6	(495,936)	(248,498)	
Hydro Releasing	302	111IP	SSG-P	2.628%	29,859,867	6	(948,271)	(474,138)	605,856,720	Ref# 6.2	(17,440,120)	(6,720,060)	
<b>Total Intangible Plant</b>					<b>586,337,118</b>		<b>(20,086,144)</b>	<b>(10,043,072)</b>	<b>605,856,720</b>		<b>(17,440,120)</b>	<b>(6,720,060)</b>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Allocation Correction to Booked Reserve:</b>							
Depreciation Reserve	108HP	1	(36,245)	SG-P	41.2233%	(14,941)	6.3.2
Depreciation Reserve	108HP	1	<u>36,245</u>	SG-U	41.2233%	<u>14,941</u>	6.3.2
			<u>-</u>			<u>-</u>	
<b>Adjustment to Average Reserve Balance:</b>							
Depreciation Reserve	108HP	3	21,796	SG-P	41.2233%	8,985	6.3.1
Depreciation Reserve	108HP	3	<u>(1,347,065)</u>	SG-U	41.2233%	<u>(555,305)</u>	6.3.1
			<u>(1,325,269)</u>			<u>(546,320)</u>	Below
<b>Total Adjustment to June 2009/2010 Average Reserve Balance:</b>							
Total Adj to June 09/10 Avg Reserve (West)			(14,448)				6.3.1
Total Adj to June 09/10 Avg Reserve (East)			<u>(1,310,821)</u>				6.3.1
Total Adj to June 09/10 Avg Total Reserve Balance			-				Below
<b>Total Adjustment to June 2009/2010 Avg Reserve Balance Detail:</b>							
2008/2009 Average Balance			(10,329,267)				6.3.1
Adjustment to 2009/2010 Average Balance			<u>(1,325,269)</u>				6.3.1
2009/2010 Average Balance			(11,654,536)				6.3.1

**Description of Adjustment:**

In the current 2007 depreciation rate study, Utah Docket 07-035-13, the Company proposed to establish a decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining, smaller hydro plants. The \$19.4 million estimate included the recovery of the \$6.5 million for Cove and American Fork, as well as the accrual of an estimated decommissioning fund for Condit and other small hydro facilities that have a probability of being decommissioned during the next ten years, not including Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.8.

This adjustment adds an annual level of expense for the twelve months ending June 2010, as approved in the depreciation study. The spending for each hydro facility for the twelve months ending June 2010 is also included in this adjustment. It should be noted that this adjustment is not a stand-alone adjustment to results; therefore this file serves to reflect the backup material necessary for the adjustments to the reserve balance which are included as part of adjustment number 6.2.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Hydro Decommissioning  
 West and East Side Resources - Totals

	Spending	Accrued	Balance
January-08	-	(185,352)	(14,199,363)
February-08	-	(185,352)	(14,384,715)
March-08	540,933	(185,164)	(14,028,947)
April-08	66,391	(185,352)	(14,147,908)
May-08	139,974	(185,352)	(14,193,287)
June-08	128,432	(185,352)	(14,250,207)
July-08	19,821	(185,352)	(14,415,738)
August-08	128,312	(185,352)	(14,472,778)
September-08	161,184	(185,352)	(14,496,947)
October-08	71,035	(185,352)	(14,611,264)
November-08	214,759	(185,352)	(14,581,638)
December-08	79,976	(185,352)	(14,687,234)
January-09	125,572	(185,352)	(14,747,014)
February-09	(37,556)	(185,352)	(14,969,922)
March-09	189,347	(185,352)	(14,965,928)
April-09	53,930	(185,352)	(15,097,350)
May-09	59,853	(185,352)	(15,222,850)
June-09	100,860	(185,352)	(15,307,342)
July-09	45,031	(185,352)	(15,447,663)
August-09	68,250	(185,352)	(15,564,765)
September-09	72,925	(185,352)	(15,677,193)
October-09	73,750	(185,352)	(15,788,795)
November-09	73,750	(185,352)	(15,900,397)
December-09	73,750	(185,352)	(16,012,000)
<b>Total System</b>			
June 08/09 BE Avg			(14,778,774)
June 09/10 BE Avg			(11,529,625)

West Side  
 June 08/09 BE Avg  
 (14,778,774)

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	(147)	(112,546)	4,565,938
December-08	-	(112,546)	4,452,992
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	4,227,900
March-09	-	(112,546)	4,115,354
April-09	-	(112,546)	4,002,809
May-09	-	(112,546)	3,890,263
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
December-09	-	(112,546)	3,102,442
<b>Total System</b>			
June 08/09 BE Avg			4,449,507
June 09/10 BE Avg			3,102,442

East Side  
 June 08/09 BE Avg  
 4,449,507

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	(147)	(112,546)	4,565,938
December-08	-	(112,546)	4,452,992
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	4,227,900
March-09	-	(112,546)	4,115,354
April-09	-	(112,546)	4,002,809
May-09	-	(112,546)	3,890,263
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
December-09	-	(112,546)	3,102,442
<b>Total System</b>			
June 08/09 BE Avg			4,449,507
June 09/10 BE Avg			3,102,442

West Side  
 June 08/09 BE Avg  
 (14,778,774)

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	(147)	(112,546)	4,565,938
December-08	-	(112,546)	4,452,992
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	4,227,900
March-09	-	(112,546)	4,115,354
April-09	-	(112,546)	4,002,809
May-09	-	(112,546)	3,890,263
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
December-09	-	(112,546)	3,102,442
<b>Total System</b>			
June 08/09 BE Avg			4,449,507
June 09/10 BE Avg			3,102,442

East Side  
 June 08/09 BE Avg  
 4,449,507

	Spending	Accrued	Balance
January-08	-	(297,898)	(8,544,609)
February-08	-	(297,898)	(8,842,508)
March-08	568,116	(297,710)	(8,572,102)
April-08	66,966	(297,898)	(8,803,034)
May-08	140,369	(297,898)	(8,960,564)
June-08	129,563	(297,898)	(9,128,909)
July-08	25,161	(297,898)	(9,401,646)
August-08	128,602	(297,898)	(9,570,942)
September-08	162,532	(297,898)	(9,706,309)
October-08	71,173	(297,898)	(9,933,033)
November-08	214,612	(297,898)	(10,016,320)
December-08	79,976	(297,898)	(10,234,242)
January-09	125,572	(297,898)	(10,406,568)
February-09	(37,556)	(297,898)	(10,742,022)
March-09	189,347	(297,898)	(10,850,573)
April-09	53,930	(297,898)	(11,094,542)
May-09	59,853	(297,898)	(11,332,587)
June-09	100,860	(297,898)	(11,529,625)
July-09	45,031	(297,898)	(11,782,482)
August-09	68,250	(297,898)	(12,012,140)
September-09	72,925	(297,898)	(12,237,113)
October-09	73,750	(297,898)	(12,461,262)
November-09	73,750	(297,898)	(12,685,410)
December-09	73,750	(297,898)	(12,909,558)
<b>Total System</b>			
June 08/09 BE Avg			(10,329,267)
June 09/10 BE Avg			(11,529,625)

Total System  
 June 08/09 BE Avg  
 (10,329,267) Ref 6.3

	Spending	Accrued	Balance
January-08	-	(297,898)	(8,544,609)
February-08	-	(297,898)	(8,842,508)
March-08	568,116	(297,710)	(8,572,102)
April-08	66,966	(297,898)	(8,803,034)
May-08	140,369	(297,898)	(8,960,564)
June-08	129,563	(297,898)	(9,128,909)
July-08	25,161	(297,898)	(9,401,646)
August-08	128,602	(297,898)	(9,570,942)
September-08	162,532	(297,898)	(9,706,309)
October-08	71,173	(297,898)	(9,933,033)
November-08	214,612	(297,898)	(10,016,320)
December-08	79,976	(297,898)	(10,234,242)
January-09	125,572	(297,898)	(10,406,568)
February-09	(37,556)	(297,898)	(10,742,022)
March-09	189,347	(297,898)	(10,850,573)
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June-09	100,860	(297,898)	(11,529,625)
July-09	45,031	(297,898)	(11,782,482)
August-09	68,250	(297,898)	(12,012,140)
September-09	72,925	(297,898)	(12,237,113)
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November-09	73,750	(297,898)	(12,685,410)
December-09	73,750	(297,898)	(12,909,558)
<b>Total System</b>			
June 08/09 BE Avg			(10,329,267)
June 09/10 BE Avg			(11,529,625)

Total System  
 June 08/09 BE Avg  
 (10,329,267) Ref 6.3

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	(147)	(112,546)	4,565,938
December-08	-	(112,546)	4,452,992
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	4,227,900
March-09	-	(112,546)	4,115,354
April-09	-	(112,546)	4,002,809
May-09	-	(112,546)	3,890,263
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
December-09	-	(112,546)	3,102,442
<b>Total System</b>			
June 08/09 BE Avg			4,449,507
June 09/10 BE Avg			3,102,442

Total System  
 June 08/09 BE Avg  
 (10,329,267) Ref 6.3

	Spending	Accrued	Balance
January-08	-	(297,898)	(8,544,609)
February-08	-	(297,898)	(8,842,508)
March-08	568,116	(297,710)	(8,572,102)
April-08	66,966	(297,898)	(8,803,034)
May-08	140,369	(297,898)	(8,960,564)
June-08	129,563	(297,898)	(9,128,909)
July-08	25,161	(297,898)	(9,401,646)
August-08	128,602	(297,898)	(9,570,942)
September-08	162,532	(297,898)	(9,706,309)
October-08	71,173	(297,898)	(9,933,033)
November-08	214,612	(297,898)	(10,016,320)
December-08	79,976	(297,898)	(10,234,242)
January-09	125,572	(297,898)	(10,406,568)
February-09	(37,556)	(297,898)	(10,742,022)
March-09	189,347	(297,898)	(10,850,573)
April-09	53,930	(297,898)	(11,094,542)
May-09	59,853	(297,898)	(11,332,587)
June-09	100,860	(297,898)	(11,529,625)
July-09	45,031	(297,898)	(11,782,482)
August-09	68,250	(297,898)	(12,012,140)
September-09	72,925	(297,898)	(12,237,113)
October-09	73,750	(297,898)	(12,461,262)
November-09	73,750	(297,898)	(12,685,410)
December-09	73,750	(297,898)	(12,909,558)
<b>Total System</b>			
June 08/09 BE Avg			(10,329,267)
June 09/10 BE Avg			(11,529,625)

Total System  
 June 08/09 BE Avg  
 (10,329,267) Ref 6.3

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	(147)	(112,546)	4,565,938
December-08	-	(112,546)	4,452,992
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	



Rocky Mountain Power  
 Results of Operations - June 2009  
 Hydro Decommissioning  
 Corrections to Booked Data  
 12 Months ended June 2009

Accumulated Depreciation		June 2009 Balance Booked	Page Ref.	June 2009 Balance Actuals	Adjustment to June 2009 Balance	
108	SG-P	(15,271,097)	B17, Page 10 of 10	(15,307,342)	<b>(36,245)</b>	To 6.3
108	SG-U	3,741,472	B17, Page 10 of 10	3,777,717	<b>36,245</b>	To 6.3
				To 6.3.1	<u><u>-</u></u>	

During 2008 several entries were made to FERC locations that incorrectly assigned the balance on an East/West basis. This adjustment is necessary to correctly assign accumulated depreciation related to Hydro Decommissioning.



	7.1	7.2	7.3	7.4	0	0	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	AFUDC Equity	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	4,542,615	-	4,542,615	-	-	-	-
23 Income Taxes: Federal	(25,077,601)	1,381,545	(1,517,733)	(24,663,014)	(278,398)	-	-
24 State	(651,759)	187,729	(206,235)	(595,423)	(37,830)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(21,186,745)	1,569,274	2,818,647	(25,258,438)	(316,228)	-	-
29							
30 Operating Rev For Return:	21,186,745	(1,569,274)	(2,818,647)	25,258,438	316,228	-	-
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	0.971%	-0.072%	-0.129%	1.157%	0.014%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,542,615)	-	(4,542,615)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	748,072	-	-	-	748,072	-	-
69 Interest	(4,135,000)	(4,135,000)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	85,181	-	-	-	85,181	-	-
72 Income Before Tax	(1,240,868)	4,135,000	(4,542,615)	-	(833,254)	-	-
73							
74 State Income Taxes	(651,759)	187,729	(206,235)	(595,423)	(37,830)	-	-
75							
76 Taxable Income	(589,109)	3,947,271	(4,336,380)	595,423	(795,424)	-	-
77							
78 Federal Income Tax - Calculated	(206,188)	1,381,545	(1,517,733)	208,398	(278,398)	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(24,871,412)	-	-	(24,871,412)	-	-	-
81 Federal Income Taxes	(25,077,601)	1,381,545	(1,517,733)	(24,663,014)	(278,398)	-	-

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Interest True Up

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Type 1	427	1	(20,569,035)	UT	Situs	(20,569,035)	Below
Other Interest Expense - Type 2	427	2	9,227,174	UT	Situs	9,227,174	Below
Other Interest Expense - Type 3	427	3	7,206,861	UT	Situs	7,206,861	Below
			<u>(4,135,000)</u>			<u>(4,135,000)</u>	2.18

**Adjustment Detail:**

Type 1

Jurisdiction Specific Adjusted Rate Base	4,328,233,389	1.0
Weighted Cost of Debt:	2.912%	2.1
Trued-up Interest Expense	<u>126,049,410</u>	1.0
Actual Interest Expense	146,618,445	2.18
Total Interest True-up Adjustment	<u>(20,569,035)</u>	1.0

Type 2

Jurisdiction Specific Adjusted Rate Base	4,645,072,338	1.0
Weighted Cost of Debt:	2.912%	2.1
Trued-up Interest Expense	<u>135,276,584</u>	1.0

Type 1 Interest Expense

Total Interest True-up Adjustment	<u>126,049,410</u>	1.0
	<u>9,227,174</u>	1.0

Type 3

Jurisdiction Specific Adjusted Rate Base	4,892,538,596	2.2
Weighted Cost of Debt:	2.912%	2.1
Trued-up Interest Expense	<u>142,483,445</u>	2.18

Type 2 Interest Expense

Total Interest True-up Adjustment	<u>135,276,584</u>	1.0
	<u>7,206,861</u>	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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Taxes Other Than Income	408	3	10,980,755	GPS	41.369%	4,542,615	7.2.1

**Description of Adjustment:**

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

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Property Tax Adjustment Summary**

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Total</b>	<b>Ref</b>
408.15	579000	1000	80,080,245	
<b>Total Accrued Property Tax - 12 Months End. June 2009</b>			<u>80,080,245</u>	
Pro Forma Property Tax Exp. for the Twelve Months Ending Dec 2009			86,336,000	
Pro Forma Property Tax Exp. for the Twelve Months Ending Dec 2010			95,786,000	
Avg 2009 and 2010 Property Tax (June 2010 Estimate)			<u>91,061,000</u>	
Less Accrued Property Tax - 12 Months Ended June 30, 2009			<u>(80,080,245)</u>	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>10,980,755</u></u>	<b>Ref 7.2</b>

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Renewable Energy Tax Credit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
FED Renewable Energy Tax Credit	40910	1	(14,610,337)	SG	41.223%	(6,022,862)	
FED Renewable Energy Tax Credit	40910	2	(44,136,459)	SG	41.223%	(18,194,502)	
FED Renewable Energy Tax Credit	40910	3	(1,586,599)	SG	41.223%	(654,048)	
			<u>(60,333,395)</u>			<u>(24,871,412)</u>	7.3.1
OR Business Energy Tax Credit	40911	1	(528,292)	SG	41.223%	(217,779)	
OR Business Energy Tax Credit	40911	2	(25,355)	SG	41.223%	(10,452)	
OR Business Energy Tax Credit	40911	3	(585,171)	SG	41.223%	(241,227)	
UT Renew. Energy System Credit	40911	3	(305,568)	SG	41.223%	(125,965)	
			<u>(1,444,386)</u>			<u>(595,423)</u>	7.3.1

**Description of Adjustment:**

This adjustment normalizes federal/ 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 Production 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 Production Tax Credit is based on the generation of the plant, and the credit can be taken for four years on qualifying property. The Oregon Business Energy Tax Credit is based on investment of plant, and the credit is taken over a 5 year period on qualifying property.





	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Intangible Basis AFUDC SchM	SCHMDT	1	(6,327,691)	SO	41.369%	(2,617,695)	
Intangible Basis AFUDC SchM	SCHMDT	1	<u>6,327,691</u>	SNP	42.715%	<u>2,702,876</u>	
			<u>-</u>			<u>85,181</u>	
AFUDC - EQUITY	419	1	1,751,309	SNP	42.715%	748,072	

**Description of Adjustment:**

This adjustment corrects the allocation of the Schedule M item for intangible basis AFUDC, and aligns the level of book income related to AFUDC - Equity with the corresponding tax Schedule M.

8. RATE BASE  
ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
Total Normalized	Working Capital	Base	Rate Base	Settlement (PERCO)	Advances for Construction	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	(4,995)	-	-	-	-	-
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	(4,995)	-	-	-	-	-
20 Depreciation	736,507	-	-	-	-	-
21 Amortization	572,036	-	-	-	-	-
22 Taxes Other Than income	-	-	-	-	-	-
23 Income Taxes: Federal	(47,824,528)	-	-	-	-	-
24 State	(6,498,559)	-	-	-	-	-
25 Deferred Income Taxes	53,194,766	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	1,669,558	-	-	-	-	-
28 Total Operating Expenses:	1,844,783	-	-	-	-	-
29						
30 Operating Rev For Return:	(1,844,783)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	661,193,262	-	4,218,652	70,027,053	-	511,082,666
34 Plant Held for Future Use	449,908	-	-	-	-	-
35 Misc Deferred Debits	122,154	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	18,204,521	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(839,255)	(839,255)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	679,130,590	(839,255)	4,218,652	70,027,053	-	511,082,666
45						
46 Deductions:						
47 Accum Prov For Deprec	(10,767,893)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(25,218,945)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	465,001	-	-	-	465,001	-
52 Customer Service Deposits	(11,601,709)	-	-	-	-	-
53 Miscellaneous Deductions	(3,122,443)	-	-	(3,013,998)	-	-
54						
55 Total Deductions:	(50,245,989)	-	-	(3,013,998)	465,001	-
56						
57 Total Rate Base:	628,884,601	(839,255)	4,218,652	70,027,053	(3,013,998)	511,082,666
58						
59						
60 Estimated ROE impact	-1.851%	0.003%	-0.014%	-0.223%	0.010%	-0.002%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,973,105)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	15,959,850	-	-	-	-	-
71 Schedule "M" Deductions	156,126,813	-	-	-	-	-
72 Income Before Tax	(143,140,069)	-	-	-	-	-
73						
74 State Income Taxes	(6,498,559)	-	-	-	-	-
75						
76 Taxable Income	(136,641,510)	-	-	-	-	-
77						
78 Federal Income Taxes	(47,824,528)	-	-	-	-	-

	8.6.1 Tax Impacts - Pro Forma Major Plant Additions	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Removal	8.9 Goose Creek Transmission	8.10 Preliminary Survey & Investigation Costs	8.11 Customer Service Deposits	8.12 Annualization of Chehalis Rate Base
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	-	-	(4,995)	-	-	-	-
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	-	-	(4,995)	-	-	-	-
20 Depreciation	-	-	-	(3,499)	-	-	740,005
21 Amortization	-	-	539,037	-	-	-	32,998
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(46,760,026)	-	(507,855)	(339,408)	-	(217,239)	-
24 State	(6,353,911)	-	(69,009)	(46,120)	-	(29,519)	-
25 Deferred Income Taxes	53,113,939	-	374,190	-	-	-	(293,363)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	1,019,355	-	650,203	-
28 Total Operating Expenses:	1	-	331,368	630,329	-	403,444	479,641
29							
30 Operating Rev For Return:	(1)	-	(331,368)	(630,329)	-	(403,444)	(479,641)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(178,461)	-	-	76,043,352
34 Plant Held for Future Use	-	-	-	-	449,908	-	-
35 Misc Deferred Debits	-	2,030,559	(1,908,405)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	18,204,521	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	20,235,080	(1,908,405)	(178,461)	449,908	-	76,043,352
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	97,780	-	-	(10,865,674)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(26,556,969)	-	1,191,343	-	-	-	146,682
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	(11,601,709)	-
53 Miscellaneous Deductions	-	(618,349)	-	509,905	-	-	-
54							
55 Total Deductions:	(26,556,969)	(618,349)	1,191,343	607,685	-	(11,601,709)	(10,718,992)
56							
57 Total Rate Base:	(26,556,969)	19,616,731	(717,062)	429,224	449,908	(11,601,709)	65,324,360
58							
59							
60 Estimated ROE impact	0.087%	-0.063%	-0.013%	-0.030%	-0.001%	0.019%	-0.230%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(534,042)	(1,015,856)	-	(650,203)	(773,004)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	15,892,019	-	(705,173)	-	-	-	773,004
71 Schedule "M" Deductions	155,846,005	-	280,808	-	-	-	-
72 Income Before Tax	(139,953,986)	-	(1,520,024)	(1,015,856)	-	(650,203)	-
73							
74 State Income Taxes	(6,353,911)	-	(69,009)	(46,120)	-	(29,519)	-
75							
76 Taxable Income	(133,600,075)	-	(1,451,015)	(969,736)	-	(620,684)	-
77							
78 Federal Income Taxes	(46,760,026)	-	(507,855)	(339,408)	-	(217,239)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Cash Working Capital	CWC	1	(363,798)	UT	Situs	(363,798)	
Cash Working Capital	CWC	2	26,174	UT	Situs	26,174	
Cash Working Capital	CWC	3	(501,630)	UT	Situs	(501,630)	
			<u>(839,255)</u>			<u>(839,255)</u>	

**Adjustment Detail:**

	<u>Type1</u>	<u>Type 2</u>	<u>Type 3</u>	
O&M Expense	1,153,218,447	1,163,743,627	1,187,228,615	1.1
Taxes Other Than Income Tax	37,295,767	37,295,767	41,838,382	1.1
Federal Income Tax	(12,883,032)	(22,815,194)	(75,993,350)	1.1
State Income Tax	(1,258,197)	(146,432)	(7,668,241)	1.1
Less: Embedded Cost Differential	(26,917,782)	(26,917,782)	(26,917,782)	
Total	<u>1,149,455,203</u>	<u>1,151,159,986</u>	<u>1,118,487,625</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>3,149,192</u>	<u>3,153,863</u>	<u>3,064,350</u>	
Net Lag Days	5.60	5.60	5.60	
Cash Working Capital	<u>17,647,988</u>	<u>17,674,162</u>	<u>17,172,532</u>	
Unadjusted Cash Working Capital	18,011,786	17,647,988	17,674,162	
Cash Working Capital Adjustment	<u>(363,798)</u>	<u>26,174</u>	<u>(501,630)</u>	

**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 - June 2009  
 Trapper Mine Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Tangible Property	399	1	7,259,715	SE	41.302%	2,998,389	
Other Tangible Property	399	3	<u>2,954,506</u>	SE	41.302%	<u>1,220,263</u>	
			<u>10,214,221</u>			<u>4,218,652</u>	Below

**Adjustment Detail:**

June 2008 - 2009 BE Average	7,259,715	8.2.1
June 2009 - 2010 BE Average	<u>10,214,221</u>	8.2.1
Adjustment	<u>2,954,506</u>	

**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  
Utah Results of Operations - June 2009  
Jim Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Other Tangible Property	399	1	163,228,364	SE	41.302%	67,416,169	
Other Tangible Property	399	3	6,321,483	SE	41.302%	2,610,883	
			<u>169,549,848</u>			<u>70,027,053</u>	Below

**Adjustment Detail:**

June 2008 Balance			163,042,784				8.3.1
June 2009 Balance			163,413,945				8.3.1
June 2008-2009 Avg Balance			<u>163,228,364</u>				Above
June 2009 Balance			163,413,945				8.3.1
June 2010 Balance			175,685,751				8.3.1
June 2009-2010 Avg Balance			<u>169,549,848</u>				
Adjustment to June 2010 Avg Balance			6,321,483				Above

**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 - June 2009  
 Bridger Mine Rate Base  
 (000's)

Bridger Total	Actual		Proforma												
	Jun-08	Jun-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
1 Structure, Equipment, Mine Dev.	345,722	376,377	377,078	377,078	377,696	378,764	380,847	382,078	405,434	415,012	415,592	417,310	419,415	420,032	421,846
2 Materials & Supplies	14,540	13,895	14,468	14,468	14,222	14,354	14,485	14,616	14,747	15,042	15,042	15,042	15,042	15,042	15,042
4 Pit Inventory	19,584	14,514	13,307	13,307	14,448	12,727	11,443	13,211	14,588	12,290	14,811	9,450	12,315	15,268	16,018
5 Deferred Long Wall Costs	8,358	4,947	4,097	4,097	3,737	3,299	2,785	2,305	1,872	1,750	1,762	3,401	3,005	2,631	2,211
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(142,249)	(164,613)	(166,599)	(166,599)	(168,528)	(170,593)	(172,710)	(174,952)	(177,224)	(179,463)	(181,641)	(184,092)	(186,545)	(189,022)	(191,589)
8 Bonus Bid / Lease Payable	(1,391)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	244,564	245,121	242,351	242,351	241,575	238,551	236,849	237,258	259,416	264,631	265,566	261,111	263,232	263,951	263,529
PacifiCorp Share (66.67%)	163,043	163,414	161,567	161,567	161,050	159,034	157,900	158,172	172,944	176,421	177,044	174,074	175,488	175,967	175,686

Ref 8.3

Ref 8.3

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Environmental Settlement (PERCO)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Unspent Proceeds June 2009	25399	1	(9,824,975)	SO	41.369%	(4,064,482)	Below
Adjust to June 2010 B/E Avg Bal.	25399	3	<u>2,539,309</u>	SO	41.369%	<u>1,050,484</u>	Below
Unspent Proceeds June 2010			<u>(7,285,666)</u>			<u>(3,013,998)</u>	

**Adjustment Detail:**

Unspent Cash at June 30, 2008	10,728,780						
Unspent Cash at June 30, 2009	<u>8,921,170</u>						
<b>June 30, 2009 Beg/End Balance</b>	<b>9,824,975</b>						8.4.2
Unspent Cash at June 30, 2009	8,921,170						
Unspent Cash at June 30, 2010	<u>5,650,163</u>						
<b>June 30, 2010 Beg/End Balance</b>	<b>7,285,666</b>						8.4.2

**Description of Adjustment:**

The Company 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 rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement through June 2010.

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**PacifiCorp Environmental Remediation Co.**  
**Spending by Environmental Project**

Site	WBS	Remaining Cash at June 30, 2008	Actual Spending Jul-Dec 08	Actual Spending Jan-Jun 09	Remaining Cash at June 30, 2009	Pro Forma Spending Jul-Dec 09	Pro Forma Spending Jan-Jun 10	Remaining Cash at June 30, 2010
American Barrel	PERC/1997/E/001		52,234	23,715		81,795	27,510	
Astoria / Unocal	PERC/1997/E/002		9,152	67,570		37,430	495,575	
Eugene - PacifiCorp	PERC/1997/E/003		7,816	16,281		193,719	98,867	
Everett - PacifiCorp	PERC/1997/E/004		298	66		224,934	-	
Jordan / Barber Tar	PERC/1997/E/005		-	-		-	-	
Big Fork Hydro						10,500	-	
Ogden	PERC/1997/E/006		-	1,170		6,330	-	
Tacoma A Street	PERC/1997/E/007		(3,783)	335		32,802	1,363	
Tacoma River Street	PERC/1997/E/008		-	-		-	-	
Bridger GW Sampling	PERC/1997/E/009		-	-		-	-	
Bridger Landfill Repermitting	PERC/1997/E/010		-	-		-	-	
Bridger Oil Spill	PERC/1997/E/011		-	-		-	-	
Carbon Fuel Oil	PERC/1997/E/012		-	-		-	-	
Carbon Landfill Permit	PERC/1997/E/013		-	-		-	-	
Carbon Emerg. Gen. Remediation	PERC/1997/E/014		-	-		-	-	
Centralia Heavy Equipment Shop	PERC/1997/E/013		-	-		-	-	
Dave Johnston GW Sampling	PERC/1997/E/016		-	-		-	-	
Dave Johnston Landfill Repermit	PERC/1997/E/017		-	-		-	-	
Dave Johnston Diesel Release	PERC/1997/E/018		-	-		-	-	
Dave Johnston Landfill Closure	PERC/1997/E/019		-	-		-	-	
Dave Johnston Landfill Reclamation	PERC/1997/E/020		-	-		-	-	
Farm GW Monitoring - Hunter	PERC/1997/E/021		-	-		-	-	
Farm GW Monitoring - Huntington	PERC/1997/E/022		-	-		-	-	
Hunter Fuel Oil	PERC/1997/E/023		1,564	6,273		53,727	-	
Hunter Injection Wells	PERC/1997/E/024		-	-		-	-	
Hunter Landfill Permit	PERC/1997/E/025		-	-		-	-	
Huntington Injection Wells	PERC/1997/E/026		-	-		-	-	
Huntington Landfill Closure	PERC/1997/E/027		225,170	121,892		43,108	17,345	
Huntington Landfill Permit	PERC/1997/E/028		-	-		-	-	
Huntington Lead Paint Removal	PERC/1997/E/029		-	-		-	-	
Huntington Wellhead Protection	PERC/1997/E/030		-	-		-	-	
Buried Pitch	PERC/1997/E/031		-	-		-	-	
Tank Farm	PERC/1997/E/032		9,835	40,106		19,894	-	
Naughton FGD Pond Closure	PERC/1997/E/033		16,358	5,664		9,336	7,434	
Naughton GW Monitoring	PERC/1997/E/034		-	-		-	-	
Naughton Landfill Repermit	PERC/1997/E/035		-	-		-	-	
Naughton Landfill Closure	PERC/1997/E/036		-	-		-	-	
Wyodak Pond Study	PERC/1997/E/037		-	-		-	-	
Wyodak Fuel Oil	PERC/1997/E/038		76	-		-	-	
Bank Stabilization & Restoration	PERC/1997/E/039		-	-		-	-	
Restore River Embankments	PERC/1997/E/040		-	-		-	-	
Cutler	PERC/1997/E/041		-	-		-	-	
Bank Stabilization & Restoration	PERC/1997/E/042		-	-		-	-	
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044		-	-		-	-	
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045		-	-		-	-	
No. Umpqua Erosion Repairs	PERC/1997/E/046		-	-		-	-	
Klamath River Domestic Water Studies	PERC/1997/E/048		-	-		-	-	
Big Fork Flowline Repairs	PERC/1997/E/050		-	3,425		(3,425)	-	
No. Urmq Remove Contaminated Soils	PERC/1997/E/052		-	-		-	-	
Rogue River Domestic Water Studies	PERC/1997/E/053		-	-		-	-	
UST Removal	PERC/1997/E/054		-	-		-	-	
Lead Paint Removal	PERC/1997/E/055		-	-		-	-	
Annex I	PERC/1997/E/056		490	4		(4)	-	
Cedar Diesel	PERC/1997/E/057		-	-		-	-	
Holiday Gun Club	PERC/1997/E/058		-	-		-	-	
Jordan Substation	PERC/1997/E/059		25,488	24,434		29,966	5,947	
Montague Ranch	PERC/1997/E/060		22,146	41,583		4,417	285,451	
Ross Island Tower Clean-up	PERC/1997/E/061		-	-		-	-	
Spill Prevention, Containment and Countermeas	PERC/1997/E/062		-	-		-	-	
Ashton Substation	PERC/1997/E/070		-	-		-	-	
Rock Springs Plant Substation	PERC/1997/E/071		-	-		-	-	
Sinclair Substation	PERC/1997/E/072		-	-		-	-	
Parco Substation	PERC/1997/E/073		-	-		-	-	
Garland Substation	PERC/1997/E/074		-	-		-	-	
Dexter Substation	PERC/1997/E/075		-	-		-	-	
WyoMont Substation	PERC/1997/E/076		-	-		-	-	
Salt Lake Automotive Shop	PERC/1997/E/077		-	-		-	-	
Vernal Diesel	PERC/1997/E/078		-	-		-	-	
Salt Lake Terminal Oil Spill	PERC/1997/E/079		-	-		-	-	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080		61,512	26,982		200,018	162,053	
Bors Property	PERC/1997/E/081		-	-		-	-	
Coal Creek	PERC/1997/E/082		-	-		-	-	
Ekotek / PetroChem	PERC/1997/E/083		-	-		-	-	
Environmental Pacific	PERC/1997/E/084		-	-		-	-	
Mountaineer Refinery	PERC/1997/E/085		-	312		2,188	1,239	
Northwest Triangle Property	PERC/1997/E/086		-	-		-	-	
Pinedale	PERC/1997/E/087		-	-		-	-	
PCB, Inc.	PERC/1997/E/088		-	-		-	-	
Portable Equipment GW	PERC/1997/E/089		-	-		-	-	

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**PacifiCorp Environmental Remediation Co.**  
**Spending by Environmental Project**

Site	WBS	Remaining Cash at June 30, 2008	Actual Spending Jul-Dec 08	Actual Spending Jan-Jun 09	Remaining Cash at June 30, 2009	Pro Forma Spending Jul-Dec 09	Pro Forma Spending Jan-Jun 10	Remaining Cash at June 30, 2010
Idaho Falls Pole Yard	PERC/1997/E/090 / 091		178,125	180,489		89,511	287,433	
Astoria Steam Plant	PERC/1997/E/092		-	-		-	-	
Bear River Erosion Control	PERC/1997/E/093		-	-		-	-	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094		-	-		-	-	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095		-	-		-	-	
Bridger Coal Warehouse Spill	PERC/1998/E/097		-	-		-	-	
Bridger Oil Spill (New Releases)	PERC/1998/E/098		66,526	75,476		(22,143)	26,431	
Cedar Steam Plant	PERC/1998/E/099		-	-		-	-	
Centralia Mine Pond Reclamation	PERC/1998/E/100		-	-		-	-	
Cougar Shore Line Repair	PERC/1998/E/101		-	-		-	-	
Mining Central Warehouse Cleanup	PERC/1998/E/102		17,527	3,828		121,775	-	
Deer Creek Terrace Stabilization	PERC/1998/E/103		-	-		-	-	
Domestic Water System Testing and Review	PERC/1998/E/104		-	-		-	-	
Hale Plant Cleanup	PERC/1998/E/105		-	-		-	-	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106		-	-		-	-	
Huntington Lead Paint Removal	PERC/1998/E/107		-	-		-	-	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108		-	-		-	-	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109		-	-		-	-	
Lifton Pumping Station Cleanup	PERC/1998/E/110		-	-		-	-	
Merwin Oil House Removal	PERC/1998/E/111		-	-		-	-	
Naughton South Ash Pond Reclam	PERC/1998/E/112		-	-		-	-	
Ogden Pole Treating Remediation	PERC/1998/E/113		-	-		-	-	
Speelyai Well	PERC/1998/E/114		-	-		-	-	
Big Fork PCB Soil Cleanup	PERC/2003/E/123		-	-		-	-	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124		-	-		-	-	
Bridger FGD Pond 1 Closure	PERC/2007/E/126		83,882	34,276		142,391	222,401	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127		92,251	62,205		(62,205)	-	
Olympia, WA	PERC/2007/E/128		7,151	111		24,889	-	
Powerdale Cleanup	PERC/2007/E/129		-	-		-	-	
Lincoln Steam Plant	PERC/2008/E/130		50,638	-		-	-	
Portland Harbor Source Control	PERC/2008/E/131		3,463	135,966		351,534	-	
Grace Hydro Plant	PERC/2009/E/132		-	7,527		39,473	-	
Astoria Young's Bay	Order 401980		-	-		-	-	
Silver Bell / Telluride (hits cost center)	Order 401981		-	-		-	-	
Attorney contingency fee received			-	-		-	-	
<b>REGULATED TOTAL</b>		<b>10,728,780</b>	<b>927,920</b>	<b>879,690</b>	<b>8,921,170</b>	<b>1,631,960</b>	<b>1,639,047</b>	<b>5,650,163</b>

June 30, 2009		June 30, 2010	
Beg/End Average		Beg/End Average	
6/30/08	10,728,780	6/30/09	8,921,170
6/30/09	8,921,170	6/30/10	5,650,163
	<u>9,824,975</u>		<u>7,285,666</u>
	Page 8.4		Page 8.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	2,418,341	CN	47.544%	1,149,770	
Customer Advances	252	1	(123,705)	ID	Situs	-	
Customer Advances	252	1	(847,250)	OR	Situs	-	
Customer Advances	252	1	(218,999)	UT	Situs	(218,999)	
Customer Advances	252	1	4,681,528	WYE	Situs	-	
Customer Advances	252	1	26,116	WYW	Situs	-	
Customer Advances	252	1	(4,485,895)	WY-ALL	Situs	-	
Customer Advances	252	1	224	NUTIL	0.000%	-	
Customer Advances	252	1	(56,525)	CA	Situs	-	
Customer Advances	252	1	(263,963)	WA	Situs	-	
Customer Advances	252	1	(1,129,870)	SG	41.223%	(465,770)	
			<u>(0)</u>			<u>465,001</u>	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 - June 2009  
 Customer Advances for Construction

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(2,418,341)	-	2,418,341
252IDU	(68,985)	(192,691)	(123,705)
252OR	(388,624)	(1,235,874)	(847,250)
252UT	(5,085,777)	(5,304,776)	(218,999)
252WYP	(4,681,528)	-	4,681,528
252WYU	(26,116)	-	26,116
252WY-All	-	(4,485,895)	(4,485,895)
252NUTIL	-	224	224
252CA	(1,194)	(57,719)	(56,525)
252WA	(8,149)	(272,112)	(263,963)
252SG	(6,195,711)	(7,325,581)	(1,129,870)
<b>Total</b>	<b>(18,874,425)</b>	<b>(18,874,425)</b>	<b>(0)</b>

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	2	33,130,503	SG	41.223%	13,657,485	
Steam Production	312	2	2,159,940	SSGCH	40.357%	871,689	
Hydro Production	332	2	9,361,661	SG-P	41.223%	3,859,185	
Hydro Production	332	2	3,627,769	SG-U	41.223%	1,495,486	
Other Production	343	2	372,296,516	SG	41.223%	153,472,885	
Transmission	355	2	103,574,401	SG	41.223%	42,696,779	
Distribution - California	364	2	2,825,668	CA	Situs	-	
Distribution - Oregon	364	2	5,036,437	OR	Situs	-	
Distribution - Washington	364	2	1,171,228	WA	Situs	-	
Distribution - Utah	364	2	18,121,544	UT	Situs	18,121,544	
Distribution - Idaho	364	2	43,157	ID	Situs	-	
Distribution - Wyoming	364	2	3,814,108	WYE	Situs	-	
General Plant - Oregon	397	2	1,382,216	OR	Situs	-	
General Plant - Washington	397	2	7	WA	Situs	-	
General Plant - Utah	397	2	173,266	UT	Situs	173,266	
General Plant - Idaho	397	2	295,834	ID	Situs	-	
General Plant - Wyoming	397	2	93,128	WYE	Situs	-	
General Plant	397	2	3,646,955	SO	41.369%	1,508,704	
General Plant	397	2	522,915	SG	41.223%	215,563	
Intangible Plant	303	2	3,516,177	SO	41.369%	1,454,603	
Intangible Plant	303	2	6,569,220	SG	41.223%	2,708,049	
Intangible Plant	303	2	2,545	WYE	Situs	-	
Intangible Plant	302	2	17,971,924	SG-P	41.223%	7,408,619	
			<u>589,337,118</u>			<u>247,643,855</u>	8.6.2
Steam Production	312	3	148,374,938	SG	41.223%	61,165,036	
Steam Production	312	3	1,332,200	SSGCH	40.357%	537,637	
Hydro Production	332	3	19,251,177	SG-P	41.223%	7,935,969	
Other Production	343	3	254,027,184	SG	41.223%	104,718,371	
Transmission	355	3	137,562,217	SG	41.223%	56,707,676	
Distribution - Oregon	364	3	2,948,067	OR	Situs	-	
Distribution - Washington	364	3	1,269,021	WA	Situs	-	
Distribution - Utah	364	3	26,245,430	UT	Situs	26,245,430	
General Plant	397	3	4,488,813	SG	41.223%	1,850,437	
Intangible Plant	303	3	5,825,602	SO	41.369%	2,409,986	
Intangible Plant	303	3	453,207.33	SG	41.223%	1,868,269	
			<u>605,856,720</u>			<u>263,438,811</u>	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 July 2008 to June 2009. This adjustment also places into rate base one-half of the major plant additions totaling greater than \$2 million for the period July 2009 to June 2010. 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 - June 2009  
 Tax Impacts - Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment To Tax:</b>							
Schedule M Additions	SCHMAT	2	18,732,685	SG	41.223%	7,722,230	
Schedule M Additions	SCHMAT	2	32,571	SSGCH	40.357%	13,145	
Schedule M Additions	SCHMAT	2	898,747	UT	Situs	457,345	
Schedule M Additions	SCHMAT	2	422,141	SO	41.369%	174,635	
			<u>20,086,144</u>			<u>8,367,355</u>	
Deferred Tax Expense	41010	2	(7,109,241)	SG	41.223%	(2,930,663)	
Deferred Tax Expense	41010	2	(12,361)	SSGCH	40.357%	(4,989)	
Deferred Tax Expense	41010	2	(341,084)	UT	Situs	(173,567)	
Deferred Tax Expense	41010	2	(160,207)	SO	41.369%	(66,276)	
			<u>(7,622,893)</u>			<u>(3,175,495)</u>	
Accum Def Income Tax Balance	282	2	3,554,621	SG	41.223%	1,465,332	
Accum Def Income Tax Balance	282	2	6,181	SSGCH	40.357%	2,494	
Accum Def Income Tax Balance	282	2	170,542	UT	Situs	86,784	
Accum Def Income Tax Balance	282	2	80,104	SO	41.369%	33,138	
			<u>3,811,447</u>			<u>1,587,747</u>	
Schedule M Additions	SCHMAT	3	16,350,342	SG	41.223%	6,740,150	
Schedule M Additions	SCHMAT	3	20,089	SSGCH	40.357%	8,107	
Schedule M Additions	SCHMAT	3	780,498	UT	Situs	656,772	
Schedule M Additions	SCHMAT	3	289,191	SO	41.369%	119,635	
			<u>17,440,120</u>			<u>7,524,664</u>	
Schedule M Deductions	SCHMDT	3	344,938,520	SG	41.223%	142,195,018	
Schedule M Deductions	SCHMDT	3	-	SSGCH	40.357%	-	
Schedule M Deductions	SCHMDT	3	15,189,187	UT	Situs	12,177,266	
Schedule M Deductions	SCHMDT	3	3,562,391	SO	41.369%	1,473,721	
			<u>363,690,098</u>			<u>155,846,005</u>	
Deferred Tax Expense	41010	3	124,702,502	SG	41.223%	51,406,478	
Deferred Tax Expense	41010	3	(7,624)	SSGCH	40.357%	(3,077)	
Deferred Tax Expense	41010	3	5,468,242	UT	Situs	4,372,143	
Deferred Tax Expense	41010	3	1,242,212	SO	41.369%	513,889	
			<u>131,405,332</u>			<u>56,289,433</u>	
Accum Def Income Tax Balance	282	3	(62,351,251)	SG	41.223%	(25,703,239)	
Accum Def Income Tax Balance	282	3	3,812	SSGCH	40.357%	1,538	
Accum Def Income Tax Balance	282	3	(2,734,121)	UT	Situs	(2,186,072)	
Accum Def Income Tax Balance	282	3	(621,106)	SO	41.369%	(256,945)	
			<u>(65,702,666)</u>			<u>(28,144,717)</u>	

**Description of Adjustment:**

This adjustment includes the tax impacts of the Pro Forma Major Plant Additions adjustment No. 8.6



Rocky Mountain Power  
Results of Operations - June 2009  
Major Plant Addition Summary

Description	Factor	July08 to June09		Plant Adds		July09 to June10		Plant Adds		Total Plant Adds	
		Plant Additions	Months	Included in Adj	Months	Plant Additions	Months	Included in Adj	Months	Included in Adj	
<b>Steam Production Plant:</b>											
Various	SG	66,261,007	6	33,130,503		199,456,051	6	99,728,026		132,856,529	
Various	SSGCH	4,319,880	6	2,159,940		2,664,400	6	1,332,200		3,492,140	
DJ: U3 SO2 & PM Emission Cntrl Upgrades	SG	-	6	-		291,881,477	2	48,646,913		48,646,913	
<b>Total Steam Plant</b>		<b>70,580,886</b>		<b>35,290,443</b>		<b>494,001,928</b>		<b>149,707,138</b>		<b>184,997,581</b>	
<b>Hydro Production Plant:</b>											
Various	SG-P	18,723,322	6	9,361,661		38,502,353	6	19,251,177		28,612,838	
Various	SG-U	7,255,537	6	3,627,769		-	6	-		3,627,769	
<b>Total Hydro Plant</b>		<b>25,978,859</b>		<b>12,989,429</b>		<b>38,502,353</b>		<b>19,251,177</b>		<b>32,240,606</b>	
<b>Other Production Plant:</b>											
Marengo II Wind Expansion	SG	856,505	6	428,252		-	6	-		428,252	
High Plains Wind Project	SG	-	6	-		243,000,000	10	202,500,000		202,500,000	
Rolling Hills Wind Project	SG	203,655,881	6	101,827,940		-	6	-		101,827,940	
Glenrock Wind Plant	SG	206,833,992	6	103,416,996		-	6	-		103,416,996	
Seven Mile Hill Wind Plant	SG	196,027,463	6	98,013,732		-	6	-		98,013,732	
Glenrock III Wind Project	SG	87,164,726	6	43,582,363		-	6	-		43,582,363	
Seven Mile Hill II Wind Project	SG	41,565,016	6	20,782,508		-	6	-		20,782,508	
McFadden Ridge I Wind Project	SG	-	6	-		60,507,563	10	50,422,969		50,422,969	
Various Wind Other	SG	-	6	-		2,208,430	6	1,104,215		1,104,215	
Various	SG	8,489,449	6	4,244,724		-	6	-		4,244,724	
<b>Total Other Plant</b>		<b>744,593,031</b>		<b>372,296,516</b>		<b>305,715,993</b>		<b>254,027,184</b>		<b>626,323,700</b>	
<b>Transmission Plant:</b>											
Various	SG	207,148,801	6	103,574,401		236,965,612	6	118,482,806		222,057,207	
Ben Lomond - Terminal	SG	-	6	-		228,952,932	1	19,079,411		19,079,411	
<b>Total Transmission Plant</b>		<b>207,148,801</b>		<b>103,574,401</b>		<b>465,918,544</b>		<b>137,562,217</b>		<b>241,136,618</b>	
<b>Distribution Plant:</b>											
California	CA	5,651,335	6	2,825,668		-	6	-		2,825,668	
Oregon	OR	10,072,873	6	5,036,437		5,896,134	6	2,948,067		7,984,503	
Washington	WA	2,342,456	6	1,171,228		2,538,043	6	1,269,021		2,440,250	
Utah	UT	36,243,087	6	18,121,544		52,490,859	6	26,245,430		44,366,973	
Idaho	ID	86,314	6	43,157		-	6	-		43,157	
Wyoming	WYP	7,628,215	6	3,814,108		-	6	-		3,814,108	
<b>Total Distribution Plant</b>		<b>62,024,281</b>		<b>31,012,140</b>		<b>60,925,036</b>		<b>30,462,518</b>		<b>61,474,658</b>	
<b>General Plant:</b>											
California	CA	-	6	-		-	6	-		-	
Oregon	OR	2,764,433	6	1,382,216		-	6	-		1,382,216	
Washington	WA	14	6	7		-	6	-		7	
Utah	UT	346,531	6	173,266		-	6	-		173,266	
Idaho	ID	591,669	6	295,834		-	6	-		295,834	
Wyoming	WYP	186,257	6	93,128		-	6	-		93,128	
General	SO	7,293,911	6	3,646,955		-	6	-		3,646,955	
General	CN	-	6	-		-	6	-		-	
General	SG	1,045,831	6	522,915		8,977,627	6	4,488,813		5,011,729	
<b>Total General Plant</b>		<b>12,228,644</b>		<b>6,114,322</b>		<b>8,977,627</b>		<b>4,488,813</b>		<b>10,603,135</b>	
<b>Mining Plant:</b>											
Coal Mine	SE	-	6	-		-	6	-		-	
<b>Total Mining Plant</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Intangible Plant:</b>											
General	SO	7,032,355	6	3,516,177		11,651,205	6	5,825,602		9,341,780	
General	SE	-	6	-		-	6	-		-	
General	SG	13,138,441	6	6,569,220		9,064,141	6	4,532,070		11,101,291	
Wyoming	WYP	5,091	6	2,545		-	6	-		2,545	
Hydro Relicensing	SG-P	35,943,848	6	17,971,924		-	6	-		17,971,924	
<b>Total Intangible Plant</b>		<b>56,119,735</b>		<b>28,059,867</b>		<b>20,715,346</b>		<b>10,357,673</b>		<b>38,417,540</b>	
<b>Total Electric Plant in Service</b>		<b>1,178,674,237</b>		<b>589,337,118</b>		<b>1,394,756,827</b>		<b>605,856,720</b>		<b>1,195,193,839</b>	
		Ref# 8.6.4		Ref# 8.6		Ref# 8.6.6		Ref# 8.6			

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Major Plant Addition Detail - July2008 to June2009**

Project Description	Account	Factor	In-Service Date	July08 to June09 Plant	
				Additions	
<b>Steam Production</b>					
Dave Johnston - U4 - Replace Reheater	312	SG	12 ME June09		9,291,214
Dave Johnston: U4 NOX	312	SG	12 ME June09		7,754,646
Dave Johnston: U4 - Boiler WW Tube Panel Replacement	312	SG	12 ME June09		5,439,740
Naughton: U3 OH Cooling Tower Rebuild & Upgrade	312	SG	12 ME June09		4,539,878
Cholla: CHOLU4 CAI Environmental Projects	312	SOGCH	12 ME June09		4,319,880
Naughton: U3 OH Boiler Waterwall Tube Replacement	312	SG	12 ME June09		3,791,987
Jim Bridger: Soda Liquor Storage	312	SG	12 ME June09		3,767,911
Naughton: U3 OH Base Turbine Overhaul HP/IP/LP	312	SG	12 ME June09		3,745,557
Dave Johnston: U1 - Turbine/Generator Inspection	312	SG	12 ME June09		3,559,897
Naughton: U3 OH Generator Rotor Replacement (Seed	312	SG	12 ME June09		3,093,312
Dave Johnston: U4 - Replace Boiler Coutant Slope	312	SG	12 ME June09		2,960,220
Naughton: U3 OH Coutant Slope Tubing Replacement	312	SG	12 ME June09		2,862,337
Jim Bridger: U2 Excitation Control Replacement	312	SG	12 ME June09		2,605,701
Dave Johnston: U1 - SSH Pendant Replace	312	SG	12 ME June09		2,510,172
Dave Johnston: U1 - WW Inlet Header Tube Stub Replaceme	312	SG	12 ME June09		2,197,165
Dave Johnston: U4 - Replace Air Heater Baskets	312	SG	12 ME June09		2,057,834
Naughton: U3 OH Burner Replacement	312	SG	12 ME June09		2,045,025
Dave Johnston: U4 - Water Wall Burner Crotch Tube Repla	312	SG	12 ME June09		2,020,020
Naughton: U3 OH APH Replacement	312	SG	12 ME June09		2,018,389
<b>Steam Production Total</b>					<b>70,580,886</b>
<b>Hydro Production</b>					
North Umpqua Implementation	332	SG-P	12 ME June09		16,333,502
Cutler 1 Overhaul	332	SG-U	12 ME June09		7,255,537
NERC/CIPS Security Remediation 2008	332	SG-P	12 ME June09		2,389,820
<b>Hydro Production Total</b>					<b>25,978,859</b>
<b>Other Production</b>					
Glenrock Wind Plant	343	SG	12 ME June09		206,833,992
Rolling Hills Wind Project	343	SG	12 ME June09		203,655,881
Seven Mile Hill Wind Plant	343	SG	12 ME June09		196,027,463
Glenrock III Wind Plant Project	343	SG	12 ME June09		87,164,726
Seven Mile Hill II Wind Plant	343	SG	12 ME June09		41,565,016
Currant Creek: U0 OpFlex Cold Day Performance	343	SG	12 ME June09		8,489,449
Marengo II Wind Expansion	343	SG	12 ME June09		856,505
<b>Other Production Total</b>					<b>744,593,031</b>
<b>Transmission</b>					
Camp Williams SVC Installation	355	SG	12 ME June09		45,738,429
Three Mile Knoll Sub: New 345-138kV Sub	355	SG	12 ME June09		44,493,377
Oquirrh New 345-138kV Substation	355	SG	12 ME June09		23,208,526
Seven Mile Hill Wind Plant	355	SG	12 ME June09		16,378,920
Glenrock Wind Plant	355	SG	12 ME June09		15,172,301
Line 1 Conv to 115kV Line 14 Cap Relief	355	SG	12 ME June09		12,280,961
Marengo II Wind Expansion	355	SG	12 ME June09		8,065,827
Copco 2 Install 230/115 Tranfmr & Brkr	355	SG	12 ME June09		7,942,052
Glenrock Wind Interconnection	355	SG	12 ME June09		6,669,991
Copco II Sub Repl Exist 115-69kV Trnsfmr	355	SG	12 ME June09		5,794,842
Pleasant Grove Sub Conv to 138kV and 2nd	355	SG	12 ME June09		5,349,354
Herriman Purch Sub Prop & Trans ROW	355	SG	12 ME June09		4,082,708
Burns Cap Bank Repl Spark Gap Arrestors	355	SG	12 ME June09		2,488,726
Rolling Hills Wind Project	355	SG	12 ME June09		2,085,464
Line 46 115kV Replace BO Poles	355	SG	12 ME June09		2,046,941
Mona Substation Instl New 345kV Cap Bank	355	SG	12 ME June09		2,034,793
Yew Avenue Sub Const New Sub(Tetherow)	355	SG	12 ME June09		1,757,451
Glenrock III Wind Plant Project	355	SG	12 ME June09		515,183
Weed Substation Increase Capacity	355	SG	12 ME June09		480,004
South Park 1 Conv 138-12 5kV Trans& Fdr	355	SG	12 ME June09		277,931
Seven Mile Hill II Wind Plant	355	SG	12 ME June09		257,690
Shoreline New 138-12.5kV Sub Transf&Fdrs	355	SG	12 ME June09		18,282
Riverton Sub Capacity Increase 25MVA	355	SG	12 ME June09		6,121
Tooele Depot Incr Trnsfmr-Trans Capacity	355	SG	12 ME June09		2,928
<b>Transmission Total</b>					<b>207,148,801</b>

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Major Plant Addition Detail - July2008 to June2009**

Project Description	Account	Factor	In-Service Date	July08 to June09 Plant	
				Additions	
<b>Distribution</b>					
Yew Avenue Sub Const New Sub(Tetherow)	364	OR	12 ME June09		10,072,873
Shoreline New 138-12.5kV Sub Transf&Fdrs	364	UT	12 ME June09		6,099,945
Pleasant Grove Sub Conv to 138kV and 2nd	364	UT	12 ME June09		5,773,894
Weed Substation Increase Capacity	364	CA	12 ME June09		5,646,874
Herriman Purch Sub Prop & Trans ROW	364	UT	12 ME June09		5,203,260
Riverton Sub Capacity Increase 25MVA	364	WYP	12 ME June09		4,782,520
E Layton Install 2nd 30MVA Trnsmr-Dist	364	UT	12 ME June09		4,120,036
Pine Cnyn 2-2nd 138-12.5kV Transfmr-Fdrs	364	UT	12 ME June09		4,038,427
Granger 1 Incr Cap of 46-12.5kV Dist Fdr	364	UT	12 ME June09		3,138,751
Casper WY Automated Meter Reading Proj	364	WYP	12 ME June09		2,845,696
South Park 1 Conv 138-12 5kV Trans& Fdr	364	UT	12 ME June09		2,755,211
Hopland Sub Increase Capacity 15.6MVA	364	WA	12 ME June09		2,342,456
Tooele Depot Incr Trnsfmr-Trans Capacity	364	UT	12 ME June09		2,333,474
Wasatch Front Automated Meter Reading	364	UT	12 ME June09		2,198,869
Oquirrh New 345-138kV Substation	364	UT	12 ME June09		581,219
Three Mile Knoll Sub: New 345-138kV Sub	364	ID	12 ME June09		86,314
Copco II Sub Repl Exist 115-69kV Trnsfmr	364	CA	12 ME June09		26,801
Line 1 Conv to 115kV Line 14 Cap Relief	364	CA	12 ME June09		(22,340)
<b>Distribution Total</b>					<b>62,024,281</b>
<b>General</b>					
Willamette Ops Svc Ctr Land & Imprmnts	397	OR	12 ME June09		2,701,080
Control Center Disaster Recovery Improve	397	SO	12 ME June09		2,541,489
C&T TrIP II Energy Trading Systems	397	SO	12 ME June09		2,398,903
KWH Replacement	397	SO	12 ME June09		2,302,932
Three Mile Knoll Sub: New 345-138kV Sub	397	SG	12 ME June09		839,522
Three Mile Knoll Sub: New 345-138kV Sub	397	ID	12 ME June09		591,669
Three Mile Knoll Sub: New 345-138kV Sub	397	UT	12 ME June09		346,531
Casper WY Automated Meter Reading Proj	397	WYP	12 ME June09		164,530
Copco 2 Install 230/115 Tranfmr & Brkr	397	OR	12 ME June09		62,277
Control Center Disaster Recovery Improve	397	SG	12 ME June09		57,373
Seven Mile Hill Wind Plant	397	SG	12 ME June09		47,370
Herriman Purch Sub Prop & Trans ROW	397	SG	12 ME June09		39,636
Copco 2 Install 230/115 Tranfmr & Brkr	397	SG	12 ME June09		33,952
Glenrock Wind Interconnection	397	SG	12 ME June09		32,801
Three Mile Knoll Sub: New 345-138kV Sub	397	SO	12 ME June09		27,117
Glenrock Wind Interconnection	397	WYP	12 ME June09		21,511
Camp Williams SVC Installation	397	SG	12 ME June09		12,278
Glenrock Wind Interconnection	397	SO	12 ME June09		9,513
Herriman Purch Sub Prop & Trans ROW	397	SO	12 ME June09		6,996
South Park 1 Conv 138-12 5kV Trans& Fdr	397	SO	12 ME June09		3,941
Yew Avenue Sub Const New Sub(Tetherow)	397	SO	12 ME June09		1,300
Weed Substation Increase Capacity	397	SO	12 ME June09		1,267
Yew Avenue Sub Const New Sub(Tetherow)	397	OR	12 ME June09		1,075
Shoreline New 138-12.5kV Sub Transf&Fdrs	397	SO	12 ME June09		451
Glenrock Wind Plant	397	WYP	12 ME June09		150
Three Mile Knoll Sub: New 345-138kV Sub	397	WYP	12 ME June09		65
Yew Avenue Sub Const New Sub(Tetherow)	397	WA	12 ME June09		14
Glenrock III Wind Plant Project	397	SG	12 ME June09		(5,250)
Rolling Hills Wind Project	397	SG	12 ME June09		(5,825)
Glenrock Wind Plant	397	SG	12 ME June09		(6,026)
<b>General Total</b>					<b>12,228,644</b>
<b>Intangible</b>					
LI Lewis River Relicensing Superior	302	SG-P	12 ME June09		14,403,345
Htg Water Efficiency Mgt Project	303	SG	12 ME June09		13,138,441
Merwin Relicensing of Project	302	SG-P	12 ME June09		11,057,849
Swift Relicensing of Project	302	SG-P	12 ME June09		10,482,654
KWH Replacement	303	SO	12 ME June09		3,367,822
C&T TrIP II Energy Trading Systems	303	SO	12 ME June09		3,063,274
Wasatch Front Automated Meter Reading	303	SO	12 ME June09		601,259
Casper WY Automated Meter Reading Proj	303	WYP	12 ME June09		5,091
<b>Intangible Total</b>					<b>56,119,735</b>
					<b>1,178,674,237</b>
					Ref# 8.6.2

**Rocky Mountain Power**  
**Results of Operations - June 2009**  
**Major Plant Addition Detail - July2009 to June2010**

Project Description	Account	Factor	In-Service Date	July09 to June10 Plant	
				Additions	
<b>Steam Production</b>					
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10		291,881,477
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	May-10		31,314,200
Dave Johnston: U4-Boiler Economizer/Low Temp SH Upgrade	312	SG	Jul-09		22,647,491
Jim Bridger U1 Turbine Upgrade HP/IP/LP	312	SG	Jun-10		19,977,770
BL U3 Proj Dev and Well Intregation	312	SG	Dec-09		18,588,273
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	SG	Jun-10		15,143,070
Dave Johnston: U3 Low Nox Burners	312	SG	May-10		14,177,732
Dave Johnston: U4 - BLR CNTRLS/Turbine CTRLS	312	SG	Jul-09		11,148,849
Dave Johnston: U3 - Replace Boiler/Turbine Controls	312	SG	May-10		11,143,285
Hunter: 301 Main Controls Replacement	312	SG	Apr-10		10,075,623
Huntington Water Efficiency Mgt Project	312	SG	Jun-10		9,080,714
Jim Bridger: U1 Reheater Replacement 10	312	SG	Jun-10		7,584,559
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10		6,677,884
Hunter: 301 Economizer Replacement	312	SG	May-10		6,177,900
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10		5,749,784
Hunter: 301 Low Temp. SH Replacement	312	SG	May-10		5,337,124
CHOLU4 CAI Environmental Projects	312	SSGCH	May-08		2,664,400
Dave Johnston: U3 - SSH Assembly/Header Replace	312	SG	May-10		2,375,483
Jim Bridger: U1 APH Baskets 10	312	SG	Jun-10		2,256,309
<b>Steam Production Total</b>					<b>494,001,928</b>
<b>Hydro Production</b>					
Lemolo 2 Overhaul	332	SG-P	Dec-09		11,621,257
INU 14.2 Lemolo 2 Canal Shutoff & Drain	332	SG-P	Dec-09		8,008,866
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	332	SG-P	Nov-09		5,051,029
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Oct-09		3,928,440
ILR 10.2 Swift Land Fund	332	SG-P	Dec-09		3,872,145
Lewis River Highflow Incident	332	SG-P	Aug-09		3,217,662
ILR 6.1.2 Lewis River Upper Flow Release	332	SG-P	Sep-09		2,802,955
<b>Hydro Production Total</b>					<b>38,502,353</b>
<b>Other Production</b>					
High Plains Wind Plant Project	343	SG	Sep-09		243,000,000
McFadden Ridge I Wind Project	343	SG	Sep-09		60,507,563
GSU Tnsfrmr Capital Spare	343	SG	Oct-09		2,208,430
<b>Other Production Total</b>					<b>305,715,993</b>
<b>Transmission</b>					
Ben Lomond - Terminal	355	SG	Jun-10		228,952,932
Three Peaks Sub: Install 345 kV Sub - Phase 2	355	SG	Jun-10		49,360,543
Oquirrh New 345-138kV Substation	355	SG	Dec-09		31,787,388
St George-Red Butte 138kV Line	355	SG	May-10		22,841,682
Chappel Crk 230kV Cimarex Energy 20 MW - Phase 1	355	SG	Nov-09		22,401,276
Pinto 345kV Series Capacitors	355	SG	May-10		18,986,867
Dave Johnston Casper 230kV Rebuild - Phase 1	355	SG	Feb-10		15,477,153
Three Mile Knoll Sub: New 345-138kV Sub	355	SG	Jul-09		13,354,419
Three Peaks Sub: Install 345 kV Sub - Phase 1	355	SG	Sep-09		10,422,838
Wine Country New 230-115kV Sub	355	SG	Jul-09		9,902,701
Parrish Gap Const Nw 230-69kV Sub	355	SG	Jun-10		8,187,463
Microwave	355	SG	Dec-09		7,698,125
McClelland-Emigration Tap 1.4Mi OH Line	355	SG	Nov-09		6,714,386
Jim Bridger: Repl RAS A&B Scheme Project	355	SG	Sep-09		4,929,137
Little Mtn Build New 138kV Sub	355	SG	Jun-10		4,703,279
Burns Cap Bank Repl Spark Gap Arrestors	355	SG	Mar-10		4,287,407
Hurricane Twin Cities 69kV Ln Purchase	355	SG	Jul-09		3,184,213
Shute Creek To Mona System Upgrade	355	SG	Sep-09		2,726,735
<b>Transmission Total</b>					<b>465,918,544</b>

Rocky Mountain Power  
 Results of Operations - June 2009  
 Major Plant Addition Detail - July2009 to June2010

Project Description	Account	Factor	In-Service Date	July09 to June10 Plant Additions
<b>Distribution</b>				
Gold Rush New 138-12.5kV 30MVA Sub	364	UT	Jul-09	9,440,467
Northeast Instl 2nd 4-12kV Trmsf 4-12kV	364	UT	May-10	8,083,169
Saratoga Add 2nd Tmsf Reblid Tran Jumper	364	UT	May-10	7,654,312
City Creek Ctr New 40 MW Dev for PRI - Phase 1	364	UT	Dec-09	6,716,376
Snyderville Add 2nd Transformer	364	UT	Oct-09	6,172,854
Copper Hills New 138-12 5kV Sub	364	UT	May-10	5,922,710
Dowell Sub Const New 115kV Substation	364	OR	Dec-09	5,896,134
Green River UT New 138-12 5kV Sub	364	UT	May-10	4,543,199
Farmington Add 2nd 138-12.5 kV Transfmr	364	UT	May-10	3,957,774
River Rd Sub Incr Capacity 25 MVA	364	WA	May-10	2,538,043
<b>Distribution Total</b>				<b>60,925,036</b>
<b>General</b>				
Mobile Radio Replacement Project	397	SG	Dec-09	5,637,246
INU NU Communications Watson Ridge	397	SG	Nov-09	3,340,381
<b>General Total</b>				<b>8,977,627</b>
<b>Intangible</b>				
TrlP II Energy Trading Systems Capital	303	SG	Apr-10	9,064,141
Dispatch sys support: Enhance EMS Scada	303	SO	May-10	7,557,334
Control Ctrs Disaster Recovery Improvmnt	303	SO	Dec-09	4,093,871
<b>Intangible Total</b>				<b>20,715,346</b>
				<b>1,394,756,827</b>
				Ref# 8.6.2

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Miscellaneous Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment Rate Base:</b>							
1 - Fuel Stock - Annualizing	151	2	13,587,059	SE	41.302%	5,611,693	
1 - Fuel Stock - Annualizing	151	2	<u>1,766,801</u>	SSECH	40.824%	<u>721,277</u>	
			<u>15,353,860</u>			<u>6,332,971</u>	8.7.1
1 - Fuel Stock - Pro Forma	151	3	31,226,899	SE	41.302%	12,897,256	
1 - Fuel Stock - Pro Forma	151	3	<u>(1,711,687)</u>	SSECH	40.824%	<u>(698,778)</u>	
			<u>29,515,212</u>			<u>12,198,478</u>	8.7.1
1 - Fuel Stock - Working Cap. Dep.	25316	2	(252,500)	SE	41.302%	(104,287)	8.7.1
1 - Fuel Stock - Working Cap. Dep.	25317	2	<u>(31,833)</u>	SE	41.302%	<u>(13,148)</u>	8.7.1
			<u>(284,333)</u>			<u>(117,435)</u>	
1 - Fuel Stock - Working Cap. Dep.	25316	3	(456,500)	SE	41.302%	(188,542)	8.7.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	<u>(50,725)</u>	SE	41.302%	<u>(20,950)</u>	8.7.1
			<u>(507,225)</u>			<u>(209,493)</u>	
2 - Prepaid Overhauls	186M	3	4,925,757	SG	41.223%	2,030,559	8.7.1
3 - Chehalis Rate Base	22841	1	(1,500,000)	SG	41.223%	(618,349)	8.7.1

**Description of Adjustment:**

1 - 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. This adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the 12 months ending June 2010, on an average basis.

3 - This adjustment relates to a future Chehalis plant CO2 mitigation obligation payment . This liability as of June 2009 is included to offset the asset,in account 101.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Miscellaneous Rate Base  
 Average Balances - Summary

Account	Factor	Actuals		June 2008/2009 Beg/End Avg Balance	Adjustment to June 2009 Ending Balance	Pro Forma		June 2009/2010 Beg/End Avg Balance	Adjustment to Avg Balance
		Jun-2008 Balance	Jun-2009 Balance			Jun-2010 Balance	June 2009/2010 Balance		
<b>1 - Coal Fuel Stock Balances by Plant</b>									
Bridger	SE	10,204,827	17,447,365	13,826,096	3,621,269	20,828,311	19,137,838	1,690,473	
Carbon	SE	1,731,764	1,825,019	1,778,391	46,627	2,210,191	2,017,605	192,586	
Cholla	SSECH	9,814,837	13,348,439	11,581,638	1,766,801	9,925,064	11,636,752	(1,711,687)	
Colstrip	SE	584,035	800,664	692,350	108,314	765,019	782,842	(17,823)	
Craig	SE	2,771,395	5,380,281	4,075,838	1,304,443	4,207,138	4,793,709	(586,571)	
Hayden	SE	1,549,012	2,076,760	1,812,886	263,874	1,639,218	1,857,969	(218,771)	
Hunter	SE	28,555,749	43,449,334	36,002,542	7,446,792	79,438,000	61,443,667	17,994,333	
Huntington	SE	23,401,499	23,212,706	23,307,102	(94,396)	20,633,651	21,923,179	(1,289,527)	
Johnston	SE	4,892,875	5,277,364	5,085,120	192,245	6,274,307	5,775,836	498,471	
Naughton	SE	6,323,942	11,101,097	8,712,520	2,388,577	9,571,732	10,336,414	(764,682)	
Deer Creek	SE	-	10,965	5,482	5,482	202,661	106,813	95,848	
Prep Plant	SE	17,352,621	14,153,604	15,753,112	(1,599,508)	29,070,291	21,611,948	7,458,344	
Rock Garden	SE	2,757,522	2,564,201	2,660,862	(96,661)	14,912,638	8,738,420	6,174,219	
<b>Total</b>		<b>109,940,079</b>	<b>140,647,799</b>	<b>125,293,939</b>	<b>15,353,860</b>	<b>199,678,223</b>	<b>170,163,011</b>	<b>29,515,212</b>	
<b>1 - Working Capital Deposits</b>									
UAMPS Working Capital Deposit	SE	(874,000)	(1,379,000)	(1,126,500)	(252,500)	(2,292,000)	(1,835,500)	(456,500)	
DPECC Working Capital Deposit	SE	(1,694,878)	(1,758,544)	(1,726,711)	(31,833)	(1,859,994)	(1,809,269)	(50,725)	

Account	Factor	Actuals		June 2008/2009 Beg/End Avg Balance	June 2009/2010 Beg/End Avg Balance	Adjustment to Avg Balance
		Jun-2008 Balance	Jun-2009 Balance			
<b>2 - Overhaul Prepayments by Plant</b>						
Lake Side	SG	186M	8,438,363	5,730,002	8,775,212	3,045,210
Chehalis	SG	3,021,642	(1)	(1)	1,386,417	1,386,418
Currant Creek	SG	-	-	-	494,130	494,130
<b>Total</b>		<b>3,021,642</b>	<b>8,438,362</b>	<b>5,730,002</b>	<b>10,655,759</b>	<b>4,925,757</b>

Account	Factor	Actuals *	
		Jun-2008 Balance	Jun-2009 Balance
<b>4 - Chehalis Rate Base</b>			
Chehalis WA EFSEC C02 Mitigation Obligation	NUTIL	(1,500,000)	(1,500,000)
<b>Total</b>		<b>(1,500,000)</b>	<b>(1,500,000)</b>

\* The asset balance is annualized in adjustment no. 8.12.  
 Allocation code "Nutil" should be "SG" to offset asset in FERC account 101

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Powerdale Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Hydro Operation and Maint.	539	1	(12,117)	SG-P	41.223%	(4,995)	8.8.1
Powerdale Plant Amortization	407	3	(3,479,961)	SG-P	41.223%	(1,434,555)	8.8.2
<b>Adjustment to Unrecovered Plant:</b>							
Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	41.223%	1,094,331	8.8.3
Powerdale Plant Reg Asset	182M	3	(2,654,642)	SG-P	41.223%	(1,094,331)	8.8.3
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	3	2,654,642	SG	41.223%	1,094,331	
Deferred Income Tax Expense	41110	3	(1,007,464)	SG	41.223%	(415,310)	
Deferred Income Tax Balance	283	3	(1,007,461)	SG	41.223%	(415,309)	
<b>Adjustment to Decommissioning Regulatory Asset:</b>							
Decommissioning Amortization	404IP	3	2,132,923	SG-P	41.223%	879,261	8.8.4
Decommissioning Reg Asset	182M	3	2,132,923	SG-P	41.223%	879,261	8.8.4
Regulatory Offset	182M	3	(4,107,716)	SG-P	41.223%	(1,693,336)	8.8.4
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	3	681,189	SG	41.223%	280,808	
Deferred Income Tax Expense	41010	3	258,518	SG	41.223%	106,570	
Deferred Income Tax Balance	283	3	749,454	SG	41.223%	308,950	
Schedule M Addition	SCHMAT	1	(4,365,259)	SG	41.223%	(1,799,504)	
Deferred Income Tax Expense	41110	1	1,656,660	SG	41.223%	682,930	
Deferred Income Tax Balance	283	1	3,147,983	SG	41.223%	1,297,702	

**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 transferred 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.



Description	Account	Factor	12 Months Ended			Ref
			June 2009 Expense	Ongoing Expense	Expense to Remove	
<b>Operation &amp; Maintenance</b>						
Oper Superv & Eng	535	SG-P	6,125	-	6,125	
Hydro/Oth Rec Fac	537	SG-P	18,543	-	18,543	
Msc Hyd Pwr Gen Ex	539	SG-P	127,086	150,000	(22,914)	
Rents (Hydro Gen)	540	SG-P	138	-	138	
Maint of Structure	542	SG-P	124	-	124	
Mnt Dams & Wtr Sys	543	SG-P	249	-	249	
Access Elec Equip	544	SG-P	498	-	498	
Maint Hydro-Other	545	SG-P	9,354	-	9,354	
			<u>162,117</u>	<u>150,000</u>	<u>12,117</u>	<b>Ref 8.8</b>

Date	Amortization
Jan 2009	289,997
Feb 2009	289,997
Mar 2009	289,997
Apr 2009	289,997
May 2009	289,997
June 2009	289,997
July 2008	289,997
Aug 2008	289,997
Sept 2008	289,997
Oct 2008	289,997
Nov 2008	289,997
Dec 2008	289,997
<b>Total</b>	<b>3,479,961</b>

Ref 8.8

**G/L Account Balance Display**

Document currency Document currency Document currency Busin

Account number: 566930 Amrt Of Pprty Lses  
 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

**G/L Account Balance Display**

Document currency Document currency Document currency Busin

Account number: 566930 Amrt Of Pprty Lses  
 Company code: 1000 PacifiCorp  
 Business area:  
 Fiscal year: 2010  
 All documents in currency \* Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	289,996.76		289,996.76	289,996.76
2	289,996.76		289,996.76	579,993.52
3	289,996.76		289,996.76	869,990.28
4	289,996.76		289,996.76	1,159,987.04
5	289,996.76		289,996.76	1,449,983.80
6	289,996.77		289,996.77	1,739,980.57
7	289,996.76		289,996.76	2,029,977.33
8				2,029,977.33
9				2,029,977.33
10				2,029,977.33
11				2,029,977.33
12				2,029,977.33
13				2,029,977.33
14				2,029,977.33
15				2,029,977.33
16				2,029,977.33
Total	2,029,977.33		2,029,977.33	2,029,977.33

Rocky Mountain Power  
 Results of Operations - June 2009  
 Powerdale Removal

**Unrecovered Plant Adjustment:**

June 2008 Balance	6,636,604	<b>Below</b>
June 2009 Balance	<u>3,981,963</u>	<b>Below</b>
June 2008 - June 2009 Avg Balance	5,309,283	
12 Mos End June 2010 Amortization	<u><b>2,654,642</b></u>	<b>Ref 8.8</b>
June 2010 Balance	1,327,321	
June 2009 - June 2010 Avg Balance	2,654,642	
Adj to June 2010 Avg Balance	<u><b>(2,654,642)</b></u>	<b>Ref 8.8</b>

**Unrecovered Plant Amortization Schedule:**

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

	<u>Amort</u>	<u>Balance</u>
May-07	104,017	8,692,044
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
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
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
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
<b>Jun-09</b>	<b>221,220</b>	<b>3,981,963</b>
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
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
<b>Jun-10</b>	<b>221,220</b>	<b>1,327,321</b>
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)
	8,796,061	

**Rocky Mountain Power**  
**Results of Operations - June 2009**

Regulatory Treatment of Powerdale Decommissioning Costs:  
*Utah*

*Amortize total decommissioning costs over 3 years, beginning January 1, 2008.*  
*Docket Nos. 07-035-14 and 07-035-93*

	<b>Total</b>	<b>Average</b>	
Beginning Balance January 1, 2008	5,949,952		
6 months amortization (January - June 2008)	(991,659)		
June 30, 2008 Balance	4,958,293	5,454,123	
1 year amortization (July 2008 - June 2009)	(2,132,923)		
June 30, 2009 Balance	3,199,385	4,078,839	
1 year amortization (July 2009 - June 2010)	(2,132,923)		Ref 8.8.5
June 30, 2010 Balance	1,066,462	<b>2,132,923</b>	Ref 8.8

<i>Cash Spend</i>	<b>Annual</b>	<b>Accumulated</b>	
12 ME June 2007	-	-	
12 ME June 2008	72,759	72,759	
12 ME June 2009	736,435	809,194	<b>A</b>
12 ME June 2010	2,814,112	3,623,306	<b>B</b>
12 ME June 2011	2,466,936	6,090,242	
12 ME June 2012	139,968	6,230,210	
12 ME June 2013	93,756	6,323,966	<b>C</b>

*Regulatory offset for decommissioning costs not yet incurred*

June 30, 2009 Balance	(5,514,772)	<b>=A-C</b>
June 30, 2010 Balance	(2,700,660)	<b>=B-C</b>
<b>Average Balance</b>	<b>(4,107,716)</b>	<b>Ref 8.8</b>

**Rocky Mountain Power**  
**Results of Operations - June 2009**

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

Amt to Amortize	January 2008 Estimate		June 2008 Estimate		TOTAL	
	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal
		5,949,952		374,014		6,323,966
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	4,976,821
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	311,679	177,744	4,443,590
Dec-08	165,276	3,966,635	12,467	299,212	177,744	4,265,846
Jan-09	165,276	3,801,358	12,467	286,744	177,744	4,088,103
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	211,942	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	1,955,180
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
<b>TOTAL</b>	<b>5,949,952</b>		<b>374,014</b>		<b>6,323,966</b>	

Rocky Mountain Power  
Utah Results of Operations - June 2009  
Goose Creek Transmission

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Transmission Plant In Service	350	1	(432,913)	SG	41.223%	(178,461)	8.9.1
Accum. Prov. for Depr	108TP	1	237,197	SG	41.223%	97,780	8.9.1
<b>Adjustment to Expense:</b>							
Depreciation Expense	403TP	1	(8,488)	SG	41.223%	(3,499)	8.9.1
<b>Gain on Sale of Transmission Assets:</b>							
Reverse Amount as Booked	421	1	1,019,355	UT	Situs	1,019,355	
Reverse Amount as Booked	254	1	509,905	UT	Situs	509,905	8.9.2

**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 - June 2009  
 Goose Creek Transmission Sale

Rate Base (Assets Retired)

	FERC Acct	Factor	Balance June 2008	Balance June 2009	Beg/End Average	Reference
Switching Station	350	SG	432,913	432,913	<b>432,913</b>	<b>Page 8.9</b>
Switching Station Accum Depr	108TP	SG	(233,417)	(240,976)	<b>(237,197)</b>	<b>Page 8.9</b>
Switching Station Book Value			199,496	191,937	195,716	

	FERC Acct	Factor	12 Months Ended June 2009		Reference
Depreciation Expense	403TP	SG		<b>8,488</b>	<b>Page 8.9</b>

Unamortized Gain Balance  
 June 30, 2008 Balance (1,019,809)  
 June 30, 2009 Balance -  
 Beg/End Average June 2009 (509,905) Ref 8.9

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4				
5				
6	770,314.69	1,790,124.07	1,019,809.38	1,019,809.38
7	1,019,809.38	1,019,354.74	454.64	1,019,354.74
8				1,019,354.74
9				1,019,354.74
10				1,019,354.74
11				1,019,354.74
12				1,019,354.74
13				1,019,354.74
14				1,019,354.74
15				1,019,354.74
16				1,019,354.74
Total	1,790,124.07	2,809,478.81	1,019,354.74	1,019,354.74

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum. balance
Balance C...				1,019,354.74
1				1,019,354.74
2				1,019,354.74
3				1,019,354.74
4	1,019,354.74		1,019,354.74	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
Total	1,019,354.74		1,019,354.74	



Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Preliminary Survey & Investigation Costs

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Plant Held for Future Use	105	1	545,696	SG	41.223%	224,954	8.10.1
Plant Held for Future Use	105	2	545,696	SG	41.223%	224,954	8.10.1
			<u>1,091,392</u>			<u>449,908</u>	

**Adjustment Detail:**

Balance as on June 2008			-				
Balance as on June 2009			1,091,392				8.10.1
June 2008-2009 Avg Balance			<u>545,696</u>				above
Balance as on June 2009			1,091,392				8.10.1
Balance as on June 2010			1,091,392				8.10.1
June 2009-2010 Avg Balance			<u>1,091,392</u>				
Adjustment to June 2009 Ending Balance			545,696				Above

**Description of Adjustment:**

The construction of a new 138 to 12.5 kV substation has been deemed necessary and approved for construction due to the overall load growth in the Herriman, Utah area. Preliminary survey & investigation charges related to the construction of the transmission line to the substation have been re-allocated to FERC 105 to allow for recovery of the costs.

Rocky Mountain Power  
 Results of Operation - June 2009  
 Preliminary Survey & Investigation Costs

G/L Account	FERC Acct	Location	Secondary	Transaction Relates To	June 2009 Balance	Adjustment to Rate Base
184750	1830000	0	5402	Project Costs	830,194	830,194
184750	1830000	0	5402	Capital Surcharge	95,090	95,090
184750	1830000	0	5402	Interest Expense	166,108	166,108
<b>Total Adjustment to Rate Base</b>					<b>1,091,392</b>	<b>1,091,392</b>
						<b>Ref 8.10</b>

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Customer Service Deposits

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Utah Customer Deposit Interest	4311	1	650,203	UT	Situs	650,203	8.11.1
<b>Adjustment to Rate Base:</b>							
Utah Customer Service Deposits	235	1	(11,601,709)	UT	Situs	(11,601,709)	Below
<b>Customer Service Deposit Detail:</b>							
Balance at June 2008			(10,259,394)				
Balance at June 2009			(12,944,025)				
Average Utah Customer Service Deposits			(11,601,709)				

**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 - June 2009  
Customer Service Deposits

Page 8.11.1

Interest Expense on CSS Customer Deposits  
GL 585100

	<u>Utah</u>	
June 30, 2009 Utah State Total	650,203	Ref# 8.11

UT Customer Service Deposits

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Jun-08	(10,259,394)	
Jun-09	(12,944,025)	
<b>Average Utah Customer Service Deposits</b>	<b><u>(11,601,709)</u></b>	<b>Ref# 8.11</b>

Rocky Mountain Power  
 Utah Results of Operations - June 2009  
 Annualization of Chehalis Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Depreciation of Expense	403OP	2	1,795,115	SG	41.223%	740,005	8.12.3
Amortization of Expense	404OP	2	80,048	SG	41.223%	32,998	8.12.3
			<u>1,875,163</u>			<u>773,004</u>	
<b>Adjustment to Rate Base:</b>							
Other Plant	343	2	184,466,951	SG	41.223%	76,043,352	8.12.1
Depreciation Reserve	108OP	2	(26,358,092)	SG	41.223%	(10,865,674)	8.12.2
			<u>158,108,859</u>			<u>65,177,679</u>	
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	2	1,875,163	SG	41.223%	773,004	
Deferred Tax Expense	41110	2	(711,643)	SG	41.223%	(293,363)	
Accum Def Income Tax Balance	282	2	355,822	SG	41.223%	146,682	

**Description of Adjustment:**

This adjustment adds the net plant ,depreciation and amortization expense into rate base to reflect the full annualized cost of the Chehalis plant as of June 2009 which was acquired on September 2008. The associated tax impacts are also added into results via this adjustment.

