ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

201 South Main, Suite 2300
Salt Lake City, Utah 84111

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08 APR 30 AM 10: 16
IDAHO PUBLIC
UTILITIES COMMISSION

April 30, 2008

VIA OVERNIGHT DELIVERY

Idaho Public Utilities Commission
472 West Washington
Boise, Id 83702-5983

Attention: Jean D. Jewell
Commission Secretary

RE: PAC-E-02-03
Rocky Mountain Power Annual Earnings Report

Transmitted herewith, please find an original and 7 copies of Rocky Mountain Power's results of operations for the Idaho jurisdiction for the twelve months ended December 31, 2007. The report provides actual and normalized results of operations, based upon the Revised Protocol Methodology.

Pursuant to the Stipulation and Agreement between the parties, approved and included in the Commission s Order in Case No. PAC-E-02-03, Rocky Mountain Power agreed to file an annual earnings report with the Commission.

If there are any questions related to this report, or other additional matters that the Commission or other parties wish to discuss, please don't hesitate to contact me at (801) 220-4743 or Ted Weston at (801) 220-2963.

Sincerely,

Steve McDougal /pw

Steven R. McDougal
Director, Revenue Requirement

Enclosures

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UTILITIES COMMISSION

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Idaho Jurisdiction
RESULTS OF OPERATIONS

For Period Ending
December 2007

ROCKY MOUNTAIN POWER

State of Idaho - Electric Utility

Actual, Adjusted & Normalized Results of Operations - Revised Protocol

Twelve Months Ended December 2007

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	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Actual Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	184,199,833	4,986,334	189,186,167	8,652	189,194,819	11,749,981	200,944,800
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	54,281,130	-	54,281,130	-	54,281,130	49,541,526	103,822,657
5 Other Operating Revenues	7,315,430	(363,674)	6,951,756	18,842	6,970,598	1,821,328	8,791,926
6 Total Operating Revenues	245,796,394	4,622,660	250,419,054	27,494	250,446,548	63,112,835	313,559,383
7							
8 Operating Expenses:							
9 Steam Production	55,421,205	-	55,421,205	22,613	55,443,818	(31,820)	55,411,998
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,197,193	53,938	2,251,130	3,046	2,254,176	11,047	2,265,223
12 Other Power Supply	80,133,939	6,202,103	86,336,042	270,241	86,606,283	51,876,201	138,482,484
13 Transmission	9,863,819	(6,395)	9,857,425	3,211	9,860,636	341,975	10,202,611
14 Distribution	10,604,835	(379)	10,604,456	20,979	10,625,434	66,331	10,691,766
15 Customer Accounting	4,273,420	9,070	4,282,490	16,059	4,298,549	33,263	4,331,812
16 Customer Service	3,868,660	(2,057,834)	1,810,826	1,520	1,812,345	6,411	1,818,757
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,844,921	547,538	10,392,459	14,661	10,407,120	155,909	10,563,029
xx							
19 Total O&M Expenses	176,207,991	4,748,042	180,956,032	352,330	181,308,362	52,459,317	233,767,680
xx							
20 Depreciation	24,741,881	(35,175)	24,706,706	(2,870,545)	21,836,161	964,368	22,800,530
21 Amortization	3,185,419	(73,651)	3,111,768	4,088	3,115,856	197,673	3,313,529
22 Taxes Other Than Income	4,657,065	-	4,657,065	-	4,657,065	630,882	5,287,947
23 Income Taxes - Federal	4,093,241	(466,741)	3,626,500	(631,128)	2,995,372	166,318	3,161,690