Rocky Mountain Power  
 Results of Operations - June 2009  
 Annualization of Chehalis Rate Base

Adjustment to Rate Base  
 OTHER PLANT:

June 2008 Balance	TOTAL COMPANY
ACCOUNT	
3033090	-
3034900	-
3401000	-
3410000	-
3420000	-
3430000	-
3440000	-
3450000	-
3460000	-
3534000	-
3912000	-
3920400	-
3940000	-
3950000	-
3970000	-
Total June 2008 Balance	-
June 2009 Balance	
3033090	15,398,606
3034900	57,445
3401000	1,973,791
3410000	22,415,560
3420000	1,597,346
3430000	195,087,289
3440000	82,234,130
3450000	37,686,360
3460000	3,217,452
3534000	8,890,205
3912000	181,076
3920400	18,445
3940000	25,217
3950000	42,945
3970000	108,035
Total June 2009 Balance	368,933,902
June 2008-2009 Avg Balance	184,466,951
Adjustment to June 2009 Ending Balance	184,466,951 Ref # 8.12

Rocky Mountain Power  
 Results of Operations - June 2009  
 Annualization of Chehalis Rate Base

Adjustment to Rate Base  
 DEPRECIATION RESERVE :

June 2008 Balance	TOTAL COMPANY
ACCOUNT	
3410000	-
3420000	-
3430000	-
3450000	-
3460000	-
3534000	-
3912000	-
3920400	-
3940000	-
3950000	-
3970000	-
3440000	-
145139	-
Total June 2008 Balance	<u><u>-</u></u>
June 2009 Balance	
3410000	(3,992,622)
3420000	(281,134)
3430000	(25,121,127)
3450000	(6,773,865)
3460000	(578,479)
3534000	(1,158,265)
3912000	(13,053)
3920400	(3,766)
3940000	(735)
3950000	(2,543)
3970000	(5,375)
3440000	(14,785,218)
145139	-
Total June 2009 Balance	<u><u>(52,716,184)</u></u>
June 2008-2009 Avg Balance	<u><u>(26,358,092)</u></u>
Adjustment to June 2009 Ending Balance	<b>(26,358,092) Ref # 8.12</b>

Rocky Mountain Power  
 Results of Operations - June 2009  
 Annualization of Chehalis Rate Base

<b>Depreciation Expense :</b>	<b>Amount</b>	
Dep. Expense Recorded for 12 ME June 2009 (This Reflects 9.5 Months of Expense (Sep. 08 to Jun. 09))	6,821,436	9.5 Months in Service (Sep. 08 to Jun. 09)
Average Monthly Depreciations Expense	718,046	
Annualize Deprecation Expense	2.5	Months
Adjustment to Depreciation Exp for 2.5 Months	<b>1,795,115</b>	<b>Ref # 8.12</b>
Annualized Level of Depreciation Expense	8,616,551	
<b>Amortization Expense :</b>		
Amort. Expense Recorded for 12 ME June 2009 (This Reflects 9.5 Months of Expense (Sep. 08 to Jun. 09))	304,183	9.5 Months in Service (Sep. 08 to Jun. 09)
Average Monthly Amortization Expense	32,019	
Annualize Deprecation Expense	2.5	Months
Adjustment to Amortization Exp for 2.5 Months	<b>80,048</b>	<b>Ref # 8.12</b>
Annualized Level of Amortization Expense	384,231	





**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	JUNE 2009
FILE:	JAM June 2009 Results UT
PREPARED BY:	Revenue Requirement Department
DATE:	10/27/2009
TIME:	2:55:31 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

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON (1)	51.00%	11.00%	5.610%
	<u>100.00%</u>		<u>8.538%</u>

OTHER INFORMATION

(1) In Docket No. 08-035-38, the Commission approved a revenue requirement stipulation setting an allowed ROE of 10.61% which was effective May 8, 2009.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	9.3	3,417,325,964	1,996,439,239	1,420,886,725	40,158,660	1,461,045,384
3	Interdepartmental	9.3	0	0	0	0	0
4	Special Sales	9.3	787,627,105	466,330,709	321,296,395	24,224,031	345,520,427
5	Other Operating Revenues	9.4	186,361,600	126,780,982	59,580,618	9,843,632	69,424,250
6	Total Operating Revenues	9.4	4,391,314,669	2,589,550,931	1,801,763,738	74,226,323	1,875,990,061
7							
8	Operating Expenses:						
9	Steam Production	9.5	895,367,084	525,778,157	369,588,927	10,328,468	379,917,395
10	Nuclear Production	9.6	0	0	0	0	0
11	Hydro Production	9.7	36,618,467	21,523,129	15,095,338	275,611	15,370,949
12	Other Power Supply	9.9	1,181,515,220	685,107,430	496,407,791	(18,458,304)	477,949,487
13	Transmission	9.10	175,361,719	103,070,496	72,291,222	9,552,752	81,843,974
14	Distribution	9.12	212,663,419	128,262,344	84,401,075	7,143,001	91,544,076
15	Customer Accounting	9.12	99,857,675	58,509,504	41,348,171	145,225	41,493,396
16	Customer Service & Infor	9.13	60,718,121	53,977,725	6,740,395	(120,350)	6,620,045
17	Sales	9.13	0	0	0	0	0
18	Administrative & General	9.14	165,794,788	100,399,685	65,395,103	184,245	65,579,347
19							
20	Total O & M Expenses	9.14	2,827,896,492	1,676,628,471	1,151,268,022	9,050,648	1,160,318,670
21							
22	Depreciation	9.16	437,744,316	262,569,009	175,175,307	16,033,506	191,208,813
23	Amortization	9.17	49,266,618	29,559,433	19,707,185	1,168,488	20,875,673
24	Taxes Other Than Income	9.17	115,218,393	77,906,353	37,312,040	4,544,616	41,856,656
25	Income Taxes - Federal	9.20	(32,342,354)	(27,184,643)	(5,157,711)	(62,390,025)	(67,547,736)
26	Income Taxes - State	9.20	(4,554,674)	(5,298,934)	744,261	(5,721,898)	(4,977,637)
27	Income Taxes - Def Net	9.19	265,362,097	155,725,144	109,636,953	61,040,592	170,677,545
28	Investment Tax Credit Adj.	9.17	(1,841,780)	(317,576)	(1,524,204)	0	(1,524,204)
29	Misc Revenue & Expense	9.4	(7,332,547)	(3,635,315)	(3,697,232)	(1,394,825)	(5,092,057)
30							
31	Total Operating Expenses	9.20	3,649,416,562	2,165,951,942	1,483,464,620	22,331,103	1,505,795,724
32							
33	Operating Revenue for Return		741,898,107	423,598,989	318,299,118	51,895,220	370,194,337
34							
35	Rate Base:						
36	Electric Plant in Service	9.30	17,967,987,118	10,531,558,812	7,436,428,307	661,267,802	8,097,696,109
37	Plant Held for Future Use	9.31	14,388,165	7,401,567	6,986,598	449,908	7,436,506
38	Misc Deferred Debits	9.33	166,025,252	138,677,123	27,348,129	(948,169)	26,399,960
39	Elec Plant Acq Adj	9.31	66,346,260	38,996,146	27,350,113	0	27,350,113
40	Nuclear Fuel	9.31	0	0	0	0	0
41	Prepayments	9.32	41,795,395	23,433,636	18,361,759	0	18,361,759
42	Fuel Stock	9.32	130,184,430	76,415,983	53,768,446	18,204,784	71,973,231
43	Material & Supplies	9.32	171,904,807	100,930,903	70,973,903	0	70,973,903
44	Working Capital	9.33	61,557,654	34,013,086	27,544,567	(1,250,291)	26,294,276
45	Weatherization Loans	9.31	25,217,887	19,310,962	5,906,924	0	5,906,924
46	Miscellaneous Rate Base	9.34	3,479,179	1,749,202	1,729,977	0	1,729,977
47							
48	Total Electric Plant		18,648,886,146	10,972,487,422	7,676,398,725	677,724,033	8,354,122,758
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	9.38	(6,380,529,110)	(3,888,445,949)	(2,492,083,161)	(18,962,713)	(2,511,045,874)
52	Accum Prov For Amort	9.39	(409,933,040)	(242,028,680)	(167,904,360)	(298,226)	(168,202,586)
53	Accum Def Income Taxes	9.35	(1,635,507,761)	(934,593,949)	(700,913,811)	(23,891,619)	(724,805,431)
54	Unamortized ITC	9.35	(9,199,507)	(9,035,927)	(163,580)	0	(163,580)
55	Customer Adv for Const	9.34	(18,874,425)	(10,084,802)	(8,789,623)	465,001	(8,324,622)
56	Customer Service Deposits	9.34	0	0	0	(11,601,709)	(11,601,709)
57	Misc. Rate Base Deductions	9.34	(61,075,121)	(36,652,107)	(24,423,014)	(11,117,982)	(35,540,997)
58							
59	Total Rate Base Deductions		(8,515,118,964)	(5,120,841,414)	(3,394,277,550)	(65,407,248)	(3,459,684,798)
60							
61	Total Rate Base		10,133,767,182	5,851,646,008	4,282,121,175	612,316,785	4,894,437,960
62							
63	Return on Rate Base		7.321%		7.433%		7.564%
64							
65	Return on Equity		8.613%		8.833%		9.088%
66	Net Power Costs		1,047,168,194		432,533,095		406,740,960
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		83,292,579		35,196,084		40,228,906
69	Rate Base Decrease		(659,965,346)		(274,936,886)		(309,177,074)





ROLLED-IN Beginning/Ending FERC				UNADJUSTED RESULTS					
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
214	500	Operation	Supervision & Engineering						
215		P	SNPPS		20,051,839	11,785,810	8,266,028	1,073,595	9,339,623
216		P	SNPPS		1,295,937	761,709	534,228	-	534,228
217				B2	21,347,776	12,547,520	8,800,256	1,073,595	9,873,851
218									
219	501	Fuel Related-Non	NPC						
220		P	SE		12,327,758	7,236,179	5,091,580	13,699	5,105,279
221		P	SE		-	-	-	-	-
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SE		2,832,387	1,662,562	1,169,826	-	1,169,826
225				B2	15,160,146	8,898,740	6,261,405	13,699	6,275,105
226									
227	501NPC	Fuel Related-NPC							
228		P	SE		550,358,109	323,050,584	227,307,525	7,927,950	235,235,475
229		P	SE		-	-	-	-	-
230		P	SE		-	-	-	-	-
231		P	SE		-	-	-	-	-
232		P	SE		54,493,482	31,986,721	22,506,761	-	22,506,761
233				B2	604,851,591	355,037,305	249,814,286	7,927,950	257,742,236
234									
235		Total Fuel Related			620,011,736	363,936,045	256,075,691	7,941,649	264,017,341
236									
237	502	Steam Expenses							
238		P	SNPPS		31,630,412	18,591,315	13,039,098	-	13,039,098
239		P	SNPPS		5,702,702	3,351,861	2,350,842	-	2,350,842
240				B2	37,333,114	21,943,175	15,389,939	-	15,389,939
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		3,432,571	2,014,859	1,417,712	140,632	1,558,343
248				B2	3,432,571	2,014,859	1,417,712	140,632	1,558,343
249									
250	505	Electric Expenses							
251		P	SNPPS		2,722,687	1,600,306	1,122,381	-	1,122,381
252		P	SNPPS		1,434,756	843,302	591,454	-	591,454
253				B2	4,157,443	2,443,608	1,713,835	-	1,713,835
254									
255	506	Misc. Steam Expense							
256		P	SNPPS		40,723,104	23,935,699	16,787,405	-	16,787,405
257		P	SE		-	-	-	-	-
258		P	SNPPS		2,360,699	1,387,541	973,158	-	973,158
259				B2	43,083,803	25,323,240	17,760,562	-	17,760,562
260									
261	507	Rents							
262		P	SNPPS		306,300	180,033	126,267	-	126,267
263		P	SNPPS		2,531	1,488	1,043	-	1,043
264				B2	308,831	181,520	127,310	-	127,310
265									
266	510	Maint Supervision & Engineering							
267		P	SNPPS		3,884,949	2,283,445	1,601,504	455,361	2,056,865
268		P	SNPPS		1,875,236	1,102,202	773,034	-	773,034
269				B2	5,760,185	3,385,647	2,374,538	455,361	2,829,899
270									
271									
272									
273	511	Maintenance of Structures							
274		P	SNPPS		21,716,594	12,764,299	8,952,295	-	8,952,295
275		P	SNPPS		811,114	476,746	334,368	-	334,368
276				B2	22,527,709	13,241,045	9,286,664	-	9,286,664
277									
278	512	Maintenance of Boiler Plant							
279		P	SNPPS		90,212,006	53,023,646	37,188,360	717,231	37,905,591
280		P	SNPPS		3,397,102	1,996,705	1,400,397	-	1,400,397
281				B2	93,609,108	55,020,351	38,588,757	717,231	39,305,988
282									
283	513	Maintenance of Electric Plant							
284		P	SNPPS		33,908,666	19,930,397	13,978,269	-	13,978,269
285		P	SNPPS		(1,930,746)	(1,134,829)	(795,917)	-	(795,917)
286				B2	31,977,920	18,795,568	13,182,352	-	13,182,352
287									
288	514	Maintenance of Misc. Steam Plant							
289		P	SNPPS		9,762,206	5,737,903	4,024,303	-	4,024,303
290		P	SNPPS		2,054,682	1,207,675	847,008	-	847,008
291				B2	11,816,888	6,945,578	4,871,311	-	4,871,311
292									
293		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>895,367,084</b>	<b>525,778,157</b>	<b>369,588,927</b>	<b>10,328,468</b>	<b>379,917,395</b>



ROLLED-IN									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS						UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
357	537	Hydraulic Expenses							
358		P	DGP		-	-	-	-	-
359		P	SNPPH		3,724,035	2,188,865	1,535,170	-	1,535,170
360		P	SNPPH		346,234	203,505	142,729	-	142,729
361									
362				B2	4,070,269	2,392,370	1,677,899	-	1,677,899
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		11,903,959	6,996,755	4,907,204	(4,995)	4,902,209
374		P	SNPPH		5,682,455	3,339,960	2,342,495	-	2,342,495
375									
376									
377				B2	17,586,415	10,336,715	7,249,699	(4,995)	7,244,704
378									
379	540	Rents (Hydro Generation)							
380		P	DGP		-	-	-	-	-
381		P	SNPPH		41,235	24,236	16,998	-	16,998
382		P	SNPPH		2,304	1,354	950	-	950
383									
384				B2	43,539	25,591	17,948	-	17,948
385									
386	541	Maint Supervision & Engineering							
387		P	DGP		-	-	-	-	-
388		P	SNPPH		86,458	50,817	35,641	-	35,641
389		P	SNPPH		-	-	-	-	-
390									
391				B2	86,458	50,817	35,641	-	35,641
392									
393	542	Maintenance of Structures							
394		P	DGP		-	-	-	-	-
395		P	SNPPH		1,224,738	719,860	504,877	-	504,877
396		P	SNPPH		117,806	69,242	48,563	-	48,563
397									
398				B2	1,342,543	789,103	553,441	-	553,441
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404		P	DGP		-	-	-	-	-
405		P	SNPPH		873,326	513,312	360,014	-	360,014
406		P	SNPPH		390,565	229,561	161,004	-	161,004
407									
408				B2	1,263,892	742,874	521,018	-	521,018
409									
410	544	Maintenance of Electric Plant							
411		P	DGP		-	-	-	-	-
412		P	SNPPH		940,847	552,999	387,848	-	387,848
413		P	SNPPH		115,188	67,704	47,484	-	47,484
414									
415				B2	1,056,035	620,702	435,332	-	435,332
416									
417	545	Maintenance of Misc. Hydro Plant							
418		P	DGP		-	-	-	-	-
419		P	SNPPH		1,625,971	955,692	670,279	31,916	702,195
420		P	SNPPH		681,710	400,686	281,023	-	281,023
421									
422				B2	2,307,681	1,356,379	951,302	31,916	983,218
423									
424				B2	36,618,467	21,523,129	15,095,338	275,611	15,370,949















ROLLED-IN										
Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS			UTAH					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
846	923	Outside Services								
847		PTD	S		630	-	630	-	630	
848		CUST	CN		-	-	-	-	-	
849		PTD	SO		10,882,022	6,378,269	4,503,753	(456)	4,503,297	
850				B2	10,882,652	6,378,269	4,504,383	(456)	4,503,927	
851										
852	924	Property Insurance								
853		PTD	SO		25,702,521	15,064,994	10,637,527	-	10,637,527	
854				B2	25,702,521	15,064,994	10,637,527	-	10,637,527	
855										
856	925	Injuries & Damages								
857		PTD	SO		7,868,348	4,611,867	3,256,481	781,850	4,038,331	
858				B2	7,868,348	4,611,867	3,256,481	781,850	4,038,331	
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		10,153,326	6,202,590	3,950,736	-	3,950,736	
873		CUST	CN		-	-	-	-	-	
874		DMSC	SO		721,595	422,948	298,647	-	298,647	
875		FERC	SG		2,049,745	1,204,773	844,973	-	844,973	
876				B2	12,924,667	7,830,311	5,094,356	-	5,094,356	
877										
878	929	Duplicate Charges								
879		LABOR	S		-	-	-	-	-	
880		LABOR	SO		(3,701,405)	(2,169,501)	(1,531,904)	-	(1,531,904)	
881				B2	(3,701,405)	(2,169,501)	(1,531,904)	-	(1,531,904)	
882										
883	930	Misc General Expenses								
884		PTD	S		5,538,742	4,018,620	1,520,121	(24,400)	1,495,721	
885		CUST	CN		9,000	4,721	4,279	-	4,279	
886		LABOR	SO		13,837,893	8,110,791	5,727,102	15,491	5,742,594	
887				B2	19,385,635	12,134,133	7,251,503	(8,909)	7,242,594	
888										
889	931	Rents								
890		PTD	S		955,374	955,544	(170)	-	(170)	
891		PTD	SO		5,251,520	3,078,068	2,173,452	-	2,173,452	
892				B2	6,206,894	4,033,612	2,173,282	-	2,173,282	
893										
894	935	Maintenance of General Plant								
895		G	S		19,931	19,931	-	-	-	
896		CUST	CN		-	-	-	-	-	
897		G	SO		26,654,852	15,623,182	11,031,669	-	11,031,669	
898				B2	26,674,783	15,643,114	11,031,669	-	11,031,669	
899										
900	<b>Total Administrative &amp; General Expense</b>			<b>B2</b>	<b>165,794,788</b>	<b>100,399,685</b>	<b>65,395,103</b>	<b>184,245</b>	<b>65,579,347</b>	
901										
902	Summary of A&G Expense by Factor									
903		S			13,320,557	11,027,309	2,293,248	(1,773,971)	519,277	
904		SO			150,415,485	88,162,882	62,252,603	1,958,216	64,210,819	
905		SG			2,049,745	1,204,773	844,973	-	844,973	
906		CN			9,000	4,721	4,279	-	4,279	
907	Total A&G Expense by Factor					165,794,788	100,399,685	65,395,103	184,245	65,579,347
908										
909	<b>Total O&amp;M Expense</b>			<b>B2</b>	<b>2,827,896,492</b>	<b>1,676,628,471</b>	<b>1,151,268,022</b>	<b>9,050,648</b>	<b>1,160,318,670</b>	













ROLLED-IN									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS				UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	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		1,971,636	1,157,316	814,320	-	814,320
1238		PTD	SNP		372,494	213,318	159,176	-	159,176
1239		SCHMDP	IBT		-	-	-	-	-
1240		P	SG		-	-	-	-	-
1241		SCHMDP-SO	SO		8,502,228	4,983,403	3,518,826	-	3,518,826
1242				B6	10,846,358	6,354,036	4,492,322	-	4,492,322
1243									
1244	SCHMDT	Deductions - Temporary							
1245		GP	S		62,893,744	62,278,560	615,184	12,177,266	12,792,450
1246		DPW	BADDEBT		-	-	-	-	-
1247		SCHMDT-SNP	SNP		81,922,527	46,914,947	35,007,580	2,703,983	37,711,563
1248		SCHMDT	CN		62,756	32,920	29,837	-	29,837
1249		SCHMDT	SG		-	-	-	-	-
1250		CUST	DGP		970	970	-	-	-
1251		P	SE		33,903,492	19,900,757	14,002,735	4,972,364	18,975,099
1252		SCHMDT-SG	SG		18,480,738	10,862,369	7,618,369	142,774,264	150,392,633
1253		SCHMDT-GPS	GPS		78,472,775	45,995,171	32,477,604	-	32,477,604
1254		SCHMDT-SO	SO		55,385,845	32,463,252	22,922,594	(1,351,413)	21,571,181
1255		TAXDEPR	TAXDEPR		1,189,292,666	698,486,185	490,806,481	-	490,806,481
1256		DPW	SNPD		224,280	119,312	104,968	-	104,968
1257				B6	1,520,639,793	917,054,443	603,585,350	161,276,465	764,861,814
1258									
1259		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,531,486,151	923,408,479	608,077,671	161,276,465	769,354,136
1260									
1261		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(774,839,634)	(463,048,378)	(311,791,256)	(161,133,210)	(472,924,466)
1262									
1263									
1264									
1265	40911	State Income Taxes							
1266		IBT	IBT		(4,554,674)	(5,298,934)	744,261	(5,126,474)	(4,382,214)
1267		IBT	SE		-	-	-	-	-
1268	REC	P	SG		-	-	-	(595,423)	(595,423)
1269		IBT	IBT		-	-	-	-	-
1270		Total State Tax Expense			(4,554,674)	(5,298,934)	744,261	(5,721,898)	(4,977,637)
1271									
1272									
1273		Calculation of Taxable Income:							
1274		Operating Revenues			4,391,314,669	2,589,550,931	1,801,763,738	74,226,323	1,875,990,061
1275		Operating Deductions:							
1276		O & M Expenses			2,827,896,492	1,676,628,471	1,151,268,022	9,050,648	1,160,318,670
1277		Depreciation Expense			437,744,316	262,569,009	175,175,307	16,033,506	191,208,813
1278		Amortization Expense			49,266,618	29,559,433	19,707,185	1,168,488	20,875,673
1279		Taxes Other Than Income			115,218,393	77,906,353	37,312,040	4,544,616	41,856,656
1280		Interest & Dividends (AFUDC-Equity)			(52,604,654)	(30,125,347)	(22,479,307)	748,379	(21,730,928)
1281		Misc Revenue & Expense			(7,332,547)	(3,635,315)	(3,697,232)	(1,394,825)	(5,092,057)
1282		Total Operating Deductions			3,370,188,619	2,012,902,604	1,357,286,015	30,150,812	1,387,436,827
1283		Other Deductions:							
1284		Interest Deductions			343,247,815	196,569,291	146,678,524	(4,139,765)	142,538,759
1285		Interest on PCRBS			-	-	-	-	-
1286		Schedule M Adjustments			(774,839,634)	(463,048,378)	(311,791,256)	(161,133,210)	(472,924,466)
1287									
1288		Income Before State Taxes			(96,961,400)	(82,969,343)	(13,992,056)	(112,917,934)	(126,909,991)
1289									
1290		State Income Taxes			(4,554,674)	(5,298,934)	744,261	(5,721,898)	(4,977,637)
1291									
1292		Total Taxable Income			(92,406,726)	(77,670,409)	(14,736,317)	(107,196,037)	(121,932,354)
1293									
1294		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1295									
1296		Federal Income Tax - Calculated			(32,342,354)	(27,184,643)	(5,157,711)	(37,518,613)	(42,676,324)
1297									
1298		Adjustments to Calculated Tax:							
1299	40910	PMI	P	SE	-	-	-	-	-
1300	40910	REC	P	SG	-	-	-	(24,871,412)	(24,871,412)
1301	40910		P	SO	-	-	-	-	-
1302	40910	IRS Settle	LABOR	S	-	-	-	-	-
1303		Federal Income Tax Expense			(32,342,354)	(27,184,643)	(5,157,711)	(62,390,025)	(67,547,736)
1304									
1305		Total Operating Expenses			3,649,416,562	2,165,951,942	1,483,464,620	22,331,103	1,505,795,724

ROLLED-IN									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS				UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1306	310	Land and Land Rights							
1307		P	SG		2,329,517	1,369,214	960,304	-	960,304
1308		P	SG		34,798,446	20,453,380	14,345,065	-	14,345,065
1309		P	SG		56,310,081	33,097,211	23,212,870	-	23,212,870
1310		P	S		-	-	-	-	-
1311		P	SG		1,847,282	1,085,772	761,511	-	761,511
1312				B8	95,285,327	56,005,577	39,279,750	-	39,279,750
1313									
1314	311	Structures and Improvements							
1315		P	SG		234,630,839	137,908,280	96,722,559	-	96,722,559
1316		P	SG		326,323,896	191,802,498	134,521,498	-	134,521,498
1317		P	SG		198,510,756	116,678,085	81,832,671	-	81,832,671
1318		P	SG		55,885,065	32,847,400	23,037,664	-	23,037,664
1319				B8	815,350,656	479,236,263	336,114,392	-	336,114,392
1320									
1321	312	Boiler Plant Equipment							
1322		P	SG		720,803,551	423,664,589	297,138,962	-	297,138,962
1323		P	SG		663,070,428	389,730,961	273,339,468	-	273,339,468
1324		P	SG		1,315,128,261	772,989,080	542,139,181	76,262,096	618,401,276
1325		P	SG		349,492,242	205,420,030	144,072,212	-	144,072,212
1326				B8	3,048,494,482	1,791,804,660	1,256,689,822	76,262,096	1,332,951,918
1327									
1328	314	Turbogenerator Units							
1329		P	SG		144,585,619	84,982,665	59,602,954	-	59,602,954
1330		P	SG		144,302,161	84,816,058	59,486,103	-	59,486,103
1331		P	SG		450,840,955	264,989,466	185,851,489	-	185,851,489
1332		P	SG		65,217,143	38,332,489	26,884,654	-	26,884,654
1333				B8	804,945,878	473,120,678	331,825,200	-	331,825,200
1334									
1335	315	Accessory Electric Equipment							
1336		P	SG		87,996,153	51,721,241	36,274,912	-	36,274,912
1337		P	SG		139,034,276	81,719,768	57,314,507	-	57,314,507
1338		P	SG		69,947,876	41,113,058	28,834,818	-	28,834,818
1339		P	SG		65,325,588	38,396,229	26,929,359	-	26,929,359
1340				B8	362,303,893	212,950,297	149,353,597	-	149,353,597
1341									
1342									
1343									
1344	316	Misc Power Plant Equipment							
1345		P	SG		4,914,321	2,888,476	2,025,845	-	2,025,845
1346		P	SG		5,272,558	3,099,036	2,173,522	-	2,173,522
1347		P	SG		13,663,244	8,030,805	5,632,439	-	5,632,439
1348		P	SG		3,580,895	2,104,732	1,476,163	-	1,476,163
1349				B8	27,431,019	16,123,049	11,307,969	-	11,307,969
1350									
1351	317	Steam Plant ARO							
1352		P	S		-	-	-	-	-
1353				B8	-	-	-	-	-
1354									
1355	SP	Unclassified Steam Plant - Account 300							
1356		P	SG		3,909,605	2,297,937	1,611,668	-	1,611,668
1357				B8	3,909,605	2,297,937	1,611,668	-	1,611,668
1358									
1359									
1360		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>5,157,720,860</b>	<b>3,031,538,461</b>	<b>2,126,182,399</b>	<b>76,262,096</b>	<b>2,202,444,494</b>
1361									
1362									
1363		Summary of Steam Production Plant by Factor							
1364		S			-	-	-	-	-
1365		DGP			-	-	-	-	-
1366		DGU			-	-	-	-	-
1367		SG			5,157,720,860	3,031,538,461	2,126,182,399	76,262,096	2,202,444,494
1368		SSGCH			-	-	-	-	-
1369		Total Steam Production Plant by Factor			5,157,720,860	3,031,538,461	2,126,182,399	76,262,096	2,202,444,494
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		-	-	-	-	-
1378				B8	-	-	-	-	-



ROLLED-IN Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS					UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1452										
1453										
1454	335	Misc. Power Plant Equipment								
1455		P	SG		1,250,543	735,028	515,515	-	515,515	
1456		P	SG		190,295	111,849	78,446	-	78,446	
1457		P	SG		989,329	581,495	407,834	-	407,834	
1458		P	SG		12,158	7,146	5,012	-	5,012	
1459				B8	2,442,325	1,435,518	1,006,807	-	1,006,807	
1460										
1461	336	Roads, Railroads & Bridges								
1462		P	SG		4,626,914	2,719,547	1,907,366	-	1,907,366	
1463		P	SG		828,953	487,231	341,722	-	341,722	
1464		P	SG		8,555,769	5,028,799	3,526,970	-	3,526,970	
1465		P	SG		610,161	358,632	251,528	-	251,528	
1466				B8	14,621,797	8,594,211	6,027,586	-	6,027,586	
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		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b>568,368,681</b>	<b>334,068,393</b>	<b>234,300,289</b>	<b>13,290,640</b>	<b>247,590,928</b>	
1480										
1481		Summary of Hydraulic Plant by Factor								
1482		S			-	-	-	-	-	
1483		SG			568,368,681	334,068,393	234,300,289	13,290,640	247,590,928	
1484		DGP			-	-	-	-	-	
1485		DGU			-	-	-	-	-	
1486		Total Hydraulic Plant by Factor			568,368,681	334,068,393	234,300,289	13,290,640	247,590,928	
1487										
1488	340	Land and Land Rights								
1489		P	SG		22,529,812	13,242,282	9,287,531	-	9,287,531	
1490		P	SG		-	-	-	-	-	
1491		P	SG		-	-	-	-	-	
1492				B8	22,529,812	13,242,282	9,287,531	-	9,287,531	
1493										
1494	341	Structures and Improvements								
1495		P	SG		110,370,735	64,872,283	45,498,452	-	45,498,452	
1496		P	SG		164,805	96,867	67,938	-	67,938	
1497		P	SG		4,121,643	2,422,566	1,699,077	-	1,699,077	
1498				B8	114,657,183	67,391,716	47,265,467	-	47,265,467	
1499										
1500	342	Fuel Holders, Producers & Accessories								
1501		P	SG		7,597,504	4,465,563	3,131,941	-	3,131,941	
1502		P	SG		121,339	71,319	50,020	-	50,020	
1503		P	SG		2,284,126	1,342,534	941,592	-	941,592	
1504				B8	10,002,969	5,879,416	4,123,553	-	4,123,553	
1505										
1506	343	Prime Movers								
1507		P	S		-	-	-	-	-	
1508		P	SG		770,403	452,818	317,586	-	317,586	
1509		P	SG		1,611,997,438	947,479,006	664,518,432	334,234,608	998,753,040	
1510		P	SG		50,977,079	29,962,648	21,014,431	-	21,014,431	
1511				B8	1,663,744,920	977,894,471	685,850,448	334,234,608	1,020,085,057	
1512										
1513	344	Generators								
1514		P	S		-	-	-	-	-	
1515		P	SG		-	-	-	-	-	
1516		P	SG		257,413,452	151,299,150	106,114,302	-	106,114,302	
1517		P	SG		15,873,643	9,330,005	6,543,639	-	6,543,639	
1518				B8	273,287,095	160,629,154	112,657,941	-	112,657,941	







ROLLED-IN									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			UTAH	
ACCT		FUNC			TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1650	366	Underground Conduit							
1651		DPW	S		279,376,847	130,912,037	148,464,810	-	148,464,810
1652				B8	279,376,847	130,912,037	148,464,810	-	148,464,810
1653									
1654									
1655									
1656									
1657	367	Underground Conductors							
1658		DPW	S		673,820,600	246,871,452	426,949,148	-	426,949,148
1659				B8	673,820,600	246,871,452	426,949,148	-	426,949,148
1660									
1661	368	Line Transformers							
1662		DPW	S		1,010,531,564	641,306,241	369,225,323	-	369,225,323
1663				B8	1,010,531,564	641,306,241	369,225,323	-	369,225,323
1664									
1665	369	Services							
1666		DPW	S		533,263,701	339,162,704	194,100,997	-	194,100,997
1667				B8	533,263,701	339,162,704	194,100,997	-	194,100,997
1668									
1669	370	Meters							
1670		DPW	S		185,748,222	106,829,621	78,918,602	-	78,918,602
1671				B8	185,748,222	106,829,621	78,918,602	-	78,918,602
1672									
1673	371	Installations on Customers' Premises							
1674		DPW	S		8,819,372	4,300,432	4,518,940	-	4,518,940
1675				B8	8,819,372	4,300,432	4,518,940	-	4,518,940
1676									
1677	372	Leased Property							
1678		DPW	S		-	-	-	-	-
1679				B8	-	-	-	-	-
1680									
1681	373	Street Lights							
1682		DPW	S		61,503,023	35,299,290	26,203,733	-	26,203,733
1683				B8	61,503,023	35,299,290	26,203,733	-	26,203,733
1684									
1685	DP	Unclassified Dist Plant - Acct 300							
1686		DPW	S		23,410,640	10,084,155	13,326,485	-	13,326,485
1687				B8	23,410,640	10,084,155	13,326,485	-	13,326,485
1688									
1689	DS0	Unclassified Dist Sub Plant - Acct 300							
1690		DPW	S		-	-	-	-	-
1691				B8	-	-	-	-	-
1692									
1693									
1694		<b>Total Distribution Plant</b>		<b>B8</b>	<b>5,100,015,056</b>	<b>2,948,987,879</b>	<b>2,151,027,177</b>	<b>44,366,973</b>	<b>2,195,394,150</b>
1695									
1696		Summary of Distribution Plant by Factor							
1697		S			5,100,015,056	2,948,987,879	2,151,027,177	44,366,973	2,195,394,150
1698									
1699		Total Distribution Plant by Factor			5,100,015,056	2,948,987,879	2,151,027,177	44,366,973	2,195,394,150

ROLLED-IN										
Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS							UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1700	389	Land and Land Rights								
1701		G-SITUS	S		9,014,221	5,048,811	3,965,410	-	3,965,410	
1702		CUST	CN		1,128,506	591,972	536,534	-	536,534	
1703		PT	SG		332	195	137	-	137	
1704		G-SG	SG		1,228	722	506	-	506	
1705		PTD	SO		5,598,055	3,281,182	2,316,872	-	2,316,872	
1706				B8	15,742,342	8,922,882	6,819,460	-	6,819,460	
1707										
1708	390	Structures and Improvements								
1709		G-SITUS	S		108,512,403	72,210,901	36,301,502	-	36,301,502	
1710		PT	SG		358,127	210,496	147,632	-	147,632	
1711		PT	SG		1,546,772	909,141	637,630	-	637,630	
1712		CUST	CN		12,125,229	6,360,440	5,764,789	-	5,764,789	
1713		G-SG	SG		3,888,146	2,285,324	1,602,822	-	1,602,822	
1714		PTD	SO		101,529,336	59,509,291	42,020,045	-	42,020,045	
1715				B8	227,960,013	141,485,593	86,474,420	-	86,474,420	
1716										
1717	391	Office Furniture & Equipment								
1718		G-SITUS	S		14,508,534	10,991,507	3,517,027	-	3,517,027	
1719		PT	SG		137,246	80,669	56,577	-	56,577	
1720		PT	SG		143,157	84,143	59,014	-	59,014	
1721		CUST	CN		7,996,616	4,194,725	3,801,891	-	3,801,891	
1722		G-SG	SG		4,672,156	2,746,139	1,926,016	-	1,926,016	
1723		P	SE		111,829	65,642	46,187	-	46,187	
1724		PTD	SO		62,694,512	36,747,073	25,947,439	-	25,947,439	
1725		G-SG	SG		74,351	43,701	30,650	-	30,650	
1726		G-SG	SG		-	-	-	-	-	
1727				B8	90,338,400	54,953,598	35,384,802	-	35,384,802	
1728										
1729	392	Transportation Equipment								
1730		G-SITUS	S		71,952,837	39,959,618	31,993,219	-	31,993,219	
1731		PTD	SO		8,177,194	4,792,891	3,384,303	-	3,384,303	
1732		G-SG	SG		16,175,205	9,507,253	6,667,952	-	6,667,952	
1733		CUST	CN		-	-	-	-	-	
1734		PT	SG		970,035	570,154	399,880	-	399,880	
1735		P	SE		658,737	386,667	272,070	-	272,070	
1736		PT	SG		138,132	81,189	56,942	-	56,942	
1737		G-SG	SG		382,586	224,872	157,715	-	157,715	
1738		PT	SG		44,655	26,247	18,408	-	18,408	
1739				B8	98,499,381	55,548,891	42,950,490	-	42,950,490	
1740										
1741	393	Stores Equipment								
1742		G-SITUS	S		8,850,064	5,096,280	3,753,784	-	3,753,784	
1743		PT	SG		221,981	130,473	91,508	-	91,508	
1744		PT	SG		516,731	303,717	213,014	-	213,014	
1745		PTD	SO		428,193	250,976	177,217	-	177,217	
1746		G-SG	SG		3,564,184	2,094,910	1,469,274	-	1,469,274	
1747		PT	SG		53,971	31,722	22,249	-	22,249	
1748				B8	13,635,124	7,908,079	5,727,045	-	5,727,045	





ROLLED-IN Beginning/Ending										
FERC	BUS				UNADJUSTED RESULTS			UTAH		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1879	303	Miscellaneous Intangible Plant								
1880		I-SITUS	S		2,445,136	1,527,123	918,013	-	918,013	
1881		I-SG	SG		79,809,295	46,909,275	32,900,020	4,576,318	37,476,337	
1882		PTD	SO		361,811,693	212,068,335	149,743,357	3,866,292	153,609,649	
1883		P	SE		3,722,693	2,185,155	1,537,537	-	1,537,537	
1884		CUST	CN		114,933,830	60,289,975	54,643,855	-	54,643,855	
1885		P	SG		344,575	202,530	142,045	-	142,045	
1886		P	SG		-	-	-	-	-	
1887				B8	563,067,222	323,182,395	239,884,828	8,442,609	248,327,437	
1888	303	Less Non-Utility Plant								
1889		I-SITUS	S		-	-	-	-	-	
1890					563,067,222	323,182,395	239,884,828	8,442,609	248,327,437	
1891	IP	Unclassified Intangible Plant - Acct 300								
1892		I-SITUS	S		-	-	-	-	-	
1893		I-SG	SG		-	-	-	-	-	
1894		P	SG		-	-	-	-	-	
1895		PTD	SO		-	-	-	-	-	
1896					-	-	-	-	-	
1897					-	-	-	-	-	
1898		<b>Total Intangible Plant</b>			B8	<b>666,529,995</b>	<b>384,705,342</b>	<b>281,824,653</b>	<b>15,851,228</b>	<b>297,675,881</b>
1899										
1900		Summary of Intangible Plant by Factor								
1901		S			4,169,736	3,251,723	918,013	-	918,013	
1902		DGP			-	-	-	-	-	
1903		DGU			-	-	-	-	-	
1904		SG			181,892,043	106,910,153	74,981,890	11,984,937	86,966,827	
1905		SO			361,811,693	212,068,335	149,743,357	3,866,292	153,609,649	
1906		CN			114,933,830	60,289,975	54,643,855	-	54,643,855	
1907		SSGCT			-	-	-	-	-	
1908		SSGCH			-	-	-	-	-	
1909		SE			3,722,693	2,185,155	1,537,537	-	1,537,537	
1910		Total Intangible Plant by Factor				666,529,995	384,705,342	281,824,653	15,851,228	297,675,881
1911		Summary of Unclassified Plant (Account 106)								
1912		DP			23,410,640	10,084,155	13,326,485	-	13,326,485	
1913		DS0			-	-	-	-	-	
1914		GP			98,143	57,524	40,619	-	40,619	
1915		HP			-	-	-	-	-	
1916		NP			-	-	-	-	-	
1917		OP			-	-	-	-	-	
1918		TP			21,542,493	12,661,968	8,880,525	-	8,880,525	
1919		TS0			-	-	-	-	-	
1920		IP			-	-	-	-	-	
1921		MP			-	-	-	-	-	
1922		SP			3,909,605	2,297,937	1,611,668	-	1,611,668	
1923		Total Unclassified Plant by Factor				48,960,880	25,101,584	23,859,296	-	23,859,296
1924										
1925		<b>Total Electric Plant In Service</b>			B8	<b>17,967,987,118</b>	<b>10,531,558,812</b>	<b>7,436,428,307</b>	<b>661,267,802</b>	<b>8,097,696,109</b>

ROLLED-IN										
Beginning/Ending										
FERC	BUS					UNADJUSTED RESULTS			UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1926	Summary of Electric Plant by Factor									
1927	S				5,583,222,444	3,261,807,166	2,321,415,278	44,540,239	2,365,955,517	
1928	SE				275,262,434	161,574,235	113,688,200	74,245,704	187,933,904	
1929	DGU				-	-	-	-	-	
1930	DGP				-	-	-	-	-	
1931	SG				11,392,074,195	6,695,886,034	4,696,188,161	537,106,198	5,233,294,359	
1932	SO				618,222,529	362,358,170	255,864,360	5,375,660	261,240,020	
1933	CN				139,916,775	73,395,091	66,521,684	-	66,521,684	
1934	DEU				-	-	-	-	-	
1935	SSGCH				-	-	-	-	-	
1936	SSGCT				-	-	-	-	-	
1937	Less Capital Leases				(40,711,258)	(23,461,883)	(17,249,376)	-	(17,249,376)	
1938					<u>17,967,987,118</u>	<u>10,531,558,812</u>	<u>7,436,428,307</u>	<u>661,267,802</u>	<u>8,097,696,109</u>	
1939	105	Plant Held For Future Use								
1940		DPW	S		3,063,872	746,268	2,317,604	-	2,317,604	
1941		P	SNPPS		-	-	-	-	-	
1942		T	SNPT		1,447,978	851,074	596,904	449,908	1,046,812	
1943		P	SNPP		8,923,302	5,244,823	3,678,479	-	3,678,479	
1944		P	SE		953,014	559,402	393,611	-	393,611	
1945		G	SNPG		-	-	-	-	-	
1946										
1947										
1948	<b>Total Plant Held For Future Use</b>				<b>B10</b>	<b>14,388,165</b>	<b>7,401,567</b>	<b>6,986,598</b>	<b>449,908</b>	<b>7,436,506</b>
1949										
1950	114	Electric Plant Acquisition Adjustments								
1951		P	S		-	-	-	-	-	
1952		P	SG		142,633,069	83,835,021	58,798,048	-	58,798,048	
1953		P	SG		14,560,711	8,558,306	6,002,404	-	6,002,404	
1954	<b>Total Electric Plant Acquisition Adjustment</b>				<b>B15</b>	<b>157,193,780</b>	<b>92,393,327</b>	<b>64,800,453</b>	<b>-</b>	<b>64,800,453</b>
1955										
1956	115	Accum Provision for Asset Acquisition Adjustments								
1957		P	S		-	-	-	-	-	
1958		P	SG		(79,283,204)	(46,600,056)	(32,683,148)	-	(32,683,148)	
1959		P	SG		(11,564,316)	(6,797,124)	(4,767,192)	-	(4,767,192)	
1960					<b>B15</b>	<b>(90,847,520)</b>	<b>(53,397,180)</b>	<b>(37,450,340)</b>	<b>-</b>	<b>(37,450,340)</b>
1961										
1962	120	Nuclear Fuel								
1963		P	SE		-	-	-	-	-	
1964	<b>Total Nuclear Fuel</b>				<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1965										
1966	124	Weatherization								
1967		DMSC	S		3,376,133	(1,862,098)	5,238,231	-	5,238,231	
1968		DMSC	SO		(2,464)	(1,444)	(1,020)	-	(1,020)	
1969					<b>B16</b>	<b>3,373,669</b>	<b>(1,863,542)</b>	<b>5,237,211</b>	<b>-</b>	<b>5,237,211</b>
1970										
1971	182W	Weatherization								
1972		DMSC	S		21,844,218	21,174,504	669,714	-	669,714	
1973		DMSC	SG		-	-	-	-	-	
1974		DMSC	SG		-	-	-	-	-	
1975		DMSC	SO		-	-	-	-	-	
1976					<b>B16</b>	<b>21,844,218</b>	<b>21,174,504</b>	<b>669,714</b>	<b>-</b>	<b>669,714</b>
1977										
1978	186W	Weatherization								
1979		DMSC	S		-	-	-	-	-	
1980		DMSC	CN		-	-	-	-	-	
1981		DMSC	CNP		-	-	-	-	-	
1982		DMSC	SG		-	-	-	-	-	
1983		DMSC	SO		-	-	-	-	-	
1984					<b>B16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1985										
1986	<b>Total Weatherization</b>				<b>B16</b>	<b>25,217,887</b>	<b>19,310,962</b>	<b>5,906,924</b>	<b>-</b>	<b>5,906,924</b>







ROLLED-IN									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS			UTAH				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
2108									
2109	1869	Misc Deferred Debits-Trojan							
2110		P	S		-	-	-	-	-
2111		P	SNPPN		-	-	-	-	-
2112				B15	-	-	-	-	-
2113									
2114		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	<b>3,479,179</b>	<b>1,749,202</b>	<b>1,729,977</b>	<b>-</b>	<b>1,729,977</b>
2115									
2116		<b>Total Rate Base Additions</b>		<b>B15</b>	<b>680,899,028</b>	<b>440,928,610</b>	<b>239,970,418</b>	<b>16,456,231</b>	<b>256,426,649</b>
2117	235	Customer Service Deposits							
2118		CUST	S		-	-	-	(11,601,709)	(11,601,709)
2119		CUST	CN		-	-	-	-	-
2120		<b>Total Customer Service Deposits</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,601,709)</b>	<b>(11,601,709)</b>
2121									
2122	2281	Prop Ins	PTD	SO	-	-	-	-	-
2123	2282	Inj & Dam	PTD	SO	(8,353,962)	(4,896,500)	(3,457,463)	-	(3,457,463)
2124	2283	Pen & Ben	PTD	SO	(20,965,781)	(12,288,653)	(8,677,128)	-	(8,677,128)
2125	254	Reg Liab	PTD	SG	-	-	-	-	-
2126	254	Reg Liab	PTD	SE	(3,279,321)	(1,924,904)	(1,354,417)	759,822	(594,595)
2127	254	Ins Prov	PTD	SO	(52,274)	(30,640)	(21,635)	-	(21,635)
2128				B15	(32,651,338)	(19,140,696)	(13,510,642)	759,822	(12,750,820)
2129									
2130	22841	Accum Misc Oper Provisions - Other							
2131		P	S		-	-	-	-	-
2132		P	SG		-	-	-	(618,349)	(618,349)
2133				B15	-	-	-	(618,349)	(618,349)
2134									
2135	22842	Prv-Trojan	P	TROJD	(1,211,512)	(711,917)	(499,595)	-	(499,595)
2136	230	ARO	P	TROJP	(2,160,035)	(1,269,340)	(890,695)	-	(890,695)
2137	254105	ARO	P	TROJP	(2,064,121)	(1,212,977)	(851,145)	-	(851,145)
2138	254		P	S	(1,927,164)	(1,417,259)	(509,905)	509,905	(0)
2139				B15	(7,362,832)	(4,611,492)	(2,751,340)	509,905	(2,241,435)
2140									
2141	252	Customer Advances for Construction							
2142		DPW	S		(10,260,374)	(5,174,596)	(5,085,777)	(218,999)	(5,304,776)
2143		DPW	SE		-	-	-	-	-
2144		T	SG		(6,195,711)	(3,641,635)	(2,554,076)	(465,770)	(3,019,846)
2145		DPW	SO		-	-	-	-	-
2146		CUST	CN		(2,418,341)	(1,268,571)	(1,149,770)	1,149,770	-
2147		<b>Total Customer Advances for Construction</b>		<b>B19</b>	<b>(18,874,425)</b>	<b>(10,084,802)</b>	<b>(8,789,623)</b>	<b>465,001</b>	<b>(8,324,622)</b>
2148									
2149	25398	SO2 Emissions							
2150		P	SE		-	-	-	(8,311,395)	(8,311,395)
2151				B19	-	-	-	(8,311,395)	(8,311,395)
2152									
2153	25399	Other Deferred Credits							
2154		P	S		(1,944,639)	(1,665,960)	(278,679)	-	(278,679)
2155		LABOR	SO		(266,187)	(156,020)	(110,167)	(3,015,326)	(3,125,493)
2156		P	SG		(16,882,576)	(9,923,022)	(6,959,554)	(442,639)	(7,402,193)
2157		P	SE		(1,967,549)	(1,154,917)	(812,632)	-	(812,632)
2158				B19	(21,060,951)	(12,899,919)	(8,161,033)	(3,457,965)	(11,618,997)



ROLLED-IN										
Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS				UTAH				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2218										
2219										
2220	108SP	Steam Prod Plant Accumulated Depr								
2221		P	S		-	-	-	-	-	
2222		P	SG		(842,992,058)	(495,482,969)	(347,509,089)	-	(347,509,089)	
2223		P	SG		(920,687,435)	(541,149,753)	(379,537,682)	-	(379,537,682)	
2224		P	SG		(522,123,905)	(306,887,236)	(215,236,669)	(834,844)	(216,071,513)	
2225		P	SG		(185,507,589)	(109,035,251)	(76,472,337)	-	(76,472,337)	
2226				B17	(2,471,310,986)	(1,452,555,209)	(1,018,755,777)	(834,844)	(1,019,590,621)	
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		(145,854,461)	(85,728,449)	(60,126,012)	-	(60,126,012)	
2238		P	SG		(27,873,915)	(16,383,370)	(11,490,546)	-	(11,490,546)	
2239		P	SG		(57,278,516)	(33,666,425)	(23,612,091)	(694,687)	(24,306,778)	
2240		P	SG		(10,424,632)	(6,127,255)	(4,297,377)	-	(4,297,377)	
2241				B17	(241,431,524)	(141,905,499)	(99,526,025)	(694,687)	(100,220,713)	
2242										
2243	108OP	Other Production Plant - Accum Depr								
2244		P	S		-	-	-	-	-	
2245		P	SG		(1,219,183)	(716,596)	(502,588)	-	(502,588)	
2246		P	SG		-	-	-	-	-	
2247		P	SG		(167,279,103)	(98,321,147)	(68,957,955)	(15,925,056)	(84,883,011)	
2248		P	SG		(18,061,320)	(10,615,849)	(7,445,471)	-	(7,445,471)	
2249				B17	(186,559,606)	(109,653,593)	(76,906,014)	(15,925,056)	(92,831,070)	
2250										
2251	108EP	Experimental Plant - Accum Depr								
2252		P	SG		-	-	-	-	-	
2253		P	SG		-	-	-	-	-	
2254					-	-	-	-	-	
2255										
2256		<b>Total Production Plant Accum Depreciation</b>			B17	<b>(2,899,302,117)</b>	<b>(1,704,114,301)</b>	<b>(1,195,187,816)</b>	<b>(17,454,587)</b>	<b>(1,212,642,403)</b>
2257										
2258		Summary of Prod Plant Depreciation by Factor								
2259		S			-	-	-	-	-	
2260		DGP			-	-	-	-	-	
2261		DGU			-	-	-	-	-	
2262		SG			(2,899,302,117)	(1,704,114,301)	(1,195,187,816)	(17,454,587)	(1,212,642,403)	
2263		SSGCH			-	-	-	-	-	
2264		SSGCT			-	-	-	-	-	
2265		Total of Prod Plant Depreciation by Factor				(2,899,302,117)	(1,704,114,301)	(1,195,187,816)	(17,454,587)	(1,212,642,403)
2266										
2267										
2268	108TP	Transmission Plant Accumulated Depr								
2269		T	SG		(378,546,708)	(222,497,288)	(156,049,420)	-	(156,049,420)	
2270		T	SG		(377,945,182)	(222,143,731)	(155,801,451)	-	(155,801,451)	
2271		T	SG		(345,589,725)	(203,126,259)	(142,463,466)	(867,126)	(143,330,593)	
2272		<b>Total Trans Plant Accum Depreciation</b>			B17	<b>(1,102,081,615)</b>	<b>(647,767,278)</b>	<b>(454,314,337)</b>	<b>(867,126)</b>	<b>(455,181,463)</b>

ROLLED-IN										
Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS							UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2273	108360	Land and Land Rights								
2274		DPW	S		(5,442,514)	(3,877,648)	(1,564,865)	-	(1,564,865)	
2275				B17	(5,442,514)	(3,877,648)	(1,564,865)	-	(1,564,865)	
2276										
2277	108361	Structures and Improvements								
2278		DPW	S		(12,613,348)	(6,428,005)	(6,185,342)	-	(6,185,342)	
2279				B17	(12,613,348)	(6,428,005)	(6,185,342)	-	(6,185,342)	
2280										
2281	108362	Station Equipment								
2282		DPW	S		(198,172,583)	(118,059,567)	(80,113,016)	-	(80,113,016)	
2283				B17	(198,172,583)	(118,059,567)	(80,113,016)	-	(80,113,016)	
2284										
2285	108363	Storage Battery Equipment								
2286		DPW	S		(703,565)	-	(703,565)	-	(703,565)	
2287				B17	(703,565)	-	(703,565)	-	(703,565)	
2288										
2289	108364	Poles, Towers & Fixtures								
2290		DPW	S		(447,704,081)	(321,100,495)	(126,603,586)	(555,125)	(127,158,711)	
2291				B17	(447,704,081)	(321,100,495)	(126,603,586)	(555,125)	(127,158,711)	
2292										
2293	108365	Overhead Conductors								
2294		DPW	S		(244,943,689)	(196,544,451)	(48,399,238)	-	(48,399,238)	
2295				B17	(244,943,689)	(196,544,451)	(48,399,238)	-	(48,399,238)	
2296										
2297	108366	Underground Conduit								
2298		DPW	S		(115,427,167)	(58,841,655)	(56,585,512)	-	(56,585,512)	
2299				B17	(115,427,167)	(58,841,655)	(56,585,512)	-	(56,585,512)	
2300										
2301	108367	Underground Conductors								
2302		DPW	S		(265,610,756)	(108,437,853)	(157,172,903)	-	(157,172,903)	
2303				B17	(265,610,756)	(108,437,853)	(157,172,903)	-	(157,172,903)	
2304										
2305	108368	Line Transformers								
2306		DPW	S		(345,563,336)	(260,606,332)	(84,957,005)	-	(84,957,005)	
2307				B17	(345,563,336)	(260,606,332)	(84,957,005)	-	(84,957,005)	
2308										
2309	108369	Services								
2310		DPW	S		(154,089,258)	(103,644,970)	(50,444,289)	-	(50,444,289)	
2311				B17	(154,089,258)	(103,644,970)	(50,444,289)	-	(50,444,289)	
2312										
2313	108370	Meters								
2314		DPW	S		(83,543,574)	(55,949,515)	(27,594,060)	-	(27,594,060)	
2315				B17	(83,543,574)	(55,949,515)	(27,594,060)	-	(27,594,060)	
2316										
2317										
2318										
2319	108371	Installations on Customers' Premises								
2320		DPW	S		(7,641,118)	(4,024,339)	(3,616,779)	-	(3,616,779)	
2321				B17	(7,641,118)	(4,024,339)	(3,616,779)	-	(3,616,779)	
2322										
2323	108372	Leased Property								
2324		DPW	S		-	-	-	-	-	
2325				B17	-	-	-	-	-	
2326										
2327	108373	Street Lights								
2328		DPW	S		(27,465,216)	(13,896,125)	(13,569,091)	-	(13,569,091)	
2329				B17	(27,465,216)	(13,896,125)	(13,569,091)	-	(13,569,091)	
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		107,163	77,500	29,663	-	29,663	
2341				B17	107,163	77,500	29,663	-	29,663	
2342										
2343										
2344		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(1,908,813,043)</b>	<b>(1,251,333,454)</b>	<b>(657,479,589)</b>	<b>(555,125)</b>	<b>(658,034,714)</b>	
2345										
2346		Summary of Distribution Plant Depr by Factor								
2347		S			(1,908,813,043)	(1,251,333,454)	(657,479,589)	(555,125)	(658,034,714)	
2348										
2349		<b>Total Distribution Depreciation by Factor</b>		<b>B17</b>	<b>(1,908,813,043)</b>	<b>(1,251,333,454)</b>	<b>(657,479,589)</b>	<b>(555,125)</b>	<b>(658,034,714)</b>	



ROLLED-IN										
Beginning/Ending										
FERC	BUS	UNADJUSTED RESULTS					UTAH			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2421										
2422	111HP	Accum Prov for Amort-Hydro								
2423		P	SG		(344,575)	(202,530)	(142,045)	-	(142,045)	
2424		P	SG		-	-	-	-	-	
2425		P	SG		(6,439)	(3,785)	(2,654)	-	(2,654)	
2426		P	SG		(350,261)	(205,872)	(144,389)	-	(144,389)	
2427				B18	(701,275)	(412,186)	(289,089)	-	(289,089)	
2428										
2429										
2430	111IP	Accum Prov for Amort-Intangible Plant								
2431		I-SITUS	S		(1,182,178)	(1,173,657)	(8,520)	-	(8,520)	
2432		P	SG		-	-	-	-	-	
2433		P	SG		(315,900)	(185,675)	(130,224)	-	(130,224)	
2434		P	SE		(1,106,785)	(649,663)	(457,122)	-	(457,122)	
2435		I-SG	SG		(41,931,989)	(24,646,242)	(17,285,747)	(202,262)	(17,488,009)	
2436		I-SG	SG		(10,831,181)	(6,366,212)	(4,464,970)	-	(4,464,970)	
2437		I-SG	SG		(2,801,561)	(1,646,665)	(1,154,896)	-	(1,154,896)	
2438		CUST	CN		(84,612,191)	(44,384,381)	(40,227,810)	-	(40,227,810)	
2439		P	SG		-	-	-	-	-	
2440		P	SG		(48,486)	(28,499)	(19,988)	-	(19,988)	
2441		PTD	SO		(238,561,249)	(139,827,673)	(98,733,576)	(95,964)	(98,829,540)	
2442				B18	(381,391,521)	(218,908,668)	(162,482,853)	(298,226)	(162,781,079)	
2443	111IP	Less Non-Utility Plant								
2444		NUTIL	OTH		-	-	-	-	-	
2445					(381,391,521)	(218,908,668)	(162,482,853)	(298,226)	(162,781,079)	
2446										
2447	111390	Accum Amtr - Capital Lease								
2448		G-SITUS	S		(2,073,814)	(1,547,879)	(525,935)	-	(525,935)	
2449		P	SG		(1,012,373)	(595,039)	(417,333)	-	(417,333)	
2450		PTD	SO		2,249,257	1,318,355	930,902	-	930,902	
2451					(836,930)	(824,564)	(12,366)	-	(12,366)	
2452										
2453		Remove Capital Lease Amtr			836,930	824,564	12,366	-	12,366	
2454										
2455		<b>Total Accum Provision for Amortization</b>		B18	<b>(409,933,040)</b>	<b>(242,028,680)</b>	<b>(167,904,360)</b>	<b>(298,226)</b>	<b>(168,202,586)</b>	
2456										
2457										
2458										
2459										
2460		Summary of Amortization by Factor								
2461		S			(19,048,610)	(18,503,866)	(544,744)	-	(544,744)	
2462		DGP			-	-	-	-	-	
2463		DGU			-	-	-	-	-	
2464		SE			(1,106,785)	(649,663)	(457,122)	-	(457,122)	
2465		SO			(246,151,148)	(144,276,333)	(101,874,815)	(95,964)	(101,970,779)	
2466		CN			(86,820,661)	(45,542,861)	(41,277,800)	-	(41,277,800)	
2467		SSGCT			-	-	-	-	-	
2468		SSGCH			-	-	-	-	-	
2469		SG			(57,642,765)	(33,880,519)	(23,762,246)	(202,262)	(23,964,508)	
2470		Less Capital Lease			836,930	824,564	12,366	-	12,366	
2471		<b>Total Provision For Amortization by Factor</b>			<b>(409,933,040)</b>	<b>(242,028,680)</b>	<b>(167,904,360)</b>	<b>(298,226)</b>	<b>(168,202,586)</b>	





Utah Results of Operations  
June 2009  
Average Factors

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS  
REVISID PROTOCOL  
FACTORS

DESCRIPTION	Situs	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
System Generation	SG	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%		Situs Pg 10.18
System Generation (Pac. Power Costs on SG)	SG-P	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%		Pg 10.18
System Generation (R.M.P. Costs on SG)	SG-U	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%		Pg 10.18
Divisional Generation - Pac. Power	DGP	3.5059%	55.2443%	16.0605%	0.0000%	0.0000%	25.1893%	0.0000%		Pg 10.18
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	82.7571%	11.0249%	5.4723%	0.7487%		Pg 10.18
System Capacity	SC	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%		Pg 10.18
System Energy	SE	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%		Pg 10.18
System Energy (Pac. Power Costs on SE)	SE-P	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%		Pg 10.18
System Energy (R.M.P. Costs on SE)	SE-U	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%		Pg 10.18
Divisional Energy - Pac. Power	DEP	3.3397%	52.7876%	15.3480%	0.0000%	0.0000%	28.5247%	0.0000%		Pg 10.18
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	81.2793%	11.7811%	6.2727%	0.6669%		Pg 10.18
System Overhead	SO	2.4386%	28.9526%	7.8724%	41.3689%	5.3962%	13.7226%	0.2487%		Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.4386%	28.9526%	7.8724%	41.3689%	5.3962%	13.7226%	0.2487%		Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.4386%	28.9526%	7.8724%	41.3689%	5.3962%	13.7226%	0.2487%		Pg 10.8
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Net Plant	SNP	2.3031%	28.1773%	7.6682%	42.7150%	5.3009%	13.5850%	0.2505%		Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.7872%	27.9748%	8.1824%	43.3191%	5.3593%	12.9064%	0.4707%		Pg 10.20
Seasonal System Energy Combustion Turbine	SSECT	1.6697%	24.3000%	7.0500%	43.1164%	7.9272%	15.5314%	0.4053%		Pg 10.19
Seasonal System Capacity Cholla	SSCCH	1.7982%	28.8049%	8.4007%	40.2015%	5.3664%	15.0622%	0.3661%		Pg 10.21
Seasonal System Energy Cholla	SSECH	1.6275%	26.3272%	7.7190%	40.8239%	5.7200%	17.4413%	0.3291%		Pg 10.20
Seasonal System Generation Cholla	SSGCH	1.7555%	26.1855%	8.2303%	40.3571%	5.4578%	15.6570%	0.3569%		Pg 10.21
Seasonal System Capacity Purchases	SSCP	1.7812%	27.9426%	8.1933%	43.3640%	5.3415%	12.9067%	0.4708%		Pg 10.22
Seasonal System Energy Purchases	SSEP	1.7528%	27.0348%	7.9095%	43.3121%	5.9685%	13.5677%	0.4545%		Pg 10.22
Seasonal System Generation Contracts	SSGC	3.5301%	28.8632%	6.6895%	46.8020%	4.6595%	9.4566%	0.0000%		Pg 10.19
Seasonal System Generation Combustion Turbine	SSGCT	1.7578%	27.0561%	7.8993%	43.2685%	6.0013%	13.5627%	0.4543%		Pg 10.20
Mid-Columbia	MC	0.7049%	71.0441%	3.2293%	16.5157%	2.2002%	6.1569%	0.1488%		Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	82.7571%	11.0249%	5.4723%	0.7457%		Pg 10.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	81.2793%	11.7811%	6.2727%	0.6669%		Pg 10.18
Division Net Plant General-Mine - Pac. Power	DNPGM	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	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%		Pg 10.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Steam - Pac. Power	DNPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Steam - R.M.P.	DNPSPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Hydro - Pac. Power	DNPPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%		Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%		Pg 10.4
Customer - System	CN	2.5755%	31.1660%	7.1108%	47.5438%	3.8829%	7.7211%	0.0000%		Pg 10.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.8649%	7.4210%	1.7141%	0.0000%		Pg 10.10
Customer - Pac. Power	CNP	0.0000%	69.1027%	15.7663%	0.0000%	0.0000%	15.1309%	0.0000%		Pg 10.10
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Situs
Operating Revenue - Idaho	OPRVID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Excise Tax - superfund	EXCFTAX	-9.6354%	38.5631%	65.8517%	42.5076%	15.8623%	-10.8354%	2.7320%	1.0815%	-46.1274%
Interest	INT	2.3031%	28.1773%	7.6682%	42.7150%	5.3009%	13.5850%	0.2505%		Pg 10.8
CIAC	CIAC	3.5301%	28.8632%	6.6895%	46.8020%	4.6595%	9.4566%	0.0000%		Pg 10.11

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS

REVISED PROTOCOL  
FACTOR

DESCRIPTION	Idaho	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Idaho State Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 10.11
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	2.9774%	39.2788%	13.0457%	35.8456%	0.0000%	2.8423%	6.0101%	0.0000%	0.0000%	0.0000%	Pg 10.10
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	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	3.2870%	70.9780%	14.1800%				10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	5.4200%	67.6900%	13.3600%				11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	4.7890%	64.6080%	13.1260%				15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	4.2700%	61.2000%	14.9600%				16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	4.8806%	56.3588%	15.2688%				20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	48.9355%		13.9815%	17.3435%		100.0000%	0.3860%	Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	1.7590%	27.7867%	8.0629%	41.1088%		5.4873%	15.4061%	0.3695%			Pg 10.4
System Net Transmission Plant	1.7595%	27.7258%	8.0604%	41.2233%		5.4918%	15.3678%	0.3714%			Pg 10.5
System Net Production Plant	1.7592%	27.7504%	8.0705%	41.1860%		5.4852%	15.3673%	0.3714%			Pg 10.5
System Net Hydro Plant	1.7595%	27.7258%	8.0604%	41.2233%		5.4918%	15.3678%	0.3714%			Pg 10.4
System Net Nuclear Plant	1.7595%	27.7258%	8.0604%	41.2233%		5.4918%	15.3678%	0.3714%			Pg 10.4
System Net Other Production Plant	1.7595%	27.7068%	8.0558%	41.2813%		5.5062%	15.3166%	0.3738%			Pg 10.5
System Net General Plant	2.3343%	29.9186%	8.1825%	39.3025%		6.1541%	13.9679%	0.1401%			Pg 10.6
System Net Intangible Plant	2.1203%	28.4065%	7.7894%	41.8463%		5.7168%	13.8460%	0.2747%			Pg 10.7
Trojan Plant Allocator	1.7418%	27.4581%	7.9827%	41.2352%		5.5669%	15.6488%	0.3665%			Pg 10.12
Trojan Decommissioning Allocator	1.7386%	27.4109%	7.9690%	41.2373%		5.5802%	15.6984%	0.3656%			Pg 10.13
Income Before Taxes	-23.3857%	47.7085%	129.3543%	39.0376%	26.6007%	5.5339%	-37.4729%	5.4572%	7.9710%	-85.2705%	Pg 10.8
DIT Expense	2.4061%	30.2989%	11.6350%	39.9577%		5.5339%	13.6972%	0.2922%	0.0000%	-4.0211%	Pg 10.9
DIT Balance	2.5670%	28.7610%	7.6356%	43.7013%		6.1481%	12.3613%	0.2382%	0.0000%	-1.4124%	Pg 10.10
Tax Depreciation	2.1966%	28.6321%	12.7004%	41.2688%		5.8811%	13.0182%	0.2706%	0.0000%	-3.9678%	Pg 10.13
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	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	2.9860%	29.5408%	8.2321%	40.0130%		5.2452%	13.7472%	0.2358%	0.0000%	0.0000%	Not Used
SCHMDT Amortization Expense	2.2721%	28.0145%	7.0975%	39.9938%		5.0414%	14.0721%	0.2650%	0.0000%	0.0000%	Pg 10.13
System Generation Cholla Transaction	1.7661%	27.8292%	8.0904%	41.3770%		5.5123%	15.4251%	0.2650%	3.2437%	0.0000%	Pg 10.18

AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
HISTORICAL JUNE 2009

DESCRIPTION OF FACTOR

STEAM :  
STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	4,616,372,645	81,226,502	1,279,925,887	372,097,160	1,903,020,836	253,520,875	708,433,921	17,147,463
SSGCH	541,348,215	9,503,329	152,381,616	44,554,501	218,472,351	29,545,764	84,758,639	1,931,816
	5,157,720,860	90,730,032	1,432,307,504	416,651,660	2,121,493,187	283,066,639	794,192,560	19,079,278

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS

REVISED PROTOCOL  
FACTOR

OTHER NON-UTILITY Page Ref.

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
LESS ACCUMULATED DEPRECIATION							
TOTAL NET STEAM PLANT	47,253,974	746,464,191	217,139,426	1,104,344,296	147,410,768	413,870,521	9,926,699
SNPPS	1.7590%	27.7667%	8.0829%	41.1086%	5.4873%	15.4061%	0.3695%
SYSTEM NET PLANT PRODUCTION STEAM							
NUCLEAR: NUCLEAR PRODUCTION PLANT							
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LESS ACCUMULATED DEPRECIATION							
TOTAL NUCLEAR PLANT	10,000,622	157,584,720	45,812,673	234,300,289	31,213,539	87,345,640	2,111,199
SNPPH							
SYSTEM NET PLANT PRODUCTION NUCLEAR							
HYDRO: HYDRO PRODUCTION PLANT							
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	10,000,622	157,584,720	45,812,673	234,300,289	31,213,539	87,345,640	2,111,199
TOTAL	10,000,622	157,584,720	45,812,673	234,300,289	31,213,539	87,345,640	2,111,199
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)							
TOTAL NET HYDRO PRODUCTION PLANT	5,740,221	90,451,463	26,295,851	134,485,175	17,916,146	50,135,208	1,211,799
SNPPH	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%
SYSTEM NET PLANT PRODUCTION HYDRO							
OTHER: OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)							
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	38,068,049	598,856,937	174,389,052	891,879,961	118,816,454	332,487,110	8,036,422
SSGCT	1,341,192	20,643,682	6,027,148	33,013,619	4,578,963	10,348,248	346,664
TOTAL	39,409,240	620,500,620	180,416,201	924,893,580	123,395,418	342,835,358	8,383,086

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS  
DESCRIPTION  
LESS ACCUMULATED DEPRECIATION

REVISED PROTOCOL  
FACTOR

OTHER NON-UTILITY Page Ref.

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGP	0	0	0	0	0	0	0
DGU	(1,219,183)	(338,028)	(98,271)	(502,888)	(66,955)	(187,361)	(4,528)
SG	(167,279,103)	(46,379,496)	(13,483,331)	(68,987,955)	(9,186,595)	(25,707,082)	(621,356)
SSGCT	(18,061,320)	(4,886,691)	(1,426,723)	(7,814,854)	(1,083,914)	(2,449,596)	(82,061)
	(186,559,606)	(51,604,176)	(15,008,324)	(77,275,396)	(10,337,464)	(28,344,040)	(707,946)

TOTAL NET OTHER PRODUCTION PLANT  
SNPP  
SYSTEM NET PLANT PRODUCTION OTHER

	2,053,273,896	568,896,444	165,407,876	847,618,184	113,057,954	314,491,318	7,675,140
	100.00000%	1.7595%	8.0558%	41.2813%	6.5062%	15.3166%	0.3738%

PRODUCTION:  
TOTAL PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	7,346,275,311	129,295,173	2,037,367,544	3,029,201,085	403,550,869	1,129,266,671	27,295,083
SSGCH	541,348,215	152,581,616	44,554,501	218,472,351	29,545,784	84,756,639	1,931,816
SSGCT	76,289,517	1,341,192	20,643,682	33,013,619	4,578,963	10,348,248	346,664
	7,965,923,043	140,139,894	642,880,534	3,280,687,056	437,675,595	1,224,373,558	29,573,563

LESS ACCUMULATED DEPRECIATION

DGP	(344,575)	(96,536)	(27,774)	(142,045)	(18,923)	(52,954)	(1,280)
DGU	0	0	0	0	0	0	0
SG-P	(2,696,089,907)	(47,438,535)	(217,315,081)	(1,111,417,051)	(148,063,236)	(414,329,124)	(10,014,595)
SSGCH	(185,507,589)	(52,286,212)	(15,267,803)	(74,865,452)	(10,124,654)	(29,044,837)	(661,989)
SSGCT	(18,061,320)	(317,482)	(4,886,691)	(7,814,854)	(1,083,914)	(2,449,596)	(82,061)
	(2,900,003,392)	(51,018,720)	(804,780,725)	(1,194,239,402)	(159,296,728)	(445,876,511)	(10,759,924)

TOTAL NET PRODUCTION PLANT  
SNPP  
SYSTEM NET PRODUCTION PLANT

	5,065,919,651	89,121,174	408,843,153	2,086,447,654	278,384,869	778,497,047	18,813,638
	100.00000%	1.7592%	8.0705%	41.1860%	6.4952%	15.3673%	0.3714%

TRANSMISSION:  
TRANSMISSION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	3,044,986,363	53,577,475	844,246,592	1,255,243,660	167,223,850	467,946,759	11,310,566
	3,044,986,363	53,577,475	844,246,592	1,255,243,660	167,223,850	467,946,759	11,310,566

LESS ACCUMULATED DEPRECIATION

DGP	(378,546,708)	(6,660,646)	(30,512,302)	(156,049,420)	(20,788,940)	(58,174,220)	(1,406,107)
DGU	(377,945,182)	(6,650,062)	(30,463,816)	(155,801,451)	(20,755,905)	(58,081,778)	(1,403,872)
SG	(345,589,725)	(6,080,758)	(95,817,689)	(142,463,466)	(18,978,016)	(53,109,463)	(1,283,689)
	(1,102,081,615)	(19,391,466)	(80,831,962)	(454,314,337)	(60,523,661)	(169,365,461)	(4,093,669)

TOTAL NET TRANSMISSION PLANT  
SNPT  
SYSTEM NET PLANT TRANSMISSION

	1,942,904,748	34,186,009	538,685,733	800,929,323	106,699,989	298,581,297	7,216,897
	100.00000%	1.7595%	27.7258%	41.2233%	5.4918%	15.3678%	0.3714%

DISTRIBUTION:  
DISTRIBUTION PLANT - PACIFIC POWER  
LESS ACCUMULATED DEPRECIATION

S	2,613,234,961	202,690,488	1,606,377,679	376,393,277	0	0	427,773,518
S	(1,109,482,340)	(90,038,714)	(685,293,163)	(162,917,347)	0	0	(171,243,125)
	1,503,742,621	112,651,773	921,084,526	213,475,929	0	0	256,530,392

UTAH RESULTS OF OPERATIONS  
HISTORICAL - JUNE 2009  
AVERAGE FACTORS  
DESCRIPTION

REVISED PROTOCOL  
FACTOR

OTHER NON-UTILITY Page Ref.

DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
S	100.0000%	61.2528%	14.1963%	0.0000%	0.0000%	17.0595%	0.0000%
	7.4914%	0	0	2,151,027,177	256,057,553	79,695,365	0
S	(799,320,703)	0	0	(657,479,569)	(107,362,274)	(34,478,840)	0
	1,687,459,392	0	0	1,493,547,568	148,695,279	45,216,525	0
DNPDU	100.0000%	0.0000%	0.0000%	88.5087%	8.8118%	2.6796%	0.0000%
DIVISION NET PLANT DISTRIBUTION R.M.P.							
TOTAL NET DISTRIBUTION PLANT	3,191,202,013	921,084,526	213,475,929	1,493,547,568	148,695,279	301,746,917	0
DNPD	100.0000%	28.8632%	6.6895%	46.8020%	4.6595%	9.4556%	0.0000%
DIVISION NET PLANT DISTRIBUTION							

GENERAL:  
GENERAL PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	479,037,652	154,214,517	41,868,927	169,470,088	31,818,857	69,238,040	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	992,717	257,747	74,940	410,009	59,429	170,920	3,364
SG	194,621,843	53,960,448	15,687,259	80,229,533	10,688,197	29,909,054	722,921
SO	296,410,837	74,237,570	20,185,684	106,074,276	13,836,529	35,186,261	637,646
CN	24,982,944	7,786,187	1,776,480	11,877,829	970,069	1,928,950	0
DEU	0	0	0	0	0	0	0
SSGCT	172,670	46,718	13,640	74,711	10,362	23,419	785
SSGCH	4,478,233	1,262,212	368,571	1,807,284	244,414	701,155	15,961
Remove Capital Lease	(40,711,258)	(13,688,399)	(2,198,139)	(17,247,024)	(1,502,536)	(5,414,570)	(86,621)
	919,985,637	278,077,002	77,776,363	352,696,708	56,125,321	131,743,229	1,294,075

LESS ACCUMULATED DEPRECIATION

S	(167,821,745)	(65,270,210)	(16,683,927)	(53,230,373)	(11,160,401)	(26,492,563)	0
DGP	(7,012,500)	(1,944,271)	(565,234)	(2,890,773)	(385,111)	(1,077,665)	(26,048)
DGU	(13,079,429)	(3,626,375)	(1,054,252)	(5,391,771)	(718,293)	(2,010,018)	(48,583)
SE	(413,573)	(107,379)	(31,221)	(170,813)	(24,759)	(71,207)	(1,402)
SG	(43,900,725)	(12,171,824)	(3,538,565)	(18,097,325)	(2,410,930)	(6,746,566)	(163,069)
SO	(90,686,468)	(26,256,078)	(7,139,200)	(37,515,971)	(4,893,654)	(12,444,551)	(225,620)
CN	(8,610,783)	(2,683,639)	(612,293)	(4,093,889)	(334,350)	(664,844)	0
SSGCT	(28,182)	(7,625)	(2,226)	(12,194)	(1,591)	(3,822)	(128)
SSGCH	(2,374,828)	(669,357)	(195,455)	(959,411)	(129,614)	(371,825)	(8,475)
	(333,928,234)	(102,736,756)	(29,822,373)	(122,361,531)	(20,058,603)	(49,883,062)	(473,225)
TOTAL NET GENERAL PLANT	586,057,403	175,340,244	47,953,990	230,335,177	36,066,518	81,860,146	820,850
SNPG	100.0000%	29.9166%	8.1825%	39.3025%	6.1541%	13.9679%	0.1401%
SYSTEM NET GENERAL PLANT							

MINING:  
GENERAL MINING PLANT

SE	270,547,025	70,244,312	20,423,506	111,740,653	16,196,408	46,581,152	916,822
SE	(164,244,345)	(42,644,087)	(12,596,752)	(67,835,787)	(9,832,555)	(28,278,617)	(556,567)
	106,302,679	1,746,181	8,024,754	43,904,866	6,363,853	18,302,565	360,236
SNPM	100.0000%	1.6427%	7.5490%	41.3017%	5.9665%	17.2174%	0.3389%
SYSTEM NET PLANT MINING							

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS  
DESCRIPTION

REVISED PROTOCOL  
FACTOR

OTHER NON-UTILITY Page Ref.

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	FERC
INTANGIBLE PLANT									
S	4,169,736	0	686,924	2,316	918,013	2,116,981	445,503	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	3,722,693	61,151	966,555	281,025	1,537,537	222,861	640,951	12,615	0
CN	114,933,830	2,960,089	35,820,291	8,172,682	54,643,855	4,462,796	8,874,117	0	0
SG	181,892,043	3,200,447	50,431,010	14,661,189	74,981,890	9,989,105	27,952,766	675,636	0
SO	361,811,693	8,823,190	104,753,844	28,483,260	145,677,424	19,524,207	49,650,011	899,758	0
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0
	666,529,995	15,044,876	192,658,622	51,600,472	281,758,720	36,315,948	87,563,348	1,588,009	0

LESS ACCUMULATED AMORTIZATION

S	(1,182,178)	0	(426,598)	(992)	(8,520)	(718,552)	(27,515)	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	(315,900)	(5,558)	(87,586)	(25,463)	(130,224)	(17,349)	(48,547)	(1,173)	0
SE	(1,106,785)	(18,181)	(287,364)	(83,551)	(457,122)	(66,258)	(190,560)	(3,751)	0
CN	(84,612,191)	(2,179,163)	(26,370,246)	(6,016,590)	(40,227,810)	(3,285,429)	(6,532,963)	0	0
SG	(55,564,731)	(977,679)	(15,405,762)	(4,478,728)	(22,905,612)	(3,051,491)	(8,539,065)	(206,395)	0
SO	(238,561,249)	(5,817,588)	(69,069,652)	(18,780,493)	(98,690,103)	(12,873,324)	(32,736,832)	(593,257)	0
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	(48,486)	(651)	(13,665)	(3,991)	(19,568)	(2,546)	(7,591)	(173)	0
	(381,391,521)	(8,999,020)	(111,660,874)	(29,389,797)	(162,438,959)	(20,015,048)	(48,083,073)	(804,749)	0

TOTAL NET INTANGIBLE PLANT

	285,138,474	6,045,856	80,997,748	22,210,674	119,319,760	16,300,900	39,480,275	783,260	0
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SNPI

	100.0000%	2.1203%	28.4065%	7.7894%	41.8463%	5.7168%	13.8460%	0.2747%	0
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GROSS PLANT:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
PRODUCTION PLANT	7,965,923,043	140,139,894	2,210,592,843	642,880,534	3,280,687,056	437,675,595	1,224,373,558	29,573,563
TRANSMISSION PLANT	3,044,986,363	53,577,475	844,246,592	245,437,460	1,255,243,660	167,223,950	467,946,759	11,310,566
DISTRIBUTION PLANT	5,100,015,056	202,590,488	1,606,377,879	376,933,277	2,151,027,177	256,057,553	507,468,883	0
GENERAL PLANT	1,190,532,662	26,717,063	348,321,313	98,198,869	464,437,361	72,321,729	178,324,410	2,210,897
INTANGIBLE PLANT	666,529,995	15,044,876	192,658,622	51,600,472	281,758,720	36,315,948	87,563,348	1,588,009
	17,967,987,118	438,169,816	5,202,197,049	1,414,511,612	7,433,153,973	969,594,677	2,465,676,958	44,683,035

GPS

	100.0000%	2.4366%	28.9526%	7.8724%	41.3689%	5.3962%	13.7226%	0.2487%
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ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(2,900,003,392)	(51,018,720)	(804,780,725)	(234,037,381)	(1,194,239,402)	(159,290,728)	(445,876,511)	(10,759,924)
TRANSMISSION PLANT	(1,102,081,615)	(19,391,466)	(305,560,859)	(88,831,962)	(454,314,337)	(60,523,861)	(169,365,461)	(4,093,669)
DISTRIBUTION PLANT	(1,908,813,043)	(90,038,714)	(685,293,153)	(162,917,347)	(657,479,589)	(107,362,274)	(205,721,966)	0
GENERAL PLANT	(488,172,580)	(11,290,424)	(145,380,845)	(42,221,125)	(190,197,318)	(29,891,358)	(78,161,699)	(1,029,811)
INTANGIBLE PLANT	(381,391,521)	(8,999,020)	(111,660,874)	(29,389,797)	(162,438,959)	(20,015,048)	(48,083,073)	(804,749)
	(6,790,462,150)	(180,738,344)	(2,052,676,455)	(557,397,613)	(2,658,669,605)	(377,083,269)	(947,208,710)	(16,688,154)

NET PLANT

	11,177,524,969	257,431,472	3,149,520,593	857,113,999	4,774,484,368	592,511,408	1,518,468,247	27,994,882
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SNP

	100.0000%	2.3031%	28.1773%	7.6682%	42.7150%	5.3009%	13.5850%	0.2505%
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SYSTEM NET PLANT FACTOR (SNP)



UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009

REVISD PROTOCOL  
AVERAGE FACTORS

NON-UTILITY RELATED INTEREST PERCENTAGE

INT 0.0000%

INTEREST FACTOR SNP - NON-UTILITY

NON-UTILITY RELATED INTEREST PERCENTAGE

INT 0.0000%

INTEREST FACTOR SNP - NON-UTILITY

TOTAL GROSS PLANT (LESS SO FACTOR)

SO

SYSTEM OVERHEAD FACTOR (SO)

IBT

INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES

Interest Synchronization

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

DITEXE:

Pacific Power  
Production  
S  
Transmission  
S  
Distribution  
S  
General  
S  
Mining Plant  
S  
Non-Utility  
NUJTL

Total Pacific Power

Rocky Mountain Power

Production  
S  
Transmission  
S  
Distribution  
S  
General  
S  
Mining Plant  
S  
Non-Utility  
NUJTL

Total Rocky Mountain Power

PC (Post Merger)

Production  
S  
Hydro - P  
S  
Hydro - U  
S  
Transmission  
S  
Distribution  
S

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
TOTAL									
(96,961,400)	10,031,823	(37,849,755)	(67,033,787)	(41,042,019)	(15,918,536)	11,841,338	(2,765,567)	(1,393,952)	47,189,052
48,127,136	1,388,428	14,551,666	3,864,576	21,978,318	2,928,302	6,458,269	120,566	(2,498,626)	(664,383)
(48,834,264)	11,420,251	(23,298,089)	(63,169,211)	(19,063,700)	(12,990,234)	18,299,607	(2,664,980)	(3,892,578)	46,524,669
100.0000%	-23.3857%	47.7085%	129.3543%	39.0376%	26.6007%	-37.4729%	5.4572%	7.9710%	-95.2705%

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL									
(2,225,421)	(328,070)	(2,526,390)	(693,219)	(61,895)	597	(739,485)	22	0	2,123,019
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	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	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	0	0	0	0	0	0
(16,957,298)	(865)	(2,349)	(3,178)	(14,100,238)	(2,068,616)	(729,830)	(55,222)	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	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0

UTAH RESULTS OF OPERATIONS  
 HISTORICAL - JUNE 2009  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
S General	0	0	0	0	0	0	0	0	0	
S Mining Plant	0	0	0	0	0	0	0	0	0	
S Intangibles	0	0	0	0	0	0	0	0	0	
S Non-Utility	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Total PC (Post Merger) 6,403,702 79,024,489 30,071,424 115,043,632 16,036,388 36,555,725 792,982 0 (12,275,174)

Total Deferred Taxes

252,470,459 6,074,767 76,495,750 29,375,027 100,881,489 13,971,379 35,086,410 737,782 0 (10,152,155)

Percentage of Total (DITEXP)

100.0000% 2.4061% 30.2989% 11.6356% 39.9577% 5.5339% 13.897% 0.2922% 0.0000% -4.0211%

DITBAL:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
S Pacific Power	0	0	0	0	0	0	0	0	0	
S Production	0	0	0	0	0	0	0	0	0	
S Transmission	0	0	0	0	0	0	0	0	0	
S Distribution	0	0	0	0	0	0	0	0	0	
S General	0	0	0	0	0	0	0	0	0	
S Mining Plant	0	0	0	0	0	0	0	0	0	
S Non-Utility Plant	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Total Pacific Power

118,666,296 6,873,334 71,273,398 17,407,738 3,238,631 1 26,952,450 (229) (7,079,027)

Rocky Mountain Power

S Production	0	0	0	0	0	0	0	0	0	
S Transmission	0	0	0	0	0	0	0	0	0	
S Distribution	0	0	0	0	0	0	0	0	0	
S General	0	0	0	0	0	0	0	0	0	
S Mining Plant	0	0	0	0	0	0	0	0	0	
S Non-Utility Plant	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Total Rocky Mountain Power

204,891,988 2,175 (74,642) 6,660 165,599,190 28,541,216 9,853,047 964,342 0

Pacificorp

S Production	0	0	0	0	0	0	0	0	0	
S Hydro - P	0	0	0	0	0	0	0	0	0	
S Hydro - U	0	0	0	0	0	0	0	0	0	
S Transmission	0	0	0	0	0	0	0	0	0	
S Distribution	0	0	0	0	0	0	0	0	0	
S General	0	0	0	0	0	0	0	0	0	
S Mining Plant	0	0	0	0	0	0	0	0	0	
S Intangibles	0	0	0	0	0	0	0	0	0	
S Non-Utility Plant	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Total PC (Post Merger)

1,232,334,986 33,063,823 376,291,710 101,387,651 511,107,868 67,115,999 155,522,642 2,742,135 (14,896,842)

Total Deferred Taxes

1,555,893,270 39,939,332 447,490,466 118,802,049 679,945,689 95,657,216 192,328,139 3,706,248 0 (21,975,669)

UTAH RESULTS OF OPERATIONS  
 HISTORICAL JUNE 2009  
 AVERAGE FACTORS  
 DESCRIPTION

REVISED PROTOCOL  
 FACTOR

OTHER NON-UTILITY Page Ref.

Percentage of Total (DITBAL) 100.0000% 2.5670% 28.7610% 7.6356% 43.7013% 6.1481% 12.361% 0.2382% 0.0000% -1.4124%

OPRV-WY

	Utah Division	Combined Total	Utah	Washington	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Total Sales to Ultimate Customers	0	0	43,701,300	7,635,600	6,148,100	12,361,000	2,382,000	0,000,000	-1,412,400
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

OPRV-ID

	Utah Division	Combined Total	Utah	Washington	Idaho	Wyoming	FERC	OTHER	NUTIL
Total Sales to Ultimate Customers	0	0	5,207,473	1,895,221	412,909	873,118	0	0	0
Less: Interstate Sales for Resale	0	0	0	0	0	0	0	0	0
Montana Power	0	0	0	0	0	0	0	0	0
Portland General Electric	0	0	0	0	0	0	0	0	0
Puget Sound Power & Light	0	0	0	0	0	0	0	0	0
Washington Water Power Co.	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

BADDEBT

	California	Oregon	Utah	Washington	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	432,546	5,706,235	5,207,473	1,895,221	412,909	873,118	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	2.9774%	39.2788%	35.8466%	13.0457%	2.8423%	6.0101%	0.0000%	0.0000%	0.0000%

Customer Factors

	California	Oregon	Utah	Washington	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	47,341	572,880	873,928	130,707	71,374	141,925	0	0	0
CN	2.5755%	31.1660%	47.5438%	7.1108%	3.8829%	7.7211%	0.0000%	0.0000%	0.0000%
Customer System factor - CN	0	572,880	0	130,707	0	125,439	0	0	0
Pacific Power Customers	0.00%	69.10%	0.00%	15.77%	0.00%	15.13%	0.00%	0.00%	0.00%
CNP	0	0	0	0	0	0	0	0	0
Customer Service Pacific Power factor - CNP	0	0	0	0	0	0	0	0	0
Rocky Mountain Power Customers	0	0	873,928	0	71,374	16485,74286	0	0	0



UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
AVERAGE FACTORS

REVISED PROTOCOL  
FACTOR

DESCRIPTION

Trojan Allocators	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Premerger	16,918,976									
Dec 1991 Plant	17,094,202									
Dec 1992 Plant										
Average	17,006,589	299,236	4,715,212	1,370,796	7,010,676	933,864	2,613,535	63,171	0	0
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(143,274)	(2,287,837)	(656,335)	(3,356,702)	(447,181)	(1,251,357)	(30,246)	0	0
Postmerger	4,284,960									
Dec 1991 Plant	3,485,613									
Dec 1992 Plant										
Average	3,885,287	68,363	1,077,227	313,169	1,601,643	213,371	597,082	14,432	0	0
Dec 1991 Reserve	(128,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(3,255)	(91,293)	(14,912)	(76,264)	(10,160)	(28,431)	(687)	0	0
Net Plant	12,564,143	221,070	3,483,508	1,012,718	5,179,354	689,995	1,930,830	46,669	0	0
Division Net Plant Nuclear Pacific Power	100.0000%	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	0.0000%	0.0000%
Account 182.22										
Pre-merger	17,094,202	300,778	4,739,503	1,377,858	7,046,793	938,715	2,626,989	63,496	0	0
(108) SG	(8,434,030)	(148,389)	(2,338,402)	(679,815)	(3,476,785)	(463,178)	(1,296,123)	(31,328)	0	0
Post-merger	3,485,613	61,330	966,414	280,954	1,436,884	191,422	535,661	12,947	0	0
(107) SG	(240,609)	(4,234)	(66,711)	(19,394)	(89,187)	(13,214)	(36,976)	(894)	0	0
(107) SG	1,778,549	31,294	493,117	143,358	733,176	97,674	273,323	6,606	0	0
(120) SE	1,975,759	32,455	512,982	148,149	816,023	118,280	340,174	6,895	0	0
(228) SG	7,220,849	127,053	2,002,038	562,028	2,976,672	396,553	1,109,684	26,822	0	0
(228) SG	1,472,376	25,907	408,228	118,679	606,962	80,860	226,271	5,469	0	0
(228) SNPP	3,531,000	62,129	978,998	284,612	1,455,594	193,915	542,636	13,116	0	0
(228) SE	1,743,025	28,632	452,556	131,580	719,900	104,347	300,104	5,907	0	0
Total Acct 182.22	29,626,734	516,945	8,148,722	2,369,009	12,216,033	1,645,433	4,621,755	108,837	0	0
Revised Study	112,680	1,983	31,241	9,082	46,450	6,188	17,316	419	0	0
(228) SE	941,950	15,473	244,566	71,107	389,042	56,390	162,179	3,192	0	0
December 1993 Adj.	1,854,630	17,456	275,808	80,190	435,492	62,576	179,496	3,611	0	0
Adjusted Acct 182.22	30,681,364	534,401	8,424,530	2,449,199	12,651,525	1,708,012	4,801,250	112,447	0	0
TROJP	100.0000%	1.7418%	27.4581%	7.9827%	41.2352%	5.5669%	15.6488%	0.3665%	0.0000%	0.0000%
Trojan Plant Allocator										
Account 228.42										
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY



UTAH RESULTS OF OPERATIONS  
 HISTORICAL JUNE 2009  
 COINCIDENTAL PEAKS

HISTORICAL LOADS (CP)										
Month	Day	Time	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-08	9	1700	171	2,522	728	4,145	682	1,208	43	9,501
Aug-08	14	1700	156	2,590	755	4,150	528	1,173	43	9,396
Sep-08	8	1600	135	2,207	602	3,540	463	1,098	36	8,081
Oct-08	1	1600	109	1,878	571	3,431	436	1,133	32	7,588
Nov-08	5	1800	138	2,202	623	3,215	425	1,210	28	7,839
Dec-08	15	1800	163	2,796	848	3,563	451	1,325	32	9,176
Jan-09	27	800	169	2,661	796	3,094	462	1,317	25	8,524
Feb-09	10	1900	158	2,455	683	3,204	431	1,228	25	8,186
Mar-09	11	800	159	2,525	732	2,798	360	1,230	25	7,828
Apr-09	1	900	132	2,099	611	2,809	327	1,209	26	7,213
May-09	29	1600	137	2,090	654	3,354	504	1,144	29	7,912
Jun-09	29	1700	144	1,984	642	3,902	478	1,162	28	8,340
			1,771	28,007	8,245	41,206	5,546	14,436	372	99,584

- (less)

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

Month	Day	Time	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-08	9	1700			(2)	-	(152)	-		(154)
Aug-08	14	1700			(2)	-	(86)	-		(88)
Sep-08	8	1600			(2)	(89)	-	-		(91)
Oct-08	1	1600			(3)	-	-	-		(3)
Nov-08	5	1800			(4)	-	-	-		(4)
Dec-08	15	1800			(4)	(88)	-	-		(92)
Jan-09	27	800			(5)	-	-	-		(5)
Feb-09	10	1900			(4)	-	-	-		(4)
Mar-09	11	800			(3)	-	-	-		(3)
Apr-09	1	900			(3)	-	-	-		(3)
May-09	29	1600			(1)	-	-	-		(1)
Jun-09	29	1700			(2)	-	(137)	-		(139)
			-	-	(34)	(177)	(376)	-	-	(587)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

Month	Day	Time	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
Jul-08	9	1700	171	2,522	726	4,145	530	1,208	43	9,347
Aug-08	14	1700	156	2,590	753	4,150	442	1,173	43	9,307
Sep-08	8	1600	135	2,207	600	3,451	463	1,098	36	7,990
Oct-08	1	1600	109	1,878	568	3,431	436	1,133	32	7,585
Nov-08	5	1800	138	2,202	619	3,215	425	1,210	28	7,836
Dec-08	15	1800	163	2,796	844	3,475	451	1,325	32	9,084
Jan-09	27	800	169	2,661	791	3,094	462	1,317	25	8,519
Feb-09	10	1900	158	2,455	680	3,204	431	1,228	25	8,183
Mar-09	11	800	159	2,525	729	2,798	360	1,230	25	7,825
Apr-09	1	900	132	2,099	608	2,809	327	1,209	26	7,209
May-09	29	1600	137	2,090	653	3,354	504	1,144	29	7,911
Jun-09	29	1700	144	1,984	640	3,902	340	1,162	28	8,200
			1,771	28,007	8,211	41,029	5,170	14,436	372	98,997

+ plus

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

Month	Day	Time	Non-FERC					FERC	Total	
			CA	OR	WA	UT	ID			WY
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					-	-		-
Jan-09	27	800					-	-		-
Feb-09	10	1900					-	-		-
Mar-09	11	800					-	-		-
Apr-09	1	900					-	-		-
May-09	29	1600					-	-		-
Jun-09	29	1700					-	-		-
			-	-	-	-	37	-	-	37

= equals

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustme**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jul-08	9	1700	171	2,522	726	4,145	530	1,208	43	9,347
Aug-08	14	1700	156	2,590	753	4,150	479	1,173	43	9,344
Sep-08	8	1600	135	2,207	600	3,451	463	1,098	36	7,990
Oct-08	1	1600	109	1,878	568	3,431	436	1,133	32	7,585
Nov-08	5	1800	138	2,202	619	3,215	425	1,210	28	7,836
Dec-08	15	1800	163	2,796	844	3,475	451	1,325	32	9,084
Jan-09	27	800	169	2,661	791	3,094	462	1,317	25	8,519
Feb-09	10	1900	158	2,455	680	3,204	431	1,228	25	8,183
Mar-09	11	800	159	2,525	729	2,798	360	1,230	25	7,825
Apr-09	1	900	132	2,099	608	2,809	327	1,209	26	7,209
May-09	29	1600	137	2,090	653	3,354	504	1,144	29	7,911
Jun-09	29	1700	144	1,984	640	3,902	340	1,162	28	8,200
			1,771.1	28,007.3	8,210.7	41,029.3	5,207.1	14,435.5	372.5	99,033.5

+ plus

**Temperature Normalization Adjustments**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jul-08	9	1700	(0)	93	16	(202)	(16)	(19)		(128)
Aug-08	14	1700	1	(53)	15	(99)	(8)	17		(127)
Sep-08	8	1600	(1)	15	3	49	15	(6)		75
Oct-08	1	1600	(4)	43	(2)	(429)	29	9		(355)
Nov-08	5	1800	1	(61)	(3)	27	(6)	(22)		(63)
Dec-08	15	1800	0	26	(4)	(10)	(0)	(7)		5
Jan-09	27	800	(5)	(33)	9	(6)	-	(1)		(35)
Feb-09	10	1900	(2)	(31)	(4)	(4)	(7)	14		(34)
Mar-09	11	800	(5)	(91)	(43)	(27)	(3)	(31)		(200)
Apr-09	1	900	2	(28)	(27)	(43)	(0)	(5)		(102)
May-09	29	1600	(7)	(263)	(94)	(151)	(38)	(15)		(568)
Jun-09	29	1700	2	(37)	(57)	5	16	3		(68)
			(19)	(421)	(191)	(889)	(17)	(63)	-	(1,600)

= equals

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) (Temperature Adjusted)**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jul-08	9	1700	171	2,615	742	3,943	514	1,190	43	9,219
Aug-08	14	1700	157	2,536	768	4,051	471	1,190	43	9,217
Sep-08	8	1600	134	2,222	603	3,500	478	1,092	36	8,065
Oct-08	1	1600	104	1,921	566	3,002	465	1,141	32	7,230
Nov-08	5	1800	139	2,141	616	3,242	418	1,188	28	7,773
Dec-08	15	1800	163	2,821	839	3,465	451	1,318	32	9,089
Jan-09	27	800	164	2,628	800	3,088	462	1,316	25	8,484
Feb-09	10	1900	157	2,424	676	3,200	424	1,242	25	8,149
Mar-09	11	800	154	2,434	686	2,771	357	1,198	25	7,625
Apr-09	1	900	134	2,070	580	2,767	327	1,203	26	7,107
May-09	29	1600	129	1,827	560	3,203	466	1,128	29	7,343
Jun-09	29	1700	146	1,947	583	3,907	357	1,165	28	8,133
			1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7



UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
ENERGY

		HISTORICAL LOADS (MWH)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2008	Jul-08	93,404	1,322,620	387,466	2,422,512	497,879	842,488	21,945	5,588,315
2008	Aug-08	87,273	1,301,349	377,341	2,351,117	362,676	836,414	21,860	5,338,030
2008	Sep-08	72,647	1,205,649	355,297	1,918,886	282,385	760,990	16,585	4,612,438
2008	Oct-08	70,919	1,220,679	366,547	1,858,344	276,043	835,965	15,764	4,644,261
2008	Nov-08	72,870	1,230,623	375,175	1,905,854	251,394	821,145	14,565	4,671,627
2008	Dec-08	90,601	1,513,115	479,491	2,119,013	279,185	908,096	16,935	5,406,436
2009	Jan-09	88,718	1,459,317	438,189	2,082,761	276,426	896,701	16,333	5,258,445
2009	Feb-09	77,680	1,258,075	356,621	1,819,971	253,095	785,391	13,386	4,564,218
2009	Mar-09	80,717	1,308,165	364,072	1,833,785	236,668	852,820	14,557	4,690,783
2009	Apr-09	74,134	1,130,393	325,081	1,719,834	209,843	788,675	13,674	4,261,633
2009	May-09	82,299	1,129,009	332,923	1,814,729	271,096	787,400	14,452	4,431,907
2009	Jun-09	71,444	1,111,019	331,881	1,840,153	209,790	767,500	14,190	4,345,978
		962,706	15,190,012	4,490,084	23,686,959	3,406,481	9,883,584	194,246	57,814,072

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2008	Jul-08			(1,675)	(8,032)		-		(9,706)
2008	Aug-08			(1,529)	(6,282)		-		(7,811)
2008	Sep-08			(1,661)	(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)		-		(9,969)
2009	Jan-09			(2,694)	(6,549)		-		(9,243)
2009	Feb-09			(2,397)	-		-		(2,397)
2009	Mar-09			(2,348)	-		-		(2,348)
2009	Apr-09			(2,252)	-		-		(2,252)
2009	May-09			(1,590)	-		-		(1,590)
2009	Jun-09			(1,016)	(2,350)		-		(3,366)
		-	-	(24,835)	(35,650)	-	-	-	(60,484)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2008	Jul-08	93,404	1,322,620	385,791	2,414,481	497,879	842,488	21,945	5,578,608
2008	Aug-08	87,273	1,301,349	375,812	2,344,835	362,676	836,414	21,860	5,330,220
2008	Sep-08	72,647	1,205,649	353,635	1,913,670	282,385	760,990	16,585	4,605,561
2008	Oct-08	70,919	1,220,679	364,220	1,858,344	276,043	835,965	15,764	4,641,935
2008	Nov-08	72,870	1,230,623	372,576	1,905,854	251,394	821,145	14,565	4,669,029
2008	Dec-08	90,601	1,513,115	476,744	2,111,792	279,185	908,096	16,935	5,396,467
2009	Jan-09	88,718	1,459,317	435,495	2,076,212	276,426	896,701	16,333	5,249,202
2009	Feb-09	77,680	1,258,075	354,224	1,819,971	253,095	785,391	13,386	4,561,822
2009	Mar-09	80,717	1,308,165	361,724	1,833,785	236,668	852,820	14,557	4,688,435
2009	Apr-09	74,134	1,130,393	322,829	1,719,834	209,843	788,675	13,674	4,259,381
2009	May-09	82,299	1,129,009	331,333	1,814,729	271,096	787,400	14,452	4,430,317
2009	Jun-09	71,444	1,111,019	330,865	1,837,803	209,790	767,500	14,190	4,342,611
		962,706	15,190,012	4,465,250	23,651,310	3,406,481	9,883,584	194,246	57,753,588

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2008	Jul-08				482	3,827	-		4,309
2008	Aug-08				291	5,409	-		5,700
2008	Sep-08				310	1,702	-		2,012
2008	Oct-08				522	1,023	-		1,546
2008	Nov-08				127	7,419	-		7,546
2008	Dec-08				117	5,684	-		5,801
2009	Jan-09				479	158	-		637
2009	Feb-09				129	275	-		404
2009	Mar-09				86	117	-		204
2009	Apr-09				113	147	-		260
2009	May-09				116	272	-		389
2009	Jun-09				295	138	-		434
		-	-	-	3,070	26,172	-	-	29,241

UTAH RESULTS OF OPERATIONS  
 HISTORICAL JUNE 2009  
 ENERGY

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LOADS FOR JURISDICTIONAL ALLOCATION (MWH) - Prior to Temperature Adjustments									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2008	Jul-08	93,404	1,322,620	385,791	2,414,963	501,705	842,488	21,945	5,582,917
2008	Aug-08	87,273	1,301,349	375,812	2,345,127	368,085	836,414	21,860	5,335,920
2008	Sep-08	72,647	1,205,649	353,635	1,913,980	284,088	760,990	16,585	4,607,574
2008	Oct-08	70,919	1,220,679	364,220	1,858,866	277,066	835,965	15,764	4,643,480
2008	Nov-08	72,870	1,230,623	372,576	1,905,981	258,814	821,145	14,565	4,676,575
2008	Dec-08	90,601	1,513,115	476,744	2,111,909	284,868	908,096	16,935	5,402,268
2009	Jan-09	88,718	1,459,317	435,495	2,076,691	276,584	896,701	16,333	5,249,839
2009	Feb-09	77,680	1,258,075	354,224	1,820,100	253,370	785,391	13,386	4,562,226
2009	Mar-09	80,717	1,308,165	361,724	1,833,871	236,785	852,820	14,557	4,688,639
2009	Apr-09	74,134	1,130,393	322,829	1,719,947	209,990	788,675	13,674	4,259,642
2009	May-09	82,299	1,129,009	331,333	1,814,845	271,369	787,400	14,452	4,430,706
2009	Jun-09	71,444	1,111,019	330,865	1,838,099	209,928	767,500	14,190	4,343,045
		962,706	15,190,012	4,465,250	23,654,379	3,432,653	9,883,584	194,246	57,782,829

+ plus

Temperature Normalization Adjustments									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2008	Jul-08	(302)	5,379	(3,545)	(71,462)	(15,000)	(1,459)		(86,390)
2008	Aug-08	(334)	(4,636)	3,935	(29,405)	(7,337)	1,425		(36,353)
2008	Sep-08	(599)	(375)	4,974	30,926	9,330	4,809		49,065
2008	Oct-08	354	(3,977)	904	(4,637)	2,611	(867)		(5,613)
2008	Nov-08	(637)	(6,030)	(6,266)	994	830	315		(10,794)
2008	Dec-08	(6,578)	(118,144)	(62,114)	(24,622)	(3,046)	(14,065)		(228,567)
2009	Jan-09	(7,199)	(70,464)	(16,729)	(20,133)	(2,616)	(3,560)		(120,701)
2009	Feb-09	(2,631)	(62,517)	(21,579)	(9,070)	(7,134)	531		(102,400)
2009	Mar-09	(2,679)	(41,584)	(17,802)	(20,029)	(3,112)	(4,235)		(89,440)
2009	Apr-09	(341)	(11,549)	(873)	5,132	1,356	(4,369)		(10,644)
2009	May-09	(432)	(5,133)	(7,628)	(951)	(4,583)	1,102		(17,625)
2009	Jun-09	244	11,567	(11,431)	163,189	27,555	5,868		196,992
		(21,133)	(307,463)	(138,155)	19,932	(1,146)	(14,505)	-	(462,469)

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LOADS FOR JURISDICTIONAL ALLOCATION (MWH) (Temperature Adjusted)									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2008	Jul-08	93,102	1,328,000	382,246	2,343,501	486,705	841,029	21,945	5,496,527
2008	Aug-08	86,939	1,296,713	379,747	2,315,721	360,749	837,839	21,860	5,299,567
2008	Sep-08	72,048	1,205,274	358,610	1,944,906	293,418	765,799	16,585	4,656,639
2008	Oct-08	71,273	1,216,702	365,124	1,854,230	279,677	835,098	15,764	4,637,867
2008	Nov-08	72,234	1,224,593	366,310	1,906,975	259,644	821,460	14,565	4,665,780
2008	Dec-08	84,023	1,394,971	414,630	2,087,288	281,823	894,032	16,935	5,173,701
2009	Jan-09	81,519	1,388,853	418,766	2,056,559	273,968	893,141	16,333	5,129,138
2009	Feb-09	75,049	1,195,558	332,645	1,811,030	246,236	785,922	13,386	4,459,826
2009	Mar-09	78,038	1,266,581	343,922	1,813,842	233,674	848,585	14,557	4,599,199
2009	Apr-09	73,793	1,118,844	321,956	1,725,079	211,347	784,306	13,674	4,248,998
2009	May-09	81,867	1,123,875	323,705	1,813,894	266,786	788,502	14,452	4,413,081
2009	Jun-09	71,689	1,122,586	319,434	2,001,288	237,483	773,368	14,190	4,540,037
		941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	Ref Page
Subtotal	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	10.17
System Energy Factor	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
Divisional Energy - Pacific	3.3397%	52.7876%	15.3480%	0.0000%	0.0000%	28.5247%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.2783%	11.7811%	6.2727%	0.6669%	100.00%
System Generation Factor	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%
Divisional Generation - Pacific	3.5059%	55.2443%	16.0605%	0.0000%	0.0000%	25.1893%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	82.7571%	11.0249%	5.4723%	0.7457%	100.00%
System Capacity (kw)								
Accord	1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7
Modified Accord	1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7
Rolled-In	1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7
Rolled-In with Hydro Adj.	1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7
Rolled-In with Off-Sys Adj.	1,752.3	27,586.5	8,019.6	40,139.9	5,190.2	14,372.7	372.5	97,433.7
System Capacity Factor								
Accord	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%	100.00%
Modified Accord	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%	100.00%
Rolled-In	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%	100.00%
Rolled-In with Hydro Adj.	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%	100.00%
Rolled-In with Off-Sys Adj.	1.7985%	28.3131%	8.2309%	41.1971%	5.3269%	14.7512%	0.3823%	100.00%
System Energy (kwh)								
Accord	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361
Modified Accord	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361
Rolled-In	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361
Rolled-In with Hydro Adj.	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361
Rolled-In with Off-Sys Adj.	941,573	14,882,549	4,327,095	23,674,312	3,431,507	9,869,080	194,246	57,320,361
System Energy Factor								
Accord	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
Modified Accord	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
Rolled-In	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
Rolled-In with Hydro Adj.	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
Rolled-In with Off-Sys Adj.	1.6427%	25.9638%	7.5490%	41.3017%	5.9865%	17.2174%	0.3389%	100.00%
System Generation Factor								
Accord	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%
Modified Accord	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%
Rolled-In	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%
Rolled-In with Hydro Adj.	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%
Rolled-In with Off-Sys Adj.	1.7595%	27.7258%	8.0604%	41.2233%	5.4918%	15.3678%	0.3714%	100.00%

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009

Utah Results of Operations - June 2009

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

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	4,448.9	70,103.6	20,380.3	104,231.5	13,885.7	38,856.8	939.2
Rocky Reach	5,467.6	86,155.7	25,047.0	128,098.2	17,065.3	47,754.2	1,154.2
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	440,688.9	-	-	-	-	-
Surplus	-	402,446.2	-	-	-	-	-
0	-	-	-	-	-	-	-
Total	9,917	999,394	45,427	232,330	30,951	86,611	2,093
MC Factor	0.705%	71.044%	3.229%	16.516%	2.200%	6.157%	0.149%

100%

Utah Results of Operations - June 2009

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	9,205	53.79%	50,084.2	714,394.0	205,628.2	1,260,680.4	261,821.6	452,429.2	11,805.4
Aug-09	7,906	46.21%	40,170.4	599,149.4	175,462.9	1,069,984.9	166,684.8	387,125.6	10,100.5
Sep-09	-	0.00%	-	-	-	-	-	-	-
Oct-09	-	0.00%	-	-	-	-	-	-	-
Nov-09	-	0.00%	-	-	-	-	-	-	-
Dec-09	-	0.00%	-	-	-	-	-	-	-
Jan-10	-	0.00%	-	-	-	-	-	-	-
Feb-10	-	0.00%	-	-	-	-	-	-	-
Mar-10	-	0.00%	-	-	-	-	-	-	-
Apr-10	-	0.00%	-	-	-	-	-	-	-
May-10	-	0.00%	-	-	-	-	-	-	-
Jun-10	-	0.00%	-	-	-	-	-	-	-
SSECT Factor	17,111	100.00%	90,255	1,313,543	381,091	2,330,665	428,506	839,555	21,906
			1.670%	24.300%	7.050%	43.116%	7.927%	15.531%	0.405%