24 Income Taxes - State	604,267	(45,449)	558,818	(32,282)	526,536	99,739	626,275
25 Income Taxes - Def Net	2,917,180	(298,203)	2,618,977	611,633	3,230,610	1,238,736	4,469,346
26 Investment Tax Credit Adj.	(744,909)	-	(744,909)	-	(744,909)	-	(744,909)
27 Misc Revenue & Expense	(726,798)	564,190	(162,608)	-	(162,608)	-	(162,608)
xx							
28 Total Operating Expenses:	214,935,337	4,393,013	219,328,351	(2,565,904)	216,762,447	55,757,034	272,519,481
29							
30 Operating Rev For Return:	30,861,056	229,647	31,090,703	2,593,397	33,684,101	7,355,801	41,039,902
31							
32 Rate Base:							
33 Electric Plant In Service	939,857,942	7,959,655	947,817,597	31,052,099	978,869,696	28,146,627	1,007,016,323
34 Plant Held for Future Use	458,401	(458,401)	-	-	-	-	-
35 Misc Deferred Debits	3,805,249	(28,402)	3,776,848	-	3,776,848	217,705	3,994,553
36 Elec Plant Acq Adj	4,768,257	-	4,768,257	-	4,768,257	-	4,768,257
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,247,505	-	2,247,505	-	2,247,505	-	2,247,505
39 Fuel Stock	5,803,185	-	5,803,185	-	5,803,185	1,056,514	6,859,699
40 Material & Supplies	8,667,876	-	8,667,876	-	8,667,876	-	8,667,876
41 Working Capital	4,257,602	(1,279,736)	2,977,866	(4,338)	2,973,528	744,064	3,717,592
42 Weatherization Loans	6,131,906	-	6,131,906	-	6,131,906	-	6,131,906
43 Misc Rate Base	464,394	-	464,394	-	464,394	-	464,394
xx							
44 Total Electric Plant:	976,462,317	6,193,117	982,655,434	31,047,761	1,013,703,195	30,164,910	1,043,868,104
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(374,363,449)	310,886	(374,052,563)	1,377,784	(372,674,779)	(480,949)	(373,155,729)
48 Accum Prov For Amort	(21,676,585)	106,977	(21,569,608)	(2,044)	(21,571,653)	2,806	(21,568,846)
49 Accum Def Income Tax	(82,466,850)	844,300	(81,622,550)	(473,269)	(82,095,820)	(1,223,735)	(83,319,555)
50 Unamortized ITC	(54,227)	(62,633)	(116,859)	-	(116,859)	-	(116,859)
51 Customer Adv For Const	(145,880)	(239,120)	(384,999)	-	(384,999)	-	(384,999)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(4,441,918)	(3,309,869)	(7,751,787)	-	(7,751,787)	-	(7,751,787)
54							
55 Total Rate Base Deductions	(483,148,908)	(2,349,459)	(485,498,367)	902,470	(484,595,897)	(1,701,878)	(486,297,775)
56							
57 Total Rate Base:	493,313,409	3,843,658	497,157,066	31,950,231	529,107,298	28,463,032	557,570,329
58							
59 Return on Rate Base	6.256%		6.254%		6.366%		7.360%
xx							
60 Return on Equity	6.279%	-0.004%	6.274%	0.228%	6.502%	2.013%	8.515%
61							
62 TAX CALCULATION:							
63 Operating Revenue	37,730,836	(580,746)	37,150,090	2,541,620	39,691,710	8,860,595	48,552,305
64 Other Deductions							
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	14,351,281	1,222,065	15,573,346	1,000,835	16,574,180	891,599	17,465,779
67 Schedule "M" Additions	43,131,845	965,806	44,097,651	(2,251,851)	41,845,800	772,989	42,618,789
68 Schedule "M" Deductions	54,212,158	164,068	54,376,226	-	54,376,226	5,347,002	59,723,228
69 Income Before Tax	12,299,242	(1,001,073)	11,298,169	(711,066)	10,587,103	3,394,983	13,982,087
70							
71 State Income Taxes	604,267	(45,449)	558,818	(32,282)	526,536	99,739	626,275
72 Taxable Income	11,694,975	(955,624)	10,739,351	(678,783)	10,060,567	3,295,244	13,355,811
73							
74 Federal Income Taxes + Other	4,093,241	(466,741)	3,626,500	(631,128)	2,995,372	166,318	3,161,690

(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 test period.

IDAHO SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	16,744,967	16,744,967	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	49,541,526	-	-	49,541,526	-	-	-	-	-
5 Other Operating Revenues	1,476,496	1,081,087	-	395,409	-	-	-	-	-
6 Total Operating Revenues	67,762,989	17,826,053	-	49,936,936	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	(9,208)	-	103,602	(112,810)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	68,030	-	78,079	-	-	-	(10,049)	-	-
12 Other Power Supply	58,348,546	-	1,481,596	56,866,950	-	-	-	-	-
13 Transmission	338,791	-	(3,355)	342,146	-	-	-	-	-
14 Distribution	86,931	-	86,931	-	-	-	-	-	-
15 Customer Accounting	58,392	-	58,392	-	-	-	-	-	-
16 Customer Service & Info	(2,049,903)	-	(2,049,903)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	718,109	-	959,608	(241,500)	-	-	-	-	-
19 Total O&M Expenses	57,559,689	-	714,951	56,854,787	-	-	(10,049)	-	-
20 Depreciation	(1,941,351)	-	-	(862)	(1,905,502)	-	(35,187)	-	-
21 Amortization	128,110	-	(7,853)	(12,705)	44,464	-	104,205	-	-
22 Taxes Other Than Income	630,882	-	-	-	-	630,882	-	-	-
23 Income Taxes: Federal	(931,551)	5,955,863	(156,488)	(2,434,706)	(371,958)	(2,745,175)	(1,179,087)	-	-
24 State	22,008	809,303	(21,264)	(330,836)	(50,543)	(224,433)	(160,218)	-	-
25 Deferred Income Taxes	1,552,166	(300,773)	(3,472)	145,221	778,611	6,042	926,537	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	564,190	792,529	(229,516)	-	-	-	1,177	-	-
28 Total Operating Expenses:	57,584,143	7,256,922	296,357	54,221,100	(1,504,927)	(2,332,685)	(352,624)	-	-
29									
30 Operating Rev For Return:	10,178,845	10,569,131	(296,357)	(4,284,164)	1,504,927	2,332,685	352,624	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	67,158,381	-	(119,429)	(39,117)	-	-	67,316,927	-	-
34 Plant Held for Future Use	(458,401)	-	-	-	-	-	(458,401)	-	-
35 Misc Deferred Debits	189,304	-	6,759	-	-	-	182,545	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	1,056,514	-	-	-	-	-	1,056,514	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	(540,010)	-	-	-	-	-	(540,010)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	67,405,787	-	(112,670)	(39,117)	-	-	67,557,575	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	1,207,720	-	-	1,565	952,751	-	253,404	-	-
48 Accum Prov For Amort	107,739	-	17,275	22,994	(22,232)	-	89,702	-	-
49 Accum Def Income Tax	(852,704)	892,156	(58,787)	(176,644)	(626,226)	10,569	(893,775)	-	-
50 Unamortized ITC	(62,633)	-	-	-	-	(62,633)	-	-	-
51 Customer Adv For Const	(239,120)	-	-	-	-	-	(239,120)	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,309,869)	(2,350,872)	-	-	-	-	(958,997)	-	-
54									
56 Total Deductions:	(3,148,867)	(1,458,714)	(41,512)	(152,085)	304,293	(52,064)	(1,748,785)	-	-
56									
57 Total Rate Base:	64,256,921	(1,458,714)	(154,182)	(191,202)	304,293	(52,064)	65,808,789	-	-
58									
59									
60 Estimated ROE impact	2.236%	4.387%	-0.118%	-1.754%	0.809%	0.959%	-1.363%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	10,821,468	17,033,524	(477,562)	(6,904,485)	1,861,038	(630,882)	(60,145)	-	-
67 Other Deductions									
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	3,114,498	-	-	-	-	3,114,498	-	-	-
70 Schedule "M" Additions	(513,056)	965,806	-	(382,653)	(2,974,317)	-	1,878,109	-	-
72 Schedule "M" Deductions	5,511,070	173,277	(9,209)	-	-	-	5,347,002	-	-
73 Income Before Tax	1,682,845	17,826,053	(468,373)	(7,287,138)	(1,113,279)	(3,745,380)	(3,529,038)	-	-
74									
76 State Income Taxes	22,008	809,303	(21,264)	(330,836)	(50,543)	(224,433)	(160,218)	-	-
77 Taxable Income	1,660,837	17,016,750	(447,109)	(6,956,302)	(1,062,736)	(3,520,947)	(3,368,820)	-	-
78									
79 Federal Income Taxes	(931,551)	5,955,863	(156,488)	(2,434,706)	(371,958)	(2,745,175)	(1,179,087)	-	-

Rocky Mountain Power
RESULTS OF OPERATIONS

RECEIVED
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IDAHO PUBLIC
UTILITIES COMMISSION

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2007
FILE:	JAM Semi Dec07
PREPARED BY:	Revenue Requirement Department
DATE:	4/23/2008
TIME:	4:53:47 PM
TYPE OF RATE BASE:	Beginning/Ending
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.20%	6.24%	3.132%
PREFERRED	0.40%	5.41%	0.022%
COMMON	49.40%	10.25%	5.064%
	100.00%		8.218%