100%

Utah Results of Operations - June 2009

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

MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	9,205	53.79%	92.2	1406.8	399.2	2121.2	276.6	639.9	23.3
Aug-09	7,906	46.21%	72.5	1171.9	355.1	1872.0	217.5	549.8	20.1
Sep-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-09	-	0.00%	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
Jan-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	17,111	100.00%	165	2,579	754	3,993	494	1,190	43
SSCCT Factor			1.787%	27.975%	8.182%	43.319%	5.359%	12.906%	0.471%
SSGCT Factor			1.758%	27.056%	7.899%	43.268%	6.001%	13.563%	0.454%

100%  
100%

Utah Results of Operations - June 2009

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

MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	241,939	3.51%	3,265.1	46,572.8	13,405.3	82,186.3	17,068.7	29,494.8	769.6
Aug-09	243,240	3.55%	3,087.9	46,056.8	13,487.9	82,250.1	12,813.1	29,758.5	776.4
Sep-09	236,177	5.90%	4,253.9	71,163.2	21,173.5	114,833.4	17,324.3	45,215.2	979.2
Oct-09	242,173	11.30%	8,055.9	137,523.5	41,269.9	209,583.1	31,611.8	94,390.9	1,781.9
Nov-09	252,879	13.78%	9,953.0	168,735.4	50,473.5	262,760.1	35,776.0	113,188.2	2,006.9
Dec-09	256,513	14.08%	11,830.0	196,405.7	58,378.0	293,880.7	39,679.4	125,875.6	2,384.4
Jan-10	256,271	14.07%	11,467.9	195,381.2	58,911.3	289,312.8	38,541.3	125,645.5	2,297.7
Feb-10	229,373	10.52%	7,894.2	125,757.4	34,990.0	190,497.2	25,900.8	82,689.0	1,408.1
Mar-10	132,238	4.66%	3,639.9	59,075.9	16,041.2	84,601.3	10,899.0	39,579.8	679.0
Apr-10	249,260	8.79%	6,487.7	98,365.6	28,305.5	151,664.1	18,581.0	68,954.0	1,202.1
May-10	252,297	6.15%	5,035.8	69,132.0	19,911.8	111,576.6	16,410.6	48,502.5	889.0
Jun-10	242,354	3.68%	2,639.4	41,331.1	11,760.8	73,683.0	8,743.6	28,473.7	522.4
	2,834,714	100.00%	77,611	1,255,501	368,109	1,946,829	273,350	831,747	15,697
SSSECH Factor			1.627%	26.327%	7.719%	40.824%	5.732%	17.441%	0.329%

100%

Utah Results of Operations - June 2009  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APs

MONTH	MWH Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	241,939	(142,510)	99,429	3.51%	6.0	91.7	26.0	138.3	18.0	41.7	1.5
Aug-09	243,240	(142,540)	100,700	3.55%	5.6	90.1	27.3	143.9	16.7	42.3	1.5
Sep-09	236,177	(68,780)	167,397	5.90%	7.9	131.2	35.6	206.7	28.2	64.5	2.1
Oct-09	242,173	78,285	320,458	11.30%	11.8	217.1	64.0	339.3	52.5	129.0	3.6
Nov-09	252,879	137,775	390,654	13.78%	19.1	295.0	84.9	446.8	57.6	163.8	3.8
Dec-09	256,513	142,665	399,178	14.08%	23.0	397.2	118.2	487.8	63.5	185.6	4.5
Jan-10	256,271	142,575	398,846	14.07%	23.1	369.7	112.6	434.4	65.0	185.1	3.6
Feb-10	229,373	68,850	298,223	10.52%	16.5	255.0	71.1	336.6	44.6	130.7	2.7
Mar-10	132,238	-	132,238	4.66%	7.2	113.5	32.0	129.2	16.7	55.9	1.1
Apr-10	249,260	-	249,260	8.79%	11.8	182.0	51.0	243.2	28.7	105.8	2.3
May-10	252,297	(77,900)	174,397	6.15%	7.9	112.4	34.4	197.0	28.7	69.4	1.8
Jun-10	242,354	(137,970)	104,384	3.68%	5.4	71.7	21.5	143.9	13.1	42.9	1.0
	2,834,714	450	2,835,163	100.00%	145	2327	679	3247	433	1217	30
SSCCH Factor					1.798%	28.805%	8.401%	40.201%	5.366%	15.062%	0.366%
SSGCH Factor					1.756%	28.185%	8.230%	40.357%	5.458%	15.657%	0.357%

Utah Results of Operations - June 2009  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	41,600	50%	46,551.2	663,999.8	191,122.9	1,171,750.4	243,352.4	420,514.3	10,972.6
Aug-09	41,600	50%	43,469.5	648,356.4	189,873.3	1,157,860.6	180,374.3	418,919.4	10,930.1
Sep-09	-	0%	-	-	-	-	-	-	-
Oct-09	-	0%	-	-	-	-	-	-	-
Nov-09	-	0%	-	-	-	-	-	-	-
Dec-09	-	0%	-	-	-	-	-	-	-
Jan-10	-	0%	-	-	-	-	-	-	-
Feb-10	-	0%	-	-	-	-	-	-	-
Mar-10	-	0%	-	-	-	-	-	-	-
Apr-10	-	0%	-	-	-	-	-	-	-
May-10	-	0%	-	-	-	-	-	-	-
Jun-10	-	0%	-	-	-	-	-	-	-
SSSEC Factor	83,200	100%	90,021	1,312,356	380,996	2,329,611	423,727	839,434	21,903
			1.668%	24.312%	7.058%	43.157%	7.850%	15.551%	0.406%

Utah Results of Operations - June 2009

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	41,600	50%	85.7	1,307.5	371.0	1,971.5	257.1	594.8	21.7
Aug-09	41,600	50%	78.5	1,268.2	384.2	2,025.7	235.3	595.0	21.7
Sep-09	-	0%	-	-	-	-	-	-	-
Oct-09	-	0%	-	-	-	-	-	-	-
Nov-09	-	0%	-	-	-	-	-	-	-
Dec-09	-	0%	-	-	-	-	-	-	-
Jan-10	-	0%	-	-	-	-	-	-	-
Feb-10	-	0%	-	-	-	-	-	-	-
Mar-10	-	0%	-	-	-	-	-	-	-
Apr-10	-	0%	-	-	-	-	-	-	-
May-10	-	0%	-	-	-	-	-	-	-
Jun-10	-	0%	-	-	-	-	-	-	-
	83,200	100%	164	2,576	755	3,997	492	1,190	43
SSCC Factor			1.781%	27.943%	8.193%	43.364%	5.341%	12.907%	0.471%
SSGC Factor			1.753%	27.035%	7.910%	43.312%	5.969%	13.566%	0.455%

UTAH RESULTS OF OPERATIONS  
HISTORICAL JUNE 2009  
ANNUAL EMBEDDED COSTS  
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	28,563,133				Page 2.7, West only
403HP	Hydro Depreciation Expense	11,723,554				Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,709,046				Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>47,995,734</b>				
330 - 336	Hydro Electric Plant in Service	480,344,139				Page 2.23, West only
302 & 182M	Hydro Relicensing	96,771,796				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(203,457,372)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(11,067,322)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>362,589,382</b>				
	Pre-tax Return	11.98%				
	<b>Rate Base Revenue Requirement</b>	<b>43,436,969</b>				
	<b>Annual Embedded Cost</b>					
	<b>West Hydro-Electric Resources</b>	<b>91,432,703</b>	3,761,511	24.31	(58,556,881)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	27,664,001	1,406,723	19.67	(28,428,836)	GRID
	Grant Reasonable Portion	(18,229,325)			(18,229,325)	GRID
		9,434,677			(46,658,160)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	23,952,466	388,228	61.70	8,471,951	
555	Oregon Annual Qualified Facilities Costs	40,062,943	304,717	131.48	27,912,414	
555	Idaho Annual Qualified Facilities Costs	4,363,166	80,976	53.88	1,134,263	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	709,489	11,391	62.29	255,275	
555	California Annual Qualified Facilities Costs	3,928,259	33,281	118.03	2,601,185	
555	Washington Annual Qualified Facilities Costs	1,933,184	13,353	144.78	1,400,736	
	<b>Total Qualified Facilities Costs</b>	<b>74,949,508</b>	<b>831,946</b>	<b>90.09</b>	<b>41,775,824</b>	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	920,384,773			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,723,915			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	519,305,850			Page 2.8
555	Other Purchased Power Contracts	471,479,046			GRID less QF and Mid-C
40910	Renewable Energy Credit	(99,027,323)			Page 2.20
4118	SO2 Emission Allowances	(12,465,484)			Page 2.4
	James River / Little Mountain Offset	(9,097,472)			James River Adj (Tab 5)
	Green Tag Revenues	(16,807,293)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	111,081,615			Page 2.15
403HP	East Hydro Depreciation Expense	4,391,027			Page 2.15, East only
403OP	Other Generation Depreciation Expense	104,263,674			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	326,778			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	<b>Total All Other Operating Expenses</b>	<b>2,008,038,459</b>			
310 - 316	Steam Electric Plant in Service	5,342,718,442			Page 2.21
330 - 336	East Hydro Electric Plant in Service	120,265,148			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	3,050,624,153			Page 2.24
399	Mining	450,311,094			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,473,336,162)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(225,190,813)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(164,244,345)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(39,659,334)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,117,461)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(90,847,520)			Page 2.31
151	Fuel Stock	177,906,713			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(3,917,769)			Page 2.32
253.98	SO2 Emission Allowances	(20,123,590)			Page 2.34
154	Materials & Supplies	75,233,385			Page 2.32
154	East Hydro Materials & Supplies				
	<b>Total Net Rate Base</b>	<b>6,363,657,453</b>			
	Pre-tax Return	11.98%			
	<b>Rate Base Revenue Requirement</b>	<b>762,344,421</b>			
	<b>Annual Embedded Cost</b>				
	<b>All Other Generation Resources</b>	<b>2,770,382,880</b>	69,477,000	39.87	MWh from GRID

<b>Total Annual Embedded Costs</b>	<b>2,946,199,768</b>	<b>75,477,180</b>	<b>39.03</b>		
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**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other
4118000	SE	\$ (5,082)	\$ (5,082)	\$ (83)	\$ (1,320)	\$ (384)	\$ (2,099)	\$ (304)	\$ (875)	\$ (17)
<b>4118000 Total</b>		\$ (5,082)	\$ (5,082)	\$ (83)	\$ (1,320)	\$ (384)	\$ (2,099)	\$ (304)	\$ (875)	\$ (17)
4211000	OR	\$ 17	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4211000	SG	\$ (815)	\$ (815)	\$ (14)	\$ (226)	\$ (66)	\$ (336)	\$ (45)	\$ (125)	\$ (3)
4211000	SO	\$ 36	\$ 36	\$ 1	\$ 10	\$ 3	\$ 15	\$ 2	\$ 5	\$ 0
4211000	UT	\$ (1,294)	\$ (1,294)	\$ -	\$ -	\$ -	\$ (1,294)	\$ -	\$ -	\$ -
4211000	WA	\$ 152	\$ 152	\$ -	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ -
4211000	WYP	\$ (554)	\$ (554)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (554)	\$ -
<b>4211000 Total</b>		\$ (2,458)	\$ (2,458)	\$ (13)	\$ (199)	\$ 89	\$ (1,615)	\$ (43)	\$ (674)	\$ (3)
4212000	CN	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
4212000	OR	\$ 144	\$ 144	\$ -	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -
4212000	SG	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ -
4212000	SO	\$ 38	\$ 38	\$ 1	\$ 11	\$ 3	\$ 16	\$ 2	\$ 5	\$ 0
4212000	WA	\$ 14	\$ 14	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -
4212000	WYP	\$ 9	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -
<b>4212000 Total</b>		\$ 208	\$ 208	\$ 1	\$ 156	\$ 17	\$ 17	\$ 2	\$ 15	\$ 0
4401000	CA	\$ 44,708	\$ 44,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	IDU	\$ 57,022	\$ 57,022	\$ -	\$ -	\$ -	\$ -	\$ 57,022	\$ -	\$ -
4401000	OR	\$ 487,132	\$ 487,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	UT	\$ 545,198	\$ 545,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	WA	\$ 117,437	\$ 117,437	\$ -	\$ -	\$ 117,437	\$ -	\$ -	\$ -	\$ -
4401000	WYP	\$ 76,907	\$ 76,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,907	\$ -
4401000	WYU	\$ 11,229	\$ 11,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,229	\$ -
<b>4401000 Total</b>		\$ 1,339,632	\$ 1,339,632	\$ 44,708	\$ 487,132	\$ 117,437	\$ 545,198	\$ 57,022	\$ 88,137	\$ -
4403000	IDU	\$ 345	\$ 345	\$ -	\$ -	\$ -	\$ -	\$ 345	\$ -	\$ -
4403000	OR	\$ (16,079)	\$ (16,079)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4403000	WA	\$ (4,724)	\$ (4,724)	\$ -	\$ (4,724)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>4403000 Total</b>		\$ (20,458)	\$ (20,458)	\$ -	\$ (16,079)	\$ (4,724)	\$ -	\$ 345	\$ -	\$ -
4421000	CA	\$ 30,082	\$ 30,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	IDU	\$ 28,646	\$ 28,646	\$ -	\$ -	\$ -	\$ -	\$ 28,646	\$ -	\$ -
4421000	OR	\$ 326,920	\$ 326,920	\$ -	\$ 326,920	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	UT	\$ 499,204	\$ 499,204	\$ -	\$ -	\$ -	\$ 499,204	\$ -	\$ -	\$ -
4421000	WA	\$ 89,006	\$ 89,006	\$ -	\$ -	\$ 89,006	\$ -	\$ -	\$ -	\$ -
4421000	WYP	\$ 94,340	\$ 94,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,340	\$ -
4421000	WYU	\$ 10,679	\$ 10,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,679	\$ -
<b>4421000 Total</b>		\$ 1,078,878	\$ 1,078,878	\$ 30,082	\$ 326,920	\$ 89,006	\$ 499,204	\$ 28,646	\$ 105,019	\$ -
4421200	IDU	\$ (8)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ (8)	\$ -	\$ -
4421200	OR	\$ (3)	\$ (3)	\$ -	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -
4421200	WA	\$ (10)	\$ (10)	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
<b>4421200 Total</b>		\$ (21)	\$ (21)	\$ -	\$ (3)	\$ (10)	\$ -	\$ (8)	\$ -	\$ -
4421400	IDU	\$ 524	\$ 524	\$ -	\$ -	\$ -	\$ -	\$ 524	\$ -	\$ -
4421400	OR	\$ (255)	\$ (255)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421400	WA	\$ (211)	\$ (211)	\$ -	\$ (211)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>4421400 Total</b>		\$ 58	\$ (255)	\$ -	\$ (211)	\$ (211)	\$ -	\$ 524	\$ -	\$ -
4421500	IDU	\$ (12)	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ (12)	\$ -	\$ -
4421500	OR	\$ (809)	\$ (809)	\$ -	\$ (809)	\$ -	\$ -	\$ (12)	\$ -	\$ -
4421500	WA	\$ (330)	\$ (330)	\$ -	\$ -	\$ (330)	\$ -	\$ -	\$ -	\$ -



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4421500 Total		\$ (1,151)	\$ 3,871	\$ (809)	\$ (330)	\$ -	\$ -	\$ (12)	\$ -	\$ -
4422000	CA	\$ 3,871	\$ 3,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IDU	\$ 61,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,355	\$ -	\$ -
4422000	OR	\$ 132,994	\$ -	\$ 132,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	UT	\$ 335,450	\$ -	\$ -	\$ -	\$ 335,450	\$ -	\$ -	\$ -	\$ -
4422000	WA	\$ 42,694	\$ -	\$ -	\$ 42,694	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	WYP	\$ 252,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,093	\$ -
4422000	WYU	\$ 65,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,234	\$ -
4422000 Total		\$ 893,692	\$ 3,871	\$ 132,994	\$ 42,694	\$ 335,450	\$ 61,355	\$ 317,328	\$ -	\$ -
4423000	CA	\$ 8,501	\$ 8,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	IDU	\$ 41,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,802	\$ -	\$ -
4423000	OR	\$ 13,562	\$ -	\$ 13,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	UT	\$ 11,809	\$ -	\$ -	\$ -	\$ 11,809	\$ -	\$ -	\$ -	\$ -
4423000	WA	\$ 10,760	\$ -	\$ -	\$ 10,760	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	WYP	\$ 1,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270	\$ -
4423000	WYU	\$ 279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ -
4423000 Total		\$ 87,982	\$ 8,501	\$ 13,562	\$ 10,760	\$ 11,809	\$ 41,802	\$ 1,548	\$ -	\$ -
4441000	CA	\$ 365	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	IDU	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423	\$ -	\$ -
4441000	OR	\$ 5,365	\$ -	\$ 5,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	UT	\$ 10,737	\$ -	\$ -	\$ -	\$ 10,737	\$ -	\$ -	\$ -	\$ -
4441000	WA	\$ 1,263	\$ -	\$ -	\$ 1,263	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	WYP	\$ 1,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,707	\$ -
4441000	WYU	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365	\$ -
4441000 Total		\$ 20,225	\$ 365	\$ 5,365	\$ 1,263	\$ 10,737	\$ 423	\$ 2,072	\$ -	\$ -
4451000	UT	\$ 18,488	\$ -	\$ -	\$ 18,488	\$ -	\$ -	\$ -	\$ -	\$ -
4451000 Total		\$ 18,488	\$ -	\$ -	\$ 18,488	\$ -	\$ -	\$ -	\$ -	\$ -
4471000	FERC	\$ 5,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,964	\$ -
4471000	OR	\$ 988	\$ -	\$ 988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4471000	WYP	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ -
4471000 Total		\$ 6,980	\$ -	\$ 988	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 5,964
4471200	SG	\$ 21,821	\$ 384	\$ 6,050	\$ 1,759	\$ 8,995	\$ 1,198	\$ 1,198	\$ 3,353	\$ 81
4471200 Total		\$ 21,821	\$ 384	\$ 6,050	\$ 1,759	\$ 8,995	\$ 1,198	\$ 1,198	\$ 3,353	\$ 81
4471220	SG	\$ 26,120	\$ 460	\$ 7,242	\$ 2,105	\$ 10,767	\$ 1,434	\$ 1,434	\$ 4,014	\$ 97
4471220 Total		\$ 26,120	\$ 460	\$ 7,242	\$ 2,105	\$ 10,767	\$ 1,434	\$ 1,434	\$ 4,014	\$ 97
4471300	SG	\$ 91,978	\$ 1,618	\$ 25,502	\$ 7,414	\$ 37,916	\$ 5,051	\$ 5,051	\$ 14,135	\$ 342
4471300 Total		\$ 91,978	\$ 1,618	\$ 25,502	\$ 7,414	\$ 37,916	\$ 5,051	\$ 5,051	\$ 14,135	\$ 342
4471400	SG	\$ 578,781	\$ 10,184	\$ 160,472	\$ 46,652	\$ 238,593	\$ 31,785	\$ 31,785	\$ 88,946	\$ 2,150
4471400 Total		\$ 578,781	\$ 10,184	\$ 160,472	\$ 46,652	\$ 238,593	\$ 31,785	\$ 31,785	\$ 88,946	\$ 2,150
4472000	SG	\$ (49,046)	\$ (863)	\$ (13,599)	\$ (3,953)	\$ (20,219)	\$ (2,694)	\$ (2,694)	\$ (7,538)	\$ (182)
4472000 Total		\$ (49,046)	\$ (863)	\$ (13,599)	\$ (3,953)	\$ (20,219)	\$ (2,694)	\$ (2,694)	\$ (7,538)	\$ (182)
4475000	SE	\$ 1,414	\$ 23	\$ 367	\$ 107	\$ 584	\$ 85	\$ 85	\$ 243	\$ 5
4475000 Total		\$ 1,414	\$ 23	\$ 367	\$ 107	\$ 584	\$ 85	\$ 85	\$ 243	\$ 5
4476100	SG	\$ 104,566	\$ 1,840	\$ 28,992	\$ 8,428	\$ 43,105	\$ 5,743	\$ 5,743	\$ 16,069	\$ 388
4476100 Total		\$ 104,566	\$ 1,840	\$ 28,992	\$ 8,428	\$ 43,105	\$ 5,743	\$ 5,743	\$ 16,069	\$ 388
4476200	SG	\$ 3,771	\$ 66	\$ 1,045	\$ 304	\$ 1,554	\$ 207	\$ 207	\$ 579	\$ 14
4476200 Total		\$ 3,771	\$ 66	\$ 1,045	\$ 304	\$ 1,554	\$ 207	\$ 207	\$ 579	\$ 14



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4479000	TRANS SRVC	\$	\$	\$	\$	\$	\$	\$	\$	\$
4479000	TRANS SRVC	\$	1,239	-	-	-	-	-	-	1,239
4479000	WYP	\$	6	-	-	-	-	-	6	-
4479000	CA	\$	1,245	-	-	-	-	-	6	1,239
4501000	FORF DISC/INT-RES	\$	155	155	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	\$	178	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	\$	2,074	-	2,074	-	-	178	-	-
4501000	FORF DISC/INT-RES	\$	1,971	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	\$	403	-	-	1,971	-	-	-	-
4501000	FORF DISC/INT-RES	\$	313	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	\$	43	-	-	-	-	-	313	-
4501000	FORF DISC/INT-RES	\$	513	155	2,074	1,971	1,971	178	43	-
4502000	FORF DISC/INT-COMM	\$	56	56	-	-	-	-	355	-
4502000	FORF DISC/INT-COMM	\$	33	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	\$	519	-	519	-	-	33	-	-
4502000	FORF DISC/INT-COMM	\$	670	-	-	670	-	-	-	-
4502000	FORF DISC/INT-COMM	\$	101	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	\$	117	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	\$	17	-	-	-	-	-	117	-
4502000	FORF DISC/INT-COMM	\$	1,513	56	519	670	670	33	134	-
4503000	FORF DISC/INT-IND	\$	11	11	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	\$	238	-	-	-	-	238	-	-
4503000	FORF DISC/INT-IND	\$	116	-	116	-	-	-	-	-
4503000	FORF DISC/INT-IND	\$	194	-	-	194	-	-	-	-
4503000	FORF DISC/INT-IND	\$	33	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	\$	82	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	\$	37	-	-	-	-	-	82	-
4503000	FORF DISC/INT-IND	\$	710	11	116	194	194	238	37	-
4504000	GOVT MUNI/ALL OTH	\$	1	1	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	\$	4	-	-	-	-	4	-	-
4504000	GOVT MUNI/ALL OTH	\$	(9)	-	(9)	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	\$	97	-	-	97	-	-	-	-
4504000	GOVT MUNI/ALL OTH	\$	(3)	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	\$	1	-	-	-	-	-	1	-
4504000	GOVT MUNI/ALL OTH	\$	2	-	-	-	-	-	2	-
4504000	GOVT MUNI/ALL OTH	\$	92	1	(9)	97	97	4	3	-
4511000	ACCOUNT SERV CHG	\$	130	130	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	\$	142	-	-	-	-	142	-	-
4511000	ACCOUNT SERV CHG	\$	1,443	-	1,443	-	-	-	-	-
4511000	ACCOUNT SERV CHG	\$	2,728	-	-	2,728	-	-	-	-
4511000	ACCOUNT SERV CHG	\$	246	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	\$	218	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	\$	37	-	-	-	-	-	218	-
4511000	ACCOUNT SERV CHG	\$	4,946	130	1,443	2,728	2,728	142	37	-
4512000	TAMPER/RECONNECT	\$	2	2	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	\$	4	-	-	-	-	4	-	-
4512000	TAMPER/RECONNECT	\$	19	-	19	-	-	-	-	-
4512000	TAMPER/RECONNECT	\$	0	0	0	0	0	0	0	0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4512000	TAMPER/RECONNECT	\$ 29	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -
4512000	TAMPER/RECONNECT	\$ 9	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4512000	TAMPER/RECONNECT	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4512000 Total		\$ 64	\$ 64	\$ 2	\$ 19	\$ 29	\$ 4	\$ 1	\$ 1	\$ 0
4513000	OTHER	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4513000	OTHER	\$ 23	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4513000	OTHER	\$ 412	\$ 412	\$ -	\$ 412	\$ -	\$ 23	\$ -	\$ -	\$ -
4513000	OTHER	\$ 22	\$ 22	\$ 1	\$ 6	\$ 9	\$ 1	\$ -	\$ -	\$ -
4513000	OTHER	\$ 1,012	\$ 1,012	\$ -	\$ -	\$ 1,012	\$ -	\$ -	\$ -	\$ 0
4513000	OTHER	\$ 188	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4513000	OTHER	\$ 248	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 248
4513000 Total		\$ 2,055	\$ 2,055	\$ 163	\$ 418	\$ 1,021	\$ 25	\$ 439	\$ 439	\$ 0
4513500	WEATHERIZ 12% 12MO	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4513500 Total		\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4514100	ENERGY FINANSWR	\$ 42	\$ 42	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -
4514100	ENERGY FINANSWR	\$ 5	\$ 5	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
4514100 Total		\$ 47	\$ 47	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -
4514400	ENGY FINANSWR LGHT	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4514400	ENGY FINANSWR LGHT	\$ 5	\$ 5	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
4514400 Total		\$ 6	\$ 6	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
4514900	ENGY FINNSWR 12000	\$ 1	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
4514900	ENGY FINNSWR 12000	\$ 2	\$ 2	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
4514900 Total		\$ 3	\$ 3	\$ 0	\$ 4	\$ 5	\$ 1	\$ 0	\$ 0	\$ 0
4530000	SLS WATER & W PWR	\$ 13	\$ 13	\$ 0	\$ 4	\$ 5	\$ 5	\$ 2	\$ 2	\$ 0
4530000 Total		\$ 13	\$ 13	\$ 0	\$ 4	\$ 5	\$ 5	\$ 2	\$ 2	\$ 0
4541000	RENTS - COMMON	\$ 540	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4541000	RENTS - COMMON	\$ 314	\$ 314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4541000	RENTS - COMMON	\$ 4,931	\$ 4,931	\$ -	\$ 4,931	\$ -	\$ -	\$ -	\$ -	\$ -
4541000	RENTS - COMMON	\$ 2,010	\$ 2,010	\$ 35	\$ 557	\$ 162	\$ 829	\$ 110	\$ 309	\$ 7
4541000	RENTS - COMMON	\$ 3,697	\$ 3,697	\$ 90	\$ 1,070	\$ 291	\$ 1,529	\$ 200	\$ 507	\$ 9
4541000	RENTS - COMMON	\$ 3,475	\$ 3,475	\$ -	\$ -	\$ 3,475	\$ -	\$ -	\$ -	\$ -
4541000	RENTS - COMMON	\$ 1,017	\$ 1,017	\$ -	\$ -	\$ 1,017	\$ -	\$ -	\$ -	\$ -
4541000	RENTS - COMMON	\$ 437	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437	\$ -
4541000	RENTS - COMMON	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4541000 Total		\$ 16,403	\$ 16,403	\$ 665	\$ 6,559	\$ 5,833	\$ 624	\$ 1,236	\$ 1,236	\$ 17
4542000	RENTS - NON COMMON	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4542000	RENTS - NON COMMON	\$ 13	\$ 13	\$ 0	\$ 4	\$ 6	\$ 1	\$ 2	\$ 2	\$ 0
4542000	RENTS - NON COMMON	\$ 5	\$ 5	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
4542000 Total		\$ 18	\$ 18	\$ 0	\$ 4	\$ 10	\$ 1	\$ 2	\$ 2	\$ 0
4543000	MCI FOGWIRE REVENUES	\$ 3,348	\$ 3,348	\$ 59	\$ 928	\$ 1,380	\$ 184	\$ 515	\$ 515	\$ 12
4543000	Other Wheeling Rev	\$ 3,348	\$ 3,348	\$ 59	\$ 928	\$ 1,380	\$ 184	\$ 515	\$ 515	\$ 12
4543000 Total		\$ 25,268	\$ 25,268	\$ 445	\$ 7,006	\$ 10,416	\$ 1,388	\$ 3,883	\$ 3,883	\$ 94
4561100	S/T FIRM WHEEL REV	\$ 25,268	\$ 25,268	\$ 445	\$ 7,006	\$ 10,416	\$ 1,388	\$ 3,883	\$ 3,883	\$ 94
4561910	S/T FIRM WHEEL REV	\$ 2,152	\$ 2,152	\$ 38	\$ 597	\$ 887	\$ 118	\$ 331	\$ 331	\$ 8
4561910 Total		\$ 2,152	\$ 2,152	\$ 38	\$ 597	\$ 887	\$ 118	\$ 331	\$ 331	\$ 8
4561920	LT FIRM WHEEL REV	\$ 29,207	\$ 29,207	\$ 514	\$ 8,098	\$ 12,040	\$ 1,604	\$ 4,488	\$ 4,488	\$ 108



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4561920 Total	\$	\$ 29,207	\$ 514	\$ 8,098	\$ 2,354	\$ 12,040	\$ 1,604	\$ 4,488	\$ 108	\$ -
4561930 NON-FIRM WHEEL REV	SE	\$ 13,863	\$ 228	\$ 3,599	\$ 1,047	\$ 5,726	\$ 830	\$ 2,387	\$ 47	\$ -
4561930 Total	SG	\$ 13,863	\$ 228	\$ 3,599	\$ 1,047	\$ 5,726	\$ 830	\$ 2,387	\$ 47	\$ -
4562100 USE OF FACIL REV		\$ 12	\$ 0	\$ 3	\$ 1	\$ 5	\$ 1	\$ 2	\$ 0	\$ -
4562100 Total		\$ 12	\$ 0	\$ 3	\$ 1	\$ 5	\$ 1	\$ 2	\$ 0	\$ -
4562200 DSM REVENUES	OTHER	\$ 40,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,720
4562200 Total		\$ 40,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,720
4562300 MISC OTHER REV	CA	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	IDU	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
4562300	OR	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	SG	\$ 40,165	\$ 707	\$ 11,136	\$ 3,237	\$ 16,557	\$ 2,206	\$ 6,173	\$ 149	\$ -
4562300	SO	\$ (35)	\$ (1)	\$ (10)	\$ (3)	\$ (14)	\$ (2)	\$ (5)	\$ (0)	\$ -
4562300	UT	\$ 22	\$ 22	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -
4562300	WA	\$ (52)	\$ -	\$ -	\$ (52)	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	WYP	\$ 194	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ 194	\$ -	\$ -
4562300 Total		\$ 40,319	\$ 710	\$ 11,146	\$ 3,183	\$ 16,565	\$ 2,204	\$ 6,362	\$ 149	\$ -
4562400 M&S INVENTORY SALES	OR	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562400	SO	\$ 863	\$ 21	\$ 250	\$ 68	\$ 357	\$ 47	\$ 118	\$ 2	\$ -
4562400	UT	\$ 513	\$ -	\$ -	\$ -	\$ 513	\$ -	\$ -	\$ -	\$ -
4562400	WYP	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
4562400 Total		\$ 1,377	\$ 21	\$ 250	\$ 68	\$ 870	\$ 47	\$ 119	\$ 2	\$ -
4562500 M&S INV COST OF SALE	UT	\$ (912)	\$ -	\$ -	\$ -	\$ (912)	\$ -	\$ -	\$ -	\$ -
4562500 Total		\$ (912)	\$ -	\$ -	\$ -	\$ (912)	\$ -	\$ -	\$ -	\$ -
Grand Total		\$ 4,383,982	\$ 104,342	\$ 1,207,298	\$ 329,814	\$ 1,798,066	\$ 240,188	\$ 653,039	\$ 10,515	\$ 40,720





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other
5000000	OPER SUPV & ENG	\$19,351	\$340	\$5,365	\$1,560	\$7,977	\$1,063	\$2,974	\$72	\$0
5000000	OPER SUPV & ENG	\$1,296	\$23	\$365	\$107	\$523	\$71	\$203	\$5	\$0
<b>5000000 Total</b>	<b>SSGCH</b>	<b>\$20,647</b>	<b>\$363</b>	<b>\$5,730</b>	<b>\$1,666</b>	<b>\$8,500</b>	<b>\$1,133</b>	<b>\$3,177</b>	<b>\$77</b>	<b>\$0</b>
5001000	OPER SUPV & ENG	\$701	\$12	\$194	\$57	\$289	\$39	\$108	\$3	\$0
5010000	FUEL CONSUMED	\$42	\$1	\$11	\$3	\$17	\$2	\$7	\$3	\$0
<b>5010000 Total</b>	<b>SE</b>	<b>\$42</b>	<b>\$1</b>	<b>\$11</b>	<b>\$3</b>	<b>\$17</b>	<b>\$2</b>	<b>\$7</b>	<b>\$3</b>	<b>\$0</b>
5011000	FUEL CONSUMED-COAL	\$517,200	\$8,496	\$134,285	\$39,043	\$213,613	\$30,962	\$89,048	\$1,753	\$0
5011000	FUEL CONSUMED-COAL	\$4,493	\$887	\$14,347	\$4,206	\$22,246	\$3,124	\$9,504	\$179	\$0
<b>5011000 Total</b>	<b>SSECH</b>	<b>\$571,694</b>	<b>\$9,383</b>	<b>\$148,631</b>	<b>\$43,250</b>	<b>\$235,859</b>	<b>\$34,086</b>	<b>\$98,553</b>	<b>\$1,932</b>	<b>\$0</b>
5012000	FUEL HAND-COAL	\$5,399	\$89	\$1,402	\$408	\$2,230	\$323	\$930	\$18	\$0
5012000	FUEL HAND-COAL	\$2,655	\$43	\$699	\$205	\$1,084	\$152	\$463	\$1	\$0
<b>5012000 Total</b>	<b>SSECH</b>	<b>\$8,054</b>	<b>\$132</b>	<b>\$2,101</b>	<b>\$613</b>	<b>\$3,314</b>	<b>\$475</b>	<b>\$1,393</b>	<b>\$27</b>	<b>\$0</b>
5013000	START UP FUEL - GAS	\$401	\$7	\$104	\$30	\$166	\$24	\$69	\$1	\$0
<b>5013000 Total</b>	<b>SE</b>	<b>\$401</b>	<b>\$7</b>	<b>\$104</b>	<b>\$30</b>	<b>\$166</b>	<b>\$24</b>	<b>\$69</b>	<b>\$1</b>	<b>\$0</b>
5013500	FUEL CONSUMED-GAS	\$33,158	\$545	\$8,609	\$2,503	\$13,695	\$1,985	\$5,709	\$112	\$0
<b>5013500 Total</b>	<b>SE</b>	<b>\$33,158</b>	<b>\$545</b>	<b>\$8,609</b>	<b>\$2,503</b>	<b>\$13,695</b>	<b>\$1,985</b>	<b>\$5,709</b>	<b>\$112</b>	<b>\$0</b>
5014000	FUEL CONSUMED-DIESEL	\$22	\$0	\$6	\$2	\$9	\$1	\$4	\$0	\$0
<b>5014000 Total</b>	<b>SE</b>	<b>\$22</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5014500	START UP FUEL-DIESEL	\$6,229	\$102	\$1,616	\$470	\$2,571	\$373	\$1,072	\$21	\$0
5014500	START UP FUEL-DIESEL	\$177	\$3	\$47	\$14	\$72	\$10	\$31	\$1	\$0
<b>5014500 Total</b>	<b>SSECH</b>	<b>\$6,402</b>	<b>\$105</b>	<b>\$1,663</b>	<b>\$484</b>	<b>\$2,643</b>	<b>\$383</b>	<b>\$1,103</b>	<b>\$22</b>	<b>\$0</b>
5015000	FUEL CONS-RES DISP	\$239	\$4	\$62	\$18	\$99	\$14	\$41	\$1	\$0
5015100	ASH & ASH BYPRD SALE	\$239	\$4	\$62	\$18	\$99	\$14	\$41	\$1	\$0
<b>5015100 Total</b>	<b>SE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5020000	STEAM EXPENSES	\$11,784	\$207	\$3,267	\$950	\$4,858	\$647	\$1,811	\$44	\$0
5020000	STEAM EXPENSES	\$5,703	\$100	\$1,607	\$469	\$2,301	\$311	\$893	\$20	\$0
<b>5020000 Total</b>	<b>SSGCH</b>	<b>\$17,487</b>	<b>\$307</b>	<b>\$4,875</b>	<b>\$1,419</b>	<b>\$7,159</b>	<b>\$958</b>	<b>\$2,704</b>	<b>\$64</b>	<b>\$0</b>
5022000	STM EXP - FLYASH	\$1,095	\$19	\$304	\$88	\$452	\$60	\$168	\$4	\$0
5022000	STM EXP - FLYASH	\$1,095	\$19	\$304	\$88	\$452	\$60	\$168	\$4	\$0
<b>5022000 Total</b>	<b>SG</b>	<b>\$1,996</b>	<b>\$35</b>	<b>\$553</b>	<b>\$161</b>	<b>\$823</b>	<b>\$110</b>	<b>\$307</b>	<b>\$7</b>	<b>\$0</b>
5024000	STM EXP - OTHER	\$16,755	\$295	\$4,646	\$1,351	\$6,907	\$920	\$2,575	\$62	\$0
5024000	STM EXP - OTHER	\$16,755	\$295	\$4,646	\$1,351	\$6,907	\$920	\$2,575	\$62	\$0
<b>5024000 Total</b>	<b>SG</b>	<b>\$16,755</b>	<b>\$295</b>	<b>\$4,646</b>	<b>\$1,351</b>	<b>\$6,907</b>	<b>\$920</b>	<b>\$2,575</b>	<b>\$62</b>	<b>\$0</b>
5030000	STEAM FRM OTH SRCS	\$3,433	\$56	\$891	\$259	\$1,418	\$205	\$591	\$12	\$0
5030000	STEAM FRM OTH SRCS	\$3,433	\$56	\$891	\$259	\$1,418	\$205	\$591	\$12	\$0
<b>5030000 Total</b>	<b>SE</b>	<b>\$3,433</b>	<b>\$56</b>	<b>\$891</b>	<b>\$259</b>	<b>\$1,418</b>	<b>\$205</b>	<b>\$591</b>	<b>\$12</b>	<b>\$0</b>
5050000	ELECTRIC EXPENSES	\$2,711	\$48	\$752	\$219	\$1,118	\$149	\$417	\$10	\$0
5050000	ELECTRIC EXPENSES	\$2,711	\$48	\$752	\$219	\$1,118	\$149	\$417	\$10	\$0
<b>5050000 Total</b>	<b>SSGCH</b>	<b>\$4,146</b>	<b>\$73</b>	<b>\$1,156</b>	<b>\$337</b>	<b>\$1,697</b>	<b>\$278</b>	<b>\$641</b>	<b>\$15</b>	<b>\$0</b>
5051000	ELEC EXP GENERAL	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
<b>5051000 Total</b>	<b>SG</b>	<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5060000	MISC STEAM PWR EXP	\$62,340	\$1,097	\$17,284	\$5,025	\$25,698	\$3,424	\$9,580	\$232	\$0
5060000	MISC STEAM PWR EXP	\$62,340	\$1,097	\$17,284	\$5,025	\$25,698	\$3,424	\$9,580	\$232	\$0
<b>5060000 Total</b>	<b>SSGCH</b>	<b>\$2,361</b>	<b>\$41</b>	<b>\$665</b>	<b>\$194</b>	<b>\$953</b>	<b>\$129</b>	<b>\$370</b>	<b>\$8</b>	<b>\$0</b>
<b>5060000 Total</b>	<b>SSGCH</b>	<b>\$64,700</b>	<b>\$1,138</b>	<b>\$17,949</b>	<b>\$5,219</b>	<b>\$26,651</b>	<b>\$3,552</b>	<b>\$9,950</b>	<b>\$240</b>	<b>\$0</b>





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5061000	SG	\$1,212	\$21	\$336	\$98	\$500	\$67	\$186	\$5	\$5
<b>5061000 Total</b>		<b>\$1,212</b>	<b>\$21</b>	<b>\$336</b>	<b>\$98</b>	<b>\$500</b>	<b>\$67</b>	<b>\$186</b>	<b>\$5</b>	<b>\$5</b>
5061100	SG	\$960	\$17	\$266	\$77	\$396	\$53	\$147	\$4	\$4
<b>5061100 Total</b>		<b>\$960</b>	<b>\$17</b>	<b>\$266</b>	<b>\$77</b>	<b>\$396</b>	<b>\$53</b>	<b>\$147</b>	<b>\$4</b>	<b>\$4</b>
5061200	SG	\$21	\$0	\$6	\$2	\$9	\$1	\$3	\$0	\$0
<b>5061200 Total</b>		<b>\$21</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5061300	SG	\$513	\$9	\$142	\$41	\$211	\$28	\$79	\$2	\$2
<b>5061300 Total</b>		<b>\$513</b>	<b>\$9</b>	<b>\$142</b>	<b>\$41</b>	<b>\$211</b>	<b>\$28</b>	<b>\$79</b>	<b>\$2</b>	<b>\$2</b>
5061400	SG	\$1,082	\$19	\$300	\$87	\$446	\$59	\$166	\$4	\$4
<b>5061400 Total</b>		<b>\$1,082</b>	<b>\$19</b>	<b>\$300</b>	<b>\$87</b>	<b>\$446</b>	<b>\$59</b>	<b>\$166</b>	<b>\$4</b>	<b>\$4</b>
5061500	SG	\$225	\$4	\$63	\$18	\$93	\$12	\$35	\$1	\$1
<b>5061500 Total</b>		<b>\$225</b>	<b>\$4</b>	<b>\$63</b>	<b>\$18</b>	<b>\$93</b>	<b>\$12</b>	<b>\$35</b>	<b>\$1</b>	<b>\$1</b>
5061600	SG	\$18	\$0	\$5	\$1	\$7	\$1	\$3	\$0	\$0
<b>5061600 Total</b>		<b>\$18</b>	<b>\$0</b>	<b>\$5</b>	<b>\$1</b>	<b>\$7</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5062000	SG	\$1,269	\$22	\$352	\$102	\$523	\$70	\$195	\$5	\$5
<b>5062000 Total</b>		<b>\$1,269</b>	<b>\$22</b>	<b>\$352</b>	<b>\$102</b>	<b>\$523</b>	<b>\$70</b>	<b>\$195</b>	<b>\$5</b>	<b>\$5</b>
5063000	SG	\$(31,481)	\$(554)	\$(8,728)	\$(2,538)	\$(12,978)	\$(1,729)	\$(4,838)	\$(117)	\$(117)
<b>5063000 Total</b>		<b>\$(31,481)</b>	<b>\$(554)</b>	<b>\$(8,728)</b>	<b>\$(2,538)</b>	<b>\$(12,978)</b>	<b>\$(1,729)</b>	<b>\$(4,838)</b>	<b>\$(117)</b>	<b>\$(117)</b>
5064000	SG	\$16	\$0	\$5	\$1	\$7	\$1	\$3	\$0	\$0
<b>5064000 Total</b>		<b>\$16</b>	<b>\$0</b>	<b>\$5</b>	<b>\$1</b>	<b>\$7</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5065000	SG	\$203	\$4	\$56	\$16	\$84	\$11	\$31	\$1	\$1
<b>5065000 Total</b>		<b>\$203</b>	<b>\$4</b>	<b>\$56</b>	<b>\$16</b>	<b>\$84</b>	<b>\$11</b>	<b>\$31</b>	<b>\$1</b>	<b>\$1</b>
5066000	SG	\$796	\$14	\$221	\$64	\$328	\$44	\$122	\$3	\$3
<b>5066000 Total</b>		<b>\$796</b>	<b>\$14</b>	<b>\$221</b>	<b>\$64</b>	<b>\$328</b>	<b>\$44</b>	<b>\$122</b>	<b>\$3</b>	<b>\$3</b>
5067000	SG	\$2,573	\$45	\$713	\$207	\$1,061	\$141	\$395	\$10	\$10
<b>5067000 Total</b>		<b>\$2,573</b>	<b>\$45</b>	<b>\$713</b>	<b>\$207</b>	<b>\$1,061</b>	<b>\$141</b>	<b>\$395</b>	<b>\$10</b>	<b>\$10</b>
5068000	SG	\$14	\$0	\$4	\$1	\$6	\$1	\$2	\$0	\$0
<b>5068000 Total</b>		<b>\$14</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$6</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5069000	SG	\$109	\$2	\$30	\$9	\$45	\$6	\$17	\$0	\$0
<b>5069000 Total</b>		<b>\$109</b>	<b>\$2</b>	<b>\$30</b>	<b>\$9</b>	<b>\$45</b>	<b>\$6</b>	<b>\$17</b>	<b>\$0</b>	<b>\$0</b>
5069900	SG	\$852	\$15	\$236	\$69	\$351	\$47	\$131	\$3	\$3
<b>5069900 Total</b>		<b>\$852</b>	<b>\$15</b>	<b>\$236</b>	<b>\$69</b>	<b>\$351</b>	<b>\$47</b>	<b>\$131</b>	<b>\$3</b>	<b>\$3</b>
5070000	SG	\$306	\$0	\$85	\$25	\$126	\$17	\$47	\$1	\$1
<b>5070000 Total</b>		<b>\$306</b>	<b>\$0</b>	<b>\$85</b>	<b>\$25</b>	<b>\$126</b>	<b>\$17</b>	<b>\$47</b>	<b>\$1</b>	<b>\$1</b>
5070000	SSGCH	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
<b>5070000 Total</b>		<b>\$309</b>	<b>\$5</b>	<b>\$86</b>	<b>\$25</b>	<b>\$127</b>	<b>\$17</b>	<b>\$47</b>	<b>\$1</b>	<b>\$1</b>
5100000	SG	\$1,623	\$29	\$450	\$131	\$669	\$89	\$249	\$6	\$6
<b>5100000 Total</b>		<b>\$1,623</b>	<b>\$29</b>	<b>\$450</b>	<b>\$131</b>	<b>\$669</b>	<b>\$89</b>	<b>\$249</b>	<b>\$6</b>	<b>\$6</b>
5100000	SSGCH	\$1,875	\$33	\$529	\$154	\$757	\$102	\$294	\$7	\$7
<b>5100000 Total</b>		<b>\$3,499</b>	<b>\$61</b>	<b>\$979</b>	<b>\$285</b>	<b>\$1,426</b>	<b>\$191</b>	<b>\$543</b>	<b>\$13</b>	<b>\$13</b>
5101000	SG	\$2,262	\$40	\$627	\$182	\$932	\$124	\$348	\$8	\$8
<b>5101000 Total</b>		<b>\$2,262</b>	<b>\$40</b>	<b>\$627</b>	<b>\$182</b>	<b>\$932</b>	<b>\$124</b>	<b>\$348</b>	<b>\$8</b>	<b>\$8</b>
5110000	SG	\$2,129	\$37	\$590	\$172	\$878	\$117	\$327	\$8	\$8
<b>5110000 Total</b>		<b>\$811</b>	<b>\$14</b>	<b>\$229</b>	<b>\$67</b>	<b>\$327</b>	<b>\$44</b>	<b>\$117</b>	<b>\$8</b>	<b>\$8</b>
5110000	SSGCH	\$2,940	\$52	\$819	\$238	\$1,205	\$161	\$454	\$11	\$11
<b>5110000 Total</b>		<b>\$5,712</b>	<b>\$100</b>	<b>\$1,584</b>	<b>\$460</b>	<b>\$2,355</b>	<b>\$314</b>	<b>\$878</b>	<b>\$21</b>	<b>\$21</b>
<b>5111000 Total</b>		<b>\$5,712</b>	<b>\$100</b>	<b>\$1,584</b>	<b>\$460</b>	<b>\$2,355</b>	<b>\$314</b>	<b>\$878</b>	<b>\$21</b>	<b>\$21</b>
<b>5111000 Total</b>		<b>\$5,712</b>	<b>\$100</b>	<b>\$1,584</b>	<b>\$460</b>	<b>\$2,355</b>	<b>\$314</b>	<b>\$878</b>	<b>\$21</b>	<b>\$21</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other
5111100	SG	\$1,442	\$25	\$400	\$116	\$595	\$79	\$222	\$5	\$5
<b>5111100 Total</b>		<b>\$1,442</b>	<b>\$25</b>	<b>\$400</b>	<b>\$116</b>	<b>\$595</b>	<b>\$79</b>	<b>\$222</b>	<b>\$5</b>	<b>\$5</b>
5111200	SG	\$779	\$14	\$216	\$63	\$321	\$43	\$120	\$3	\$3
<b>5111200 Total</b>		<b>\$779</b>	<b>\$14</b>	<b>\$216</b>	<b>\$63</b>	<b>\$321</b>	<b>\$43</b>	<b>\$120</b>	<b>\$3</b>	<b>\$3</b>
5112000	SG	\$7,583	\$133	\$2,102	\$611	\$3,126	\$416	\$1,165	\$28	\$0
<b>5112000 Total</b>		<b>\$7,583</b>	<b>\$133</b>	<b>\$2,102</b>	<b>\$611</b>	<b>\$3,126</b>	<b>\$416</b>	<b>\$1,165</b>	<b>\$28</b>	<b>\$0</b>
5114000	SG	\$14	\$0	\$4	\$1	\$6	\$1	\$2	\$0	\$0
<b>5114000 Total</b>		<b>\$14</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$6</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5116000	SG	\$36	\$1	\$10	\$3	\$15	\$2	\$5	\$0	\$0
<b>5116000 Total</b>		<b>\$36</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$15</b>	<b>\$2</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5117000	SG	\$1,228	\$22	\$340	\$99	\$506	\$67	\$189	\$5	\$0
<b>5117000 Total</b>		<b>\$1,228</b>	<b>\$22</b>	<b>\$340</b>	<b>\$99</b>	<b>\$506</b>	<b>\$67</b>	<b>\$189</b>	<b>\$5</b>	<b>\$0</b>
5118000	SG	\$1,207	\$21	\$335	\$97	\$498	\$66	\$186	\$4	\$0
<b>5118000 Total</b>		<b>\$1,207</b>	<b>\$21</b>	<b>\$335</b>	<b>\$97</b>	<b>\$498</b>	<b>\$66</b>	<b>\$186</b>	<b>\$4</b>	<b>\$0</b>
5119000	SG	\$1,457	\$26	\$404	\$117	\$601	\$80	\$224	\$5	\$0
<b>5119000 Total</b>		<b>\$1,457</b>	<b>\$26</b>	<b>\$404</b>	<b>\$117</b>	<b>\$601</b>	<b>\$80</b>	<b>\$224</b>	<b>\$5</b>	<b>\$0</b>
5119900	SG	\$130	\$2	\$36	\$11	\$54	\$7	\$20	\$0	\$0
<b>5119900 Total</b>		<b>\$130</b>	<b>\$2</b>	<b>\$36</b>	<b>\$11</b>	<b>\$54</b>	<b>\$7</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>
5120000	SG	\$10,335	\$182	\$2,865	\$833	\$4,260	\$568	\$1,588	\$38	\$0
<b>5120000 Total</b>		<b>\$10,335</b>	<b>\$182</b>	<b>\$2,865</b>	<b>\$833</b>	<b>\$4,260</b>	<b>\$568</b>	<b>\$1,588</b>	<b>\$38</b>	<b>\$0</b>
5120000	SSGCH	\$3,397	\$60	\$957	\$280	\$1,371	\$185	\$532	\$12	\$0
<b>5120000 Total</b>		<b>\$3,397</b>	<b>\$60</b>	<b>\$957</b>	<b>\$280</b>	<b>\$1,371</b>	<b>\$185</b>	<b>\$532</b>	<b>\$12</b>	<b>\$0</b>
5121000	SG	\$15,761	\$277	\$4,370	\$1,113	\$5,631	\$866	\$2,422	\$51	\$0
<b>5121000 Total</b>		<b>\$15,761</b>	<b>\$277</b>	<b>\$4,370</b>	<b>\$1,113</b>	<b>\$5,631</b>	<b>\$866</b>	<b>\$2,422</b>	<b>\$51</b>	<b>\$0</b>
5121100	SG	\$234	\$4	\$65	\$19	\$97	\$13	\$36	\$1	\$0
<b>5121100 Total</b>		<b>\$234</b>	<b>\$4</b>	<b>\$65</b>	<b>\$19</b>	<b>\$97</b>	<b>\$13</b>	<b>\$36</b>	<b>\$1</b>	<b>\$0</b>
5121200	SG	\$5,927	\$104	\$1,643	\$478	\$2,443	\$326	\$911	\$22	\$0
<b>5121200 Total</b>		<b>\$5,927</b>	<b>\$104</b>	<b>\$1,643</b>	<b>\$478</b>	<b>\$2,443</b>	<b>\$326</b>	<b>\$911</b>	<b>\$22</b>	<b>\$0</b>
5121400	SG	\$458	\$8	\$127	\$37	\$189	\$25	\$70	\$2	\$0
<b>5121400 Total</b>		<b>\$458</b>	<b>\$8</b>	<b>\$127</b>	<b>\$37</b>	<b>\$189</b>	<b>\$25</b>	<b>\$70</b>	<b>\$2</b>	<b>\$0</b>
5121500	SG	\$327	\$6	\$91	\$26	\$135	\$18	\$50	\$1	\$0
<b>5121500 Total</b>		<b>\$327</b>	<b>\$6</b>	<b>\$91</b>	<b>\$26</b>	<b>\$135</b>	<b>\$18</b>	<b>\$50</b>	<b>\$1</b>	<b>\$0</b>
5121600	SG	\$2,285	\$40	\$633	\$184	\$942	\$125	\$351	\$8	\$0
<b>5121600 Total</b>		<b>\$2,285</b>	<b>\$40</b>	<b>\$633</b>	<b>\$184</b>	<b>\$942</b>	<b>\$125</b>	<b>\$351</b>	<b>\$8</b>	<b>\$0</b>
5121700	SG	\$334	\$6	\$93	\$27	\$138	\$18	\$51	\$1	\$0
<b>5121700 Total</b>		<b>\$334</b>	<b>\$6</b>	<b>\$93</b>	<b>\$27</b>	<b>\$138</b>	<b>\$18</b>	<b>\$51</b>	<b>\$1</b>	<b>\$0</b>
5121800	SG	\$4,585	\$81	\$1,271	\$370	\$1,890	\$252	\$705	\$17	\$0
<b>5121800 Total</b>		<b>\$4,585</b>	<b>\$81</b>	<b>\$1,271</b>	<b>\$370</b>	<b>\$1,890</b>	<b>\$252</b>	<b>\$705</b>	<b>\$17</b>	<b>\$0</b>
5121900	SG	\$90	\$2	\$25	\$7	\$37	\$5	\$14	\$0	\$0
<b>5121900 Total</b>		<b>\$90</b>	<b>\$2</b>	<b>\$25</b>	<b>\$7</b>	<b>\$37</b>	<b>\$5</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
5122000	SG	\$1,130	\$20	\$313	\$91	\$466	\$62	\$174	\$4	\$0
<b>5122000 Total</b>		<b>\$1,130</b>	<b>\$20</b>	<b>\$313</b>	<b>\$91</b>	<b>\$466</b>	<b>\$62</b>	<b>\$174</b>	<b>\$4</b>	<b>\$0</b>
5122100	SG	\$2,093	\$37	\$580	\$169	\$863	\$115	\$322	\$8	\$0
<b>5122100 Total</b>		<b>\$2,093</b>	<b>\$37</b>	<b>\$580</b>	<b>\$169</b>	<b>\$863</b>	<b>\$115</b>	<b>\$322</b>	<b>\$8</b>	<b>\$0</b>
5122200	SG	\$8,333	\$147	\$2,311	\$672	\$3,435	\$458	\$1,281	\$31	\$0
<b>5122200 Total</b>		<b>\$8,333</b>	<b>\$147</b>	<b>\$2,311</b>	<b>\$672</b>	<b>\$3,435</b>	<b>\$458</b>	<b>\$1,281</b>	<b>\$31</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other
5122300	SG	\$3,879	\$68	\$1,076	\$313	\$1,599	\$213	\$596	\$14	\$0
<b>5122300 Total</b>	SG	<b>\$3,879</b>	<b>\$68</b>	<b>\$1,076</b>	<b>\$313</b>	<b>\$1,599</b>	<b>\$213</b>	<b>\$596</b>	<b>\$14</b>	<b>\$0</b>
5122400	SG	\$609	\$11	\$169	\$49	\$251	\$33	\$94	\$2	\$0
<b>5122400 Total</b>	SG	<b>\$609</b>	<b>\$11</b>	<b>\$169</b>	<b>\$49</b>	<b>\$251</b>	<b>\$33</b>	<b>\$94</b>	<b>\$2</b>	<b>\$0</b>
5122500	SG	\$207	\$4	\$57	\$17	\$85	\$11	\$32	\$1	\$0
<b>5122500 Total</b>	SG	<b>\$207</b>	<b>\$4</b>	<b>\$57</b>	<b>\$17</b>	<b>\$85</b>	<b>\$11</b>	<b>\$32</b>	<b>\$1</b>	<b>\$0</b>
5122600	SG	\$191	\$3	\$53	\$15	\$79	\$10	\$29	\$1	\$0
<b>5122600 Total</b>	SG	<b>\$191</b>	<b>\$3</b>	<b>\$53</b>	<b>\$15</b>	<b>\$79</b>	<b>\$10</b>	<b>\$29</b>	<b>\$1</b>	<b>\$0</b>
5122800	SG	\$2,531	\$45	\$702	\$204	\$1,044	\$139	\$389	\$9	\$0
<b>5122800 Total</b>	SG	<b>\$2,531</b>	<b>\$45</b>	<b>\$702</b>	<b>\$204</b>	<b>\$1,044</b>	<b>\$139</b>	<b>\$389</b>	<b>\$9</b>	<b>\$0</b>
5122900	SG	\$7,021	\$124	\$1,947	\$566	\$2,894	\$386	\$1,079	\$26	\$0
<b>5122900 Total</b>	SG	<b>\$7,021</b>	<b>\$124</b>	<b>\$1,947</b>	<b>\$566</b>	<b>\$2,894</b>	<b>\$386</b>	<b>\$1,079</b>	<b>\$26</b>	<b>\$0</b>
5123000	SG	\$5,342	\$94	\$1,481	\$431	\$2,202	\$293	\$821	\$20	\$0
<b>5123000 Total</b>	SG	<b>\$5,342</b>	<b>\$94</b>	<b>\$1,481</b>	<b>\$431</b>	<b>\$2,202</b>	<b>\$293</b>	<b>\$821</b>	<b>\$20</b>	<b>\$0</b>
5123100	SG	\$352	\$6	\$98	\$28	\$145	\$19	\$54	\$1	\$0
<b>5123100 Total</b>	SG	<b>\$352</b>	<b>\$6</b>	<b>\$98</b>	<b>\$28</b>	<b>\$145</b>	<b>\$19</b>	<b>\$54</b>	<b>\$1</b>	<b>\$0</b>
5123200	SG	\$888	\$16	\$246	\$72	\$366	\$49	\$136	\$3	\$0
<b>5123200 Total</b>	SG	<b>\$888</b>	<b>\$16</b>	<b>\$246</b>	<b>\$72</b>	<b>\$366</b>	<b>\$49</b>	<b>\$136</b>	<b>\$3</b>	<b>\$0</b>
5123300	SG	\$288	\$5	\$80	\$23	\$119	\$16	\$44	\$1	\$0
<b>5123300 Total</b>	SG	<b>\$288</b>	<b>\$5</b>	<b>\$80</b>	<b>\$23</b>	<b>\$119</b>	<b>\$16</b>	<b>\$44</b>	<b>\$1</b>	<b>\$0</b>
5123400	SG	\$1,584	\$28	\$439	\$128	\$653	\$87	\$243	\$6	\$0
<b>5123400 Total</b>	SG	<b>\$1,584</b>	<b>\$28</b>	<b>\$439</b>	<b>\$128</b>	<b>\$653</b>	<b>\$87</b>	<b>\$243</b>	<b>\$6</b>	<b>\$0</b>
5124000	SG	\$1,151	\$20	\$319	\$93	\$475	\$63	\$177	\$4	\$0
<b>5124000 Total</b>	SG	<b>\$1,151</b>	<b>\$20</b>	<b>\$319</b>	<b>\$93</b>	<b>\$475</b>	<b>\$63</b>	<b>\$177</b>	<b>\$4</b>	<b>\$0</b>
5125000	SG	\$3,657	\$64	\$1,014	\$295	\$1,507	\$201	\$562	\$14	\$0
<b>5125000 Total</b>	SG	<b>\$3,657</b>	<b>\$64</b>	<b>\$1,014</b>	<b>\$295</b>	<b>\$1,507</b>	<b>\$201</b>	<b>\$562</b>	<b>\$14</b>	<b>\$0</b>
5126000	SG	\$1,988	\$35	\$551	\$160	\$820	\$109	\$306	\$7	\$0
<b>5126000 Total</b>	SG	<b>\$1,988</b>	<b>\$35</b>	<b>\$551</b>	<b>\$160</b>	<b>\$820</b>	<b>\$109</b>	<b>\$306</b>	<b>\$7</b>	<b>\$0</b>
5127000	SG	\$204	\$4	\$57	\$16	\$84	\$11	\$31	\$1	\$0
<b>5127000 Total</b>	SG	<b>\$204</b>	<b>\$4</b>	<b>\$57</b>	<b>\$16</b>	<b>\$84</b>	<b>\$11</b>	<b>\$31</b>	<b>\$1</b>	<b>\$0</b>
5128000	SG	\$7,447	\$131	\$2,065	\$600	\$3,070	\$409	\$1,145	\$28	\$0
<b>5128000 Total</b>	SG	<b>\$7,447</b>	<b>\$131</b>	<b>\$2,065</b>	<b>\$600</b>	<b>\$3,070</b>	<b>\$409</b>	<b>\$1,145</b>	<b>\$28</b>	<b>\$0</b>
5129000	SG	\$445	\$8	\$123	\$36	\$183	\$24	\$68	\$2	\$0
<b>5129000 Total</b>	SG	<b>\$445</b>	<b>\$8</b>	<b>\$123</b>	<b>\$36</b>	<b>\$183</b>	<b>\$24</b>	<b>\$68</b>	<b>\$2</b>	<b>\$0</b>
5129900	SG	\$534	\$9	\$148	\$43	\$220	\$29	\$82	\$2	\$0
<b>5129900 Total</b>	SG	<b>\$534</b>	<b>\$9</b>	<b>\$148</b>	<b>\$43</b>	<b>\$220</b>	<b>\$29</b>	<b>\$82</b>	<b>\$2</b>	<b>\$0</b>
5130000	SG	\$2,754	\$48	\$763	\$222	\$1,135	\$151	\$423	\$10	\$0
<b>5130000 Total</b>	SG	<b>\$2,754</b>	<b>\$48</b>	<b>\$763</b>	<b>\$222</b>	<b>\$1,135</b>	<b>\$151</b>	<b>\$423</b>	<b>\$10</b>	<b>\$0</b>
5130000	SSGCH	\$(1,931)	\$(34)	\$(544)	\$(159)	\$(779)	\$(105)	\$(302)	\$(7)	\$0
<b>5130000 Total</b>	SSGCH	<b>\$(1,931)</b>	<b>\$(34)</b>	<b>\$(544)</b>	<b>\$(159)</b>	<b>\$(779)</b>	<b>\$(105)</b>	<b>\$(302)</b>	<b>\$(7)</b>	<b>\$0</b>
5131000	SG	\$18,432	\$324	\$5,111	\$1,486	\$7,598	\$1,012	\$2,833	\$68	\$0
<b>5131000 Total</b>	SG	<b>\$18,432</b>	<b>\$324</b>	<b>\$5,111</b>	<b>\$1,486</b>	<b>\$7,598</b>	<b>\$1,012</b>	<b>\$2,833</b>	<b>\$68</b>	<b>\$0</b>
<b>5131000 Total</b>	SG	<b>\$18,432</b>	<b>\$324</b>	<b>\$5,111</b>	<b>\$1,486</b>	<b>\$7,598</b>	<b>\$1,012</b>	<b>\$2,833</b>	<b>\$68</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5131100	MAINT/LUBE-OIL SYS		\$611	\$169	\$49	\$49	\$252	\$34	\$94	\$2
<b>5131100 Total</b>	SG		\$611	\$169	\$49	\$49	\$252	\$34	\$94	\$2
5131400	MAINT/MAIN TURBINE		\$6,531	\$1,811	\$526	\$526	\$2,692	\$359	\$1,004	\$24
<b>5131400 Total</b>	SG		\$6,531	\$1,811	\$526	\$526	\$2,692	\$359	\$1,004	\$24
5132000	MAINT ALARMS/INFO		\$1,158	\$321	\$93	\$93	\$478	\$64	\$178	\$4
<b>5132000 Total</b>	SG		\$1,158	\$321	\$93	\$93	\$478	\$64	\$178	\$4
5133000	MAINT/AIR-COOL-CON		\$326	\$90	\$26	\$26	\$134	\$18	\$50	\$1
<b>5133000 Total</b>	SG		\$326	\$90	\$26	\$26	\$134	\$18	\$50	\$1
5134000	MAINT/COMPNT COOL		\$180	\$50	\$14	\$14	\$74	\$10	\$28	\$1
<b>5134000 Total</b>	SG		\$180	\$50	\$14	\$14	\$74	\$10	\$28	\$1
5135000	MAINT/COMPNT AUXIL		\$1,056	\$293	\$85	\$85	\$435	\$58	\$162	\$4
<b>5135000 Total</b>	SG		\$1,056	\$293	\$85	\$85	\$435	\$58	\$162	\$4
5137000	MAINT-COOLING TOWR		\$1,132	\$314	\$91	\$91	\$467	\$62	\$174	\$4
<b>5137000 Total</b>	SG		\$1,132	\$314	\$91	\$91	\$467	\$62	\$174	\$4
5138000	MAINT-CIRCUL WATER		\$1,465	\$406	\$118	\$118	\$604	\$80	\$225	\$5
<b>5138000 Total</b>	SG		\$1,465	\$406	\$118	\$118	\$604	\$80	\$225	\$5
5139000	MAINT-ELECT - DC		\$222	\$61	\$18	\$18	\$91	\$12	\$34	\$1
<b>5139000 Total</b>	SG		\$222	\$61	\$18	\$18	\$91	\$12	\$34	\$1
5139900	MNT ELEC PLT-MISC		\$41	\$11	\$3	\$3	\$17	\$2	\$6	\$0
<b>5139900 Total</b>	SG		\$41	\$11	\$3	\$3	\$17	\$2	\$6	\$0
5140000	MAINT MISC STM PLN		\$3,094	\$858	\$249	\$249	\$1,275	\$170	\$475	\$11
<b>5140000 Total</b>	SG		\$3,094	\$858	\$249	\$249	\$1,275	\$170	\$475	\$11
5140000	MAINT MISC STM PLN		\$2,055	\$579	\$169	\$169	\$829	\$112	\$322	\$7
<b>5140000 Total</b>	SSGCH		\$2,055	\$579	\$169	\$169	\$829	\$112	\$322	\$7
5141000	MISC STM-COMP AIR		\$5,149	\$1,437	\$418	\$418	\$2,105	\$282	\$797	\$19
<b>5141000 Total</b>	SG		\$5,149	\$1,437	\$418	\$418	\$2,105	\$282	\$797	\$19
5142000	MISC STM PLT-CONSU		\$2,502	\$694	\$202	\$202	\$1,031	\$137	\$385	\$9
<b>5142000 Total</b>	SG		\$2,502	\$694	\$202	\$202	\$1,031	\$137	\$385	\$9
5144000	MISC STM PLNT-LAB		\$390	\$108	\$31	\$31	\$161	\$21	\$60	\$1
<b>5144000 Total</b>	SG		\$390	\$108	\$31	\$31	\$161	\$21	\$60	\$1
5145000	MAINT MISC-SM TOOL		\$390	\$108	\$31	\$31	\$161	\$21	\$60	\$1
<b>5145000 Total</b>	SG		\$390	\$108	\$31	\$31	\$161	\$21	\$60	\$1
5146000	MAINT/PAGING SYS		\$226	\$63	\$18	\$18	\$93	\$12	\$35	\$1
<b>5146000 Total</b>	SG		\$226	\$63	\$18	\$18	\$93	\$12	\$35	\$1
5147000	MAINT/PLANT EQUIP		\$1,771	\$491	\$143	\$143	\$730	\$97	\$272	\$7
<b>5147000 Total</b>	SG		\$1,771	\$491	\$143	\$143	\$730	\$97	\$272	\$7
5148000	MAINT/PLT-VEHICLES		\$1,330	\$369	\$107	\$107	\$548	\$73	\$204	\$5
<b>5148000 Total</b>	SG		\$1,330	\$369	\$107	\$107	\$548	\$73	\$204	\$5
5149000	MAINT MISC-OTHER		\$57	\$16	\$5	\$5	\$23	\$3	\$9	\$0
<b>5149000 Total</b>	SG		\$57	\$16	\$5	\$5	\$23	\$3	\$9	\$0
5350000	OPER SUPERV & ENG		\$7,469	\$2,071	\$602	\$602	\$3,079	\$410	\$1,148	\$28
<b>5350000 Total</b>	SG-P		\$7,469	\$2,071	\$602	\$602	\$3,079	\$410	\$1,148	\$28
5360000	OPER SUPERV & ENG		\$1,078	\$5	\$0	\$0	\$0	\$0	\$0	\$0
<b>5360000 Total</b>	SG-U		\$1,078	\$5	\$0	\$0	\$0	\$0	\$0	\$0
5360000	WATER FOR POWER		\$8,547	\$2,076	\$602	\$602	\$3,079	\$410	\$1,148	\$28
<b>5360000 Total</b>	SG-P		\$8,547	\$2,076	\$602	\$602	\$3,079	\$410	\$1,148	\$28
5360000	WATER FOR POWER		\$306	\$68	\$20	\$20	\$102	\$14	\$38	\$1
<b>5360000 Total</b>	SG-U		\$306	\$68	\$20	\$20	\$102	\$14	\$38	\$1
5360000	WATER FOR POWER		\$9	\$19	\$5	\$5	\$28	\$4	\$10	\$0
<b>5360000 Total</b>	SG-U		\$9	\$19	\$5	\$5	\$28	\$4	\$10	\$0
<b>5360000 Total</b>			\$315	\$87	\$25	\$25	\$130	\$17	\$48	\$1



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
5370000	HYDRAULIC EXPENSES									
5370000 Total	SG-P	\$2,330	\$41	\$646	\$188	\$961	\$128	\$358	\$9	\$0
5371000	HYDRO/FISH & WILD	\$2,330	\$41	\$646	\$188	\$961	\$128	\$358	\$9	\$0
5371000	SG-P	\$257	\$71	\$23	\$7	\$106	\$14	\$39	\$1	\$0
5371000	SG-U	\$82	\$1	\$23	\$7	\$34	\$4	\$13	\$0	\$0
5371000 Total		\$338	\$6	\$94	\$27	\$139	\$19	\$52	\$1	\$0
5372000	HYDRO/HATCHERY EXP									
5372000 Total	SG-P	\$29	\$1	\$8	\$2	\$12	\$2	\$4	\$0	\$0
5374000	HYDRO/OTH REC FAC									
5374000	SG-P	\$223	\$4	\$62	\$18	\$92	\$12	\$4	\$0	\$0
5374000	SG-U	\$36	\$1	\$10	\$3	\$15	\$2	\$5	\$0	\$0
5374000 Total		\$259	\$5	\$72	\$21	\$107	\$14	\$40	\$1	\$0
5379000	HYDRO EXPENSE-OTH									
5379000	SG-P	\$885	\$16	\$246	\$71	\$365	\$49	\$136	\$3	\$0
5379000	SG-U	\$229	\$4	\$63	\$18	\$94	\$13	\$35	\$1	\$0
5379000 Total		\$1,114	\$20	\$309	\$90	\$459	\$61	\$171	\$4	\$0
5390000	MSC HYD PWR GEN EX									
5390000	SG-P	\$11,904	\$209	\$3,128	\$909	\$4,651	\$620	\$1,734	\$42	\$0
5390000	SG-U	\$5,682	\$100	\$1,748	\$508	\$2,599	\$346	\$969	\$23	\$0
5390000 Total		\$17,586	\$309	\$4,876	\$1,418	\$7,250	\$966	\$2,703	\$65	\$0
5400000	RENTS (HYDRO GEN)									
5400000	SG-P	\$41	\$1	\$11	\$3	\$17	\$2	\$6	\$0	\$0
5400000	SG-U	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
5400000 Total		\$44	\$1	\$12	\$4	\$18	\$2	\$7	\$0	\$0
5410000	MNT SUPERV & ENG									
5410000	SG-P	\$86	\$2	\$24	\$7	\$36	\$5	\$13	\$0	\$0
5420000	MAINT OF STRUCTURE									
5420000	SG-P	\$86	\$2	\$24	\$7	\$36	\$5	\$13	\$0	\$0
5420000	SG-U	\$1,225	\$22	\$340	\$99	\$505	\$67	\$188	\$5	\$0
5420000 Total		\$1,311	\$24	\$372	\$108	\$553	\$74	\$206	\$5	\$0
5430000	MNT DAMS & WTR SYS									
5430000	SG-P	\$873	\$15	\$242	\$70	\$360	\$48	\$134	\$3	\$0
5430000	SG-U	\$391	\$7	\$108	\$31	\$161	\$21	\$60	\$1	\$0
5430000 Total		\$1,264	\$22	\$350	\$102	\$521	\$69	\$194	\$5	\$0
5440000	MAINT OF ELEC PLNT									
5440000	SG-U	\$102	\$2	\$28	\$8	\$42	\$6	\$16	\$0	\$0
5441000	PRIME MOVERS & GEN									
5441000	SG-P	\$437	\$8	\$121	\$35	\$180	\$24	\$67	\$2	\$0
5441000	SG-U	\$ (137)	\$ (2)	\$ (38)	\$ (11)	\$ (56)	\$ (8)	\$ (21)	\$ (1)	\$0
5441000 Total		\$301	\$5	\$83	\$24	\$124	\$17	\$46	\$1	\$0
5442000	ACCESS ELEC EQUIP									
5442000	SG-P	\$503	\$9	\$140	\$41	\$208	\$28	\$77	\$2	\$0
5442000	SG-U	\$150	\$3	\$41	\$12	\$62	\$8	\$23	\$1	\$0
5442000 Total		\$653	\$11	\$181	\$53	\$269	\$36	\$100	\$2	\$0
5450000	MNT MISC HYDRO PLT									
5450000	SG-P	\$8	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
5450000	SG-U	\$8	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
5451000	MNT-FISH/WILDLIFE									
5451000	SG-P	\$66	\$1	\$18	\$5	\$27	\$4	\$10	\$0	\$0
5451000 Total		\$66	\$1	\$18	\$5	\$27	\$4	\$10	\$0	\$0
5454000	MAINT-OTH REC FAC									
5454000	SG-P	\$31	\$1	\$9	\$3	\$13	\$2	\$5	\$0	\$0
5454000	SG-U	\$31	\$1	\$9	\$3	\$13	\$2	\$5	\$0	\$0
5454000 Total		\$31	\$1	\$9	\$3	\$13	\$2	\$5	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR									
5455000	SG-P	\$721	\$13	\$200	\$58	\$297	\$40	\$111	\$3	\$0
5455000	SG-U	\$329	\$6	\$91	\$26	\$135	\$18	\$50	\$1	\$0
5455000 Total		\$1,049	\$18	\$291	\$85	\$433	\$58	\$161	\$4	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other
54590000	MAINT HYDRO-OTHER	\$800	\$800	\$800	\$800	\$800	\$800	\$1,599	\$800	\$800
54590000	MAINT HYDRO-OTHER	\$353	\$353	\$353	\$353	\$353	\$353	\$706	\$353	\$353
<b>54590000 Total</b>		<b>\$1,153</b>	<b>\$1,153</b>	<b>\$1,153</b>	<b>\$1,153</b>	<b>\$1,153</b>	<b>\$1,153</b>	<b>\$2,306</b>	<b>\$1,153</b>	<b>\$1,153</b>
54600000	OPER SUPERV & ENG	\$251	\$4	\$4	\$70	\$20	\$103	\$39	\$1	\$1
54600000	NATURAL GAS	\$438,018	\$7,195	\$113,726	\$33,066	\$180,909	\$26,222	\$75,415	\$1,484	\$0
54710000	NATURAL GAS	\$32,740	\$547	\$7,956	\$2,308	\$14,116	\$2,595	\$5,085	\$133	\$0
<b>54710000 Total</b>		<b>\$470,758</b>	<b>\$7,742</b>	<b>\$121,682</b>	<b>\$35,374</b>	<b>\$195,025</b>	<b>\$28,817</b>	<b>\$80,500</b>	<b>\$1,617</b>	<b>\$0</b>
54800000	GENERATION EXP	\$15,084	\$265	\$4,182	\$1,216	\$6,218	\$828	\$2,318	\$56	\$0
54800000	GENERATION EXP	\$1,846	\$32	\$499	\$146	\$799	\$111	\$250	\$8	\$0
<b>54800000 Total</b>		<b>\$16,930</b>	<b>\$298</b>	<b>\$4,682</b>	<b>\$1,362</b>	<b>\$7,017</b>	<b>\$939</b>	<b>\$2,568</b>	<b>\$64</b>	<b>\$0</b>
54900000	MIS OTH PWR GEN EX	\$13,466	\$237	\$3,734	\$1,085	\$5,551	\$740	\$2,069	\$50	\$0
<b>54900000 Total</b>		<b>\$13,466</b>	<b>\$237</b>	<b>\$3,734</b>	<b>\$1,085</b>	<b>\$5,551</b>	<b>\$740</b>	<b>\$2,069</b>	<b>\$50</b>	<b>\$0</b>
55000000	RENTS (OTHER GEN)	\$2,152	\$38	\$597	\$173	\$887	\$118	\$331	\$8	\$0
55000000	RENTS (OTHER GEN)	\$ (200)	\$ (4)	\$ (54)	\$ (16)	\$ (86)	\$ (12)	\$ (27)	\$ (1)	\$0
<b>55000000 Total</b>		<b>\$1,952</b>	<b>\$34</b>	<b>\$543</b>	<b>\$158</b>	<b>\$801</b>	<b>\$106</b>	<b>\$304</b>	<b>\$7</b>	<b>\$0</b>
55200000	MAINT OF STRUCTURE	\$1,011	\$18	\$280	\$81	\$417	\$55	\$155	\$4	\$0
55200000	MAINT OF STRUCTURE	\$197	\$3	\$53	\$16	\$85	\$27	\$1	\$0	\$0
<b>55200000 Total</b>		<b>\$1,208</b>	<b>\$21</b>	<b>\$334</b>	<b>\$97</b>	<b>\$502</b>	<b>\$82</b>	<b>\$162</b>	<b>\$5</b>	<b>\$0</b>
55300000	MNT GEN & ELEC PLT	\$9,388	\$165	\$2,603	\$757	\$3,870	\$516	\$1,443	\$35	\$0
55300000	MNT GEN & ELEC PLT	\$1,772	\$31	\$479	\$140	\$767	\$106	\$240	\$8	\$0
<b>55300000 Total</b>		<b>\$11,160</b>	<b>\$196</b>	<b>\$3,082</b>	<b>\$897</b>	<b>\$4,637</b>	<b>\$622</b>	<b>\$1,683</b>	<b>\$43</b>	<b>\$0</b>
55400000	MNT MSC OTH PWR GN	\$253	\$4	\$70	\$20	\$104	\$39	\$14	\$1	\$0
55400000	MNT MSC OTH PWR GN	\$177	\$3	\$48	\$14	\$76	\$11	\$24	\$1	\$0
<b>55400000 Total</b>		<b>\$430</b>	<b>\$8</b>	<b>\$118</b>	<b>\$34</b>	<b>\$181</b>	<b>\$24</b>	<b>\$63</b>	<b>\$2</b>	<b>\$0</b>
55500000	PURCHASED POWER	\$ (48,832)	\$ (859)	\$ (13,539)	\$ (3,936)	\$ (20,130)	\$ (2,682)	\$ (7,504)	\$ (181)	\$0
<b>55500000 Total</b>		<b>\$ (48,832)</b>	<b>\$ (859)</b>	<b>\$ (13,539)</b>	<b>\$ (3,936)</b>	<b>\$ (20,130)</b>	<b>\$ (2,682)</b>	<b>\$ (7,504)</b>	<b>\$ (181)</b>	<b>\$0</b>
55511000	REG BILL OR-(PACF)	\$ (17,146)	\$0	\$ (17,146)	\$0	\$0	\$0	\$0	\$0	\$0
55512000	REG BILL-WA (PACF)	\$ (5,275)	\$0	\$ (5,275)	\$0	\$0	\$0	\$0	\$0	\$0
<b>55513000 Total</b>		<b>\$849</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (5,275)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55513300	REG BILL-ID (UTAH)	\$849	\$849	\$0	\$0	\$0	\$849	\$0	\$0	\$0
55525000	OTH/INT/REC/DEL	\$ (100,352)	\$ (1,648)	\$ (26,055)	\$ (7,576)	\$ (41,447)	\$ (6,008)	\$ (17,278)	\$ (340)	\$0
<b>55525000 Total</b>		<b>\$ (100,352)</b>	<b>\$ (1,648)</b>	<b>\$ (26,055)</b>	<b>\$ (7,576)</b>	<b>\$ (41,447)</b>	<b>\$ (6,008)</b>	<b>\$ (17,278)</b>	<b>\$ (340)</b>	<b>\$0</b>
55555000	IPP ENERGY PURCH	\$26,120	\$460	\$7,242	\$2,105	\$10,767	\$1,434	\$4,014	\$97	\$0
55555000	BOOKOUTS NETTED-LOSS	\$26,120	\$460	\$7,242	\$2,105	\$10,767	\$1,434	\$4,014	\$97	\$0
55561000	BOOKOUTS NETTED-LOSS	\$5,752	\$101	\$1,595	\$464	\$2,371	\$316	\$884	\$21	\$0
<b>55561000 Total</b>		<b>\$5,752</b>	<b>\$101</b>	<b>\$1,595</b>	<b>\$464</b>	<b>\$2,371</b>	<b>\$316</b>	<b>\$884</b>	<b>\$21</b>	<b>\$0</b>
55562000	TRADING NETTED-LOSS	\$7,208	\$127	\$1,999	\$581	\$2,971	\$396	\$1,108	\$27	\$0
<b>55562000 Total</b>		<b>\$7,208</b>	<b>\$127</b>	<b>\$1,999</b>	<b>\$581</b>	<b>\$2,971</b>	<b>\$396</b>	<b>\$1,108</b>	<b>\$27</b>	<b>\$0</b>
55565000	PRE-MERG FIRM PURC	\$78,937	\$1,297	\$20,495	\$5,959	\$32,603	\$4,726	\$13,591	\$268	\$0
<b>55565000 Total</b>		<b>\$78,937</b>	<b>\$1,297</b>	<b>\$20,495</b>	<b>\$5,959</b>	<b>\$32,603</b>	<b>\$4,726</b>	<b>\$13,591</b>	<b>\$268</b>	<b>\$0</b>
55566000	PRE-MERG DEM P-PPL	\$73,370	\$1,291	\$20,342	\$5,914	\$30,246	\$4,029	\$11,275	\$273	\$0
<b>55566000 Total</b>		<b>\$73,370</b>	<b>\$1,291</b>	<b>\$20,342</b>	<b>\$5,914</b>	<b>\$30,246</b>	<b>\$4,029</b>	<b>\$11,275</b>	<b>\$273</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5556700	SG	\$540,877	\$9,517	\$149,962	\$43,597	\$222,967	\$29,704	\$83,121	\$2,009	\$2,009
<b>5556700 Total</b>		<b>\$540,877</b>	<b>\$9,517</b>	<b>\$149,962</b>	<b>\$43,597</b>	<b>\$222,967</b>	<b>\$29,704</b>	<b>\$83,121</b>	<b>\$2,009</b>	<b>\$0</b>
5556800	SG	\$9,944	\$175	\$2,757	\$802	\$4,099	\$546	\$1,528	\$37	\$37
<b>5556800 Total</b>		<b>\$9,944</b>	<b>\$175</b>	<b>\$2,757</b>	<b>\$802</b>	<b>\$4,099</b>	<b>\$546</b>	<b>\$1,528</b>	<b>\$37</b>	<b>\$0</b>
5556900	SE	\$32,977	\$542	\$8,562	\$2,489	\$13,620	\$1,974	\$5,678	\$112	\$112
<b>5556900 Total</b>		<b>\$32,977</b>	<b>\$542</b>	<b>\$8,562</b>	<b>\$2,489</b>	<b>\$13,620</b>	<b>\$1,974</b>	<b>\$5,678</b>	<b>\$112</b>	<b>\$0</b>
5558000	SG	\$586	\$10	\$162	\$47	\$241	\$32	\$90	\$2	\$2
<b>5558000 Total</b>		<b>\$586</b>	<b>\$10</b>	<b>\$162</b>	<b>\$47</b>	<b>\$241</b>	<b>\$32</b>	<b>\$90</b>	<b>\$2</b>	<b>\$0</b>
5560000	SG	\$1,840	\$32	\$510	\$148	\$759	\$101	\$283	\$7	\$7
<b>5560000 Total</b>		<b>\$1,840</b>	<b>\$32</b>	<b>\$510</b>	<b>\$148</b>	<b>\$759</b>	<b>\$101</b>	<b>\$283</b>	<b>\$7</b>	<b>\$0</b>
5570000	SG	\$57,566	\$1,013	\$15,961	\$4,640	\$23,731	\$3,161	\$8,847	\$214	\$214
<b>5570000 Total</b>		<b>\$57,566</b>	<b>\$1,013</b>	<b>\$15,961</b>	<b>\$4,640</b>	<b>\$23,731</b>	<b>\$3,161</b>	<b>\$8,847</b>	<b>\$214</b>	<b>\$0</b>
5570000	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5570000 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5578000	IDU	\$ (33)	\$ (33)	\$ (54)	\$ (97)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)
<b>5578000 Total</b>		<b>\$ (33)</b>	<b>\$ (33)</b>	<b>\$ (54)</b>	<b>\$ (97)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>
5578000	OR	\$1,122	\$20	\$312	\$91	\$464	\$62	\$173	\$0	\$0
<b>5578000 Total</b>		<b>\$1,122</b>	<b>\$20</b>	<b>\$312</b>	<b>\$91</b>	<b>\$464</b>	<b>\$62</b>	<b>\$173</b>	<b>\$0</b>	<b>\$0</b>
5578000	WA	\$ (97)	\$ (97)	\$ (54)	\$ (97)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)
<b>5578000 Total</b>		<b>\$ (97)</b>	<b>\$ (97)</b>	<b>\$ (54)</b>	<b>\$ (97)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>	<b>\$ (6)</b>
5600000	SG	\$6,138	\$143	\$2,256	\$656	\$3,355	\$447	\$1,251	\$30	\$30
<b>5600000 Total</b>		<b>\$6,138</b>	<b>\$143</b>	<b>\$2,256</b>	<b>\$656</b>	<b>\$3,355</b>	<b>\$447</b>	<b>\$1,251</b>	<b>\$30</b>	<b>\$0</b>
5612000	SG	\$7,083	\$125	\$1,964	\$571	\$2,920	\$389	\$1,088	\$26	\$26
<b>5612000 Total</b>		<b>\$7,083</b>	<b>\$125</b>	<b>\$1,964</b>	<b>\$571</b>	<b>\$2,920</b>	<b>\$389</b>	<b>\$1,088</b>	<b>\$26</b>	<b>\$0</b>
5613000	SG	\$26	\$0	\$7	\$2	\$11	\$1	\$4	\$0	\$0
<b>5613000 Total</b>		<b>\$26</b>	<b>\$0</b>	<b>\$7</b>	<b>\$2</b>	<b>\$11</b>	<b>\$1</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5616000	SG	\$77	\$1	\$21	\$6	\$32	\$4	\$12	\$0	\$0
<b>5616000 Total</b>		<b>\$77</b>	<b>\$1</b>	<b>\$21</b>	<b>\$6</b>	<b>\$32</b>	<b>\$4</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>
5617000	SG	\$1,184	\$21	\$328	\$95	\$488	\$65	\$182	\$4	\$4
<b>5617000 Total</b>		<b>\$1,184</b>	<b>\$21</b>	<b>\$328</b>	<b>\$95</b>	<b>\$488</b>	<b>\$65</b>	<b>\$182</b>	<b>\$4</b>	<b>\$0</b>
5620000	SG	\$1,680	\$30	\$466	\$135	\$693	\$92	\$258	\$6	\$6
<b>5620000 Total</b>		<b>\$1,680</b>	<b>\$30</b>	<b>\$466</b>	<b>\$135</b>	<b>\$693</b>	<b>\$92</b>	<b>\$258</b>	<b>\$6</b>	<b>\$0</b>
5630000	SG	\$237	\$4	\$66	\$19	\$98	\$13	\$36	\$1	\$1
<b>5630000 Total</b>		<b>\$237</b>	<b>\$4</b>	<b>\$66</b>	<b>\$19</b>	<b>\$98</b>	<b>\$13</b>	<b>\$36</b>	<b>\$1</b>	<b>\$0</b>
5650000	SG	\$9,728	\$171	\$2,697	\$784	\$4,010	\$534	\$1,495	\$36	\$36
<b>5650000 Total</b>		<b>\$9,728</b>	<b>\$171</b>	<b>\$2,697</b>	<b>\$784</b>	<b>\$4,010</b>	<b>\$534</b>	<b>\$1,495</b>	<b>\$36</b>	<b>\$0</b>
5651000	SG	\$14,431	\$254	\$4,001	\$1,163	\$5,949	\$793	\$2,218	\$54	\$54
<b>5651000 Total</b>		<b>\$14,431</b>	<b>\$254</b>	<b>\$4,001</b>	<b>\$1,163</b>	<b>\$5,949</b>	<b>\$793</b>	<b>\$2,218</b>	<b>\$54</b>	<b>\$0</b>
5652500	SE	\$1,716	\$28	\$446	\$130	\$709	\$103	\$295	\$6	\$6
<b>5652500 Total</b>		<b>\$1,716</b>	<b>\$28</b>	<b>\$446</b>	<b>\$130</b>	<b>\$709</b>	<b>\$103</b>	<b>\$295</b>	<b>\$6</b>	<b>\$0</b>
5652600	SG	\$33,323	\$586	\$9,239	\$2,686	\$13,737	\$1,830	\$5,121	\$124	\$124
<b>5652600 Total</b>		<b>\$33,323</b>	<b>\$586</b>	<b>\$9,239</b>	<b>\$2,686</b>	<b>\$13,737</b>	<b>\$1,830</b>	<b>\$5,121</b>	<b>\$124</b>	<b>\$0</b>
5652700	SG	\$479	\$8	\$133	\$39	\$198	\$26	\$74	\$2	\$2
<b>5652700 Total</b>		<b>\$479</b>	<b>\$8</b>	<b>\$133</b>	<b>\$39</b>	<b>\$198</b>	<b>\$26</b>	<b>\$74</b>	<b>\$2</b>	<b>\$0</b>
5654600	SG	\$61,265	\$1,078	\$16,986	\$4,938	\$25,255	\$3,365	\$9,415	\$228	\$228
<b>5654600 Total</b>		<b>\$61,265</b>	<b>\$1,078</b>	<b>\$16,986</b>	<b>\$4,938</b>	<b>\$25,255</b>	<b>\$3,365</b>	<b>\$9,415</b>	<b>\$228</b>	<b>\$0</b>
5660000	SG	\$1,834	\$32	\$508	\$148	\$756	\$101	\$282	\$7	\$7
<b>5660000 Total</b>		<b>\$1,834</b>	<b>\$32</b>	<b>\$508</b>	<b>\$148</b>	<b>\$756</b>	<b>\$101</b>	<b>\$282</b>	<b>\$7</b>	<b>\$0</b>





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
<b>5660000 Total</b>		<b>\$1,834</b>	<b>\$32</b>	<b>\$508</b>	<b>\$148</b>	<b>\$756</b>	<b>\$101</b>	<b>\$282</b>	<b>\$7</b>	<b>\$0</b>
5670000	SG	\$794	\$14	\$220	\$64	\$327	\$44	\$122	\$3	\$0
<b>5670000 Total</b>		<b>\$794</b>	<b>\$14</b>	<b>\$220</b>	<b>\$64</b>	<b>\$327</b>	<b>\$44</b>	<b>\$122</b>	<b>\$3</b>	<b>\$0</b>
5680000	SG	\$20	\$0	\$6	\$2	\$8	\$1	\$3	\$0	\$0
<b>5680000 Total</b>		<b>\$20</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$8</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5690000	SG	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
<b>5690000 Total</b>		<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5691000	SG	\$302	\$5	\$84	\$24	\$124	\$17	\$46	\$1	\$0
<b>5691000 Total</b>		<b>\$302</b>	<b>\$5</b>	<b>\$84</b>	<b>\$24</b>	<b>\$124</b>	<b>\$17</b>	<b>\$46</b>	<b>\$1</b>	<b>\$0</b>
5692000	SG	\$827	\$15	\$229	\$67	\$341	\$45	\$127	\$3	\$0
<b>5692000 Total</b>		<b>\$827</b>	<b>\$15</b>	<b>\$229</b>	<b>\$67</b>	<b>\$341</b>	<b>\$45</b>	<b>\$127</b>	<b>\$3</b>	<b>\$0</b>
5693000	SG	\$3,013	\$53	\$835	\$243	\$1,242	\$165	\$463	\$11	\$0
<b>5693000 Total</b>		<b>\$3,013</b>	<b>\$53</b>	<b>\$835</b>	<b>\$243</b>	<b>\$1,242</b>	<b>\$165</b>	<b>\$463</b>	<b>\$11</b>	<b>\$0</b>
5700000	SG	\$11,386	\$200	\$3,157	\$918	\$4,694	\$625	\$1,750	\$42	\$0
<b>5700000 Total</b>		<b>\$11,386</b>	<b>\$200</b>	<b>\$3,157</b>	<b>\$918</b>	<b>\$4,694</b>	<b>\$625</b>	<b>\$1,750</b>	<b>\$42</b>	<b>\$0</b>
5710000	SG	\$17,675	\$311	\$4,901	\$1,425	\$7,286	\$971	\$2,716	\$66	\$0
<b>5710000 Total</b>		<b>\$17,675</b>	<b>\$311</b>	<b>\$4,901</b>	<b>\$1,425</b>	<b>\$7,286</b>	<b>\$971</b>	<b>\$2,716</b>	<b>\$66</b>	<b>\$0</b>
5720000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5720000 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5730000	SG	\$144	\$3	\$40	\$12	\$59	\$8	\$22	\$1	\$0
<b>5730000 Total</b>		<b>\$144</b>	<b>\$3</b>	<b>\$40</b>	<b>\$12</b>	<b>\$59</b>	<b>\$8</b>	<b>\$22</b>	<b>\$1</b>	<b>\$0</b>
5800000	CA	\$22	\$22							
5800000	IDU	\$92					\$92			
5800000	OR	\$0								
5800000	SNPD	\$20,071	\$709	\$5,793	\$1,343	\$9,394	\$935	\$1,898		
5800000	UT	\$708				\$708				
5800000	WA	\$51			\$51					
5800000	WYP	\$254						\$254		
<b>5800000 Total</b>		<b>\$21,199</b>	<b>\$730</b>	<b>\$5,793</b>	<b>\$1,394</b>	<b>\$10,101</b>	<b>\$1,027</b>	<b>\$2,152</b>	<b>\$0</b>	<b>\$0</b>
5810000	SNPD	\$12,989	\$459	\$3,749	\$869	\$6,079	\$605	\$1,228		
<b>5810000 Total</b>		<b>\$12,989</b>	<b>\$459</b>	<b>\$3,749</b>	<b>\$869</b>	<b>\$6,079</b>	<b>\$605</b>	<b>\$1,228</b>	<b>\$0</b>	<b>\$0</b>
5820000	CA	\$121	\$121							
5820000	IDU	\$186								
5820000	OR	\$1,197		\$1,197			\$186			
5820000	SNPD	\$30	\$1	\$9	\$2	\$14	\$1	\$3		
5820000	UT	\$1,509				\$1,509				
5820000	WA	\$396		\$396						
5820000	WYP	\$385						\$385		
<b>5820000 Total</b>		<b>\$3,824</b>	<b>\$122</b>	<b>\$1,206</b>	<b>\$398</b>	<b>\$1,523</b>	<b>\$188</b>	<b>\$388</b>	<b>\$0</b>	<b>\$0</b>
5830000	CA	\$444	\$444							
5830000	IDU	\$259					\$259			
5830000	OR	\$2,644		\$2,644						
5830000	SNPD	\$20	\$1	\$6	\$1	\$9	\$1	\$2		
5830000	UT	\$1,296				\$1,296				
5830000	WA	\$412			\$412					





### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
58300000	OVHD LINE EXPENSES WYP	\$318						\$318		
58300000	OVHD LINE EXPENSES WYU	\$96						\$96		
<b>58300000 Total</b>		<b>\$5,489</b>	<b>\$445</b>	<b>\$2,650</b>	<b>\$413</b>	<b>\$1,305</b>	<b>\$260</b>	<b>\$416</b>	<b>\$0</b>	<b>\$0</b>
58400000	UDRGRND LINE EXP WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58500000	STRT LGHT-SGNL SYS SNPD	\$223	\$8	\$64	\$15	\$104	\$10	\$21	\$0	\$0
58600000	METER EXPENSES CA	\$205	\$205	\$64	\$15	\$104	\$10	\$21	\$0	\$0
58600000	METER EXPENSES IDU	\$292	\$292				\$292	\$0		
58600000	METER EXPENSES OR	\$2,709	\$2,709					\$0		
58600000	METER EXPENSES SNPD	\$1,170	\$41	\$338	\$78	\$547	\$54	\$111		
58600000	METER EXPENSES UT	\$1,644	\$1,644			\$1,644		\$0		
58600000	METER EXPENSES WA	\$628	\$628					\$0		
58600000	METER EXPENSES WYP	\$632	\$632					\$632		
58600000	METER EXPENSES WYU	\$55	\$55					\$55		
<b>58600000 Total</b>		<b>\$7,334</b>	<b>\$246</b>	<b>\$3,047</b>	<b>\$706</b>	<b>\$2,191</b>	<b>\$346</b>	<b>\$797</b>	<b>\$0</b>	<b>\$0</b>
58700000	CUST INSTL EXPENSE CA	\$613	\$613					\$0		
58700000	CUST INSTL EXPENSE IDU	\$598	\$598				\$598	\$0		
58700000	CUST INSTL EXPENSE OR	\$3,544	\$3,544					\$0		
58700000	CUST INSTL EXPENSE SNPD	\$0	\$0					\$0		
58700000	CUST INSTL EXPENSE UT	\$4,595	\$4,595			\$4,595		\$0		
58700000	CUST INSTL EXPENSE WA	\$810	\$810					\$0		
58700000	CUST INSTL EXPENSE WYP	\$694	\$694					\$694		
58700000	CUST INSTL EXPENSE WYU	\$69	\$69					\$69		
<b>58700000 Total</b>		<b>\$10,923</b>	<b>\$613</b>	<b>\$3,544</b>	<b>\$810</b>	<b>\$4,595</b>	<b>\$598</b>	<b>\$762</b>	<b>\$0</b>	<b>\$0</b>
58800000	MSC DISTR EXPENSES CA	\$76	\$76					\$0		
58800000	MSC DISTR EXPENSES IDU	\$90	\$90				\$90	\$0		
58800000	MSC DISTR EXPENSES OR	\$586	\$586					\$0		
58800000	MSC DISTR EXPENSES SNPD	\$5,630	\$199	\$1,625	\$377	\$2,635	\$262	\$532		
58800000	MSC DISTR EXPENSES UT	\$1,125	\$1,125			\$1,125		\$0		
58800000	MSC DISTR EXPENSES WA	\$152	\$152					\$0		
58800000	MSC DISTR EXPENSES WYP	\$180	\$180					\$180		
58800000	MSC DISTR EXPENSES WYU	\$2	\$2					\$2		
<b>58800000 Total</b>		<b>\$7,842</b>	<b>\$275</b>	<b>\$2,211</b>	<b>\$529</b>	<b>\$3,760</b>	<b>\$353</b>	<b>\$715</b>	<b>\$0</b>	<b>\$0</b>
58900000	RENTS-DISTRIBUTION CA	\$20	\$20					\$0		
58900000	RENTS-DISTRIBUTION IDU	\$14	\$14				\$14	\$0		
58900000	RENTS-DISTRIBUTION OR	\$1,828	\$1,828					\$0		
58900000	RENTS-DISTRIBUTION SNPD	\$236	\$8	\$68	\$16	\$110	\$11	\$22		
58900000	RENTS-DISTRIBUTION UT	\$279	\$279			\$279		\$0		
58900000	RENTS-DISTRIBUTION WA	\$102	\$102					\$0		
58900000	RENTS-DISTRIBUTION WYP	\$427	\$427					\$427		
58900000	RENTS-DISTRIBUTION WYU	\$6	\$6					\$6		
<b>58900000 Total</b>		<b>\$2,912</b>	<b>\$28</b>	<b>\$1,896</b>	<b>\$117</b>	<b>\$389</b>	<b>\$25</b>	<b>\$456</b>	<b>\$0</b>	<b>\$0</b>
59000000	MAINT SUPERV & ENG CA	\$30	\$30					\$0		
59000000	MAINT SUPERV & ENG IDU	\$67	\$67				\$67	\$0		



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
59000000	OR	\$354	\$354						\$0	
59000000	SNPD	\$6,989	\$247	\$2,017	\$468	\$3,271	\$326	\$661		
59000000	UT	\$224			\$5	\$224		\$0		
59000000	WA	\$91						\$91		
59000000	WYP	\$7,759	\$277	\$2,371	\$472	\$3,495	\$392	\$752	\$0	\$0
59100000	CA	\$25	\$25					\$0		
59100000	IDU	\$129					\$129	\$0		
59100000	OR	\$569		\$569				\$0		
59100000	SNPD	\$184	\$6	\$53	\$12	\$86	\$9	\$17		
59100000	UT	\$771				\$771		\$0		
59100000	WA	\$120			\$120			\$0		
59100000	WYP	\$203						\$203		
59100000	WYU	\$61						\$61		
<b>59100000 Total</b>		<b>\$2,063</b>	<b>\$32</b>	<b>\$622</b>	<b>\$133</b>	<b>\$857</b>	<b>\$138</b>	<b>\$281</b>	<b>\$0</b>	<b>\$0</b>
59200000	CA	\$563	\$563					\$0		
59200000	IDU	\$577					\$577	\$0		
59200000	OR	\$3,443		\$3,443				\$0		
59200000	SNPD	\$1,968	\$69	\$568	\$132	\$921	\$92	\$186		
59200000	UT	\$3,385				\$3,385		\$0		
59200000	WA	\$732			\$732			\$0		
59200000	WYP	\$1,332						\$1,332		
59200000	WYU	\$0						\$0		
<b>59200000 Total</b>		<b>\$12,000</b>	<b>\$632</b>	<b>\$4,011</b>	<b>\$863</b>	<b>\$4,306</b>	<b>\$669</b>	<b>\$1,518</b>	<b>\$0</b>	<b>\$0</b>
59300000	CA	\$6,005	\$6,005					\$0		
59300000	IDU	\$4,535					\$4,535	\$0		
59300000	OR	\$31,037		\$31,037				\$0		
59300000	SNPD	\$1,409	\$50	\$407	\$94	\$659	\$66	\$133		
59300000	UT	\$25,820				\$25,820		\$0		
59300000	WA	\$5,285			\$5,285			\$0		
59300000	WYP	\$5,070						\$5,070		
59300000	WYU	\$914						\$914		
<b>59300000 Total</b>		<b>\$80,075</b>	<b>\$6,055</b>	<b>\$31,444</b>	<b>\$5,379</b>	<b>\$26,479</b>	<b>\$4,601</b>	<b>\$6,118</b>	<b>\$0</b>	<b>\$0</b>
59310000	CA	\$50	\$50					\$0		
59310000	IDU	\$82					\$82	\$0		
59310000	OR	\$390		\$390				\$0		
59310000	UT	\$396				\$396		\$0		
59310000	WA	\$133			\$133			\$0		
59310000	WYP	\$140						\$140		
<b>59310000 Total</b>		<b>\$1,191</b>	<b>\$50</b>	<b>\$390</b>	<b>\$133</b>	<b>\$396</b>	<b>\$82</b>	<b>\$140</b>	<b>\$0</b>	<b>\$0</b>
59400000	CA	\$562	\$562					\$0		
59400000	IDU	\$625					\$625	\$0		
59400000	OR	\$6,029		\$6,029				\$0		
59400000	SNPD	\$17	\$1	\$5	\$1	\$8	\$1	\$2		
59400000	UT	\$12,091				\$12,091		\$0		



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5940000	MAINT UDGRND LINES WA	\$1,163			\$1,163				\$0	
5940000	MAINT UDGRND LINES WYP	\$1,552						\$1,552		
5940000	MAINT UDGRND LINES WYU	\$278						\$278		
<b>5940000 Total</b>		<b>\$22,317</b>			<b>\$1,165</b>	<b>\$12,099</b>	<b>\$626</b>	<b>\$1,832</b>	<b>\$0</b>	<b>\$0</b>
5950000	MAINT LINE TRNSFRM SNPD	\$1,084	\$562	\$6,034	\$313	\$38	\$507	\$51	\$103	\$0
5950000	MAINT LINE TRNSFRM CA	\$1,084	\$38	\$313	\$73	\$507	\$51	\$103	\$0	\$0
5950000	MAINT LINE TRNSFRM IDU	\$124	\$124							
5960000	MNT STR LGHT-SIG S OR	\$143					\$143			
5960000	MNT STR LGHT-SIG S OR	\$960		\$960						
5960000	MNT STR LGHT-SIG S UT	\$2,335			\$199	\$2,335				
5960000	MNT STR LGHT-SIG S WA	\$199								
5960000	MNT STR LGHT-SIG S WYP	\$301						\$301		
5960000	MNT STR LGHT-SIG S WYU	\$100						\$100		
<b>5960000 Total</b>		<b>\$4,162</b>	<b>\$124</b>	<b>\$960</b>	<b>\$199</b>	<b>\$2,335</b>	<b>\$143</b>	<b>\$401</b>	<b>\$0</b>	<b>\$0</b>
5970000	MNT OF METERS CA	\$57	\$57							
5970000	MNT OF METERS IDU	\$296					\$296			
5970000	MNT OF METERS OR	\$1,151		\$1,151						
5970000	MNT OF METERS SNPD	\$724	\$26	\$209	\$48	\$339	\$34	\$68		
5970000	MNT OF METERS UT	\$1,758				\$1,758				
5970000	MNT OF METERS WA	\$363			\$363					
5970000	MNT OF METERS WYP	\$647						\$647		
5970000	MNT OF METERS WYU	\$95						\$95		
<b>5970000 Total</b>		<b>\$5,091</b>	<b>\$83</b>	<b>\$1,360</b>	<b>\$411</b>	<b>\$2,097</b>	<b>\$330</b>	<b>\$811</b>	<b>\$0</b>	<b>\$0</b>
5980000	MNT MISC DIST PLNT CA	\$183	\$183							
5980000	MNT MISC DIST PLNT IDU	\$124					\$124			
5980000	MNT MISC DIST PLNT OR	\$1,303		\$1,303						
5980000	MNT MISC DIST PLNT SNPD	\$458	\$16	\$132	\$31	\$214	\$21	\$43		
5980000	MNT MISC DIST PLNT UT	\$1,568				\$1,568				
5980000	MNT MISC DIST PLNT WA	\$202			\$202					
5980000	MNT MISC DIST PLNT WYP	\$346						\$346		
5980000	MNT MISC DIST PLNT WYU	\$2						\$2		
<b>5980000 Total</b>		<b>\$4,184</b>	<b>\$199</b>	<b>\$1,435</b>	<b>\$232</b>	<b>\$1,782</b>	<b>\$145</b>	<b>\$391</b>	<b>\$0</b>	<b>\$0</b>
7071000	LBR CLR - RMP OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>7071000 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7072000	LBR CLR - PACPWR OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>7072000 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9010000	SUPRV (CUST ACCT) CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT) CN	\$2,489	\$64	\$776	\$177	\$1,183	\$97	\$192	\$0	\$0
9010000	SUPRV (CUST ACCT) IDU	\$8	\$8				\$8			
9010000	SUPRV (CUST ACCT) OR	\$46	\$46							
9010000	SUPRV (CUST ACCT) UT	\$3	\$3				\$3			
9010000	SUPRV (CUST ACCT) WA	\$65	\$65							
9010000	SUPRV (CUST ACCT) WYP	\$30	\$30							
9010000	SUPRV (CUST ACCT) WYU	\$2,641	\$64	\$822	\$242	\$1,186	\$105	\$222	\$0	\$0
<b>9010000 Total</b>		<b>\$2,641</b>	<b>\$64</b>	<b>\$822</b>	<b>\$242</b>	<b>\$1,186</b>	<b>\$105</b>	<b>\$222</b>	<b>\$0</b>	<b>\$0</b>
9020000	METER READING EXP CA	\$822	\$822							



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY>All	FERC	Other
9020000	CN	\$2,064	\$53	\$643	\$147	\$881	\$80	\$159	\$0	\$0
9020000	IDU	\$1,714					\$1,714	\$0		
9020000	OR	\$8,817		\$8,817				\$0		
9020000	UT	\$6,246			\$6,246			\$0		
9020000	WA	\$2,196			\$2,196			\$0		
9020000	WYP	\$2,220						\$2,220		
9020000	WYU	\$292						\$292		
<b>9020000 Total</b>		<b>\$24,373</b>	<b>\$876</b>	<b>\$9,461</b>	<b>\$2,343</b>	<b>\$7,228</b>	<b>\$1,794</b>	<b>\$2,672</b>	<b>\$0</b>	<b>\$0</b>
9030000	CN	\$934	\$24	\$291	\$66	\$444	\$36	\$72	\$0	\$0
9030000	IDU	\$2					\$2	\$0		
9030000	OR	\$5		\$5				\$0		
9030000	UT	\$11				\$11		\$0		
<b>9030000 Total</b>		<b>\$953</b>	<b>\$24</b>	<b>\$297</b>	<b>\$66</b>	<b>\$455</b>	<b>\$38</b>	<b>\$72</b>	<b>\$0</b>	<b>\$0</b>
9031000	CN	\$3,683	\$95	\$1,148	\$262	\$1,751	\$143	\$284	\$0	\$0
9032000	CA	\$2					\$143	\$284	\$0	\$0
9032000	CN	\$13,045	\$336	\$4,066	\$928	\$6,202	\$507	\$1,007	\$0	\$0
9032000	IDU	\$2					\$2	\$0		
9032000	OR	\$8		\$8				\$0		
9032000	UT	\$ (4)				\$ (4)		\$0		
9032000	WA	\$8			\$8			\$0		
9032000	WYP	\$3						\$3		
<b>9032000 Total</b>		<b>\$13,063</b>	<b>\$338</b>	<b>\$4,073</b>	<b>\$935</b>	<b>\$6,198</b>	<b>\$508</b>	<b>\$1,010</b>	<b>\$0</b>	<b>\$0</b>
9033000	CA	\$184						\$0		
9033000	CN	\$10,835	\$279	\$3,377	\$770	\$5,151	\$421	\$837	\$0	\$0
9033000	IDU	\$201					\$201	\$0		
9033000	OR	\$1,837		\$1,837				\$0		
9033000	UT	\$3,144				\$3,144		\$0		
9033000	WA	\$553			\$553			\$0		
9033000	WYP	\$501						\$501		
9033000	WYU	\$65						\$65		
<b>9033000 Total</b>		<b>\$17,321</b>	<b>\$463</b>	<b>\$5,214</b>	<b>\$1,324</b>	<b>\$8,295</b>	<b>\$622</b>	<b>\$1,403</b>	<b>\$0</b>	<b>\$0</b>
9035000	IDU	\$42					\$42	\$0		
9035000	OR	\$28		\$28				\$0		
9035000	UT	\$88				\$88		\$0		
9035000	WA	\$0			\$0			\$0		
9035000	WYP	\$1						\$1		
9035000	WYU	\$1						\$1		
<b>9035000 Total</b>		<b>\$161</b>	<b>\$0</b>	<b>\$28</b>	<b>\$0</b>	<b>\$88</b>	<b>\$42</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
9036000	CN	\$22,757	\$886	\$7,092	\$1,618	\$10,820	\$884	\$1,757	\$0	\$0
9036000	OR	\$117		\$117				\$0		
<b>9036000 Total</b>		<b>\$22,874</b>	<b>\$886</b>	<b>\$7,210</b>	<b>\$1,618</b>	<b>\$10,820</b>	<b>\$884</b>	<b>\$1,757</b>	<b>\$0</b>	<b>\$0</b>
9040000	CA	\$423						\$0		
9040000	CN	\$ (2)					\$ (0)	\$ (0)		
9040000	IDU	\$418					\$418	\$0		



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9040000 UNCOLLECT ACCOUNTS	OR	\$5,700		\$5,700					\$0	
9040000 UNCOLLECT ACCOUNTS	UT	\$5,251				\$5,251			\$0	
9040000 UNCOLLECT ACCOUNTS	WA	\$1,866			\$1,866				\$0	
9040000 UNCOLLECT ACCOUNTS	WYP	\$895							\$895	
9040000 UNCOLLECT ACCOUNTS	WYU								\$0	
<b>9040000 Total</b>		<b>\$14,551</b>	<b>\$423</b>	<b>\$5,700</b>	<b>\$1,866</b>	<b>\$5,250</b>	<b>\$418</b>	<b>\$895</b>	<b>\$ (0)</b>	<b>\$0</b>
9042000 UNCOLL ACCTS-JOINT U	CA	\$10	\$10						\$0	
9042000 UNCOLL ACCTS-JOINT U	IDU	\$ (5)					\$ (5)		\$0	
9042000 UNCOLL ACCTS-JOINT U	OR	\$7		\$7					\$0	
9042000 UNCOLL ACCTS-JOINT U	UT	\$ (42)				\$ (42)			\$0	
9042000 UNCOLL ACCTS-JOINT U	WA	\$29			\$29				\$0	
9042000 UNCOLL ACCTS-JOINT U	WYP	\$ (22)							\$ (22)	
<b>9042000 Total</b>		<b>\$ (24)</b>	<b>\$10</b>	<b>\$7</b>	<b>\$29</b>	<b>\$ (42)</b>	<b>\$ (5)</b>	<b>\$ (22)</b>	<b>\$0</b>	<b>\$0</b>
9050000 MISC CUST ACCT EXP	CN	\$251	\$6	\$78	\$18	\$119	\$10	\$19	\$0	
9050000 MISC CUST ACCT EXP	OR	\$10		\$10					\$0	
<b>9050000 Total</b>		<b>\$261</b>	<b>\$6</b>	<b>\$88</b>	<b>\$18</b>	<b>\$119</b>	<b>\$10</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>
9070000 SUPRV (CUST SERV)	CN	\$251	\$6	\$78	\$18	\$119	\$10	\$19	\$0	
9070000 SUPRV (CUST SERV)	OR	\$10		\$10					\$0	
<b>9070000 Total</b>		<b>\$261</b>	<b>\$6</b>	<b>\$88</b>	<b>\$18</b>	<b>\$119</b>	<b>\$10</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>
9080000 CUST ASSIST EXP	CN	\$1,475	\$38	\$460	\$105	\$701	\$57	\$114	\$0	
9080000 CUST ASSIST EXP	OR	\$50	\$1	\$16	\$4	\$24	\$2	\$4	\$0	
9080000 CUST ASSIST EXP	UT	\$311		\$311					\$0	
<b>9080000 Total</b>		<b>\$361</b>	<b>\$1</b>	<b>\$16</b>	<b>\$4</b>	<b>\$335</b>	<b>\$2</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
9084000 DSM DIRECT	CA	\$5		\$5					\$0	
9084000 DSM DIRECT	CN	\$210		\$210					\$0	
9084000 DSM DIRECT	IDU	\$65		\$65	\$15	\$100	\$8	\$16	\$0	
9084000 DSM DIRECT	OTHER	\$38							\$0	
9084000 DSM DIRECT	UT	\$211				\$211			\$0	\$38
9084000 DSM DIRECT	WA								\$0	
9084000 DSM DIRECT	WYP								\$0	
<b>9084000 Total</b>		<b>\$464</b>	<b>\$10</b>	<b>\$65</b>	<b>\$15</b>	<b>\$311</b>	<b>\$8</b>	<b>\$16</b>	<b>\$0</b>	<b>\$38</b>
9085000 DSM AMORT	IDU	\$1,088		\$1,088					\$0	
9085000 DSM AMORT	UT	\$360		\$360			\$1,088		\$0	
9085000 DSM AMORT	WYP	\$57							\$57	
<b>9085000 Total</b>		<b>\$1,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360</b>	<b>\$1,088</b>	<b>\$57</b>	<b>\$0</b>	<b>\$0</b>
9085100 DSM AMORT-SBC/ECC	OTHER	\$46,290		\$46,290					\$0	\$46,290
<b>9085100 Total</b>		<b>\$46,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,290</b>
9086000 CUST SERV	CA	\$143	\$143						\$0	
9086000 CUST SERV	CN	\$354	\$9	\$110	\$25	\$168	\$14	\$27	\$0	
9086000 CUST SERV	IDU	\$403					\$403		\$0	
9086000 CUST SERV	OR	\$1,131		\$1,131					\$0	
9086000 CUST SERV	UT	\$2,446				\$2,446			\$0	
9086000 CUST SERV	WA	\$824							\$0	
9086000 CUST SERV	WYP	\$5,301	\$152	\$1,241	\$25	\$2,614	\$417	\$852	\$0	\$0
<b>9086000 Total</b>		<b>\$8,241</b>	<b>\$152</b>	<b>\$1,241</b>	<b>\$25</b>	<b>\$2,614</b>	<b>\$417</b>	<b>\$852</b>	<b>\$0</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9090000	CA	\$1	\$1							
9090000	INFOR/INSTRCT ADV	\$4,804	\$124	\$1,497	\$342	\$2,284	\$187	\$371	\$0	\$0
9090000	INFOR/INSTRCT ADV	\$222		\$222						
9090000	INFOR/INSTRCT ADV	\$2				\$2				
9090000	INFOR/INSTRCT ADV	\$9			\$9					
9090000	INFOR/INSTRCT ADV	\$0								
9090000	INFOR/INSTRCT ADV	\$2								
9090000 Total		\$5,041	\$125	\$1,719	\$351	\$2,286	\$187	\$373	\$0	\$0
9100000	MISC CUST SERV/INF	\$12	\$0	\$4	\$1	\$5	\$0	\$1	\$0	\$0
9100000 Total		\$12	\$0	\$4	\$1	\$5	\$0	\$1	\$0	\$0
9101000	MISC CUST SERV/INF	\$19	\$0	\$6	\$1	\$9	\$1	\$1	\$0	\$0
9101000 Total		\$19	\$0	\$6	\$1	\$9	\$1	\$1	\$0	\$0
9200000	ADMIN & GEN SALARY	\$ (34)	\$ (34)							
9200000	ADMIN & GEN SALARY	\$ (1,334)					\$ (1,334)			
9200000	ADMIN & GEN SALARY	\$ (390)		\$ (390)						
9200000	ADMIN & GEN SALARY	\$73,180	\$1,785	\$21,188	\$5,761	\$30,274	\$3,949	\$10,042	\$182	
9200000	ADMIN & GEN SALARY	\$ (2,148)				\$ (2,148)				
9200000	ADMIN & GEN SALARY	\$480			\$480					
9200000	ADMIN & GEN SALARY	\$1,108						\$1,108		
9200000 Total		\$70,862	\$1,751	\$20,797	\$6,241	\$28,126	\$2,615	\$11,150	\$182	\$0
9210000	OFFICE SUPPL & EXP	\$0								
9210000	OFFICE SUPPL & EXP	\$12,571	\$307	\$3,640	\$990	\$5,201	\$678	\$1,725	\$31	
9210000	OFFICE SUPPL & EXP	\$ (1,030)				\$ (1,030)				
9210000	OFFICE SUPPL & EXP	\$0			\$0					
9210000	OFFICE SUPPL & EXP	\$0								
9210000 Total		\$11,543	\$307	\$3,640	\$990	\$4,171	\$679	\$1,726	\$31	\$0
9220000	A&G EXP TRANSF-CR	\$ (22,554)	\$ (6,530)	\$ (6,530)	\$ (1,776)	\$ (9,330)	\$ (1,217)	\$ (3,095)	\$ (56)	
9220000 Total		\$ (22,554)	\$ (6,530)	\$ (6,530)	\$ (1,776)	\$ (9,330)	\$ (1,217)	\$ (3,095)	\$ (56)	\$0
9230000	OUTSIDE SERVICES	\$10,882	\$265	\$3,151	\$857	\$4,502	\$587	\$1,493	\$27	
9230000	OUTSIDE SERVICES	\$1				\$1				
9230000 Total		\$10,883	\$265	\$3,151	\$857	\$4,502	\$587	\$1,493	\$27	\$0
9240000	PROPERTY INSURANCE	\$25,703	\$627	\$7,442	\$2,023	\$10,633	\$1,387	\$3,527	\$64	
9240000 Total		\$25,703	\$627	\$7,442	\$2,023	\$10,633	\$1,387	\$3,527	\$64	\$0
9250000	INJURIES & DAMAGES	\$7,868	\$192	\$2,278	\$619	\$3,255	\$425	\$1,080	\$20	
9250000 Total		\$7,868	\$192	\$2,278	\$619	\$3,255	\$425	\$1,080	\$20	\$0
9260000	REGULATORY COM EXP	\$0	\$0	\$0						
9260000	REGULATORY COM EXP	\$719	\$18	\$208	\$57	\$297	\$39	\$99	\$2	
9260000	REGULATORY COM EXP	\$1			\$1					
9260000 Total		\$720	\$18	\$208	\$57	\$297	\$39	\$99	\$2	\$0
9282000	REG COMM EXPENSE	\$220	\$220							
9282000	REG COMM EXPENSE	\$480					\$480			
9282000	REG COMM EXPENSE	\$3,867		\$3,867						
9282000	REG COMM EXPENSE	\$0	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$3,951				\$3,951				
9282000	REG COMM EXPENSE	\$490			\$490					
9282000 Total		\$490			\$490					



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9282000	WYP	\$1,145							\$1,145	
<b>9282000 Total</b>		<b>\$1,145</b>			<b>\$490</b>		<b>\$3,952</b>	<b>\$480</b>	<b>\$1,145</b>	<b>\$0</b>
9283000	SG	\$2,050	\$36	\$568	\$165	\$845	\$845	\$113	\$315	\$8
<b>9283000 Total</b>		<b>\$2,050</b>	<b>\$36</b>	<b>\$568</b>	<b>\$165</b>	<b>\$845</b>	<b>\$845</b>	<b>\$113</b>	<b>\$315</b>	<b>\$8</b>
9290000	SO	\$(3,701)	\$(90)	\$(1,072)	\$(291)	\$(1,531)	\$(200)	\$(200)	\$(508)	\$(9)
<b>9290000 Total</b>		<b>\$(3,701)</b>	<b>\$(90)</b>	<b>\$(1,072)</b>	<b>\$(291)</b>	<b>\$(1,531)</b>	<b>\$(200)</b>	<b>\$(200)</b>	<b>\$(508)</b>	<b>\$(9)</b>
9301000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9301000	SO	\$21	\$1	\$6	\$2	\$9	\$1	\$1	\$3	\$0
<b>9301000 Total</b>		<b>\$21</b>	<b>\$1</b>	<b>\$6</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>
9302000	CA	\$1	\$1	\$7	\$2	\$9	\$1	\$1	\$3	\$0
9302000	CN	\$9	\$0	\$3	\$1	\$4	\$0	\$0	\$1	\$0
9302000	IDU	\$15					\$15			
<b>9302000 Total</b>		<b>\$3,964</b>								
9302000	SG	\$3,964		\$3,964						
9302000	SO	\$13,817	\$337	\$4,000	\$1,088	\$5,716	\$746	\$1,896	\$34	
9302000	UT	\$1,520			\$20	\$1,520			\$0	
<b>9302000 Total</b>		<b>\$19,364</b>	<b>\$338</b>	<b>\$7,967</b>	<b>\$1,108</b>	<b>\$7,240</b>	<b>\$760</b>	<b>\$1,917</b>	<b>\$34</b>	<b>\$0</b>
9310000	OR	\$954		\$954					\$0	
9310000	SO	\$5,252	\$128	\$1,520	\$413	\$2,172	\$283	\$721	\$21	\$13
9310000	UT	\$(0)					\$(0)		\$0	
9310000	WA	\$(1)			\$(1)				\$0	
<b>9310000 Total</b>		<b>\$6,207</b>	<b>\$128</b>	<b>\$2,475</b>	<b>\$413</b>	<b>\$2,172</b>	<b>\$283</b>	<b>\$723</b>	<b>\$13</b>	<b>\$0</b>
9350000	OR	\$20		\$20					\$0	
9350000	SO	\$26,655	\$650	\$7,717	\$2,098	\$11,027	\$1,438	\$3,658	\$66	
<b>9350000 Total</b>		<b>\$26,675</b>	<b>\$650</b>	<b>\$7,737</b>	<b>\$2,098</b>	<b>\$11,027</b>	<b>\$1,438</b>	<b>\$3,658</b>	<b>\$66</b>	<b>\$0</b>
<b>Grand Total</b>		<b>\$2,827,896</b>	<b>\$58,584</b>	<b>\$767,452</b>	<b>\$212,672</b>	<b>\$1,151,724</b>	<b>\$159,030</b>	<b>\$429,362</b>	<b>\$9,761</b>	<b>\$47,481</b>

B3. DEPRECIATION  
EXPENSE





**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3102000	LAND RIGHTS	SSGCH	\$825	\$15	\$229	\$66	\$340	\$45	\$127	\$3
4030000	3102000	LAND RIGHTS	SSGCH	\$25	\$0	\$7	\$2	\$10	\$1	\$4	\$0
4030000	3110000	LAND RIGHTS	Result	\$850	\$15	\$236	\$69	\$360	\$47	\$131	\$3
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SG	\$13,686	\$241	\$3,795	\$1,103	\$5,642	\$2,103	\$2,103	\$51
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	\$879	\$15	\$248	\$72	\$355	\$48	\$138	\$3
4030000	3120000	BOILER PLANT EQUIPMENT	Result	\$14,565	\$256	\$4,042	\$1,175	\$5,997	\$800	\$2,241	\$54
4030000	3120000	BOILER PLANT EQUIPMENT	SG	\$60,622	\$1,067	\$16,808	\$4,886	\$24,990	\$3,329	\$9,316	\$225
4030000	3120000	BOILER PLANT EQUIPMENT	SSGCH	\$4,979	\$87	\$1,403	\$410	\$2,009	\$272	\$780	\$18
4030000	3140000	TURBOGENERATOR UNITS	Result	\$65,601	\$1,154	\$18,211	\$5,296	\$27,000	\$3,601	\$10,096	\$243
4030000	3140000	TURBOGENERATOR UNITS	SG	\$18,251	\$321	\$5,060	\$1,471	\$7,524	\$1,002	\$2,805	\$68
4030000	3140000	TURBOGENERATOR UNITS	SSGCH	\$1,104	\$19	\$311	\$91	\$446	\$60	\$173	\$4
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$19,355	\$341	\$5,371	\$1,562	\$7,969	\$1,063	\$2,978	\$72
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$5,095	\$90	\$1,413	\$411	\$2,100	\$280	\$783	\$19
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	\$840	\$15	\$237	\$69	\$339	\$46	\$132	\$3
4030000	3157000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$5,935	\$104	\$1,649	\$480	\$2,439	\$326	\$915	\$22
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	Result	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$662	\$12	\$164	\$53	\$273	\$36	\$102	\$2
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	\$54	\$1	\$15	\$4	\$22	\$3	\$8	\$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	Result	\$716	\$13	\$199	\$58	\$295	\$39	\$110	\$3
4030000	3302000	LAND RIGHTS	SG-P	\$90	\$2	\$25	\$7	\$37	\$5	\$14	\$0
4030000	3302000	LAND RIGHTS	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3302000	LAND RIGHTS	Result	\$91	\$2	\$25	\$7	\$38	\$5	\$14	\$0
4030000	3303000	WATER RIGHTS	SG-U	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3303000	WATER RIGHTS	Result	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	SG-P	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3304000	FLOOD RIGHTS	SG-U	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	Result	\$6	\$0	\$2	\$0	\$2	\$0	\$1	\$0
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-P	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-U	\$181	\$3	\$50	\$15	\$75	\$10	\$28	\$1
4030000	3310000	STRUCTURES AND IMPROVE-PRODUCTION	Result	\$181	\$3	\$50	\$15	\$75	\$10	\$28	\$1
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$874	\$15	\$242	\$70	\$360	\$48	\$134	\$3
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$81	\$1	\$22	\$6	\$33	\$4	\$12	\$0
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	Result	\$955	\$17	\$265	\$77	\$394	\$52	\$147	\$4
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$353	\$6	\$98	\$28	\$146	\$19	\$54	\$1
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$10	\$0	\$3	\$1	\$4	\$1	\$2	\$0
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	Result	\$364	\$6	\$101	\$29	\$150	\$20	\$56	\$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$225	\$93	\$62	\$18	\$93	\$12	\$35	\$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$66	\$1	\$18	\$5	\$27	\$4	\$10	\$0
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	Result	\$291	\$5	\$81	\$23	\$120	\$16	\$45	\$1
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$31	\$31	\$9	\$2	\$13	\$5	\$0	\$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$541	\$10	\$150	\$44	\$223	\$30	\$83	\$2
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	Result	\$572	\$10	\$159	\$46	\$236	\$31	\$88	\$2
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$4,235	\$75	\$1,174	\$341	\$1,746	\$233	\$651	\$16
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$830	\$15	\$230	\$67	\$342	\$46	\$128	\$3
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	Result	\$5,065	\$89	\$1,404	\$408	\$2,088	\$278	\$778	\$19



### Depreciation Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Allloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyv-All	FERC	Other
4030000	3322000	SG-P	\$227	\$4	\$63	\$18	\$94	\$12	\$35	\$1	\$1
4030000	3322000	SG-U	\$15	\$0	\$4	\$1	\$6	\$1	\$2	\$0	\$0
4030000	3322000	Result	\$243	\$4	\$67	\$20	\$100	\$13	\$37	\$1	\$1
4030000	3323000	SG-P	\$25	\$0	\$7	\$2	\$10	\$1	\$4	\$0	\$0
4030000	3323000	SG-U	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3323000	Result	\$27	\$0	\$7	\$2	\$11	\$1	\$4	\$0	\$0
4030000	3330000	SG-P	\$1,426	\$25	\$395	\$115	\$588	\$78	\$219	\$5	\$5
4030000	3330000	SG-U	\$872	\$15	\$242	\$70	\$360	\$48	\$134	\$3	\$3
4030000	3340000	Result	\$2,298	\$40	\$637	\$185	\$947	\$126	\$353	\$9	\$9
4030000	3340000	SG-P	\$1,000	\$18	\$277	\$81	\$55	\$154	\$4	\$4	\$4
4030000	3340000	SG-U	\$285	\$5	\$79	\$23	\$117	\$16	\$44	\$1	\$1
4030000	3340000	Result	\$1,285	\$23	\$356	\$104	\$530	\$71	\$197	\$5	\$5
4030000	3347000	SG-P	\$77	\$1	\$0	\$6	\$32	\$4	\$12	\$0	\$0
4030000	3347000	SG-U	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3347000	Result	\$79	\$1	\$0	\$6	\$32	\$4	\$12	\$0	\$0
4030000	3350000	SG-U	\$6	\$0	\$2	\$0	\$2	\$0	\$1	\$0	\$0
4030000	3350000	Result	\$6	\$0	\$2	\$0	\$2	\$0	\$1	\$0	\$0
4030000	3351000	SG-P	\$42	\$1	\$12	\$3	\$17	\$2	\$6	\$0	\$0
4030000	3351000	SG-U	\$42	\$1	\$12	\$3	\$17	\$2	\$6	\$0	\$0
4030000	3352000	Result	\$84	\$2	\$24	\$6	\$34	\$4	\$12	\$0	\$0
4030000	3352000	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3352000	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3352000	Result	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	SG-U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3360000	SG-P	\$266	\$5	\$74	\$21	\$110	\$15	\$41	\$1	\$1
4030000	3360000	SG-U	\$44	\$1	\$12	\$4	\$18	\$2	\$7	\$0	\$0
4030000	3360000	Result	\$310	\$5	\$86	\$25	\$128	\$17	\$48	\$1	\$1
4030000	0	SG-P	\$(1,112)	\$(20)	\$(308)	\$(90)	\$(458)	\$(61)	\$(171)	\$(4)	\$(4)
4030000	0	Result	\$(1,112)	\$(20)	\$(308)	\$(90)	\$(458)	\$(61)	\$(171)	\$(4)	\$(4)
4030000	0	SG-U	\$(675)	\$(12)	\$(187)	\$(54)	\$(278)	\$(37)	\$(104)	\$(3)	\$(3)
4030000	0	Result	\$(675)	\$(12)	\$(187)	\$(54)	\$(278)	\$(37)	\$(104)	\$(3)	\$(3)
4030000	3410000	SG	\$3,212	\$7	\$891	\$259	\$1,324	\$176	\$494	\$12	\$12
4030000	3410000	SSGCT	\$135	\$2	\$37	\$11	\$58	\$8	\$18	\$1	\$1
4030000	3410000	Result	\$3,347	\$9	\$927	\$270	\$1,383	\$185	\$512	\$13	\$13
4030000	3420000	SG	\$208	\$4	\$58	\$17	\$86	\$10	\$32	\$1	\$1
4030000	3420000	SSGCT	\$76	\$1	\$20	\$6	\$33	\$5	\$10	\$0	\$0
4030000	3420000	Result	\$284	\$5	\$78	\$23	\$118	\$16	\$42	\$1	\$1
4030000	3430000	SG	\$57,697	\$1,015	\$15,997	\$4,651	\$23,785	\$3,169	\$8,867	\$214	\$214
4030000	3430000	SSGCT	\$1,696	\$30	\$459	\$134	\$734	\$102	\$230	\$8	\$8
4030000	3430000	Result	\$59,393	\$1,045	\$16,456	\$4,785	\$24,519	\$3,270	\$9,097	\$222	\$222
4030000	3440000	SG	\$7,344	\$129	\$2,036	\$592	\$3,027	\$403	\$1,129	\$27	\$27
4030000	3440000	SSGCT	\$516	\$9	\$140	\$41	\$223	\$31	\$70	\$2	\$2
4030000	3440000	Result	\$7,860	\$138	\$2,176	\$633	\$3,251	\$434	\$1,199	\$30	\$30
4030000	3450000	SG	\$4,338	\$76	\$1,203	\$350	\$1,788	\$238	\$667	\$16	\$16
4030000	3450000	SSGCT	\$97	\$2	\$26	\$8	\$42	\$6	\$13	\$0	\$0
4030000	3450000	Result	\$4,435	\$78	\$1,229	\$357	\$1,830	\$244	\$680	\$17	\$17
4030000	3460000	SG	\$232	\$4	\$64	\$19	\$96	\$13	\$36	\$1	\$1
4030000	3460000	Result	\$232	\$4	\$64	\$19	\$96	\$13	\$36	\$1	\$1
4030000	3502000	SG	\$838	\$15	\$232	\$68	\$345	\$46	\$129	\$3	\$3



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3502000	Result	\$838	\$15	\$232	\$68	\$345	\$129	\$46	\$129	\$3
4030000	3520000	SG	\$918	\$16	\$255	\$74	\$379	\$141	\$50	\$141	\$3
4030000	3520000	Result	\$918	\$16	\$255	\$74	\$379	\$141	\$50	\$141	\$3
4030000	3530000	SG	\$17,114	\$301	\$4,745	\$1,379	\$7,055	\$2,630	\$940	\$2,630	\$64
4030000	3530000	Result	\$17,114	\$301	\$4,745	\$1,379	\$7,055	\$2,630	\$940	\$2,630	\$64
4030000	3534000	SG	\$1,645	\$29	\$456	\$133	\$678	\$253	\$90	\$253	\$6
4030000	3534000	Result	\$1,645	\$29	\$456	\$133	\$678	\$253	\$90	\$253	\$6
4030000	3537000	SG	\$2,023	\$36	\$561	\$163	\$834	\$311	\$90	\$311	\$8
4030000	3537000	Result	\$2,023	\$36	\$561	\$163	\$834	\$311	\$90	\$311	\$8
4030000	3540000	SG	\$6,728	\$118	\$1,865	\$542	\$2,774	\$1,034	\$369	\$1,034	\$25
4030000	3540000	Result	\$6,728	\$118	\$1,865	\$542	\$2,774	\$1,034	\$369	\$1,034	\$25
4030000	3550000	SG	\$14,136	\$249	\$3,919	\$1,139	\$5,827	\$2,172	\$776	\$2,172	\$53
4030000	3550000	Result	\$14,136	\$249	\$3,919	\$1,139	\$5,827	\$2,172	\$776	\$2,172	\$53
4030000	3560000	SG	\$15,619	\$275	\$4,330	\$1,259	\$6,439	\$2,400	\$858	\$2,400	\$58
4030000	3562000	Result	\$15,619	\$275	\$4,330	\$1,259	\$6,439	\$2,400	\$858	\$2,400	\$58
4030000	3562000	SG	\$290	\$5	\$80	\$23	\$120	\$45	\$16	\$45	\$1
4030000	3562000	Result	\$290	\$5	\$80	\$23	\$120	\$45	\$16	\$45	\$1
4030000	3570000	SG	\$53	\$1	\$15	\$4	\$22	\$8	\$3	\$8	\$0
4030000	3570000	Result	\$53	\$1	\$15	\$4	\$22	\$8	\$3	\$8	\$0
4030000	3580000	SG	\$123	\$2	\$34	\$10	\$51	\$19	\$7	\$19	\$0
4030000	3580000	Result	\$123	\$2	\$34	\$10	\$51	\$19	\$7	\$19	\$0
4030000	3590000	SG	\$159	\$3	\$44	\$13	\$65	\$24	\$9	\$24	\$1
4030000	3590000	Result	\$159	\$3	\$44	\$13	\$65	\$24	\$9	\$24	\$1
4030000	3602000	CA	\$21	\$21							
4030000	3602000	IDU	\$17						\$17		
4030000	3602000	OR	\$58		\$58						
4030000	3602000	UT	\$122				\$122				
4030000	3602000	WA	\$4			\$4					
4030000	3602000	WYP	\$37								
4030000	3602000	WYU	\$26								
4030000	3602000	Result	\$284	\$21	\$58	\$4	\$122	\$62	\$17	\$62	
4030000	3610000	CA	\$30	\$30							
4030000	3610000	IDU	\$18						\$18		
4030000	3610000	OR	\$236		\$236						
4030000	3610000	UT	\$499				\$499				
4030000	3610000	WA	\$39			\$39					
4030000	3610000	WYP	\$133								
4030000	3610000	WYU	\$3								
4030000	3610000	Result	\$958	\$30	\$236	\$39	\$499	\$137	\$18	\$137	\$3
4030000	3620000	CA	\$462	\$462							
4030000	3620000	IDU	\$574						\$574		
4030000	3620000	OR	\$3,637		\$3,637						
4030000	3620000	UT	\$7,667				\$7,667				
4030000	3620000	WA	\$920			\$920					
4030000	3620000	WYP	\$2,059								
4030000	3620000	WYU	\$122								
4030000	3620000	Result	\$15,441	\$462	\$3,637	\$920	\$7,667	\$2,181	\$574	\$2,181	\$0
4030000	3627000	CA	\$15	\$15							



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU \$11								
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR \$119		\$119				\$11	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT \$411				\$411			\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA \$35			\$35				\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP \$87							\$87	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU \$1							\$1	\$0
4030000	3630000	STATION EQUIPMENT-SUPERVISORY & ALARM	Result \$679	\$15	\$119	\$35	\$411		\$11	\$89	\$0
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT \$87				\$87			\$0	\$0
4030000	3630000	STORAGE BATTERY EQUIPMENT	Result \$87				\$87			\$0	\$0
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	UT \$4				\$4			\$0	\$0
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	Result \$4				\$4			\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA \$2,278	\$2,278						\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU \$1,964		\$11,854			\$1,964		\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR \$11,854							\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT \$9,877				\$9,877			\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA \$3,503			\$3,503				\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP \$2,687							\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU \$546							\$2,687	\$0
4030000	3650000	"POLES, TOWERS AND FIXTURES"	Result \$32,710	\$2,278	\$11,854	\$3,503	\$9,877	\$1,964	\$1,964	\$3,234	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA \$991	\$991						\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU \$947						\$947	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR \$6,618		\$6,618					\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT \$5,994				\$5,994			\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA \$1,642			\$1,642				\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP \$2,098							\$2,098	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU \$283							\$283	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	Result \$18,573	\$991	\$6,618	\$1,642	\$5,994	\$947	\$947	\$2,381	\$0
4030000	3660000	UNDERGROUND CONDUIT	CA \$510	\$510						\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	IDU \$155						\$155	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	OR \$2,077		\$2,077					\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	UT \$3,411				\$3,411			\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WA \$647			\$647				\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYP \$427							\$427	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYU \$138							\$138	\$0
4030000	3660000	UNDERGROUND CONDUCTORS & DEVICES	Result \$7,365	\$510	\$2,077	\$647	\$3,411	\$155	\$155	\$566	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA \$926	\$926						\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU \$468					\$468		\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR \$3,542		\$3,542					\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT \$10,046				\$10,046			\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA \$577			\$577				\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP \$954							\$954	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU \$543							\$543	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	Result \$17,057	\$926	\$3,542	\$577	\$10,046	\$468	\$468	\$1,498	\$0
4030000	3680000	LINE TRANSFORMERS	CA \$1,403	\$1,403						\$0	\$0
4030000	3680000	LINE TRANSFORMERS	IDU \$1,389					\$1,389		\$0	\$0
4030000	3680000	LINE TRANSFORMERS	OR \$10,509		\$10,509					\$0	\$0
4030000	3680000	LINE TRANSFORMERS	UT \$7,823				\$7,823			\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WA \$2,592			\$2,592				\$0	\$0



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3680000	WYP	\$2,105							\$2,105	
4030000	3680000	WYU	\$340							\$340	
4030000	3680000	Result	\$26,162	\$1,403	\$10,509	\$2,592	\$7,823	\$1,389	\$2,445	\$2,445	
4030000	3691000	CA	\$329	\$329							
4030000	3691000	IDU	\$116					\$116			
4030000	3691000	OR	\$1,258		\$1,258						
4030000	3691000	UT	\$1,176			\$1,176					
4030000	3691000	WA	\$362			\$362					
4030000	3691000	WYP	\$228							\$228	
4030000	3691000	WYU	\$36							\$36	
4030000	3691000	Result	\$3,505	\$329	\$1,258	\$362	\$1,176	\$116	\$264	\$264	
4030000	3692000	CA	\$471	\$471							
4030000	3692000	IDU	\$388					\$388			
4030000	3692000	OR	\$2,962		\$2,962						
4030000	3692000	UT	\$2,381				\$2,381				
4030000	3692000	WA	\$754			\$754					
4030000	3692000	WYP	\$614						\$614		
4030000	3692000	WYU	\$181						\$181		
4030000	3692000	Result	\$7,750	\$471	\$2,962	\$754	\$2,381	\$388	\$794	\$794	
4030000	3700000	CA	\$181	\$181							
4030000	3700000	IDU	\$446					\$446			
4030000	3700000	OR	\$2,182		\$2,182						
4030000	3700000	UT	\$2,597			\$2,597					
4030000	3700000	WA	\$529			\$529					
4030000	3700000	WYP	\$448							\$448	
4030000	3700000	WYU	\$101							\$101	
4030000	3700000	Result	\$6,484	\$181	\$2,182	\$529	\$2,597	\$446	\$549	\$549	
4030000	3710000	CA	\$24	\$24							
4030000	3710000	IDU	\$8					\$8			
4030000	3710000	OR	\$117		\$117						
4030000	3710000	UT	\$275				\$275				
4030000	3710000	WA	\$19			\$19					
4030000	3710000	WYP	\$46							\$46	
4030000	3710000	WYU	\$8							\$8	
4030000	3710000	Result	\$497	\$24	\$117	\$19	\$275	\$8	\$54	\$54	
4030000	3730000	CA	\$38	\$38							
4030000	3730000	IDU	\$29					\$29			
4030000	3730000	OR	\$652		\$652						
4030000	3730000	UT	\$1,143				\$1,143				
4030000	3730000	WA	\$118			\$118					
4030000	3730000	WYP	\$191						\$191		
4030000	3730000	WYU	\$60							\$60	
4030000	3730000	Result	\$2,230	\$38	\$652	\$118	\$1,143	\$29	\$251	\$251	
4030000	3892000	IDU	\$0						\$0		
4030000	3892000	SG	\$0		\$0		\$0		\$0		
4030000	3892000	UT	\$1				\$1				
4030000	3892000	WYP	\$1						\$1		
4030000	3892000	WYU	\$0							\$0	



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other									
												Result	CA	CN	IDU	OR	SG	SO	UT	WA
4030000	3892000																			
4030000	3900000	LAND RIGHTS																		
4030000	3900000	STRUCTURES AND IMPROVEMENTS																		
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0									
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$35	\$35																
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$4	\$4	\$54	\$12	\$82	\$7	\$13	\$0	\$0									
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$203	\$203				\$203												
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$491	\$491																
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$130	\$2	\$2	\$11	\$54	\$7	\$20	\$0	\$0									
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$1,656	\$40	\$479	\$130	\$685	\$89	\$227	\$4	\$4									
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$790				\$790													
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$412																	
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$82																	
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$87																	
4030000	3900000	STRUCTURES AND IMPROVEMENTS	\$4,061	\$82	\$1,061	\$565	\$1,611	\$307	\$307	\$5	\$5									
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$6	\$6																
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$2	\$2	\$19	\$4	\$30	\$2	\$2	\$5	\$0									
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$1	\$1																
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$33																	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$5	\$0	\$1	\$0	\$2	\$0	\$0	\$1	\$0									
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$790	\$19	\$229	\$62	\$327	\$43	\$108	\$2	\$2									
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$11				\$11													
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$1																	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$13																	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$0																	
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	\$922	\$27	\$282	\$68	\$369	\$46	\$46	\$2	\$2									
4030000	3910000	OFFICE FURNITURE	\$3	\$3																
4030000	3910000	OFFICE FURNITURE	\$100	\$3	\$31	\$7	\$47		\$4	\$8	\$0									
4030000	3910000	OFFICE FURNITURE	\$11						\$11											
4030000	3910000	OFFICE FURNITURE	\$207		\$207															
4030000	3910000	OFFICE FURNITURE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
4030000	3910000	OFFICE FURNITURE	\$183	\$3	\$51	\$15	\$75	\$10	\$28	\$1	\$1									
4030000	3910000	OFFICE FURNITURE	\$988	\$24	\$266	\$78	\$409	\$53	\$136	\$2	\$2									
4030000	3910000	OFFICE FURNITURE	\$4	\$0	\$1	\$0	\$2	\$0	\$0	\$1	\$0									
4030000	3910000	OFFICE FURNITURE	\$51				\$51													
4030000	3910000	OFFICE FURNITURE	\$50			\$50														
4030000	3910000	OFFICE FURNITURE	\$75																	
4030000	3910000	OFFICE FURNITURE	\$4																	
4030000	3910000	OFFICE FURNITURE	\$1,677	\$33	\$577	\$150	\$584	\$78	\$78	\$3	\$3									
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	\$744	\$18	\$215	\$59	\$308	\$40	\$102	\$2	\$2									
4030000	3911000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$744	\$18	\$215	\$59	\$308	\$40	\$102	\$2	\$2									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$36	\$36																
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$163	\$30	\$366	\$84	\$559	\$46	\$91	\$0	\$0									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$430					\$163												
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$21	\$0	\$6	\$2	\$9	\$1	\$4	\$0	\$0									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$261	\$5	\$72	\$21	\$107	\$14	\$40	\$1	\$1									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$8,220	\$200	\$2,380	\$647	\$3,400	\$444	\$1,128	\$20	\$20									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$484				\$484													
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$168			\$168														
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$421							\$421										





### Depreciation Expense (Actuals)

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3912000	WYU	\$25								
4030000	3912000	Result	\$11,403	\$272	\$3,253	\$921	\$4,559	\$667	\$1,709	\$25	\$21
4030000	3913000	CA	\$1	\$1							
4030000	3913000	CN	\$7	\$0	\$2	\$1	\$3		\$0		\$0
4030000	3913000	OR	\$5	\$5							
4030000	3913000	SG	\$102	\$2	\$28	\$8	\$42	\$6	\$16	\$0	\$0
4030000	3913000	SO	\$16	\$0	\$5	\$1	\$7	\$1	\$2	\$0	\$0
4030000	3913000	UT	\$4	\$4							
4030000	3913000	WA	\$1	\$1							
4030000	3913000	WYP	\$2								
4030000	3913000	WYU	\$0								
4030000	3913000	Result	\$139	\$3	\$40	\$11	\$56	\$7	\$21	\$0	\$0
4030000	3923000	SO	\$131	\$3	\$38	\$10	\$54	\$7	\$18	\$0	\$0
4030000	3923000	Result	\$131	\$3	\$38	\$10	\$54	\$7	\$18	\$0	\$0
4030000	3930000	CA	\$5	\$5							
4030000	3930000	IDU	\$34					\$34			
4030000	3930000	OR	\$138		\$138						
4030000	3930000	SG	\$221	\$4	\$61	\$18	\$91	\$12	\$34	\$0	\$1
4030000	3930000	SO	\$27	\$1	\$8	\$2	\$11	\$4	\$0		
4030000	3930000	SSGCT	\$2	\$0	\$1	\$0	\$1	\$0	\$0		
4030000	3930000	UT	\$192				\$192				
4030000	3930000	WA	\$21			\$21					
4030000	3930000	WYP	\$54						\$54		
4030000	3930000	WYU	\$23						\$23		
4030000	3930000	Result	\$718	\$10	\$208	\$41	\$295	\$48	\$116	\$1	\$1
4030000	3940000	CA	\$24	\$24							
4030000	3940000	IDU	\$79						\$79		
4030000	3940000	OR	\$460		\$460						
4030000	3940000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4030000	3940000	SG	\$1,480	\$26	\$410	\$119	\$610	\$81	\$227	\$5	\$5
4030000	3940000	SO	\$213	\$5	\$62	\$17	\$88	\$11	\$29	\$1	\$1
4030000	3940000	SSGCH	\$105	\$2	\$30	\$9	\$42	\$6	\$16	\$0	\$0
4030000	3940000	SSGCT	\$2	\$0	\$1	\$0	\$1	\$0	\$0		
4030000	3940000	UT	\$664				\$664				
4030000	3940000	WA	\$97			\$97					
4030000	3940000	WYP	\$187						\$187		
4030000	3940000	WYU	\$44						\$44		
4030000	3940000	Result	\$3,355	\$57	\$962	\$242	\$1,406	\$177	\$505	\$6	\$6
4030000	3950000	CA	\$17	\$17							
4030000	3950000	IDU	\$76					\$76			
4030000	3950000	OR	\$819		\$819						
4030000	3950000	SE	\$3	\$0	\$1	\$0	\$1	\$0	\$0		
4030000	3950000	SG	\$495	\$9	\$137	\$40	\$204	\$27	\$76	\$2	\$2
4030000	3950000	SO	\$342	\$8	\$99	\$27	\$142	\$18	\$47	\$1	\$1
4030000	3950000	SSGCH	\$13	\$0	\$4	\$1	\$5	\$1	\$2	\$0	\$0
4030000	3950000	UT	\$470				\$470				
4030000	3950000	WA	\$116			\$116					
4030000	3950000	WYP	\$243						\$243		



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4030000	3950000	WYU	\$48							\$48	
4030000	3950000	Result	\$2,643	\$34	\$1,060	\$184	\$822	\$123	\$417	\$3	\$3
4030000	3970000	CA	\$115								
4030000	3970000	CN	\$181	\$5	\$56	\$13	\$86	\$7	\$14	\$0	\$0
4030000	3970000	IDU	\$225					\$225			
4030000	3970000	OR	\$1,430								
4030000	3970000	SE	\$5	\$0			\$2		\$0		\$0
4030000	3970000	SG	\$3,523	\$62	\$977	\$284	\$1,452	\$193	\$541	\$13	\$13
4030000	3970000	SO	\$2,016	\$49	\$584	\$159	\$834	\$109	\$277	\$5	\$5
4030000	3970000	SSGCH	\$30	\$1	\$8	\$2	\$12	\$2	\$5	\$0	\$0
4030000	3970000	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	UT	\$1,140				\$1,140				
4030000	3970000	WA	\$454			\$454					
4030000	3970000	WYP	\$784						\$784		
4030000	3970000	WYU	\$158						\$158		
4030000	3970000	Result	\$10,060	\$231	\$3,057	\$912	\$3,526	\$536	\$1,779	\$18	\$18
4030000	3972000	CA	\$2	\$2	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3972000	CN	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	IDU	\$13				\$13				
4030000	3972000	OR	\$121								
4030000	3972000	SG	\$52	\$1	\$14	\$4	\$21	\$3	\$8	\$0	\$0
4030000	3972000	SO	\$76	\$22	\$31	\$6	\$31	\$4	\$10	\$0	\$0
4030000	3972000	SSGCH	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3972000	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	UT	\$127				\$127				
4030000	3972000	WA	\$28			\$28					
4030000	3972000	WYP	\$28						\$28		
4030000	3972000	WYU	\$3						\$3		
4030000	3972000	Result	\$453	\$5	\$158	\$38	\$181	\$20	\$60	\$0	\$0
4030000	3980000	CA	\$1	\$0	\$0	\$1	\$5	\$0	\$0	\$0	\$0
4030000	3980000	CN	\$10	\$1	\$3	\$1	\$5	\$0	\$1	\$0	\$0
4030000	3980000	IDU	\$3						\$3		
4030000	3980000	OR	\$36						\$36		
4030000	3980000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	SG	\$93	\$2	\$26	\$8	\$38	\$5	\$14	\$0	\$0
4030000	3980000	SO	\$237	\$6	\$69	\$19	\$98	\$13	\$33	\$1	\$1
4030000	3980000	UT	\$18				\$18				
4030000	3980000	WA	\$6			\$6					
4030000	3980000	WYP	\$9						\$9		
4030000	3980000	WYU	\$1						\$1		
4030000	3980000	Result	\$417	\$9	\$134	\$33	\$160	\$22	\$58	\$1	\$1
4030000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$428,763	\$12,901	\$126,824	\$35,319	\$171,416	\$22,470	\$58,832	\$1,001	\$1,001
4030000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$1	\$0	\$2	\$1	\$4	\$0	\$0	\$0	\$0
4030000	565131	Result	\$9	\$0	\$2	\$1	\$4	\$0	\$1	\$0	\$0
4030000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$9	\$9	\$2	\$1	\$4	\$0	\$1	\$0	\$0
4030000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$3,337	\$59	\$925	\$269	\$1,376	\$183	\$513	\$12	\$12
4030000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$2,026	\$36	\$562	\$163	\$835	\$111	\$311	\$8	\$8
4030000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$5,363	\$94	\$1,487	\$432	\$2,211	\$295	\$824	\$20	\$20





**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4033000	Result		\$5,363	\$94	\$1,487	\$432	\$2,211	\$295	\$824	\$20	
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	\$2,358	\$41	\$654	\$190	\$972	\$129	\$362	\$9	
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	\$2,358	\$41	\$654	\$190	\$972	\$129	\$362	\$9	
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	\$558	\$10	\$155	\$45	\$230	\$31	\$86	\$2	
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	\$558	\$10	\$155	\$45	\$230	\$31	\$86	\$2	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$24	\$24					\$0	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$34						\$34	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$188		\$188				\$0	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$317				\$317		\$0	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$47			\$47			\$0	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$70						\$70	\$0	
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	\$681	\$24	\$188	\$47	\$317	\$34	\$70	\$0	
4036000	Result		\$681	\$24	\$188	\$47	\$317	\$34	\$70	\$0	
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	\$13	\$0	\$4	\$1	\$5	\$1	\$2	\$0	
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	\$13	\$0	\$4	\$1	\$5	\$1	\$2	\$0	
4037000	Result		\$13	\$0	\$4	\$1	\$5	\$1	\$2	\$0	
<b>Overall Result</b>			<b>\$437,744</b>	<b>\$13,071</b>	<b>\$129,313</b>	<b>\$36,036</b>	<b>\$175,155</b>	<b>\$22,960</b>	<b>\$60,177</b>	<b>\$1,032</b>	

B4. AMORTIZATION  
EXPENSE



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	3020000	IDU	\$20								
4040000	3020000	FRANCHISES AND CONSENTS	\$510					\$20	\$28	\$0	
4040000	3020000	SG	\$2,388	\$9	\$141	\$192	\$210	\$284	\$367	\$2	
4040000	3020000	FRANCHISES AND CONSENTS	\$327	\$62	\$662	\$132	\$984	\$135	\$367	\$9	
4040000	3020000	SG-U	\$91	\$6	\$91	\$26	\$135	\$18	\$50	\$1	
4040000	3020000	FRANCHISES AND CONSENTS	\$3,245	\$57	\$894	\$260	\$1,329	\$197	\$496	\$12	
4040000	3031040	OR	\$9								
4040000	3031040	INTANGIBLE PLANT	\$334	\$6	\$93	\$27	\$138	\$18	\$51	\$1	
4040000	3031040	INTANGIBLE PLANT	\$243	\$6	\$102	\$27	\$138	\$18	\$51	\$1	
4040000	3031050	SO	\$244	\$6	\$71	\$19	\$101	\$13	\$34	\$1	
4040000	3031050	RWT - RCMS WORK TRACKING	\$244	\$6	\$71	\$19	\$101	\$13	\$34	\$1	
4040000	3031680	SO	\$542	\$13	\$157	\$43	\$224	\$29	\$74	\$1	
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	\$542	\$13	\$157	\$43	\$224	\$29	\$74	\$1	
4040000	3031760	SO	\$23	\$1	\$7	\$2	\$9	\$1	\$3	\$0	
4040000	3031760	RECORD CENTER MGMT SOFTWARE	\$23	\$1	\$7	\$2	\$9	\$1	\$3	\$0	
4040000	3031830	CN	\$4,435	\$114	\$1,382	\$315	\$2,109	\$172	\$342	\$0	
4040000	3031830	CUSTOMER SERVICE SYSTEM	\$4,435	\$114	\$1,382	\$315	\$2,109	\$172	\$342	\$0	
4040000	3032040	SO	\$7,364	\$180	\$2,132	\$580	\$3,046	\$397	\$1,010	\$18	
4040000	3032040	SAP	\$7,364	\$180	\$2,132	\$580	\$3,046	\$397	\$1,010	\$18	
4040000	3032090	SO	\$139	\$3	\$40	\$11	\$57	\$7	\$19	\$0	
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$139	\$3	\$40	\$11	\$57	\$7	\$19	\$0	
4040000	3032220	SO	\$111	\$3	\$32	\$9	\$46	\$6	\$15	\$0	
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$111	\$3	\$32	\$9	\$46	\$6	\$15	\$0	
4040000	3032270	SO	\$202	\$5	\$58	\$16	\$84	\$11	\$28	\$1	
4040000	3032270	ENTERPRISE DATA WAREHOUSE	\$202	\$5	\$58	\$16	\$84	\$11	\$28	\$1	
4040000	3032330	SO	\$123	\$3	\$35	\$10	\$51	\$7	\$17	\$0	
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	\$123	\$3	\$35	\$10	\$51	\$7	\$17	\$0	
4040000	3032340	SO	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	
4040000	3032360	SO	\$177	\$4	\$51	\$14	\$73	\$10	\$24	\$0	
4040000	3032360	2002 GRID NET POWER COST MODELING	\$177	\$4	\$51	\$14	\$73	\$10	\$24	\$0	
4040000	3032400	SO	\$254	\$6	\$73	\$20	\$105	\$14	\$35	\$1	
4040000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$254	\$6	\$73	\$20	\$105	\$14	\$35	\$1	
4040000	3032450	SO	\$604	\$15	\$175	\$48	\$250	\$33	\$83	\$2	
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$604	\$15	\$175	\$48	\$250	\$33	\$83	\$2	
4040000	3032510	SO	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$0	
4040000	3032510	OPERATIONS MAPPING SYSTEM	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$0	
4040000	3032530	SO	\$361	\$9	\$105	\$28	\$149	\$19	\$50	\$1	
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	\$361	\$9	\$105	\$28	\$149	\$19	\$50	\$1	
4040000	3032590	SO	\$106	\$3	\$31	\$8	\$44	\$6	\$15	\$0	
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	\$106	\$3	\$31	\$8	\$44	\$6	\$15	\$0	
4040000	3032600	SO	\$495	\$12	\$143	\$39	\$205	\$27	\$68	\$1	
4040000	3032600	SINGLE PERSON SCHEDULING	\$495	\$12	\$143	\$39	\$205	\$27	\$68	\$1	
4040000	3032640	SO	\$164	\$4	\$47	\$13	\$68	\$9	\$23	\$0	
4040000	3032640	TIBCO SOFTWARE	\$164	\$4	\$47	\$13	\$68	\$9	\$23	\$0	
4040000	3032670	SO	\$26	\$1	\$8	\$2	\$11	\$1	\$4	\$0	
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	\$26	\$1	\$8	\$2	\$11	\$1	\$4	\$0	
4040000	3032680	SG	\$201	\$4	\$56	\$16	\$83	\$11	\$31	\$1	
4040000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	\$201	\$4	\$56	\$16	\$83	\$11	\$31	\$1	
4040000	3032680	Result	\$201	\$4	\$56	\$16	\$83	\$11	\$31	\$1	



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	3032710	SG	\$6	\$0	\$2	\$0	\$2	\$0	\$0	\$1	\$0
4040000	3032710	Result	\$6	\$0	\$2	\$0	\$2	\$0	\$0	\$1	\$0
4040000	3032730	SG	\$700	\$12	\$194	\$56	\$289	\$38	\$38	\$108	\$3
4040000	3032730	Result	\$700	\$12	\$194	\$56	\$289	\$38	\$38	\$108	\$3
4040000	3032750	SG	\$95	\$2	\$26	\$8	\$39	\$5	\$5	\$15	\$0
4040000	3032750	Result	\$95	\$2	\$26	\$8	\$39	\$5	\$5	\$15	\$0
4040000	3032760	SG	\$569	\$10	\$158	\$46	\$234	\$31	\$31	\$87	\$2
4040000	3032760	Result	\$569	\$10	\$158	\$46	\$234	\$31	\$31	\$87	\$2
4040000	3032770	SG	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032770	Result	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032780	SG	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$1	\$0
4040000	3032780	Result	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$1	\$0
4040000	3032830	SO	\$121	\$3	\$35	\$10	\$50	\$7	\$7	\$17	\$0
4040000	3032830	Result	\$121	\$3	\$35	\$10	\$50	\$7	\$7	\$17	\$0
4040000	3032860	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032860	Result	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032900	SG	\$11	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
4040000	3032900	Result	\$11	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
4040000	3032990	SO	\$1,039	\$25	\$301	\$82	\$430	\$56	\$56	\$143	\$3
4040000	3032990	Result	\$1,039	\$25	\$301	\$82	\$430	\$56	\$56	\$143	\$3
4040000	3033090	SG	\$767	\$13	\$213	\$62	\$316	\$42	\$42	\$118	\$3
4040000	3033090	Result	\$767	\$13	\$213	\$62	\$316	\$42	\$42	\$118	\$3
4040000	3033120	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3033120	Result	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3033120	WYP	\$3,832	\$93	\$1,109	\$302	\$1,585	\$207	\$207	\$526	\$10
4040000	3033120	Result	\$3,835	\$93	\$1,110	\$302	\$1,585	\$207	\$207	\$528	\$10
4040000	3033140	SO	\$12	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
4040000	3033140	Result	\$12	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
4040000	3033170	CN	\$462	\$12	\$144	\$33	\$220	\$18	\$18	\$36	\$0
4040000	3033170	Result	\$462	\$12	\$144	\$33	\$220	\$18	\$18	\$36	\$0
4040000	3033180	SO	\$396	\$10	\$115	\$31	\$164	\$21	\$21	\$54	\$1
4040000	3033180	Result	\$396	\$10	\$115	\$31	\$164	\$21	\$21	\$54	\$1
4040000	3033190	CN	\$469	\$10	\$115	\$31	\$164	\$21	\$21	\$54	\$1
4040000	3033190	Result	\$469	\$10	\$115	\$31	\$164	\$21	\$21	\$54	\$1
4040000	3033300	CN	\$469	\$12	\$146	\$33	\$223	\$18	\$18	\$36	\$0
4040000	3033300	Result	\$469	\$12	\$146	\$33	\$223	\$18	\$18	\$36	\$0
4040000	3033300	SO	\$170	\$4	\$53	\$12	\$81	\$7	\$7	\$13	\$0
4040000	3033300	Result	\$170	\$4	\$53	\$12	\$81	\$7	\$7	\$13	\$0
4040000	3033310	SO	\$53	\$1	\$15	\$4	\$22	\$3	\$3	\$7	\$0
4040000	3033310	Result	\$53	\$1	\$15	\$4	\$22	\$3	\$3	\$7	\$0
4040000	3033320	SO	\$28	\$1	\$8	\$2	\$12	\$2	\$2	\$4	\$0
4040000	3033320	Result	\$28	\$1	\$8	\$2	\$12	\$2	\$2	\$4	\$0
4040000	3034900	CN	\$13	\$0	\$4	\$1	\$6	\$0	\$0	\$1	\$0
4040000	3034900	Result	\$13	\$0	\$4	\$1	\$6	\$0	\$0	\$1	\$0
4040000	3034900	OR	\$19	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	SE	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	SG	\$6,073	\$107	\$1,684	\$490	\$2,504	\$334	\$334	\$933	\$23
4040000	3034900	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	SO	\$375	\$9	\$109	\$30	\$155	\$20	\$20	\$51	\$1
4040000	3034900	SSGCH	\$44	\$1	\$13	\$4	\$18	\$2	\$2	\$7	\$0



### Amortization Expense (Actuals)

Twelve Months Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	3034900	MISC - MISCELLANEOUS	\$7				\$7			\$0	
4040000	3034900	MISC - MISCELLANEOUS	\$0			\$0				\$0	
4040000	3034900	MISC - MISCELLANEOUS	\$11							\$11	
4040000	3034900	MISC - MISCELLANEOUS	\$6,559	\$117	\$1,832	\$525	\$2,696	\$358	\$1,006	\$24	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	\$2	\$0	\$1	\$0	\$0		\$0	\$0	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	\$5	\$0	\$0	\$0	\$2		\$0	\$1	
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	\$7	\$0	\$2	\$1	\$3		\$0	\$1	
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	\$34	\$1	\$9	\$3	\$14		\$2	\$5	
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	\$34	\$1	\$9	\$3	\$14		\$2	\$5	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$128	\$128						\$0	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$238	\$6	\$74	\$17	\$113		\$9	\$18	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$446		\$446					\$0	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$912	\$22	\$264	\$72	\$377	\$49	\$125	\$2	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$1				\$1			\$0	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$87							\$0	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$450			\$87				\$0	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$2							\$450	
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$2,263	\$157	\$784	\$176	\$491	\$58	\$595	\$2	
4049000	566200	AMORTIZATION OTHER INTANGIBLE	\$36,789	\$922	\$10,764	\$2,869	\$15,077	\$1,866	\$5,202	\$89	
4049000	566200	AMORTIZATION OTHER INTANGIBLE	\$111	\$2	\$31	\$9	\$46	\$6	\$17	\$0	
4049000	566200	AMORTIZATION OTHER INTANGIBLE	\$111	\$2	\$31	\$9	\$46	\$6	\$17	\$0	
4061000	566920	AMORT ELEC PLANT ACQ ADJ	\$5,479	\$96	\$1,519	\$442	\$2,259	\$301	\$842	\$20	
4061000	566920	AMORT ELEC PLANT ACQ ADJ	\$5,479	\$96	\$1,519	\$442	\$2,259	\$301	\$842	\$20	
4070000	566930	AMORTIZATION OF UNREC PLINT-POWERDALE	\$3,480	\$61	\$965	\$280	\$1,435	\$191	\$535	\$13	
4070000	566930	AMORTIZATION OF UNREC PLINT-POWERDALE	\$3,480	\$61	\$965	\$280	\$1,435	\$191	\$535	\$13	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$ (68)	\$ (68)						\$0	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$2,014	\$35	\$553	\$161	\$830	\$112	\$315	\$7	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$ (276)			\$ (276)				\$0	
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$1,670	\$35	\$485	\$ (115)	\$830	\$112	\$315	\$7	
4073000	566940	AMORT OF REG ASSETS - DEBITS	\$139	\$2	\$38	\$11	\$57	\$8	\$21	\$1	
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$139	\$2	\$38	\$11	\$57	\$8	\$21	\$1	
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$1,598							\$0	
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$1,737							\$0	
Overall Result			\$49,267	\$1,119	\$13,802	\$3,497	\$19,704	\$2,484	\$6,933	\$131	\$1,598

B5. TAXES OTHER  
THAN INCOME



**Taxes Other Than Income (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4081000	583150	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	583150	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584960	SO	\$ (398)	\$ (10)	\$ (115)	\$ (31)	\$ (165)	\$ (22)	\$ (55)	\$ (1)	\$ (1)
4081000	584960	Result	\$ (398)	\$ (10)	\$ (115)	\$ (31)	\$ (165)	\$ (22)	\$ (55)	\$ (1)	\$ (1)
4081000	579000	GPS	\$80,080	\$1,953	\$23,185	\$6,304	\$33,128	\$4,321	\$10,989	\$199	\$199
4081500	579000	Result	\$80,080	\$1,953	\$23,185	\$6,304	\$33,128	\$4,321	\$10,989	\$199	\$199
4081500	579000	CA	\$1,163	\$1,163	\$21,242	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	OR	\$21,242	\$21,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	WYP	\$1,626	\$1,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	Result	\$24,030	\$1,163	\$21,242	\$0	\$0	\$0	\$1,626	\$0	\$0
4081800	578000	SO	\$24,030	\$1,163	\$21,242	\$0	\$0	\$0	\$1,626	\$0	\$0
4081990	583260	SO	\$9,618	\$235	\$2,785	\$757	\$3,979	\$519	\$1,320	\$24	\$24
4081990	583260	Result	\$9,618	\$235	\$2,785	\$757	\$3,979	\$519	\$1,320	\$24	\$24
4081990	583261	OR	\$649	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583262	UT	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583262	Result	\$649	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583263	SE	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583263	Result	\$249	\$4	\$65	\$19	\$103	\$15	\$43	\$1	\$1
4081990	583265	WA	\$249	\$4	\$65	\$19	\$103	\$15	\$43	\$1	\$1
4081990	583265	Result	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583266	SE	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583266	Result	\$27	\$0	\$7	\$2	\$11	\$2	\$5	\$0	\$0
4081990	583267	WYP	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583267	Result	\$177	\$3	\$46	\$13	\$73	\$11	\$31	\$1	\$1
4081990	583269	WA	\$177	\$3	\$46	\$13	\$73	\$11	\$31	\$1	\$1
4081990	583269	Result	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583800	SE	\$398	\$7	\$103	\$30	\$165	\$24	\$69	\$1	\$1
4081990	584100	Result	\$11,507	\$249	\$3,655	\$1,166	\$4,333	\$570	\$1,507	\$27	\$27
Overall Result			\$115,218	\$3,354	\$47,967	\$7,439	\$37,296	\$4,870	\$14,067	\$225	\$225







**Schedule M (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc.	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Netfil
4098200	30% Capitalized labor costs for PowerTax	SO	\$2,224	\$54	\$644	\$175	\$920	\$120	\$305	\$6		
4098200	Non - Deductible Expenses	SO	\$847	\$21	\$245	\$175	\$350	\$46	\$116	\$2		
4098200	PMINonDeductible Exp	SE	\$10	\$0	\$3	\$1	\$4	\$1	\$2	\$0		
4098200	MEHC Insurance Services-Premium	SE	\$6,806	\$166	\$1,971	\$536	\$2,816	\$367	\$934	\$17		
4098200	Mining Rescue Training Credit Addback	SE	\$52	\$13	\$4	\$4	\$21	\$3	\$9	\$0		
4098200	PMIFuel Tax Cr	SE	\$15	\$0	\$4	\$1	\$6	\$1	\$3	\$0		
4098200	PMI Mining Rescue Training Credit Addbac	SE	\$19	\$0	\$5	\$1	\$8	\$1	\$3	\$0		
4098200	Result	SO	\$9,974	\$242	\$2,885	\$785	\$4,126	\$539	\$1,372	\$25		
4098300	Capitalized Labor Costs	SO	\$6,535	\$159	\$1,892	\$514	\$2,704	\$353	\$897	\$16		
4098300	Book Depreciation	SE	\$514,728	\$15,370	\$152,055	\$42,373	\$205,958	\$26,998	\$70,760	\$1,214		
4098300	PMIBook Depreciation	SE	\$2,952	\$46	\$766	\$223	\$1,219	\$177	\$508	\$10		
4098300	CIAC	CIAC	\$41,630	\$1,470	\$12,016	\$2,785	\$19,484	\$1,940	\$3,936	\$208		
4098300	Highway relocation	SNPD	\$2,196	\$76	\$634	\$147	\$1,028	\$102	\$208	\$0		
4098300	Avoided Costs	SNP	\$59,409	\$1,368	\$16,740	\$4,556	\$25,376	\$3,149	\$8,071	\$149		
4098300	Book Cost Depletion	SE	\$1,235	\$20	\$321	\$93	\$510	\$74	\$213	\$4		
4098300	SRC Book Depletion	SG	\$98	\$2	\$27	\$8	\$41	\$5	\$15	\$0		
4098300	SRC Book Cost Depletion	SG	\$207	\$4	\$57	\$17	\$85	\$11	\$32	\$1		
4098300	Coal Pile Inventory Adjustment	SE	\$2,298	\$38	\$597	\$173	\$949	\$138	\$396	\$8		
4098300	PMI Sec 263A Adjustment	SE	\$1,218	\$20	\$316	\$92	\$503	\$73	\$210	\$4		
4098300	PREPAID IBEW 57 MEDICAL	SO	\$15	\$0	\$4	\$1	\$6	\$1	\$2	\$0		
4098300	Self Insured Health Benefit	SO	\$708	\$17	\$206	\$56	\$293	\$38	\$97	\$2		
4098300	Bad Debts Allowance - Cash Basis	BADDEBT	\$882	\$26	\$348	\$115	\$316	\$25	\$53	\$0		
4098300	Misc - Reg Assets/Reg Liab- Total	SO	\$3,245	\$79	\$939	\$255	\$1,342	\$175	\$445	\$8		
4098300	May 2000 Transition Plan Costs-OR	OR	\$3,892	\$79	\$939	\$255	\$1,342	\$175	\$445	\$8		
4098300	Glenrock Excluding Reclamation-UT rate o	UT	\$1,302	\$0	\$3,892	\$0	\$1,302	\$0	\$0	\$0		
4098300	Environmental Costs WA	WA	\$94	\$0	\$94	\$0	\$0	\$0	\$0	\$0		
4098300	Cholla Pll Transact Costs-APS Amort	SGCT	\$939	\$17	\$261	\$76	\$388	\$52	\$145	\$0		
4098300	WA Disallowed Colstrip #3 Write-off	WA	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0		
4098300	WY PCAM Def Net Power Costs	WYP	\$881	\$305	\$305	\$0	\$0	\$0	\$881	\$0		
4098300	IDAL Costs-Direct Access-CA	CA	\$305	\$305	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	SB 1149-Related Reg Assets-OR	OR	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	OR Deferred Intevenor Funding Grants	OR	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	Reg Liability BPA balancing accounts-OR	OTHER	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	Contra RTO Grid West N/R Allowance	SG	\$ (1,079)	\$ (19)	\$ (299)	\$ (87)	\$ (445)	\$ (59)	\$ (166)	\$ (4)		
4098300	WA RTO Grid West N/R w/o	WA	\$47	\$0	\$47	\$0	\$0	\$0	\$0	\$0		
4098300	RTO Grid West Notes Receivable-WY	WYP	\$184	\$0	\$184	\$0	\$0	\$0	\$0	\$0		
4098300	ID RTO Grid West N/R	IDU	\$27	\$0	\$27	\$0	\$0	\$0	\$0	\$0		
4098300	Contra Pension Reg Asset MMT & CTG OR	OR	\$11,822	\$0	\$11,822	\$0	\$0	\$0	\$0	\$0		
4098300	Contra Pension Reg Asset MMT & CTG WY	WYP	\$5,312	\$0	\$5,312	\$0	\$0	\$0	\$0	\$0		
4098300	Reg Asset - Pension MMT -UT	UT	\$289	\$0	\$289	\$0	\$0	\$0	\$0	\$0		
4098300	Contra Pension Reg Asset CTG - UT	UT	\$16,886	\$0	\$16,886	\$0	\$0	\$0	\$0	\$0		
4098300	Contra Pension Reg Asset MMT & CTG CA	CA	\$1,022	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	Contra Pension Reg Asset CTG - WA	WA	\$3,138	\$0	\$3,138	\$0	\$0	\$0	\$0	\$0		
4098300	Reg Asset - Post - Ret MMT -UT	UT	\$285	\$0	\$285	\$0	\$0	\$0	\$0	\$0		
4098300	UNRECOVERED PLANT-POWERDALE	SG	\$4,365	\$77	\$1,210	\$352	\$1,800	\$240	\$671	\$16		
4098300	Deferred Excess Net Power Costs-CA	CA	\$1,234	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	Deferred Excess Net Power Costs-WY	WYP	\$20,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4098300	Deferred UT Independent Evaluation Fee	UT	\$394	\$0	\$394	\$0	\$0	\$0	\$0	\$0		
4098300	ID MEHC 2006 Transition Costs	IDU	\$610	\$0	\$610	\$0	\$0	\$0	\$0	\$0		
4098300	Deferred Coal Cost - Aich	SE	\$2,763	\$45	\$717	\$209	\$1,141	\$165	\$476	\$9		
4098300	Misc Def Dr-Prop Damage Repairs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		



**Schedule M (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Net/ltl
4098300	425250	SG	\$15	\$0	\$4	\$1	\$16	\$1	\$2	\$0	\$0	
4098300	425260	SG	\$43	\$1	\$12	\$3	\$8	\$2	\$7	\$0	\$0	
4098300	425280	SG	\$137	\$2	\$38	\$11	\$57	\$8	\$21	\$1	\$0	
4098300	425360	SG	\$172	\$3	\$48	\$14	\$71	\$9	\$26	\$1	\$0	
4098300	430110	SO	\$190	\$5	\$55	\$15	\$79	\$10	\$26	\$0	\$0	
4098300	505125	SE	\$697	\$11	\$181	\$53	\$288	\$42	\$120	\$2	\$0	
4098300	505600	SO	\$1,893	\$46	\$548	\$149	\$783	\$102	\$260	\$5	\$0	
4098300	605100	TROJD	\$1,465	\$25	\$401	\$117	\$604	\$82	\$230	\$5	\$0	
4098300	605710	SE	\$778	\$13	\$202	\$59	\$321	\$47	\$134	\$3	\$0	
4098300	610000	SE	\$7,301	\$120	\$1,896	\$551	\$3,015	\$437	\$1,257	\$25	\$0	
4098300	610114	SE	\$1,300	\$21	\$338	\$98	\$537	\$78	\$224	\$4	\$0	
4098300	610130	OR	\$521		\$521							
4098300	610135	OTHER	\$4,045								\$4,045	
4098300	610142	UT	\$252				\$252					
4098300	610143	WA	\$17									
4098300	610146	OR	\$470		\$470							
4098300	705200	OR	\$1,239									
4098300	705260	WA	\$668			\$668					\$1,239	
4098300	705265	WA	\$668									
4098300	705305	OR	\$776		\$776							
4098300	705310	CA	\$45									
4098300	705310	UT	\$1,019				\$1,019					
4098300	705320	IDU	\$156						\$156			
4098300	705330	WYP	\$353						352,888.37			
4098300	715720	OTHER	\$625								\$625	
4098300	720500	SO	\$27	\$1	\$8	\$2	\$11	\$1	\$4	\$0	\$0	
4098300	740100	SNP	\$4,223	\$97	\$1,190	\$324	\$1,804	\$224	\$574	\$11	\$0	
4098300	910530	SO	\$2,378	\$68	\$688	\$187	\$984	\$128	\$326	\$6	\$0	
4098300	920150	UT	\$208				\$208					
4098300	920150	SO	\$503	\$12	\$145	\$40	\$208	\$27	\$69	\$1	\$0	
4098300	1102051	SE	\$184	\$3	\$48	\$14	\$76	\$11	\$32	\$1	\$0	
4099200	120100	SNP	\$372	\$9	\$105	\$29	\$159	\$20	\$51	\$1	\$0	
4099200	130560	SO	\$5,590	\$136	\$1,618	\$440	\$2,313	\$302	\$767	\$14	\$0	
4099200	130600	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
4099200	720100	SO	\$2,912	\$71	\$843	\$229	\$1,205	\$157	\$400	\$7	\$0	
4099200	910900	SE	\$1,579	\$26	\$410	\$119	\$652	\$95	\$272	\$5	\$0	
4099200	920105	SE	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0	
4099200	920106	SE	\$ (53)	\$ (1)	\$ (14)	\$ (4)	\$ (22)	\$ (3)	\$ (9)	\$ (0)	\$ (0)	
4099200	920106	SE	\$250	\$4	\$65	\$19	\$103	\$15	\$43	\$1	\$0	
4099300	105125	TAXDEPR	\$10,846	\$248	\$3,078	\$847	\$4,491	\$597	\$1,557	\$29	\$0	
4099300	105126	SE	\$1,189,293	\$26,124	\$340,519	\$151,045	\$490,806	\$69,943	\$154,825	\$3,219	\$0	
4099300	105126	SE	\$13,157	\$216	\$3,416	\$993	\$5,434	\$788	\$2,265	\$45	\$0	
4099300	105137	SO	\$5,041	\$123	\$1,459	\$397	\$2,085	\$272	\$692	\$13	\$0	
4099300	105141	AFUDC	\$81,923	\$1,887	\$23,084	\$6,282	\$34,993	\$4,343	\$11,129	\$205	\$0	
4099300	105143	SNP	\$61,328	\$1,54	\$1,832	\$498	\$2,618	\$341	\$968	\$16	\$0	
4099300	105152	SO	\$31,546	\$769	\$9,133	\$2,483	\$13,050	\$1,702	\$4,329	\$78	\$0	
4099300	105165	GFS	\$524	\$9	\$136	\$40	\$216	\$31	\$90	\$2	\$0	
4099300	105170	SE	\$1,857	\$31	\$482	\$140	\$767	\$111	\$320	\$6	\$0	
4099300	105171	SE	\$2,237	\$37	\$581	\$169	\$924	\$134	\$385	\$8	\$0	
4099300	105175	GFS	\$44,626	\$1,088	\$12,920	\$3,513	\$18,461	\$2,408	\$6,124	\$111	\$0	
4099300	105205	SE	\$ (388)	\$ (6)	\$ (101)	\$ (29)	\$ (160)	\$ (23)	\$ (67)	\$ (1)	\$0	
												\$ (47,189)





**Schedule M (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	FERC Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nettl
4099300	705240	CA Alternative Rate for Energy Program(C	CA	\$898	\$898						0		
4099300	705250	A&G Credit - WA	WA	\$428			\$428				0		
4099300	705252	A&G Credit-CA	CA	\$42	\$42						0		
4099300	705253	A&G Credit - ID	IDU	\$226					\$226		\$0		
4099300	705254	A&G Credit - WY	WYP	\$34						34,04572			
4099300	705300	Reg. Liability - Deferred Benefit Arch S	SE	\$1,961	\$32	\$509	\$148	\$810	\$117	\$338	\$7		
4099300	715050	Microsoft Software License Liability	SO	\$532	\$13	\$154	\$42	\$220	\$29	\$73	\$1		
4099300	715100	University of WY Contract Amort.	WYP	\$0						0,3713			
4099300	715350	Misc Deferred Credits	SO	\$230	\$6	\$67	\$18	\$95	\$12	\$32	\$1		
4099300	715800	Redding Renegotiated Contract	SG	\$550	\$10	\$152	\$44	\$227	\$30	\$85	\$2		
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	\$2,125	\$52	\$615	\$167	\$879	\$115	\$292	\$5		
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	\$122	\$3	\$35	\$10	\$50	\$7	\$17	\$0		
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	\$(105)	\$(3)	\$(30)	\$(8)	\$(44)	\$(6)	\$(14)	\$(0)		
4099300	720550	Accrued CIC Severance	SO	\$10,308	\$251	\$2,984	\$811	\$4,264	\$556	\$1,415	\$26		
4099300	910580	Wasach workers comp reserve	SE	\$298	\$7	\$86	\$23	\$123	\$16	\$41	\$1		
4099300	910905	PMI Underground Mine Cost Depletion	SE	\$172	\$3	\$45	\$13	\$71	\$10	\$30	\$1		
4099300	920110	PMI WY Extraction Tax	SE	\$80	\$1	\$21	\$6	\$33	\$5	\$14	\$0		
<b>Overall Result</b>				<b>\$1,520,640</b>	<b>\$33,312</b>	<b>\$440,658</b>	<b>\$178,379</b>	<b>\$603,547</b>	<b>\$85,075</b>	<b>\$221,091</b>	<b>\$3,940</b>	<b>\$1,827</b>	<b>\$(47,189)</b>
				<b>\$2,288,133</b>	<b>\$55,645</b>	<b>\$659,493</b>	<b>\$237,610</b>	<b>\$904,284</b>	<b>\$121,859</b>	<b>\$341,470</b>	<b>\$5,495</b>	<b>\$9,466</b>	<b>\$(47,189)</b>



**Interest Expense**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4191000	SNP	\$ (52,605)	\$ (1,212)	\$ (14,823)	\$ (4,034)	\$ (22,470)	\$ (2,789)	\$ (7,146)	\$ (132)	
4270000	SNP	\$352,209	\$8,112	\$99,243	\$27,008	\$150,446	\$18,670	\$47,848	\$882	
4271500	SNP	\$ (2,476)	\$ (57)	\$ (698)	\$ (190)	\$ (1,058)	\$ (131)	\$ (336)	\$ (6)	
4280000	SNP	\$3,494	\$80	\$984	\$268	\$1,492	\$185	\$475	\$9	
4281000	SNP	\$3,457	\$80	\$974	\$265	\$1,476	\$183	\$470	\$9	
4290000	SNP	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	
4310000	SNP	\$18,853	\$434	\$5,312	\$1,446	\$8,053	\$999	\$2,561	\$47	
4313000	SNP	\$1,075	\$25	\$303	\$82	\$459	\$57	\$146	\$3	
4320000	SNP	\$ (33,360)	\$ (768)	\$ (9,400)	\$ (2,558)	\$ (14,250)	\$ (1,768)	\$ (4,532)	\$ (84)	
<b>Total Interest Expense</b>		<b>\$290,643</b>	<b>\$6,694</b>	<b>\$81,895</b>	<b>\$22,287</b>	<b>\$124,148</b>	<b>\$15,407</b>	<b>\$39,484</b>	<b>\$728</b>	<b>\$0</b>





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other	Util
4101000	105121	SE	\$1,264	\$21	\$326	\$95	\$518	\$75	\$216	\$4		
4101000	1051251	CA	\$12,098	\$12,098					\$0			
4101000	1051252	FERC	\$1,682						\$0	\$1,682		
4101000	1051253	IDU	\$26,079					\$26,079	\$0			
4101000	1051255	OR	\$158,859		\$158,859				\$0			
4101000	1051256	282DIT ACRS Property-UT	\$207,937				\$207,937		\$0			
4101000	1051257	WA	\$58,235			\$58,235			\$0			
4101000	10512571	282DIT ACRS Property-Unallocated	\$ (24,232)						\$68,032		\$ (24,232)	
4101000	1051258	282DIT ACRS Property-WYE	\$68,032						\$15,390			
4101000	1051259	282DIT ACRS Property-WYW	\$15,390						\$860			
4101000	105126	282DIT PMIDepreciation-Tax	\$4,993	\$82	\$1,296	\$377	\$2,062	\$299	\$0	\$17		
4101000	105154	282DIT Section 383 Capital Loss Carryfor	\$87						\$0			\$87
4101000	105171	PMI Coal Mine Extension Costs	\$849	\$14	\$220	\$64	\$351	\$51	\$146	\$3		
4101000	105205	282Development-30% Amortization	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
4101000	105202	CHOLLA APS TAX LEASE	\$21	\$0	\$6	\$2	\$9	\$1	\$3	\$0		
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	\$19	\$0	\$5	\$1	\$8	\$1	\$3	\$0		
4101000	105330	282EPUID	\$94	\$0	\$94				\$0			
4101000	110200	IGC Tax Percentage Depletion Deduct	\$3,025	\$53	\$839	\$244	\$1,247	\$166	\$465	\$11		
4101000	110205	SRC Tax Percentage Depletion Deduct	\$73	\$1	\$20	\$6	\$30	\$4	\$11	\$0		
4101000	120205	IGC Trapper Mining Stock Basis	\$528						\$0			
4101000	145030	190Distribution O&M	\$64	\$2	\$18	\$4	\$30	\$3	\$6			
4101000	205200	M&S INVENTORY WRITE-OFF	\$265	\$4	\$69	\$20	\$109	\$16	\$46	\$1		
4101000	210100	283OR PUC Prepaid Taxes	\$47		\$47				\$0			
4101000	210120	283UT PUC Prepaid Taxes	\$75				\$75		\$0			
4101000	210130	283ID PUC Prepaid Taxes	\$22					\$22	\$0			
4101000	210180	283Prepaid Membership Fees-EEI WSCC	\$16	\$0	\$5	\$1	\$7	\$1	\$2	\$0		
4101000	210200	283Prepaid Taxes-Property Taxes	\$70	\$2	\$20	\$6	\$29	\$4	\$10	\$0		
4101000	305100	190Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4101000	310102	282DIT IGC Prop Plant Equip	\$14	\$0	\$4	\$1	\$6	\$1	\$2	\$0		
4101000	320115	283INTERIM PROVISION, TOTAL REG ASSETS LI	\$21,796	\$532	\$6,311	\$1,716	\$9,017	\$1,176	\$2,991	\$54		
4101000	320116	190REG LIABILITY	\$446	\$11	\$129	\$35	\$184	\$24	\$61	\$1		
4101000	415110	190DEF REG ASSET-TRANSVM SVC DEPOSIT	\$3,653	\$64	\$1,013	\$294	\$1,506	\$201	\$561	\$14		
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$82	\$1	\$14	\$4	\$22	\$3	\$8	\$0		
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$1,099	\$27	\$318	\$86	\$454	\$59	\$151	\$3		
4101000	415301	283Hazardous Waste/Environmental-WA	\$208			\$208			\$0			
4101000	415701	CA Deferred Intervenor Funding	\$68	\$68					\$0			
4101000	415702	REG ASSET - LAKE SIDE LIO - WY	\$399						\$399			
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	\$409	\$7	\$113	\$33	\$169	\$22	\$63	\$2		
4101000	415804	RTO Gridwest NR Writeoff OR	\$28		\$28				\$0			
4101000	415805	RTO Grid West Notes Receivable - WY	\$70						\$70			
4101000	415806	RTO Grid West Notes Receivable - ID	\$21					\$21	\$0			
4101000	415840	Reg Asset-Deferred OR Independent Evalua	\$469						\$0			\$469
4101000	415872	Deferred Excess Net Power Costs - WY 08	\$9,196						\$9,196			
4101000	415873	Deferred Excess Net Power Costs - WA Hyd	\$2,284			\$2,284			\$0			
4101000	415891	WY - 2006 Transition Severance Costs	\$1,008						\$1,008			
4101000	415895	OR RCAC SEP-DEC 07 DEFERRED	\$4,299		\$4,299				\$0			
4101000	415900	OR SB 408 Recovery	\$4,770						\$0			
4101000	425100	190Deferred Regulatory Expense-IDU	\$2						\$0			
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	\$24		\$7	\$2	\$11	\$2	\$0			
4101000	425125	Deferred Coal Cost - Ach	\$1,048	\$17	\$272	\$79	\$433	\$63	\$181	\$4		
4101000	425200	OTHER ENVIRONMENTAL LIABILITIES	\$69	\$2	\$20	\$5	\$28	\$4	\$9	\$0		
4101000	425215	283Unearned Joint Use Pole Contact Revnu	\$21	\$1	\$6	\$1	\$10	\$1	\$2			



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Net/lt
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	\$286			\$5	\$79	\$23	\$118	\$16	\$44	\$1	
4101000	425295	BPA Conservation Rate Credit	SG	\$214		\$4	\$59		\$17	\$98	\$12	\$33	\$1	
4101000	425380	190Idaho Customer Bal Acct	OTHER	\$224								\$0		\$224
4101000	430100	283Weatherization	SO	\$3,624			\$88	\$1,049	\$285	\$1,499	\$196	\$497	\$9	
4101000	505100	190Energy West Accrued Liabilities	SE	\$894			\$15	\$232	\$67	\$369	\$54	\$154	\$3	
4101000	505145	Misc. Non-Current Accrued Liability	SO	\$1,166			\$28	\$338	\$92	\$482	\$63	\$160	\$3	
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$449			\$11	\$130	\$35	\$186	\$24	\$62	\$1	
4101000	505170	WV Contract Termination Fee Accrual	SG	\$2,505			\$44	\$695	\$202	\$1,033	\$138	\$365	\$9	
4101000	505510	190PMI Vacation/Bonus	SE	\$41			\$11	\$11	\$3	\$17	\$2	\$7	\$0	
4101000	605100	190Trojan Decommissioning Amort	TROJD	\$736			\$13	\$202	\$59	\$303	\$41	\$116	\$3	
4101000	610100	283PMI AMORT DEVELOPMENT	SE	\$1,189			\$20	\$309	\$90	\$491	\$71	\$205	\$4	
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$97			\$2	\$28	\$8	\$40	\$5	\$13	\$0	
4101000	610111	283PMI SALE OF ASSETS	SE	\$1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4101000	610135	283SBI 149 Costs-OR OTHER	OTHER	\$372								\$0		\$372
4101000	610140	190 OR Rate Refunds	OTHER	\$0								\$0		\$0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	\$70				\$72	\$70			\$0		\$0
4101000	610145	190Reg Liab - OR Balance Consol	OR	\$2								\$0		\$0
4101000	705232	WEST VALLEY LEASE REDUCTION - CA	CA	\$10								\$0		\$0
4101000	705233	West Valley Lease Reduction - ID	IDU	\$83								\$0		\$0
4101000	705234	West Valley Lease Reduction - WY	WYP	\$35						\$83		\$0		\$0
4101000	705235	WEST VALLEY LEASE REDUCTION - UT	UT	\$159								\$35		\$0
4101000	705240	283CA Alternative Rate for Energy Progra	CA	\$341					\$159			\$0		\$0
4101000	705250	A&G Credit - WA	WA	\$163								\$0		\$0
4101000	705252	A&G CREDIT - CA	CA	\$16					\$163			\$0		\$0
4101000	705253	A&G Credit - ID	IDU	\$86								\$0		\$0
4101000	705254	A&G Credit - WY	WYP	\$13								\$13		\$0
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	\$1,488			\$24	\$386	\$112	\$615	\$89	\$256	\$5	
4101000	715050	Microsoft Software License Liability	SO	\$202			\$5	\$58	\$16	\$84	\$11	\$28	\$1	
4101000	715100	190UNIVERSITY OF WY CONTRACT INCOME	WYP	\$0								\$0		\$0
4101000	715350	190MISC DEFERRED CREDITS	SO	\$87			\$2	\$25	\$7	\$36	\$5	\$12	\$0	
4101000	715800	190Redding Contract	SG	\$209			\$4	\$58	\$17	\$86	\$11	\$32	\$1	
4101000	720200	190Deferred Compensation Payout	SO	\$806			\$20	\$233	\$63	\$334	\$44	\$111	\$2	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	\$46			\$1	\$13	\$4	\$19	\$2	\$6	\$0	
4101000	720400	190SERP	SO	\$206			\$5	\$60	\$16	\$85	\$11	\$28	\$1	
4101000	720550	190Accrued CIC Severance	SO	\$3,912			\$95	\$1,133	\$308	\$1,618	\$211	\$537	\$10	
4101000	720830	Western Coal Carrier FAS 106	SE	\$4,355			\$72	\$1,131	\$329	\$1,799	\$261	\$750	\$15	
4101000	910580	190Wasatch workers comp reserve	SE	\$113			\$3	\$33	\$9	\$47	\$6	\$15	\$0	
4101000	910905	283PMI BCC Underground Mine Cost Deplet	SE	\$65			\$1	\$17	\$5	\$27	\$4	\$11	\$0	
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	SE	\$30			\$0	\$8	\$2	\$13	\$2	\$5	\$0	
4101000	930100	190OR BETC Credit	OTHER	\$35								\$0		\$35
4101000	9301001	Oregon BETC Credit	IBT	\$27			\$13	\$27	\$73	\$22	\$15	\$21	\$4	
4101000	Result			\$611,456			\$13,826	\$180,748	\$65,879	\$233,821	\$29,761	\$103,387	\$1,868	\$ (54)
4111000	105121	282DIT PMIDepreciation-Book	SE	\$ (2,374)			\$ (39)	\$ (617)	\$ (179)	\$ (981)	\$ (142)	\$ (409)	\$ (8)	
4111000	1051251	282DIT ACRS Property-CA	CA	\$ (5,606)								\$0		
4111000	1051252	282DIT ACRS Property-FERC	FERC	\$ (763)								\$0		\$ (763)
4111000	1051253	282DIT ACRS Property-ID	IDU	\$ (12,099)								\$0		\$0
4111000	1051255	282DIT ACRS Property-OR	OR	\$ (73,232)								\$0		\$0
4111000	1051256	282DIT ACRS Property-UT	UT	\$ (95,996)								\$0		\$0
4111000	1051257	282DIT ACRS Property-WA	WA	\$ (27,407)								\$0		\$0
4111000	10512571	282DIT ACRS Property-UT	UT	\$ (27,407)								\$0		\$0
4111000	10512571	282DIT ACRS Property-WA	WA	\$ (27,407)								\$0		\$0
4111000	1051258	282DIT ACRS Property-Unallocated	OTHER	\$11,774								\$0		\$0
4111000	1051258	282DIT ACRS Property-WYE	WYP	\$ (31,180)								\$0		\$0
4111000	1051259	282DIT ACRS Property-WYW	WYU	\$ (6,827)								\$ (6,827)		\$11,774