OTHER INFORMATION

REVISED PROTOCOL
Beginning/Ending

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,228,941,107	3,044,741,273	184,199,833	16,744,967	200,944,800
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	856,864,831	802,583,701	54,281,130	49,541,526	103,822,657
5	Other Operating Revenues	2.4	156,475,422	149,159,992	7,315,430	1,476,496	8,791,926
6	Total Operating Revenues	2.4	4,242,281,360	3,996,484,966	245,796,394	67,762,989	313,559,383
7							
8	Operating Expenses:						
9	Steam Production	2.5	854,983,104	799,561,899	55,421,205	(9,208)	55,411,998
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	34,359,368	32,162,175	2,197,193	68,030	2,265,223
12	Other Power Supply	2.9	1,199,378,442	1,119,244,504	80,133,939	58,348,546	138,482,484
13	Transmission	2.10	154,194,872	144,331,053	9,863,819	338,791	10,202,611
14	Distribution	2.12	221,340,872	210,736,037	10,604,835	86,931	10,691,766
15	Customer Accounting	2.12	95,457,786	91,184,366	4,273,420	58,392	4,331,812
16	Customer Service & Infor	2.13	46,969,452	43,100,792	3,868,660	(2,049,903)	1,818,757
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	180,356,471	170,511,550	9,844,921	718,109	10,563,029
19							
20	Total O & M Expenses	2.14	2,787,040,368	2,610,832,377	176,207,991	57,559,689	233,767,680
21							
22	Depreciation	2.16	417,781,814	393,039,933	24,741,881	(1,941,351)	22,800,530
23	Amortization	2.17	64,157,451	60,972,032	3,185,419	128,110	3,313,529
24	Taxes Other Than Income	2.17	101,472,747	96,815,682	4,657,065	630,882	5,287,947
25	Income Taxes - Federal	2.20	148,774,136	144,680,895	4,093,241	(931,551)	3,161,690
26	Income Taxes - State	2.20	23,057,920	22,453,653	604,267	22,008	626,275
27	Income Taxes - Def Net	2.19	79,827,843	76,910,663	2,917,180	1,552,166	4,469,346
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(5,109,951)	(744,909)	0	(744,909)
29	Misc Revenue & Expense	2.4	(11,343,723)	(10,616,925)	(726,798)	564,190	(162,608)
30							
31	Total Operating Expenses	2.20	3,604,913,696	3,389,978,358	214,935,337	57,584,143	272,519,481
32							
33	Operating Revenue for Return		637,367,664	606,506,608	30,861,056	10,178,845	41,039,902
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	15,787,758,656	14,847,900,714	939,857,942	67,158,381	1,007,016,323
37	Plant Held for Future Use	2.31	8,529,582	8,071,181	458,401	(458,401)	0
38	Misc Deferred Debits	2.33	120,693,483	116,888,233	3,805,249	189,304	3,994,553
39	Elec Plant Acq Adj	2.31	74,565,289	69,797,032	4,768,257	0	4,768,257
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	37,262,181	35,014,677	2,247,505	0	2,247,505
42	Fuel Stock	2.32	88,485,802	82,682,617	5,803,185	1,056,514	6,859,699
43	Material & Supplies	2.32	139,617,944	130,950,068	8,667,876	0	8,667,876
44	Working Capital	2.33	82,743,141	78,485,539	4,257,602	(540,010)	3,717,592
45	Weatherization Loans	2.31	11,821,982	5,690,076	6,131,906	0	6,131,906
46	Miscellaneous Rate Base	2.34	5,994,104	5,529,710	464,394	0	464,394
47							
48	Total Electric Plant		16,357,472,163	15,381,009,847	976,462,317	67,405,787	1,043,868,104
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,053,908,945)	(5,679,545,496)	(374,363,449)	1,207,720	(373,155,729)
52	Accum Prov For Amort	2.39	(391,421,787)	(369,745,202)	(21,676,585)	107,739	(21,568,846)
53	Accum Def Income Taxes	2.35	(1,274,447,966)	(1,191,981,116)	(82,466,850)	(852,704)	(83,319,555)
54	Unamortized ITC	2.35	(11,355,352)	(11,301,125)	(54,227)	(62,633)	(116,859)
55	Customer Adv for Const	2.34	(13,914,775)	(13,768,896)	(145,880)	(239,120)	(384,999)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(76,494,100)	(72,052,183)	(4,441,918)	(3,309,869)	(7,751,787)
58							
59	Total Rate Base Deductions		(7,821,542,925)	(7,338,394,017)	(483,148,908)	(3,148,867)	(486,297,775)
60							
61	Total Rate Base		8,535,929,238	8,042,615,830	493,313,409	64,256,921	557,570,329
62							
63	Return on Rate Base		7.467%		6.256%		7.360%
64							
65	Return on Equity		8.730%		6.279%		8.515%
66	Net Power Costs		940,860,037		62,679,194		65,978,995
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		67,958,372		3,927,490		4,439,068
69	Rate Base Decrease		(529,683,729)		(36,103,917)		(35,067,813)