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other	Nutil
4111000	105143	SO	\$ (2,372)	\$ (58)	\$ (687)	\$ (187)	\$ (187)	\$ (981)	\$ (128)	\$ (326)	\$ (6)	
4111000	1052201	SG	\$ (526)	\$ (9)	\$ (146)	\$ (42)	\$ (42)	\$ (217)	\$ (81)	\$ (29)	\$ (2)	
4111000	1052202	SG	\$ (19)	\$ (0)	\$ (5)	\$ (1)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)	
4111000	105330	OR	\$ (36)	\$ (3)	\$ (36)					\$ (0)		
4111000	105340	FERC	\$ (3)							\$ (0)		
4111000	110100	SE	\$ (469)	\$ (8)	\$ (122)	\$ (35)	\$ (35)	\$ (194)	\$ (28)	\$ (81)	\$ (2)	
4111000	110105	SG	\$ (37)	\$ (1)	\$ (10)	\$ (3)	\$ (3)	\$ (15)	\$ (2)	\$ (6)	\$ (0)	
4111000	1101051	SG	\$ (79)	\$ (1)	\$ (22)	\$ (6)	\$ (6)	\$ (32)	\$ (4)	\$ (12)	\$ (0)	
4111000	205100	SE	\$ (872)	\$ (14)	\$ (226)	\$ (66)	\$ (66)	\$ (360)	\$ (52)	\$ (150)	\$ (3)	
4111000	205411	SE	\$ (462)	\$ (8)	\$ (120)	\$ (35)	\$ (35)	\$ (191)	\$ (28)	\$ (80)	\$ (2)	
4111000	210000	SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)	
4111000	210105	SO	\$ (269)	\$ (7)	\$ (78)	\$ (21)	\$ (21)	\$ (111)	\$ (15)	\$ (37)	\$ (1)	
4111000	220100	BADDEBT	\$ (335)	\$ (10)	\$ (131)	\$ (44)	\$ (44)	\$ (120)	\$ (10)	\$ (20)	\$ (0)	
4111000	287482	OTHER	\$ (22,663)							\$ (0)		
4111000	320115	SO	\$ (21,607)	\$ (527)	\$ (6,256)	\$ (1,701)	\$ (1,701)	\$ (8,938)	\$ (1,166)	\$ (2,965)	\$ (54)	
4111000	320116	SO	\$ (1,176)	\$ (29)	\$ (340)	\$ (93)	\$ (93)	\$ (486)	\$ (63)	\$ (161)	\$ (3)	
4111000	320140	SO	\$ (1,477)		\$ (1,477)					\$ (0)		
4111000	320210	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
4111000	320220	UT	\$ (494)			\$ (244)	\$ (244)	\$ (494)		\$ (0)		
4111000	415301	WA	\$ (244)			\$ (244)	\$ (244)	\$ (494)		\$ (0)		
4111000	415500	SGCT	\$ (356)	\$ (6)	\$ (99)	\$ (29)	\$ (29)	\$ (147)	\$ (20)	\$ (55)		
4111000	415510	WA	\$ (20)			\$ (20)	\$ (20)			\$ (0)		
4111000	415555	WYP	\$ (334)			\$ (334)	\$ (334)	\$ (799)	\$ (261)	\$ (750)	\$ (15)	
4111000	415570	SE	\$ (4,355)	\$ (72)	\$ (1,131)	\$ (329)	\$ (329)	\$ (1,799)	\$ (261)	\$ (750)	\$ (15)	
4111000	415640	CA	\$ (116)	\$ (116)						\$ (0)		
4111000	415650	OTHER	\$ (170)							\$ (0)		
4111000	415680	OR	\$ (315)		\$ (315)					\$ (0)		
4111000	415700	OTHER	\$ (486)							\$ (0)		
4111000	415800	SG	\$ (819)	\$ (14)	\$ (227)	\$ (66)	\$ (66)	\$ (337)	\$ (45)	\$ (126)	\$ (3)	
4111000	415803	WA	\$ (18)			\$ (18)	\$ (18)			\$ (0)		
4111000	415805	WYP	\$ (140)							\$ (140)		
4111000	415806	IDU	\$ (31)						\$ (31)	\$ (0)		
4111000	415821	OR	\$ (4,486)							\$ (0)		
4111000	415822	UT	\$ (110)							\$ (0)		
4111000	415823	UT	\$ (6,409)					\$ (110)		\$ (2,016)		
4111000	415824	CA	\$ (388)	\$ (388)				\$ (6,409)		\$ (0)		
4111000	415825	WA	\$ (1,191)			\$ (1,191)				\$ (0)		
4111000	415829	UT	\$ (108)					\$ (108)		\$ (0)		
4111000	415850	SG	\$ (1,657)	\$ (29)	\$ (459)	\$ (134)	\$ (134)	\$ (683)	\$ (91)	\$ (255)	\$ (6)	
4111000	415870	CA	\$ (468)	\$ (468)						\$ (0)		
4111000	415871	WYP	\$ (7,770)					\$ (149)		\$ (7,770)		
4111000	415890	IDU	\$ (232)					\$ (149)		\$ (0)		
4111000	425125	SE	\$ (2,097)	\$ (34)	\$ (544)	\$ (158)	\$ (158)	\$ (866)	\$ (232)	\$ (361)	\$ (7)	
4111000	425205	SG	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
4111000	425250	SG	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)	
4111000	425260	SG	\$ (16)	\$ (0)	\$ (5)	\$ (1)	\$ (1)	\$ (7)	\$ (1)	\$ (3)	\$ (0)	
4111000	425280	SG	\$ (52)	\$ (1)	\$ (14)	\$ (4)	\$ (4)	\$ (21)	\$ (3)	\$ (8)	\$ (0)	
4111000	425360	SG	\$ (65)	\$ (1)	\$ (18)	\$ (5)	\$ (5)	\$ (27)	\$ (4)	\$ (10)	\$ (0)	
4111000	430110	SO	\$ (72)	\$ (2)	\$ (21)	\$ (6)	\$ (6)	\$ (30)	\$ (4)	\$ (10)	\$ (0)	
4111000	505115	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	FERC Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other	Nutil
4111000	505125	190Accrued Royalties											
4111000	505600	190Vacation Sickleave & PT Accrual											
4111000	605100	283TROJAN DECOMMISSIONING AMORT											
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION											
4111000	610000	283PMI Development Costs											
4111000	610114	PMI EIT/F04-06 Pre-Stripping Cost											
4111000	610130	283781 Shopping Incentive-OR											
4111000	610135	283 SB1149Costs-OR/OTHER											
4111000	610142	283Reg Liability-UT Home Energy Lifeline											
4111000	610143	283Reg Liability-WA Low Energy Program											
4111000	610146	OR Reg Asset/Liability Consolidation											
4111000	705200	190OR Gain on Sale of Halsey-OR											
4111000	705260	MEHC Transition Costs-WA											
4111000	705265	Reg Liability - OR Energy Conservation C											
4111000	705300	Reg. Liability - Deferred Benefit, Arch S											
4111000	705305	Reg Liability-CA Gain on Sale of Asset											
4111000	705310	Reg Liability-UT Gain on Sale of Asset											
4111000	705320	Reg Liability-ID Gain on Sale of Asset											
4111000	705330	Reg Liability-WY Gain on Sale of Asset											
4111000	715720	190NW Power Act(BPA Regional Crs)-WA											
4111000	720400	190SERP - Cash Basis											
4111000	720500	190Severance											
4111000	740100	283Post Merger Debt Loss											
4111000	910530	190Injuries & Damages											
4111000	910560	SMUD REVENUE IMPUTATION-UT REG LIAB											
4111000	920150	190FAS112 Book Reserve Postretirement Be											
4111000	930100	190OR BETC Credit											
4111000	9301001	190OR BETC Credit											
Overall Result			\$ (346,133)	\$ (33,972)	\$ (7,491)	\$ (94,415)	\$ (882)	\$ (266)	\$ (15,366)	\$ (155,543)	\$ (944)	\$ (14,521)	\$ 650
			\$ 265,362	\$ 86,333	\$ 6,335	\$ 86,333	\$ 31,907	\$ 109,290	\$ 14,395	\$ 47,844	\$ 923	\$ (32,262)	\$ 596



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	DEF ITC CREDIT FED	DEF ITC CREDIT FED	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4114000	0			DGU	\$ (1,842)				\$ (1,524)	\$ (203)	\$ (101)	\$ (14)		
4114000	0			Result	\$ (1,842)				\$ (1,524)	\$ (203)	\$ (101)	\$ (14)		
4114000	Result				\$ (1,842)				\$ (1,524)	\$ (203)	\$ (101)	\$ (14)		
Overall Result					\$ (1,842)				\$ (1,524)	\$ (203)	\$ (101)	\$ (14)		





**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	3020000	\$1,725	\$1,725						
1010000	ELEC PLANT IN SERV	3020000	\$9,095	\$1,600	\$2,522	\$733	\$3,749	\$1,725	\$499	\$1,396
1010000	ELEC PLANT IN SERV	3020000	\$82,801	\$1,457	\$6,674	\$6,674	\$34,133	\$4,547	\$4,547	\$12,725
1010000	ELEC PLANT IN SERV	3020000	\$9,842	\$1,790	\$2,729	\$793	\$4,057	\$640	\$640	\$37
1010000	ELEC PLANT IN SERV	3031040	\$103,463	\$1,790	\$28,208	\$8,200	\$41,940	\$7,312	\$7,312	\$15,635
1010000	ELEC PLANT IN SERV	3031040	\$266	\$266						
1010000	ELEC PLANT IN SERV	3031040	\$13,180	\$232	\$3,654	\$1,062	\$5,433	\$724	\$724	\$2,025
1010000	ELEC PLANT IN SERV	3031040	\$13,445	\$232	\$3,920	\$1,062	\$5,433	\$724	\$724	\$2,025
1010000	ELEC PLANT IN SERV	3031050	\$10,701	\$261	\$3,098	\$842	\$4,427	\$577	\$577	\$1,468
1010000	ELEC PLANT IN SERV	3031050	\$10,701	\$261	\$3,098	\$842	\$4,427	\$577	\$577	\$1,468
1010000	ELEC PLANT IN SERV	3031080	\$3,253	\$79	\$942	\$256	\$1,346	\$176	\$176	\$446
1010000	ELEC PLANT IN SERV	3031080	\$3,253	\$79	\$942	\$256	\$1,346	\$176	\$176	\$446
1010000	ELEC PLANT IN SERV	3031230	\$4,410	\$108	\$1,277	\$347	\$1,824	\$238	\$238	\$605
1010000	ELEC PLANT IN SERV	3031230	\$4,410	\$108	\$1,277	\$347	\$1,824	\$238	\$238	\$605
1010000	ELEC PLANT IN SERV	3031470	\$3,659	\$60	\$950	\$276	\$1,511	\$219	\$219	\$650
1010000	ELEC PLANT IN SERV	3031470	\$3,659	\$60	\$950	\$276	\$1,511	\$219	\$219	\$650
1010000	ELEC PLANT IN SERV	3031680	\$13,066	\$319	\$3,783	\$1,029	\$5,405	\$705	\$705	\$1,793
1010000	ELEC PLANT IN SERV	3031680	\$13,066	\$319	\$3,783	\$1,029	\$5,405	\$705	\$705	\$1,793
1010000	ELEC PLANT IN SERV	3031760	\$291	\$7	\$84	\$23	\$120	\$16	\$16	\$40
1010000	ELEC PLANT IN SERV	3031760	\$291	\$7	\$84	\$23	\$120	\$16	\$16	\$40
1010000	ELEC PLANT IN SERV	3031780	\$3,498	\$85	\$1,013	\$275	\$1,447	\$189	\$189	\$480
1010000	ELEC PLANT IN SERV	3031780	\$3,498	\$85	\$1,013	\$275	\$1,447	\$189	\$189	\$480
1010000	ELEC PLANT IN SERV	3031830	\$106,943	\$95	\$33,330	\$7,604	\$50,845	\$4,153	\$4,153	\$8,257
1010000	ELEC PLANT IN SERV	3031830	\$106,943	\$95	\$33,330	\$7,604	\$50,845	\$4,153	\$4,153	\$8,257
1010000	ELEC PLANT IN SERV	3032040	\$162,955	\$3,974	\$47,180	\$12,828	\$87,413	\$8,793	\$8,793	\$22,362
1010000	ELEC PLANT IN SERV	3032040	\$162,955	\$3,974	\$47,180	\$12,828	\$87,413	\$8,793	\$8,793	\$22,362
1010000	ELEC PLANT IN SERV	3032090	\$9,974	\$243	\$2,888	\$785	\$4,126	\$538	\$538	\$1,369
1010000	ELEC PLANT IN SERV	3032220	\$1,660	\$40	\$481	\$131	\$687	\$90	\$90	\$228
1010000	ELEC PLANT IN SERV	3032220	\$1,660	\$40	\$481	\$131	\$687	\$90	\$90	\$228
1010000	ELEC PLANT IN SERV	3032260	\$1,158	\$28	\$335	\$91	\$479	\$62	\$62	\$159
1010000	ELEC PLANT IN SERV	3032260	\$1,158	\$28	\$335	\$91	\$479	\$62	\$62	\$159
1010000	ELEC PLANT IN SERV	3032270	\$5,080	\$124	\$1,471	\$400	\$2,102	\$274	\$274	\$697
1010000	ELEC PLANT IN SERV	3032270	\$5,080	\$124	\$1,471	\$400	\$2,102	\$274	\$274	\$697
1010000	ELEC PLANT IN SERV	3032310	\$817	\$20	\$236	\$64	\$338	\$44	\$44	\$112
1010000	ELEC PLANT IN SERV	3032310	\$817	\$20	\$236	\$64	\$338	\$44	\$44	\$112
1010000	ELEC PLANT IN SERV	3032320	\$1,352	\$33	\$391	\$106	\$559	\$73	\$73	\$186
1010000	ELEC PLANT IN SERV	3032320	\$1,352	\$33	\$391	\$106	\$559	\$73	\$73	\$186
1010000	ELEC PLANT IN SERV	3032330	\$2,908	\$71	\$842	\$229	\$1,203	\$157	\$157	\$399
1010000	ELEC PLANT IN SERV	3032330	\$2,908	\$71	\$842	\$229	\$1,203	\$157	\$157	\$399
1010000	ELEC PLANT IN SERV	3032340	\$1,704	\$42	\$493	\$134	\$705	\$92	\$92	\$234
1010000	ELEC PLANT IN SERV	3032340	\$1,704	\$42	\$493	\$134	\$705	\$92	\$92	\$234
1010000	ELEC PLANT IN SERV	3032360	\$8,777	\$214	\$2,541	\$691	\$3,631	\$474	\$474	\$1,204
1010000	ELEC PLANT IN SERV	3032360	\$8,777	\$214	\$2,541	\$691	\$3,631	\$474	\$474	\$1,204
1010000	ELEC PLANT IN SERV	3032390	\$1,603	\$39	\$464	\$126	\$663	\$86	\$86	\$220
1010000	ELEC PLANT IN SERV	3032390	\$1,603	\$39	\$464	\$126	\$663	\$86	\$86	\$220
1010000	ELEC PLANT IN SERV	3032400	\$5,286	\$129	\$1,531	\$416	\$2,187	\$285	\$285	\$725
1010000	ELEC PLANT IN SERV	3032400	\$5,286	\$129	\$1,531	\$416	\$2,187	\$285	\$285	\$725
1010000	ELEC PLANT IN SERV	3032450	\$12,489	\$305	\$3,616	\$983	\$5,167	\$674	\$674	\$1,714
1010000	ELEC PLANT IN SERV	3032450	\$12,489	\$305	\$3,616	\$983	\$5,167	\$674	\$674	\$1,714
1010000	ELEC PLANT IN SERV	3032480	\$1,981	\$51	\$617	\$141	\$942	\$77	\$77	\$153
1010000	ELEC PLANT IN SERV	3032480	\$1,981	\$51	\$617	\$141	\$942	\$77	\$77	\$153
1010000	ELEC PLANT IN SERV	3032510	\$10,323	\$252	\$2,989	\$813	\$4,271	\$557	\$557	\$1,417
1010000	ELEC PLANT IN SERV	3032510	\$10,323	\$252	\$2,989	\$813	\$4,271	\$557	\$557	\$1,417
1010000	ELEC PLANT IN SERV	3032530	\$1,892	\$46	\$548	\$149	\$783	\$102	\$102	\$260
1010000	ELEC PLANT IN SERV	3032530	\$1,892	\$46	\$548	\$149	\$783	\$102	\$102	\$260
1010000	ELEC PLANT IN SERV	3032590	\$2,284	\$56	\$661	\$180	\$945	\$123	\$123	\$313
1010000	ELEC PLANT IN SERV	3032590	\$2,284	\$56	\$661	\$180	\$945	\$123	\$123	\$313
1010000	ELEC PLANT IN SERV	3032600	\$9,035	\$220	\$2,616	\$711	\$3,738	\$488	\$488	\$1,240
1010000	ELEC PLANT IN SERV	3032600	\$9,035	\$220	\$2,616	\$711	\$3,738	\$488	\$488	\$1,240



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	SO	\$1,076	\$91	\$1,076	\$293	\$1,537	\$201	\$510	\$9
1010000	ELEC PLANT IN SERV	Result	\$3,716	\$91	\$1,076	\$293	\$1,537	\$201	\$510	\$9
1010000	TIBCO SOFTWARE	SO	\$1,586	\$39	\$459	\$125	\$656	\$86	\$218	\$4
1010000	C&T OFFICIAL RECORD INFO SYSTEM	Result	\$1,586	\$39	\$459	\$125	\$656	\$86	\$218	\$4
1010000	TRANSMISSION WHOLESALE BILLING SYSTEM	SO	\$1,581	\$28	\$438	\$127	\$652	\$87	\$243	\$6
1010000	TRANSMISSION WHOLESALE BILLING SYSTEM	Result	\$1,581	\$28	\$438	\$127	\$652	\$87	\$243	\$6
1010000	ROUGE RIVER HYDRO INTANGIBLES	SG	\$181	\$3	\$50	\$15	\$75	\$10	\$28	\$1
1010000	ROUGE RIVER HYDRO INTANGIBLES	Result	\$181	\$3	\$50	\$15	\$75	\$10	\$28	\$1
1010000	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$244	\$3,847	\$1,118	\$5,719	\$762	\$2,132	\$52
1010000	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	\$13,873	\$244	\$3,847	\$1,118	\$5,719	\$762	\$2,132	\$52
1010000	GADSBY INTANGIBLE ASSETS	SG	\$1,044	\$18	\$289	\$84	\$430	\$57	\$160	\$4
1010000	GADSBY INTANGIBLE ASSETS	Result	\$1,044	\$18	\$289	\$84	\$430	\$57	\$160	\$4
1010000	EAGLE POINT HYDRO ASSETS	SG	\$1,383	\$24	\$383	\$111	\$570	\$76	\$213	\$5
1010000	EAGLE POINT HYDRO ASSETS	Result	\$1,383	\$24	\$383	\$111	\$570	\$76	\$213	\$5
1010000	SWIFT 2 IMPROVEMENTS	SG	\$24,851	\$437	\$6,890	\$2,003	\$10,244	\$1,365	\$3,819	\$92
1010000	SWIFT 2 IMPROVEMENTS	Result	\$24,851	\$437	\$6,890	\$2,003	\$10,244	\$1,365	\$3,819	\$92
1010000	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$45	\$1	\$12	\$4	\$18	\$2	\$7	\$
1010000	NORTH UMPQUA - SETTLEMENT AGREEMENT	Result	\$45	\$1	\$12	\$4	\$18	\$2	\$7	\$
1010000	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$40	\$1	\$11	\$3	\$16	\$2	\$6	\$
1010000	BEAR RIVER-SETTLEMENT AGREEMENT	Result	\$40	\$1	\$11	\$3	\$16	\$2	\$6	\$
1010000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$53	\$631	\$172	\$901	\$118	\$299	\$5
1010000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	Result	\$2,179	\$53	\$631	\$172	\$901	\$118	\$299	\$5
1010000	WEB SOFTWARE	SO	\$2,563	\$62	\$742	\$202	\$1,060	\$138	\$352	\$6
1010000	WEB SOFTWARE	Result	\$2,563	\$62	\$742	\$202	\$1,060	\$138	\$352	\$6
1010000	LINK RIVER DAM RIGHTS	SG	\$345	\$6	\$96	\$28	\$142	\$19	\$53	\$1
1010000	LINK RIVER DAM RIGHTS	Result	\$345	\$6	\$96	\$28	\$142	\$19	\$53	\$1
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$224	\$4	\$62	\$18	\$93	\$12	\$34	\$1
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	\$224	\$4	\$62	\$18	\$93	\$12	\$34	\$1
1010000	WYOMING VHF (VPO) SPECTRUM	WYP	\$193				\$93		193,01478	
1010000	WYOMING VHF (VPO) SPECTRUM	Result	\$193				\$93		193,01478	
1010000	IDAHO VHF (VPO) SPECTRUM	IDU	\$390						\$390	
1010000	IDAHO VHF (VPO) SPECTRUM	Result	\$390						\$390	
1010000	UTAH VHF (VPO) SPECTRUM	UT	\$875						\$875	
1010000	UTAH VHF (VPO) SPECTRUM	Result	\$875						\$875	
1010000	P8DM - FILENET P8	SO	\$3,496	\$85	\$1,012	\$275	\$1,446	\$189	\$480	\$9
1010000	P8DM - FILENET P8	Result	\$3,496	\$85	\$1,012	\$275	\$1,446	\$189	\$480	\$9
1010000	STEAM PLANT INTANGIBLE ASSETS	SG	\$17,911	\$315	\$4,966	\$1,444	\$7,384	\$984	\$2,753	\$67
1010000	STEAM PLANT INTANGIBLE ASSETS	Result	\$17,911	\$315	\$4,966	\$1,444	\$7,384	\$984	\$2,753	\$67
1010000	RANGER EMIS/CADA SYSTEM	SG	\$67	\$1	\$19	\$5	\$28	\$4	\$10	\$
1010000	RANGER EMIS/CADA SYSTEM	Result	\$67	\$1	\$19	\$5	\$28	\$4	\$10	\$
1010000	RANGER EMIS/CADA SYSTEM	SO	\$37,374	\$911	\$10,821	\$2,942	\$15,461	\$2,017	\$6,129	\$93
1010000	RANGER EMIS/CADA SYSTEM	WYP	\$197						196,56331	
1010000	RANGER EMIS/CADA SYSTEM	Result	\$37,638	\$913	\$10,839	\$2,948	\$15,489	\$2,020	\$6,336	\$93
1010000	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,408	\$34	\$408	\$111	\$582	\$76	\$193	\$4
1010000	ETAGM - Electronic Tagging Sys-Merchant	Result	\$1,408	\$34	\$408	\$111	\$582	\$76	\$193	\$4
1010000	ROUT CITY ROAD FOR HAYDEN HAULAGE	SG	\$2,735	\$48	\$758	\$220	\$1,127	\$150	\$420	\$10
1010000	ROUT CITY ROAD FOR HAYDEN HAULAGE	Result	\$2,735	\$48	\$758	\$220	\$1,127	\$150	\$420	\$10
1010000	GTX VERSION 7 SOFTWARE	SO	\$3,260	\$84	\$1,016	\$232	\$1,550	\$127	\$252	\$
1010000	GTX VERSION 7 SOFTWARE	Result	\$3,260	\$84	\$1,016	\$232	\$1,550	\$127	\$252	\$
1010000	HPOV - HP Open Software	SO	\$1,931	\$47	\$559	\$152	\$799	\$104	\$265	\$5
1010000	HPOV - HP Open Software	Result	\$1,931	\$47	\$559	\$152	\$799	\$104	\$265	\$5
1010000	ITRON METER READING SOFTWARE	SO	\$2,144	\$55	\$668	\$152	\$1,020	\$83	\$166	\$
1010000	ITRON METER READING SOFTWARE	Result	\$2,144	\$55	\$668	\$152	\$1,020	\$83	\$166	\$
1010000	SECID - CUST SECURE WEB LOGIN	SO	\$543	\$14	\$169	\$39	\$258	\$21	\$42	\$
1010000	SECID - CUST SECURE WEB LOGIN	Result	\$543	\$14	\$169	\$39	\$258	\$21	\$42	\$
1010000	C&T - Energy Trading System	SO	\$1,051	\$26	\$304	\$63	\$435	\$57	\$144	\$3
1010000	C&T - Energy Trading System	Result	\$1,051	\$26	\$304	\$63	\$435	\$57	\$144	\$3
1010000	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$1,584	\$30	\$467	\$136	\$694	\$92	\$259	\$6
1010000	CAS - CONTROL AREA SCHEDULING (TRANSM)	Result	\$1,584	\$30	\$467	\$136	\$694	\$92	\$259	\$6
1010000	MISC - MISCELLANEOUS	SO	\$63	\$2	\$20	\$5	\$30	\$2	\$5	\$
1010000	MISC - MISCELLANEOUS	IDU	\$2						\$2	



**Electric Plant with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	OR	\$422							0
1010000	ELEC PLANT IN SERV	SE	\$63	\$1	\$16	\$5	\$26	\$11	\$4	\$11
1010000	ELEC PLANT IN SERV	SG	\$1,010	\$81	\$280	\$81	\$416	\$55	\$55	\$155
1010000	ELEC PLANT IN SERV	SO	\$31,993	\$780	\$9,263	\$2,519	\$13,235	\$1,726	\$4,300	\$80
1010000	ELEC PLANT IN SERV	UT	\$43				\$43			0
1010000	ELEC PLANT IN SERV	WA	\$2			\$2				0
1010000	ELEC PLANT IN SERV	WYP	\$96							55,924,435
1010000	ELEC PLANT IN SERV	Result	\$33,654	\$801	\$10,001	\$2,612	\$13,751	\$1,790	\$1,790	\$84
1010000	ELEC PLANT IN SERV	SG	\$159	\$3	\$44	\$13	\$66	\$9	\$9	\$4,617
1010000	ELEC PLANT IN SERV	SSGCH	\$1,147	\$20	\$323	\$94	\$463	\$63	\$63	\$24
1010000	ELEC PLANT IN SERV	Result	\$1,306	\$23	\$367	\$107	\$529	\$71	\$71	\$204
1010000	ELEC PLANT IN SERV	SG	\$1,174	\$207	\$3,257	\$947	\$4,842	\$645	\$1,805	\$44
1010000	ELEC PLANT IN SERV	SSGCH	\$99	\$2	\$28	\$8	\$40	\$5	\$5	\$15
1010000	ELEC PLANT IN SERV	Result	\$11,846	\$208	\$3,285	\$955	\$4,882	\$651	\$651	\$44
1010000	ELEC PLANT IN SERV	SG	\$41,789	\$135	\$11,586	\$3,368	\$17,227	\$2,295	\$2,295	\$6,422
1010000	ELEC PLANT IN SERV	SSGCH	\$801	\$11	\$169	\$243	\$394	\$53	\$53	\$155
1010000	ELEC PLANT IN SERV	Result	\$42,390	\$746	\$11,766	\$3,418	\$17,469	\$2,328	\$2,328	\$157
1010000	ELEC PLANT IN SERV	SG	\$39,706	\$699	\$11,009	\$3,200	\$16,368	\$2,181	\$2,181	\$147
1010000	ELEC PLANT IN SERV	Result	\$39,706	\$699	\$11,009	\$3,200	\$16,368	\$2,181	\$2,181	\$147
1010000	ELEC PLANT IN SERV	SG	\$37	\$1	\$10	\$3	\$15	\$2	\$2	\$6
1010000	ELEC PLANT IN SERV	SSGCH	\$37	\$1	\$10	\$3	\$15	\$2	\$2	\$6
1010000	ELEC PLANT IN SERV	Result	\$759,466	\$13,363	\$210,568	\$61,216	\$313,077	\$41,708	\$41,708	\$2,821
1010000	ELEC PLANT IN SERV	SSGCH	\$55,685	\$981	\$15,751	\$4,600	\$22,554	\$3,050	\$3,050	\$199
1010000	ELEC PLANT IN SERV	Result	\$815,351	\$14,344	\$226,319	\$65,815	\$335,630	\$44,758	\$44,758	\$3,020
1010000	ELEC PLANT IN SERV	SG	\$2,699,002	\$47,490	\$748,320	\$217,550	\$1,112,618	\$148,223	\$148,223	\$10,025
1010000	ELEC PLANT IN SERV	SSGCH	\$349,492	\$6,135	\$98,506	\$28,764	\$141,045	\$19,075	\$19,075	\$1,273
1010000	ELEC PLANT IN SERV	Result	\$3,048,494	\$53,625	\$846,826	\$246,314	\$1,253,662	\$167,298	\$167,298	\$11,273
1010000	ELEC PLANT IN SERV	SG	\$739,729	\$13,016	\$205,096	\$59,625	\$304,941	\$40,624	\$40,624	\$2,748
1010000	ELEC PLANT IN SERV	SSGCH	\$65,217	\$1,145	\$18,382	\$5,368	\$26,320	\$3,559	\$3,559	\$233
1010000	ELEC PLANT IN SERV	Result	\$804,946	\$14,161	\$223,477	\$64,993	\$331,260	\$44,184	\$44,184	\$2,980
1010000	ELEC PLANT IN SERV	SG	\$296,929	\$5,255	\$82,326	\$23,934	\$122,404	\$16,307	\$16,307	\$1,103
1010000	ELEC PLANT IN SERV	SSGCH	\$65,513	\$1,147	\$18,469	\$5,375	\$26,568	\$3,565	\$3,565	\$233
1010000	ELEC PLANT IN SERV	Result	\$362,241	\$6,371	\$100,795	\$29,309	\$148,762	\$19,871	\$19,871	\$1,336
1010000	ELEC PLANT IN SERV	SG	\$50	\$1	\$14	\$4	\$20	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	SSGCH	\$13	\$1	\$4	\$1	\$5	\$1	\$1	\$2
1010000	ELEC PLANT IN SERV	Result	\$63	\$1	\$17	\$5	\$26	\$3	\$3	\$10
1010000	ELEC PLANT IN SERV	SG	\$23,850	\$420	\$6,613	\$1,922	\$9,832	\$1,310	\$1,310	\$3,665
1010000	ELEC PLANT IN SERV	SSGCH	\$3,581	\$63	\$1,009	\$295	\$1,445	\$195	\$195	\$561
1010000	ELEC PLANT IN SERV	Result	\$27,431	\$483	\$7,622	\$2,217	\$11,277	\$1,505	\$1,505	\$4,226
1010000	ELEC PLANT IN SERV	SG-U	\$119	\$2	\$33	\$10	\$49	\$7	\$7	\$18
1010000	ELEC PLANT IN SERV	Result	\$119	\$2	\$33	\$10	\$49	\$7	\$7	\$18
1010000	ELEC PLANT IN SERV	SG-P	\$5,142	\$90	\$1,426	\$414	\$2,120	\$282	\$282	\$790
1010000	ELEC PLANT IN SERV	SSGCH	\$5,530	\$97	\$1,533	\$446	\$2,280	\$304	\$304	\$850
1010000	ELEC PLANT IN SERV	Result	\$10,672	\$188	\$2,959	\$860	\$4,399	\$586	\$586	\$1,640
1010000	ELEC PLANT IN SERV	SG-P	\$8,035	\$141	\$2,228	\$648	\$3,312	\$441	\$441	\$1,235
1010000	ELEC PLANT IN SERV	SSGCH	\$64	\$1	\$18	\$5	\$26	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	Result	\$8,099	\$143	\$2,246	\$653	\$3,339	\$445	\$445	\$1,245
1010000	ELEC PLANT IN SERV	SG-U	\$140	\$2	\$39	\$11	\$58	\$8	\$8	\$21
1010000	ELEC PLANT IN SERV	Result	\$140	\$2	\$39	\$11	\$58	\$8	\$8	\$21
1010000	ELEC PLANT IN SERV	SG-P	\$260	\$5	\$72	\$21	\$107	\$14	\$14	\$40
1010000	ELEC PLANT IN SERV	SSGCH	\$91	\$2	\$25	\$7	\$38	\$5	\$5	\$14
1010000	ELEC PLANT IN SERV	Result	\$351	\$6	\$97	\$28	\$145	\$19	\$19	\$54
1010000	ELEC PLANT IN SERV	SG-P	\$310	\$5	\$86	\$25	\$128	\$17	\$17	\$48
1010000	ELEC PLANT IN SERV	SSGCH	\$41	\$5	\$11	\$3	\$16	\$2	\$2	\$6
1010000	ELEC PLANT IN SERV	Result	\$310	\$5	\$86	\$25	\$128	\$17	\$17	\$48
1010000	ELEC PLANT IN SERV	SG-U	\$7,388	\$130	\$2,048	\$595	\$3,045	\$406	\$406	\$1,135
1010000	ELEC PLANT IN SERV	Result	\$7,388	\$130	\$2,048	\$595	\$3,045	\$406	\$406	\$1,135
1010000	ELEC PLANT IN SERV	SG-P	\$43,466	\$765	\$12,051	\$3,504	\$17,918	\$2,367	\$2,367	\$6,680
1010000	ELEC PLANT IN SERV	SSGCH	\$2,918	\$51	\$809	\$235	\$1,203	\$160	\$160	\$448
1010000	ELEC PLANT IN SERV	Result	\$46,383	\$816	\$12,860	\$3,739	\$19,121	\$2,547	\$2,547	\$7,128





**Electric Plant with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	SG-P	\$19,870	\$3,500	\$5,509	\$1,602	\$8,191	\$1,091	\$1,091	\$3,054
1010000	ELEC PLANT IN SERV	SG-U	\$364	\$6	\$101	\$29	\$150	\$20	\$20	\$56
1010000	ELEC PLANT IN SERV	Result	\$20,234	\$3,506	\$5,610	\$1,631	\$8,341	\$1,111	\$1,111	\$3,110
1010000	ELEC PLANT IN SERV	SG-P	\$12,259	\$216	\$3,399	\$988	\$5,053	\$673	\$673	\$1,684
1010000	ELEC PLANT IN SERV	SG-U	\$1,904	\$33	\$528	\$153	\$785	\$105	\$105	\$293
1010000	ELEC PLANT IN SERV	Result	\$14,162	\$249	\$3,927	\$1,142	\$5,838	\$778	\$778	\$2,176
1010000	ELEC PLANT IN SERV	SG-P	\$93	\$2	\$26	\$7	\$38	\$5	\$5	\$14
1010000	ELEC PLANT IN SERV	SG-U	\$91	\$2	\$25	\$7	\$37	\$5	\$5	\$14
1010000	ELEC PLANT IN SERV	Result	\$184	\$3	\$51	\$15	\$76	\$10	\$10	\$28
1010000	ELEC PLANT IN SERV	SG-P	\$2,751	\$48	\$763	\$222	\$1,134	\$151	\$151	\$423
1010000	ELEC PLANT IN SERV	SG-U	\$22,535	\$397	\$6,248	\$1,816	\$9,289	\$1,238	\$1,238	\$3,463
1010000	ELEC PLANT IN SERV	Result	\$25,286	\$445	\$7,011	\$2,038	\$10,424	\$1,389	\$1,389	\$3,886
1010000	ELEC PLANT IN SERV	SG-P	\$223,268	\$3,928	\$61,903	\$17,996	\$92,038	\$12,261	\$12,261	\$34,311
1010000	ELEC PLANT IN SERV	SG-U	\$31,914	\$562	\$8,848	\$2,572	\$13,156	\$1,753	\$1,753	\$4,904
1010000	ELEC PLANT IN SERV	Result	\$255,182	\$4,490	\$70,751	\$20,569	\$105,194	\$14,014	\$14,014	\$39,216
1010000	ELEC PLANT IN SERV	SG-P	\$8,883	\$156	\$2,463	\$716	\$3,662	\$488	\$488	\$1,365
1010000	ELEC PLANT IN SERV	SG-U	\$546	\$10	\$151	\$44	\$225	\$30	\$30	\$84
1010000	ELEC PLANT IN SERV	Result	\$9,429	\$166	\$2,614	\$760	\$3,887	\$518	\$518	\$1,449
1010000	ELEC PLANT IN SERV	SG-P	\$425	\$7	\$118	\$34	\$175	\$23	\$23	\$65
1010000	ELEC PLANT IN SERV	SG-U	\$63	\$1	\$18	\$5	\$26	\$3	\$3	\$10
1010000	ELEC PLANT IN SERV	Result	\$489	\$8	\$136	\$39	\$202	\$27	\$27	\$75
1010000	ELEC PLANT IN SERV	SG-P	\$529	\$9	\$147	\$43	\$218	\$29	\$29	\$81
1010000	ELEC PLANT IN SERV	SG-U	\$23	\$9	\$147	\$43	\$218	\$29	\$29	\$81
1010000	ELEC PLANT IN SERV	Result	\$552	\$1,207	\$19,018	\$5,529	\$28,276	\$3,767	\$3,767	\$10,541
1010000	ELEC PLANT IN SERV	SG-P	\$31,234	\$950	\$8,680	\$2,518	\$12,876	\$1,715	\$1,715	\$4,800
1010000	ELEC PLANT IN SERV	SG-U	\$99,827	\$1,756	\$27,678	\$8,046	\$41,152	\$5,482	\$5,482	\$15,341
1010000	ELEC PLANT IN SERV	Result	\$430	\$8	\$35	\$11	\$177	\$24	\$24	\$66
1010000	ELEC PLANT IN SERV	SG-P	\$39,045	\$687	\$10,826	\$3,147	\$16,096	\$2,144	\$2,144	\$6,000
1010000	ELEC PLANT IN SERV	SG-U	\$9,428	\$166	\$2,614	\$760	\$3,887	\$518	\$518	\$1,449
1010000	ELEC PLANT IN SERV	Result	\$48,904	\$853	\$13,440	\$3,907	\$20,160	\$2,662	\$2,662	\$7,449
1010000	ELEC PLANT IN SERV	SG-P	\$3,567	\$63	\$989	\$288	\$1,471	\$196	\$196	\$548
1010000	ELEC PLANT IN SERV	SG-U	\$46	\$1	\$13	\$4	\$20	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	Result	\$3,613	\$64	\$1,002	\$291	\$1,489	\$198	\$198	\$556
1010000	ELEC PLANT IN SERV	SG-P	\$202	\$4	\$56	\$16	\$83	\$11	\$11	\$31
1010000	ELEC PLANT IN SERV	SG-U	\$202	\$4	\$56	\$16	\$83	\$11	\$11	\$31
1010000	ELEC PLANT IN SERV	Result	\$404	\$8	\$112	\$32	\$166	\$22	\$22	\$62
1010000	ELEC PLANT IN SERV	SG-P	\$2,181	\$38	\$605	\$176	\$899	\$120	\$120	\$335
1010000	ELEC PLANT IN SERV	SG-U	\$49	\$1	\$14	\$4	\$20	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	Result	\$2,230	\$39	\$619	\$180	\$919	\$123	\$123	\$343
1010000	ELEC PLANT IN SERV	SG-P	\$49	\$1	\$14	\$4	\$20	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	SG-U	\$49	\$1	\$14	\$4	\$20	\$3	\$3	\$8
1010000	ELEC PLANT IN SERV	Result	\$98	\$2	\$28	\$8	\$140	\$16	\$16	\$44
1010000	ELEC PLANT IN SERV	SG-P	\$3	\$3	\$3	\$3	\$4	\$4	\$4	\$11
1010000	ELEC PLANT IN SERV	SG-U	\$9	\$9	\$9	\$9	\$4	\$4	\$4	\$11
1010000	ELEC PLANT IN SERV	Result	\$12	\$12	\$12	\$12	\$8	\$8	\$8	\$22
1010000	ELEC PLANT IN SERV	SG-P	\$13,183	\$232	\$3,655	\$1,063	\$5,434	\$724	\$724	\$2,026
1010000	ELEC PLANT IN SERV	SG-U	\$1,439	\$25	\$399	\$116	\$593	\$79	\$79	\$221
1010000	ELEC PLANT IN SERV	Result	\$14,622	\$257	\$4,054	\$1,179	\$6,028	\$803	\$803	\$2,247
1010000	ELEC PLANT IN SERV	SG-P	\$5,110	\$90	\$1,417	\$412	\$2,106	\$281	\$281	\$765
1010000	ELEC PLANT IN SERV	SG-U	\$5,110	\$90	\$1,417	\$412	\$2,106	\$281	\$281	\$765
1010000	ELEC PLANT IN SERV	Result	\$10,220	\$180	\$2,834	\$824	\$4,212	\$562	\$562	\$1,530
1010000	ELEC PLANT IN SERV	SG-P	\$17,420	\$307	\$4,630	\$1,404	\$7,181	\$957	\$957	\$2,677
1010000	ELEC PLANT IN SERV	SG-U	\$17,420	\$307	\$4,630	\$1,404	\$7,181	\$957	\$957	\$2,677
1010000	ELEC PLANT IN SERV	Result	\$34,840	\$614	\$9,260	\$2,808	\$14,362	\$1,914	\$1,914	\$5,344
1010000	ELEC PLANT IN SERV	SG-P	\$110,556	\$1,945	\$30,847	\$8,910	\$45,566	\$6,070	\$6,070	\$16,987
1010000	ELEC PLANT IN SERV	SG-U	\$4,122	\$72	\$328	\$116	\$1,763	\$247	\$247	\$659
1010000	ELEC PLANT IN SERV	Result	\$114,678	\$2,017	\$31,175	\$9,026	\$47,330	\$6,317	\$6,317	\$17,546
1010000	ELEC PLANT IN SERV	SG-P	\$2,284	\$40	\$618	\$180	\$988	\$137	\$137	\$375
1010000	ELEC PLANT IN SERV	SG-U	\$2,284	\$40	\$618	\$180	\$988	\$137	\$137	\$375
1010000	ELEC PLANT IN SERV	Result	\$4,568	\$80	\$1,236	\$360	\$1,976	\$274	\$274	\$750
1010000	ELEC PLANT IN SERV	SG-P	\$10,003	\$176	\$2,758	\$803	\$4,170	\$561	\$561	\$1,496
1010000	ELEC PLANT IN SERV	SG-U	\$10,003	\$176	\$2,758	\$803	\$4,170	\$561	\$561	\$1,496
1010000	ELEC PLANT IN SERV	Result	\$20,006	\$352	\$5,516	\$1,606	\$8,340	\$1,122	\$1,122	\$2,992
1010000	ELEC PLANT IN SERV	SG-P	\$50,977	\$896	\$13,792	\$4,027	\$22,057	\$3,059	\$3,059	\$8,914
1010000	ELEC PLANT IN SERV	SG-U	\$50,977	\$896	\$13,792	\$4,027	\$22,057	\$3,059	\$3,059	\$8,914
1010000	ELEC PLANT IN SERV	Result	\$101,954	\$1,792	\$27,584	\$8,054	\$44,114	\$6,118	\$6,118	\$17,828
1010000	ELEC PLANT IN SERV	SG-P	\$29,273	\$529	\$8,459	\$2,518	\$13,156	\$1,753	\$1,753	\$4,904
1010000	ELEC PLANT IN SERV	SG-U	\$29,273	\$529	\$8,459	\$2,518	\$13,156	\$1,753	\$1,753	\$4,904
1010000	ELEC PLANT IN SERV	Result	\$58,546	\$1,058	\$16,918	\$5,036	\$26,312	\$3,506	\$3,506	\$9,808
1010000	ELEC PLANT IN SERV	SG-P	\$273,287	\$4,808	\$75,665	\$22,002	\$112,983	\$15,089	\$15,089	\$41,712
1010000	ELEC PLANT IN SERV	SG-U	\$273,287	\$4,808	\$75,665	\$22,002	\$112,983	\$15,089	\$15,089	\$41,712
1010000	ELEC PLANT IN SERV	Result	\$546,574	\$9,616	\$151,330	\$44,004	\$225,966	\$30,178	\$30,178	\$83,424





**Electric Plant with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	SG	\$143,939	\$2,533	\$39,908	\$11,602	\$59,336	\$7,905	\$7,905	\$22,120
1010000	ELEC PLANT IN SERV	SSGCT	\$3,043	\$53	\$823	\$240	\$1,317	\$183	\$183	\$14
1010000	ELEC PLANT IN SERV	Result	\$146,982	\$2,586	\$40,732	\$11,842	\$60,653	\$8,088	\$8,088	\$22,533
1010000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$6,629	\$152	\$2,393	\$696	\$3,557	\$474	\$474	\$1,326
1010000	MISCELLANEOUS PWR PLANT EQUIP	Result	\$6,629	\$152	\$2,393	\$696	\$3,557	\$474	\$474	\$1,326
1010000	LAND AND LAND RIGHTS	SG	\$841	\$15	\$233	\$68	\$347	\$46	\$46	\$129
1010000	LAND AND LAND RIGHTS	Result	\$841	\$15	\$233	\$68	\$347	\$46	\$46	\$129
1010000	LAND OWNED IN FEE	SG	\$31,898	\$561	\$8,844	\$2,571	\$13,149	\$1,752	\$1,752	\$4,902
1010000	LAND OWNED IN FEE	Result	\$31,898	\$561	\$8,844	\$2,571	\$13,149	\$1,752	\$1,752	\$4,902
1010000	LAND RIGHTS	SG	\$61,328	\$1,079	\$17,004	\$4,943	\$25,281	\$3,368	\$3,368	\$9,425
1010000	LAND RIGHTS	Result	\$61,328	\$1,079	\$17,004	\$4,943	\$25,281	\$3,368	\$3,368	\$9,425
1010000	STRUCTURES & IMPROVEMENTS	SG	\$69,817	\$1,228	\$19,357	\$5,627	\$28,781	\$3,834	\$3,834	\$10,729
1010000	STRUCTURES & IMPROVEMENTS	Result	\$69,817	\$1,228	\$19,357	\$5,627	\$28,781	\$3,834	\$3,834	\$10,729
1010000	STATION EQUIPMENT	SG	\$1,003,188	\$17,651	\$278,142	\$80,861	\$413,547	\$55,093	\$55,093	\$154,168
1010000	STATION EQUIPMENT	Result	\$1,003,188	\$17,651	\$278,142	\$80,861	\$413,547	\$55,093	\$55,093	\$154,168
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$97,229	\$1,711	\$26,957	\$7,837	\$40,081	\$5,340	\$5,340	\$14,942
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	Result	\$97,229	\$1,711	\$26,957	\$7,837	\$40,081	\$5,340	\$5,340	\$14,942
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$53,965	\$950	\$14,962	\$4,350	\$22,246	\$2,964	\$2,964	\$8,293
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	Result	\$53,965	\$950	\$14,962	\$4,350	\$22,246	\$2,964	\$2,964	\$8,293
1010000	TOWERS AND FIXTURES	SG	\$431,576	\$7,594	\$119,658	\$34,787	\$177,910	\$23,701	\$23,701	\$66,324
1010000	TOWERS AND FIXTURES	Result	\$431,576	\$7,594	\$119,658	\$34,787	\$177,910	\$23,701	\$23,701	\$66,324
1010000	POLES AND FIXTURES	SG	\$57,805	\$9,463	\$149,111	\$43,349	\$221,701	\$29,535	\$29,535	\$82,649
1010000	POLES AND FIXTURES	Result	\$57,805	\$9,463	\$149,111	\$43,349	\$221,701	\$29,535	\$29,535	\$82,649
1010000	OVERHEAD CONDUCTORS & DEVICES	SG	\$693,213	\$12,197	\$192,199	\$55,876	\$285,765	\$38,070	\$38,070	\$106,531
1010000	OVERHEAD CONDUCTORS & DEVICES	Result	\$693,213	\$12,197	\$192,199	\$55,876	\$285,765	\$38,070	\$38,070	\$106,531
1010000	CLEARING AND GRADING	SG	\$20,440	\$360	\$5,667	\$1,648	\$8,426	\$1,122	\$1,122	\$3,141
1010000	CLEARING AND GRADING	Result	\$20,440	\$360	\$5,667	\$1,648	\$8,426	\$1,122	\$1,122	\$3,141
1010000	UNDERGROUND CONDUIT	SG	\$3,211	\$56	\$890	\$176	\$1,324	\$176	\$176	\$493
1010000	UNDERGROUND CONDUIT	Result	\$3,211	\$56	\$890	\$176	\$1,324	\$176	\$176	\$493
1010000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,510	\$132	\$2,082	\$605	\$3,096	\$412	\$412	\$1,154
1010000	UNDERGROUND CONDUCTORS & DEVICES	Result	\$7,510	\$132	\$2,082	\$605	\$3,096	\$412	\$412	\$1,154
1010000	ROADS AND TRAILS	SG	\$11,423	\$201	\$3,167	\$921	\$4,709	\$627	\$627	\$1,765
1010000	ROADS AND TRAILS	Result	\$11,423	\$201	\$3,167	\$921	\$4,709	\$627	\$627	\$1,765
1010000	LAND AND LAND RIGHTS	IDU	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
1010000	LAND AND LAND RIGHTS	OR	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8
1010000	LAND AND LAND RIGHTS	UT	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168
1010000	LAND AND LAND RIGHTS	WA	\$	\$	\$	\$	\$	\$	\$	\$
1010000	LAND AND LAND RIGHTS	WYP	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
1010000	LAND AND LAND RIGHTS	WYU	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
1010000	LAND AND LAND RIGHTS	Result	\$183	\$183	\$183	\$183	\$183	\$183	\$183	\$183
1010000	LAND OWNED IN FEE	CA	\$278	\$278	\$278	\$278	\$278	\$278	\$278	\$278
1010000	LAND OWNED IN FEE	IDU	\$297	\$297	\$297	\$297	\$297	\$297	\$297	\$297
1010000	LAND OWNED IN FEE	OR	\$6,751	\$6,751	\$6,751	\$6,751	\$6,751	\$6,751	\$6,751	\$6,751
1010000	LAND OWNED IN FEE	UT	\$22,940	\$22,940	\$22,940	\$22,940	\$22,940	\$22,940	\$22,940	\$22,940
1010000	LAND OWNED IN FEE	WA	\$1,258	\$1,258	\$1,258	\$1,258	\$1,258	\$1,258	\$1,258	\$1,258
1010000	LAND OWNED IN FEE	WYP	\$52	\$52	\$52	\$52	\$52	\$52	\$52	\$52
1010000	LAND OWNED IN FEE	WYU	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
1010000	LAND OWNED IN FEE	Result	\$32,094	\$32,094	\$32,094	\$32,094	\$32,094	\$32,094	\$32,094	\$32,094
1010000	LAND RIGHTS	CA	\$916	\$916	\$916	\$916	\$916	\$916	\$916	\$916
1010000	LAND RIGHTS	IDU	\$993	\$993	\$993	\$993	\$993	\$993	\$993	\$993
1010000	LAND RIGHTS	OR	\$3,479	\$3,479	\$3,479	\$3,479	\$3,479	\$3,479	\$3,479	\$3,479
1010000	LAND RIGHTS	UT	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650	\$6,650
1010000	LAND RIGHTS	WA	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235
1010000	LAND RIGHTS	WYP	\$1,894	\$1,894	\$1,894	\$1,894	\$1,894	\$1,894	\$1,894	\$1,894
1010000	LAND RIGHTS	WYU	\$1,516	\$1,516	\$1,516	\$1,516	\$1,516	\$1,516	\$1,516	\$1,516
1010000	LAND RIGHTS	Result	\$15,683	\$15,683	\$15,683	\$15,683	\$15,683	\$15,683	\$15,683	\$15,683
1010000	STRUCTURES & IMPROVEMENTS	CA	\$1,531	\$1,531	\$1,531	\$1,531	\$1,531	\$1,531	\$1,531	\$1,531
1010000	STRUCTURES & IMPROVEMENTS	IDU	\$1,152	\$1,152	\$1,152	\$1,152	\$1,152	\$1,152	\$1,152	\$1,152
1010000	STRUCTURES & IMPROVEMENTS	OR	\$15,046	\$15,046	\$15,046	\$15,046	\$15,046	\$15,046	\$15,046	\$15,046
1010000	STRUCTURES & IMPROVEMENTS	UT	\$31,302	\$31,302	\$31,302	\$31,302	\$31,302	\$31,302	\$31,302	\$31,302



**Electric Plant with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	WA	\$2,229			\$2,229				0
1010000	ELEC PLANT IN SERV	WYP	\$7,391						7391.490045	0
1010000	ELEC PLANT IN SERV	Result	\$167						167.49999	0
1010000	ELEC PLANT IN SERV	CA	\$58,819	\$1,531	\$15,046	\$1,152	\$31,302	\$1,152	\$7,559	0
1010000	ELEC PLANT IN SERV	IDU	\$17,315	\$17,315						0
1010000	ELEC PLANT IN SERV	OR	\$26,211		\$176,972		\$26,211	\$26,211		0
1010000	ELEC PLANT IN SERV	UT	\$345,383				\$345,383			0
1010000	ELEC PLANT IN SERV	WYP	\$44,321			\$44,321				0
1010000	ELEC PLANT IN SERV	WA	\$95,549						95549.44297	0
1010000	ELEC PLANT IN SERV	Result	\$5,748	\$17,315	\$176,972	\$44,321	\$345,383	\$26,211	\$1,152	\$1,01,298
1010000	ELEC PLANT IN SERV	CA	\$711,500	\$218						0
1010000	ELEC PLANT IN SERV	IDU	\$369					\$369		0
1010000	ELEC PLANT IN SERV	OR	\$2,990		\$2,990					0
1010000	ELEC PLANT IN SERV	UT	\$11,776				\$11,776			0
1010000	ELEC PLANT IN SERV	WA	\$812							0
1010000	ELEC PLANT IN SERV	WYP	\$2,449							0
1010000	ELEC PLANT IN SERV	Result	\$35	\$218	\$2,990	\$812	\$11,776	\$369	\$2,449	\$35,0527
1010000	ELEC PLANT IN SERV	CA	\$18,649	\$218	\$2,990	\$812	\$11,776	\$369	\$2,449	\$2,484
1010000	ELEC PLANT IN SERV	UT	\$1,393					\$1,393		0
1010000	ELEC PLANT IN SERV	OR	\$1,393					\$1,393		0
1010000	ELEC PLANT IN SERV	Result	\$65	\$48,058				\$65		0
1010000	ELEC PLANT IN SERV	CA	\$48,058	\$48,058						0
1010000	ELEC PLANT IN SERV	IDU	\$57,811					\$57,811		0
1010000	ELEC PLANT IN SERV	OR	\$300,354		\$300,354					0
1010000	ELEC PLANT IN SERV	UT	\$279,426				\$279,426			0
1010000	ELEC PLANT IN SERV	WA	\$84,542							0
1010000	ELEC PLANT IN SERV	WYP	\$81,051							0
1010000	ELEC PLANT IN SERV	Result	\$16,455	\$31,783	\$300,354	\$84,542	\$279,426	\$33,366	\$81,051	\$16,455
1010000	ELEC PLANT IN SERV	CA	\$87,698	\$48,058	\$300,354	\$84,542	\$279,426	\$33,366	\$81,051	\$16,455
1010000	ELEC PLANT IN SERV	IDU	\$31,783							0
1010000	ELEC PLANT IN SERV	OR	\$219,186		\$219,186					0
1010000	ELEC PLANT IN SERV	UT	\$55,413				\$55,413			0
1010000	ELEC PLANT IN SERV	WA	\$77,300							0
1010000	ELEC PLANT IN SERV	WYP	\$10,195							0
1010000	ELEC PLANT IN SERV	Result	\$617,457	\$31,783	\$219,186	\$55,413	\$190,216	\$33,366	\$10,195	\$617,457
1010000	ELEC PLANT IN SERV	CA	\$14,899	\$14,899						0
1010000	ELEC PLANT IN SERV	IDU	\$7,091					\$7,091		0
1010000	ELEC PLANT IN SERV	OR	\$79,614		\$79,614					0
1010000	ELEC PLANT IN SERV	UT	\$148,465				\$148,465			0
1010000	ELEC PLANT IN SERV	WA	\$14,653							0
1010000	ELEC PLANT IN SERV	WYP	\$11,070							0
1010000	ELEC PLANT IN SERV	Result	\$3,585	\$14,899	\$79,614	\$14,653	\$148,465	\$7,091	\$11,070	\$3,585
1010000	ELEC PLANT IN SERV	CA	\$279,377	\$16,317	\$79,614	\$14,653	\$148,465	\$7,091	\$11,070	\$14,655
1010000	ELEC PLANT IN SERV	IDU	\$23,036					\$23,036		0
1010000	ELEC PLANT IN SERV	OR	\$145,023		\$145,023					0
1010000	ELEC PLANT IN SERV	UT	\$426,949				\$426,949			0
1010000	ELEC PLANT IN SERV	WA	\$19,548							0
1010000	ELEC PLANT IN SERV	WYP	\$27,377							0
1010000	ELEC PLANT IN SERV	Result	\$15,571	\$16,317	\$145,023	\$19,548	\$148,465	\$7,091	\$15,571	\$15,571
1010000	ELEC PLANT IN SERV	CA	\$873,821	\$16,317	\$145,023	\$19,548	\$148,465	\$7,091	\$15,571	\$873,821
1010000	ELEC PLANT IN SERV	IDU	\$63,096					\$63,096		0
1010000	ELEC PLANT IN SERV	OR	\$363,655		\$363,655					0
1010000	ELEC PLANT IN SERV	UT	\$369,225				\$369,225			0



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	WA	\$89,021			\$89,021				0
1010000	ELEC PLANT IN SERV	WYP	\$69,876						69876.37936	0
1010000	ELEC PLANT IN SERV	WYU	\$11,207						11206.9342	0
1010000	ELEC PLANT IN SERV	Result	\$1,010,532	\$44,452	\$369,225	\$369,225	\$63,096		\$81,083	0
1010000	ELEC PLANT IN SERV	CA	\$7,915							0
1010000	ELEC PLANT IN SERV	IDU	\$6,105						\$6,105	0
1010000	ELEC PLANT IN SERV	OR	\$66,916							0
1010000	ELEC PLANT IN SERV	UT	\$64,452				\$84,452			0
1010000	ELEC PLANT IN SERV	WA	\$16,130				\$16,130			0
1010000	ELEC PLANT IN SERV	WYP	\$12,325							0
1010000	ELEC PLANT IN SERV	WYU	\$1,959						12324.97712	0
1010000	ELEC PLANT IN SERV	Result	\$175,802	\$7,915	\$66,916	\$16,130	\$64,452	\$6,105	\$14,284	0
1010000	ELEC PLANT IN SERV	CA	\$13,577	\$13,577						0
1010000	ELEC PLANT IN SERV	IDU	\$20,310					\$20,310		0
1010000	ELEC PLANT IN SERV	OR	\$138,194		\$138,194					0
1010000	ELEC PLANT IN SERV	UT	\$129,649				\$129,649			0
1010000	ELEC PLANT IN SERV	WA	\$28,846			\$28,846				0
1010000	ELEC PLANT IN SERV	WYP	\$20,763							0
1010000	ELEC PLANT IN SERV	WYU	\$6,123						20762.69606	0
1010000	ELEC PLANT IN SERV	Result	\$357,461	\$13,577	\$138,194	\$28,846	\$129,649	\$20,310	\$26,885	0
1010000	ELEC PLANT IN SERV	CA	\$3,944	\$3,944						0
1010000	ELEC PLANT IN SERV	IDU	\$13,744					\$13,744		0
1010000	ELEC PLANT IN SERV	OR	\$59,936		\$59,936					0
1010000	ELEC PLANT IN SERV	UT	\$78,919				\$78,919			0
1010000	ELEC PLANT IN SERV	WA	\$13,793			\$13,793				0
1010000	ELEC PLANT IN SERV	WYP	\$12,596						12596.43089	0
1010000	ELEC PLANT IN SERV	WYU	\$2,816						2816.419635	0
1010000	ELEC PLANT IN SERV	Result	\$185,748	\$13,944	\$59,936	\$13,793	\$78,919	\$13,744	\$15,413	0
1010000	ELEC PLANT IN SERV	CA	\$271	\$271						0
1010000	ELEC PLANT IN SERV	IDU	\$165					\$165		0
1010000	ELEC PLANT IN SERV	OR	\$2,434		\$2,434					0
1010000	ELEC PLANT IN SERV	UT	\$4,519				\$4,519			0
1010000	ELEC PLANT IN SERV	WA	\$527			\$527				0
1010000	ELEC PLANT IN SERV	WYP	\$761						761.054035	0
1010000	ELEC PLANT IN SERV	WYU	\$143						142.746945	0
1010000	ELEC PLANT IN SERV	Result	\$8,819	\$271	\$2,434	\$527	\$4,519	\$165	\$904	0
1010000	ELEC PLANT IN SERV	CA	\$661	\$661						0
1010000	ELEC PLANT IN SERV	IDU	\$596					\$596		0
1010000	ELEC PLANT IN SERV	OR	\$21,314		\$21,314					0
1010000	ELEC PLANT IN SERV	UT	\$26,204				\$26,204			0
1010000	ELEC PLANT IN SERV	WA	\$3,740			\$3,740				0
1010000	ELEC PLANT IN SERV	WYP	\$6,845						6844.849925	0
1010000	ELEC PLANT IN SERV	WYU	\$2,144						2143.990735	0
1010000	ELEC PLANT IN SERV	Result	\$61,503	\$661	\$21,314	\$3,740	\$26,204	\$596	\$8,989	0
1010000	ELEC PLANT IN SERV	IDU	\$93					\$93		0
1010000	ELEC PLANT IN SERV	OR	\$228		\$228					0
1010000	ELEC PLANT IN SERV	UT	\$1,388				\$1,388			0
1010000	ELEC PLANT IN SERV	WA	\$434						434.01495	0
1010000	ELEC PLANT IN SERV	WYP	\$2,142		\$228		\$1,388	\$93	\$434	0
1010000	ELEC PLANT IN SERV	WYU	\$1,129			\$80			\$87	0
1010000	ELEC PLANT IN SERV	Result	\$1,129	\$218	\$352	\$80	\$537	\$44	\$87	0
1010000	ELEC PLANT IN SERV	CA	\$2,413							0
1010000	ELEC PLANT IN SERV	IDU	\$2,413			\$2,413				0
1010000	ELEC PLANT IN SERV	OR	\$			\$				0
1010000	ELEC PLANT IN SERV	UT	\$5,598		\$1,621	\$441	\$2,316	\$302	\$768	\$14
1010000	ELEC PLANT IN SERV	WA	\$2,544				\$2,544			0
1010000	ELEC PLANT IN SERV	WYP	\$1,099			\$1,099				0
1010000	ELEC PLANT IN SERV	WYU	\$313						312.67395	0
1010000	ELEC PLANT IN SERV	Result	\$13,486	\$383	\$4,386	\$1,620	\$5,396	\$446	\$1,241	\$14



**Electric Plant with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-Ali	FERC
1010000	ELEC PLANT IN SERV	3892000	\$5						\$5	
1010000	ELEC PLANT IN SERV	3892000	\$1						\$1	
1010000	ELEC PLANT IN SERV	3892000	\$34						\$34	
1010000	ELEC PLANT IN SERV	3892000	\$52						\$52	\$2,43368
1010000	ELEC PLANT IN SERV	3892000	\$22						\$22	21,90815
1010000	ELEC PLANT IN SERV	3892000	\$115						\$115	\$75
1010000	ELEC PLANT IN SERV	3900000	\$1,486	\$1,486					\$1,486	0
1010000	ELEC PLANT IN SERV	3900000	\$7,915	\$204	\$2,467			\$3,763	\$307	\$6,111
1010000	ELEC PLANT IN SERV	3900000	\$9,600	\$204	\$2,467			\$9,600		0
1010000	ELEC PLANT IN SERV	3900000	\$22,183		\$22,183					0
1010000	ELEC PLANT IN SERV	3900000	\$5,701	\$1,000	\$1,581	\$459		\$2,350	\$313	\$876
1010000	ELEC PLANT IN SERV	3900000	\$75,186	\$1,833	\$21,768	\$5,919		\$31,103	\$4,057	\$10,317
1010000	ELEC PLANT IN SERV	3900000	\$36,105			\$10,854		\$36,105		0
1010000	ELEC PLANT IN SERV	3900000	\$10,854							0
1010000	ELEC PLANT IN SERV	3900000	\$3,273							0
1010000	ELEC PLANT IN SERV	3900000	\$2,315							0
1010000	ELEC PLANT IN SERV	3900000	\$174,617	\$3,623	\$47,999	\$17,795	\$73,321	\$14,278	\$17,392	\$208
1010000	ELEC PLANT IN SERV	3900000	\$1,038	\$1,038						0
1010000	ELEC PLANT IN SERV	3901000	\$3,275	\$84	\$1,021	\$233		\$1,557	\$127	\$253
1010000	ELEC PLANT IN SERV	3901000	\$10,044		\$10,044					0
1010000	ELEC PLANT IN SERV	3901000	\$15,706	\$383	\$4,547	\$1,236		\$6,498	\$848	\$39
1010000	ELEC PLANT IN SERV	3901000	\$19					\$19		0
1010000	ELEC PLANT IN SERV	3901000	\$2,606			\$2,606				0
1010000	ELEC PLANT IN SERV	3901000	\$7,887							0
1010000	ELEC PLANT IN SERV	3901000	\$39							0
1010000	ELEC PLANT IN SERV	3901000	\$40,613	\$1,506	\$15,612	\$4,075	\$8,073	\$975	\$975	\$39
1010000	ELEC PLANT IN SERV	3903000	\$103	\$103						0
1010000	ELEC PLANT IN SERV	3903000	\$936	\$24	\$292	\$67		\$445	\$72	\$
1010000	ELEC PLANT IN SERV	3903000	\$7							\$
1010000	ELEC PLANT IN SERV	3903000	\$494		\$494					0
1010000	ELEC PLANT IN SERV	3903000	\$82	\$2	\$26	\$7		\$38	\$5	\$14
1010000	ELEC PLANT IN SERV	3903000	\$10,638	\$259	\$3,080	\$837		\$4,401	\$574	\$1,460
1010000	ELEC PLANT IN SERV	3903000	\$178					\$178		0
1010000	ELEC PLANT IN SERV	3903000	\$22							0
1010000	ELEC PLANT IN SERV	3903000	\$254							0
1010000	ELEC PLANT IN SERV	3903000	\$7							0
1010000	ELEC PLANT IN SERV	3903000	\$12,730	\$388	\$3,891	\$933	\$5,061	\$622	\$622	\$27
1010000	ELEC PLANT IN SERV	3910000	\$124	\$124						0
1010000	ELEC PLANT IN SERV	3910000	\$1,977	\$51	\$616	\$141		\$940	\$77	\$153
1010000	ELEC PLANT IN SERV	3910000	\$145						\$145	\$
1010000	ELEC PLANT IN SERV	3910000	\$2,280		\$2,280					0
1010000	ELEC PLANT IN SERV	3910000	\$5	\$5	\$1	\$		\$2	\$	\$
1010000	ELEC PLANT IN SERV	3910000	\$2,950	\$52	\$818	\$238		\$1,216	\$162	\$453
1010000	ELEC PLANT IN SERV	3910000	\$14,797	\$361	\$4,284	\$1,165		\$6,121	\$798	\$2,030
1010000	ELEC PLANT IN SERV	3910000	\$74	\$1	\$21	\$6		\$30	\$4	\$12
1010000	ELEC PLANT IN SERV	3910000	\$76					\$76		0
1010000	ELEC PLANT IN SERV	3910000	\$642			\$642				0
1010000	ELEC PLANT IN SERV	3910000	\$912							0
1010000	ELEC PLANT IN SERV	3910000	\$58							0
1010000	ELEC PLANT IN SERV	3910000	\$24,740	\$989	\$9,020	\$2,192	\$9,085	\$1,187	\$1,187	\$48
1010000	ELEC PLANT IN SERV	3911000	\$3,648	\$89	\$1,056	\$287		\$1,509	\$197	\$501
1010000	ELEC PLANT IN SERV	3911000	\$194	\$194						\$
1010000	ELEC PLANT IN SERV	3912000	\$5,991	\$154	\$1,867	\$426		\$2,849	\$233	\$463
1010000	ELEC PLANT IN SERV	3912000	\$863							\$
1010000	ELEC PLANT IN SERV	3912000	\$2,419		\$2,419					0
1010000	ELEC PLANT IN SERV	3912000	\$107	\$2	\$28	\$8		\$44	\$6	\$18
1010000	ELEC PLANT IN SERV	3912000	\$1,352	\$24	\$375	\$109		\$557	\$74	\$208
1010000	ELEC PLANT IN SERV	3912000	\$44,115	\$1,076	\$12,772	\$3,473		\$18,250	\$2,381	\$6,054
1010000	ELEC PLANT IN SERV	3912000	\$2,710					\$2,710		0



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	WA	\$912							0
1010000	ELEC PLANT IN SERV	WYP	\$2,231							2231,49233
1010000	ELEC PLANT IN SERV	WYU	\$138							137,921365
1010000	ELEC PLANT IN SERV	Result	\$61,034	\$1,450	\$17,462	\$4,928	\$24,410	\$3,557	\$3,557	\$9,112
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$4							0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$4							0
1010000	OFFICE EQUIPMENT	CA	\$28							\$2
1010000	OFFICE EQUIPMENT	OR	\$38							0
1010000	OFFICE EQUIPMENT	OR	\$38							0
1010000	OFFICE EQUIPMENT	SG	\$650							\$100
1010000	OFFICE EQUIPMENT	SG	\$160							\$36
1010000	OFFICE EQUIPMENT	SO	\$134							\$18
1010000	OFFICE EQUIPMENT	SO	\$39							\$7
1010000	OFFICE EQUIPMENT	UT	\$32							0
1010000	OFFICE EQUIPMENT	UT	\$32							0
1010000	OFFICE EQUIPMENT	WA	\$10							0
1010000	OFFICE EQUIPMENT	WYP	\$17							0
1010000	OFFICE EQUIPMENT	WYP	\$4							17,204265
1010000	OFFICE EQUIPMENT	WYU	\$19							3,509
1010000	OFFICE EQUIPMENT	Result	\$917	\$266	\$75	\$369	\$44	\$141	\$44	\$141
1010000	1/4 TON MINI-PICKUPS AND VANS	CA	\$72							0
1010000	1/4 TON MINI-PICKUPS AND VANS	IDU	\$419							\$419
1010000	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,902							0
1010000	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,902							0
1010000	1/4 TON MINI-PICKUPS AND VANS	SG	\$159							\$88
1010000	1/4 TON MINI-PICKUPS AND VANS	SG	\$573							\$236
1010000	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,234							\$511
1010000	1/4 TON MINI-PICKUPS AND VANS	SO	\$357							\$67
1010000	1/4 TON MINI-PICKUPS AND VANS	SSGCH	\$45							\$7
1010000	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,739							0
1010000	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,739							0
1010000	1/4 TON MINI-PICKUPS AND VANS	WA	\$409							0
1010000	1/4 TON MINI-PICKUPS AND VANS	WA	\$409							0
1010000	1/4 TON MINI-PICKUPS AND VANS	WYP	\$527							526,96325
1010000	1/4 TON MINI-PICKUPS AND VANS	WYP	\$21							21,16683
1010000	1/4 TON MINI-PICKUPS AND VANS	WYU	\$21							0
1010000	1/4 TON MINI-PICKUPS AND VANS	Result	\$7,941	\$113	\$2,431	\$556	\$3,904	\$519	\$519	\$5
1010000	MID AND FULL SIZE AUTOMOBILES	IDU	\$34							\$34
1010000	MID AND FULL SIZE AUTOMOBILES	OR	\$492							0
1010000	MID AND FULL SIZE AUTOMOBILES	OR	\$492							0
1010000	MID AND FULL SIZE AUTOMOBILES	SG	\$38							\$6
1010000	MID AND FULL SIZE AUTOMOBILES	SG	\$115							\$22
1010000	MID AND FULL SIZE AUTOMOBILES	SO	\$398							\$55
1010000	MID AND FULL SIZE AUTOMOBILES	SO	\$1,104							\$60
1010000	MID AND FULL SIZE AUTOMOBILES	SSGCH	\$25							\$4
1010000	MID AND FULL SIZE AUTOMOBILES	SSGCH	\$25							\$4
1010000	MID AND FULL SIZE AUTOMOBILES	UT	\$495							0
1010000	MID AND FULL SIZE AUTOMOBILES	UT	\$495							0
1010000	MID AND FULL SIZE AUTOMOBILES	WA	\$73							0
1010000	MID AND FULL SIZE AUTOMOBILES	WA	\$73							0
1010000	MID AND FULL SIZE AUTOMOBILES	WYP	\$125							125,385795
1010000	MID AND FULL SIZE AUTOMOBILES	WYP	\$125							0
1010000	MID AND FULL SIZE AUTOMOBILES	Result	\$1,681	\$11	\$625	\$110	\$685	\$59	\$59	\$1
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$503							\$190
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$503							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,253							\$1,253
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$5,916							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$5,916							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$400							\$24
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$400							\$24
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,629							\$364
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,629							\$364
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,104							\$151
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$87							\$60
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	\$219							\$12
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	\$219							\$12
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	\$25							\$3
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	\$25							\$3
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$8,925							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$8,925							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,084							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,084							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,798							1798,056725
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,798							0
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$444							443,86389
1010000	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	Result	\$28,299	\$657	\$8,246	\$1,755	\$12,379	\$1,714	\$1,714	\$3,519
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$735							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$2,371							\$2,371
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$6,695							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$6,695							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	\$3							\$12
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	\$3							\$12
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	\$4,410							\$678
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	\$4,410							\$678
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$247							\$46
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$247							\$46
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	\$42							\$7
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	\$42							\$7
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$14,421							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$14,421							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$2,466							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$2,466							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$2,708							2707,54395
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$2,708							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$671							670,62986
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$671							0
1010000	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	Result	\$37,577	\$838	\$10,230	\$2,908	\$16,694	\$2,674	\$2,674	\$19
1010000	DUMP TRUCKS	OR	\$76							0





**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	SE	\$4	\$4	\$1	\$1	\$1	\$1	\$	\$1
1010000	ELEC PLANT IN SERV	SG	\$2,937	\$2,937	\$814	\$237	\$1,211	\$161	\$451	\$11
1010000	ELEC PLANT IN SERV	UT	\$146	\$146			\$146			
1010000	ELEC PLANT IN SERV	Result	\$3,163	\$3,163	\$892	\$237	\$1,359	\$161	\$452	\$11
1010000	ELEC PLANT IN SERV	CA	\$303	\$303						
1010000	ELEC PLANT IN SERV	IDU	\$814	\$814						
1010000	ELEC PLANT IN SERV	OR	\$2,643	\$2,643						
1010000	ELEC PLANT IN SERV	SE	\$50	\$50		\$4	\$21	\$3	\$9	\$
1010000	ELEC PLANT IN SERV	SG	\$2,105	\$2,105	\$584	\$170	\$668	\$116	\$324	\$8
1010000	ELEC PLANT IN SERV	SO	\$547	\$547	\$158	\$43	\$226	\$29	\$75	\$1
1010000	ELEC PLANT IN SERV	SSGCH	\$45	\$45	\$13	\$4	\$18	\$2	\$7	\$
1010000	ELEC PLANT IN SERV	SSGCT	\$19	\$19	\$5	\$2	\$8	\$1	\$3	\$
1010000	ELEC PLANT IN SERV	UT	\$4,196	\$4,196		\$558	\$4,196			
1010000	ELEC PLANT IN SERV	WA	\$568	\$568						
1010000	ELEC PLANT IN SERV	WYP	\$1,724	\$1,724						
1010000	ELEC PLANT IN SERV	WYU	\$303	\$303						
1010000	ELEC PLANT IN SERV	Result	\$13,307	\$13,307	\$3,416	\$780	\$5,337	\$965	\$2,443	\$10
1010000	ELEC PLANT IN SERV	CA	\$25	\$25						
1010000	ELEC PLANT IN SERV	IDU	\$32	\$32						
1010000	ELEC PLANT IN SERV	OR	\$175	\$175						
1010000	ELEC PLANT IN SERV	SG	\$218	\$218	\$61	\$18	\$90	\$12	\$34	\$1
1010000	ELEC PLANT IN SERV	SO	\$16	\$16	\$5	\$1	\$7	\$1	\$2	\$
1010000	ELEC PLANT IN SERV	SSGCH	\$6	\$6	\$2	\$1	\$3	\$	\$1	\$
1010000	ELEC PLANT IN SERV	UT	\$177	\$177		\$32	\$177			
1010000	ELEC PLANT IN SERV	WA	\$32	\$32						
1010000	ELEC PLANT IN SERV	WYP	\$98	\$98						
1010000	ELEC PLANT IN SERV	WYU	\$16	\$16						
1010000	ELEC PLANT IN SERV	Result	\$197	\$197	\$29	\$52	\$277	\$45	\$151	\$1
1010000	ELEC PLANT IN SERV	OR	\$187	\$187						
1010000	ELEC PLANT IN SERV	SG	\$373	\$373	\$7	\$30	\$154	\$20	\$57	\$1
1010000	ELEC PLANT IN SERV	SO	\$381	\$381	\$9	\$30	\$157	\$21	\$52	\$1
1010000	ELEC PLANT IN SERV	UT	\$893	\$893		\$170	\$893			
1010000	ELEC PLANT IN SERV	WA	\$170	\$170						
1010000	ELEC PLANT IN SERV	WYP	\$86	\$86						
1010000	ELEC PLANT IN SERV	WYU	\$2,091	\$2,091	\$16	\$230	\$1,205	\$41	\$196	\$2
1010000	ELEC PLANT IN SERV	SO	\$3,643	\$3,643	\$89	\$287	\$1,507	\$197	\$500	\$9
1010000	ELEC PLANT IN SERV	Result	\$3,643	\$3,643	\$89	\$287	\$1,507	\$197	\$500	\$9
1010000	ELEC PLANT IN SERV	CA	\$161	\$161						
1010000	ELEC PLANT IN SERV	IDU	\$564	\$564						
1010000	ELEC PLANT IN SERV	OR	\$2,524	\$2,524						
1010000	ELEC PLANT IN SERV	SG	\$4,303	\$4,303	\$76	\$347	\$1,774	\$236	\$661	\$16
1010000	ELEC PLANT IN SERV	SO	\$428	\$428	\$10	\$34	\$177	\$23	\$59	\$1
1010000	ELEC PLANT IN SERV	SSGCT	\$54	\$54	\$1	\$4	\$23	\$3	\$7	\$
1010000	ELEC PLANT IN SERV	UT	\$3,754	\$3,754						
1010000	ELEC PLANT IN SERV	WA	\$513	\$513						
1010000	ELEC PLANT IN SERV	WYP	\$1,083	\$1,083						
1010000	ELEC PLANT IN SERV	WYU	\$252	\$252						
1010000	ELEC PLANT IN SERV	Result	\$13,855	\$13,855	\$248	\$898	\$5,778	\$826	\$2,062	\$17
1010000	ELEC PLANT IN SERV	CA	\$703	\$703						
1010000	ELEC PLANT IN SERV	IDU	\$1,659	\$1,659						
1010000	ELEC PLANT IN SERV	OR	\$10,045	\$10,045						
1010000	ELEC PLANT IN SERV	SE	\$7	\$7		\$1	\$3		\$1	
1010000	ELEC PLANT IN SERV	SG	\$25,417	\$25,417	\$447	\$2,049	\$10,478	\$1,396	\$3,906	\$94
1010000	ELEC PLANT IN SERV	SO	\$4,073	\$4,073	\$99	\$321	\$1,685	\$220	\$559	\$10
1010000	ELEC PLANT IN SERV	SSGCH	\$1,768	\$1,768	\$31	\$146	\$714	\$97	\$277	\$6
1010000	ELEC PLANT IN SERV	SSGCT	\$47	\$47	\$1	\$4	\$20	\$3	\$6	\$
1010000	ELEC PLANT IN SERV	UT	\$12,217	\$12,217						
1010000	ELEC PLANT IN SERV	WA	\$2,551	\$2,551						
1010000	ELEC PLANT IN SERV	WYP	\$3,659	\$3,659						
1010000	ELEC PLANT IN SERV	WYU	\$705	\$705						



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	Result	\$62,850	\$1,281	\$18,784	\$5,070	\$25,116	\$3,374	\$9,113	\$111
1010000	ELEC PLANT IN SERV	CA	\$403	\$403						
1010000	LABORATORY EQUIPMENT	IDU	\$1,306					\$1,306		
1010000	LABORATORY EQUIPMENT	OR	\$10,519							
1010000	LABORATORY EQUIPMENT	SE	\$25		\$6	\$2	\$10	\$1	\$4	\$
1010000	LABORATORY EQUIPMENT	SG	\$6,528	\$115	\$1,810	\$526	\$2,691	\$358	\$1,003	\$24
1010000	LABORATORY EQUIPMENT	SO	\$5,370	\$151	\$1,555	\$423	\$2,221	\$290	\$737	\$13
1010000	LABORATORY EQUIPMENT	SSGCH	\$253	\$4	\$71	\$1	\$102	\$14	\$40	\$1
1010000	LABORATORY EQUIPMENT	SSGCT	\$14	\$4	\$4	\$1	\$6	\$1	\$2	\$
1010000	LABORATORY EQUIPMENT	UT	\$7,736				\$7,736			
1010000	LABORATORY EQUIPMENT	WA	\$2,028			\$2,028				
1010000	LABORATORY EQUIPMENT	WYP	\$3,475						3475.02892	
1010000	LABORATORY EQUIPMENT	WYU	\$730						730.344125	
1010000	LABORATORY EQUIPMENT	Result	\$38,387	\$654	\$13,965	\$3,001	\$12,767	\$1,971	\$5,991	\$39
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	CA	\$1,003	\$1,003						
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	IDU	\$1,445					\$1,445		
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	OR	\$5,285		\$2,285					
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	SG	\$458	\$8	\$126	\$37	\$188	\$25	\$70	\$2
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	SO	\$40	\$1	\$12	\$3	\$16	\$2	\$5	\$
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	UT	\$3,438				\$3,438			
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	WA	\$1,362			\$1,362				
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	WYP	\$1,891						1890.99332	
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	WYU	\$460						459.506875	
1010000	"AERIAL LIFT P.B. TRUCKS, 10000#-16000# GV	Result	\$19,379	\$1,012	\$5,423	\$1,402	\$3,643	\$1,472	\$2,426	\$2
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$173						
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171		\$978			\$171		
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$978							
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$62	\$1	\$17	\$5	\$26	\$3	\$10	\$
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$40	\$1	\$11	\$3	\$16	\$2	\$5	\$
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,975				\$1,975			
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$205						204.87037	
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210						209.91423	
1010000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	Result	\$3,614	\$175	\$1,007	\$8	\$2,017	\$177	\$450	\$
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,234	\$1,234						
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,384					\$2,384		
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$11,279		\$11,279					
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$1,034	\$18	\$287	\$53	\$426	\$57	\$159	\$4
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$72	\$2	\$21	\$6	\$30	\$4	\$10	\$
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	\$46	\$1	\$13	\$4	\$19	\$3	\$7	\$
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$13,379				\$13,379			
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$2,776			\$2,776				
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$3,984						3983.794875	
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$969						969.27742	
1010000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	Result	\$37,155	\$1,254	\$11,599	\$2,869	\$13,853	\$2,447	\$5,129	\$4
1010000	CRANES	OR	\$153		\$153					
1010000	CRANES	SG	\$2,966	\$52	\$822	\$239	\$1,222	\$163	\$456	\$11
1010000	CRANES	SO	\$43	\$1	\$13	\$3	\$18	\$2	\$6	\$
1010000	CRANES	SSGCH	\$233	\$4	\$66	\$19	\$94	\$13	\$36	\$1
1010000	CRANES	UT	\$18				\$18			
1010000	CRANES	Result	\$3,413	\$57	\$1,054	\$262	\$1,352	\$178	\$498	\$12
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	\$35	\$1	\$9	\$3	\$14	\$2	\$6	\$
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	\$22,713	\$400	\$6,297	\$1,831	\$9,363	\$1,247	\$3,490	\$84
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$939	\$23	\$272	\$74	\$388	\$51	\$129	\$2
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	\$257	\$5	\$73	\$21	\$104	\$14	\$40	\$1
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,027				\$1,027			
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$70						69.82283	
1010000	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYU	\$25,041	\$428	\$6,651	\$1,928	\$10,897	\$1,314	\$3,735	\$68
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$760							
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$1,957					\$1,957		
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$8,753							



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	ELEC PLANT IN SERV	SG	\$154	\$3	\$43	\$12	\$63	\$8	\$24	\$1
1010000	ELEC PLANT IN SERV	SO	\$321	\$8	\$93	\$25	\$133	\$44	\$4	\$1
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$11,382	\$8	\$93	\$25	\$133	\$44	\$4	\$1
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,926		\$1,926					
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,406						3406.374845	
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$470						469.661015	
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	Result	\$29,129	\$771	\$8,889	\$1,964	\$11,578	\$1,983	\$3,944	\$1
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$379							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	\$1,027						\$1,027	
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	\$1,311							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SE	\$39						\$2	\$7
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG	\$4,426	\$78	\$1,227	\$357	\$1,825	\$243	\$680	\$16
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	\$112	\$3	\$33	\$9	\$47	\$6	\$6	\$15
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SSGCH	\$440	\$8	\$124	\$36	\$177	\$24	\$69	\$2
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	\$3,431							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	\$578							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	\$944							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	\$581							
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	Result	\$13,269	\$467	\$2,705	\$983	\$5,486	\$1,302	\$2,297	\$18
1010000	COMMUNICATION EQUIPMENT	CA	\$2,761	\$2,761						
1010000	COMMUNICATION EQUIPMENT	CN	\$3,529	\$91	\$1,100	\$251	\$1,678	\$137	\$272	\$
1010000	COMMUNICATION EQUIPMENT	IDU	\$5,370						\$5,370	\$
1010000	COMMUNICATION EQUIPMENT	OR	\$35,589							
1010000	COMMUNICATION EQUIPMENT	SE	\$113	\$2	\$29	\$9	\$47	\$7	\$19	\$
1010000	COMMUNICATION EQUIPMENT	SG	\$81,767	\$1,439	\$22,670	\$6,591	\$33,707	\$4,490	\$12,566	\$304
1010000	COMMUNICATION EQUIPMENT	SO	\$49,981	\$1,219	\$3,935	\$14,471	\$20,677	\$2,697	\$6,859	\$124
1010000	COMMUNICATION EQUIPMENT	SSGCH	\$1,010	\$18	\$285	\$83	\$408	\$55	\$158	\$4
1010000	COMMUNICATION EQUIPMENT	SSGCT	\$	\$	\$3	\$1	\$5	\$1	\$2	\$
1010000	COMMUNICATION EQUIPMENT	UT	\$27,693						\$27,693	\$
1010000	COMMUNICATION EQUIPMENT	WA	\$8,781							
1010000	COMMUNICATION EQUIPMENT	WYP	\$14,625							
1010000	COMMUNICATION EQUIPMENT	WYU	\$3,050							
1010000	COMMUNICATION EQUIPMENT	Result	\$234,281	\$5,529	\$74,147	\$19,650	\$84,214	\$12,757	\$37,551	\$432
1010000	MOBILE RADIO EQUIPMENT	CA	\$19	\$19						
1010000	MOBILE RADIO EQUIPMENT	CN	\$5	\$5	\$2	\$	\$2	\$	\$	\$
1010000	MOBILE RADIO EQUIPMENT	IDU	\$140						\$140	\$
1010000	MOBILE RADIO EQUIPMENT	OR	\$1,195							
1010000	MOBILE RADIO EQUIPMENT	SE	\$1	\$	\$	\$	\$1	\$	\$	\$
1010000	MOBILE RADIO EQUIPMENT	SG	\$402	\$7	\$112	\$32	\$166	\$22	\$62	\$1
1010000	MOBILE RADIO EQUIPMENT	SO	\$677	\$17	\$196	\$53	\$280	\$37	\$93	\$2
1010000	MOBILE RADIO EQUIPMENT	SSGCH	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$
1010000	MOBILE RADIO EQUIPMENT	SSGCT	\$1	\$	\$	\$	\$	\$	\$	\$
1010000	MOBILE RADIO EQUIPMENT	UT	\$1,445						\$1,445	\$
1010000	MOBILE RADIO EQUIPMENT	WA	\$314							
1010000	MOBILE RADIO EQUIPMENT	WYP	\$317							
1010000	MOBILE RADIO EQUIPMENT	WYU	\$35							
1010000	MOBILE RADIO EQUIPMENT	Result	\$4,566	\$43	\$1,509	\$401	\$1,900	\$200	\$510	\$3
1010000	MISCELLANEOUS EQUIPMENT	CA	\$28	\$28						
1010000	MISCELLANEOUS EQUIPMENT	CN	\$199	\$5	\$62	\$14	\$94	\$8	\$15	\$
1010000	MISCELLANEOUS EQUIPMENT	IDU	\$62						\$62	\$
1010000	MISCELLANEOUS EQUIPMENT	OR	\$514							
1010000	MISCELLANEOUS EQUIPMENT	SE	\$2	\$	\$	\$	\$1	\$	\$	\$
1010000	MISCELLANEOUS EQUIPMENT	SG	\$1,662	\$30	\$466	\$136	\$694	\$92	\$259	\$6
1010000	MISCELLANEOUS EQUIPMENT	SO	\$3,315	\$81	\$960	\$261	\$1,372	\$179	\$455	\$8
1010000	MISCELLANEOUS EQUIPMENT	SSGCH	\$341						\$341	\$
1010000	MISCELLANEOUS EQUIPMENT	UT	\$103							
1010000	MISCELLANEOUS EQUIPMENT	WA	\$160							
1010000	MISCELLANEOUS EQUIPMENT	WYP	\$22							
1010000	MISCELLANEOUS EQUIPMENT	WYU	\$22							
1010000	MISCELLANEOUS EQUIPMENT	Result	\$6,428	\$144	\$2,003	\$514	\$2,501	\$341	\$911	\$15
1010000	LAND OWNED IN FEE	SE	\$2,635	\$43	\$684	\$199	\$1,088	\$158	\$454	\$9





**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC
1010000	ELEC PLANT IN SERV	Result	\$2,635	\$43	\$684	\$199	\$1,088	\$158	\$454	\$9
1010000	ELEC PLANT IN SERV	SE	\$52,551	\$863	\$13,644	\$3,967	\$21,704	\$3,146	\$9,048	\$178
1010000	ELEC PLANT IN SERV	Result	\$52,551	\$863	\$13,644	\$3,967	\$21,704	\$3,146	\$9,048	\$178
1010000	ELEC PLANT IN SERV	SE	\$40,055	\$658	\$10,400	\$3,024	\$16,544	\$2,398	\$6,897	\$136
1010000	ELEC PLANT IN SERV	Result	\$40,055	\$658	\$10,400	\$3,024	\$16,544	\$2,398	\$6,897	\$136
1010000	ELEC PLANT IN SERV	SE	\$12,032	\$188	\$3,124	\$808	\$4,969	\$720	\$2,072	\$41
1010000	ELEC PLANT IN SERV	Result	\$12,032	\$188	\$3,124	\$808	\$4,969	\$720	\$2,072	\$41
1010000	ELEC PLANT IN SERV	SE	\$3,425	\$56	\$889	\$259	\$1,414	\$205	\$590	\$12
1010000	ELEC PLANT IN SERV	Result	\$3,425	\$56	\$889	\$259	\$1,414	\$205	\$590	\$12
1010000	ELEC PLANT IN SERV	SE	\$64,620	\$1,061	\$16,778	\$4,878	\$26,689	\$3,869	\$11,126	\$219
1010000	ELEC PLANT IN SERV	Result	\$64,620	\$1,061	\$16,778	\$4,878	\$26,689	\$3,869	\$11,126	\$219
1010000	ELEC PLANT IN SERV	SE	\$17,700	\$291	\$4,595	\$1,336	\$7,310	\$1,060	\$3,047	\$60
1010000	ELEC PLANT IN SERV	Result	\$17,700	\$291	\$4,595	\$1,336	\$7,310	\$1,060	\$3,047	\$60
1010000	ELEC PLANT IN SERV	SE	\$10,720	\$176	\$2,783	\$809	\$4,427	\$642	\$1,846	\$36
1010000	ELEC PLANT IN SERV	Result	\$10,720	\$176	\$2,783	\$809	\$4,427	\$642	\$1,846	\$36
1010000	ELEC PLANT IN SERV	SE	\$17,098	\$281	\$4,439	\$1,291	\$7,062	\$1,024	\$2,944	\$58
1010000	ELEC PLANT IN SERV	Result	\$17,098	\$281	\$4,439	\$1,291	\$7,062	\$1,024	\$2,944	\$58
1010000	ELEC PLANT IN SERV	SE	\$3,713	\$61	\$964	\$280	\$1,534	\$222	\$639	\$13
1010000	ELEC PLANT IN SERV	Result	\$3,713	\$61	\$964	\$280	\$1,534	\$222	\$639	\$13
1010000	ELEC PLANT IN SERV	SE	\$1,176	\$19	\$305	\$89	\$486	\$70	\$202	\$4
1010000	ELEC PLANT IN SERV	Result	\$1,176	\$19	\$305	\$89	\$486	\$70	\$202	\$4
1010000	ELEC PLANT IN SERV	SE	\$5,171	\$85	\$1,343	\$390	\$2,136	\$310	\$890	\$18
1010000	ELEC PLANT IN SERV	Result	\$5,171	\$85	\$1,343	\$390	\$2,136	\$310	\$890	\$18
1010000	ELEC PLANT IN SERV	SE	\$2,286	\$38	\$594	\$173	\$944	\$137	\$394	\$8
1010000	ELEC PLANT IN SERV	Result	\$2,286	\$38	\$594	\$173	\$944	\$137	\$394	\$8
1010000	ELEC PLANT IN SERV	SE	\$615	\$10	\$160	\$46	\$254	\$37	\$106	\$2
1010000	ELEC PLANT IN SERV	Result	\$615	\$10	\$160	\$46	\$254	\$37	\$106	\$2
1010000	ELEC PLANT IN SERV	SE	\$36,750	\$604	\$9,542	\$2,774	\$15,179	\$2,200	\$6,327	\$125
1010000	ELEC PLANT IN SERV	Result	\$36,750	\$604	\$9,542	\$2,774	\$15,179	\$2,200	\$6,327	\$125
1010000	ELEC PLANT IN SERV	SE	\$17,919,026	\$437,163	\$5,190,608	\$1,411,126	\$7,408,295	\$966,477	\$2,459,772	\$44,688
1019000	ELEC PLT IN SERV-OTH	Result	\$2,619	-\$50	-\$781	-\$227	-\$1,162	-\$155	-\$433	-\$10
1019000	ELEC PLT IN SERV-OTH	SE	\$2,619	-\$50	-\$781	-\$227	-\$1,162	-\$155	-\$433	-\$10
1019000	ELEC PLT IN SERV-OTH	Result	\$2,619	-\$50	-\$781	-\$227	-\$1,162	-\$155	-\$433	-\$10
1019000	ELEC PLT IN SERV-OTH	SE	-\$499	-\$9	-\$138	-\$40	-\$206	-\$27	-\$77	-\$2
1019000	ELEC PLT IN SERV-OTH	Result	-\$499	-\$9	-\$138	-\$40	-\$206	-\$27	-\$77	-\$2
1019000	ELEC PLT IN SERV-OTH	SE	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8
1019000	ELEC PLT IN SERV-OTH	Result	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8
1019000	ELEC PLT IN SERV-OTH	SE	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46
1019000	ELEC PLT IN SERV-OTH	Result	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46	-\$46
1019000	ELEC PLT IN SERV-OTH	SE	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21
1019000	ELEC PLT IN SERV-OTH	Result	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21	-\$21
1019000	ELEC PLT IN SERV-OTH	SE	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4
1019000	ELEC PLT IN SERV-OTH	Result	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4	-\$4
1019000	ELEC PLT IN SERV-OTH	SE	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107
1019000	ELEC PLT IN SERV-OTH	Result	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107	-\$107
1019000	ELEC PLT IN SERV-OTH	SE	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$
1019000	ELEC PLT IN SERV-OTH	Result	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$
1019000	ELEC PLT IN SERV-OTH	SE	-\$3,425	-\$556	-\$965	-\$288	-\$1,397	-\$190	-\$514	-\$12
1019000	ELEC PLT IN SERV-OTH	Result	-\$3,425	-\$556	-\$965	-\$288	-\$1,397	-\$190	-\$514	-\$12
1061000	DIST COMP CONST NOT	Result	\$1,723	\$556	\$4,551	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723
1061000	DIST COMP CONST NOT	SE	\$1,723	\$556	\$4,551	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723
1061000	DIST COMP CONST NOT	Result	\$1,723	\$556	\$4,551	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723
1061000	DIST COMP CONST NOT	SE	\$13,356	\$1,347	\$13,356	\$13,356	\$13,356	\$13,356	\$13,356	\$13,356
1061000	DIST COMP CONST NOT	Result	\$13,356	\$1,347	\$13,356	\$13,356	\$13,356	\$13,356	\$13,356	\$13,356
1061000	DIST COMP CONST NOT	SE	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984
1061000	DIST COMP CONST NOT	Result	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984	\$1,984
1061000	DIST COMP CONST NOT	SE	\$23,518	\$556	\$4,551	\$1,347	\$13,356	\$1,723	\$1,984	\$82
1061000	DIST COMP CONST NOT	Result	\$23,518	\$556	\$4,551	\$1,347	\$13,356	\$1,723	\$1,984	\$82
1061000	DIST COMP CONST NOT	SE	\$22,041	\$388	\$6,111	\$1,777	\$9,086	\$1,210	\$3,387	\$82
1061000	DIST COMP CONST NOT	Result	\$22,041	\$388	\$6,111	\$1,777	\$9,086	\$1,210	\$3,387	\$82
1061000	DIST COMP CONST NOT	SE	\$22,041	\$388	\$6,111	\$1,777	\$9,086	\$1,210	\$3,387	\$82
1061000	DIST COMP CONST NOT	Result	\$22,041	\$388	\$6,111	\$1,777	\$9,086	\$1,210	\$3,387	\$82
1061000	DIST COMP CONST NOT	SE	\$6,728	\$118	\$1,865	\$542	\$2,774	\$369	\$1,034	\$25
1061000	DIST COMP CONST NOT	Result	\$6,728	\$118	\$1,865	\$542	\$2,774	\$369	\$1,034	\$25
1061000	DIST COMP CONST NOT	SE	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98
1061000	DIST COMP CONST NOT	Result	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98
1061000	DIST COMP CONST NOT	SE	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98
1061000	DIST COMP CONST NOT	Result	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98
1064000	GEN COMP CONST NOT	Result	\$98	\$22	\$28	\$8	\$41	\$5	\$14	\$
1064000	GEN COMP CONST NOT	SE	\$98	\$22	\$28	\$8	\$41	\$5	\$14	\$
1064000	GEN COMP CONST NOT	Result	\$98	\$22	\$28	\$8	\$41	\$5	\$14	\$
1064000	GEN COMP CONST NOT	SE	\$98	\$22	\$28	\$8	\$41	\$5	\$14	\$