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,263,790,934	1,214,263,337	49,527,597	7,884,534	57,412,131
				B1	1,263,790,934	1,214,263,337	49,527,597	7,884,534	57,412,131
442	Commercial & Industrial Sales								
		0	S		1,928,738,024	1,794,308,878	134,429,145	8,659,446	143,088,592
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	1,928,738,024	1,794,308,878	134,429,145	8,659,446	143,088,592
444	Public Street & Highway Lighting								
		0	S		18,902,690	18,659,599	243,091	200,986	444,077
		0	SO		-	-	-	-	-
				B1	18,902,690	18,659,599	243,091	200,986	444,077
445	Other Sales to Public Authority								
		0	S		17,509,459	17,509,459	-	-	-
				B1	17,509,459	17,509,459	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers				B1	**3,228,941,107**	**3,044,741,273**	**184,199,833**	**16,744,967**	**200,944,800**
447	Sales for Resale-Non NPC								
		WSF	S		7,616,288	7,616,288	-	-	-
					7,616,288	7,616,288	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		862,870,229	807,691,912	55,178,318	48,644,339	103,822,657
		WSF	SE		(13,621,686)	(12,724,499)	(897,187)	897,187	-
		WSF	SG		-	-	-	-	-
					849,248,543	794,967,413	54,281,130	49,541,526	103,822,657
	Total Sales for Resale			B1	856,864,831	802,583,701	54,281,130	49,541,526	103,822,657
449	Provision for Rate Refund								
		WSF	S		3	3	-	-	-
		WSF	SG		-	-	-	-	-
				B1	3	3	-	-	-
Total Sales from Electricity				B1	**4,085,805,940**	**3,847,324,977**	**238,480,964**	**66,286,493**	**304,767,457**
450	Forfeited Discounts & Interest								
		CUST	S		6,784,670	6,416,032	368,639	-	368,639
		CUST	SO		-	-	-	-	-
				B1	6,784,670	6,416,032	368,639	-	368,639
451	Misc Electric Revenue								
		CUST	S		7,204,337	7,062,014	142,323	-	142,323
		GP	SG		-	-	-	-	-
		GP	SO		10,908	10,259	649	-	649
				B1	7,215,245	7,072,273	142,972	-	142,972
453	Water Sales								
		P	SG		107,480	100,607	6,873	-	6,873
				B1	107,480	100,607	6,873	-	6,873
454	Rent of Electric Property								
		DPW	S		12,809,490	12,473,816	335,675	-	335,675
		T	SG		5,274,077	4,936,813	337,264	-	337,264
		GP	SO		677,192	636,878	40,314	-	40,314
				B1	18,760,759	18,047,507	713,252	-	713,252

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		28,947,692	28,946,013	1,679	-	1,679
		CUST	CN		-	-	-	-	-
		OTHSE	SE		15,573,968	14,548,195	1,025,774	61,176	1,086,949
		OTHSO	SO		244,061	229,532	14,529	-	14,529
		OTHSGR	SG		78,841,544	73,799,831	5,041,713	1,415,320	6,457,033
				B1	123,607,265	117,523,571	6,083,694	1,476,496	7,560,190
Total Other Electric Revenues				B1	**156,475,419**	**149,159,989**	**7,315,430**	**1,476,496**	**8,791,926**
Total Electric Operating Revenues				B1	**4,242,281,360**	**3,996,484,966**	**245,796,394**	**67,762,989**	**313,559,383**
Summary of Revenues by Factor									
	S				3,292,303,586	3,107,255,438	185,048,148	16,744,967	201,793,115
	CN				-	-	-	-	-
	SE				1,952,282	1,823,696	128,586	958,363	1,086,949
	SO				932,162	876,669	55,492	-	55,492
	SG				947,093,330	886,529,163	60,564,167	50,059,659	110,623,826
	DGP				-	-	-	-	-
Total Electric Operating Revenues					4,242,281,360	3,996,484,966	245,796,394	67,762,989	313,559,383
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
				B1	-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	SE		(14,663,498)	(13,697,692)	(965,806)	792,529	(173,277)
				B1	(14,663,498)	(13,697,692)	(965,806)	792,529	(173,277)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
4194	Impact Housing Interest Income								
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(706,221)	(706,221)	-	-	-
		T	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		4,175,984	3,927,384	248,600	(229,516)	19,084
		P	SG		(149,988)	(140,396)	(9,591)	1,177	(8,415)
				B1	3,319,775	3,080,767	239,008	(228,339)	10,669
Total Miscellaneous Revenues					**(11,343,723)**	**(10,616,925)**	**(726,798)**	**564,190**	**(162,608)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
				B1	-	-	-	-	-
Total Miscellaneous Expenses					-	-	-	-	-
Net Misc Revenue and Expense				B1	**(11,343,723)**	**(10,616,925)**	**(726,798)**	**564,190**	**(162,608)**