**Electric Plant with Unclassified Plant (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
Overall Result			\$17,967,987	\$438,170	\$5,202,197	\$1,414,512	\$7,433,154	\$969,595	\$2,465,677	\$44,683





**Capital Lease (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1011000	3908000	CAPITAL LEASE COMMON	\$5,882		\$5,882				\$0			
1011000	3908000	CAPITAL LEASE COMMON	\$14,682	\$258	\$4,071	\$1,183	\$6,052	\$806	\$2,256	\$55		
1011000	3908000	CAPITAL LEASE COMMON	\$12,902	\$315	\$3,736	\$1,016	\$5,338	\$696	\$1,771	\$32		
1011000	3908000	CAPITAL LEASE COMMON	\$5,857				\$5,857		\$0			
1011000	3908000	CAPITAL LEASE COMMON	\$1,388						\$1,388			
1011000	3908000	CAPITAL LEASE COMMON	<b>\$40,711</b>	<b>\$573</b>	<b>\$13,688</b>	<b>\$2,199</b>	<b>\$17,247</b>	<b>\$1,503</b>	<b>\$5,415</b>	<b>\$87</b>		
1011000	<b>Result</b>		<b>\$40,711</b>	<b>\$573</b>	<b>\$13,688</b>	<b>\$2,199</b>	<b>\$17,247</b>	<b>\$1,503</b>	<b>\$5,415</b>	<b>\$87</b>		
1110000	3908000	CAPITAL LEASE COMMON	\$ (1,115)		\$ (1,115)				\$0			
1110000	3908000	CAPITAL LEASE COMMON	\$ (1,012)	\$ (18)	\$ (281)	\$ (82)	\$ (417)	\$ (56)	\$ (156)	\$ (4)		
1110000	3908000	CAPITAL LEASE COMMON	\$2,249	\$55	\$651	\$177	\$930	\$121	\$309	\$6		
1110000	3908000	CAPITAL LEASE COMMON	\$ (526)				\$ (526)		\$0			
1110000	3908000	CAPITAL LEASE COMMON	\$ (433)						\$ (433)			
1110000	3908000	CAPITAL LEASE COMMON	<b>\$ (837)</b>	<b>\$37</b>	<b>\$ (744)</b>	<b>\$95</b>	<b>\$ (13)</b>	<b>\$66</b>	<b>\$ (280)</b>	<b>\$2</b>		
1110000	<b>Result</b>		<b>\$ (837)</b>	<b>\$37</b>	<b>\$ (744)</b>	<b>\$95</b>	<b>\$ (13)</b>	<b>\$66</b>	<b>\$ (280)</b>	<b>\$2</b>		
<b>Overall Result</b>			<b>\$39,874</b>	<b>\$610</b>	<b>\$12,944</b>	<b>\$2,295</b>	<b>\$17,234</b>	<b>\$1,568</b>	<b>\$5,134</b>	<b>\$88</b>		





**Plant Held for Future Use (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1050000	3400000	SG	\$8,923	\$157	\$2,474	\$719	\$3,678	\$490	\$1,371	\$33
1050000	3400000	Result	\$8,923	\$157	\$2,474	\$719	\$3,678	\$490	\$1,371	\$33
1050000	3500000	SG	\$156	\$3	\$43	\$13	\$64	\$9	\$24	\$1
1050000	3500000	Result	\$156	\$3	\$43	\$13	\$64	\$9	\$24	\$1
1050000	3501000	SG	\$1,292	\$23	\$358	\$104	\$533	\$71	\$199	\$5
1050000	3501000	UT	\$99				\$99		0	
1050000	3501000	Result	\$1,390	\$23	\$358	\$104	\$631	\$71	\$199	\$5
1050000	3601000	OR	\$746		\$746				0	
1050000	3601000	UT	\$2,219				\$2,219		0	
1050000	3601000	Result	\$2,965		\$746		\$2,219		0	
1050000	3992200	SE	\$953	\$16	\$247	\$72	\$394	\$57	\$164	\$3
1050000	3992200	Result	\$953	\$16	\$247	\$72	\$394	\$57	\$164	\$3
1050000	Result		\$14,388	\$198	\$3,869	\$908	\$6,987	\$627	\$1,758	\$42
Overall Result			\$14,388	\$198	\$3,869	\$908	\$6,987	\$627	\$1,758	\$42

B11. MISC. DEFERRED  
DEBITS



**Deferred Debits (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1861000	185016	SE	\$407	\$7	\$106	\$31	\$168	\$24	\$70	\$1		
1861000	185016	Result	\$407	\$7	\$106	\$31	\$168	\$24	\$70	\$1		
1861000	Result		\$407	\$7	\$106	\$31	\$168	\$24	\$70	\$1		
1861200	185025	SO	\$53	\$1	\$15	\$4	\$22	\$3	\$7	\$0		
1861200	185025	Result	\$53	\$1	\$15	\$4	\$22	\$3	\$7	\$0		
1861200	185026	SO	\$86	\$2	\$25	\$7	\$35	\$5	\$12	\$0		
1861200	185026	Result	\$86	\$2	\$25	\$7	\$35	\$5	\$12	\$0		
1861200	185027	OTHER	\$1,940						\$0	\$0		
1861200	185027	Result	\$1,940						\$0	\$0		\$1,940
1861200	185028	OTHER	\$785						\$0	\$0		
1861200	185028	Result	\$785						\$0	\$0		\$785
1861200	185029	OTHER	\$390						\$0	\$0		
1861200	185029	Result	\$390						\$0	\$0		\$390
1861200	185030	OTHER	\$582						\$0	\$0		
1861200	185030	Result	\$582						\$0	\$0		\$582
1861200	Result		\$3,837	\$3	\$40	\$11	\$68	\$8	\$19	\$0		\$3,697
1865000	134200	SE	\$1,103	\$18	\$286	\$83	\$456	\$66	\$190	\$4		
1865000	134200	Result	\$1,103	\$18	\$286	\$83	\$456	\$66	\$190	\$4		
1865000	184414	SE	\$4,693	\$77	\$1,218	\$354	\$1,938	\$281	\$808	\$16		
1865000	184414	Result	\$4,693	\$77	\$1,218	\$354	\$1,938	\$281	\$808	\$16		
1865000	184415	SE	\$4,618	\$76	\$1,199	\$349	\$1,907	\$276	\$795	\$16		
1865000	184415	Result	\$4,618	\$76	\$1,199	\$349	\$1,907	\$276	\$795	\$16		
1865000	Result		\$10,414	\$171	\$2,704	\$786	\$4,301	\$623	\$1,793	\$35		
1867000	134300	SE	\$81	\$1	\$21	\$6	\$33	\$5	\$14	\$0		
1867000	134300	Result	\$81	\$1	\$21	\$6	\$33	\$5	\$14	\$0		
1867000	Result		\$81	\$1	\$21	\$6	\$33	\$5	\$14	\$0		
1868000	134360	SG	\$1,516	\$27	\$420	\$122	\$625	\$83	\$233	\$6		
1868000	134360	Result	\$1,516	\$27	\$420	\$122	\$625	\$83	\$233	\$6		
1868000	134361	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
1868000	134361	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
1868000	185306	SG	\$171	\$3	\$48	\$14	\$71	\$9	\$26	\$1		
1868000	185306	Result	\$171	\$3	\$48	\$14	\$71	\$9	\$26	\$1		
1868000	185309	SG	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0		
1868000	185309	Result	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0		
1868000	185311	SG	\$1,248	\$22	\$346	\$101	\$514	\$69	\$192	\$5		
1868000	185311	Result	\$1,248	\$22	\$346	\$101	\$514	\$69	\$192	\$5		
1868000	185313	SG	\$14,512	\$255	\$4,024	\$1,170	\$5,982	\$797	\$2,230	\$54		
1868000	185313	Result	\$14,512	\$255	\$4,024	\$1,170	\$5,982	\$797	\$2,230	\$54		
1868000	185335	SG	\$588	\$11	\$166	\$48	\$247	\$33	\$92	\$2		
1868000	185335	Result	\$588	\$11	\$166	\$48	\$247	\$33	\$92	\$2		
1868000	185336	SG	\$1,283	\$23	\$356	\$103	\$529	\$70	\$197	\$5		
1868000	185336	Result	\$1,283	\$23	\$356	\$103	\$529	\$70	\$197	\$5		
1868000	185337	SG	\$1,274	\$22	\$353	\$103	\$525	\$70	\$196	\$5		
1868000	185337	Result	\$1,274	\$22	\$353	\$103	\$525	\$70	\$196	\$5		
1868000	185340	WA										
1868000	185340	Result										
1868000	185342	SG	\$421	\$7	\$117	\$34	\$174	\$23	\$65	\$2		
1868000	185342	Result	\$421	\$7	\$117	\$34	\$174	\$23	\$65	\$2		





**Deferred Debits (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1868000	185346	WA	\$117							\$0		
1868000	185346	Result	\$117			\$117				\$0		
1868000	185349	OTHER	\$9,601							\$0		\$9,601
1868000	185349	Result	\$9,601							\$0		\$9,601
1868000	185351	OTHER	\$9,828							\$0		\$9,828
1868000	185351	Result	\$9,828							\$0		\$9,828
1868000	185353	SG	\$8,399	\$148	\$2,329	\$677	\$3,462	\$461	\$1,291	\$31		
1868000	185353	Result	\$8,399	\$148	\$2,329	\$677	\$3,462	\$461	\$1,291	\$31		
1868000	185354	SG	\$ (8,399)	\$ (148)	\$ (2,329)	\$ (677)	\$ (3,462)	\$ (461)	\$ (1,291)	\$ (31)		
1868000	185354	Result	\$ (8,399)	\$ (148)	\$ (2,329)	\$ (677)	\$ (3,462)	\$ (461)	\$ (1,291)	\$ (31)		
1868000	185360	SG	\$4,214	\$74	\$1,168	\$340	\$1,737	\$231	\$648	\$16		
1868000	185360	Result	\$4,214	\$74	\$1,168	\$340	\$1,737	\$231	\$648	\$16		
1868000	184441	SG	\$44,797	\$444	\$7,001	\$2,153	\$10,409	\$1,387	\$3,880	\$94	\$19,429	
1868200	184441	Result	\$203	\$4	\$56	\$16	\$84	\$11	\$31	\$1		
1868200	185334	SG	\$4,736	\$83	\$1,313	\$382	\$1,952	\$260	\$728	\$18		
1869000	185334	Result	\$4,736	\$83	\$1,313	\$382	\$1,952	\$260	\$728	\$18		
1869000	Result		\$64,475	\$714	\$11,241	\$3,385	\$17,005	\$2,318	\$6,636	\$149	\$23,127	







**Material & Supplies (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1511100	0	SE	\$1,778	\$29	\$462	\$134	\$735	\$106	\$306	\$6
1511100	0	Result	<b>\$1,778</b>	<b>\$29</b>	<b>\$462</b>	<b>\$134</b>	<b>\$735</b>	<b>\$106</b>	<b>\$306</b>	<b>\$6</b>
1511120	0	SE	\$36,003	\$591	\$9,348	\$2,718	\$14,870	\$2,155	\$6,199	\$122
1511120	0	Result	<b>\$36,003</b>	<b>\$591</b>	<b>\$9,348</b>	<b>\$2,718</b>	<b>\$14,870</b>	<b>\$2,155</b>	<b>\$6,199</b>	<b>\$122</b>
1511130	0	SE	\$23,307	\$383	\$6,051	\$1,759	\$9,626	\$1,395	\$4,013	\$79
1511130	0	Result	<b>\$23,307</b>	<b>\$383</b>	<b>\$6,051</b>	<b>\$1,759</b>	<b>\$9,626</b>	<b>\$1,395</b>	<b>\$4,013</b>	<b>\$79</b>
1511140	0	SE	\$13,826	\$227	\$3,590	\$1,044	\$5,710	\$828	\$2,380	\$47
1511140	0	Result	<b>\$13,826</b>	<b>\$227</b>	<b>\$3,590</b>	<b>\$1,044</b>	<b>\$5,710</b>	<b>\$828</b>	<b>\$2,380</b>	<b>\$47</b>
1511160	0	SE	\$8,713	\$143	\$2,262	\$658	\$3,598	\$522	\$1,500	\$30
1511160	0	Result	<b>\$8,713</b>	<b>\$143</b>	<b>\$2,262</b>	<b>\$658</b>	<b>\$3,598</b>	<b>\$522</b>	<b>\$1,500</b>	<b>\$30</b>
1511200	0	SSECH	\$11,582	\$188	\$3,049	\$894	\$4,728	\$664	\$2,020	\$38
1511200	0	Result	<b>\$11,582</b>	<b>\$188</b>	<b>\$3,049</b>	<b>\$894</b>	<b>\$4,728</b>	<b>\$664</b>	<b>\$2,020</b>	<b>\$38</b>
1511300	0	SE	\$692	\$11	\$180	\$52	\$286	\$41	\$119	\$2
1511300	0	Result	<b>\$692</b>	<b>\$11</b>	<b>\$180</b>	<b>\$52</b>	<b>\$286</b>	<b>\$41</b>	<b>\$119</b>	<b>\$2</b>
1511400	0	SE	\$4,076	\$67	\$1,058	\$308	\$1,683	\$244	\$119	\$14
1511400	0	Result	<b>\$4,076</b>	<b>\$67</b>	<b>\$1,058</b>	<b>\$308</b>	<b>\$1,683</b>	<b>\$244</b>	<b>\$119</b>	<b>\$14</b>
1511500	0	SE	\$15,759	\$259	\$4,092	\$1,190	\$6,509	\$943	\$2,713	\$53
1511500	0	Result	<b>\$15,759</b>	<b>\$259</b>	<b>\$4,092</b>	<b>\$1,190</b>	<b>\$6,509</b>	<b>\$943</b>	<b>\$2,713</b>	<b>\$53</b>
1511600	0	SE	\$5,085	\$84	\$1,320	\$384	\$2,100	\$304	\$876	\$17
1511600	0	Result	<b>\$5,085</b>	<b>\$84</b>	<b>\$1,320</b>	<b>\$384</b>	<b>\$2,100</b>	<b>\$304</b>	<b>\$876</b>	<b>\$17</b>
1511700	0	SE	\$2,661	\$44	\$691	\$201	\$1,099	\$159	\$458	\$9
1511700	0	Result	<b>\$2,661</b>	<b>\$44</b>	<b>\$691</b>	<b>\$201</b>	<b>\$1,099</b>	<b>\$159</b>	<b>\$458</b>	<b>\$9</b>
1511900	0	SE	\$1,813	\$30	\$471	\$137	\$749	\$109	\$312	\$6
1511900	0	Result	<b>\$1,813</b>	<b>\$30</b>	<b>\$471</b>	<b>\$137</b>	<b>\$749</b>	<b>\$109</b>	<b>\$312</b>	<b>\$6</b>
1512110	0	SE	\$128	\$2	\$33	\$10	\$53	\$8	\$22	\$0
1512110	0	Result	<b>\$128</b>	<b>\$2</b>	<b>\$33</b>	<b>\$10</b>	<b>\$53</b>	<b>\$8</b>	<b>\$22</b>	<b>\$0</b>
1512150	0	SE	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0
1512150	0	Result	<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>
1512180	0	SE	\$3,758	\$62	\$976	\$284	\$1,552	\$225	\$647	\$13
1512180	0	Result	<b>\$3,758</b>	<b>\$62</b>	<b>\$976</b>	<b>\$284</b>	<b>\$1,552</b>	<b>\$225</b>	<b>\$647</b>	<b>\$13</b>



**Material & Supplies (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1512180	Result	\$3,758	\$62	\$976	\$284	\$1,552	\$225	\$647	\$13	\$0
1512500	0	\$110	\$2	\$29	\$8	\$45	\$7	\$19	\$0	\$0
1512500	NATURAL GAS - CURRANT CREEK	\$110	\$2	\$29	\$8	\$45	\$7	\$19	\$0	\$0
1512500	Result	\$110	\$2	\$29	\$8	\$45	\$7	\$19	\$0	\$0
1512600	0	\$47	\$1	\$12	\$4	\$20	\$3	\$8	\$0	\$0
1512600	Natural Gas - Lake Side	\$47	\$1	\$12	\$4	\$20	\$3	\$8	\$0	\$0
1512600	Result	\$47	\$1	\$12	\$4	\$20	\$3	\$8	\$0	\$0
1512700	0	\$42	\$1	\$11	\$3	\$17	\$3	\$7	\$0	\$0
1512700	NATURAL GAS - GADSBY	\$42	\$1	\$11	\$3	\$17	\$3	\$7	\$0	\$0
1512700	Result	\$42	\$1	\$11	\$3	\$17	\$3	\$7	\$0	\$0
1512800	0	\$391	\$6	\$102	\$30	\$162	\$23	\$67	\$1	\$1
1512800	OIL INVENTORY - BLACK HILLS POWER & LIGH	\$391	\$6	\$102	\$30	\$162	\$23	\$67	\$1	\$1
1512800	Result	\$391	\$6	\$102	\$30	\$162	\$23	\$67	\$1	\$1
1514000	0	\$2,983	\$49	\$775	\$225	\$1,232	\$179	\$514	\$10	\$10
1514000	FUEL STOCK COAL MINE	\$2,983	\$49	\$775	\$225	\$1,232	\$179	\$514	\$10	\$10
1514000	Result	\$2,983	\$49	\$775	\$225	\$1,232	\$179	\$514	\$10	\$10
1514120	0									
1514120	OIL INVENTORY - HUNTER									
1514120	Result									
1514300	0	\$121	\$2	\$32	\$9	\$50	\$7	\$21	\$0	\$0
1514300	OIL INVENTORY - COLSTRIP	\$121	\$2	\$32	\$9	\$50	\$7	\$21	\$0	\$0
1514300	Result	\$121	\$2	\$32	\$9	\$50	\$7	\$21	\$0	\$0
1514400	0	\$93	\$2	\$24	\$7	\$38	\$6	\$16	\$0	\$0
1514400	OIL INVENTORY - CRAIG	\$93	\$2	\$24	\$7	\$38	\$6	\$16	\$0	\$0
1514400	Result	\$93	\$2	\$24	\$7	\$38	\$6	\$16	\$0	\$0
1514900	0	\$57	\$1	\$15	\$4	\$24	\$3	\$10	\$0	\$0
1514900	OIL INVENTORY - HAYDEN	\$57	\$1	\$15	\$4	\$24	\$3	\$10	\$0	\$0
1514900	Result	\$57	\$1	\$15	\$4	\$24	\$3	\$10	\$0	\$0
1541000	0	\$ (148)	\$ (4)	\$ (43)	\$ (12)	\$ (61)	\$ (8)	\$ (20)	\$ (0)	\$ (0)
1541000	MATERIAL CONTROL ADJUST	\$ (148)	\$ (4)	\$ (43)	\$ (12)	\$ (61)	\$ (8)	\$ (20)	\$ (0)	\$ (0)
1541000	Result	\$ (148)	\$ (4)	\$ (43)	\$ (12)	\$ (61)	\$ (8)	\$ (20)	\$ (0)	\$ (0)
1541000	JIM BRIDGER STORE ROOM	\$15,604	\$274	\$4,336	\$1,261	\$6,415	\$856	\$2,404	\$58	\$58
1541000	Result	\$15,604	\$274	\$4,336	\$1,261	\$6,415	\$856	\$2,404	\$58	\$58
1541000	SNPPS	\$6,966	\$123	\$1,936	\$563	\$2,864	\$382	\$1,073	\$26	\$26
1541000	Result	\$6,966	\$123	\$1,936	\$563	\$2,864	\$382	\$1,073	\$26	\$26
1541000	SNPPS	\$3,657	\$64	\$1,016	\$296	\$1,503	\$201	\$563	\$14	\$14
1541000	Result	\$3,657	\$64	\$1,016	\$296	\$1,503	\$201	\$563	\$14	\$14
1541000	SNPPS	\$3,731	\$66	\$1,037	\$302	\$1,534	\$205	\$575	\$14	\$14
1541000	Result	\$3,731	\$66	\$1,037	\$302	\$1,534	\$205	\$575	\$14	\$14
1541000	SNPPS	\$3,621	\$64	\$1,006	\$293	\$1,489	\$199	\$558	\$13	\$13
1541000	Result	\$3,621	\$64	\$1,006	\$293	\$1,489	\$199	\$558	\$13	\$13
1541000	SNPPS	\$10,058	\$177	\$2,795	\$813	\$4,135	\$552	\$1,550	\$37	\$37
1541000	Result	\$10,058	\$177	\$2,795	\$813	\$4,135	\$552	\$1,550	\$37	\$37
1541000	SNPPS	\$11,295	\$199	\$3,139	\$913	\$4,643	\$620	\$1,740	\$42	\$42
1541000	Result	\$11,295	\$199	\$3,139	\$913	\$4,643	\$620	\$1,740	\$42	\$42
1541000	SNPPS	\$11,295	\$199	\$3,139	\$913	\$4,643	\$620	\$1,740	\$42	\$42
1541000	Result	\$11,295	\$199	\$3,139	\$913	\$4,643	\$620	\$1,740	\$42	\$42



**Material & Supplies (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	1545	SNPPS	\$17,908	\$315	\$4,976	\$1,448	\$7,362	\$963	\$983	\$2,759
1541000	1545	Result	\$17,908	\$315	\$4,976	\$1,448	\$7,362	\$963	\$983	\$2,759
1541000	1550	SNPPS	\$851	\$15	\$237	\$69	\$350	\$47	\$47	\$131
1541000	1550	Result	\$851	\$15	\$237	\$69	\$350	\$47	\$47	\$131
1541000	1560	SNPPS	\$18	\$0	\$5	\$1	\$7	\$1	\$1	\$3
1541000	1560	Result	\$18	\$0	\$5	\$1	\$7	\$1	\$1	\$3
1541000	1565	SNPPO	\$2,426	\$43	\$672	\$195	\$1,001	\$134	\$134	\$372
1541000	1565	Result	\$2,426	\$43	\$672	\$195	\$1,001	\$134	\$134	\$372
1541000	1570	SNPPS	\$2,200	\$39	\$611	\$178	\$904	\$121	\$121	\$339
1541000	1570	Result	\$2,200	\$39	\$611	\$178	\$904	\$121	\$121	\$339
1541000	1580	SNPPO	\$978	\$17	\$271	\$79	\$404	\$54	\$54	\$150
1541000	1580	Result	\$978	\$17	\$271	\$79	\$404	\$54	\$54	\$150
1541000	1605	SNPPH								\$0
1541000	1605	Result								\$0
1541000	1645	SNPPH								\$0
1541000	1645	Result								\$0
1541000	1650	SNPPH	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (1)	\$ (0)	\$ (0)
1541000	1650	Result	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (1)	\$ (0)	\$ (0)
1541000	1650	SNPPS	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1650	Result	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1675	SNPPH								\$0
1541000	1675	Result								\$0
1541000	1700	SNPPO	\$515	\$9	\$143	\$41	\$212	\$28	\$28	\$79
1541000	1700	Result	\$515	\$9	\$143	\$41	\$212	\$28	\$28	\$79
1541000	1715	SG	\$23	\$0	\$6	\$2	\$9	\$1	\$1	\$3
1541000	1715	Result	\$23	\$0	\$6	\$2	\$9	\$1	\$1	\$3
1541000	1725	SG	\$358	\$6	\$99	\$29	\$148	\$20	\$20	\$55
1541000	1725	Result	\$358	\$6	\$99	\$29	\$148	\$20	\$20	\$55
1541000	1730	SG	\$185	\$3	\$51	\$15	\$76	\$10	\$10	\$28
1541000	1730	Result	\$185	\$3	\$51	\$15	\$76	\$10	\$10	\$28
1541000	2005	WYP	\$519							\$519
1541000	2005	Result	\$519							\$519
1541000	2010	WYP	\$152							\$152
1541000	2010	Result	\$152							\$152
1541000	2015	WYP	\$276							\$276
1541000	2015	Result	\$276							\$276
1541000	2020	WYP	\$728							\$728
1541000	2020	Result	\$728							\$728
1541000	2030	WYP	\$725							\$725
1541000	2030	Result	\$725							\$725
1541000	2035	WYP	\$283							\$283
1541000	2035	Result	\$283							\$283
1541000	2040	WYU	\$630							\$630
1541000	2040	Result	\$630							\$630
1541000	2045	WYU	\$8							\$8
1541000	2045	Result	\$8							\$8



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 Allocation Method - Factor Revised Protocol  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	2045	Result	\$8	\$8						\$8
1541000	2050	WYU	\$745	\$745					\$745	\$745
1541000	2050	Result	\$745	\$745					\$745	\$745
1541000	2060	WYP	\$1,496	\$1,496					\$1,496	\$1,496
1541000	2060	Result	\$1,496	\$1,496					\$1,496	\$1,496
1541000	2065	WYP	\$558	\$558					\$558	\$558
1541000	2065	Result	\$558	\$558					\$558	\$558
1541000	2070	WYP	\$332	\$332					\$332	\$332
1541000	2070	Result	\$332	\$332					\$332	\$332
1541000	2075	IDU	\$1,014	\$1,014			\$1,014		\$1,014	\$0
1541000	2075	Result	\$1,014	\$1,014			\$1,014		\$1,014	\$0
1541000	2085	IDU	\$705	\$705			\$705		\$705	\$0
1541000	2085	Result	\$705	\$705			\$705		\$705	\$0
1541000	2090	IDU	\$85	\$85			\$85		\$85	\$0
1541000	2090	Result	\$85	\$85			\$85		\$85	\$0
1541000	2095	IDU	\$161	\$161			\$161		\$161	\$0
1541000	2095	Result	\$161	\$161			\$161		\$161	\$0
1541000	2100	IDU	\$181	\$181			\$181		\$181	\$0
1541000	2100	Result	\$181	\$181			\$181		\$181	\$0
1541000	2110	UT	\$414	\$414			\$414		\$414	\$0
1541000	2110	Result	\$414	\$414			\$414		\$414	\$0
1541000	2205	UT	\$268	\$268			\$268		\$268	\$0
1541000	2205	Result	\$268	\$268			\$268		\$268	\$0
1541000	2210	UT	\$1,704	\$1,704			\$1,704		\$1,704	\$0
1541000	2210	Result	\$1,704	\$1,704			\$1,704		\$1,704	\$0
1541000	2215	UT	\$608	\$608			\$608		\$608	\$0
1541000	2215	Result	\$608	\$608			\$608		\$608	\$0
1541000	2220	UT	\$7,601	\$7,601			\$7,601		\$7,601	\$0
1541000	2220	Result	\$7,601	\$7,601			\$7,601		\$7,601	\$0
1541000	2225	UT	\$209	\$209			\$209		\$209	\$0
1541000	2225	Result	\$209	\$209			\$209		\$209	\$0
1541000	2230	UT	\$1,215	\$1,215			\$1,215		\$1,215	\$0
1541000	2230	Result	\$1,215	\$1,215			\$1,215		\$1,215	\$0
1541000	2235	UT	\$740	\$740			\$740		\$740	\$0
1541000	2235	Result	\$740	\$740			\$740		\$740	\$0
1541000	2240	UT	\$537	\$537			\$537		\$537	\$0
1541000	2240	Result	\$537	\$537			\$537		\$537	\$0
1541000	2245	UT	\$451	\$451			\$451		\$451	\$0
1541000	2245	Result	\$451	\$451			\$451		\$451	\$0
1541000	2405	UT	\$1,097	\$1,097			\$1,097		\$1,097	\$0
1541000	2405	Result	\$1,097	\$1,097			\$1,097		\$1,097	\$0
1541000	2410	UT	\$459	\$459			\$459		\$459	\$0
1541000	2410	Result	\$459	\$459			\$459		\$459	\$0
1541000	2415	UT	\$235	\$235			\$235		\$235	\$0
1541000	2415	Result	\$235	\$235			\$235		\$235	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	2415	Result	\$235	\$235				\$235		\$0
1541000	2420	UT	\$537	\$537				\$537		\$0
1541000	2420	Result	\$537	\$537				\$537		\$0
1541000	2425	UT	\$547	\$547				\$547		\$0
1541000	2425	Result	\$547	\$547				\$547		\$0
1541000	2430	UT	\$447	\$447				\$447		\$0
1541000	2430	Result	\$447	\$447				\$447		\$0
1541000	2435	UT	\$143	\$143				\$143		\$0
1541000	2435	Result	\$143	\$143				\$143		\$0
1541000	2445	UT	\$102	\$102				\$102		\$0
1541000	2445	Result	\$102	\$102				\$102		\$0
1541000	2450	UT	\$947	\$947				\$947		\$0
1541000	2450	Result	\$947	\$947				\$947		\$0
1541000	2455	UT	\$241	\$241				\$241		\$0
1541000	2455	Result	\$241	\$241				\$241		\$0
1541000	2460	UT	\$354	\$354				\$354		\$0
1541000	2460	Result	\$354	\$354				\$354		\$0
1541000	2620	WA	\$1,082	\$1,082		\$1,082				\$0
1541000	2620	Result	\$1,082	\$1,082		\$1,082				\$0
1541000	2625	WA	\$243	\$243		\$243				\$0
1541000	2625	Result	\$243	\$243		\$243				\$0
1541000	2630	WA	\$241	\$241		\$241				\$0
1541000	2630	Result	\$241	\$241		\$241				\$0
1541000	2635	OR	\$251	\$251		\$251				\$0
1541000	2635	Result	\$251	\$251		\$251				\$0
1541000	2640	OR	\$615	\$615		\$615				\$0
1541000	2640	Result	\$615	\$615		\$615				\$0
1541000	2650	OR	\$182	\$182		\$182				\$0
1541000	2650	Result	\$182	\$182		\$182				\$0
1541000	2655	OR	\$6,237	\$6,237		\$6,237				\$0
1541000	2655	Result	\$6,237	\$6,237		\$6,237				\$0
1541000	2660	OR	\$1,399	\$1,399		\$1,399				\$0
1541000	2660	Result	\$1,399	\$1,399		\$1,399				\$0
1541000	2665	OR	\$619	\$619		\$619				\$0
1541000	2665	Result	\$619	\$619		\$619				\$0
1541000	2670	OR	\$6	\$6		\$6				\$0
1541000	2670	Result	\$6	\$6		\$6				\$0
1541000	2675	OR	\$1,051	\$1,051		\$1,051				\$0
1541000	2675	Result	\$1,051	\$1,051		\$1,051				\$0
1541000	2805	OR	\$187	\$187		\$187				\$0
1541000	2805	Result	\$187	\$187		\$187				\$0
1541000	2810	OR	\$218	\$218		\$218				\$0
1541000	2810	Result	\$218	\$218		\$218				\$0
1541000	2825	OR	\$4	\$4		\$4				\$0
1541000	2825	Result	\$4	\$4		\$4				\$0





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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	2825	Result	\$4			\$4				\$0
1541000	2830	OR	\$2,349			\$2,349				\$0
1541000	2830	Result	\$2,349			\$2,349				\$0
1541000	2835	OR	\$510			\$510				\$0
1541000	2835	Result	\$510			\$510				\$0
1541000	2840	OR	\$586			\$586				\$0
1541000	2840	Result	\$586			\$586				\$0
1541000	2845	OR	\$819			\$819				\$0
1541000	2845	Result	\$819			\$819				\$0
1541000	2850	OR	\$1,872			\$1,872				\$0
1541000	2850	Result	\$1,872			\$1,872				\$0
1541000	2855	OR	\$101			\$101				\$0
1541000	2855	Result	\$101			\$101				\$0
1541000	2860	CA	\$67	\$67						\$0
1541000	2860	Result	\$67	\$67						\$0
1541000	2865	CA	\$193	\$193						\$0
1541000	2865	Result	\$193	\$193						\$0
1541000	2870	CA	\$655	\$655						\$0
1541000	2870	Result	\$655	\$655						\$0
1541000	2875	CA	\$366	\$366						\$0
1541000	2875	Result	\$366	\$366						\$0
1541000	5005	SO	\$5	\$5		\$1	\$0		\$0	\$1
1541000	5005	Result	\$5	\$5		\$1	\$0		\$0	\$1
1541000	5110	OR	\$0	\$0		\$0				\$0
1541000	5110	Result	\$0	\$0		\$0				\$0
1541000	5115	SNPD	\$152	\$152	\$5	\$44	\$10	\$71	\$7	\$14
1541000	5115	Result	\$152	\$152	\$5	\$44	\$10	\$71	\$7	\$14
1541000	5120	OR	\$131	\$131						\$0
1541000	5120	Result	\$131	\$131						\$0
1541000	5125	OR	\$5,925	\$5,925						\$0
1541000	5125	Result	\$5,925	\$5,925						\$0
1541000	5130	OR	\$5,516	\$5,516						\$0
1541000	5130	Result	\$5,516	\$5,516						\$0
1541000	5135	WA	\$5,028	\$5,028		\$5,028				\$0
1541000	5135	Result	\$5,028	\$5,028		\$5,028				\$0
1541000	5140	IDU	\$3,429	\$3,429				\$3,429		\$0
1541000	5140	Result	\$3,429	\$3,429				\$3,429		\$0
1541000	5150	UT	\$3,880	\$3,880			\$3,880			\$0
1541000	5150	Result	\$3,880	\$3,880			\$3,880			\$0
1541000	5155	WYP	\$4,156	\$4,156					\$4,156	\$0
1541000	5155	Result	\$4,156	\$4,156					\$4,156	\$0
1541000	5160	UT	\$14,715	\$14,715			\$14,715			\$0
1541000	5160	Result	\$14,715	\$14,715			\$14,715			\$0
1541000	5200	SNPD	\$296	\$296	\$10	\$86	\$20	\$139	\$14	\$28



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Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	5200	Result	\$296	\$10	\$86	\$20	\$139	\$14	\$28	
1541000	5300	UT	\$6				\$6		\$0	
1541000	5300	Result	\$6				\$6		\$0	
1541000	Result		\$170,791	\$2,708	\$51,001	\$13,109	\$70,664	\$10,000	\$23,013	\$297
1541500	0	SE	\$198	\$3	\$51	\$15	\$82	\$12	\$34	\$1
1541500	0	SNPPS								
1541500	120001	Result	\$198	\$3	\$51	\$15	\$82	\$12	\$34	\$1
1541500	120001	SE	\$4,362	\$72	\$1,132	\$329	\$1,802	\$261	\$751	\$15
1541500	120001	SO	\$159	\$4	\$46	\$13	\$66	\$9	\$22	\$0
1541500	120001	Result	\$4,521	\$76	\$1,179	\$342	\$1,867	\$270	\$773	\$15
1541500	Result		\$4,719	\$79	\$1,230	\$357	\$1,949	\$282	\$807	\$16
1541900	0	SG								
1541900	0	Result								
1541900	120005	SG	\$1,644	\$29	\$456	\$133	\$678	\$90	\$253	\$6
1541900	120005	Result	\$1,644	\$29	\$456	\$133	\$678	\$90	\$253	\$6
1541900	Result		\$1,644	\$29	\$456	\$133	\$678	\$90	\$253	\$6
1549900	102930	SO	\$ (27)	\$ (1)	\$ (8)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
1549900	102930	Result	\$ (27)	\$ (1)	\$ (8)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
1549900	120930	SNPPS	\$ (678)	\$ (12)	\$ (188)	\$ (55)	\$ (279)	\$ (37)	\$ (104)	\$ (3)
1549900	120930	SO	\$ (12)	\$ (0)	\$ (4)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1549900	120930	Result	\$ (690)	\$ (12)	\$ (192)	\$ (56)	\$ (284)	\$ (38)	\$ (106)	\$ (3)
1549900	120931	SNPD	\$ (4,259)	\$ (150)	\$ (1,229)	\$ (285)	\$ (1,993)	\$ (198)	\$ (403)	
1549900	120931	Result	\$ (4,259)	\$ (150)	\$ (1,229)	\$ (285)	\$ (1,993)	\$ (198)	\$ (403)	
1549900	Result		\$ (4,977)	\$ (163)	\$ (1,429)	\$ (343)	\$ (2,288)	\$ (238)	\$ (513)	\$ (3)
2531600	289920	SE	\$ (1,127)	\$ (19)	\$ (292)	\$ (85)	\$ (465)	\$ (67)	\$ (194)	\$ (4)
2531600	289920	Result	\$ (1,127)	\$ (19)	\$ (292)	\$ (85)	\$ (465)	\$ (67)	\$ (194)	\$ (4)
2531600	Result		\$ (1,127)	\$ (19)	\$ (292)	\$ (85)	\$ (465)	\$ (67)	\$ (194)	\$ (4)
2531700	289921	SE	\$ (1,727)	\$ (28)	\$ (448)	\$ (130)	\$ (713)	\$ (103)	\$ (297)	\$ (6)
2531700	289921	Result	\$ (1,727)	\$ (28)	\$ (448)	\$ (130)	\$ (713)	\$ (103)	\$ (297)	\$ (6)
2531700	Result		\$ (1,727)	\$ (28)	\$ (448)	\$ (130)	\$ (713)	\$ (103)	\$ (297)	\$ (6)
2531800	289922	SNPPS	\$ (273)	\$ (5)	\$ (76)	\$ (22)	\$ (112)	\$ (15)	\$ (42)	\$ (1)
2531800	289922	Result	\$ (273)	\$ (5)	\$ (76)	\$ (22)	\$ (112)	\$ (15)	\$ (42)	\$ (1)
2531800	Result		\$ (273)	\$ (5)	\$ (76)	\$ (22)	\$ (112)	\$ (15)	\$ (42)	\$ (1)
<b>Overall Result</b>			<b>\$302,089</b>	<b>\$4,784</b>	<b>\$85,024</b>	<b>\$23,081</b>	<b>\$124,603</b>	<b>\$17,883</b>	<b>\$45,958</b>	<b>\$755</b>





**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1350000	WORKING FUNDS	0	\$0	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1350000	WORKING FUNDS	Result	\$2	\$0	\$0	\$1	\$0	\$1	\$0	\$0	\$0
1350000	WORKING FUNDS	Result	\$2	\$0	\$0	\$1	\$0	\$1	\$0	\$0	\$0
1410000	NOTES RECEIVABLE	0	\$356	\$9	\$104	\$28	\$148	\$19	\$49	\$1	\$1
1410000	NOTES RECEIVABLE	Result	\$356	\$9	\$104	\$28	\$148	\$19	\$49	\$1	\$1
1410000	NOTES RECEIVABLE	Result	\$356	\$9	\$104	\$28	\$148	\$19	\$49	\$1	\$1
1430000	OTHER ACCOUNTS RECEIVABLE	0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1430000	OTHER ACCOUNTS RECEIVABLE	Result	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1430000	OTHER ACCOUNTS RECEIVABLE	Result	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1431000	EMP ACCOUNTS REC	0	\$272	\$7	\$79	\$21	\$113	\$15	\$37	\$1	\$1
1431000	EMP ACCOUNTS REC	Result	\$272	\$7	\$79	\$21	\$113	\$15	\$37	\$1	\$1
1431000	EMP ACCOUNTS REC	Result	\$272	\$7	\$79	\$21	\$113	\$15	\$37	\$1	\$1
1431000	EMP ACCOUNTS REC	Result	\$272	\$7	\$79	\$21	\$113	\$15	\$37	\$1	\$1
1433000	JOINT OWNER REC	0	\$3,940	\$96	\$1,141	\$310	\$1,630	\$213	\$541	\$10	\$10
1433000	JOINT OWNER REC	Result	\$3,940	\$96	\$1,141	\$310	\$1,630	\$213	\$541	\$10	\$10
1433000	JOINT OWNER REC	Result	\$3,940	\$96	\$1,141	\$310	\$1,630	\$213	\$541	\$10	\$10
1433000	JOINT OWNER REC	Result	\$3,940	\$96	\$1,141	\$310	\$1,630	\$213	\$541	\$10	\$10
1435100	CASH OVER & SHORTS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435100	CASH OVER & SHORTS	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435100	CASH OVER & SHORTS	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435100	CASH OVER & SHORTS	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435500	UNDIST WIRE TRNSF	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435500	UNDIST WIRE TRNSF	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435500	UNDIST WIRE TRNSF	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1435500	UNDIST WIRE TRNSF	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1436000	OTH ACCT REC	0	\$31,954	\$779	\$9,252	\$2,516	\$13,219	\$1,724	\$4,385	\$79	\$79
1436000	OTH ACCT REC	Result	\$31,954	\$779	\$9,252	\$2,516	\$13,219	\$1,724	\$4,385	\$79	\$79
1436000	OTH ACCT REC	Result	\$31,954	\$779	\$9,252	\$2,516	\$13,219	\$1,724	\$4,385	\$79	\$79
1436000	OTH ACCT REC	Result	\$31,954	\$779	\$9,252	\$2,516	\$13,219	\$1,724	\$4,385	\$79	\$79
1437000	CSS OAR BILLINGS	0	\$31,167	\$77	\$917	\$249	\$1,310	\$171	\$435	\$8	\$8
1437000	CSS OAR BILLINGS	Result	\$31,167	\$77	\$917	\$249	\$1,310	\$171	\$435	\$8	\$8
1437000	CSS OAR BILLINGS	Result	\$31,167	\$77	\$917	\$249	\$1,310	\$171	\$435	\$8	\$8
1437000	CSS OAR BILLINGS	Result	\$31,167	\$77	\$917	\$249	\$1,310	\$171	\$435	\$8	\$8
1437100	CSS OAR BILLINGS-WOR	0	\$1,180	\$29	\$342	\$93	\$488	\$64	\$162	\$3	\$3
1437100	CSS OAR BILLINGS-WOR	Result	\$1,180	\$29	\$342	\$93	\$488	\$64	\$162	\$3	\$3
1437100	CSS OAR BILLINGS-WOR	Result	\$1,180	\$29	\$342	\$93	\$488	\$64	\$162	\$3	\$3
1437100	CSS OAR BILLINGS-WOR	Result	\$1,180	\$29	\$342	\$93	\$488	\$64	\$162	\$3	\$3
2300000	ASSET RETIREMENT OBL	284915	\$2,432	\$40	\$632	\$184	\$1,005	\$146	\$419	\$8	\$8
2300000	ASSET RETIREMENT OBL	284915	\$2,432	\$40	\$632	\$184	\$1,005	\$146	\$419	\$8	\$8
2300000	ASSET RETIREMENT OBL	284917	\$2,432	\$40	\$632	\$184	\$1,005	\$146	\$419	\$8	\$8
2300000	ASSET RETIREMENT OBL	284917	\$2,432	\$40	\$632	\$184	\$1,005	\$146	\$419	\$8	\$8
2300000	ASSET RETIREMENT OBL	Result	\$2,432	\$40	\$632	\$184	\$1,005	\$146	\$419	\$8	\$8
2320000	ACCOUNTS PAYABLE	210412	\$42	\$1	\$12	\$3	\$18	\$2	\$6	\$0	\$0
2320000	ACCOUNTS PAYABLE	210412	\$42	\$1	\$12	\$3	\$18	\$2	\$6	\$0	\$0
2320000	ACCOUNTS PAYABLE	210460	\$1,573	\$26	\$408	\$119	\$650	\$94	\$271	\$5	\$5
2320000	ACCOUNTS PAYABLE	210460	\$1,573	\$26	\$408	\$119	\$650	\$94	\$271	\$5	\$5
2320000	ACCOUNTS PAYABLE	211108	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211108	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211110	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211110	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211112	\$9	\$0	\$3	\$1	\$4	\$0	\$1	\$0	\$0
2320000	ACCOUNTS PAYABLE	211112	\$9	\$0	\$3	\$1	\$4	\$0	\$1	\$0	\$0
2320000	ACCOUNTS PAYABLE	211116	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
2320000	ACCOUNTS PAYABLE	211116	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
2320000	ACCOUNTS PAYABLE	211149	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211149	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215077	\$281	\$7	\$81	\$22	\$116	\$15	\$39	\$1	\$1
2320000	ACCOUNTS PAYABLE	215077	\$281	\$7	\$81	\$22	\$116	\$15	\$39	\$1	\$1
2320000	ACCOUNTS PAYABLE	215078	\$1,117	\$27	\$323	\$85	\$462	\$60	\$153	\$3	\$3
2320000	ACCOUNTS PAYABLE	215078	\$1,117	\$27	\$323	\$85	\$462	\$60	\$153	\$3	\$3



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2320000	ACCOUNTS PAYABLE	Result	\$ (1,117)	\$ (27)	\$ (323)	\$ (88)	\$ (462)	\$ (667)	\$ (153)	\$ (3)	
2320000	ACCOUNTS PAYABLE	SO	\$ (3,080)	\$ (75)	\$ (895)	\$ (243)	\$ (1,278)	\$ (1,677)	\$ (424)	\$ (8)	
2320000	ACCOUNTS PAYABLE	Result	\$ (3,090)	\$ (75)	\$ (895)	\$ (243)	\$ (1,278)	\$ (1,677)	\$ (424)	\$ (8)	
2320000	ACCOUNTS PAYABLE	SO									
2320000	ACCOUNTS PAYABLE	Result	\$ (155)	\$ (4)	\$ (45)	\$ (12)	\$ (64)	\$ (8)	\$ (21)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (155)	\$ (4)	\$ (45)	\$ (12)	\$ (64)	\$ (8)	\$ (21)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (116)	\$ (3)	\$ (34)	\$ (9)	\$ (48)	\$ (6)	\$ (16)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (116)	\$ (3)	\$ (34)	\$ (9)	\$ (48)	\$ (6)	\$ (16)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (64)	\$ (2)	\$ (19)	\$ (5)	\$ (26)	\$ (3)	\$ (9)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (64)	\$ (2)	\$ (19)	\$ (5)	\$ (26)	\$ (3)	\$ (9)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ 7	\$ 0	\$ 2	\$ 1	\$ 3	\$ 0	\$ 1	\$ 0	
2320000	ACCOUNTS PAYABLE	SO	\$ 7	\$ 0	\$ 2	\$ 1	\$ 3	\$ 0	\$ 1	\$ 0	
2320000	ACCOUNTS PAYABLE	Result	\$ (227)	\$ (6)	\$ (66)	\$ (18)	\$ (94)	\$ (12)	\$ (31)	\$ (1)	
2320000	ACCOUNTS PAYABLE	SO	\$ (227)	\$ (6)	\$ (66)	\$ (18)	\$ (94)	\$ (12)	\$ (31)	\$ (1)	
2320000	ACCOUNTS PAYABLE	Result	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ 54	\$ 1	\$ 16	\$ 4	\$ 22	\$ 3	\$ 7	\$ 0	
2320000	ACCOUNTS PAYABLE	SO	\$ 54	\$ 1	\$ 16	\$ 4	\$ 22	\$ 3	\$ 7	\$ 0	
2320000	ACCOUNTS PAYABLE	Result	\$ (55)	\$ (1)	\$ (16)	\$ (4)	\$ (23)	\$ (3)	\$ (7)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (55)	\$ (1)	\$ (16)	\$ (4)	\$ (23)	\$ (3)	\$ (7)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (281)	\$ (7)	\$ (81)	\$ (22)	\$ (116)	\$ (15)	\$ (39)	\$ (1)	
2320000	ACCOUNTS PAYABLE	SO	\$ (281)	\$ (7)	\$ (81)	\$ (22)	\$ (116)	\$ (15)	\$ (39)	\$ (1)	
2320000	ACCOUNTS PAYABLE	Result	\$ (133)	\$ (3)	\$ (39)	\$ (11)	\$ (55)	\$ (7)	\$ (18)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (133)	\$ (3)	\$ (39)	\$ (11)	\$ (55)	\$ (7)	\$ (18)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ (190)	\$ 5	\$ 55	\$ 15	\$ 78	\$ 10	\$ 26	\$ 0	
2320000	ACCOUNTS PAYABLE	SO	\$ (190)	\$ 5	\$ 55	\$ 15	\$ 78	\$ 10	\$ 26	\$ 0	
2320000	ACCOUNTS PAYABLE	Result	\$ (6,906)	\$ (156)	\$ (1,952)	\$ (539)	\$ (2,856)	\$ (382)	\$ (1,003)	\$ (19)	
2320000	ACCOUNTS PAYABLE	SO	\$ (6,906)	\$ (156)	\$ (1,952)	\$ (539)	\$ (2,856)	\$ (382)	\$ (1,003)	\$ (19)	
2320000	ACCOUNTS PAYABLE	Result	\$ (1,119)	\$ (18)	\$ (291)	\$ (84)	\$ (462)	\$ (67)	\$ (193)	\$ (4)	
2320000	ACCOUNTS PAYABLE	SO	\$ (1,119)	\$ (18)	\$ (291)	\$ (84)	\$ (462)	\$ (67)	\$ (193)	\$ (4)	
2320000	ACCOUNTS PAYABLE	Result	\$ (535)	\$ (9)	\$ (139)	\$ (40)	\$ (221)	\$ (32)	\$ (92)	\$ (2)	
2320000	ACCOUNTS PAYABLE	SO	\$ (535)	\$ (9)	\$ (139)	\$ (40)	\$ (221)	\$ (32)	\$ (92)	\$ (2)	
2320000	ACCOUNTS PAYABLE	Result	\$ (4,291)	\$ (70)	\$ (1,114)	\$ (324)	\$ (1,772)	\$ (257)	\$ (739)	\$ (15)	
2320000	ACCOUNTS PAYABLE	SO	\$ (4,291)	\$ (70)	\$ (1,114)	\$ (324)	\$ (1,772)	\$ (257)	\$ (739)	\$ (15)	
2320000	ACCOUNTS PAYABLE	Result	\$ (20)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)	
2320000	ACCOUNTS PAYABLE	SO	\$ (20)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)	
2320000	ACCOUNTS PAYABLE	Result	\$ 20	\$ 0	\$ 5	\$ 1	\$ 8	\$ 1	\$ 3	\$ 0	
2320000	ACCOUNTS PAYABLE	SO	\$ 20	\$ 0	\$ 5	\$ 1	\$ 8	\$ 1	\$ 3	\$ 0	
2320000	ACCOUNTS PAYABLE	Result	\$ 20	\$ 0	\$ 5	\$ 1	\$ 8	\$ 1	\$ 3	\$ 0	
2320000	ACCOUNTS PAYABLE	SO	\$ 20	\$ 0	\$ 5	\$ 1	\$ 8	\$ 1	\$ 3	\$ 0	
2320000	ACCOUNTS PAYABLE	Result	\$ (627)	\$ (10)	\$ (163)	\$ (47)	\$ (259)	\$ (36)	\$ (108)	\$ (2)	
2320000	ACCOUNTS PAYABLE	SO	\$ (627)	\$ (10)	\$ (163)	\$ (47)	\$ (259)	\$ (36)	\$ (108)	\$ (2)	



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc Result	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2541050 FAS143 ARO REG LIAB	288503		\$ (627)	\$ (10)	\$ (163)	\$ (47)	\$ (259)	\$ (38)	\$ (108)	\$ (2)	
2541050 FAS143 ARO REG LIAB	Result		\$ (627)	\$ (10)	\$ (163)	\$ (47)	\$ (259)	\$ (38)	\$ (108)	\$ (2)	
<b>Overall Result</b>			<b>\$22,603</b>	<b>\$635</b>	<b>\$6,860</b>	<b>\$1,814</b>	<b>\$9,358</b>	<b>\$1,157</b>	<b>\$2,732</b>	<b>\$47</b>	

B15. MISCELLANEOUS  
RATE BASE



**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wv-All	FERC	Other
1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	Result	\$157,194	\$2,766	\$43,583	\$12,670	\$64,800	\$8,633	\$8,633	\$24,157	\$584
1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	Result	\$157,194	\$2,766	\$43,583	\$12,670	\$64,800	\$8,633	\$8,633	\$24,157	\$584
1150000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	Result	\$ (90,848)	\$ (1,598)	\$ (25,188)	\$ (7,323)	\$ (37,450)	\$ (4,989)	\$ (4,989)	\$ (13,961)	\$ (337)
1150000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	Result	\$ (90,848)	\$ (1,598)	\$ (25,188)	\$ (7,323)	\$ (37,450)	\$ (4,989)	\$ (4,989)	\$ (13,961)	\$ (337)
1651000	PREPAID INSURANCE	SE	\$261	\$4	\$68	\$20	\$108	\$16	\$16	\$45	\$1
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	\$487	\$12	\$141	\$38	\$201	\$26	\$26	\$67	\$1
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$487	\$12	\$141	\$38	\$201	\$26	\$26	\$67	\$1
1651000	PREPAID INSURANCE - ALL PURPOSE INSURANCE	SO	\$11,995	\$293	\$3,473	\$944	\$4,962	\$647	\$647	\$1,646	\$30
1651000	PREPAID INSURANCE - ALL PURPOSE INSURANCE	SO	\$11,995	\$293	\$3,473	\$944	\$4,962	\$647	\$647	\$1,646	\$30
1651000	PREPAID INSURANCE - D&O LIABILITY	SO	\$1,013	\$25	\$293	\$80	\$419	\$55	\$55	\$139	\$3
1651000	PREPAID INSURANCE - D&O LIABILITY	SO	\$1,013	\$25	\$293	\$80	\$419	\$55	\$55	\$139	\$3
1651000	PREPAID INS-MINORITY OWNED PLANTS	SO	\$485	\$12	\$140	\$38	\$201	\$26	\$26	\$67	\$1
1651000	PREPAID INS-MINORITY OWNED PLANTS	Result	\$485	\$12	\$140	\$38	\$201	\$26	\$26	\$67	\$1
1651000	PREPAID WORKERS COMPENSATION	SO	\$769	\$19	\$223	\$61	\$318	\$41	\$41	\$106	\$2
1651000	PREPAID WORKERS COMPENSATION	Result	\$769	\$19	\$223	\$61	\$318	\$41	\$41	\$106	\$2
1651000	PREPAID IBEW 57 MEDICAL	SO	\$8	\$0	\$2	\$1	\$3	\$0	\$0	\$1	\$0
1651000	PREPAID IBEW 57 MEDICAL	Result	\$8	\$0	\$2	\$1	\$3	\$0	\$0	\$1	\$0
1651000	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$3,908	\$95	\$1,132	\$308	\$1,617	\$211	\$211	\$536	\$10
1651000	PREPAID EMPLOYEE BENEFIT COSTS	Result	\$3,908	\$95	\$1,132	\$308	\$1,617	\$211	\$211	\$536	\$10
1651000	I/C PRPD CAP PROF IN	SO	\$1,112	\$27	\$322	\$88	\$460	\$60	\$60	\$153	\$3
1651000	I/C PRPD CAP PROF IN	Result	\$1,112	\$27	\$322	\$88	\$460	\$60	\$60	\$153	\$3
1651000	I/C PRPD CAP LIAB IN	Result	\$20,039	\$487	\$5,794	\$1,577	\$8,290	\$1,083	\$1,083	\$2,759	\$50
1652000	PREPAID PROPERTY TAX	GPS	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652000	PREPAID PROPERTY TAX	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652000	UTE- PREPAID POSSESSORY INTEREST	GPS	\$9	\$0	\$3	\$1	\$4	\$0	\$0	\$1	\$0
1652000	UTE- PREPAID POSSESSORY INTEREST	Result	\$9	\$0	\$3	\$1	\$4	\$0	\$0	\$1	\$0
1652000	SHO-BAN- PREPAID POSSESSORY INTEREST	GPS	\$66	\$2	\$19	\$5	\$27	\$4	\$4	\$9	\$0
1652000	SHO-BAN- PREPAID POSSESSORY INTEREST	Result	\$66	\$2	\$19	\$5	\$27	\$4	\$4	\$9	\$0
1652000	Goshute - Prepaid Possessory Interest	GPS	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	Goshute - Prepaid Possessory Interest	Result	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	"Prepaid Taxes (Federal, State, Local)"	SO	\$11	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
1652000	"Prepaid Taxes (Federal, State, Local)"	Result	\$11	\$0	\$3	\$1	\$5	\$1	\$1	\$2	\$0
1652000	PREPAID RATING AGENCY	SO	\$90	\$2	\$26	\$7	\$37	\$5	\$5	\$12	\$0
1652000	PREPAID RATING AGENCY	Result	\$90	\$2	\$26	\$7	\$37	\$5	\$5	\$12	\$0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$89	\$2	\$26	\$7	\$37	\$5	\$5	\$12	\$0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT	Result	\$89	\$2	\$26	\$7	\$37	\$5	\$5	\$12	\$0
1652100	OTH PREPAY - ASHTON PLANT LAND	SG	\$9	\$0	\$3	\$1	\$4	\$1	\$1	\$1	\$0
1652100	OTH PREPAY - ASHTON PLANT LAND	Result	\$9	\$0	\$3	\$1	\$4	\$1	\$1	\$1	\$0
1652100	GADSBY GAS TURBINES	SG									
1652100	GADSBY GAS TURBINES	Result									
1652100	OTHER PREPAY - LEASE COMMISSIONS	SO	\$35	\$1	\$10	\$3	\$14	\$2	\$2	\$5	\$0
1652100	OTHER PREPAY - LEASE COMMISSIONS	Result	\$35	\$1	\$10	\$3	\$14	\$2	\$2	\$5	\$0
1652100	OTHER PREP-FERC LAND	SG	\$24	\$0	\$7	\$2	\$10	\$1	\$1	\$4	\$0
1652100	OTHER PREP-FERC LAND	Result	\$24	\$0	\$7	\$2	\$10	\$1	\$1	\$4	\$0
1652100	Prepaid - Records Management Costs	SG	\$46	\$1	\$13	\$4	\$19	\$3	\$3	\$7	\$0
1652100	Prepaid - Records Management Costs	Result	\$46	\$1	\$13	\$4	\$19	\$3	\$3	\$7	\$0





**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wv-All	FERC	Other
1652100	132620	SG	\$312	\$5	\$86	\$25	\$17	\$128	\$17	\$48	\$1
1652100	132620	Result	\$312	\$5	\$86	\$25	\$17	\$128	\$17	\$48	\$1
1652100	132625	SG	\$86	\$2	\$24	\$7	\$5	\$35	\$5	\$13	\$0
1652100	132625	Result	\$86	\$2	\$24	\$7	\$5	\$35	\$5	\$13	\$0
1652100	132630	OTHER	\$102								\$102
1652100	132630	Result	\$102								\$102
1652100	132650	SE	\$1,692	\$28	\$439	\$128	\$101	\$699	\$101	\$291	\$6
1652100	132650	Result	\$1,692	\$28	\$439	\$128	\$101	\$699	\$101	\$291	\$6
1652100	132700	GPS	\$90	\$2	\$26	\$7	\$5	\$37	\$5	\$12	\$0
1652100	132700	Result	\$90	\$2	\$26	\$7	\$5	\$37	\$5	\$12	\$0
1652100	132740	SG	\$737	\$13	\$204	\$59	\$40	\$304	\$40	\$113	\$3
1652100	132740	Result	\$737	\$13	\$204	\$59	\$40	\$304	\$40	\$113	\$3
1652100	132825	SG	\$2,284	\$40	\$633	\$184	\$125	\$942	\$125	\$351	\$8
1652100	132825	Result	\$2,284	\$40	\$633	\$184	\$125	\$942	\$125	\$351	\$8
1652100	132831	SG	\$438	\$8	\$121	\$35	\$24	\$181	\$24	\$67	\$2
1652100	132831	Result	\$438	\$8	\$121	\$35	\$24	\$181	\$24	\$67	\$2
1652100	132900	SE	\$72	\$1	\$19	\$5	\$4	\$30	\$4	\$12	\$0
1652100	132900	Result	\$72	\$1	\$19	\$5	\$4	\$30	\$4	\$12	\$0
1652100	132900	SO	\$666	\$16	\$193	\$52	\$36	\$275	\$36	\$91	\$2
1652100	132900	Result	\$738	\$17	\$211	\$58	\$40	\$305	\$40	\$104	\$2
1652100	132901	OR	\$2,375		\$2,375					\$0	
1652100	132901	Result	\$2,375		\$2,375					\$0	
1652100	132902	WA								\$0	
1652100	132902	Result								\$0	
1652100	132902	UT	\$3,944				\$3,944			\$0	
1652100	132902	Result	\$3,944				\$3,944			\$0	
1652100	132903	IDU	\$197				\$197			\$0	
1652100	132903	Result	\$197				\$197			\$0	
1652100	132904	WYP								\$0	
1652100	132904	Result								\$0	
1652100	132905	SO	\$7,313	\$178	\$2,117	\$576	\$3,025	\$3,995	\$395	\$1,004	\$18
1652100	132910	Result	\$7,313	\$178	\$2,117	\$576	\$3,025	\$3,995	\$395	\$1,004	\$18
1652100	132921	SO	\$325							\$0	
1652100	132921	Result	\$325							\$0	
1652100	132924	OR	\$325							\$0	
1652100	132924	Result	\$325							\$0	
1652100	132926	SE	\$831	\$14	\$216	\$63	\$50	\$343	\$50	\$143	\$3
1652100	132926	Result	\$831	\$14	\$216	\$63	\$50	\$343	\$50	\$143	\$3
1652100	132998	SE	\$3,048	\$50	\$791	\$230	\$182	\$1,259	\$182	\$525	\$10
1652100	132998	Result	\$3,048	\$50	\$791	\$230	\$182	\$1,259	\$182	\$525	\$10
1652100	132999	SO	\$1,518	\$37	\$439	\$119	\$82	\$628	\$82	\$208	\$4
1652100	132999	Result	\$1,518	\$37	\$439	\$119	\$82	\$628	\$82	\$208	\$4
1652100	134000	SO	\$4,566	\$111	\$1,322	\$359	\$246	\$1,889	\$246	\$627	\$11
1652100	134000	Result	\$4,566	\$111	\$1,322	\$359	\$246	\$1,889	\$246	\$627	\$11
1652100	182600	SE	\$21,666	\$336	\$6,928	\$1,168	\$993	\$10,029	\$993	\$2,069	\$41
1652100	182600	Result	\$21,666	\$336	\$6,928	\$1,168	\$993	\$10,029	\$993	\$2,069	\$41
2282100	280311	SO	\$8,122	\$198	\$2,352	\$639	\$438	\$3,360	\$438	\$1,115	\$20
2282100	280311	Result	\$8,122	\$198	\$2,352	\$639	\$438	\$3,360	\$438	\$1,115	\$20
2282100	280312	SO	\$203	\$5	\$59	\$16	\$11	\$84	\$11	\$28	\$1
2282100	280312	Result	\$203	\$5	\$59	\$16	\$11	\$84	\$11	\$28	\$1
2282200	280313	SO	\$28	\$1	\$6	\$2	\$2	\$12	\$2	\$4	\$0
2282200	280313	Result	\$28	\$1	\$6	\$2	\$2	\$12	\$2	\$4	\$0



**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2282300	280313	Result	\$ (28)	\$ (1)	\$ (8)	\$ (2)	\$ (2)	\$ (12)	\$ (2)	\$ (4)	\$ (0)
2282300	Result	\$ (28)	\$ (28)	\$ (1)	\$ (8)	\$ (2)	\$ (2)	\$ (12)	\$ (2)	\$ (4)	\$ (0)
2283000	280330	SO	\$ (17,571)	\$ (429)	\$ (5,087)	\$ (1,383)	\$ (948)	\$ (7,269)	\$ (948)	\$ (2,411)	\$ (44)
2283000	280330	Result	\$ (17,571)	\$ (429)	\$ (5,087)	\$ (1,383)	\$ (948)	\$ (7,269)	\$ (948)	\$ (2,411)	\$ (44)
2283000	280349	SO	\$ (2,406)	\$ (59)	\$ (697)	\$ (189)	\$ (995)	\$ (995)	\$ (130)	\$ (330)	\$ (6)
2283000	280349	Result	\$ (2,406)	\$ (59)	\$ (697)	\$ (189)	\$ (995)	\$ (995)	\$ (130)	\$ (330)	\$ (6)
2283000	280350	SO	\$ (19,978)	\$ (487)	\$ (5,784)	\$ (1,573)	\$ (1,078)	\$ (8,264)	\$ (1,078)	\$ (2,741)	\$ (50)
2283000	280350	Result	\$ (19,978)	\$ (487)	\$ (5,784)	\$ (1,573)	\$ (1,078)	\$ (8,264)	\$ (1,078)	\$ (2,741)	\$ (50)
2283500	280350	Result	\$ (988)	\$ (24)	\$ (286)	\$ (78)	\$ (78)	\$ (409)	\$ (65)	\$ (136)	\$ (2)
2283500	280350	Result	\$ (988)	\$ (24)	\$ (286)	\$ (78)	\$ (78)	\$ (409)	\$ (65)	\$ (136)	\$ (2)
2284200	284910	TROJD	\$ (1,212)	\$ (21)	\$ (332)	\$ (97)	\$ (97)	\$ (500)	\$ (66)	\$ (190)	\$ (4)
2284200	284910	Result	\$ (1,212)	\$ (21)	\$ (332)	\$ (97)	\$ (97)	\$ (500)	\$ (66)	\$ (190)	\$ (4)
2300000	284918	TROJP	\$ (2,160)	\$ (36)	\$ (593)	\$ (172)	\$ (172)	\$ (891)	\$ (120)	\$ (338)	\$ (8)
2300000	284918	Result	\$ (2,160)	\$ (36)	\$ (593)	\$ (172)	\$ (172)	\$ (891)	\$ (120)	\$ (338)	\$ (8)
2300000	289005	CA	\$ (29)	\$ (29)	\$ (593)	\$ (172)	\$ (172)	\$ (891)	\$ (120)	\$ (338)	\$ (8)
2300000	289005	Result	\$ (29)	\$ (29)	\$ (593)	\$ (172)	\$ (172)	\$ (891)	\$ (120)	\$ (338)	\$ (8)
2300000	289005	OR	\$ (531)	\$ (531)	\$ (531)	\$ (531)	\$ (531)	\$ (531)	\$ (531)	\$ (531)	\$ (531)
2300000	289005	UT	\$ (279)	\$ (279)	\$ (279)	\$ (279)	\$ (279)	\$ (279)	\$ (279)	\$ (279)	\$ (279)
2300000	289005	WA	\$ (89)	\$ (89)	\$ (89)	\$ (89)	\$ (89)	\$ (89)	\$ (89)	\$ (89)	\$ (89)
2300000	289005	WYP	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)
2300000	289005	WYU	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2300000	289005	Result	\$ (980)	\$ (29)	\$ (531)	\$ (89)	\$ (89)	\$ (279)	\$ (22)	\$ (31)	\$ (0)
2300000	289009	OTHER	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)
2300000	289009	Result	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)	\$ (964)
2300000	289115	SG	\$ (1,945)	\$ (29)	\$ (531)	\$ (89)	\$ (89)	\$ (279)	\$ (22)	\$ (31)	\$ (0)
2300000	289115	Result	\$ (1,945)	\$ (29)	\$ (531)	\$ (89)	\$ (89)	\$ (279)	\$ (22)	\$ (31)	\$ (0)
2300000	289115	SE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2300000	289115	Result	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2300000	289025	SE	\$ (1,919)	\$ (32)	\$ (498)	\$ (145)	\$ (145)	\$ (792)	\$ (115)	\$ (330)	\$ (7)
2300000	289025	Result	\$ (1,919)	\$ (32)	\$ (498)	\$ (145)	\$ (145)	\$ (792)	\$ (115)	\$ (330)	\$ (7)
2300000	289520	SE	\$ (49)	\$ (1)	\$ (13)	\$ (4)	\$ (4)	\$ (20)	\$ (3)	\$ (8)	\$ (0)
2300000	289520	Result	\$ (49)	\$ (1)	\$ (13)	\$ (4)	\$ (4)	\$ (20)	\$ (3)	\$ (8)	\$ (0)
2300000	289530	SO	\$ (266)	\$ (6)	\$ (77)	\$ (21)	\$ (21)	\$ (110)	\$ (14)	\$ (37)	\$ (1)
2300000	289530	Result	\$ (266)	\$ (6)	\$ (77)	\$ (21)	\$ (21)	\$ (110)	\$ (14)	\$ (37)	\$ (1)
2300000	289909	SG	\$ (3,850)	\$ (68)	\$ (1,067)	\$ (310)	\$ (310)	\$ (1,587)	\$ (211)	\$ (592)	\$ (14)
2300000	289909	Result	\$ (3,850)	\$ (68)	\$ (1,067)	\$ (310)	\$ (310)	\$ (1,587)	\$ (211)	\$ (592)	\$ (14)
2300000	289912	SG	\$ (2,232)	\$ (39)	\$ (619)	\$ (180)	\$ (180)	\$ (920)	\$ (123)	\$ (343)	\$ (8)
2300000	289912	Result	\$ (2,232)	\$ (39)	\$ (619)	\$ (180)	\$ (180)	\$ (920)	\$ (123)	\$ (343)	\$ (8)
2300000	289913	SG	\$ (8,532)	\$ (150)	\$ (2,366)	\$ (688)	\$ (688)	\$ (3,517)	\$ (469)	\$ (1,311)	\$ (32)
2300000	289913	Result	\$ (8,532)	\$ (150)	\$ (2,366)	\$ (688)	\$ (688)	\$ (3,517)	\$ (469)	\$ (1,311)	\$ (32)
2300000	289914	SG	\$ (843)	\$ (15)	\$ (234)	\$ (68)	\$ (68)	\$ (347)	\$ (46)	\$ (130)	\$ (3)
2300000	289914	Result	\$ (843)	\$ (15)	\$ (234)	\$ (68)	\$ (68)	\$ (347)	\$ (46)	\$ (130)	\$ (3)
2300000	289915	SG	\$ (843)	\$ (15)	\$ (234)	\$ (68)	\$ (68)	\$ (347)	\$ (46)	\$ (130)	\$ (3)
2300000	289915	Result	\$ (843)	\$ (15)	\$ (234)	\$ (68)	\$ (68)	\$ (347)	\$ (46)	\$ (130)	\$ (3)
2300000	289917	SG	\$ (1,425)	\$ (25)	\$ (395)	\$ (115)	\$ (115)	\$ (587)	\$ (78)	\$ (219)	\$ (5)
2300000	289917	Result	\$ (1,425)	\$ (25)	\$ (395)	\$ (115)	\$ (115)	\$ (587)	\$ (78)	\$ (219)	\$ (5)
2300000	289925	Result	\$ (1,425)	\$ (25)	\$ (395)	\$ (115)	\$ (115)	\$ (587)	\$ (78)	\$ (219)	\$ (5)
2300000	289925	Result	\$ (1,425)	\$ (25)	\$ (395)	\$ (115)	\$ (115)	\$ (587)	\$ (78)	\$ (219)	\$ (5)
2300000	288115	SO	\$ (52)	\$ (1)	\$ (15)	\$ (4)	\$ (4)	\$ (22)	\$ (3)	\$ (7)	\$ (0)
2300000	288115	Result	\$ (52)	\$ (1)	\$ (15)	\$ (4)	\$ (4)	\$ (22)	\$ (3)	\$ (7)	\$ (0)
2300000	288140	WA	\$ (52)	\$ (1)	\$ (15)	\$ (4)	\$ (4)	\$ (22)	\$ (3)	\$ (7)	\$ (0)
2300000	288140	Result	\$ (52)	\$ (1)	\$ (15)	\$ (4)	\$ (4)	\$ (22)	\$ (3)	\$ (7)	\$ (0)
2540000	288115	WA	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)
2540000	288115	Result	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)	\$ (177)



**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2540000	288140	Result	\$177							\$0	
2540000	288165	OTHER	\$ (659)							\$0	\$ (659)
2540000	288170	CA	\$ (45)							\$0	\$ (659)
2540000	288170	CA	\$ (45)							\$0	
2540000	288171	UT	\$ (510)				\$ (510)			\$0	
2540000	288171	UT	\$ (510)				\$ (510)			\$0	
2540000	288172	IDU	\$ (156)					\$ (156)		\$0	
2540000	288172	IDU	\$ (156)					\$ (156)		\$0	
2540000	288173	WYP	\$ (177)							\$ (177)	
2540000	288173	WYP	\$ (177)							\$ (177)	
2540000	288400	OTHER	\$ (557)							\$0	\$ (557)
2540000	288400	OTHER	\$ (557)							\$0	\$ (557)
2540000	288415	SE	\$ (3,279)			\$ (248)		\$ (1,354)		\$ (565)	\$ (11)
2540000	288415	SE	\$ (3,279)			\$ (248)		\$ (1,354)		\$ (565)	\$ (11)
2540000	288415	Result	\$ (3,279)			\$ (248)		\$ (1,354)		\$ (565)	\$ (11)
2540000	288415	Result	\$ (3,279)			\$ (248)		\$ (1,354)		\$ (565)	\$ (11)
2540000	288506	TROJP	\$ (2,064)			\$ (165)		\$ (851)		\$ (323)	\$ (8)
2540000	288506	TROJP	\$ (2,064)			\$ (165)		\$ (851)		\$ (323)	\$ (8)
2541050	288506	Result	\$ (2,064)			\$ (165)		\$ (851)		\$ (323)	\$ (8)
2541050	288506	Result	\$ (2,064)			\$ (165)		\$ (851)		\$ (323)	\$ (8)
<b>Overall Result</b>			<b>\$47,067</b>			<b>\$3,664</b>		<b>\$21,289</b>		<b>\$6,413</b>	<b>\$ (2,079)</b>





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1242000	0	OTHER	\$1,836							\$0	\$1,836
1242000	0	INT FREE-PPL	\$9							\$0	\$9
1242000	0	INT FREE-PPL	\$1,845			\$9				\$0	\$1,836
1242000	0	Result	\$1,845			\$9				\$0	\$1,836
1242300	0	OTHER	\$20					\$20		\$0	
1242300	0	IDAHO-UPL									
1242300	0	IDAHO-UPL									
1242300	0	IDAHO-UPL	\$20					\$20		\$0	
1242300	0	Result	\$20					\$20		\$0	
1243000	0	OTHER	\$0							\$0	\$0
1243000	0	INT BEARING 6.5%-PPL	\$0							\$0	\$0
1243000	0	Result	\$0							\$0	\$0
1243000	0	OTHER	\$0							\$0	\$0
1243200	0	OR	\$0			\$0				\$0	\$12
1243200	0	INT BEARING VAR%-PPL	\$12							\$0	\$12
1243200	0	INT BEARING VAR%-PPL	\$0							\$0	\$0
1243200	0	INT BEARING VAR%-PPL	\$0				\$0			\$0	\$0
1243200	0	INT BEARING VAR%-PPL	\$12			\$0				\$0	\$12
1243200	0	Result	\$12			\$0				\$0	\$12
1243300	0	OR	\$1							\$0	\$1
1243300	0	TAX CREDIT-PPL	\$1							\$0	\$1
1243300	0	TAX CREDIT-PPL	\$1							\$0	\$1
1243300	0	Result	\$1							\$0	\$1
1244100	0	CA	\$693							\$0	\$693
1244100	0	ENERGY FINANSWER	\$0							\$0	\$0
1244100	0	ENERGY FINANSWER	\$0							\$0	\$0
1244100	0	ENERGY FINANSWER	\$0							\$0	\$0
1244100	0	ENERGY FINANSWER	\$636							\$0	\$636
1244100	0	ENERGY FINANSWER	\$75							\$0	\$75
1244100	0	WYP	\$75							\$0	\$75
1244100	0	Result	\$1,404			\$0		\$75		\$0	\$636
1244100	0	Result	\$1,404			\$0		\$75		\$0	\$636
1244500	0	CA	\$18			\$18				\$0	\$18
1244500	0	HOME COMFORT	\$6							\$0	\$6
1244500	0	HOME COMFORT	\$2							\$0	\$2
1244500	0	HOME COMFORT	\$71							\$0	\$71
1244500	0	HOME COMFORT	\$92			\$18		\$18		\$0	\$92
1244500	0	HOME COMFORT	\$40			\$18		\$18		\$0	\$40
1244500	0	Result	\$16			\$16				\$0	\$16
1244900	0	"FINANSWER 12,000"	\$7							\$0	\$7
1244900	0	"FINANSWER 12,000"	\$62							\$0	\$62
1244900	0	"FINANSWER 12,000"	\$62							\$0	\$62
1244900	0	Result	\$20			\$20				\$0	\$20
1245300	0	IRRIGATION FINANSWER	\$23							\$0	\$23
1245300	0	IRRIGATION FINANSWER	\$4							\$0	\$4
1245300	0	IRRIGATION FINANSWER	\$18							\$0	\$18
1245300	0	Result	\$18			\$18				\$0	\$18
1245400	0	OTHER	\$362							\$0	\$362
1245400	0	RETRO ENERGY FINANS	\$23							\$0	\$23
1245400	0	RETRO ENERGY FINANS	\$4							\$0	\$4
1245400	0	RETRO ENERGY FINANS	\$18							\$0	\$18
1245400	0	RETRO ENERGY FINANS	\$18							\$0	\$18
1247000	0	ELI/GAWL SYSTEM	\$17							\$0	\$17
1247000	0	ELI/GAWL SYSTEM	\$6,966							\$0	\$6,966
1247000	0	ELI/GAWL SYSTEM	\$4,607							\$0	\$4,607
1247000	0	Result	\$4,607							\$0	\$4,607



**Regulatory Assets (Actuals)**

Reg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1247000	0	WA	\$1,915			\$1,915				\$0	
1247000	0	WYP	\$117							\$117	
1247000	0	WYU	\$5							\$5	
1247000	0	Result	\$57	\$362		\$1,915	\$4,607	\$17		\$122	\$ (6,966)
1247000	0	Result	\$57	\$362		\$1,915	\$4,607	\$17		\$122	\$ (6,966)
1247100	0	OTHER	\$ (53)							\$0	\$ (53)
1247100	0	Result	\$ (53)							\$0	\$ (53)
1249000	0	CA	\$ (0)							\$0	
1249000	0	IDU	\$ (0)					\$ (0)		\$0	
1249000	0	OTHER	\$ (64)							\$0	\$ (64)
1249000	0	SO	\$ (16)							\$0	
1249000	0	UT	\$ (4)				\$ (4)			\$0	
1249000	0	WA	\$ (4)							\$0	
1249000	0	WYU	\$ (0)							\$0	
1249000	0	Result	\$ (85)	\$ (0)		\$ (4)	\$ (16)	\$ (0)		\$ (0)	\$ (64)
1249000	0	Result	\$ (85)	\$ (0)		\$ (4)	\$ (16)	\$ (0)		\$ (0)	\$ (64)
1822200	111495	TROJD								\$0	
1822200	111495	Result	\$15,212	\$265		\$4,177	\$6,273	\$847		\$2,380	\$56
1822200	185801	TROJP	\$15,212	\$265		\$4,177	\$6,273	\$847		\$2,380	\$56
1822200	185802	Result	\$ (13,509)	\$ (235)		\$ (3,709)	\$ (5,571)	\$ (752)		\$ (2,114)	\$ (50)
1822200	185802	Result	\$ (13,509)	\$ (235)		\$ (3,709)	\$ (5,571)	\$ (752)		\$ (2,114)	\$ (50)
1822200	185803	TROJD	\$17,981	\$313		\$4,929	\$7,415	\$1,003		\$2,823	\$66
1822200	185803	Result	\$17,981	\$313		\$4,929	\$7,415	\$1,003		\$2,823	\$66
1822200	185804	TROJD	\$ (15,488)	\$ (269)		\$ (4,245)	\$ (6,387)	\$ (864)		\$ (2,431)	\$ (57)
1822200	185804	Result	\$ (15,488)	\$ (269)		\$ (4,245)	\$ (6,387)	\$ (864)		\$ (2,431)	\$ (57)
1822200	185805	TROJP								\$0	
1822200	185805	Result	\$4,195	\$73		\$1,151	\$1,730	\$234		\$658	\$15
1822300	185808	WA	\$ (575)			\$ (575)				\$0	
1822300	185808	Result	\$ (575)			\$ (575)				\$0	
1822300	185809	OR	\$ (142)							\$0	
1822300	185809	Result	\$ (142)							\$0	
1822700	185821	SG-P	\$5,309	\$93		\$1,472	\$2,189	\$292		\$816	\$20
1822700	185821	Result	\$5,309	\$93		\$1,472	\$2,189	\$292		\$816	\$20
1823000	101218	UT	\$74				\$74			\$0	
1823000	101218	Result	\$74				\$74			\$0	
1823020	187001	CA	\$69							\$0	
1823020	187001	Result	\$69							\$0	
1823020	187002	Result	\$69							\$0	
1823040	187002	OTHER								\$0	
1823040	187111	Result	\$82							\$0	\$82
1823040	187111	Result	\$82							\$0	\$82
1823040	187177	OTHER	\$129							\$0	\$129
1823040	187177	Result	\$129							\$0	\$129
1823040	187778	OTHER	\$73							\$0	\$73
1823040	187778	Result	\$73							\$0	\$73





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823040	187778	Result	\$73							\$0	\$73
1823040	187780	OTHER	\$162							\$0	\$162
1823040	187780	Result	\$162							\$0	\$162
1823040	187781	OTHER	\$72							\$0	\$72
1823040	187781	Result	\$72							\$0	\$72
1823040	187781	Result	\$519							\$0	\$519
1823870	187601	WYP	\$ (1,896)							\$ (1,896)	
1823870	187601	Result	\$ (1,896)							\$ (1,896)	
1823870	187623	WYP	\$386							\$386	
1823870	187623	Result	\$386							\$386	
1823870	187623	Result	\$ (1,511)							\$ (1,511)	
1823910	100618	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100618	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100652	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100652	Result	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100653	SO	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100653	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100710	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100710	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100874	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100874	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100875	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100875	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101866	SO	\$7		\$0	\$1	\$1	\$3	\$0	\$1	\$0
1823910	101866	Result	\$7		\$0	\$2	\$1	\$3	\$0	\$1	\$0
1823910	101867	SO	\$27		\$1	\$8	\$2	\$11	\$1	\$4	\$0
1823910	101867	Result	\$27		\$1	\$8	\$2	\$11	\$1	\$4	\$0
1823910	101868	SO	\$16		\$0	\$5	\$1	\$7	\$1	\$2	\$0
1823910	101868	Result	\$16		\$0	\$5	\$1	\$7	\$1	\$2	\$0
1823910	101911	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101911	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101911	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	SO	\$2		\$0	\$1	\$0	\$1	\$0	\$0	\$0
1823910	101912	Result	\$2		\$0	\$1	\$0	\$1	\$0	\$0	\$0
1823910	102026	SO	\$72		\$2	\$21	\$6	\$30	\$4	\$10	\$0
1823910	102026	Result	\$72		\$2	\$21	\$6	\$30	\$4	\$10	\$0
1823910	102027	SO	\$3		\$0	\$1	\$0	\$1	\$0	\$0	\$0
1823910	102027	Result	\$3		\$0	\$1	\$0	\$1	\$0	\$0	\$0
1823910	102041	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102041	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102041	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	SO	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	Result	\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	SO	\$66		\$2	\$19	\$5	\$27	\$4	\$9	\$0
1823910	102104	Result	\$66		\$2	\$19	\$5	\$27	\$4	\$9	\$0
1823910	102105	SO	\$5		\$0	\$1	\$0	\$1	\$0	\$1	\$0
1823910	102105	Result	\$5		\$0	\$1	\$0	\$1	\$0	\$1	\$0
1823910	102191	SO	\$4		\$4	\$44	\$12	\$63	\$8	\$21	\$0
1823910	102191	Result	\$4		\$4	\$44	\$12	\$63	\$8	\$21	\$0
1823910	102193	SO	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102193	Result	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823910	UTAH METALS CLEANUP	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	DSM RETAIL MINOR SITES	SO	\$93	\$2	\$27	\$7	\$38	\$38	\$5	\$13	\$0
1823910	DSM RETAIL MINOR SITES	Result	\$93	\$2	\$27	\$7	\$38	\$38	\$5	\$13	\$0
1823910	DSM RETAIL MINOR SITES	SO	\$91	\$2	\$26	\$7	\$38	\$38	\$5	\$12	\$0
1823910	DSM RETAIL MINOR SITES	Result	\$91	\$2	\$26	\$7	\$38	\$38	\$5	\$12	\$0
1823910	ASTORIA YOUNG'S BAY CLEANUP	SO	\$56	\$1	\$16	\$4	\$23	\$23	\$3	\$8	\$0
1823910	ASTORIA YOUNG'S BAY CLEANUP	Result	\$56	\$1	\$16	\$4	\$23	\$23	\$3	\$8	\$0
1823910	UTAH METALS CLEANUP	SO	\$14	\$0	\$4	\$1	\$6	\$6	\$1	\$2	\$0
1823910	UTAH METALS CLEANUP	Result	\$14	\$0	\$4	\$1	\$6	\$6	\$1	\$2	\$0
1823910	D-SM RETAIL MINOR SITES	SO	\$125	\$3	\$36	\$10	\$52	\$52	\$7	\$17	\$0
1823910	D-SM RETAIL MINOR SITES	Result	\$125	\$3	\$36	\$10	\$52	\$52	\$7	\$17	\$0
1823910	ASTORIA YOUNG'S BAY CLEANUP	SO	\$28	\$1	\$8	\$2	\$12	\$12	\$2	\$4	\$0
1823910	ASTORIA YOUNG'S BAY CLEANUP	Result	\$28	\$1	\$8	\$2	\$12	\$12	\$2	\$4	\$0
1823910	THIRD WEST SUBSTATION CLEANUP	SO	\$1,841	\$45	\$533	\$145	\$761	\$761	\$99	\$253	\$5
1823910	THIRD WEST SUBSTATION CLEANUP	Result	\$1,841	\$45	\$533	\$145	\$761	\$761	\$99	\$253	\$5
1823910	SALT LAKE CITY AUTO	SO	\$19	\$0	\$6	\$2	\$8	\$8	\$1	\$3	\$0
1823910	SALT LAKE CITY AUTO	Result	\$19	\$0	\$6	\$2	\$8	\$8	\$1	\$3	\$0
1823910	D-SM RETAIL MINOR SITES	SO	\$2,718	\$66	\$787	\$214	\$1,125	\$1,125	\$147	\$373	\$7
1823910	D-SM RETAIL MINOR SITES	Result	\$2,718	\$66	\$787	\$214	\$1,125	\$1,125	\$147	\$373	\$7
1823910	SALT LAKE CITY AUTO	SO	\$4	\$0	\$1	\$0	\$2	\$2	\$0	\$1	\$0
1823910	SALT LAKE CITY AUTO	Result	\$4	\$0	\$1	\$0	\$2	\$2	\$0	\$1	\$0
1823910	WASHINGTON NON-DEFERRED COSTS	WA	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)
1823910	WASHINGTON NON-DEFERRED COSTS	Result	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)	\$ (527)
1823910	ASTORIA YOUNG BAY CLEANUP	SO	\$633	\$15	\$183	\$50	\$262	\$262	\$34	\$87	\$2
1823910	ASTORIA YOUNG BAY CLEANUP	Result	\$633	\$15	\$183	\$50	\$262	\$262	\$34	\$87	\$2
1823910	PORTLAND STEAM PIPE REMOVAL	SO	\$410	\$10	\$119	\$32	\$170	\$170	\$22	\$56	\$1
1823910	PORTLAND STEAM PIPE REMOVAL	Result	\$410	\$10	\$119	\$32	\$170	\$170	\$22	\$56	\$1
1823910	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$882	\$22	\$255	\$69	\$365	\$365	\$48	\$121	\$2
1823910	ENVIRONMENTAL COST UNDER AMORTIZATION	Result	\$882	\$22	\$255	\$69	\$365	\$365	\$48	\$121	\$2
1823910	Result		\$6,741	\$177	\$2,104	\$46	\$3,006	\$3,006	\$392	\$997	\$18
1823920	IND FINANSWER 93	UT	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
1823920	IND FINANSWER 93	Result	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
1823920	IND FINANSWER 94	UT	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22
1823920	IND FINANSWER 94	Result	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22
1823920	IND FINANSWER 95	UT	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43
1823920	IND FINANSWER 95	Result	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43
1823920	IND FINANSWER 96	UT	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31
1823920	IND FINANSWER 96	Result	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31
1823920	COMM BUILDING 93	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	COMM BUILDING 93	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	COMM BUILDING 94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	COMM BUILDING 94	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	COMM BUILDING 96	UT	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
1823920	COMM BUILDING 96	Result	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
1823920	ENERGY FINANSWER93	UT	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
1823920	ENERGY FINANSWER93	Result	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
1823920	ENERGY FINANSWER - UT 1994	UT	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70
1823920	ENERGY FINANSWER - UT 1994	Result	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70
1823920	ENERGY FINANSWER - UT 1995	UT	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83
1823920	ENERGY FINANSWER - UT 1995	Result	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83
1823920	COMM COMPETITIVE93	UT	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
1823920	COMM COMPETITIVE93	Result	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5





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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	101222	UT	\$0	\$0				\$0		\$0	
1823920	101222	Result	\$0	\$0				\$0		\$0	
1823920	101224	UT	\$1	\$1				\$1		\$0	
1823920	101224	Result	\$1	\$1				\$1		\$0	
1823920	101225	UT	\$6	\$6				\$6		\$0	
1823920	101225	Result	\$6	\$6				\$6		\$0	
1823920	101261	WYP	\$0	\$0				\$0		\$0	
1823920	101261	Result	\$0	\$0				\$0		\$0	
1823920	101267	WYP	\$0	\$0				\$0		\$0	
1823920	101267	Result	\$0	\$0				\$0		\$0	
1823920	101270	WYP	\$0	\$0				\$0		\$0	
1823920	101270	Result	\$0	\$0				\$0		\$0	
1823920	101281	WYP	\$1	\$1				\$1		\$1	
1823920	101281	Result	\$1	\$1				\$1		\$1	
1823920	101295	WYU	\$2	\$2				\$2		\$2	
1823920	101295	Result	\$2	\$2				\$2		\$2	
1823920	101902	WYP	\$2	\$2				\$2		\$2	
1823920	101902	Result	\$2	\$2				\$2		\$2	
1823920	101903	WYP	\$2	\$2				\$2		\$2	
1823920	101903	Result	\$2	\$2				\$2		\$2	
1823920	101944	WYP	\$0	\$0				\$0		\$0	
1823920	101944	Result	\$0	\$0				\$0		\$0	
1823920	101945	WYP	\$2	\$2				\$2		\$2	
1823920	101945	Result	\$2	\$2				\$2		\$2	
1823920	101946	WYP	\$5	\$5				\$5		\$5	
1823920	101946	Result	\$5	\$5				\$5		\$5	
1823920	101947	WYP	\$0	\$0				\$0		\$0	
1823920	101947	Result	\$0	\$0				\$0		\$0	
1823920	101948	WYP	\$0	\$0				\$0		\$0	
1823920	101948	Result	\$0	\$0				\$0		\$0	
1823920	101949	WYU	\$0	\$0				\$0		\$0	
1823920	101949	Result	\$0	\$0				\$0		\$0	
1823920	102030	OTHER	\$3,605	\$3,605				\$3,605		\$3,605	
1823920	102030	Result	\$3,605	\$3,605				\$3,605		\$3,605	
1823920	102032	OTHER	\$15,807	\$15,807				\$15,807		\$15,807	
1823920	102032	Result	\$15,807	\$15,807				\$15,807		\$15,807	
1823920	102033	OTHER	\$5,570	\$5,570				\$5,570		\$5,570	
1823920	102033	Result	\$5,570	\$5,570				\$5,570		\$5,570	
1823920	102034	OTHER	\$14	\$14				\$14		\$14	
1823920	102034	Result	\$14	\$14				\$14		\$14	
1823920	102036	OTHER	\$788	\$788				\$788		\$788	
1823920	102036	Result	\$788	\$788				\$788		\$788	
1823920	102037	OTHER	\$13	\$13				\$13		\$13	
1823920	102037	Result	\$13	\$13				\$13		\$13	
1823920	102038	OTHER	\$624	\$624				\$624		\$624	
1823920	102038	Result	\$624	\$624				\$624		\$624	
1823920	102039	OTHER	\$68	\$68				\$68		\$68	
1823920	102039	Result	\$68	\$68				\$68		\$68	
1823920	102040	OTHER	\$3,278	\$3,278				\$3,278		\$3,278	
1823920	102040	Result	\$3,278	\$3,278				\$3,278		\$3,278	
1823920	102043	OTHER	\$2	\$2				\$2		\$2	
1823920	102043	Result	\$2	\$2				\$2		\$2	



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102044	OTHER	\$155	\$155						\$0	\$155
1823920	102044	Result	\$155	\$155						\$0	\$155
1823920	102045	OTHER	\$22	\$22						\$0	\$22
1823920	102045	Result	\$22	\$22						\$0	\$22
1823920	102046	OTHER	\$41	\$41						\$0	\$41
1823920	102046	Result	\$41	\$41						\$0	\$41
1823920	102067	WYP	\$0	\$0						\$0	\$0
1823920	102067	Result	\$0	\$0						\$0	\$0
1823920	102068	WYP	\$12	\$12						\$12	\$12
1823920	102068	Result	\$12	\$12						\$12	\$12
1823920	102069	WYP	\$31	\$31						\$31	\$31
1823920	102069	Result	\$31	\$31						\$31	\$31
1823920	102070	WYP	\$0	\$0						\$0	\$0
1823920	102070	Result	\$0	\$0						\$0	\$0
1823920	102071	WYU	\$0	\$0						\$0	\$0
1823920	102071	Result	\$0	\$0						\$0	\$0
1823920	102072	OTHER	\$1,183	\$1,183						\$0	\$1,183
1823920	102072	Result	\$1,183	\$1,183						\$0	\$1,183
1823920	102127	OTHER	\$24	\$24						\$0	\$24
1823920	102127	Result	\$24	\$24						\$0	\$24
1823920	102128	OTHER	\$ (40,089)	\$ (40,089)						\$0	\$ (40,089)
1823920	102128	Result	\$ (40,089)	\$ (40,089)						\$0	\$ (40,089)
1823920	102131	OTHER	\$1,280	\$1,280						\$0	\$1,280
1823920	102131	Result	\$1,280	\$1,280						\$0	\$1,280
1823920	102133	OTHER	\$1,353	\$1,353						\$0	\$1,353
1823920	102133	Result	\$1,353	\$1,353						\$0	\$1,353
1823920	102138	OTHER	\$4,202	\$4,202						\$0	\$4,202
1823920	102138	Result	\$4,202	\$4,202						\$0	\$4,202
1823920	102147	OTHER	\$848	\$848						\$0	\$848
1823920	102147	Result	\$848	\$848						\$0	\$848
1823920	102148	OTHER	\$0	\$0						\$0	\$0
1823920	102148	Result	\$0	\$0						\$0	\$0
1823920	102149	OTHER	\$498	\$498						\$0	\$498
1823920	102149	Result	\$498	\$498						\$0	\$498
1823920	102150	OTHER	\$82	\$82						\$0	\$82
1823920	102150	Result	\$82	\$82						\$0	\$82
1823920	102158	WYP	\$5	\$5						\$5	\$5
1823920	102158	Result	\$5	\$5						\$5	\$5
1823920	102159	WYP	\$18	\$18						\$18	\$18
1823920	102159	Result	\$18	\$18						\$18	\$18
1823920	102160	WYP	\$0	\$0						\$0	\$0
1823920	102160	Result	\$0	\$0						\$0	\$0
1823920	102161	WYP	\$0	\$0						\$0	\$0
1823920	102161	Result	\$0	\$0						\$0	\$0
1823920	102165	OTHER	\$527	\$527						\$0	\$527
1823920	102165	Result	\$527	\$527						\$0	\$527
1823920	102185	OTHER	\$18	\$18						\$0	\$18
1823920	102185	Result	\$18	\$18						\$0	\$18
1823920	102186	OTHER	\$18	\$18						\$0	\$18
1823920	102186	Result	\$18	\$18						\$0	\$18
1823920	102195	OTHER	\$71	\$71						\$0	\$71
1823920	102195	Result	\$71	\$71						\$0	\$71
1823920	102196	OTHER	\$115	\$115						\$0	\$115
1823920	102196	Result	\$115	\$115						\$0	\$115