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
214	500	Operation Supervision & Engineering								
215			P	SG		20,195,720	18,904,256	1,291,464	103,048	1,394,512
216			P	SSGCH		1,310,396	1,233,955	76,441	(404)	76,036
217					B2	21,506,117	20,138,212	1,367,905	102,643	1,470,548
218										
219	501	Fuel Related-Non NPC								
220			P	SE		12,819,982	11,975,599	844,383	959	845,342
221			P	SE		-	-	-	-	-
222			P	SE		-	-	-	-	-
223			P	SSECT		-	-	-	-	-
224			P	SSECH		1,762,999	1,656,485	106,514	-	106,514
225					B2	14,582,982	13,632,084	950,898	959	951,857
226										
227	501NPC	Fuel Related-NPC								
228			P	SE		516,191,536	482,192,770	33,998,767	(329,706)	33,669,061
229			P	SE		-	-	-	-	-
230			P	SE		-	-	-	-	-
231			P	SSECT		-	-	-	-	-
232			P	SSECH		50,403,877	47,358,648	3,045,229	330,436	3,375,665
233					B2	566,595,413	529,551,417	37,043,996	730	37,044,726
234										
235		Total Fuel Related				581,178,395	543,183,501	37,994,894	1,689	37,996,583
236										
237	502	Steam Expenses								
238			P	SG		31,714,301	29,686,254	2,028,047	-	2,028,047
239			P	SSGCH		2,053,090	1,933,324	119,765	-	119,765
240					B2	33,767,391	31,619,578	2,147,813	-	2,147,813
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		4,845,079	4,525,960	319,119	(113,540)	205,579
248					B2	4,845,079	4,525,960	319,119	(113,540)	205,579
249										
250	505	Electric Expenses								
251			P	SG		2,687,282	2,515,437	171,845	-	171,845
252			P	SSGCH		1,320,614	1,243,577	77,037	-	77,037
253					B2	4,007,896	3,759,014	248,882	-	248,882
254										
255	506	Misc. Steam Expense								
256			P	SG		40,241,240	37,667,916	2,573,323	-	2,573,323
257			P	SE		-	-	-	-	-
258			P	SSGCH		1,603,350	1,509,820	93,530	-	93,530
259					B2	41,844,590	39,177,736	2,666,853	-	2,666,853
260										
261	507	Rents								
262			P	SG		743,038	695,522	47,515	-	47,515
263			P	SSGCH		116,165	109,389	6,776	-	6,776
264					B2	859,203	804,911	54,292	-	54,292
265										
266	510	Maint Supervision & Engineering								
267			P	SG		4,413,141	4,130,932	282,209	-	282,209
268			P	SSGCH		1,786,866	1,682,631	104,235	-	104,235
269					B2	6,200,007	5,813,563	386,444	-	386,444
270										
271										
272										
273	511	Maintenance of Structures								
274			P	SG		21,651,422	20,266,869	1,384,552	-	1,384,552
275			P	SSGCH		862,871	812,536	50,335	-	50,335
276					B2	22,514,293	21,079,405	1,434,887	-	1,434,887
277										
278	512	Maintenance of Boiler Plant								
279			P	SG		90,472,543	84,687,058	5,785,485	-	5,785,485
280			P	SSGCH		3,997,568	3,764,373	233,195	-	233,195
281					B2	94,470,112	88,451,432	6,018,680	-	6,018,680
282										
283	513	Maintenance of Electric Plant								
284			P	SG		31,041,437	29,056,417	1,985,020	-	1,985,020
285			P	SSGCH		797,219	750,714	46,505	-	46,505
286					B2	31,838,656	29,807,131	2,031,525	-	2,031,525
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SG		9,395,338	8,794,530	600,808	-	600,808
290			P	SSGCH		2,556,029	2,406,925	149,104	-	149,104
291					B2	11,951,367	11,201,456	749,911	-	749,911
292										
293	Total Steam Power Generation				B2	854,983,104	799,561,899	55,421,205	(9,208)	55,411,998

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
294	517	Operation Super & Engineering								
295			P	SG		-	-	-	-	-
296					B2	-	-	-	-	-
297										
298	518	Nuclear Fuel Expense								
299			P	SE		-	-	-	-	-
300										
301					B2	-	-	-	-	-
302										
303	519	Coolants and Water								
304			P	SG		-	-	-	-	-
305					B2	-	-	-	-	-
306										
307	520	Steam Expenses								
308			P	SG		-	-	-	-	-
309					B2	-	-	-	-	-
310										
311										
312										
313	523	Electric Expenses								
314			P	SG		-	-	-	-	-
315					B2	-	-	-	-	-
316										
317	524	Misc. Nuclear Expenses								
318			P	SG		-	-	-	-	-
319					B2	-	-	-	-	-
320										
321	528	Maintenance Super & Engineering								
322			P	SG		-	-	-	-	-
323					B2	-	-	-	-	-
324										
325	529	Maintenance of Structures								
326			P	SG		-	-	-	-	-
327					B2	-	-	-	-	-
328										
329	530	Maintenance of Reactor Plant								
330			P	SG		-	-	-	-	-
331					B2	-	-	-	-	-
332										
333	531	Maintenance of Electric Plant								
334			P	SG		-	-	-	-	-
335					B2	-	-	-	-	-
336										
337	532	Maintenance of Misc Nuclear								
338			P	SG		-	-	-	-	-
339					B2	-	-	-	-	-
340										
341	Total Nuclear Power Generation				B2	-	-	-	-	-
342										
343	535	Operation Super & Engineering								
344			P	DGP		-	-	-	-	-
345			P	SG		4,922,053	4,607,301	314,753	7,822	322,575
346			P	SG		3,506,438	3,282,211	224,228	6,310	230,537
347										
348					B2	8,428,491	7,889,511	538,980	14,132	553,112
349										
350	536	Water For Power								
351			P	DGP		-	-	-	-	-
352			P	SG		146,556	137,184	9,372	-	9,372
353			P	SG		70,232	65,741	4,491	-	4,491
354										
355					B2	216,788	202,925	13,863	-	13,863
356										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
357	537	Hydraulic Expenses								
358			P	DGP		-	-	-	-	-
359			P	SG		4,299,292	4,024,364	274,929	-	274,929
360			P	SG		406,674	380,668	26,006	-	26,006
361										
362					B2	4,705,966	4,405,032	300,934	-	300,934
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		8,629,629	8,077,787	551,842	59,684	611,526
374			P	SG		6,507,896	6,091,733	416,163	(6,430)	409,733
375										
376										
377					B2	15,137,525	14,169,520	968,006	53,254	1,021,259
378										
379	540	Rents (Hydro Generation)								
380			P	DGP		-	-	-	-	-
381			P	SG		34,192	32,006	2,187	-	2,187
382			P	SG		11,233	10,515	718	(6)	713
383										
384					B2	45,426	42,521	2,905	(6)	2,899
385										
386	541	Maint Supervision & Engineering								
387			P	DGP		-	-	-	-	-
388			P	SG		-	-	-	-	-
389			P	SG		-	-	-	-	-
390										
391					B2	-	-	-	-	-
392										
393	542	Maintenance of Structures								
394			P	DGP		-	-	-	-	-
395			P	SG		896,136	838,831	57,306	-	57,306
396			P	SG		124,785	116,805	7,980	(41)	7,938
397										
398					B2	1,020,921	955,636	65,285	(41)	65,244
399										
400										
401										
402										
403	543	Maintenance of Dams & Waterways								
404			P	DGP		-	-	-	-	-
405			P	SG		730,036	683,352	46,684	-	46,684
406			P	SG		287,859	269,451	18,408	692	19,100
407										
408					B2	1,017,895	952,803	65,092	692	65,784
409										
410	544	Maintenance of Electric Plant								
411			P	DGP		-	-	-	-	-
412			P	SG		1,129,866	1,057,614	72,252	-	72,252
413			P	SG		548,628	513,545	35,083	(0)	35,083
414										
415					B2	1,678,495	1,571,159	107,335	(0)	107,335
416										
417	545	Maintenance of Misc. Hydro Plant								
418			P	DGP		-	-	-	-	-
419			P	SG		1,330,440	1,245,362	85,078	-	85,078
420			P	SG		777,420	727,706	49,714	-	49,714
421										
422					B2	2,107,860	1,973,068	134,792	-	134,792
423										
424	Total Hydraulic Power Generation				B2	34,359,368	32,162,175	2,197,193	68,030	2,265,223