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102205	OTHER	\$28	\$28						\$0	\$28
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	<b>Result</b>	<b>\$28</b>						<b>\$0</b>	<b>\$28</b>
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$1,849						\$0	\$1,849
1823920	102206	SCHOOL ENERGY EDUCATION - WA	<b>Result</b>	<b>\$1,849</b>						<b>\$0</b>	<b>\$1,849</b>
1823920	102208	COMPACT FLOURESCENT LAMPS (CFL) - WYP 20	WYP	\$2						\$2	\$2
1823920	102208	COMPACT FLOURESCENT LAMPS (CFL) - WYP 20	<b>Result</b>	<b>\$2</b>						<b>\$2</b>	<b>\$2</b>
1823920	102209	AIR CONDITIONING - UT 2002	OTHER	\$24						\$0	\$24
1823920	102209	AIR CONDITIONING - UT 2002	<b>Result</b>	<b>\$24</b>						<b>\$0</b>	<b>\$24</b>
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$1				\$1		\$0	\$1
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	<b>Result</b>	<b>\$1</b>				<b>\$1</b>		<b>\$0</b>	<b>\$1</b>
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509						\$0	\$1,509
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	<b>Result</b>	<b>\$1,509</b>						<b>\$0</b>	<b>\$1,509</b>
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$1,812						\$0	\$1,812
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	<b>Result</b>	<b>\$1,812</b>						<b>\$0</b>	<b>\$1,812</b>
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$2						\$2	\$2
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	<b>Result</b>	<b>\$2</b>						<b>\$2</b>	<b>\$2</b>
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460						\$0	\$460
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	<b>Result</b>	<b>\$460</b>						<b>\$0</b>	<b>\$460</b>
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564						\$0	\$2,564
1823920	102225	AIR CONDITIONING - UT 2003	<b>Result</b>	<b>\$2,564</b>						<b>\$0</b>	<b>\$2,564</b>
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187						\$0	\$1,187
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	<b>Result</b>	<b>\$1,187</b>						<b>\$0</b>	<b>\$1,187</b>
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895						\$0	\$895
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	<b>Result</b>	<b>\$895</b>						<b>\$0</b>	<b>\$895</b>
1823920	102228	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$13						\$0	\$13
1823920	102228	COMMERCIAL SMALL RETROFIT - UT 2003	<b>Result</b>	<b>\$13</b>						<b>\$0</b>	<b>\$13</b>
1823920	102229	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$1,542						\$0	\$1,542
1823920	102229	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	<b>Result</b>	<b>\$1,542</b>						<b>\$0</b>	<b>\$1,542</b>
1823920	102230	ENERGY FINANSWER - UT 2003	OTHER	\$1,658						\$0	\$1,658
1823920	102230	ENERGY FINANSWER - UT 2003	<b>Result</b>	<b>\$1,658</b>						<b>\$0</b>	<b>\$1,658</b>
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$191						\$0	\$191
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	<b>Result</b>	<b>\$191</b>						<b>\$0</b>	<b>\$191</b>
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$14						\$0	\$14
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	<b>Result</b>	<b>\$14</b>						<b>\$0</b>	<b>\$14</b>
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14						\$0	\$14
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	<b>Result</b>	<b>\$14</b>						<b>\$0</b>	<b>\$14</b>
1823920	102233	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$27						\$0	\$27
1823920	102233	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	<b>Result</b>	<b>\$27</b>						<b>\$0</b>	<b>\$27</b>
1823920	102233	POWER FORWARD - UT 2003	OTHER	\$27						\$0	\$27
1823920	102233	POWER FORWARD - UT 2003	<b>Result</b>	<b>\$27</b>						<b>\$0</b>	<b>\$27</b>
1823920	102236	COMPACT FLOURESCENT LAMPS - WYP 2003	WYP	\$1						\$1	\$1
1823920	102236	COMPACT FLOURESCENT LAMPS - WYP 2003	<b>Result</b>	<b>\$1</b>						<b>\$1</b>	<b>\$1</b>
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	\$0						\$0	\$0
1823920	102237	ENERGY FINANSWER - WYP 2003	<b>Result</b>	<b>\$0</b>						<b>\$0</b>	<b>\$0</b>
1823920	102238	ENERGY FINANSWER - WYP 2003	WYP	\$21						\$21	\$21
1823920	102238	ENERGY FINANSWER - WYP 2003	<b>Result</b>	<b>\$21</b>						<b>\$21</b>	<b>\$21</b>
1823920	102239	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$0						\$0	\$0
1823920	102239	INDUSTRIAL FINANSWER - WYP 2003	<b>Result</b>	<b>\$0</b>						<b>\$0</b>	<b>\$0</b>
1823920	102245	SELF AUDIT - WYOMING - PPL 2003	WYP	\$0						\$0	\$0
1823920	102245	SELF AUDIT - WYOMING - PPL 2003	<b>Result</b>	<b>\$0</b>						<b>\$0</b>	<b>\$0</b>
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	\$1,004						\$0	\$1,004
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	<b>Result</b>	<b>\$1,004</b>						<b>\$0</b>	<b>\$1,004</b>
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4						\$0	\$4
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	<b>Result</b>	<b>\$4</b>						<b>\$0</b>	<b>\$4</b>
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7						\$0	\$7
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	<b>Result</b>	<b>\$7</b>						<b>\$0</b>	<b>\$7</b>
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7						\$0	\$7
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	<b>Result</b>	<b>\$7</b>						<b>\$0</b>	<b>\$7</b>
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	\$22						\$0	\$22
1823920	102336	LOW INCOME - UTAH - 2004	<b>Result</b>	<b>\$22</b>						<b>\$0</b>	<b>\$22</b>



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102337	OTHER	\$3,581							\$0	\$3,581
1823920	102337	Result	\$3,581							\$0	\$3,581
1823920	102338	OTHER	\$2,910							\$0	\$2,910
1823920	102338	Result	\$2,910							\$0	\$2,910
1823920	102339	OTHER	\$3,026							\$0	\$3,026
1823920	102339	Result	\$3,026							\$0	\$3,026
1823920	102340	OTHER	\$1,547							\$0	\$1,547
1823920	102340	Result	\$1,547							\$0	\$1,547
1823920	102341	OTHER	\$285							\$0	\$285
1823920	102341	Result	\$285							\$0	\$285
1823920	102342	OTHER	\$(1)							\$0	\$(1)
1823920	102342	Result	\$(1)							\$0	\$(1)
1823920	102343	OTHER	\$1,227							\$0	\$1,227
1823920	102343	Result	\$1,227							\$0	\$1,227
1823920	102344	OTHER	\$2,562							\$0	\$2,562
1823920	102344	Result	\$2,562							\$0	\$2,562
1823920	102345	OTHER	\$230							\$0	\$230
1823920	102345	Result	\$230							\$0	\$230
1823920	102346	OTHER	\$51							\$0	\$51
1823920	102346	Result	\$51							\$0	\$51
1823920	102347	OTHER	\$54							\$0	\$54
1823920	102347	Result	\$54							\$0	\$54
1823920	102348	OTHER	\$89							\$0	\$89
1823920	102348	Result	\$89							\$0	\$89
1823920	102349	OTHER	\$129							\$0	\$129
1823920	102349	Result	\$129							\$0	\$129
1823920	102351	IDU	\$5					\$5		\$0	\$5
1823920	102351	Result	\$5					\$5		\$0	\$5
1823920	102351	WYP	\$1							\$1	\$1
1823920	102351	Result	\$1							\$1	\$1
1823920	102360	WYP	\$10							\$10	\$10
1823920	102360	Result	\$10							\$10	\$10
1823920	102362	WYP	\$27							\$27	\$27
1823920	102362	Result	\$27							\$27	\$27
1823920	102363	WYP	\$0							\$0	\$0
1823920	102363	Result	\$0							\$0	\$0
1823920	102364	WYP	\$0							\$0	\$0
1823920	102364	Result	\$0							\$0	\$0
1823920	102443	OTHER	\$542							\$0	\$542
1823920	102443	Result	\$542							\$0	\$542
1823920	102444	OTHER	\$76							\$0	\$76
1823920	102444	Result	\$76							\$0	\$76
1823920	102458	OTHER	\$1,929							\$0	\$1,929
1823920	102458	Result	\$1,929							\$0	\$1,929
1823920	102459	OTHER	\$701							\$0	\$701
1823920	102459	Result	\$701							\$0	\$701
1823920	102460	OTHER	\$446							\$0	\$446
1823920	102460	Result	\$446							\$0	\$446
1823920	102461	OTHER	\$146							\$0	\$146
1823920	102461	Result	\$146							\$0	\$146
1823920	102462	OTHER	\$(131,927)							\$0	\$(131,927)
1823920	102462	Result	\$(131,927)							\$0	\$(131,927)
1823920	102502	OTHER	\$2							\$0	\$2
1823920	102502	Result	\$2							\$0	\$2



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102503	OTHER		\$23						\$0	\$23
1823920	102503	Result		\$23						\$0	\$23
1823920	102504	IDU		\$1				\$1		\$0	
1823920	102504	Result		\$1				\$1		\$0	
1823920	102506	IDU		\$4				\$4		\$0	
1823920	102506	Result		\$4				\$4		\$0	
1823920	102507	IDU		\$4				\$4		\$0	
1823920	102507	Result		\$4				\$4		\$0	
1823920	102508	IDU		\$4				\$4		\$0	
1823920	102508	Result		\$4				\$4		\$0	
1823920	102518	IDU		\$13				\$13		\$0	
1823920	102518	Result		\$13				\$13		\$0	
1823920	102525	IDU		\$3				\$3		\$0	
1823920	102525	Result		\$3				\$3		\$0	
1823920	102528	IDU		\$3				\$3		\$0	
1823920	102528	Result		\$3				\$3		\$0	
1823920	102529	IDU		\$2				\$2		\$0	
1823920	102529	Result		\$2				\$2		\$0	
1823920	102530	IDU		\$29				\$29		\$0	
1823920	102530	Result		\$29				\$29		\$0	
1823920	102532	OTHER		\$48				\$48		\$0	\$48
1823920	102532	Result		\$48				\$48		\$0	\$48
1823920	102533	OTHER		\$3,306				\$3,306		\$0	\$3,306
1823920	102533	Result		\$3,306				\$3,306		\$0	\$3,306
1823920	102534	OTHER		\$3,060				\$3,060		\$0	\$3,060
1823920	102534	Result		\$3,060				\$3,060		\$0	\$3,060
1823920	102535	OTHER		\$2,347				\$2,347		\$0	\$2,347
1823920	102535	Result		\$2,347				\$2,347		\$0	\$2,347
1823920	102536	OTHER		\$65				\$65		\$0	\$65
1823920	102536	Result		\$65				\$65		\$0	\$65
1823920	102537	OTHER		\$223				\$223		\$0	\$223
1823920	102537	Result		\$223				\$223		\$0	\$223
1823920	102539	OTHER		\$1,476				\$1,476		\$0	\$1,476
1823920	102539	Result		\$1,476				\$1,476		\$0	\$1,476
1823920	102540	OTHER		\$3,485				\$3,485		\$0	\$3,485
1823920	102540	Result		\$3,485				\$3,485		\$0	\$3,485
1823920	102541	OTHER		\$60				\$60		\$0	\$60
1823920	102541	Result		\$60				\$60		\$0	\$60
1823920	102543	OTHER		\$50				\$50		\$0	\$50
1823920	102543	Result		\$50				\$50		\$0	\$50
1823920	102544	OTHER		\$67				\$67		\$0	\$67
1823920	102544	Result		\$67				\$67		\$0	\$67
1823920	102545	OTHER		\$103				\$103		\$0	\$103
1823920	102545	Result		\$103				\$103		\$0	\$103
1823920	102546	OTHER		\$944				\$944		\$0	\$944
1823920	102546	Result		\$944				\$944		\$0	\$944
1823920	102547	OTHER		\$1,967				\$1,967		\$0	\$1,967
1823920	102547	Result		\$1,967				\$1,967		\$0	\$1,967
1823920	102548	OTHER		\$421				\$421		\$0	\$421
1823920	102548	Result		\$421				\$421		\$0	\$421
1823920	102549	OTHER		\$105				\$105		\$0	\$105
1823920	102549	Result		\$105				\$105		\$0	\$105





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102550	OTHER	\$36	\$36						\$0	\$36
1823920	102550	Result	\$36	\$36						\$0	\$36
1823920	102552	WYP	\$5	\$5						\$5	\$0
1823920	102552	Result	\$5	\$5						\$5	\$0
1823920	102553	WYP	\$17	\$17						\$17	\$0
1823920	102553	Result	\$17	\$17						\$17	\$0
1823920	102554	WYP	\$0	\$0						\$0	\$0
1823920	102554	Result	\$0	\$0						\$0	\$0
1823920	102555	WYP	\$0	\$0						\$0	\$0
1823920	102555	Result	\$0	\$0						\$0	\$0
1823920	102556	OTHER	\$0	\$0						\$0	\$0
1823920	102556	Result	\$0	\$0						\$0	\$0
1823920	102562	OTHER	\$53	\$53						\$0	\$53
1823920	102562	Result	\$53	\$53						\$0	\$53
1823920	102586	OTHER	\$3	\$3						\$0	\$3
1823920	102586	Result	\$3	\$3						\$0	\$3
1823920	102586	WYP	\$2	\$2						\$2	\$0
1823920	102702	Result	\$2	\$2						\$2	\$0
1823920	102702	WYP	\$4	\$4						\$4	\$0
1823920	102703	Result	\$4	\$4						\$4	\$0
1823920	102706	OTHER	\$119	\$119						\$0	\$119
1823920	102706	Result	\$119	\$119						\$0	\$119
1823920	102707	OTHER	\$3,752	\$3,752						\$0	\$3,752
1823920	102707	Result	\$3,752	\$3,752						\$0	\$3,752
1823920	102708	OTHER	\$8,624	\$8,624						\$0	\$8,624
1823920	102708	Result	\$8,624	\$8,624						\$0	\$8,624
1823920	102709	OTHER	\$1,499	\$1,499						\$0	\$1,499
1823920	102709	Result	\$1,499	\$1,499						\$0	\$1,499
1823920	102712	OTHER	\$2,187	\$2,187						\$0	\$2,187
1823920	102712	Result	\$2,187	\$2,187						\$0	\$2,187
1823920	102713	OTHER	\$2,748	\$2,748						\$0	\$2,748
1823920	102713	Result	\$2,748	\$2,748						\$0	\$2,748
1823920	102717	OTHER	\$65	\$65						\$0	\$65
1823920	102717	Result	\$65	\$65						\$0	\$65
1823920	102718	OTHER	\$122	\$122						\$0	\$122
1823920	102718	Result	\$122	\$122						\$0	\$122
1823920	102719	OTHER	\$1,848	\$1,848						\$0	\$1,848
1823920	102719	Result	\$1,848	\$1,848						\$0	\$1,848
1823920	102720	OTHER	\$2,469	\$2,469						\$0	\$2,469
1823920	102720	Result	\$2,469	\$2,469						\$0	\$2,469
1823920	102721	OTHER	\$536	\$536						\$0	\$536
1823920	102721	Result	\$536	\$536						\$0	\$536
1823920	102722	OTHER	\$211	\$211						\$0	\$211
1823920	102722	Result	\$211	\$211						\$0	\$211
1823920	102723	OTHER	\$8	\$8						\$0	\$8
1823920	102723	Result	\$8	\$8						\$0	\$8
1823920	102725	OTHER	\$0	\$0						\$0	\$0
1823920	102725	Result	\$0	\$0						\$0	\$0
1823920	102759	OTHER	\$241	\$241						\$0	\$241
1823920	102759	Result	\$241	\$241						\$0	\$241
1823920	102760	OTHER	\$1,423	\$1,423						\$0	\$1,423
1823920	102760	Result	\$1,423	\$1,423						\$0	\$1,423



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102761	WYP	\$11	\$11						\$11	
1823920	102761	Result	\$11	\$11						\$11	
1823920	102767	OTHER	\$ (7,223)	\$ (7,223)						\$ (7,223)	
1823920	102767	Result	\$ (7,223)	\$ (7,223)						\$ (7,223)	
1823920	102788	WYP	\$0	\$0						\$0	
1823920	102788	Result	\$0	\$0						\$0	
1823920	102789	WYP	\$5	\$5						\$5	
1823920	102789	Result	\$5	\$5						\$5	
1823920	102789	WYP	\$3	\$3						\$3	
1823920	102790	WYP	\$3	\$3						\$3	
1823920	102790	Result	\$3	\$3						\$3	
1823920	102791	WYP	\$3	\$3						\$3	
1823920	102791	Result	\$3	\$3						\$3	
1823920	102792	WYP	\$3	\$3						\$3	
1823920	102792	Result	\$3	\$3						\$3	
1823920	102796	OTHER	\$0	\$0						\$0	\$0
1823920	102796	Result	\$0	\$0						\$0	\$0
1823920	102798	WYP	\$2	\$2						\$2	
1823920	102798	Result	\$2	\$2						\$2	
1823920	102799	WYP	\$3	\$3						\$3	
1823920	102799	Result	\$3	\$3						\$3	
1823920	102799	WYP	\$8	\$8						\$8	
1823920	102802	Result	\$8	\$8						\$8	
1823920	102802	WYP	\$5	\$5						\$5	
1823920	102803	Result	\$5	\$5						\$5	
1823920	102803	WYP	\$3	\$3						\$3	
1823920	102804	Result	\$3	\$3						\$3	
1823920	102804	WYP	\$1	\$1						\$1	
1823920	102805	Result	\$1	\$1						\$1	
1823920	102806	WYP	\$1	\$1						\$1	
1823920	102806	Result	\$1	\$1						\$1	
1823920	102807	WYP	\$1	\$1						\$1	
1823920	102807	Result	\$1	\$1						\$1	
1823920	102819	OTHER	\$5,982	\$5,982						\$5,982	\$5,982
1823920	102819	Result	\$5,982	\$5,982						\$5,982	\$5,982
1823920	102820	OTHER	\$883	\$883						\$883	\$883
1823920	102820	Result	\$883	\$883						\$883	\$883
1823920	102821	OTHER	\$1,952	\$1,952						\$1,952	\$1,952
1823920	102821	Result	\$1,952	\$1,952						\$1,952	\$1,952
1823920	102822	OTHER	\$3,369	\$3,369						\$3,369	\$3,369
1823920	102822	Result	\$3,369	\$3,369						\$3,369	\$3,369
1823920	102823	OTHER	\$117	\$117						\$117	\$117
1823920	102823	Result	\$117	\$117						\$117	\$117
1823920	102824	OTHER	\$50	\$50						\$50	\$50
1823920	102824	Result	\$50	\$50						\$50	\$50
1823920	102825	OTHER	\$3,399	\$3,399						\$3,399	\$3,399
1823920	102825	Result	\$3,399	\$3,399						\$3,399	\$3,399
1823920	102826	OTHER	\$61	\$61						\$61	\$61
1823920	102826	Result	\$61	\$61						\$61	\$61
1823920	102827	OTHER	\$108	\$108						\$108	\$108
1823920	102827	Result	\$108	\$108						\$108	\$108
1823920	102828	OTHER	\$1,936	\$1,936						\$1,936	\$1,936
1823920	102828	Result	\$1,936	\$1,936						\$1,936	\$1,936



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	1028239	OTHER	\$3,277							\$0	\$3,277
1823920	102829	Result	\$3,277							\$0	\$3,277
1823920	102830	OTHER	\$968							\$0	\$968
1823920	102830	Result	\$968							\$0	\$968
1823920	102831	OTHER	\$187							\$0	\$187
1823920	102831	Result	\$187							\$0	\$187
1823920	102833	OTHER	\$277							\$0	\$277
1823920	102833	Result	\$277							\$0	\$277
1823920	102834	OTHER	\$3,034							\$0	\$3,034
1823920	102834	Result	\$3,034							\$0	\$3,034
1823920	102863	CA	\$0	\$0						\$0	\$0
1823920	102863	Result	\$0	\$0						\$0	\$0
1823920	102885	WYP	\$5	\$5						\$5	\$5
1823920	102885	Result	\$5	\$5						\$5	\$5
1823920	102886	WYP	\$6	\$6						\$6	\$6
1823920	102886	Result	\$6	\$6						\$6	\$6
1823920	102888	WYP	\$1	\$1						\$1	\$1
1823920	102888	Result	\$1	\$1						\$1	\$1
1823920	102889	WYP	\$5	\$5						\$5	\$5
1823920	102889	Result	\$5	\$5						\$5	\$5
1823920	102890	WYP	\$2	\$2						\$2	\$2
1823920	102890	Result	\$2	\$2						\$2	\$2
1823920	102891	WYP	\$2	\$2						\$2	\$2
1823920	102891	Result	\$2	\$2						\$2	\$2
1823920	102892	WYP	\$0	\$0						\$0	\$0
1823920	102892	Result	\$0	\$0						\$0	\$0
1823920	102893	WYP	\$3	\$3						\$3	\$3
1823920	102893	Result	\$3	\$3						\$3	\$3
1823920	102894	WYP	\$4	\$4						\$4	\$4
1823920	102894	Result	\$4	\$4						\$4	\$4
1823920	102906	OTHER	\$3,637							\$0	\$3,637
1823920	102906	Result	\$3,637							\$0	\$3,637
1823920	102907	OTHER	\$321							\$0	\$321
1823920	102907	Result	\$321							\$0	\$321
1823920	102908	OTHER	\$2,320							\$0	\$2,320
1823920	102908	Result	\$2,320							\$0	\$2,320
1823920	102909	OTHER	\$2,824							\$0	\$2,824
1823920	102909	Result	\$2,824							\$0	\$2,824
1823920	102910	OTHER	\$88							\$0	\$88
1823920	102910	Result	\$88							\$0	\$88
1823920	102911	OTHER	\$50							\$0	\$50
1823920	102911	Result	\$50							\$0	\$50
1823920	102912	OTHER	\$1,826							\$0	\$1,826
1823920	102912	Result	\$1,826							\$0	\$1,826
1823920	102913	OTHER	\$59							\$0	\$59
1823920	102913	Result	\$59							\$0	\$59
1823920	102914	OTHER	\$92							\$0	\$92
1823920	102914	Result	\$92							\$0	\$92
1823920	102915	OTHER	\$1,327							\$0	\$1,327
1823920	102915	Result	\$1,327							\$0	\$1,327
1823920	102916	OTHER	\$2,831							\$0	\$2,831
1823920	102916	Result	\$2,831							\$0	\$2,831





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102917	OTHER	\$912							\$0	\$912
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$912							\$0	\$912
1823920	102918	RETIROFIT COMMISSIONING PROGRAM - UTAH - 2008	\$823							\$0	\$823
1823920	102918	RETIROFIT COMMISSIONING PROGRAM - UTAH - 2008	\$823							\$0	\$823
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$2							\$0	\$2
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	\$627							\$0	\$627
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	\$627							\$0	\$627
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$5,307							\$0	\$5,307
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$5,307							\$0	\$5,307
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$0							\$0	\$0
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$0							\$0	\$0
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$1,647							\$0	\$1,647
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$1,647							\$0	\$1,647
1823920	102977	AIR CONDITIONING - UTAH - 2009	\$32							\$0	\$32
1823920	102977	AIR CONDITIONING - UTAH - 2009	\$32							\$0	\$32
1823920	102978	ENERGY FINANSWER - UTAH - 2009	\$550							\$0	\$550
1823920	102978	ENERGY FINANSWER - UTAH - 2009	\$550							\$0	\$550
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	\$1,679							\$0	\$1,679
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	\$1,679							\$0	\$1,679
1823920	102980	LOW INCOME - UTAH - 2009	\$21							\$0	\$21
1823920	102980	LOW INCOME - UTAH - 2009	\$21							\$0	\$21
1823920	102981	POWER FORWARD - UTAH - 2009	\$25							\$0	\$25
1823920	102981	POWER FORWARD - UTAH - 2009	\$25							\$0	\$25
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	\$483							\$0	\$483
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	\$483							\$0	\$483
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$7							\$0	\$7
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$7							\$0	\$7
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$10							\$0	\$10
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$10							\$0	\$10
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$354							\$0	\$354
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$354							\$0	\$354
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$732							\$0	\$732
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$732							\$0	\$732
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$176							\$0	\$176
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$176							\$0	\$176
1823920	102988	RETIROFIT COMMISSIONING PROGRAM - UTAH - 2009	\$193							\$0	\$193
1823920	102988	RETIROFIT COMMISSIONING PROGRAM - UTAH - 2009	\$193							\$0	\$193
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$559							\$0	\$559
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$559							\$0	\$559
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$6,713							\$0	\$6,713
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$6,713							\$0	\$6,713
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	\$7							\$0	\$7
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	\$7							\$0	\$7
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$19							\$0	\$19
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$19							\$0	\$19
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$25							\$0	\$25
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$25							\$0	\$25
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$87							\$0	\$87
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$87							\$0	\$87
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$21							\$0	\$21
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$21							\$0	\$21



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102998	OTHER	\$15							\$0	\$15
1823920	102998	Result	\$15							\$0	\$15
1823920	102999	OTHER	\$9							\$0	\$9
1823920	102999	Result	\$9							\$0	\$9
1823920	103000	OTHER	\$1							\$0	\$1
1823920	103000	Result	\$1							\$0	\$1
1823920	103001	OTHER	\$1							\$0	\$1
1823920	103001	Result	\$1							\$0	\$1
1823920	103003	OTHER	\$1							\$0	\$1
1823920	103003	Result	\$1							\$0	\$1
1823920	103004	OTHER	\$1							\$0	\$1
1823920	103004	Result	\$1							\$0	\$1
1823920	103005	OTHER	\$40							\$0	\$40
1823920	103005	Result	\$40							\$0	\$40
1823920	103006	OTHER	\$8							\$0	\$8
1823920	103006	Result	\$8							\$0	\$8
1823920	103007	OTHER	\$5							\$0	\$5
1823920	103007	Result	\$5							\$0	\$5
1823920	103008	OTHER	\$11							\$0	\$11
1823920	103008	Result	\$11							\$0	\$11
1823920	103012	OTHER	\$ (418)							\$0	\$ (418)
1823920	103012	Result	\$ (418)							\$0	\$ (418)
1823920	103013	OTHER	\$ (237)							\$0	\$ (237)
1823920	103013	Result	\$ (237)							\$0	\$ (237)
1823920	103014	OTHER	\$ (297)							\$0	\$ (297)
1823920	103014	Result	\$ (297)							\$0	\$ (297)
1823920	Result		\$ (1,334)	\$0			\$283			\$68	\$ (1,936)
1823950	101300	IDU	\$0							\$0	\$0
1823950	101300	Result	\$0							\$0	\$0
1823950	101301	IDU	\$0							\$0	\$0
1823950	101301	Result	\$0							\$0	\$0
1823950	101302	IDU	\$12							\$0	\$12
1823950	101302	Result	\$12							\$0	\$12
1823950	101303	IDU	\$20							\$0	\$20
1823950	101303	Result	\$20							\$0	\$20
1823950	101304	IDU	\$36							\$0	\$36
1823950	101304	Result	\$36							\$0	\$36
1823950	101305	IDU	\$79							\$0	\$79
1823950	101305	Result	\$79							\$0	\$79
1823950	101306	IDU	\$1							\$0	\$1
1823950	101306	Result	\$1							\$0	\$1
1823950	101307	IDU	\$2							\$0	\$2
1823950	101307	Result	\$2							\$0	\$2
1823950	101308	IDU	\$3							\$0	\$3
1823950	101308	Result	\$3							\$0	\$3
1823950	101309	IDU	\$5							\$0	\$5
1823950	101309	Result	\$5							\$0	\$5
1823950	101310	IDU	\$3							\$0	\$3
1823950	101310	Result	\$3							\$0	\$3
1823950	101311	IDU	\$3							\$0	\$3
1823950	101311	Result	\$3							\$0	\$3
1823950	101312	IDU	\$1							\$0	\$1
1823950	101312	Result	\$1							\$0	\$1



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101312	Result	\$1	\$1					\$1	\$0	
1823930	101313	IDU	\$2	\$2					\$2	\$0	
1823930	101313	Result	\$2	\$2					\$2	\$0	
1823930	101314	IDU	\$15	\$15					\$15	\$0	
1823930	101314	Result	\$15	\$15					\$15	\$0	
1823930	101315	IDU	\$3	\$3					\$3	\$0	
1823930	101315	Result	\$3	\$3					\$3	\$0	
1823930	101316	IDU	\$3	\$3					\$3	\$0	
1823930	101316	Result	\$3	\$3					\$3	\$0	
1823930	101317	IDU	\$3	\$3					\$3	\$0	
1823930	101317	Result	\$3	\$3					\$3	\$0	
1823930	101318	IDU	\$1	\$1					\$1	\$0	
1823930	101318	Result	\$1	\$1					\$1	\$0	
1823930	101319	IDU	\$1	\$1					\$1	\$0	
1823930	101319	Result	\$1	\$1					\$1	\$0	
1823930	101320	IDU	\$0	\$0					\$0	\$0	
1823930	101320	Result	\$0	\$0					\$0	\$0	
1823930	101321	IDU	\$0	\$0					\$0	\$0	
1823930	101321	Result	\$0	\$0					\$0	\$0	
1823930	101322	IDU	\$0	\$0					\$0	\$0	
1823930	101322	Result	\$0	\$0					\$0	\$0	
1823930	101323	IDU	\$0	\$0					\$0	\$0	
1823930	101323	Result	\$0	\$0					\$0	\$0	
1823930	101324	IDU	\$57	\$57					\$57	\$0	
1823930	101324	Result	\$57	\$57					\$57	\$0	
1823930	101325	IDU	\$1	\$1					\$1	\$0	
1823930	101325	Result	\$1	\$1					\$1	\$0	
1823930	101326	IDU	\$0	\$0					\$0	\$0	
1823930	101326	Result	\$0	\$0					\$0	\$0	
1823930	101327	IDU	\$0	\$0					\$0	\$0	
1823930	101327	Result	\$0	\$0					\$0	\$0	
1823930	101328	IDU	\$0	\$0					\$0	\$0	
1823930	101328	Result	\$0	\$0					\$0	\$0	
1823930	101329	IDU	\$0	\$0					\$0	\$0	
1823930	101329	Result	\$0	\$0					\$0	\$0	
1823930	101330	IDU	\$0	\$0					\$0	\$0	
1823930	101330	Result	\$0	\$0					\$0	\$0	
1823930	101331	IDU	\$43	\$43					\$43	\$0	
1823930	101331	Result	\$43	\$43					\$43	\$0	
1823930	101332	IDU	\$24	\$24					\$24	\$0	
1823930	101332	Result	\$24	\$24					\$24	\$0	
1823930	101333	IDU	\$12	\$12					\$12	\$0	
1823930	101333	Result	\$12	\$12					\$12	\$0	
1823930	101334	IDU	\$35	\$35					\$35	\$0	
1823930	101334	Result	\$35	\$35					\$35	\$0	
1823930	101335	IDU	\$ (8)	\$ (8)					\$ (8)	\$0	
1823930	101335	Result	\$ (8)	\$ (8)					\$ (8)	\$0	
1823930	101336	IDU	\$0	\$0					\$0	\$0	
1823930	101336	Result	\$0	\$0					\$0	\$0	
1823930	101337	IDU	\$0	\$0					\$0	\$0	
1823930	101337	Result	\$0	\$0					\$0	\$0	
1823930	101338	IDU	\$1	\$1					\$1	\$0	
1823930	101338	Result	\$1	\$1					\$1	\$0	



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101338	Result	\$1						\$1	\$0	
1823930	101339	IDU	\$1						\$1	\$0	
1823930	101339	Result	\$1						\$1	\$0	
1823930	101340	IDU	\$0						\$0	\$0	
1823930	101340	Result	\$0						\$0	\$0	
1823930	101341	IDU	\$0						\$0	\$0	
1823930	101341	Result	\$0						\$0	\$0	
1823930	101342	IDU	\$1						\$1	\$0	
1823930	101342	Result	\$1						\$1	\$0	
1823930	101343	IDU	\$1						\$1	\$0	
1823930	101343	Result	\$1						\$1	\$0	
1823930	101344	IDU	\$3						\$3	\$0	
1823930	101344	Result	\$3						\$3	\$0	
1823930	101345	IDU	\$1						\$1	\$0	
1823930	101345	Result	\$1						\$1	\$0	
1823930	101346	IDU	\$3						\$3	\$0	
1823930	101346	Result	\$3						\$3	\$0	
1823930	101347	IDU	\$5						\$5	\$0	
1823930	101347	Result	\$5						\$5	\$0	
1823930	101348	IDU	\$5						\$5	\$0	
1823930	101348	Result	\$5						\$5	\$0	
1823930	101349	IDU	\$5						\$5	\$0	
1823930	101349	Result	\$5						\$5	\$0	
1823930	101350	IDU	\$0						\$0	\$0	
1823930	101350	Result	\$0						\$0	\$0	
1823930	101351	IDU	\$0						\$0	\$0	
1823930	101351	Result	\$0						\$0	\$0	
1823930	101353	IDU	\$0						\$0	\$0	
1823930	101353	Result	\$0						\$0	\$0	
1823930	101354	IDU	\$2						\$2	\$0	
1823930	101354	Result	\$2						\$2	\$0	
1823930	101355	IDU	\$0						\$0	\$0	
1823930	101355	Result	\$0						\$0	\$0	
1823930	101356	IDU	\$1						\$1	\$0	
1823930	101356	Result	\$1						\$1	\$0	
1823930	101357	IDU	\$0						\$0	\$0	
1823930	101357	Result	\$0						\$0	\$0	
1823930	101358	IDU	\$1						\$1	\$0	
1823930	101358	Result	\$1						\$1	\$0	
1823930	101359	IDU	\$0						\$0	\$0	
1823930	101359	Result	\$0						\$0	\$0	
1823930	101360	IDU	\$1						\$1	\$0	
1823930	101360	Result	\$1						\$1	\$0	
1823930	101361	IDU	\$0						\$0	\$0	
1823930	101361	Result	\$0						\$0	\$0	
1823930	101362	IDU	\$5						\$5	\$0	
1823930	101362	Result	\$5						\$5	\$0	
1823930	101363	IDU	\$0						\$0	\$0	
1823930	101363	Result	\$0						\$0	\$0	
1823930	101364	IDU	\$0						\$0	\$0	
1823930	101364	Result	\$0						\$0	\$0	
1823930	101365	IDU	\$0						\$0	\$0	
1823930	101365	Result	\$0						\$0	\$0	



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101365	Result	\$0	\$0					\$0	\$0	
1823930	101366	IDU	\$0	\$0					\$0	\$0	
1823930	101366	Result	\$0	\$0					\$0	\$0	
1823930	101367	IDU	\$1	\$1					\$1	\$0	
1823930	101367	Result	\$1	\$1					\$1	\$0	
1823930	101368	IDU	\$0	\$0					\$0	\$0	
1823930	101368	Result	\$0	\$0					\$0	\$0	
1823930	101369	IDU	\$0	\$0					\$0	\$0	
1823930	101369	Result	\$0	\$0					\$0	\$0	
1823930	101370	IDU	\$29	\$29					\$29	\$0	
1823930	101370	Result	\$29	\$29					\$29	\$0	
1823930	101371	IDU	\$0	\$0					\$0	\$0	
1823930	101371	Result	\$0	\$0					\$0	\$0	
1823930	101372	IDU	\$0	\$0					\$0	\$0	
1823930	101372	Result	\$0	\$0					\$0	\$0	
1823930	101373	IDU	\$1	\$1					\$1	\$0	
1823930	101373	Result	\$1	\$1					\$1	\$0	
1823930	101374	IDU	\$25	\$25					\$25	\$0	
1823930	101374	Result	\$25	\$25					\$25	\$0	
1823930	101375	IDU	\$22	\$22					\$22	\$0	
1823930	101375	Result	\$22	\$22					\$22	\$0	
1823930	101376	IDU	\$12	\$12					\$12	\$0	
1823930	101376	Result	\$12	\$12					\$12	\$0	
1823930	101377	IDU	\$0	\$0					\$0	\$0	
1823930	101377	Result	\$0	\$0					\$0	\$0	
1823930	101378	IDU	\$0	\$0					\$0	\$0	
1823930	101378	Result	\$0	\$0					\$0	\$0	
1823930	101379	IDU	\$0	\$0					\$0	\$0	
1823930	101379	Result	\$0	\$0					\$0	\$0	
1823930	101380	IDU	\$0	\$0					\$0	\$0	
1823930	101380	Result	\$0	\$0					\$0	\$0	
1823930	101381	IDU	\$0	\$0					\$0	\$0	
1823930	101381	Result	\$0	\$0					\$0	\$0	
1823930	101382	IDU	\$2	\$2					\$2	\$0	
1823930	101382	Result	\$2	\$2					\$2	\$0	
1823930	101383	IDU	\$1	\$1					\$1	\$0	
1823930	101383	Result	\$1	\$1					\$1	\$0	
1823930	101384	IDU	\$0	\$0					\$0	\$0	
1823930	101384	Result	\$0	\$0					\$0	\$0	
1823930	101385	IDU	\$1	\$1					\$1	\$0	
1823930	101385	Result	\$1	\$1					\$1	\$0	
1823930	101386	IDU	\$1	\$1					\$1	\$0	
1823930	101386	Result	\$1	\$1					\$1	\$0	
1823930	101387	IDU	\$1	\$1					\$1	\$0	
1823930	101387	Result	\$1	\$1					\$1	\$0	
1823930	101388	IDU	\$0	\$0					\$0	\$0	
1823930	101388	Result	\$0	\$0					\$0	\$0	
1823930	101389	IDU	\$7	\$7					\$7	\$0	
1823930	101389	Result	\$7	\$7					\$7	\$0	
1823930	101881	IDU	\$1	\$1					\$1	\$0	
1823930	101881	Result	\$1	\$1					\$1	\$0	
1823930	101883	IDU	\$2	\$2					\$2	\$0	
1823930	101883	Result	\$2	\$2					\$2	\$0	





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101883	Result	\$2	\$2					\$2	\$0	
1823930	101884	IDU	\$0	\$0					\$0	\$0	
1823930	101884	Result	\$0	\$0					\$0	\$0	
1823930	101886	IDU	\$0	\$0					\$0	\$0	
1823930	101886	Result	\$0	\$0					\$0	\$0	
1823930	101887	IDU	\$1	\$1					\$1	\$0	
1823930	101887	Result	\$1	\$1					\$1	\$0	
1823930	101914	IDU	\$97	\$97					\$97	\$0	
1823930	101914	Result	\$97	\$97					\$97	\$0	
1823930	101917	IDU	\$7	\$7					\$7	\$0	
1823930	101917	Result	\$7	\$7					\$7	\$0	
1823930	101920	IDU	\$0	\$0					\$0	\$0	
1823930	101920	Result	\$0	\$0					\$0	\$0	
1823930	101926	IDU	\$3	\$3					\$3	\$0	
1823930	101926	Result	\$3	\$3					\$3	\$0	
1823930	101927	IDU	\$1	\$1					\$1	\$0	
1823930	101927	Result	\$1	\$1					\$1	\$0	
1823930	101928	IDU	\$3	\$3					\$3	\$0	
1823930	101928	Result	\$3	\$3					\$3	\$0	
1823930	101929	IDU	\$11	\$11					\$11	\$0	
1823930	101929	Result	\$11	\$11					\$11	\$0	
1823930	101930	IDU	\$0	\$0					\$0	\$0	
1823930	101930	Result	\$0	\$0					\$0	\$0	
1823930	101950	IDU	\$1	\$1					\$1	\$0	
1823930	101950	Result	\$1	\$1					\$1	\$0	
1823930	101955	IDU	\$104	\$104					\$104	\$0	
1823930	101955	Result	\$104	\$104					\$104	\$0	
1823930	102062	IDU	\$18	\$18					\$18	\$0	
1823930	102062	Result	\$18	\$18					\$18	\$0	
1823930	102063	IDU	\$2	\$2					\$2	\$0	
1823930	102063	Result	\$2	\$2					\$2	\$0	
1823930	102064	IDU	\$8	\$8					\$8	\$0	
1823930	102064	Result	\$8	\$8					\$8	\$0	
1823930	102065	IDU	\$25	\$25					\$25	\$0	
1823930	102065	Result	\$25	\$25					\$25	\$0	
1823930	102066	IDU	\$1	\$1					\$1	\$0	
1823930	102066	Result	\$1	\$1					\$1	\$0	
1823930	102079	IDU	\$112	\$112					\$112	\$0	
1823930	102079	Result	\$112	\$112					\$112	\$0	
1823930	102180	IDU	\$0	\$0					\$0	\$0	
1823930	102180	Result	\$0	\$0					\$0	\$0	
1823930	102181	IDU	\$0	\$0					\$0	\$0	
1823930	102181	Result	\$0	\$0					\$0	\$0	
1823930	102182	IDU	\$2	\$2					\$2	\$0	
1823930	102182	Result	\$2	\$2					\$2	\$0	
1823930	102183	IDU	\$0	\$0					\$0	\$0	
1823930	102183	Result	\$0	\$0					\$0	\$0	
1823930	102184	IDU	\$127	\$127					\$127	\$0	
1823930	102184	Result	\$127	\$127					\$127	\$0	
1823930	102204	IDU	\$3	\$3					\$3	\$0	
1823930	102204	Result	\$3	\$3					\$3	\$0	
1823930	102216	IDU	\$5	\$5					\$5	\$0	
1823930	102216	Result	\$5	\$5					\$5	\$0	



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102216	Result	\$5	\$5					\$5	\$0	
1823930	102217	IDU	\$7						\$7	\$0	
1823930	102218	Result	\$7						\$7	\$0	
1823930	102219	IDU	\$0						\$0	\$0	
1823930	102220	Result	\$0						\$0	\$0	
1823930	102221	IDU	\$111						\$111	\$0	
1823930	102222	Result	\$111						\$111	\$0	
1823930	102223	IDU	\$8						\$8	\$0	
1823930	102224	Result	\$8						\$8	\$0	
1823930	102225	IDU	\$248						\$248	\$0	
1823930	102226	Result	\$248						\$248	\$0	
1823930	102227	IDU	\$0						\$0	\$0	
1823930	102228	Result	\$0						\$0	\$0	
1823930	102229	IDU	\$169						\$169	\$0	
1823930	102230	Result	\$169						\$169	\$0	
1823930	102231	IDU	\$67						\$67	\$0	
1823930	102232	Result	\$67						\$67	\$0	
1823930	102233	IDU	\$31						\$31	\$0	
1823930	102234	Result	\$31						\$31	\$0	
1823930	102235	IDU	\$138						\$138	\$0	
1823930	102236	Result	\$138						\$138	\$0	
1823930	102237	IDU	\$0						\$0	\$0	
1823930	102238	Result	\$0						\$0	\$0	
1823930	102239	IDU	\$198						\$198	\$0	
1823930	102240	Result	\$198						\$198	\$0	
1823930	102241	IDU	\$4						\$4	\$0	
1823930	102242	Result	\$4						\$4	\$0	
1823930	102243	IDU	\$39						\$39	\$0	
1823930	102244	Result	\$39						\$39	\$0	
1823930	102245	IDU	\$44						\$44	\$0	
1823930	102246	Result	\$44						\$44	\$0	
1823930	102247	IDU	\$195						\$195	\$0	
1823930	102248	Result	\$195						\$195	\$0	
1823930	102249	IDU	\$0						\$0	\$0	
1823930	102250	Result	\$0						\$0	\$0	
1823930	102251	IDU	\$286						\$286	\$0	
1823930	102252	Result	\$286						\$286	\$0	
1823930	102253	IDU	\$2						\$2	\$0	
1823930	102254	Result	\$2						\$2	\$0	
1823930	102255	IDU	\$0						\$0	\$0	
1823930	102256	Result	\$0						\$0	\$0	
1823930	102257	IDU	\$3						\$3	\$0	
1823930	102258	Result	\$3						\$3	\$0	
1823930	102259	IDU	\$144						\$144	\$0	
1823930	102260	Result	\$144						\$144	\$0	
1823930	102261	IDU	\$359						\$359	\$0	
1823930	102262	Result	\$359						\$359	\$0	
1823930	102263	IDU	\$361						\$361	\$0	
1823930	102264	Result	\$361						\$361	\$0	
1823930	102265	IDU	\$2						\$2	\$0	
1823930	102266	Result	\$2						\$2	\$0	
1823930	102267	IDU	\$143						\$143	\$0	



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102579	Result	\$143	\$143				\$143		\$0	
1823930	102580	IDU						\$117		\$0	
1823930	102581	Result	\$117	\$117				\$117		\$0	
1823930	102581	IDU						\$47		\$0	
1823930	102582	Result	\$47	\$47				\$47		\$0	
1823930	102582	IDU						\$246		\$0	
1823930	102582	Result	\$246	\$246				\$246		\$0	
1823930	102582	IDU						\$103		\$0	
1823930	102758	Result	\$103	\$103				\$103		\$0	
1823930	102758	IDU								\$0	
1823930	102808	Result	\$0	\$0						\$0	\$0
1823930	102808	OTHER								\$0	\$4
1823930	102809	Result	\$4	\$4						\$0	\$4
1823930	102810	Result	\$4	\$4						\$0	\$4
1823930	102810	OTHER								\$0	\$0
1823930	102811	Result	\$0	\$0						\$0	\$0
1823930	102811	OTHER								\$0	\$846
1823930	102811	Result	\$846	\$846						\$0	\$846
1823930	102812	Result	\$101	\$101				\$101		\$0	\$101
1823930	102812	OTHER								\$0	\$0
1823930	102813	Result	\$101	\$101				\$101		\$0	\$101
1823930	102813	OTHER								\$0	\$361
1823930	102814	Result	\$361	\$361				\$361		\$0	\$361
1823930	102814	OTHER								\$0	\$0
1823930	102815	Result	\$123	\$123				\$123		\$0	\$123
1823930	102815	OTHER								\$0	\$0
1823930	102816	Result	\$61	\$61				\$61		\$0	\$61
1823930	102816	OTHER								\$0	\$0
1823930	102817	Result	\$120	\$120				\$120		\$0	\$120
1823930	102817	OTHER								\$0	\$0
1823930	102818	Result	\$275	\$275				\$275		\$0	\$275
1823930	102818	OTHER								\$0	\$0
1823930	102818	Result	\$229	\$229				\$229		\$0	\$229
1823930	102818	OTHER								\$0	\$0
1823930	102896	Result	\$10	\$10				\$10		\$0	\$10
1823930	102896	OTHER								\$0	\$0
1823930	102897	Result	\$52	\$52				\$52		\$0	\$52
1823930	102897	OTHER								\$0	\$0
1823930	102898	Result	\$52	\$52				\$52		\$0	\$52
1823930	102898	OTHER								\$0	\$0
1823930	102898	Result	\$2,600	\$2,600				\$2,600		\$0	\$2,600
1823930	102898	OTHER								\$0	\$0
1823930	102899	Result	\$129	\$129				\$129		\$0	\$129
1823930	102899	OTHER								\$0	\$0
1823930	102900	Result	\$236	\$236				\$236		\$0	\$236
1823930	102900	OTHER								\$0	\$0
1823930	102901	Result	\$73	\$73				\$73		\$0	\$73
1823930	102901	OTHER								\$0	\$0
1823930	102902	Result	\$73	\$73				\$73		\$0	\$73
1823930	102902	OTHER								\$0	\$0
1823930	102903	Result	\$79	\$79				\$79		\$0	\$79
1823930	102903	OTHER								\$0	\$0
1823930	102904	Result	\$40	\$40				\$40		\$0	\$40
1823930	102904	OTHER								\$0	\$0
1823930	102905	Result	\$159	\$159				\$159		\$0	\$159
1823930	102905	OTHER								\$0	\$0
1823930	102905	Result	\$396	\$396				\$396		\$0	\$396
1823930	102905	OTHER								\$0	\$0
1823930	102957	Result	\$9	\$9				\$9		\$0	\$9
1823930	102957	OTHER								\$0	\$0





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102957	Result	\$9	\$9						\$0	\$9
1823930	102958	OTHER	\$5	\$5						\$0	\$5
1823930	102958	Result	\$5	\$5						\$0	\$5
1823930	102959	OTHER	\$16	\$16						\$0	\$16
1823930	102959	Result	\$16	\$16						\$0	\$16
1823930	102966	OTHER	\$14	\$14						\$0	\$14
1823930	102966	Result	\$14	\$14						\$0	\$14
1823930	102967	OTHER	\$68	\$68						\$0	\$68
1823930	102967	Result	\$68	\$68						\$0	\$68
1823930	102968	OTHER	\$1,090	\$1,090						\$0	\$1,090
1823930	102968	Result	\$1,090	\$1,090						\$0	\$1,090
1823930	102969	OTHER	\$42	\$42						\$0	\$42
1823930	102969	Result	\$42	\$42						\$0	\$42
1823930	102970	OTHER	\$88	\$88						\$0	\$88
1823930	102970	Result	\$88	\$88						\$0	\$88
1823930	102971	OTHER	\$22	\$22						\$0	\$22
1823930	102971	Result	\$22	\$22						\$0	\$22
1823930	102972	OTHER	\$28	\$28						\$0	\$28
1823930	102972	Result	\$28	\$28						\$0	\$28
1823930	102973	OTHER	\$17	\$17						\$0	\$17
1823930	102973	Result	\$17	\$17						\$0	\$17
1823930	102974	OTHER	\$145	\$145						\$0	\$145
1823930	102974	Result	\$145	\$145						\$0	\$145
1823930	102975	OTHER	\$132	\$132						\$0	\$132
1823930	102975	Result	\$132	\$132						\$0	\$132
1823930	Result	Result	\$11,672	\$11,672				\$4,102		\$0	\$7,570
1823940	101391	IDU	\$279	\$279				\$279		\$0	\$0
1823940	101391	Result	\$279	\$279				\$279		\$0	\$0
1823940	101469	UT	\$ (1)	\$ (1)				\$ (1)		\$0	\$0
1823940	101469	Result	\$ (1)	\$ (1)				\$ (1)		\$0	\$0
1823940	101470	UT	\$2	\$2				\$2		\$0	\$0
1823940	101470	Result	\$2	\$2				\$2		\$0	\$0
1823940	101471	UT	\$5	\$5				\$5		\$0	\$0
1823940	101471	Result	\$5	\$5				\$5		\$0	\$0
1823940	101472	UT	\$0	\$0				\$0		\$0	\$0
1823940	101472	Result	\$0	\$0				\$0		\$0	\$0
1823940	101473	UT	\$2	\$2				\$2		\$0	\$0
1823940	101473	Result	\$2	\$2				\$2		\$0	\$0
1823940	101474	UT	\$ (3)	\$ (3)				\$ (3)		\$0	\$0
1823940	101474	Result	\$ (3)	\$ (3)				\$ (3)		\$0	\$0
1823940	101477	UT	\$ (0)	\$ (0)				\$ (0)		\$0	\$0
1823940	101477	Result	\$ (0)	\$ (0)				\$ (0)		\$0	\$0
1823940	102146	OTHER	\$2,888	\$2,888				\$2,888		\$0	\$0
1823940	102146	Result	\$2,888	\$2,888				\$2,888		\$0	\$0
1823940	102188	OTHER	\$ (643)	\$ (643)				\$ (643)		\$0	\$ (643)
1823940	102188	Result	\$ (643)	\$ (643)				\$ (643)		\$0	\$ (643)
1823940	102766	IDU	\$62	\$62				\$62		\$0	\$0
1823940	102766	Result	\$62	\$62				\$62		\$0	\$0
1823940	Result	Result	\$2,592	\$2,592				\$5	\$341	\$0	\$2,246
1823960	101662	UT	\$6	\$6				\$6		\$0	\$0
1823960	101662	Result	\$6	\$6				\$6		\$0	\$0
1823960	101663	UT	\$42	\$42				\$42		\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
1823960	NET LOST REVN COMM	Result	\$42	\$42				\$42		\$0	
1823960	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$31	\$31				\$31		\$0	
1823960	UTAH NET LOST REV - COMM. FINANSWER 1996	Result	\$31	\$31				\$31		\$0	
1823960	NET LOST REVN 12000	UT	\$0	\$0				\$0		\$0	
1823960	NET LOST REVN 12000	Result	\$0	\$0				\$0		\$0	
1823960	NET LOST REVN 12000	UT	\$2	\$2				\$2		\$0	
1823960	NET LOST REVN 12000	Result	\$2	\$2				\$2		\$0	
1823960	NET LOST REVN 12000	UT	\$1	\$1				\$1		\$0	
1823960	NET LOST REVN 12000	Result	\$1	\$1				\$1		\$0	
1823960	UTAH NET LOST REV - COMM. SPACE - 1994	UT	\$1	\$1				\$1		\$0	
1823960	UTAH NET LOST REV - COMM. SPACE - 1994	Result	\$1	\$1				\$1		\$0	
1823960	NET LOST REVN COMM	UT	\$11	\$11				\$11		\$0	
1823960	NET LOST REVN COMM	Result	\$11	\$11				\$11		\$0	
1823960	NET LOST REVN COMM	UT	\$64	\$64				\$64		\$0	
1823960	NET LOST REVN COMM	Result	\$64	\$64				\$64		\$0	
1823960	NET LOST REVN COMM	UT	\$12	\$12				\$12		\$0	
1823960	NET LOST REVN COMM	Result	\$12	\$12				\$12		\$0	
1823960	NET LOST REVN IND	UT	\$1	\$1				\$1		\$0	
1823960	NET LOST REVN IND	Result	\$1	\$1				\$1		\$0	
1823960	NET LOST REVN IND	UT	\$4	\$4				\$4		\$0	
1823960	NET LOST REVN IND	Result	\$4	\$4				\$4		\$0	
1823960	NET LOST REVN IND	UT	\$8	\$8				\$8		\$0	
1823960	NET LOST REVN IND	Result	\$8	\$8				\$8		\$0	
1823960	NET LOST REVN IND	UT	\$2	\$2				\$2		\$0	
1823960	NET LOST REVN IND	Result	\$2	\$2				\$2		\$0	
1823960	NET LOST EF RETRO	UT	\$18	\$18				\$18		\$0	
1823960	NET LOST EF RETRO	Result	\$18	\$18				\$18		\$0	
1823960	NET LOST EF RETRO	UT	\$11	\$11				\$11		\$0	
1823960	NET LOST EF RETRO	Result	\$11	\$11				\$11		\$0	
1823960	NET LOST EF RETRO	UT	\$30	\$30				\$30		\$0	
1823960	NET LOST EF RETRO	Result	\$30	\$30				\$30		\$0	
1823960	NET LOST EF CUSTOM	UT	\$35	\$35				\$35		\$0	
1823960	NET LOST EF CUSTOM	Result	\$35	\$35				\$35		\$0	
1823960	NET LOST EF CUSTOM	UT	\$1	\$1				\$1		\$0	
1823960	NET LOST EF CUSTOM	Result	\$1	\$1				\$1		\$0	
1823960	NET LOST EF PRESCRIPT	UT	\$2	\$2				\$2		\$0	
1823960	NET LOST EF PRESCRIPT	Result	\$2	\$2				\$2		\$0	
1823960	NET LOST EF PRESCRIPT	UT	\$2	\$2				\$2		\$0	
1823960	NET LOST EF PRESCRIPT	Result	\$2	\$2				\$2		\$0	
1823960	NET LOST EF COMMERCIAL	UT	\$2	\$2				\$2		\$0	
1823960	NET LOST EF COMMERCIAL	Result	\$2	\$2				\$2		\$0	
1823960	NET LOST EF COMMERCIAL	UT	\$22	\$22				\$22		\$0	
1823960	NET LOST EF COMMERCIAL	Result	\$22	\$22				\$22		\$0	
1823960	Deferred Regulatory Expense	IDU	\$307	\$307				\$307		\$0	
1823960	Deferred Regulatory Expense	Result	\$51	\$51				\$51		\$0	
1823960	Deferred Regulatory Expense	OTHER	\$4,473	\$4,473				\$4,473		\$0	\$4,473
1823990	Regulatory Asset - Balance Reclass	Result	\$4,473	\$4,473				\$4,473		\$0	\$4,473
1823990	Regulatory Asset - Balance Reclass	OTHER	\$2,273	\$2,273				\$2,273		\$0	\$2,273
1823990	Calif Alternative Rate for Energy (CARE)	Result	\$9,634	\$170	\$2,681	\$779	\$3,986	\$531		\$1,486	\$2,273
1823990	Calif Alternative Rate for Energy (CARE)	REG	\$9,634	\$170	\$2,681	\$779	\$3,986	\$531		\$1,486	\$2,273
1823990	CHOLLA PLANT TRANSACTION COSTS	Result	\$9,634	\$170	\$2,681	\$779	\$3,986	\$531		\$1,486	\$2,273
1823990	CHOLLA PLANT TRANSACTION COSTS	SE	\$9,634	\$170	\$2,681	\$779	\$3,986	\$531		\$1,486	\$2,273
1823990	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$631	\$631				\$631		\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823990	187051	Result	\$631	\$631						\$0	\$0
1823990	187082	OTHER	\$230	\$230						\$0	\$230
1823990	187107	Result	\$230	\$230						\$0	\$230
1823990	187107	UT	\$1,126	\$1,126			\$1,126			\$0	\$0
1823990	187203	Result	\$1,126	\$1,126			\$1,126			\$0	\$0
1823990	187203	OR	\$6,162	\$6,162	\$6,162					\$0	\$0
1823990	187211	Result	\$6,162	\$6,162	\$6,162					\$0	\$0
1823990	187211	WA	\$956	\$956	\$956					\$0	\$0
1823990	187213	Result	\$956	\$956	\$956					\$0	\$0
1823990	187213	OTHER	\$2,656	\$2,656						\$0	\$2,656
1823990	187250	Result	\$2,656	\$2,656						\$0	\$2,656
1823990	187250	OTHER	\$972	\$972						\$0	\$972
1823990	187905	Result	\$972	\$972						\$0	\$972
1823990	187905	OTHER	\$ (449)	\$ (449)						\$0	\$ (449)
1823990	187906	Result	\$ (449)	\$ (449)						\$0	\$ (449)
1823990	187906	OTHER	\$162	\$162						\$0	\$162
1823990	187908	Result	\$162	\$162						\$0	\$162
1823990	187908	OTHER	\$11,840	\$11,840						\$0	\$11,840
1823990	187909	Result	\$11,840	\$11,840						\$0	\$11,840
1823990	187911	Result	\$20,226	\$20,226						\$0	\$20,226
1823990	187911	OTHER	\$20,226	\$20,226						\$0	\$20,226
1823990	187912	Result	\$20,226	\$20,226						\$0	\$20,226
1823990	187912	WYP	\$523	\$523						\$523	\$0
1823990	187912	CA	\$523	\$523						\$523	\$0
1823990	187912	Result	\$523	\$523						\$0	\$523
1823990	187912	OTHER	\$0	\$0						\$0	\$0
1823990	187920	Result	\$7,275	\$7,275						\$0	\$7,275
1823990	187920	OTHER	\$7,275	\$7,275						\$0	\$7,275
1823990	187920	Result	\$7,275	\$7,275						\$0	\$7,275
1823990	187930	Result	\$22,710	\$22,710						\$0	\$22,710
1823990	187930	OR	\$22,710	\$22,710						\$0	\$22,710
1823990	187951	Result	\$22,710	\$22,710						\$0	\$22,710
1823990	187951	OR	\$213	\$213			\$213			\$0	\$0
1823990	187955	Result	\$213	\$213			\$213			\$0	\$0
1823990	187955	OTHER	\$16	\$16						\$0	\$16
1823990	187956	Result	\$16	\$16						\$0	\$16
1823990	187957	Result	\$630	\$630						\$0	\$630
1823990	187957	OTHER	\$630	\$630						\$0	\$630
1823990	187975	Result	\$630	\$630						\$0	\$630
1823990	187975	OTHER	\$125	\$125						\$0	\$125
1823990	187975	Result	\$125	\$125						\$0	\$125
1823990	188000	Result	\$0	\$0	\$0					\$0	\$0
1823990	188000	OR	\$ (436)	\$ (436)	\$ (121)					\$ (24)	\$ (67)
1823990	188000	SG	\$ (436)	\$ (436)	\$ (120)					\$ (24)	\$ (2)
1823990	188000	Result	\$ (436)	\$ (436)	\$ (120)					\$ (24)	\$ (2)
1823990	188000	OTHER	\$92,001	\$92,001	\$162					\$1,942	\$ (2)
1823990	188000	Result	\$92,001	\$92,001	\$162					\$1,942	\$ (2)
1823990	188000	OR	\$ (462)	\$ (462)	\$ (462)					\$0	\$0
1823990	188060	Result	\$ (462)	\$ (462)	\$ (462)					\$0	\$0
1823990	188060	OTHER	\$ (833)	\$ (833)						\$0	\$0
1823990	187061	Result	\$ (833)	\$ (833)						\$0	\$0
1823990	187061	WA	\$ (833)	\$ (833)						\$0	\$0
1823990	187062	Result	\$ (833)	\$ (833)						\$0	\$0
1823990	187062	IDU	\$ (283)	\$ (283)						\$ (283)	\$0
1823990	187062	Result	\$ (283)	\$ (283)						\$ (283)	\$0
1823990	187062	OTHER	\$ (283)	\$ (283)						\$0	\$0
1823990	187062	Result	\$ (283)	\$ (283)						\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
1823999	186001	OTHER	\$8,533							\$0	\$8,533
1823999	186001	DSM Regulatory Assets-Accruals	\$8,533							\$0	\$8,533
1823999	Result	DSM Regulatory Assets-Accruals	\$8,533							\$0	\$8,533
Overall Result			\$130,248	\$976	\$12,845	\$3,797	\$17,978	\$5,741		\$3,282	\$62
											\$85,577

B17. DEPRECIATION  
RESERVE



**Depreciation Reserve (Actuals)**

By / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1080000	3102000	LAND RIGHTS	\$ (19,966)	\$ (351)	\$ (5,536)	\$ (1,609)	\$ (8,231)	\$ (1,097)	\$ (3,068)	\$ (74)
1080000	3102000	LAND RIGHTS	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1080000	3102000	LAND RIGHTS	\$ (19,979)	\$ (352)	\$ (5,539)	\$ (1,610)	\$ (8,236)	\$ (1,097)	\$ (3,070)	\$ (74)
1080000	3103000	WATER RIGHTS	\$ (15,156)	\$ (267)	\$ (4,202)	\$ (1,222)	\$ (6,248)	\$ (2,329)	\$ (632)	\$ (156)
1080000	3103000	WATER RIGHTS	\$ (15,166)	\$ (267)	\$ (4,202)	\$ (1,222)	\$ (6,248)	\$ (2,329)	\$ (632)	\$ (156)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	\$ (421,992)	\$ (7,425)	\$ (117,001)	\$ (9,404)	\$ (173,959)	\$ (23,175)	\$ (64,851)	\$ (1,567)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	\$ (23,544)	\$ (413)	\$ (6,636)	\$ (1,938)	\$ (9,502)	\$ (1,285)	\$ (3,686)	\$ (84)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	\$ (445,536)	\$ (7,838)	\$ (123,637)	\$ (10,342)	\$ (183,461)	\$ (24,460)	\$ (68,537)	\$ (1,652)
1080000	3120000	BOILER PLANT EQUIPMENT	\$ (1,302,383)	\$ (22,916)	\$ (361,096)	\$ (104,977)	\$ (536,885)	\$ (200,147)	\$ (4,838)	\$ (382)
1080000	3120000	BOILER PLANT EQUIPMENT	\$ (107,029)	\$ (1,879)	\$ (30,167)	\$ (8,809)	\$ (43,194)	\$ (5,841)	\$ (16,757)	\$ (382)
1080000	3120000	BOILER PLANT EQUIPMENT	\$ (1,409,413)	\$ (24,795)	\$ (391,263)	\$ (113,786)	\$ (650,079)	\$ (77,365)	\$ (216,905)	\$ (6,220)
1080000	3140000	TURBOGENERATOR UNITS	\$ (351,918)	\$ (6,192)	\$ (97,572)	\$ (28,366)	\$ (145,072)	\$ (19,327)	\$ (54,082)	\$ (1,307)
1080000	3140000	TURBOGENERATOR UNITS	\$ (27,488)	\$ (482)	\$ (7,742)	\$ (2,261)	\$ (11,085)	\$ (1,459)	\$ (4,301)	\$ (98)
1080000	3140000	TURBOGENERATOR UNITS	\$ (379,385)	\$ (6,674)	\$ (105,314)	\$ (30,627)	\$ (156,157)	\$ (20,826)	\$ (68,383)	\$ (1,405)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$ (165,584)	\$ (2,914)	\$ (45,910)	\$ (13,347)	\$ (68,259)	\$ (9,094)	\$ (25,447)	\$ (615)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$ (25,565)	\$ (449)	\$ (7,206)	\$ (2,104)	\$ (10,317)	\$ (1,395)	\$ (4,003)	\$ (91)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$ (191,149)	\$ (3,362)	\$ (53,115)	\$ (15,451)	\$ (78,577)	\$ (10,489)	\$ (29,449)	\$ (706)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (14)	\$ (2)	\$ (5)	\$ (0)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (14)	\$ (2)	\$ (5)	\$ (0)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ (11,591)	\$ (204)	\$ (3,214)	\$ (834)	\$ (4,778)	\$ (637)	\$ (1,781)	\$ (43)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ (1,888)	\$ (33)	\$ (532)	\$ (155)	\$ (762)	\$ (103)	\$ (296)	\$ (7)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ (13,479)	\$ (237)	\$ (3,746)	\$ (1,090)	\$ (5,540)	\$ (740)	\$ (2,077)	\$ (50)
1080000	3302000	LAND RIGHTS	\$ (4,173)	\$ (73)	\$ (1,157)	\$ (336)	\$ (1,720)	\$ (229)	\$ (641)	\$ (16)
1080000	3302000	LAND RIGHTS	\$ (4,173)	\$ (73)	\$ (1,157)	\$ (336)	\$ (1,720)	\$ (229)	\$ (641)	\$ (16)
1080000	3302000	LAND RIGHTS	\$ (187)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)
1080000	3302000	LAND RIGHTS	\$ (4,187)	\$ (74)	\$ (1,161)	\$ (338)	\$ (1,726)	\$ (230)	\$ (644)	\$ (16)
1080000	3303000	WATER RIGHTS	\$ (23)	\$ (0)	\$ (6)	\$ (2)	\$ (10)	\$ (1)	\$ (4)	\$ (0)
1080000	3303000	WATER RIGHTS	\$ (23)	\$ (0)	\$ (6)	\$ (2)	\$ (10)	\$ (1)	\$ (4)	\$ (0)
1080000	3304000	FLOOD RIGHTS	\$ (164)	\$ (3)	\$ (45)	\$ (13)	\$ (68)	\$ (9)	\$ (25)	\$ (1)
1080000	3304000	FLOOD RIGHTS	\$ (164)	\$ (3)	\$ (45)	\$ (13)	\$ (68)	\$ (9)	\$ (25)	\$ (1)
1080000	3304000	FLOOD RIGHTS	\$ (26)	\$ (0)	\$ (7)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
1080000	3304000	FLOOD RIGHTS	\$ (190)	\$ (3)	\$ (53)	\$ (15)	\$ (78)	\$ (10)	\$ (29)	\$ (1)
1080000	3305000	LAND RIGHTS - FISHWILDLIFE	\$ (208)	\$ (4)	\$ (58)	\$ (17)	\$ (86)	\$ (11)	\$ (32)	\$ (1)
1080000	3305000	LAND RIGHTS - FISHWILDLIFE	\$ (208)	\$ (4)	\$ (58)	\$ (17)	\$ (86)	\$ (11)	\$ (32)	\$ (1)
1080000	3310000	STRUCTURES AND IMPROVE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	\$ (4,405)	\$ (78)	\$ (1,221)	\$ (355)	\$ (1,816)	\$ (242)	\$ (677)	\$ (16)
1080000	3310000	STRUCTURES AND IMPROVE	\$ (4,405)	\$ (78)	\$ (1,221)	\$ (355)	\$ (1,816)	\$ (242)	\$ (677)	\$ (16)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$ (17,863)	\$ (314)	\$ (4,953)	\$ (1,440)	\$ (7,364)	\$ (981)	\$ (2,745)	\$ (66)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$ (17,863)	\$ (314)	\$ (4,953)	\$ (1,440)	\$ (7,364)	\$ (981)	\$ (2,745)	\$ (66)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$ (564)	\$ (10)	\$ (156)	\$ (45)	\$ (232)	\$ (31)	\$ (87)	\$ (2)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$ (564)	\$ (10)	\$ (156)	\$ (45)	\$ (232)	\$ (31)	\$ (87)	\$ (2)
1080000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$ (5,865)	\$ (103)	\$ (1,626)	\$ (473)	\$ (2,418)	\$ (322)	\$ (901)	\$ (22)
1080000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$ (5,865)	\$ (103)	\$ (1,626)	\$ (473)	\$ (2,418)	\$ (322)	\$ (901)	\$ (22)
1080000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$ (108)	\$ (2)	\$ (30)	\$ (9)	\$ (45)	\$ (16)	\$ (17)	\$ (0)
1080000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	\$ (108)	\$ (2)	\$ (30)	\$ (9)	\$ (45)	\$ (16)	\$ (17)	\$ (0)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$ (6,973)	\$ (105)	\$ (1,656)	\$ (481)	\$ (2,462)	\$ (328)	\$ (918)	\$ (22)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$ (6,973)	\$ (105)	\$ (1,656)	\$ (481)	\$ (2,462)	\$ (328)	\$ (918)	\$ (22)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$ (467)	\$ (8)	\$ (129)	\$ (38)	\$ (192)	\$ (26)	\$ (72)	\$ (2)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$ (467)	\$ (8)	\$ (129)	\$ (38)	\$ (192)	\$ (26)	\$ (72)	\$ (2)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	\$ (652)	\$ (11)	\$ (181)	\$ (53)	\$ (269)	\$ (36)	\$ (100)	\$ (55)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	\$ (652)	\$ (11)	\$ (181)	\$ (53)	\$ (269)	\$ (36)	\$ (100)	\$ (55)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	\$ (14,933)	\$ (283)	\$ (4,140)	\$ (1,204)	\$ (16,156)	\$ (820)	\$ (2,285)	\$ (55)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	\$ (14,933)	\$ (283)	\$ (4,140)	\$ (1,204)	\$ (16,156)	\$ (820)	\$ (2,285)	\$ (55)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (15,985)	\$ (274)	\$ (4,321)	\$ (1,266)	\$ (16,425)	\$ (866)	\$ (2,395)	\$ (56)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (15,985)	\$ (274)	\$ (4,321)	\$ (1,266)	\$ (16,425)	\$ (866)	\$ (2,395)	\$ (56)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (105,951)	\$ (1,864)	\$ (29,376)	\$ (8,540)	\$ (43,676)	\$ (6,819)	\$ (16,282)	\$ (394)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (105,951)	\$ (1,864)	\$ (29,376)	\$ (8,540)	\$ (43,676)	\$ (6,819)	\$ (16,282)	\$ (394)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (9,213)	\$ (162)	\$ (2,554)	\$ (743)	\$ (3,798)	\$ (506)	\$ (1,416)	\$ (34)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (9,213)	\$ (162)	\$ (2,554)	\$ (743)	\$ (3,798)	\$ (506)	\$ (1,416)	\$ (34)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (115,164)	\$ (2,026)	\$ (31,930)	\$ (9,283)	\$ (47,474)	\$ (6,325)	\$ (17,698)	\$ (428)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (115,164)	\$ (2,026)	\$ (31,930)	\$ (9,283)	\$ (47,474)	\$ (6,325)	\$ (17,698)	\$ (428)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (2,167)	\$ (38)	\$ (601)	\$ (175)	\$ (853)	\$ (119)	\$ (333)	\$ (6)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (2,167)	\$ (38)	\$ (601)	\$ (175)	\$ (853)	\$ (119)	\$ (333)	\$ (6)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (140)	\$ (2)	\$ (39)	\$ (11)	\$ (58)	\$ (8)	\$ (21)	\$ (1)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIFE"	\$ (140)	\$ (2)	\$ (39)	\$ (11)	\$ (58)	\$ (8)	\$ (21)	\$ (1)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (2,306)	\$ (41)	\$ (639)	\$ (186)	\$ (951)	\$ (127)	\$ (364)	\$ (9)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (2,306)	\$ (41)	\$ (639)	\$ (186)	\$ (951)	\$ (127)	\$ (364)	\$ (9)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (107)	\$ (2)	\$ (30)	\$ (9)	\$ (44)	\$ (6)	\$ (16)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (107)	\$ (2)	\$ (30)	\$ (9)	\$ (44)	\$ (6)	\$ (16)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (18)	\$ (0)	\$ (5)	\$ (1)	\$ (3)	\$ (1)	\$ (3)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (18)	\$ (0)	\$ (5)	\$ (1)	\$ (3)	\$ (1)	\$ (3)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (125)	\$ (2)	\$ (35)	\$ (10)	\$ (51)	\$ (7)	\$ (19)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (125)	\$ (2)	\$ (35)	\$ (10)	\$ (51)	\$ (7)	\$ (19)	\$ (0)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (29,956)	\$ (527)	\$ (6,305)	\$ (2,415)	\$ (12,349)	\$ (1,645)	\$ (4,603)	\$ (111)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (29,956)	\$ (527)	\$ (6,305)	\$ (2,415)	\$ (12,349)	\$ (1,645)	\$ (4,603)	\$ (111)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (3,395)	\$ (146)	\$ (2,327)	\$ (677)	\$ (3,461)	\$ (461)	\$ (1,290)	\$ (31)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (3,395)	\$ (146)	\$ (2,327)	\$ (677)	\$ (3,461)	\$ (461)	\$ (1,290)	\$ (31)



**Depreciation Reserve (Actuals)**

By / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1080000	3330000	Result	\$ (9,640)	\$ (9,640)	\$ (170)	\$ (10,633)	\$ (3,091)	\$ (15,809)	\$ (2,106)	\$ (5,894)
1080000	3340000	SG-P	\$ (3,642)	\$ (3,642)	\$ (64)	\$ (2,673)	\$ (777)	\$ (3,974)	\$ (529)	\$ (1,481)
1080000	3340000	Result	\$ (3,282)	\$ (3,282)	\$ (234)	\$ (3,683)	\$ (1,071)	\$ (1,502)	\$ (729)	\$ (660)
1080000	3347000	SG-P	\$ (1,631)	\$ (1,631)	\$ (29)	\$ (452)	\$ (131)	\$ (251)	\$ (90)	\$ (2,041)
1080000	3347000	Result	\$ (19)	\$ (19)	\$ (0)	\$ (5)	\$ (2)	\$ (8)	\$ (1)	\$ (6)
1080000	3347000	Result	\$ (1,650)	\$ (1,650)	\$ (29)	\$ (457)	\$ (133)	\$ (680)	\$ (91)	\$ (254)
1080000	3350000	SG-U	\$ (108)	\$ (108)	\$ (2)	\$ (30)	\$ (9)	\$ (44)	\$ (6)	\$ (0)
1080000	3350000	Result	\$ (108)	\$ (108)	\$ (2)	\$ (30)	\$ (9)	\$ (44)	\$ (6)	\$ (0)
1080000	3351000	SG-P	\$ (997)	\$ (997)	\$ (18)	\$ (276)	\$ (80)	\$ (153)	\$ (4)	\$ (17)
1080000	3352000	Result	\$ (49)	\$ (49)	\$ (1)	\$ (14)	\$ (4)	\$ (20)	\$ (3)	\$ (4)
1080000	3352000	Result	\$ (49)	\$ (49)	\$ (1)	\$ (14)	\$ (4)	\$ (20)	\$ (3)	\$ (4)
1080000	3353000	SG-P	\$ (4)	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (0)
1080000	3353000	Result	\$ (4)	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (0)
1080000	3360000	SG-P	\$ (4,965)	\$ (4,965)	\$ (87)	\$ (1,377)	\$ (400)	\$ (2,047)	\$ (273)	\$ (18)
1080000	3360000	Result	\$ (642)	\$ (642)	\$ (11)	\$ (178)	\$ (52)	\$ (265)	\$ (35)	\$ (2)
1080000	3360000	Result	\$ (5,607)	\$ (5,607)	\$ (99)	\$ (1,555)	\$ (452)	\$ (2,312)	\$ (308)	\$ (21)
1080000	3403000	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3410000	SG	\$ (14,795)	\$ (14,795)	\$ (260)	\$ (4,102)	\$ (1,193)	\$ (6,089)	\$ (613)	\$ (55)
1080000	3410000	Result	\$ (950)	\$ (950)	\$ (17)	\$ (257)	\$ (75)	\$ (129)	\$ (57)	\$ (4)
1080000	3420000	Result	\$ (16,745)	\$ (16,745)	\$ (277)	\$ (4,359)	\$ (1,268)	\$ (6,510)	\$ (870)	\$ (2,403)
1080000	3420000	SG	\$ (655)	\$ (655)	\$ (12)	\$ (182)	\$ (53)	\$ (270)	\$ (36)	\$ (2)
1080000	3420000	SSGCT	\$ (530)	\$ (530)	\$ (9)	\$ (143)	\$ (42)	\$ (229)	\$ (32)	\$ (2)
1080000	3420000	Result	\$ (1,185)	\$ (1,185)	\$ (21)	\$ (325)	\$ (95)	\$ (499)	\$ (68)	\$ (172)
1080000	3430000	SG	\$ (108,328)	\$ (108,328)	\$ (1,906)	\$ (30,085)	\$ (8,732)	\$ (44,656)	\$ (3,949)	\$ (402)
1080000	3430000	Result	\$ (12,165)	\$ (12,165)	\$ (214)	\$ (3,291)	\$ (961)	\$ (5,264)	\$ (730)	\$ (95)
1080000	3440000	Result	\$ (20,493)	\$ (20,493)	\$ (333,326)	\$ (2,120)	\$ (9,693)	\$ (49,820)	\$ (6,679)	\$ (18,298)
1080000	3440000	SG	\$ (30,282)	\$ (30,282)	\$ (533)	\$ (8,396)	\$ (2,441)	\$ (12,483)	\$ (4,654)	\$ (112)
1080000	3440000	SSGCT	\$ (68)	\$ (68)	\$ (1,042)	\$ (304)	\$ (231)	\$ (1,667)	\$ (231)	\$ (522)
1080000	3440000	Result	\$ (34,134)	\$ (34,134)	\$ (601)	\$ (9,438)	\$ (2,745)	\$ (14,150)	\$ (1,894)	\$ (1,130)
1080000	3450000	SG	\$ (13,536)	\$ (13,536)	\$ (238)	\$ (3,753)	\$ (1,091)	\$ (5,580)	\$ (743)	\$ (150)
1080000	3460000	Result	\$ (14,100)	\$ (14,100)	\$ (248)	\$ (3,906)	\$ (1,136)	\$ (5,824)	\$ (777)	\$ (63)
1080000	3460000	SG	\$ (902)	\$ (902)	\$ (16)	\$ (250)	\$ (73)	\$ (372)	\$ (50)	\$ (3)
1080000	3502000	SG	\$ (21,359)	\$ (21,359)	\$ (376)	\$ (5,922)	\$ (1,722)	\$ (8,805)	\$ (1,173)	\$ (79)
1080000	3520000	Result	\$ (21,359)	\$ (21,359)	\$ (376)	\$ (5,922)	\$ (1,722)	\$ (8,805)	\$ (1,173)	\$ (79)
1080000	3520000	SG	\$ (15,324)	\$ (15,324)	\$ (270)	\$ (4,249)	\$ (1,235)	\$ (6,317)	\$ (842)	\$ (37)
1080000	3520000	Result	\$ (16,324)	\$ (16,324)	\$ (270)	\$ (4,249)	\$ (1,235)	\$ (6,317)	\$ (842)	\$ (37)
1080000	3530000	SG	\$ (230,918)	\$ (230,918)	\$ (4,063)	\$ (64,024)	\$ (18,613)	\$ (95,192)	\$ (12,681)	\$ (858)
1080000	3530000	Result	\$ (20,918)	\$ (20,918)	\$ (391)	\$ (6,168)	\$ (1,790)	\$ (9,156)	\$ (1,220)	\$ (83)
1080000	3534000	Result	\$ (22,211)	\$ (22,211)	\$ (391)	\$ (6,168)	\$ (1,790)	\$ (9,156)	\$ (1,220)	\$ (83)
1080000	3537000	SG	\$ (24,193)	\$ (24,193)	\$ (426)	\$ (6,708)	\$ (1,950)	\$ (9,973)	\$ (1,329)	\$ (90)
1080000	3537000	Result	\$ (24,193)	\$ (24,193)	\$ (426)	\$ (6,708)	\$ (1,950)	\$ (9,973)	\$ (1,329)	\$ (90)
1080000	3540000	SG	\$ (170,719)	\$ (170,719)	\$ (3,004)	\$ (47,333)	\$ (13,761)	\$ (70,376)	\$ (9,375)	\$ (634)
1080000	3540000	Result	\$ (242,244)	\$ (242,244)	\$ (4,262)	\$ (67,164)	\$ (19,526)	\$ (99,861)	\$ (13,303)	\$ (900)
1080000	3550000	Result	\$ (242,244)	\$ (242,244)	\$ (4,262)	\$ (67,164)	\$ (19,526)	\$ (99,861)	\$ (13,303)	\$ (900)
1080000	3560000	SG	\$ (363,184)	\$ (363,184)	\$ (6,390)	\$ (100,686)	\$ (29,274)	\$ (149,716)	\$ (19,945)	\$ (1,349)
1080000	3560000	Result	\$ (363,184)	\$ (363,184)	\$ (6,390)	\$ (100,686)	\$ (29,274)	\$ (149,716)	\$ (19,945)	\$ (1,349)
1080000	3562000	SG	\$ (6,672)	\$ (6,672)	\$ (153)	\$ (2,405)	\$ (689)	\$ (3,575)	\$ (476)	\$ (32)
1080000	3562000	Result	\$ (6,672)	\$ (6,672)	\$ (153)	\$ (2,405)	\$ (689)	\$ (3,575)	\$ (476)	\$ (32)
1080000	3570000	SG	\$ (521)	\$ (521)	\$ (9)	\$ (145)	\$ (42)	\$ (215)	\$ (29)	\$ (2)
1080000	3570000	Result	\$ (521)	\$ (521)	\$ (9)	\$ (145)	\$ (42)	\$ (215)	\$ (29)	\$ (2)
1080000	3580000	SG	\$ (1,250)	\$ (1,250)	\$ (22)	\$ (346)	\$ (101)	\$ (615)	\$ (69)	\$ (5)





**Depreciation Reserve (Actuals)**

By / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Allloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	\$ (1,260)	\$ (22)	\$ (346)	\$ (101)	\$ (615)	\$ (69)	\$ (192)	\$ (6)
1080000	3590000	ROADS AND TRAILS	\$ (3,165)	\$ (56)	\$ (683)	\$ (257)	\$ (1,313)	\$ (489)	\$ (175)	\$ (12)
1080000	3590000	ROADS AND TRAILS	\$ (3,165)	\$ (56)	\$ (683)	\$ (257)	\$ (1,313)	\$ (489)	\$ (175)	\$ (12)
1080000	3602000	LAND RIGHTS	\$ (455)	\$ (455)	\$ (455)	\$ (455)	\$ (455)	\$ (455)	\$ (455)	\$ (455)
1080000	3602000	LAND RIGHTS	\$ (242)	\$ (242)	\$ (242)	\$ (242)	\$ (242)	\$ (242)	\$ (242)	\$ (242)
1080000	3602000	LAND RIGHTS	\$ (1,631)	\$ (1,631)	\$ (1,631)	\$ (1,631)	\$ (1,631)	\$ (1,631)	\$ (1,631)	\$ (1,631)
1080000	3602000	LAND RIGHTS	\$ (1,565)	\$ (1,565)	\$ (1,565)	\$ (1,565)	\$ (1,565)	\$ (1,565)	\$ (1,565)	\$ (1,565)
1080000	3602000	LAND RIGHTS	\$ (130)	\$ (130)	\$ (130)	\$ (130)	\$ (130)	\$ (130)	\$ (130)	\$ (130)
1080000	3602000	LAND RIGHTS	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (1,069)
1080000	3602000	LAND RIGHTS	\$ (351)	\$ (351)	\$ (351)	\$ (351)	\$ (351)	\$ (351)	\$ (351)	\$ (351)
1080000	3602000	LAND RIGHTS	\$ (5,443)	\$ (455)	\$ (1,631)	\$ (130)	\$ (1,565)	\$ (242)	\$ (1,420)	\$ (1,420)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (413)	\$ (413)	\$ (413)	\$ (413)	\$ (413)	\$ (413)	\$ (413)	\$ (413)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (2,987)	\$ (2,987)	\$ (2,987)	\$ (2,987)	\$ (2,987)	\$ (2,987)	\$ (2,987)	\$ (2,987)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (16,185)	\$ (16,185)	\$ (16,185)	\$ (16,185)	\$ (16,185)	\$ (16,185)	\$ (16,185)	\$ (16,185)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (560)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (1,939)	\$ (1,939)	\$ (1,939)	\$ (1,939)	\$ (1,939)	\$ (1,939)	\$ (1,939)	\$ (1,939)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (12,613)	\$ (465)	\$ (2,987)	\$ (560)	\$ (6,185)	\$ (413)	\$ (2,003)	\$ (2,003)
1080000	3620000	STATION EQUIPMENT	\$ (3,756)	\$ (3,756)	\$ (3,756)	\$ (3,756)	\$ (3,756)	\$ (3,756)	\$ (3,756)	\$ (3,756)
1080000	3620000	STATION EQUIPMENT	\$ (16,756)	\$ (16,756)	\$ (16,756)	\$ (16,756)	\$ (16,756)	\$ (16,756)	\$ (16,756)	\$ (16,756)
1080000	3620000	STATION EQUIPMENT	\$ (50,453)	\$ (50,453)	\$ (50,453)	\$ (50,453)	\$ (50,453)	\$ (50,453)	\$ (50,453)	\$ (50,453)
1080000	3620000	STATION EQUIPMENT	\$ (73,270)	\$ (73,270)	\$ (73,270)	\$ (73,270)	\$ (73,270)	\$ (73,270)	\$ (73,270)	\$ (73,270)
1080000	3620000	STATION EQUIPMENT	\$ (13,184)	\$ (13,184)	\$ (13,184)	\$ (13,184)	\$ (13,184)	\$ (13,184)	\$ (13,184)	\$ (13,184)
1080000	3620000	STATION EQUIPMENT	\$ (35,005)	\$ (35,005)	\$ (35,005)	\$ (35,005)	\$ (35,005)	\$ (35,005)	\$ (35,005)	\$ (35,005)
1080000	3620000	STATION EQUIPMENT	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)	\$ (2,271)
1080000	3620000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (186,694)	\$ (3,756)	\$ (50,453)	\$ (13,184)	\$ (73,270)	\$ (6,766)	\$ (8,766)	\$ (97,276)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (258)	\$ (258)	\$ (258)	\$ (258)	\$ (258)	\$ (258)	\$ (258)	\$ (258)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (1,708)	\$ (1,708)	\$ (1,708)	\$ (1,708)	\$ (1,708)	\$ (1,708)	\$ (1,708)	\$ (1,708)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (6,843)	\$ (6,843)	\$ (6,843)	\$ (6,843)	\$ (6,843)	\$ (6,843)	\$ (6,843)	\$ (6,843)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (539)	\$ (539)	\$ (539)	\$ (539)	\$ (539)	\$ (539)	\$ (539)	\$ (539)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (1,972)	\$ (1,972)	\$ (1,972)	\$ (1,972)	\$ (1,972)	\$ (1,972)	\$ (1,972)	\$ (1,972)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)
1080000	3630000	STORAGE BATTERY EQUIPMENT	\$ (11,479)	\$ (150)	\$ (1,708)	\$ (539)	\$ (6,843)	\$ (258)	\$ (1,960)	\$ (1,960)
1080000	3630000	STORAGE BATTERY EQUIPMENT	\$ (672)	\$ (672)	\$ (672)	\$ (672)	\$ (672)	\$ (672)	\$ (672)	\$ (672)
1080000	3630000	STORAGE BATTERY EQUIPMENT	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY & ALARM	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (23,625)	\$ (23,625)	\$ (23,625)	\$ (23,625)	\$ (23,625)	\$ (23,625)	\$ (23,625)	\$ (23,625)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (32,148)	\$ (32,148)	\$ (32,148)	\$ (32,148)	\$ (32,148)	\$ (32,148)	\$ (32,148)	\$ (32,148)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (185,105)	\$ (185,105)	\$ (185,105)	\$ (185,105)	\$ (185,105)	\$ (185,105)	\$ (185,105)	\$ (185,105)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (126,604)	\$ (126,604)	\$ (126,604)	\$ (126,604)	\$ (126,604)	\$ (126,604)	\$ (126,604)	\$ (126,604)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (42,284)	\$ (42,284)	\$ (42,284)	\$ (42,284)	\$ (42,284)	\$ (42,284)	\$ (42,284)	\$ (42,284)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (5,667)	\$ (5,667)	\$ (5,667)	\$ (5,667)	\$ (5,667)	\$ (5,667)	\$ (5,667)	\$ (5,667)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	\$ (447,044)	\$ (23,625)	\$ (185,105)	\$ (42,284)	\$ (126,604)	\$ (32,148)	\$ (37,939)	\$ (37,939)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (11,537)	\$ (11,537)	\$ (11,537)	\$ (11,537)	\$ (11,537)	\$ (11,537)	\$ (11,537)	\$ (11,537)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (9,925)	\$ (9,925)	\$ (9,925)	\$ (9,925)	\$ (9,925)	\$ (9,925)	\$ (9,925)	\$ (9,925)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (114,068)	\$ (114,068)	\$ (114,068)	\$ (114,068)	\$ (114,068)	\$ (114,068)	\$ (114,068)	\$ (114,068)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (48,399)	\$ (48,399)	\$ (48,399)	\$ (48,399)	\$ (48,399)	\$ (48,399)	\$ (48,399)	\$ (48,399)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (25,743)	\$ (25,743)	\$ (25,743)	\$ (25,743)	\$ (25,743)	\$ (25,743)	\$ (25,743)	\$ (25,743)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (32,330)	\$ (32,330)	\$ (32,330)	\$ (32,330)	\$ (32,330)	\$ (32,330)	\$ (32,330)	\$ (32,330)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	\$ (2,942)	\$ (2,942)	\$ (2,942)	\$ (2,942)	\$ (2,942)	\$ (2,942)	\$ (2,942)	\$ (2,942)
1080000	3660000	UNDERGROUND CONDUIT	\$ (244,944)	\$ (11,537)	\$ (114,068)	\$ (25,743)	\$ (48,399)	\$ (9,925)	\$ (9,925)	\$ (9,925)
1080000	3660000	UNDERGROUND CONDUIT	\$ (3,215)	\$ (7,033)	\$ (114,068)	\$ (25,743)	\$ (48,399)	\$ (9,925)	\$ (9,925)	\$ (9,925)
1080000	3660000	UNDERGROUND CONDUIT	\$ (3,215)	\$ (3,215)	\$ (3,215)	\$ (3,215)	\$ (3,215)	\$ (3,215)	\$ (3,215)	\$ (3,215)
1080000	3660000	UNDERGROUND CONDUIT	\$ (31,072)	\$ (31,072)	\$ (31,072)	\$ (31,072)	\$ (31,072)	\$ (31,072)	\$ (31,072)	\$ (31,072)





**Depreciation Reserve (Actuals)**

Reg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3660000	UT	\$ (66,586)					\$ (56,586)		\$0
1080000	3660000	WA	\$ (9,055)				\$ (9,055)			\$0
1080000	3660000	WYP	\$ (6,172)							\$ (6,172)
1080000	3660000	WYU	\$ (2,295)							\$ (2,295)
1080000	3660000	<b>Result</b>	<b>\$ (115,427)</b>	<b>\$ (7,033)</b>	<b>\$ (31,072)</b>	<b>\$ (9,055)</b>	<b>\$ (56,586)</b>	<b>\$ (3,215)</b>	<b>\$ (8,467)</b>	<b>\$ (8,467)</b>
1080000	3670000	CA	\$ (12,569)							\$0
1080000	3670000	IDU	\$ (10,496)							\$0
1080000	3670000	OR	\$ (50,886)							\$0
1080000	3670000	UT	\$ (157,173)							\$0
1080000	3670000	WA	\$ (7,687)							\$0
1080000	3670000	WYP	\$ (15,314)							\$ (15,314)
1080000	3670000	WYU	\$ (11,486)							\$ (11,486)
1080000	3670000	<b>Result</b>	<b>\$ (265,611)</b>	<b>\$ (12,569)</b>	<b>\$ (50,886)</b>	<b>\$ (7,687)</b>	<b>\$ (157,173)</b>	<b>\$ (10,496)</b>	<b>\$ (11,486)</b>	<b>\$ (26,800)</b>
1080000	3680000	CA	\$ (20,106)							\$0
1080000	3680000	IDU	\$ (22,951)							\$0
1080000	3680000	OR	\$ (149,375)							\$0
1080000	3680000	UT	\$ (84,957)							\$0
1080000	3680000	WA	\$ (38,816)							\$0
1080000	3680000	WYP	\$ (24,716)							\$ (24,716)
1080000	3680000	WYU	\$ (4,642)							\$ (4,642)
1080000	3680000	<b>Result</b>	<b>\$ (345,563)</b>	<b>\$ (20,106)</b>	<b>\$ (149,375)</b>	<b>\$ (38,816)</b>	<b>\$ (84,957)</b>	<b>\$ (22,951)</b>	<b>\$ (24,716)</b>	<b>\$ (29,358)</b>
1080000	3691000	CA	\$ (3,064)							\$0
1080000	3691000	IDU	\$ (3,449)							\$0
1080000	3691000	OR	\$ (19,980)							\$0
1080000	3691000	UT	\$ (22,984)							\$0
1080000	3691000	WA	\$ (6,086)							\$0
1080000	3691000	WYP	\$ (3,585)							\$ (3,585)
1080000	3691000	WYU	\$ (565)							\$0
1080000	3691000	<b>Result</b>	<b>\$ (69,722)</b>	<b>\$ (3,064)</b>	<b>\$ (19,980)</b>	<b>\$ (6,086)</b>	<b>\$ (22,984)</b>	<b>\$ (3,449)</b>	<b>\$ (3,585)</b>	<b>\$ (4,160)</b>
1080000	3692000	CA	\$ (4,822)							\$0
1080000	3692000	IDU	\$ (6,629)							\$0
1080000	3692000	OR	\$ (36,993)							\$0
1080000	3692000	UT	\$ (27,450)							\$0
1080000	3692000	WA	\$ (6,919)							\$0
1080000	3692000	WYP	\$ (7,953)							\$ (7,953)
1080000	3692000	WYU	\$ (1,601)							\$ (1,601)
1080000	3692000	<b>Result</b>	<b>\$ (94,368)</b>	<b>\$ (4,822)</b>	<b>\$ (36,993)</b>	<b>\$ (8,919)</b>	<b>\$ (27,450)</b>	<b>\$ (6,629)</b>	<b>\$ (7,953)</b>	<b>\$ (9,553)</b>
1080000	3700000	CA	\$ (1,720)							\$0
1080000	3700000	IDU	\$ (8,274)							\$0
1080000	3700000	OR	\$ (31,048)							\$0
1080000	3700000	UT	\$ (27,594)							\$0
1080000	3700000	WA	\$ (7,681)							\$0
1080000	3700000	WYP	\$ (5,652)							\$ (5,652)
1080000	3700000	WYU	\$ (1,575)							\$ (1,575)
1080000	3700000	<b>Result</b>	<b>\$ (83,544)</b>	<b>\$ (1,720)</b>	<b>\$ (31,048)</b>	<b>\$ (7,681)</b>	<b>\$ (27,594)</b>	<b>\$ (8,274)</b>	<b>\$ (5,652)</b>	<b>\$ (7,227)</b>
1080000	3710000	CA	\$ (204)							\$0
1080000	3710000	IDU	\$ (134)							\$0
1080000	3710000	OR	\$ (2,359)							\$0
1080000	3710000	UT	\$ (3,617)							\$0
1080000	3710000	WA	\$ (270)							\$0
1080000	3710000	WYP	\$ (910)							\$0
1080000	3710000	WYU	\$ (146)							\$0
1080000	3710000	<b>Result</b>	<b>\$ (7,641)</b>	<b>\$ (204)</b>	<b>\$ (2,359)</b>	<b>\$ (270)</b>	<b>\$ (3,617)</b>	<b>\$ (134)</b>	<b>\$ (910)</b>	<b>\$ (1,46)</b>
1080000	3730000	CA	\$ (531)							\$0
1080000	3730000	IDU	\$ (479)							\$0
1080000	3730000	OR	\$ (7,674)							\$0
1080000	3730000	UT	\$ (13,569)							\$0
1080000	3730000	WA	\$ (1,984)							\$0



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC
1080000	3730000	WYP	\$ (2,354)							\$ (2,354)
1080000	3730000	WYP	\$ (873)							\$ (873)
1080000	3730000	Result	\$ (27,465)	\$ (531)	\$ (7,674)	\$ (1,984)	\$ (13,669)	\$ (479)	\$ (3,227)	\$ (3,227)
1080000	3892000	IDU	\$ (1)					\$ (1)		\$ (1)
1080000	3892000	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3892000	UT	\$ (7)					\$ (7)		\$ (7)
1080000	3892000	WYP	\$ (2)							\$ (2)
1080000	3892000	WYU	\$ (1)							\$ (1)
1080000	3892000	Result	\$ (12)	\$ (0)	\$ (0)	\$ (0)	\$ (7)	\$ (1)	\$ (3)	\$ (0)
1080000	3900000	CA	\$ (564)							\$ (564)
1080000	3900000	CN	\$ (1,523)	\$ (39)	\$ (475)	\$ (108)	\$ (724)	\$ (59)	\$ (118)	\$ (0)
1080000	3900000	IDU	\$ (3,736)							\$ (3,736)
1080000	3900000	OR	\$ (5,473)							\$ (5,473)
1080000	3900000	SG	\$ (1,881)	\$ (33)	\$ (521)	\$ (152)	\$ (775)	\$ (103)	\$ (289)	\$ (7)
1080000	3900000	SO	\$ (18,363)	\$ (448)	\$ (5,317)	\$ (1,446)	\$ (7,597)	\$ (991)	\$ (2,520)	\$ (46)
1080000	3900000	UT	\$ (10,180)							\$ (10,180)
1080000	3900000	WA	\$ (4,282)							\$ (4,282)
1080000	3900000	WYP	\$ (1,043)							\$ (1,043)
1080000	3900000	WYU	\$ (977)							\$ (977)
1080000	3900000	Result	\$ (48,020)	\$ (1,084)	\$ (11,786)	\$ (5,987)	\$ (19,276)	\$ (4,889)	\$ (4,946)	\$ (53)
1080000	3900000	CA	\$ (36)	\$ (36)	\$ (156)	\$ (35)	\$ (237)	\$ (19)	\$ (39)	\$ (0)
1080000	3900000	CN	\$ (499)	\$ (13)	\$ (156)	\$ (35)	\$ (237)	\$ (19)	\$ (39)	\$ (0)
1080000	3900000	IDU	\$ (2)							\$ (2)
1080000	3900000	OR	\$ (243)							\$ (243)
1080000	3900000	SG	\$ (25)	\$ (0)	\$ (7)	\$ (2)	\$ (10)	\$ (1)	\$ (4)	\$ (0)
1080000	3900000	SO	\$ (5,263)	\$ (128)	\$ (1,524)	\$ (414)	\$ (2,177)	\$ (284)	\$ (722)	\$ (13)
1080000	3900000	UT	\$ (74)							\$ (74)
1080000	3900000	WA	\$ (11)							\$ (11)
1080000	3900000	WYP	\$ (109)							\$ (109)
1080000	3900000	WYU	\$ (1)							\$ (1)
1080000	3900000	Result	\$ (6,283)	\$ (177)	\$ (1,930)	\$ (463)	\$ (2,499)	\$ (307)	\$ (875)	\$ (13)
1080000	3910000	CA	\$ (103)	\$ (103)	\$ (298)	\$ (68)	\$ (454)	\$ (37)	\$ (74)	\$ (0)
1080000	3910000	CN	\$ (955)	\$ (25)	\$ (298)	\$ (68)	\$ (454)	\$ (37)	\$ (97)	\$ (0)
1080000	3910000	IDU	\$ (97)							\$ (97)
1080000	3910000	OR	\$ (1,301)							\$ (1,301)
1080000	3910000	SE	\$ (5)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	SG	\$ (1,503)	\$ (26)	\$ (417)	\$ (121)	\$ (620)	\$ (83)	\$ (231)	\$ (6)
1080000	3910000	SO	\$ (6,526)	\$ (208)	\$ (2,469)	\$ (671)	\$ (3,527)	\$ (460)	\$ (1,170)	\$ (21)
1080000	3910000	SSGCH	\$ (46)	\$ (1)	\$ (13)	\$ (4)	\$ (19)	\$ (3)	\$ (0)	\$ (0)
1080000	3910000	UT	\$ (503)							\$ (503)
1080000	3910000	WA	\$ (389)							\$ (389)
1080000	3910000	WYP	\$ (679)							\$ (679)
1080000	3910000	WYU	\$ (39)							\$ (39)
1080000	3910000	Result	\$ (14,146)	\$ (363)	\$ (4,499)	\$ (1,263)	\$ (5,124)	\$ (679)	\$ (2,201)	\$ (27)
1080000	3910000	SO	\$ (1,688)	\$ (41)	\$ (489)	\$ (133)	\$ (688)	\$ (81)	\$ (232)	\$ (4)
1080000	3910000	Result	\$ (1,688)	\$ (41)	\$ (489)	\$ (133)	\$ (688)	\$ (81)	\$ (232)	\$ (4)
1080000	3912000	CA	\$ (89)							\$ (89)
1080000	3912000	CN	\$ (2,480)	\$ (64)	\$ (773)	\$ (176)	\$ (1,179)	\$ (96)	\$ (191)	\$ (0)
1080000	3912000	IDU	\$ (451)							\$ (451)
1080000	3912000	OR	\$ (1,292)							\$ (1,292)
1080000	3912000	SE	\$ (51)	\$ (1)	\$ (13)	\$ (4)	\$ (21)	\$ (3)	\$ (0)	\$ (0)
1080000	3912000	SG	\$ (655)	\$ (12)	\$ (182)	\$ (53)	\$ (270)	\$ (36)	\$ (101)	\$ (2)
1080000	3912000	SO	\$ (23,570)	\$ (575)	\$ (6,824)	\$ (1,856)	\$ (9,751)	\$ (1,272)	\$ (3,234)	\$ (59)
1080000	3912000	UT	\$ (1,504)							\$ (1,504)
1080000	3912000	WA	\$ (462)							\$ (462)
1080000	3912000	WYP	\$ (1,058)							\$ (1,058)
1080000	3912000	WYU	\$ (86)							\$ (86)
1080000	3912000	Result	\$ (31,698)	\$ (740)	\$ (9,083)	\$ (2,551)	\$ (12,725)	\$ (1,858)	\$ (4,679)	\$ (61)



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1080000	3913000	CA	\$ (4)	\$ (4)	\$ (4)	\$ (2)	\$ (2)	\$ (10)	\$ (1)	\$ (2)
1080000	3913000	CN	\$ (22)	\$ (22)	\$ (22)	\$ (7)	\$ (7)	\$ (10)	\$ (1)	\$ (2)
1080000	3913000	OR	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (35)	\$ (18)	\$ (50)
1080000	3913000	SG	\$ (327)	\$ (327)	\$ (327)	\$ (91)	\$ (91)	\$ (27)	\$ (4)	\$ (9)
1080000	3913000	SO	\$ (65)	\$ (65)	\$ (65)	\$ (19)	\$ (19)	\$ (16)	\$ (4)	\$ (9)
1080000	3913000	UT	\$ (16)	\$ (16)	\$ (16)	\$ (9)	\$ (9)	\$ (16)	\$ (4)	\$ (9)
1080000	3913000	WA	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (16)	\$ (4)	\$ (9)
1080000	3913000	WYP	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (16)	\$ (4)	\$ (9)
1080000	3913000	WYU	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (16)	\$ (4)	\$ (9)
1080000	3913000	Result	\$ (482)	\$ (482)	\$ (482)	\$ (142)	\$ (142)	\$ (188)	\$ (22)	\$ (75)
1080000	3913000	CA	\$ (33)	\$ (33)	\$ (33)	\$ (42)	\$ (42)	\$ (188)	\$ (22)	\$ (75)
1080000	3920100	IDU	\$ (213)	\$ (213)	\$ (213)	\$ (213)	\$ (213)	\$ (213)	\$ (213)	\$ (213)
1080000	3920100	OR	\$ (722)	\$ (722)	\$ (722)	\$ (722)	\$ (722)	\$ (722)	\$ (722)	\$ (722)
1080000	3920100	SG	\$ (296)	\$ (296)	\$ (296)	\$ (62)	\$ (62)	\$ (122)	\$ (16)	\$ (45)
1080000	3920100	SO	\$ (423)	\$ (423)	\$ (423)	\$ (123)	\$ (123)	\$ (175)	\$ (23)	\$ (58)
1080000	3920100	SSGCH	\$ (31)	\$ (31)	\$ (31)	\$ (9)	\$ (9)	\$ (12)	\$ (2)	\$ (5)
1080000	3920100	UT	\$ (1,069)	\$ (1,069)	\$ (1,069)	\$ (173)	\$ (173)	\$ (1,069)	\$ (2)	\$ (5)
1080000	3920100	WA	\$ (173)	\$ (173)	\$ (173)	\$ (173)	\$ (173)	\$ (1,069)	\$ (2)	\$ (5)
1080000	3920100	WYP	\$ (146)	\$ (146)	\$ (146)	\$ (146)	\$ (146)	\$ (1,069)	\$ (2)	\$ (5)
1080000	3920100	WYU	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (1,069)	\$ (2)	\$ (5)
1080000	3920100	Result	\$ (3,114)	\$ (3,114)	\$ (3,114)	\$ (935)	\$ (935)	\$ (1,378)	\$ (254)	\$ (72)
1080000	3920200	IDU	\$ (14)	\$ (14)	\$ (14)	\$ (227)	\$ (227)	\$ (14)	\$ (14)	\$ (14)
1080000	3920200	OR	\$ (15)	\$ (15)	\$ (15)	\$ (4)	\$ (4)	\$ (6)	\$ (1)	\$ (1)
1080000	3920200	SG	\$ (183)	\$ (183)	\$ (183)	\$ (53)	\$ (53)	\$ (76)	\$ (10)	\$ (25)
1080000	3920200	SO	\$ (13)	\$ (13)	\$ (13)	\$ (4)	\$ (4)	\$ (5)	\$ (1)	\$ (1)
1080000	3920200	SSGCH	\$ (220)	\$ (220)	\$ (220)	\$ (31)	\$ (31)	\$ (220)	\$ (1)	\$ (1)
1080000	3920200	UT	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (220)	\$ (1)	\$ (1)
1080000	3920200	WA	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (220)	\$ (1)	\$ (1)
1080000	3920200	WYP	\$ (746)	\$ (746)	\$ (746)	\$ (288)	\$ (288)	\$ (308)	\$ (26)	\$ (72)
1080000	3920200	CA	\$ (185)	\$ (185)	\$ (185)	\$ (47)	\$ (47)	\$ (308)	\$ (26)	\$ (72)
1080000	3920400	IDU	\$ (687)	\$ (687)	\$ (687)	\$ (687)	\$ (687)	\$ (687)	\$ (687)	\$ (687)
1080000	3920400	OR	\$ (2,373)	\$ (2,373)	\$ (2,373)	\$ (237)	\$ (237)	\$ (44)	\$ (6)	\$ (19)
1080000	3920400	SE	\$ (107)	\$ (107)	\$ (107)	\$ (26)	\$ (26)	\$ (173)	\$ (156)	\$ (437)
1080000	3920400	SG	\$ (2,846)	\$ (2,846)	\$ (2,846)	\$ (789)	\$ (789)	\$ (1,173)	\$ (156)	\$ (437)
1080000	3920400	SO	\$ (509)	\$ (509)	\$ (509)	\$ (147)	\$ (147)	\$ (27)	\$ (40)	\$ (70)
1080000	3920400	SSGCH	\$ (80)	\$ (80)	\$ (80)	\$ (23)	\$ (23)	\$ (32)	\$ (4)	\$ (13)
1080000	3920400	SSGCT	\$ (10)	\$ (10)	\$ (10)	\$ (3)	\$ (3)	\$ (4)	\$ (1)	\$ (1)
1080000	3920400	UT	\$ (4,067)	\$ (4,067)	\$ (4,067)	\$ (477)	\$ (477)	\$ (4,067)	\$ (1)	\$ (1)
1080000	3920400	WA	\$ (477)	\$ (477)	\$ (477)	\$ (477)	\$ (477)	\$ (4,067)	\$ (1)	\$ (1)
1080000	3920400	WYP	\$ (564)	\$ (564)	\$ (564)	\$ (564)	\$ (564)	\$ (4,067)	\$ (1)	\$ (1)
1080000	3920400	WYU	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ (141)	\$ (4,067)	\$ (1)	\$ (1)
1080000	3920400	Result	\$ (12,046)	\$ (12,046)	\$ (12,046)	\$ (3,363)	\$ (3,363)	\$ (5,632)	\$ (882)	\$ (1,245)
1080000	3920500	CA	\$ (180)	\$ (180)	\$ (180)	\$ (180)	\$ (180)	\$ (180)	\$ (180)	\$ (180)
1080000	3920500	IDU	\$ (688)	\$ (688)	\$ (688)	\$ (688)	\$ (688)	\$ (688)	\$ (688)	\$ (688)
1080000	3920500	OR	\$ (2,361)	\$ (2,361)	\$ (2,361)	\$ (361)	\$ (361)	\$ (49)	\$ (7)	\$ (20)
1080000	3920500	SE	\$ (119)	\$ (119)	\$ (119)	\$ (31)	\$ (31)	\$ (643)	\$ (86)	\$ (240)
1080000	3920500	SG	\$ (1,560)	\$ (1,560)	\$ (1,560)	\$ (433)	\$ (433)	\$ (126)	\$ (126)	\$ (363)
1080000	3920500	SO	\$ (340)	\$ (340)	\$ (340)	\$ (99)	\$ (99)	\$ (141)	\$ (18)	\$ (47)
1080000	3920500	SSGCH	\$ (32)	\$ (32)	\$ (32)	\$ (9)	\$ (9)	\$ (13)	\$ (2)	\$ (5)
1080000	3920500	UT	\$ (4,272)	\$ (4,272)	\$ (4,272)	\$ (804)	\$ (804)	\$ (4,272)	\$ (2)	\$ (5)
1080000	3920500	WA	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (4,272)	\$ (2)	\$ (5)
1080000	3920500	WYP	\$ (758)	\$ (758)	\$ (758)	\$ (758)	\$ (758)	\$ (4,272)	\$ (2)	\$ (5)
1080000	3920500	WYU	\$ (174)	\$ (174)	\$ (174)	\$ (174)	\$ (174)	\$ (4,272)	\$ (2)	\$ (5)
1080000	3920500	Result	\$ (11,287)	\$ (11,287)	\$ (11,287)	\$ (2,932)	\$ (2,932)	\$ (5,117)	\$ (800)	\$ (1,244)
1080000	3920600	OR	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (42)
1080000	3920600	SE	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
1080000	3920600	SG	\$ (1,154)	\$ (1,154)	\$ (1,154)	\$ (320)	\$ (320)	\$ (476)	\$ (63)	\$ (177)



**Depreciation Reserve (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Ailoc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3920600	UT	\$ (87)	\$ (87)				\$ (67)	\$ (64)	\$ (178)
1080000	3920600	Result	\$ (1,285)	\$ (20)	\$ (362)	\$ (93)		\$ (67)	\$ (64)	\$ (178)
1080000	3920600	CA	\$ (98)	\$ (98)						\$ (98)
1080000	3920900	IDU	\$ (239)	\$ (239)					\$ (239)	\$ (239)
1080000	3920900	TRAILERS	\$ (596)	\$ (596)						\$ (596)
1080000	3920900	OR	\$ (42)	\$ (1)	\$ (596)	\$ (3)		\$ (18)	\$ (3)	\$ (7)
1080000	3920900	SE	\$ (575)	\$ (10)	\$ (159)	\$ (46)		\$ (237)	\$ (2)	\$ (88)
1080000	3920900	TRAILERS	\$ (222)	\$ (5)	\$ (64)	\$ (17)		\$ (14)	\$ (2)	\$ (30)
1080000	3920900	TRAILERS	\$ (95)	\$ (10)	\$ (10)	\$ (3)		\$ (14)	\$ (2)	\$ (5)
1080000	3920900	SSGCH	\$ (3)	\$ (0)	\$ (1)	\$ (0)		\$ (1)	\$ (0)	\$ (0)
1080000	3920900	SSGCT	\$ (1,266)	\$ (0)	\$ (1)	\$ (0)		\$ (1,266)	\$ (0)	\$ (0)
1080000	3920900	TRAILERS	\$ (118)			\$ (118)				\$ (118)
1080000	3920900	TRAILERS	\$ (568)							\$ (568)
1080000	3920900	WYP	\$ (102)							\$ (102)
1080000	3920900	TRAILERS	\$ (3,863)	\$ (115)	\$ (841)	\$ (188)		\$ (1,627)	\$ (287)	\$ (802)
1080000	3920900	Result	\$ (16)	\$ (16)						\$ (16)
1080000	3921400	CA	\$ (12)	\$ (12)					\$ (12)	\$ (12)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$ (64)	\$ (64)						\$ (64)
1080000	3921400	OR	\$ (92)	\$ (2)	\$ (25)	\$ (7)		\$ (38)	\$ (5)	\$ (14)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$ (11)	\$ (0)	\$ (3)	\$ (1)		\$ (5)	\$ (1)	\$ (2)
1080000	3921400	SG	\$ (11)	\$ (0)	\$ (0)	\$ (0)		\$ (0)	\$ (0)	\$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$ (53)	\$ (0)	\$ (0)	\$ (0)		\$ (53)	\$ (0)	\$ (0)
1080000	3921400	UT	\$ (29)	\$ (0)		\$ (14)				\$ (29)
1080000	3921400	WYP	\$ (3)	\$ (3)						\$ (3)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$ (286)	\$ (18)	\$ (83)	\$ (23)		\$ (95)	\$ (18)	\$ (49)
1080000	3921400	Result	\$ (96)	\$ (96)						\$ (96)
1080000	3921900	OR	\$ (151)	\$ (3)	\$ (42)	\$ (12)		\$ (62)	\$ (8)	\$ (23)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (132)	\$ (3)	\$ (38)	\$ (10)		\$ (55)	\$ (7)	\$ (18)
1080000	3921900	SG	\$ (396)	\$ (0)	\$ (0)	\$ (0)		\$ (396)	\$ (0)	\$ (0)
1080000	3921900	UT	\$ (73)	\$ (73)						\$ (73)
1080000	3921900	WYP	\$ (32)	\$ (32)						\$ (32)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (809)	\$ (6)	\$ (176)	\$ (95)		\$ (613)	\$ (15)	\$ (73)
1080000	3921900	Result	\$ (344)	\$ (6)	\$ (100)	\$ (27)		\$ (142)	\$ (19)	\$ (47)
1080000	3923000	SO	\$ (105)	\$ (105)	\$ (100)	\$ (27)		\$ (142)	\$ (19)	\$ (47)
1080000	3923000	CA	\$ (252)	\$ (105)	\$ (100)	\$ (27)		\$ (142)	\$ (19)	\$ (47)
1080000	3930000	IDU	\$ (885)	\$ (885)					\$ (252)	\$ (0)
1080000	3930000	OR	\$ (395)	\$ (25)	\$ (885)	\$ (115)		\$ (587)	\$ (78)	\$ (219)
1080000	3930000	SG	\$ (253)	\$ (6)	\$ (73)	\$ (20)		\$ (105)	\$ (14)	\$ (35)
1080000	3930000	TRAILERS	\$ (12)	\$ (0)	\$ (3)	\$ (1)		\$ (5)	\$ (1)	\$ (2)
1080000	3930000	SSGCT	\$ (1,493)	\$ (0)	\$ (0)	\$ (0)		\$ (1,493)	\$ (0)	\$ (0)
1080000	3930000	UT	\$ (184)	\$ (184)						\$ (184)
1080000	3930000	WYP	\$ (437)	\$ (437)						\$ (437)
1080000	3930000	TRAILERS	\$ (207)	\$ (207)						\$ (207)
1080000	3930000	Result	\$ (5,252)	\$ (136)	\$ (1,366)	\$ (320)		\$ (2,190)	\$ (345)	\$ (689)
1080000	3940000	CA	\$ (332)	\$ (332)						\$ (332)
1080000	3940000	IDU	\$ (476)	\$ (476)					\$ (476)	\$ (0)
1080000	3940000	OR	\$ (3,889)	\$ (3,889)						\$ (0)
1080000	3940000	TRAILERS	\$ (4)	\$ (4)	\$ (1)	\$ (0)		\$ (2)	\$ (0)	\$ (1)
1080000	3940000	SE	\$ (11,516)	\$ (203)	\$ (3,183)	\$ (928)		\$ (4,747)	\$ (632)	\$ (1,770)
1080000	3940000	TRAILERS	\$ (1,826)	\$ (45)	\$ (529)	\$ (144)		\$ (755)	\$ (89)	\$ (251)
1080000	3940000	SSGCH	\$ (764)	\$ (13)	\$ (215)	\$ (63)		\$ (308)	\$ (42)	\$ (120)
1080000	3940000	SSGCT	\$ (1)	\$ (0)	\$ (0)	\$ (0)		\$ (0)	\$ (0)	\$ (0)
1080000	3940000	UT	\$ (4,662)	\$ (4,662)				\$ (4,662)	\$ (0)	\$ (0)
1080000	3940000	WYP	\$ (1,460)	\$ (1,460)						\$ (1,460)
1080000	3940000	TRAILERS	\$ (353)	\$ (353)						\$ (353)



**Depreciation Reserve (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	"TLS. SHOP. GAR. EQUIPMENT"	Result	\$ (26,422)	\$ (592)	\$ (7,827)	\$ (2,275)	\$ (10,475)	\$ (1,249)	\$ (1,249)	\$ (3,953)
1080000	LABORATORY EQUIPMENT	CA	\$ (220)	\$ (220)						\$0
1080000	LABORATORY EQUIPMENT	IDU	\$ (520)						\$ (520)	\$0
1080000	LABORATORY EQUIPMENT	OR	\$ (5,351)		\$ (5,351)					\$0
1080000	LABORATORY EQUIPMENT	SE	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (1)	\$ (4)
1080000	LABORATORY EQUIPMENT	SG	\$ (2,829)	\$ (50)	\$ (784)	\$ (228)	\$ (1,166)	\$ (155)	\$ (155)	\$ (11)
1080000	LABORATORY EQUIPMENT	SO	\$ (2,666)	\$ (65)	\$ (769)	\$ (209)	\$ (1,099)	\$ (143)	\$ (143)	\$ (7)
1080000	LABORATORY EQUIPMENT	SSGCH	\$ (61)	\$ (1)	\$ (17)	\$ (5)	\$ (25)	\$ (3)	\$ (3)	\$ (0)
1080000	LABORATORY EQUIPMENT	UT	\$ (3,694)			\$ (1,184)	\$ (3,694)			\$0
1080000	LABORATORY EQUIPMENT	WA	\$ (1,184)							\$0
1080000	LABORATORY EQUIPMENT	WYP	\$ (1,882)							\$ (1,882)
1080000	LABORATORY EQUIPMENT	WYU	\$ (443)							\$ (443)
1080000	LABORATORY EQUIPMENT	Result	\$ (18,859)	\$ (325)	\$ (6,927)	\$ (1,628)	\$ (5,992)	\$ (823)	\$ (823)	\$ (3,136)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	\$ (445)	\$ (445)						\$0
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	\$ (699)						\$ (699)	\$0
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	\$ (2,428)		\$ (2,428)					\$0
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	\$ (277)	\$ (5)	\$ (77)	\$ (22)	\$ (114)	\$ (15)	\$ (15)	\$ (1)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	\$ (23)	\$ (1)	\$ (7)	\$ (2)	\$ (10)	\$ (3)	\$ (3)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	\$ (1,857)			\$ (746)	\$ (1,857)			\$0
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	\$ (746)							\$0
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	\$ (774)							\$ (774)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	\$ (166)							\$ (166)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	Result	\$ (7,416)	\$ (451)	\$ (2,512)	\$ (770)	\$ (1,981)	\$ (715)	\$ (715)	\$ (886)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$ (53)	\$ (53)						\$0
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$ (46)						\$ (46)	\$0
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$ (277)		\$ (277)					\$0
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$ (31)	\$ (1)	\$ (9)	\$ (2)	\$ (13)	\$ (2)	\$ (2)	\$ (5)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$ (22)	\$ (1)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (1)	\$ (3)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$ (811)				\$ (811)			\$0
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$ (59)							\$ (59)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$ (65)							\$ (65)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	Result	\$ (1,364)	\$ (54)	\$ (292)	\$ (4)	\$ (832)	\$ (49)	\$ (49)	\$ (133)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$ (244)	\$ (244)						\$0
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$ (359)						\$ (359)	\$0
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$ (1,929)		\$ (1,929)					\$0
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$ (81)	\$ (6)	\$ (8)	\$ (26)	\$ (135)	\$ (18)	\$ (18)	\$ (50)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$ (27)	\$ (1)	\$ (8)	\$ (2)	\$ (11)	\$ (1)	\$ (1)	\$ (4)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	\$ (30)	\$ (1)	\$ (8)	\$ (2)	\$ (12)	\$ (2)	\$ (2)	\$ (5)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$ (2,855)			\$ (610)	\$ (2,855)			\$0
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$ (610)							\$0
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$ (495)							\$ (495)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$ (171)							\$ (171)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	Result	\$ (7,048)	\$ (251)	\$ (2,036)	\$ (641)	\$ (3,014)	\$ (380)	\$ (380)	\$ (725)
1080000	CRANES	OR	\$ (54)		\$ (54)					\$0
1080000	CRANES	SG	\$ (825)	\$ (15)	\$ (229)	\$ (66)	\$ (340)	\$ (45)	\$ (45)	\$ (127)
1080000	CRANES	SO	\$ (23)	\$ (1)	\$ (7)	\$ (2)	\$ (10)	\$ (1)	\$ (1)	\$ (3)
1080000	CRANES	SSGCH	\$ (126)	\$ (2)	\$ (35)	\$ (10)	\$ (51)	\$ (7)	\$ (7)	\$ (20)
1080000	CRANES	UT	\$ (11)							\$0
1080000	CRANES	Result	\$ (1,041)	\$ (17)	\$ (326)	\$ (79)	\$ (412)	\$ (54)	\$ (54)	\$ (150)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SE	\$ (19)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (1)	\$ (3)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SG	\$ (5,158)	\$ (91)	\$ (1,430)	\$ (416)	\$ (2,126)	\$ (283)	\$ (283)	\$ (763)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO	\$ (528)	\$ (13)	\$ (153)	\$ (42)	\$ (218)	\$ (29)	\$ (29)	\$ (72)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SSGCH	\$ (227)	\$ (4)	\$ (64)	\$ (19)	\$ (92)	\$ (12)	\$ (12)	\$ (36)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT	\$ (288)							\$0
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP	\$ (29)							\$ (29)
1080000	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYU	\$ (6,260)	\$ (108)	\$ (1,652)	\$ (477)	\$ (2,732)	\$ (325)	\$ (325)	\$ (833)
1080000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$ (332)	\$ (332)						\$0
1080000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$ (339)						\$ (339)	\$0





**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash.	Utah	Idaho	Wy-AI	FERC
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (2,022)	\$ (2,022)	\$ (1)	\$ (2,022)				\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (96)	\$ (96)	\$ (16)		\$ (5)	\$ (23)	\$ (3)	\$ (9)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (163)	\$ (163)	\$ (47)		\$ (13)	\$ (67)	\$ (9)	\$ (22)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (3,405)	\$ (3,405)				\$ (3,405)		\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (631)	\$ (631)			\$ (631)			\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (670)	\$ (670)						\$ (670)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (95)	\$ (95)						\$ (95)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	\$ (7,711)	\$ (7,711)	\$ (337)	\$ (2,085)	\$ (648)	\$ (3,495)	\$ (350)	\$ (796)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (143)	\$ (143)						\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (167)	\$ (167)						\$ (167)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (383)	\$ (383)						\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (25)	\$ (25)	\$ (0)	\$ (7)	\$ (2)	\$ (10)	\$ (2)	\$ (4)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (1,461)	\$ (1,461)	\$ (26)	\$ (405)	\$ (118)	\$ (602)	\$ (80)	\$ (224)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (49)	\$ (49)	\$ (1)	\$ (14)	\$ (4)	\$ (20)	\$ (3)	\$ (7)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (229)	\$ (229)	\$ (4)	\$ (65)	\$ (19)	\$ (93)	\$ (13)	\$ (36)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (951)	\$ (951)			\$ (203)	\$ (951)		\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (197)	\$ (197)						\$ (197)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (137)	\$ (137)						\$ (137)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	\$ (3,946)	\$ (3,946)	\$ (174)	\$ (873)	\$ (345)	\$ (1,877)	\$ (264)	\$ (606)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (1,029)	\$ (1,029)						\$0
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (832)	\$ (832)	\$ (21)	\$ (259)	\$ (59)	\$ (396)	\$ (32)	\$ (64)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (14,509)	\$ (14,509)						\$0
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (16)	\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (7)	\$ (1)	\$ (3)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (7,843)	\$ (7,843)	\$ (488)	\$ (2,280)	\$ (2,280)	\$ (1,563)	\$ (4,347)	\$ (105)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (3,889)	\$ (3,889)	\$ (328)	\$ (3,889)	\$ (1,057)	\$ (5,557)	\$ (725)	\$ (33)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (692)	\$ (692)	\$ (12)	\$ (195)	\$ (57)	\$ (279)	\$ (88)	\$ (108)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (2)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (8,587)	\$ (8,587)				\$ (8,587)		\$0
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (3,584)	\$ (3,584)				\$ (3,584)		\$0
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (5,108)	\$ (5,108)						\$ (5,108)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (919)	\$ (919)						\$ (919)
1080000	3970000	COMMUNICATION EQUIPMENT	\$ (79,055)	\$ (79,055)	\$ (1,888)	\$ (26,700)	\$ (7,039)	\$ (26,487)	\$ (4,407)	\$ (1,411)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (6)	\$ (6)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (3)	\$ (3)	\$ (0)					\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (80)	\$ (80)				\$ (80)		\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (875)	\$ (875)						\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (0)	\$ (0)	\$ (0)	\$ (875)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (217)	\$ (217)	\$ (4)	\$ (60)	\$ (18)	\$ (90)	\$ (12)	\$ (33)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (579)	\$ (579)	\$ (14)	\$ (168)	\$ (46)	\$ (239)	\$ (31)	\$ (79)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (8)	\$ (8)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (748)	\$ (748)				\$ (748)		\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (170)	\$ (170)				\$ (170)		\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (120)	\$ (120)				\$ (120)		\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (20)	\$ (20)				\$ (20)		\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (2,826)	\$ (2,826)	\$ (24)	\$ (1,106)	\$ (234)	\$ (1,082)	\$ (124)	\$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (9)	\$ (9)	\$ (9)	\$ (28)	\$ (6)	\$ (42)	\$ (3)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (26)	\$ (26)	\$ (2)	\$ (196)	\$ (26)	\$ (26)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (186)	\$ (186)						\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (504)	\$ (504)	\$ (9)	\$ (140)	\$ (41)	\$ (208)	\$ (28)	\$ (77)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (1,624)	\$ (1,624)	\$ (40)	\$ (470)	\$ (128)	\$ (672)	\$ (88)	\$ (223)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (145)	\$ (145)				\$ (145)		\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (47)	\$ (47)				\$ (47)		\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (76)	\$ (76)				\$ (76)		\$ (76)



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2009  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1060000	MISCELLANEOUS EQUIPMENT	Result	\$ (9)	\$ (2,727)	\$ (60)	\$ (834)	\$ (222)	\$ (1,067)	\$ (1,444)	\$ (9)
1060000	MISCELLANEOUS EQUIPMENT	SE	\$ (30,557)	\$ (602)	\$ (7,934)	\$ (2,307)	\$ (2,307)	\$ (12,620)	\$ (1,829)	\$ (5,261)
1060000	LAND RIGHTS	Result	\$ (30,557)	\$ (602)	\$ (7,934)	\$ (2,307)	\$ (2,307)	\$ (12,620)	\$ (1,829)	\$ (5,261)
1060000	LAND RIGHTS	SE	\$ (27,332)	\$ (449)	\$ (7,096)	\$ (2,063)	\$ (2,063)	\$ (11,288)	\$ (1,636)	\$ (4,706)
1060000	"ENGINEERING SUPP-OFF WORK\SECY.MAP.DRAF	Result	\$ (27,332)	\$ (449)	\$ (7,096)	\$ (2,063)	\$ (2,063)	\$ (11,288)	\$ (1,636)	\$ (4,706)
1060000	"ENGINEERING SUPP-OFF WORK\SECY.MAP.DRAF	SE	\$ (7,940)	\$ (130)	\$ (2,062)	\$ (599)	\$ (599)	\$ (3,260)	\$ (475)	\$ (1,367)
1060000	SURFACE - PLANT EQUIPMENT	Result	\$ (7,940)	\$ (130)	\$ (2,062)	\$ (599)	\$ (599)	\$ (3,260)	\$ (475)	\$ (1,367)
1060000	SURFACE - PLANT EQUIPMENT	SE	\$ (507)	\$ (8)	\$ (132)	\$ (38)	\$ (38)	\$ (209)	\$ (30)	\$ (87)
1060000	SURFACE - PLANT EQUIPMENT	SE	\$ (507)	\$ (8)	\$ (132)	\$ (38)	\$ (38)	\$ (209)	\$ (30)	\$ (87)
1060000	SURFACE - ELECTRIC POWER FACILITIES	Result	\$ (38,715)	\$ (636)	\$ (10,052)	\$ (2,923)	\$ (2,923)	\$ (15,990)	\$ (2,318)	\$ (6,666)
1060000	SURFACE - ELECTRIC POWER FACILITIES	SE	\$ (38,715)	\$ (636)	\$ (10,052)	\$ (2,923)	\$ (2,923)	\$ (15,990)	\$ (2,318)	\$ (6,666)
1060000	UNDERGROUND - COAL MINE EQUIPMENT	Result	\$ (12,789)	\$ (210)	\$ (3,320)	\$ (965)	\$ (965)	\$ (5,282)	\$ (766)	\$ (2,202)
1060000	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$ (12,789)	\$ (210)	\$ (3,320)	\$ (965)	\$ (965)	\$ (5,282)	\$ (766)	\$ (2,202)
1060000	LONGWALL SHIELDS	Result	\$ (6,705)	\$ (110)	\$ (1,741)	\$ (506)	\$ (506)	\$ (2,769)	\$ (401)	\$ (1,194)
1060000	LONGWALL SHIELDS	SE	\$ (6,705)	\$ (110)	\$ (1,741)	\$ (506)	\$ (506)	\$ (2,769)	\$ (401)	\$ (1,194)
1060000	LONGWALL SHIELDS	SE	\$ (7,962)	\$ (131)	\$ (2,067)	\$ (601)	\$ (601)	\$ (3,288)	\$ (477)	\$ (1,371)
1060000	MAINLINE EXTENSION	Result	\$ (7,962)	\$ (131)	\$ (2,067)	\$ (601)	\$ (601)	\$ (3,288)	\$ (477)	\$ (1,371)
1060000	MAINLINE EXTENSION	SE	\$ (1,452)	\$ (24)	\$ (377)	\$ (110)	\$ (110)	\$ (600)	\$ (87)	\$ (250)
1060000	SECTION EXTENSION	Result	\$ (1,452)	\$ (24)	\$ (377)	\$ (110)	\$ (110)	\$ (600)	\$ (87)	\$ (250)
1060000	SECTION EXTENSION	SE	\$ (457)	\$ (8)	\$ (119)	\$ (35)	\$ (35)	\$ (189)	\$ (27)	\$ (79)
1060000	VEHICLES	Result	\$ (457)	\$ (8)	\$ (119)	\$ (35)	\$ (35)	\$ (189)	\$ (27)	\$ (79)
1060000	VEHICLES	SE	\$ (2,348)	\$ (39)	\$ (610)	\$ (177)	\$ (177)	\$ (970)	\$ (141)	\$ (404)
1060000	HEAVY CONSTRUCTION EQUIPMENT	Result	\$ (2,348)	\$ (39)	\$ (610)	\$ (177)	\$ (177)	\$ (970)	\$ (141)	\$ (404)
1060000	HEAVY CONSTRUCTION EQUIPMENT	SE	\$ (936)	\$ (15)	\$ (243)	\$ (71)	\$ (71)	\$ (387)	\$ (56)	\$ (161)
1060000	MISCELLANEOUS GENERAL EQUIPMENT	Result	\$ (936)	\$ (15)	\$ (243)	\$ (71)	\$ (71)	\$ (387)	\$ (56)	\$ (161)
1060000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$ (411)	\$ (7)	\$ (107)	\$ (31)	\$ (31)	\$ (170)	\$ (25)	\$ (71)
1060000	COMPUTERS - MAINFRAME	Result	\$ (411)	\$ (7)	\$ (107)	\$ (31)	\$ (31)	\$ (170)	\$ (25)	\$ (71)
1060000	COMPUTERS - MAINFRAME	SE	\$ (26,135)	\$ (429)	\$ (6,786)	\$ (1,973)	\$ (1,973)	\$ (10,794)	\$ (1,565)	\$ (4,500)
1060000	MINE DEVELOPMENT AND ROAD EXTENSION	Result	\$ (26,135)	\$ (429)	\$ (6,786)	\$ (1,973)	\$ (1,973)	\$ (10,794)	\$ (1,565)	\$ (4,500)
1060000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$ (170,567)	\$ (2,559)	\$ (4,088)	\$ (1,189)	\$ (1,189)	\$ (6,079)	\$ (810)	\$ (2,266)
1060000	ACCUM DEPR-HYDRO DECOMMISSIONING	Result	\$ (170,567)	\$ (2,559)	\$ (4,088)	\$ (1,189)	\$ (1,189)	\$ (6,079)	\$ (810)	\$ (2,266)
1060000	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	\$ (4,417)	\$ (78)	\$ (1,225)	\$ (356)	\$ (356)	\$ (1,821)	\$ (243)	\$ (679)
1060000	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	\$ (10,329)	\$ (182)	\$ (2,864)	\$ (833)	\$ (833)	\$ (4,268)	\$ (567)	\$ (1,587)
1060000	ACCUM DEPR-HYDRO DECOMMISSIONING	Result	\$ (10,329)	\$ (182)	\$ (2,864)	\$ (833)	\$ (833)	\$ (4,268)	\$ (567)	\$ (1,587)
1060000	ACCUM DEPR-HYDRO DECOMMISSIONING	SG	\$ (2,819)	\$ (50)	\$ (781)	\$ (227)	\$ (227)	\$ (1,162)	\$ (155)	\$ (433)
1060000	PRODUCTION PLANT-ACCUM DEPRECIATION	Result	\$ (2,819)	\$ (50)	\$ (781)	\$ (227)	\$ (227)	\$ (1,162)	\$ (155)	\$ (433)
1060000	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$ (1,698)	\$ (30)	\$ (471)	\$ (137)	\$ (137)	\$ (700)	\$ (93)	\$ (261)
1060000	TRANSMISSION PLANT-ACCUM DEPR NON-	Result	\$ (1,698)	\$ (30)	\$ (471)	\$ (137)	\$ (137)	\$ (700)	\$ (93)	\$ (261)
1060000	TRANSMISSION PLANT-ACCUM DEPR NON-	IDU	\$ (8)	\$ (8)	\$ (46)	\$ (13)	\$ (13)	\$ (66)	\$ (8)	\$ (24)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$ (8)	\$ (8)	\$ (46)	\$ (13)	\$ (13)	\$ (66)	\$ (8)	\$ (24)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$ (30)	\$ (30)	\$ (30)	\$ (21)	\$ (21)	\$ (30)	\$ (30)	\$ (30)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	Result	\$ (107)	\$ (107)	\$ (46)	\$ (21)	\$ (21)	\$ (30)	\$ (8)	\$ (4)
1060000	DISTRIBUTION - ACCUMULATED DEPRECIATION	SO	\$ (107)	\$ (107)	\$ (46)	\$ (21)	\$ (21)	\$ (30)	\$ (8)	\$ (4)
1060000	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	Result	\$ (5,705)	\$ (102)	\$ (1,566)	\$ (448)	\$ (448)	\$ (2,366)	\$ (312)	\$ (899)
1060000	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	Result	\$ (5,705)	\$ (102)	\$ (1,566)	\$ (448)	\$ (448)	\$ (2,366)	\$ (312)	\$ (899)
Overall Result			\$ (6,380,529)	\$ (170,670)	\$ (1,929,629)	\$ (526,677)	\$ (526,677)	\$ (2,490,811)	\$ (356,413)	\$ (891,474)
										\$ (15,856)

B18. AMORTIZATION  
RESERVE





**Amortization Reserve (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1110000	3020000		\$ (7,18)									
1110000	3020000		\$ (1,013)									
1110000	3020000		\$ (10,751)									
1110000	3020000		\$ (3,117)									
1110000	3020000		\$ (15,599)									
1110000	3031040		\$ (17)									
1110000	3031040		\$ (4,715)									
1110000	3031040		\$ (4,733)									
1110000	3031050		\$ (10,110)									
1110000	3031080		\$ (2,253)									
1110000	3031080		\$ (3,253)									
1110000	3031230		\$ (4,410)									
1110000	3031470		\$ (1,087)									
1110000	3031680		\$ (10,862)									
1110000	3031760		\$ (235)									
1110000	3031780		\$ (3,498)									
1110000	3031830		\$ (81,699)									
1110000	3032040		\$ (108,759)									
1110000	3032090		\$ (9,876)									
1110000	3032220		\$ (1,470)									
1110000	3032270		\$ (1,158)									
1110000	3032310		\$ (1,352)									
1110000	3032320		\$ (2,847)									
1110000	3032330		\$ (1,505)									
1110000	3032340		\$ (8,323)									
1110000	3032360		\$ (1,603)									
1110000	3032390		\$ (1,603)									
1110000	3032400		\$ (5,159)									
1110000	3032450		\$ (12,187)									
1110000	3032480		\$ (1,981)									
1110000	3032510		\$ (10,283)									
1110000	3032510		\$ (10,283)									



**Amortization Reserve (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1110000	3032530	SO	\$ (1,666)	\$ (41)	\$ (482)	\$ (131)	\$ (689)	\$ (60)	\$ (229)	\$ (4)		
1110000	3032530	Result	\$ (1,666)	\$ (41)	\$ (482)	\$ (131)	\$ (689)	\$ (60)	\$ (229)	\$ (4)		
1110000	3032590	SO	\$ (2,009)	\$ (49)	\$ (582)	\$ (158)	\$ (831)	\$ (108)	\$ (276)	\$ (5)		
1110000	3032590	Result	\$ (2,009)	\$ (49)	\$ (582)	\$ (158)	\$ (831)	\$ (108)	\$ (276)	\$ (5)		
1110000	3032600	SO	\$ (7,261)	\$ (177)	\$ (2,102)	\$ (572)	\$ (3,004)	\$ (392)	\$ (996)	\$ (18)		
1110000	3032600	Result	\$ (7,261)	\$ (177)	\$ (2,102)	\$ (572)	\$ (3,004)	\$ (392)	\$ (996)	\$ (18)		
1110000	3032640	SO	\$ (3,634)	\$ (89)	\$ (1,052)	\$ (286)	\$ (1,503)	\$ (196)	\$ (499)	\$ (9)		
1110000	3032640	Result	\$ (3,634)	\$ (89)	\$ (1,052)	\$ (286)	\$ (1,503)	\$ (196)	\$ (499)	\$ (9)		
1110000	3032670	SO	\$ (1,569)	\$ (38)	\$ (454)	\$ (124)	\$ (649)	\$ (85)	\$ (215)	\$ (4)		
1110000	3032670	Result	\$ (1,569)	\$ (38)	\$ (454)	\$ (124)	\$ (649)	\$ (85)	\$ (215)	\$ (4)		
1110000	3032680	SG	\$ (1,481)	\$ (26)	\$ (411)	\$ (119)	\$ (610)	\$ (81)	\$ (228)	\$ (6)		
1110000	3032680	Result	\$ (1,481)	\$ (26)	\$ (411)	\$ (119)	\$ (610)	\$ (81)	\$ (228)	\$ (6)		
1110000	3032710	SG	\$ (19)	\$ (0)	\$ (5)	\$ (2)	\$ (8)	\$ (1)	\$ (3)	\$ (0)		
1110000	3032710	Result	\$ (19)	\$ (0)	\$ (5)	\$ (2)	\$ (8)	\$ (1)	\$ (3)	\$ (0)		
1110000	3032730	SG	\$ (8,959)	\$ (158)	\$ (2,484)	\$ (722)	\$ (3,693)	\$ (492)	\$ (1,377)	\$ (33)		
1110000	3032730	Result	\$ (8,959)	\$ (158)	\$ (2,484)	\$ (722)	\$ (3,693)	\$ (492)	\$ (1,377)	\$ (33)		
1110000	3032740	SG	\$ (1,044)	\$ (18)	\$ (289)	\$ (84)	\$ (430)	\$ (57)	\$ (160)	\$ (4)		
1110000	3032740	Result	\$ (1,044)	\$ (18)	\$ (289)	\$ (84)	\$ (430)	\$ (57)	\$ (160)	\$ (4)		
1110000	3032750	SG	\$ (1,195)	\$ (21)	\$ (331)	\$ (96)	\$ (493)	\$ (66)	\$ (184)	\$ (4)		
1110000	3032750	Result	\$ (1,195)	\$ (21)	\$ (331)	\$ (96)	\$ (493)	\$ (66)	\$ (184)	\$ (4)		
1110000	3032760	SG	\$ (3,488)	\$ (61)	\$ (967)	\$ (281)	\$ (1,438)	\$ (192)	\$ (536)	\$ (13)		
1110000	3032760	Result	\$ (3,488)	\$ (61)	\$ (967)	\$ (281)	\$ (1,438)	\$ (192)	\$ (536)	\$ (13)		
1110000	3032770	SG	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
1110000	3032770	Result	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)		
1110000	3032780	SG	\$ (6)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)	\$ (0)		
1110000	3032780	Result	\$ (6)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)	\$ (0)		
1110000	3032830	SO	\$ (2,116)	\$ (52)	\$ (613)	\$ (167)	\$ (876)	\$ (114)	\$ (291)	\$ (5)		
1110000	3032830	Result	\$ (2,116)	\$ (52)	\$ (613)	\$ (167)	\$ (876)	\$ (114)	\$ (291)	\$ (5)		
1110000	3032860	SO	\$ (2,562)	\$ (62)	\$ (742)	\$ (202)	\$ (1,060)	\$ (138)	\$ (352)	\$ (6)		
1110000	3032860	Result	\$ (2,562)	\$ (62)	\$ (742)	\$ (202)	\$ (1,060)	\$ (138)	\$ (352)	\$ (6)		
1110000	3032880	SG	\$ (345)	\$ (6)	\$ (96)	\$ (28)	\$ (142)	\$ (19)	\$ (53)	\$ (1)		
1110000	3032880	Result	\$ (345)	\$ (6)	\$ (96)	\$ (28)	\$ (142)	\$ (19)	\$ (53)	\$ (1)		
1110000	3032900	SG	\$ (44)	\$ (1)	\$ (12)	\$ (4)	\$ (18)	\$ (2)	\$ (7)	\$ (0)		
1110000	3032900	Result	\$ (44)	\$ (1)	\$ (12)	\$ (4)	\$ (18)	\$ (2)	\$ (7)	\$ (0)		
1110000	3032950	SO	\$ (2,550)	\$ (62)	\$ (738)	\$ (201)	\$ (1,055)	\$ (138)	\$ (350)	\$ (6)		
1110000	3032950	Result	\$ (2,550)	\$ (62)	\$ (738)	\$ (201)	\$ (1,055)	\$ (138)	\$ (350)	\$ (6)		
1110000	3033090	SG	\$ (1,851)	\$ (33)	\$ (513)	\$ (149)	\$ (763)	\$ (102)	\$ (284)	\$ (7)		
1110000	3033090	Result	\$ (1,851)	\$ (33)	\$ (513)	\$ (149)	\$ (763)	\$ (102)	\$ (284)	\$ (7)		
1110000	3033120	SO	\$ (10,421)	\$ (254)	\$ (3,017)	\$ (820)	\$ (4,311)	\$ (562)	\$ (1,430)	\$ (26)		
1110000	3033120	Result	\$ (10,421)	\$ (254)	\$ (3,017)	\$ (820)	\$ (4,311)	\$ (562)	\$ (1,430)	\$ (26)		
1110000	3033140	SO	\$ (1,405)	\$ (34)	\$ (407)	\$ (111)	\$ (581)	\$ (76)	\$ (193)	\$ (3)		
1110000	3033140	Result	\$ (1,405)	\$ (34)	\$ (407)	\$ (111)	\$ (581)	\$ (76)	\$ (193)	\$ (3)		
1110000	3033150	SG	\$ (1,147)	\$ (20)	\$ (318)	\$ (92)	\$ (473)	\$ (63)	\$ (176)	\$ (4)		
1110000	3033150	Result	\$ (1,147)	\$ (20)	\$ (318)	\$ (92)	\$ (473)	\$ (63)	\$ (176)	\$ (4)		
1110000	3033170	SO	\$ (518)	\$ (13)	\$ (161)	\$ (37)	\$ (246)	\$ (20)	\$ (40)	\$ (0)		
1110000	3033170	Result	\$ (518)	\$ (13)	\$ (161)	\$ (37)	\$ (246)	\$ (20)	\$ (40)	\$ (0)		
1110000	3033180	SO	\$ (359)	\$ (9)	\$ (104)	\$ (28)	\$ (148)	\$ (19)	\$ (49)	\$ (1)		
1110000	3033180	Result	\$ (359)	\$ (9)	\$ (104)	\$ (28)	\$ (148)	\$ (19)	\$ (49)	\$ (1)		
1110000	3033190	SO	\$ (285)	\$ (7)	\$ (89)	\$ (20)	\$ (136)	\$ (11)	\$ (22)	\$ (0)		
1110000	3033190	Result	\$ (285)	\$ (7)	\$ (89)	\$ (20)	\$ (136)	\$ (11)	\$ (22)	\$ (0)		
1110000	3033300	SO	\$ (85)	\$ (2)	\$ (26)	\$ (6)	\$ (40)	\$ (3)	\$ (7)	\$ (0)		
1110000	3033300	Result	\$ (85)	\$ (2)	\$ (26)	\$ (6)	\$ (40)	\$ (3)	\$ (7)	\$ (0)		



**Amortization Reserve (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1110000	C&T - ENERGY TRADING SYSTEM	SO	\$ (26)	\$ (1)	\$ (8)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)		
1110000	C&T - ENERGY TRADING SYSTEM	Result	\$ (26)	\$ (1)	\$ (8)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)		
1110000	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)		
1110000	CAS - CONTROL AREA SCHEDULING (TRANSM)	Result	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)		
1110000	MISC - MISCELLANEOUS	CN	\$ (44)	\$ (1)	\$ (14)	\$ (3)	\$ (21)	\$ (2)	\$ (3)	\$ (0)		
1110000	MISC - MISCELLANEOUS	IDU	\$ (1)									
1110000	MISC - MISCELLANEOUS	OR	\$ (409)		\$ (409)							
1110000	MISC - MISCELLANEOUS	SE	\$ (19)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)		
1110000	MISC - MISCELLANEOUS	SG	\$ (17,022)	\$ (300)	\$ (4,719)	\$ (1,372)	\$ (7,017)	\$ (935)	\$ (2,616)	\$ (63)		
1110000	MISC - MISCELLANEOUS	SG-P	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)		
1110000	MISC - MISCELLANEOUS	SO	\$ (759)	\$ (19)	\$ (220)	\$ (60)	\$ (314)	\$ (41)	\$ (104)	\$ (2)		
1110000	MISC - MISCELLANEOUS	SSGCH	\$ (48)	\$ (1)	\$ (14)	\$ (4)	\$ (20)	\$ (3)	\$ (8)	\$ (0)		
1110000	MISC - MISCELLANEOUS	UT	\$ (9)									
1110000	MISC - MISCELLANEOUS	WA	\$ (1)									
1110000	MISC - MISCELLANEOUS	WYP	\$ (26)									
1110000	MISC - MISCELLANEOUS	Result	\$ (18,351)	\$ (321)	\$ (5,384)	\$ (1,442)	\$ (7,393)	\$ (983)	\$ (2,763)	\$ (65)		
1110000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$ (6)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)	\$ (0)		
1110000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$ (51)	\$ (1)	\$ (14)	\$ (4)	\$ (21)	\$ (3)	\$ (8)	\$ (0)		
1110000	STRUCTURES - LEASE IMPROVEMENTS	Result	\$ (57)	\$ (1)	\$ (16)	\$ (5)	\$ (24)	\$ (3)	\$ (9)	\$ (0)		
1110000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$ (300)	\$ (5)	\$ (83)	\$ (24)	\$ (124)	\$ (16)	\$ (46)	\$ (1)		
1110000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	Result	\$ (300)	\$ (5)	\$ (83)	\$ (24)	\$ (124)	\$ (16)	\$ (46)	\$ (1)		
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$ (761)	\$ (57)	\$ (688)	\$ (157)	\$ (1,050)	\$ (86)	\$ (171)	\$ (0)		
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$ (2,208)		\$ (7,655)							
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$ (7,655)	\$ (240)	\$ (2,849)	\$ (775)	\$ (4,070)	\$ (531)	\$ (1,350)	\$ (24)		
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$ (9,839)									
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$ (10)									
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$ (1,343)									
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$ (5,996)									
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$ (28)									
1110000	LEASEHOLD IMPROVEMENTS-OFFICE STR	Result	\$ (27,840)	\$ (1,057)	\$ (11,192)	\$ (2,274)	\$ (5,131)	\$ (617)	\$ (7,544)	\$ (24)		
1110000	Overall Result	Result	\$ (409,933)	\$ (10,069)	\$ (123,048)	\$ (31,721)	\$ (167,859)	\$ (20,670)	\$ (65,735)	\$ (832)		
			\$ (409,933)	\$ (10,069)	\$ (123,048)	\$ (31,721)	\$ (167,859)	\$ (20,670)	\$ (65,735)	\$ (832)		





**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nufl
1901000	287203	DTA for AMT Tax	\$3,517	\$86	\$1,018	\$277	\$1,455	\$190	\$483	\$9		
1901000	287203	Result	\$3,517	\$86	\$1,018	\$277	\$1,455	\$190	\$483	\$9		
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287289	Result	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	\$26	\$0	\$7	\$0	\$2	\$11	\$4	\$4		
1901000	287290	Result	\$26	\$0	\$7	\$0	\$2	\$11	\$4	\$4		
1901000	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287292	Result	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	\$193	\$193	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287293	Result	\$193	\$193	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287294	Result	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287295	Result	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287299	DTA 705.265 Reg Liab-OR Energy Conservat	\$147	\$147	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287299	Result	\$147	\$147	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287302	DTA 610.114 PMT EITF 04-06 PRE STRIPPING	\$42	\$1	\$11	\$3	\$17	\$3	\$3	\$7	\$0	
1901000	287302	Result	\$42	\$1	\$11	\$3	\$17	\$3	\$3	\$7	\$0	
1901000	287303	DTA 610.114 PMT EITF 04-06 PRE STRIPPING	\$ (108)	\$ (2)	\$ (28)	\$ (6)	\$ (44)	\$ (6)	\$ (6)	\$ (19)	\$ (0)	
1901000	287303	Result	\$ (108)	\$ (2)	\$ (28)	\$ (6)	\$ (44)	\$ (6)	\$ (6)	\$ (19)	\$ (0)	
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287304	Result	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0		
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1901000	287309	Result	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1901000	287310	DTA 705.210 Property Insurance(Injuries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287310	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287314	DTA 415.700 Reg liability BPA balancing	\$188	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188	\$0
1901000	287314	Result	\$188	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188	\$0
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basis	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287322	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287323	DTA 505.400 Bonus Liab. Elec-Cash Basis	\$2,294	\$6	\$664	\$181	\$949	\$124	\$315	\$34	\$6	\$6
1901000	287323	Result	\$2,294	\$6	\$664	\$181	\$949	\$124	\$315	\$34	\$6	\$6
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	\$4,966	\$121	\$4,338	\$391	\$2,055	\$268	\$682	\$12	\$12	\$12
1901000	287324	Result	\$4,966	\$121	\$4,338	\$391	\$2,055	\$268	\$682	\$12	\$12	\$12
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	\$301	\$7	\$87	\$24	\$124	\$16	\$41	\$1	\$1	\$1
1901000	287326	Result	\$301	\$7	\$87	\$24	\$124	\$16	\$41	\$1	\$1	\$1
1901000	287327	DTA 720.300 Pension/Retirement Accrual-	\$935	\$23	\$271	\$74	\$387	\$50	\$28	\$2	\$2	\$2
1901000	287327	Result	\$935	\$23	\$271	\$74	\$387	\$50	\$28	\$2	\$2	\$2
1901000	287328	DTA 720.310 SERP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287328	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	\$ (133)	\$ (3)	\$ (38)	\$ (10)	\$ (55)	\$ (7)	\$ (18)	\$ (0)	\$ (0)	\$ (0)
1901000	287329	Result	\$ (133)	\$ (3)	\$ (38)	\$ (10)	\$ (55)	\$ (7)	\$ (18)	\$ (0)	\$ (0)	\$ (0)
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	\$13,531	\$330	\$3,918	\$1,065	\$5,598	\$730	\$1,857	\$34	\$34	\$34
1901000	287332	Result	\$13,531	\$330	\$3,918	\$1,065	\$5,598	\$730	\$1,857	\$34	\$34	\$34
1901000	287337	DTA 715.100 MCI F O.G. WIRE LEASE	\$212	\$4	\$59	\$17	\$87	\$12	\$12	\$33	\$1	\$1
1901000	287337	Result	\$212	\$4	\$59	\$17	\$87	\$12	\$12	\$33	\$1	\$1
1901000	287338	DTA 415.110 Def Reg Asset-Transmission Sr	\$3,166	\$66	\$878	\$255	\$1,305	\$174	\$487	\$12	\$12	\$12
1901000	287338	Result	\$3,166	\$66	\$878	\$255	\$1,305	\$174	\$487	\$12	\$12	\$12
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	\$3,007	\$90	\$1,181	\$352	\$1,078	\$85	\$181	\$0	\$0	\$0
1901000	287340	Result	\$3,007	\$90	\$1,181	\$352	\$1,078	\$85	\$181	\$0	\$0	\$0
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	\$2,775	\$68	\$804	\$218	\$1,148	\$150	\$85	\$7	\$7	\$7
1901000	287341	Result	\$2,775	\$68	\$804	\$218	\$1,148	\$150	\$85	\$7	\$7	\$7
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	\$346	\$6	\$96	\$28	\$143	\$19	\$53	\$1	\$1	\$1
1901000	287343	Result	\$346	\$6	\$96	\$28	\$143	\$19	\$53	\$1	\$1	\$1
1901000	287344	DTA 715.800 Redding Contract - Prepaid	\$1,566	\$28	\$434	\$128	\$645	\$86	\$241	\$6	\$6	\$6
1901000	287344	Result	\$1,566	\$28	\$434	\$128	\$645	\$86	\$241	\$6	\$6	\$6
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	\$735	\$26	\$212	\$49	\$344	\$54	\$70	\$0	\$0	\$0
1901000	287345	Result	\$735	\$26	\$212	\$49	\$344	\$54	\$70	\$0	\$0	\$0
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287348	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



**Deferred Income Tax Balance (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutfl
1901000	287349	SE	\$892	\$15	\$231	\$67	\$368	\$153	\$3	\$3		
1901000	287349	Result	\$892	\$15	\$231	\$67	\$368	\$153	\$3	\$3		
1901000	287350	OTHER	\$130									\$130
1901000	287350	Result	\$130									\$130
1901000	287353	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287353	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287354	SO	\$5,315	\$130	\$1,539	\$418	\$2,199	\$729	\$13	\$13		
1901000	287354	Result	\$5,315	\$130	\$1,539	\$418	\$2,199	\$729	\$13	\$13		
1901000	287355	UT	\$44									
1901000	287355	Result	\$44									
1901000	287357	SO	\$2,194	\$64	\$635	\$173	\$908	\$301	\$5	\$5		
1901000	287357	Result	\$2,194	\$64	\$635	\$173	\$908	\$301	\$5	\$5		
1901000	287358	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287358	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287360	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287360	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287364	SO	\$495	\$12	\$143	\$39	\$205	\$68	\$1	\$1		
1901000	287364	Result	\$495	\$12	\$143	\$39	\$205	\$68	\$1	\$1		
1901000	287367	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287367	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287370	OTHER	\$1,347									\$1,347
1901000	287370	Result	\$1,347									\$1,347
1901000	287373	SO	\$1,780	\$43	\$515	\$140	\$736	\$244	\$4	\$4		
1901000	287373	Result	\$1,780	\$43	\$515	\$140	\$736	\$244	\$4	\$4		
1901000	287381	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287381	Result	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287389	OR	\$776									
1901000	287389	Result	\$776									
1901000	287393	CN	\$100	\$3	\$31	\$7	\$48	\$8	\$0	\$0	\$0	\$0
1901000	287393	Result	\$100	\$3	\$31	\$7	\$48	\$8	\$0	\$0	\$0	\$0
1901000	287396	SO	\$ (1,075)	\$ (26)	\$ (311)	\$ (85)	\$ (445)	\$ (148)	\$ (3)	\$ (3)		
1901000	287396	Result	\$ (1,075)	\$ (26)	\$ (311)	\$ (85)	\$ (445)	\$ (148)	\$ (3)	\$ (3)		
1901000	287399	SO	\$1,837	\$45	\$532	\$145	\$760	\$252	\$5	\$5		
1901000	287399	Result	\$1,837	\$45	\$532	\$145	\$760	\$252	\$5	\$5		
1901000	287402	SG	\$225	\$4	\$62	\$18	\$93	\$35	\$1	\$1		
1901000	287402	Result	\$225	\$4	\$62	\$18	\$93	\$35	\$1	\$1		
1901000	287409	CA	\$16	\$16								
1901000	287409	Result	\$16	\$16								
1901000	287410	IDU	\$208									
1901000	287410	Result	\$208									
1901000	287411	WYP	\$536									
1901000	287411	Result	\$536									
1901000	287412	UT	\$79									
1901000	287412	Result	\$79									
1901000	287413	SO	\$2,265	\$65	\$656	\$178	\$937	\$311	\$6	\$6		
1901000	287413	Result	\$2,265	\$65	\$656	\$178	\$937	\$311	\$6	\$6		
1901000	287414	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287414	Result	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287414	SE	\$4,431	\$73	\$1,150	\$334	\$1,630	\$763	\$15	\$15		
1901000	287414	Result	\$4,431	\$73	\$1,150	\$334	\$1,630	\$763	\$15	\$15		
1901000	287419	SE	\$524	\$9	\$136	\$40	\$217	\$90	\$2	\$2		
1901000	287419	Result	\$524	\$9	\$136	\$40	\$217	\$90	\$2	\$2		
1901000	287420	WA	\$81									
1901000	287420	Result	\$81									
1901000	287422	CA	\$25	\$25								
1901000	287422	Result	\$25	\$25								
1901000	287423	IDU	\$214									
1901000	287423	Result	\$214									
1901000	287424	WYP	\$567									
1901000	287424	Result	\$567									





**Deferred Income Tax Balance (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Null
1901000	287429	SG	\$671	\$15	\$242	\$70	\$359	\$48	\$134	\$3	\$3	
1901000	287429	Result	\$671	\$15	\$242	\$70	\$359	\$48	\$134	\$3	\$3	
1901000	287430	SE	\$1,216	\$20	\$316	\$92	\$502	\$73	\$209	\$4	\$4	
1901000	287430	Result	\$1,216	\$20	\$316	\$92	\$502	\$73	\$209	\$4	\$4	
1901000	287431	CA	\$8	\$8								
1901000	287431	Result	\$8	\$8								
1901000	287432	SO	\$101	\$2	\$29	\$8	\$42	\$5	\$14	\$0	\$0	
1901000	287432	Result	\$101	\$2	\$29	\$8	\$42	\$5	\$14	\$0	\$0	
1901000	287433	SE	\$370	\$6	\$96	\$28	\$153	\$22	\$64	\$1	\$1	
1901000	287433	Result	\$370	\$6	\$96	\$28	\$153	\$22	\$64	\$1	\$1	
1901000	287435	OTHER	\$ (17)	\$6	\$101	\$29	\$152	\$21	\$0	\$0	\$0	\$ (17)
1901000	287435	Result	\$ (17)	\$6	\$101	\$29	\$152	\$21	\$0	\$0	\$0	\$ (17)
1901000	287441	TROID	\$363	\$6	\$101	\$29	\$152	\$21	\$58	\$1	\$1	
1901000	287441	Result	\$363	\$6	\$101	\$29	\$152	\$21	\$58	\$1	\$1	
1901000	287442	OTHER	\$186	\$0	\$3	\$1	\$4	\$186	\$0	\$0	\$0	\$186
1901000	287442	Result	\$186	\$0	\$3	\$1	\$4	\$186	\$0	\$0	\$0	\$186
1901000	287444	SE	\$11	\$0	\$3	\$1	\$4	\$1	\$0	\$0	\$0	\$ (0)
1901000	287444	Result	\$11	\$0	\$3	\$1	\$4	\$1	\$0	\$0	\$0	\$ (0)
1901000	287450	OTHER	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)
1901000	287450	Result	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)
1901000	287451	OTHER	\$ (35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (35)
1901000	287451	Result	\$ (35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (35)
1901000	287453	WA	\$86	\$86								
1901000	287453	Result	\$86	\$86								
1901000	287454	SE	\$96	\$24	\$281	\$86	\$401	\$52	\$133	\$2	\$2	
1901000	287454	Result	\$96	\$24	\$281	\$86	\$401	\$52	\$133	\$2	\$2	
1901000	287456	SO	\$970	\$70	\$281	\$76	\$401	\$52	\$133	\$2	\$2	
1901000	287456	Result	\$970	\$70	\$281	\$76	\$401	\$52	\$133	\$2	\$2	
1901000	287457	SO	\$656	\$21	\$248	\$67	\$354	\$46	\$117	\$2	\$2	
1901000	287457	Result	\$656	\$21	\$248	\$67	\$354	\$46	\$117	\$2	\$2	
1901000	287464	SG	\$287	\$5	\$79	\$23	\$118	\$16	\$44	\$1	\$1	
1901000	287464	Result	\$287	\$5	\$79	\$23	\$118	\$16	\$44	\$1	\$1	
1901000	287466	SE	\$287	\$5	\$79	\$23	\$118	\$16	\$44	\$1	\$1	
1901000	287466	Result	\$287	\$5	\$79	\$23	\$118	\$16	\$44	\$1	\$1	
1901000	287467	OTHER	\$134	\$3	\$39	\$11	\$55	\$7	\$18	\$0	\$0	
1901000	287467	Result	\$134	\$3	\$39	\$11	\$55	\$7	\$18	\$0	\$0	
1901000	287468	OTHER	\$ (2,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2,215)
1901000	287468	Result	\$ (2,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2,215)
1901000	287471	SSGCT	\$1,253	\$22	\$339	\$99	\$542	\$75	\$170	\$6	\$6	
1901000	287471	Result	\$1,253	\$22	\$339	\$99	\$542	\$75	\$170	\$6	\$6	
1901000	287473	OTHER	\$141	\$141								\$141
1901000	287473	Result	\$141	\$141								\$141
1901000	287474	OTHER	\$32	\$32								\$32
1901000	287474	Result	\$32	\$32								\$32
1901000	287475	OTHER	\$16	\$16								\$16
1901000	287475	Result	\$16	\$16								\$16
1901000	287476	OTHER	\$287	\$287								\$287
1901000	287476	Result	\$287	\$287								\$287
1901000	287477	OTHER	\$13	\$13								\$13
1901000	287477	Result	\$13	\$13								\$13
1901000	287478	OTHER	\$39	\$39								\$39
1901000	287478	Result	\$39	\$39								\$39
1901000	287479	SG	\$34,011	\$598	\$9,430	\$2,741	\$14,021	\$1,868	\$5,227	\$126	\$126	
1901000	287479	Result	\$34,011	\$598	\$9,430	\$2,741	\$14,021	\$1,868	\$5,227	\$126	\$126	
1901000	287482	SE	\$510	\$8	\$132	\$38	\$210	\$31	\$88	\$2	\$2	
1901000	287482	Result	\$510	\$8	\$132	\$38	\$210	\$31	\$88	\$2	\$2	
1901000	287489	SE	\$3,452	\$57	\$896	\$261	\$1,426	\$207	\$594	\$12	\$12	
1901000	287489	Result	\$3,452	\$57	\$896	\$261	\$1,426	\$207	\$594	\$12	\$12	
1901000	287499	Result	\$104,097	\$2,158	\$29,508	\$8,272	\$41,759	\$5,909	\$15,773	\$304	\$304	\$414
2820000	287704	SO	\$ (6,641)	\$ (1,923)	\$ (523)	\$ (2,747)	\$ (911)	\$ (368)	\$ (177)	\$ (0)	\$ (0)	



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	DTL 105 143/165 Basis Difr - Intangibles	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Util
2820000	287704	DTL 105 143/165 Basis Difr - Intangibles	Result	\$ (6,641)	\$ (162)	\$ (1,923)	\$ (2,747)	\$ (623)	\$ (2,747)	\$ (358)	\$ (911)	\$ (17)	
2820000	Result			\$ (6,641)	\$ (162)	\$ (1,923)	\$ (2,747)	\$ (623)	\$ (2,747)	\$ (358)	\$ (911)	\$ (17)	
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$ (4,229)	\$ (74)	\$ (1,173)	\$ (341)	\$ (623)	\$ (1,743)	\$ (232)	\$ (650)	\$ (16)	
2821000	Result			\$ (4,229)	\$ (74)	\$ (1,173)	\$ (341)	\$ (623)	\$ (1,743)	\$ (232)	\$ (650)	\$ (16)	
2821000	287469	DTL 730 170 RA FAS133	OTHER	\$2,577									\$2,577
2821000	Result			\$2,577									\$2,577
2821000	287602	DTL EPUD	OR	\$29									
2821000	Result			\$29									
2821000	287603	DTL FERC SOGA-UPL	FERC	\$ (2)									
2821000	Result			\$ (2)									
2821000	287605	DTL PP&E Powertax	DITBAL	\$ (1,625,648)	\$ (41,730)	\$ (467,553)	\$ (124,128)	\$ (124,429)	\$ (710,429)	\$ (99,946)	\$ (200,951)	\$ (3,872)	\$22,961
2821000	Result			\$ (1,625,648)	\$ (41,730)	\$ (467,553)	\$ (124,128)	\$ (124,429)	\$ (710,429)	\$ (99,946)	\$ (200,951)	\$ (3,872)	\$22,961
2821000	287606	DTL PP&E Adjustment	DITBAL	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	Result			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	287607	DTL PMI PP&E	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	Result			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	287608	DTL Safe Harbor Lease Cholla	SG	\$ (7,078)	\$ (125)	\$ (1,962)	\$ (571)	\$ (571)	\$ (2,918)	\$ (389)	\$ (1,088)	\$ (26)	
2821000	Result			\$ (7,078)	\$ (125)	\$ (1,962)	\$ (571)	\$ (571)	\$ (2,918)	\$ (389)	\$ (1,088)	\$ (26)	
2821000	287670	DTL 330 100 POLLUTIONCONTROLFACILITY(BK)	SG										
2821000	Result												
2821000	287670	DTL 330 100 POLLUTIONCONTROLFACILITY(BK)	SO										
2821000	Result												
2821000	287678	DTL 320 210 R & E SEC. 174 DEDUCTION	SO										
2821000	Result												
2821000	287692	DTL 610 005N Sec 17	SO	\$1,119	\$27	\$324	\$88	\$63	\$463	\$60	\$154	\$3	
2821000	Result			\$1,119	\$27	\$324	\$88	\$63	\$463	\$60	\$154	\$3	
2821000	287703	DTL 610 110N, 99-00 RAR	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	Result			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	287740	DTL 110 200 TAX PERCENTAGE DEPLETION	SE	\$ (1,974)	\$ (32)	\$ (513)	\$ (149)	\$ (815)	\$ (118)	\$ (118)	\$ (340)	\$ (7)	
2821000	Result			\$ (1,974)	\$ (32)	\$ (513)	\$ (149)	\$ (815)	\$ (118)	\$ (118)	\$ (340)	\$ (7)	
2821000	287753	DTL 110 100 BOOK DEPLETION	SE	\$ (6,591)	\$ (141)	\$ (2,231)	\$ (649)	\$ (3,548)	\$ (3,548)	\$ (514)	\$ (1,479)	\$ (29)	
2821000	Result			\$ (6,591)	\$ (141)	\$ (2,231)	\$ (649)	\$ (3,548)	\$ (3,548)	\$ (514)	\$ (1,479)	\$ (29)	
2821000	287765	DTL 610 095N Roll	SO	\$ (8,177)	\$ (199)	\$ (2,367)	\$ (644)	\$ (3,383)	\$ (441)	\$ (441)	\$ (1,122)	\$ (20)	
2821000	Result			\$ (8,177)	\$ (199)	\$ (2,367)	\$ (644)	\$ (3,383)	\$ (441)	\$ (441)	\$ (1,122)	\$ (20)	
2821000	287765	DTL 610 095N Roll	SO	\$ (9,177)	\$ (199)	\$ (2,367)	\$ (644)	\$ (3,383)	\$ (441)	\$ (441)	\$ (1,122)	\$ (20)	
2821000	Result			\$ (9,177)	\$ (199)	\$ (2,367)	\$ (644)	\$ (3,383)	\$ (441)	\$ (441)	\$ (1,122)	\$ (20)	
2821000	287766	DTL 610 100N Amort	SO	\$234	\$6	\$68	\$18	\$97	\$97	\$13	\$32	\$1	
2821000	Result			\$234	\$6	\$68	\$18	\$97	\$97	\$13	\$32	\$1	
2821000	287767	DTL 610 070N NOPA	SO										
2821000	Result												
2821000	287768	DTL 415 705 REG ASSET BPA OR BALANCING A	OR	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	Result			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	287769	DTL 425 385 REG ASSET BPA ID BALANCING A	IDU	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	Result			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
2821000	287771	DTL 425 385 REG ASSET BPA ID BALANCING A	SE	\$694	\$11	\$180	\$52	\$286	\$42	\$42	\$119	\$2	
2821000	Result			\$694	\$11	\$180	\$52	\$286	\$42	\$42	\$119	\$2	
2821000	287771	DTL 110 205 SRC tax depletion	Result	\$1,965	\$11	\$180	\$52	\$286	\$42	\$42	\$119	\$2	
2821000	Result			\$1,965	\$11	\$180	\$52	\$286	\$42	\$42	\$119	\$2	
2821000	287773	DTL 610 121N Contingency Tracking FERC 2	OTHER	\$1,965									\$1,965
2821000	Result			\$1,965									\$1,965
2821000	287775	DTL 610 210 IRS Audit Adj 95-00 Ppd Stea	OTHER	\$ (2,577)									\$ (2,577)
2821000	Result			\$ (2,577)									\$ (2,577)
2821000	287776	DTL 610 212 Reversal of 2001 IRS Audit A	OTHER	\$ (129)									\$ (129)
2821000	Result			\$ (129)									\$ (129)
2821000	287776	DTL 610 212 Reversal of 2001 IRS Audit A	OTHER	\$ (129)									\$ (129)
2821000	Result			\$ (129)									\$ (129)
2821000	287777	DTL 610 213 Proposed Audit Adj. (2002) (	OTHER	\$ (129)									\$ (129)
2821000	Result			\$ (129)									\$ (129)
2821000	287778	DTL 610 214 Proposed Audit Adj. (2003) (	OTHER	\$ (129)									\$ (129)
2821000	Result			\$ (129)									\$ (129)
2821000	287788	DTL 610 214 Proposed Audit Adj. (2003) (	SE	\$ (4,069)	\$ (67)	\$ (1,056)	\$ (307)	\$ (307)	\$ (1,661)	\$ (244)	\$ (701)	\$ (14)	\$ (129)
2821000	Result			\$ (4,069)	\$ (67)	\$ (1,056)	\$ (307)	\$ (307)	\$ (1,661)	\$ (244)	\$ (701)	\$ (14)	\$ (129)
2821000	287788	DTL 110 105 SRC BOOK DEPLETION	Result	\$ (4,069)	\$ (67)	\$ (1,056)	\$ (307)	\$ (307)	\$ (1,661)	\$ (244)	\$ (701)	\$ (14)	\$ (129)
2821000	Result			\$ (4,069)	\$ (67)	\$ (1,056)	\$ (307)	\$ (307)	\$ (1,661)	\$ (244)	\$ (701)	\$ (14)	\$ (129)
2821000	287788	DTL 110 105 SRC BOOK DEPLETION	Result	\$ (1,656,113)	\$ (42,324)	\$ (476,253)	\$ (126,629)	\$ (126,629)	\$ (723,671)	\$ (101,770)	\$ (206,025)	\$ (3,980)	\$1,965
2821000	Result			\$ (1,656,113)	\$ (42,324)	\$ (476,253)	\$ (126,629)	\$ (126,629)	\$ (723,671)	\$ (101,770)	\$ (206,025)	\$ (3,980)	\$1,965
2821000	287570	DTL 415 701 CA Deferred Intervenor Fundi	CA	\$ (34)	\$ (34)								\$ (34)
2821000	Result			\$ (34)	\$ (34)								\$ (34)
2821000	287570	DTL 415 701 CA Deferred Intervenor Fundi	WYU	\$ (199)	\$ (199)								\$ (199)
2821000	Result			\$ (199)	\$ (199)								\$ (199)
2821000	287571	DTL 415 702 Reg Asset-Lake Side Liq. Dam	WYU	\$ (199)	\$ (199)								\$ (199)
2821000	Result			\$ (199)	\$ (199)								\$ (199)
2821000	287572	DTL 415 872 Deferred Excess Net Power Co	WYU	\$ (4,586)	\$ (4,586)								\$ (4,586)
2821000	Result			\$ (4,586)	\$ (4,586)								\$ (4,586)





**Deferred Income Tax Balance (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Null
2831000	287572	DTL 415.872 Deferred Excess Net Power Co	\$ (4,598)							\$ (4,598)		
2831000	287573	DTL 415.873 Deferred Excess NFC-WA Hydro	\$ (1,142)			\$ (1,142)						
2831000	287574	DTL 415.891 WY-2006 Transition Severance	\$ (504)							\$ (504)		
2831000	287575	DTL 415.822 RgAsst UT	\$ (370)		\$ (9)	\$ (107)	\$ (29)	\$ (153)	\$ (20)	\$ (5)	\$ (1)	
2831000	287576	DTL 415.822 RgAsst UT	\$ (370)		\$ (9)	\$ (107)	\$ (29)	\$ (153)	\$ (20)	\$ (5)	\$ (1)	
2831000	287577	DTL 415.820 Contra Pensn Reg Asset MMT & WYU	\$ 1,859		\$ 1,859					\$ 0		
2831000	287578	DTL 415.821 Contra Pensn Reg Asset MMT & WYU	\$ 835							\$ 835		
2831000	287579	DTL 415.822 Reg Asset - Pension MMT UT	\$ (494)					\$ (494)		\$ 0		
2831000	287580	DTL 415.822 Reg Asset - Pension MMT UT	\$ (494)					\$ (494)		\$ 0		
2831000	287581	DTL 415.823 Contra Pensn Reg Asset CTG - U	\$ 3,204					\$ 3,204		\$ 0		
2831000	287582	DTL 415.824 Contra Pensn Reg Asset CTG - U	\$ 3,204					\$ 3,204		\$ 0		
2831000	287583	DTL 415.824 Contra Pensn Reg Asset MMT & CA	\$ 161		\$ 161					\$ 0		
2831000	287584	DTL 415.825 Contra Pensn Reg Asset CTG - W	\$ 595					\$ 595		\$ 0		
2831000	287585	DTL 415.827 Reg Asset - FAS 158 Post - R	\$ (378)		\$ (378)					\$ 0		
2831000	287586	DTL 415.828 Reg Asset - FAS 158 Post - R	\$ (170)							\$ (170)		
2831000	287587	DTL 415.829 Reg Asset - Post - Ret MMT - U	\$ (486)					\$ (486)		\$ 0		
2831000	287588	DTL 415.830 Reg Asset - Post - Ret MMT - U	\$ (75)					\$ (75)		\$ 0		
2831000	287589	DTL 415.831 Reg Asset - Post - Ret MMT - U	\$ (33)							\$ 0		
2831000	287590	DTL 415.840 Reg Asset - Deferred OR Ind	\$ (235)							\$ 0		\$ (235)
2831000	287591	DTL 415.840 Reg Asset - Deferred OR Ind	\$ (235)							\$ 0		\$ (235)
2831000	287592	DTL 415.301 Environmental Clean-up Acct	\$ 104			\$ 104				\$ 0		
2831000	287593	DTL 705.300 Reg Liab-Def Benefit-Arch Se	\$ (372)					\$ (372)		\$ (64)	\$ (1)	
2831000	287594	DTL 720.830 Western Coal Carrier FAS 106	\$ (2,256)		\$ (37)	\$ (586)	\$ (28)	\$ (154)	\$ (22)	\$ (64)	\$ (1)	
2831000	287613	DTL 605.100 Trojan Decommissioning Costs	\$ (2,256)		\$ (37)	\$ (586)	\$ (28)	\$ (154)	\$ (22)	\$ (64)	\$ (1)	
2831000	287614	DTL 605.100 Trojan Decommissioning Costs	\$ 90		\$ 2	\$ 25	\$ 7	\$ 37	\$ 5	\$ 14	\$ 0	
2831000	287615	DTL 430.100 Weatherization	\$ (4,675)		\$ (114)	\$ (1,354)	\$ (368)	\$ (1,934)	\$ (252)	\$ (642)	\$ (12)	
2831000	287616	DTL Interim provision reg assets/Liabil	\$ (4,675)		\$ (114)	\$ (1,354)	\$ (368)	\$ (1,934)	\$ (252)	\$ (642)	\$ (12)	
2831000	287617	DTL Interim provision reg assets/Liabil	\$ 13,263		\$ 323	\$ 3,840	\$ 1,044	\$ 5,487	\$ 716	\$ 1,820	\$ 33	
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	\$ 13,263		\$ 323	\$ 3,840	\$ 1,044	\$ 5,487	\$ 716	\$ 1,820	\$ 33	
2831000	287619	DTL 320.140 May 2000 Transition Plan Cos	\$ (3,077)		\$ (3,077)					\$ 0		
2831000	287620	DTL 320.230 FAS 87/88 Pension Writeoff - UT	\$ (0)					\$ (0)		\$ 0		
2831000	287621	DTL 320.230 FAS 87/88 Pension Writeoff - UT	\$ (0)					\$ (0)		\$ 0		
2831000	287622	DTL 320.220 Glenrock Excluding Reclamat	\$ (675)					\$ (675)		\$ 0		
2831000	287623	DTL 415.300 Environmental Clean-up Acct	\$ (820)		\$ (67)	\$ (1,059)	\$ (308)	\$ (1,575)	\$ (210)	\$ (587)	\$ (14)	
2831000	287624	DTL 415.300 Environmental Clean-up Acct	\$ (820)		\$ (67)	\$ (1,059)	\$ (308)	\$ (1,575)	\$ (210)	\$ (587)	\$ (14)	
2831000	287634	DTL 415.500 Cholla PII Transact Costs-AP	\$ (2,730)		\$ (48)	\$ (760)	\$ (221)	\$ (1,129)	\$ (150)	\$ (421)		
2831000	287635	DTL 415.500 Cholla PII Transact Costs-AP	\$ (2,730)		\$ (48)	\$ (760)	\$ (221)	\$ (1,129)	\$ (150)	\$ (421)		
2831000	287636	DTL 415.640 IDAI Costs - direct access C	\$ (58)							\$ 0		
2831000	287637	DTL 415.640 IDAI Costs - direct access C	\$ (58)							\$ 0		
2831000	287638	DTL 415.510 WA Disallowed Colstrip 3-Wn	\$ (249)					\$ (249)		\$ 0		
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wn	\$ (249)					\$ (249)		\$ 0		
2831000	287640	DTL 415.680 Deferred Intervener Funding	\$ (56)		\$ (56)					\$ 0		
2831000	287641	DTL 415.680 Deferred Intervener Funding	\$ (56)		\$ (56)					\$ 0		
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	\$ (85)							\$ 0		\$ (85)



**Deferred Income Tax Balance (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nullif
2831000	287641	Result	\$ (85)							\$0		
2831000	287644	SO								\$0		
2831000	287644	Result								\$0		
2831000	287647	IDU	\$ (12)					\$ (12)				
2831000	287647	Result	\$ (12)					\$ (12)				
2831000	287650	SE	\$ (19)		\$ (295)		\$ (469)			\$ (195)		\$ (4)
2831000	287650	Result	\$ (19)		\$ (295)		\$ (469)			\$ (195)		\$ (4)
2831000	287653	SG	\$ (68)		\$ (19)		\$ (28)			\$ (10)		\$ (0)
2831000	287653	Result	\$ (68)		\$ (19)		\$ (28)			\$ (10)		\$ (0)
2831000	287654	SG	\$ (10)		\$ (0)		\$ (4)			\$ (1)		\$ (0)
2831000	287654	Result	\$ (10)		\$ (0)		\$ (4)			\$ (1)		\$ (0)
2831000	287656	SG	\$ (500)		\$ (139)		\$ (206)			\$ (77)		\$ (2)
2831000	287657	SG	\$ (500)		\$ (139)		\$ (206)			\$ (77)		\$ (2)
2831000	287660	SE								\$0		
2831000	287660	Result								\$0		
2831000	287661	SG	\$ (1,830)		\$ (32)		\$ (147)			\$ (281)		\$ (7)
2831000	287661	Result	\$ (1,830)		\$ (32)		\$ (147)			\$ (281)		\$ (7)
2831000	287662	OR	\$ (261)		\$ (261)							
2831000	287662	Result	\$ (261)		\$ (261)							
2831000	287664	UT	\$ (712)				\$ (712)					
2831000	287664	Result	\$ (712)				\$ (712)					
2831000	287665	IDU	\$ (77)							\$ (77)		
2831000	287665	Result	\$ (77)							\$ (77)		
2831000	287668	GPS								\$0		
2831000	287668	Result								\$0		
2831000	287669	SO	\$ (868)		\$ (251)		\$ (68)			\$ (119)		\$ (2)
2831000	287670	SG	\$ (868)		\$ (251)		\$ (68)			\$ (119)		\$ (2)
2831000	287670	Result	\$ (868)		\$ (251)		\$ (68)			\$ (119)		\$ (2)
2831000	287675	SNP	\$ (7,142)		\$ (164)		\$ (548)			\$ (970)		\$ (18)
2831000	287675	Result	\$ (7,142)		\$ (164)		\$ (548)			\$ (970)		\$ (18)
2831000	287681	SE	\$ (2,220)		\$ (36)		\$ (168)			\$ (382)		\$ (8)
2831000	287681	Result	\$ (2,220)		\$ (36)		\$ (168)			\$ (382)		\$ (8)
2831000	287685	IDU	\$ (620)				\$ (620)					
2831000	287685	Result	\$ (620)				\$ (620)					
2831000	287693	SE	\$0		\$0		\$0			\$0		\$0
2831000	287693	Result	\$0		\$0		\$0			\$0		\$0
2831000	287697	OR	\$ (99)		\$ (99)					\$0		
2831000	287697	Result	\$ (99)		\$ (99)					\$0		
2831000	287698	OTHER	\$ (582)							\$0		\$ (582)
2831000	287706	SE	\$ (582)		\$6		\$28			\$64		\$1
2831000	287706	Result	\$ (582)		\$6		\$28			\$64		\$1
2831000	287708	GPS	\$ (15,364)		\$ (375)		\$ (6,356)			\$ (2,108)		\$ (38)
2831000	287708	Result	\$ (15,364)		\$ (375)		\$ (6,356)			\$ (2,108)		\$ (38)
2831000	287717	SE	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287717	Result	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287718	SE	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287718	Result	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287719	SE	\$ (490)		\$ (8)		\$ (37)			\$ (84)		\$ (2)
2831000	287719	Result	\$ (490)		\$ (8)		\$ (37)			\$ (84)		\$ (2)
2831000	287720	SE	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287720	Result	\$ (1,238)		\$ (20)		\$ (93)			\$ (213)		\$ (4)
2831000	287721	SE	\$ (209)		\$ (33)		\$ (16)			\$ (36)		\$ (1)
2831000	287721	Result	\$ (209)		\$ (33)		\$ (16)			\$ (36)		\$ (1)
2831000	287722	SE	\$ (304)		\$ (5)		\$ (23)			\$ (52)		\$ (1)
2831000	287722	Result	\$ (304)		\$ (5)		\$ (23)			\$ (52)		\$ (1)
2831000	287723	SE	\$ (1,491)		\$ (24)		\$ (113)			\$ (257)		\$ (5)
2831000	287723	Result	\$ (1,491)		\$ (24)		\$ (113)			\$ (257)		\$ (5)



**Deferred Income Tax Balance (Actuals)**  
 Beg / End Average as of June 2009  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nullif
2831000	287723	Result	\$1,491	\$24	\$387	\$113	\$616	\$89	\$257	\$5		
2831000	DTL 205.411 PMI SEC 263A	SE										
2831000	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE										
2831000	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	\$19,973	\$328	\$5,186	\$1,508	\$8,249	\$1,196	\$3,439	\$66		
2831000	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	\$19,973	\$328	\$5,186	\$1,508	\$8,249	\$1,196	\$3,439	\$66		
2831000	DTL PMI PP&E	SE	\$19,991	\$328	\$5,191	\$1,509	\$8,257	\$1,197	\$3,442	\$68		
2831000	DTL PMI PP&E	SE	\$19,991	\$328	\$5,191	\$1,509	\$8,257	\$1,197	\$3,442	\$68		
2831000	DTL 415.800 GRID WST	SG										
2831000	DTL 415.800 GRID WST	OTHER										
2831000	DTL 610.142 UT HOME	OTHER	\$433									\$433
2831000	DTL 610.142 UT HOME	OTHER	\$433									\$433
2831000	DTL 610.143 WA LOW ENERGY PROGRAM	WA	\$14			\$14						
2831000	DTL 610.143 WA LOW ENERGY PROGRAM	WA	\$14			\$14						
2831000	DTL 610.100N AMORT NOPAS 99-00 RAR	SO										
2831000	DTL 610.100N AMORT NOPAS 99-00 RAR	OTHER										
2831000	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	\$3									\$3
2831000	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	\$3									\$3
2831000	DTL 910.905 PMI Cost Depletion	SE	\$114	\$2	\$30	\$9	\$47	\$7	\$20	\$0		
2831000	DTL 910.905 PMI Cost Depletion	SE	\$114	\$2	\$30	\$9	\$47	\$7	\$20	\$0		
2831000	DTL 415.555 WY Def Net Power Costs	WYP	\$167									
2831000	DTL 415.555 WY Def Net Power Costs	WYP	\$167									
2831000	DTL 415.555 WY Def Net Power Costs	WA	\$63			\$53			\$167			
2831000	DTL 415.555 WY Def Net Power Costs	WA	\$63			\$53			\$167			
2831000	DTL 415.803 RTO Grid West NFR-W/O-WA	CA	\$832									
2831000	DTL 415.803 RTO Grid West NFR-W/O-WA	CA	\$832									
2831000	DTL 705.240 CA Energy Program	CA	\$832									
2831000	DTL 705.240 CA Energy Program	CA	\$832									
2831000	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	\$0									
2831000	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	\$0									
2831000	DTL 425.310 Hydro Reallocating Obligation	OTHER	\$0									
2831000	DTL 425.310 Hydro Reallocating Obligation	OTHER	\$0									
2831000	DTL 605.710 Reverse Accrued Final Reclam	SE	\$9,811	\$161	\$2,547	\$741	\$4,052	\$587	\$1,689	\$33		
2831000	DTL 605.710 Reverse Accrued Final Reclam	SE	\$9,811	\$161	\$2,547	\$741	\$4,052	\$587	\$1,689	\$33		
2831000	DTL 910.240 Legal Reserve	OTHER	\$1									
2831000	DTL 910.240 Legal Reserve	OTHER	\$1									
2831000	DTL 110.100 Book Depletion	SE	\$1									
2831000	DTL 110.100 Book Depletion	SE	\$1									
2831000	DTL 705.260 Reg Asset	WA	\$489			\$489						
2831000	DTL 705.260 Reg Asset	WA	\$489			\$489						
2831000	DTL 715.720 NW Power	WA	\$619			\$619						
2831000	DTL 715.720 NW Power	WA	\$619			\$619						
2831000	DTL 610.146 OR Reg	OR	\$67			\$67						
2831000	DTL 610.146 OR Reg	OR	\$67			\$67						
2831000	DTL 415.700 REG ASST	OR	\$56			\$56						
2831000	DTL 415.700 REG ASST	OR	\$56			\$56						
2831000	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	SE	\$315	\$5	\$82	\$24	\$130	\$19	\$54	\$1		
2831000	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	SE	\$315	\$5	\$82	\$24	\$130	\$19	\$54	\$1		
2831000	DTL 610.122N Contingency Tracking FERC 2	OTHER	\$83									
2831000	DTL 610.122N Contingency Tracking FERC 2	OTHER	\$83									
2831000	DTL 415.850 Unrec Plt	SG	\$3,148	\$65	\$873	\$254	\$1,298	\$173	\$484	\$12		
2831000	DTL 415.850 Unrec Plt	SG	\$3,148	\$65	\$873	\$254	\$1,298	\$173	\$484	\$12		
2831000	DTL 415.870 Def CA	OTHER	\$54									
2831000	DTL 415.870 Def CA	OTHER	\$54									
2831000	DTL 415.671 Def Wy	OTHER	\$7,162									
2831000	DTL 415.671 Def Wy	OTHER	\$7,162									
2831000	DTL 415.880 Def Ut	UT	\$39				\$39					
2831000	DTL 415.880 Def Ut	UT	\$39				\$39					
2831000	DTL 415.900 OR SB RE	OTHER	\$2,466									
2831000	DTL 415.900 OR SB RE	OTHER	\$2,466									
2831000	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	\$579									
2831000	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	\$579									
2831000	DTL 415.895 OR_RCAC SEP-DEC 07	OR	\$2,770									
2831000	DTL 415.895 OR_RCAC SEP-DEC 07	OR	\$2,770									



A DIVISION OF PACIFICORP

**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	DTL 415.895 OR - RCAC SEP-DEC 07	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
2831000	287787	DTL 415.895 OR - RCAC SEP-DEC 07	Result	\$ (2,770)		\$ (2,770)					\$0		
2831000	287789	DTL 415.804 RTO GW	OR	\$ (40)		\$ (40)					\$0		
2831000	287789	DTL 415.804 RTO GW	Result	\$ (40)		\$ (40)					\$0		
2831000	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	\$ (0)		\$ (0)					\$ (0)		
2831000	287790	DTL 415.805 RTO Grid West N/R - WY	Result	\$ (0)		\$ (0)					\$ (0)		
2831000	287791	DTL 415.806 RTO GW	IDU	\$5		\$5					\$0		
2831000	287791	DTL 415.806 RTO GW	Result	\$5		\$5					\$0		
2831000	287990	DTL - PMI Def Tax	SE	\$ (3,452)		\$ (896)	\$ (251)	\$ (1,426)		\$ (207)	\$ (594)	\$ (12)	
2831000	287990	DTL - PMI Def Tax	Result	\$ (3,452)		\$ (896)	\$ (251)	\$ (1,426)		\$ (207)	\$ (594)	\$ (12)	
2831000	287990	DTL - PMI Def Tax	Result	\$ (76,851)	\$ (1,595)	\$ (16,218)	\$ (5,063)	\$ (16,262)	\$ (11,112)	\$ (3,660)	\$ (11,112)	\$ (119)	\$ (22,822)
Overall Result	Result			\$ (1,635,508)	\$ (41,924)	\$ (464,885)	\$ (123,943)	\$ (700,921)	\$ (99,879)	\$ (202,275)	\$ (3,812)	\$ (19)	\$ (20,829)
													\$22,961



**Investment Tax Credit Balance (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
2551000	285602	ITC84	\$ (2,435)	\$ (80)	\$ (1,728)	\$ (345)			\$ (267)			\$ (15)
2551000	285602	Result	\$ (2,435)	\$ (80)	\$ (1,728)	\$ (345)			\$ (267)			\$ (15)
2551000	285603	ITC85	\$ (1,809)	\$ (98)	\$ (1,224)	\$ (242)			\$ (210)			\$ (35)
2551000	285603	Result	\$ (1,809)	\$ (98)	\$ (1,224)	\$ (242)			\$ (210)			\$ (35)
2551000	285604	ITC85	\$ (2,031)	\$ (110)	\$ (1,375)	\$ (271)			\$ (236)			\$ (39)
2551000	285604	Result	\$ (2,031)	\$ (110)	\$ (1,375)	\$ (271)			\$ (236)			\$ (39)
2551000	285605	ITC86	\$ (1,766)	\$ (85)	\$ (1,141)	\$ (232)			\$ (274)			\$ (35)
2551000	285605	Result	\$ (1,766)	\$ (85)	\$ (1,141)	\$ (232)			\$ (274)			\$ (35)
2551000	285606	ITC88	\$ (256)	\$ (11)	\$ (157)	\$ (38)			\$ (43)			\$ (7)
2551000	285606	Result	\$ (256)	\$ (11)	\$ (157)	\$ (38)			\$ (43)			\$ (7)
2551000	285607	ITC89	\$ (554)	\$ (27)	\$ (312)	\$ (85)			\$ (115)			\$ (16)
2551000	285607	Result	\$ (554)	\$ (27)	\$ (312)	\$ (85)			\$ (115)			\$ (16)
2551000	285608	ITC90	\$ (349)	\$ (5)	\$ (56)	\$ (14)	\$ (164)	\$ (49)	\$ (60)			\$ (1)
2551000	285608	Result	\$ (349)	\$ (5)	\$ (56)	\$ (14)	\$ (164)	\$ (49)	\$ (60)			\$ (1)
2551000	285609	SG							\$0			
2551000	285609	Result							\$0			
Overall Result	Result		\$ (9,200)	\$ (416)	\$ (5,993)	\$ (1,227)	\$ (164)	\$ (49)	\$ (1,204)			\$ (148)
2551000	Result		\$ (9,200)	\$ (416)	\$ (5,993)	\$ (1,227)	\$ (164)	\$ (49)	\$ (1,204)			\$ (148)





**Customer Advances (Actuals)**

Beg / End Average as of June 2009

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WV-All	FERC	Other
2520000	CUST ADV CONSTRUCT	CA	\$ (1)	\$ (1)							
2520000	CUST ADV CONSTRUCT	CN	\$ (2,418)	\$ (62)	\$ (754)	\$ (172)	\$ (1,150)	\$ (94)	\$ (187)	\$ (0)	
2520000	CUST ADV CONSTRUCT	IDU	\$ (444)					\$ (44)	\$ (0)		
2520000	CUST ADV CONSTRUCT	OR	\$ (389)						\$ (0)		
2520000	CUST ADV CONSTRUCT	SG	\$ (6,196)	\$ (109)	\$ (1,718)	\$ (499)	\$ (2,554)	\$ (340)	\$ (952)	\$ (23)	
2520000	CUST ADV CONSTRUCT	UT	\$ (5,086)						\$ (0)		
2520000	CUST ADV CONSTRUCT	WA	\$ (8)				\$ (8)		\$ (0)		
2520000	CUST ADV CONSTRUCT	WYP	\$ (4,682)						\$ (4,682)		
2520000	CUST ADV CONSTRUCT	WYU	\$ (26)						\$ (26)		
2520000	CUST ADV CONSTRUCT	Result	\$ (18,849)	\$ (172)	\$ (2,860)	\$ (680)	\$ (8,790)	\$ (478)	\$ (5,847)	\$ (23)	
2523990	CUST ADV-REFD-CSS	CN							\$ (0)		
2523990	CUST ADV-REFD-CSS	IDU	\$ (25)					\$ (25)	\$ (0)		
2523990	CUST ADV-REFD-CSS	OR							\$ (0)		
2523990	CUST ADV-REFD-CSS	UT	\$ (25)						\$ (25)	\$ (0)	
2523990	CUST ADV-REFD-CSS	Result	\$ (25)					\$ (25)	\$ (0)	\$ (0)	
<b>Overall Result</b>			\$ (18,874)	\$ (172)	\$ (2,860)	\$ (680)	\$ (8,790)	\$ (603)	\$ (5,847)	\$ (23)	