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
		P	SG		729,753	683,087	46,666	(254)	46,412
		P	SSGCT		-	-	-	-	-
				B2	729,753	683,087	46,666	(254)	46,412
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		261,141,972	243,941,952	17,200,020	7,422,257	24,622,277
		P	SSECT		64,695,537	59,689,603	5,005,934	(3,211,230)	1,794,705
				B2	325,837,509	303,631,554	22,205,955	4,211,027	26,416,982
548	Generation Expense								
		P	SG		11,819,366	11,063,548	755,818	3,496	759,314
		P	SSGCT		10,636,272	9,852,008	784,264	(588,321)	195,943
				B2	22,455,638	20,915,556	1,540,082	(584,825)	955,257
549	Miscellaneous Other								
		P	SG		5,931,466	5,552,164	379,302	577,080	956,382
		P	SSGCT		-	-	-	-	-
				B2	5,931,466	5,552,164	379,302	577,080	956,382
550	Rents								
		P	SG		986,996	923,880	63,116	-	63,116
		P	SSGCT		10,977,690	10,168,251	809,439	(458,955)	350,484
				B2	11,964,686	11,092,132	872,554	(458,955)	413,600
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		339,854	318,121	21,733	-	21,733
		P	SSGCT		276,119	255,760	20,360	(6,830)	13,530
				B2	615,974	573,881	42,092	(6,830)	35,262
553	Maint of Generation & Electric Plant								
		P	SG		3,359,178	3,144,367	214,811	-	214,811
		P	SSGCT		1,271,491	1,177,738	93,753	(42,594)	51,159
				B2	4,630,669	4,322,105	308,564	(42,594)	265,970
554	Maintenance of Misc. Other								
		P	SG		113,448	106,194	7,255	-	7,255
		P	SSGCT		282,634	261,794	20,840	(10,075)	10,765
				B2	396,083	367,988	28,095	(10,075)	18,020
	Total Other Power Generation			B2	**372,561,778**	**347,138,468**	**25,423,310**	**3,684,575**	**29,107,885**
555	Purchased Power-Non NPC								
		DMSC	S		(22,499,508)	(17,131,485)	(5,368,023)	5,368,023	-
					(22,499,508)	(17,131,485)	(5,368,023)	5,368,023	-
555NPC	Purchased Power-NPC								
		P	SG		633,103,690	592,618,348	40,485,342	51,955,700	92,441,042
		P	SE		153,134,779	143,048,613	10,086,166	(4,246,324)	5,839,842
	Seasonal Co P		SSGC		-	-	-	691,588	691,588
			DGP		-	-	-	-	-
					786,238,469	735,666,960	50,571,509	48,400,964	98,972,472
	Total Purchased Power			B2	763,738,961	718,535,475	45,203,486	53,768,987	98,972,472
556	System Control & Load Dispatch								
		P	SG		2,535,081	2,372,969	162,112	-	162,112
				B2	2,535,081	2,372,969	162,112	-	162,112

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
557	Other Expenses								
		P	S		(183,792)	(150,819)	(32,973)	1,191,104	1,158,130
		P	SG		59,521,272	55,715,041	3,806,231	(292,808)	3,513,423
		P	SGCT		1,122,425	1,050,366	72,059	-	72,059
		P	SE		-	-	-	-	-
		P	SSGCT		82,718	76,619	6,099	(3,311)	2,788
		P	TROJP		-	-	-	-	-
				B2	60,542,623	56,691,207	3,851,417	894,984	4,746,400
Embedded Cost Differentials									
	Company Owned Hyd	P	DGP		(92,090,202)	(92,090,202)	-	-	-
	Company Owned Hyd	P	SG		92,090,202	86,201,272	5,888,930	-	5,888,930
	Mid-C Contract	P	MC		(38,943,305)	(38,135,147)	(808,158)	-	(808,158)
	Mid-C Contract	P	SG		38,943,305	36,452,981	2,490,324	-	2,490,324
	Existing QF Contracts	P	S		44,237,180	43,485,808	751,372	-	751,372
	Existing QF Contracts	P	SG		(44,237,180)	(41,408,327)	(2,828,853)	-	(2,828,853)
					-	(5,493,615)	5,493,615	-	5,493,615
Total Other Power Supply				B2	826,816,664	772,106,036	54,710,629	54,663,970	109,374,599
Total Production Expense				B2	2,088,720,914	1,950,968,578	137,752,336	58,407,369	196,159,705
Summary of Production Expense by Factor									
	S				21,553,880	26,203,504	(4,649,624)	6,559,127	1,909,503
	SG				1,092,151,261	1,022,311,014	69,840,246	52,414,292	122,254,539
	SE				948,133,348	885,684,892	62,448,456	2,733,646	65,182,102
	SNPPH				-	-	-	-	-
	TROJP				-	-	-	-	-
	SGCT				1,122,425	1,050,366	72,059	-	72,059
	DGP				(92,090,202)	(92,090,202)	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				(38,943,305)	(38,135,147)	(808,158)	-	(808,158)
	SSGCT				23,526,925	21,792,170	1,734,755	(1,110,086)	624,669
	SSECT				64,695,537	59,689,603	5,005,934	(3,211,230)	1,794,705
	SSGC				-	-	-	691,588	691,588
	SSGCH				16,404,169	15,447,245	956,924	(404)	956,520
	SSECH				52,166,876	49,015,133	3,151,743	330,436	3,482,179
Total Production Expense by Factor				B2	2,088,720,914	1,950,968,578	137,752,336	58,407,369	196,159,705
560	Operation Supervision & Engineering								
		T	SG		8,207,350	7,682,512	524,839	3,040	527,878
				B2	8,207,350	7,682,512	524,839	3,040	527,878
561	Load Dispatching								
		T	SG		7,888,745	7,384,280	504,465	-	504,465
				B2	7,888,745	7,384,280	504,465	-	504,465
562	Station Expense								
		T	SG		1,006,028	941,695	64,333	-	64,333
				B2	1,006,028	941,695	64,333	-	64,333
563	Overhead Line Expense								
		T	SG		125,807	117,762	8,045	-	8,045
				B2	125,807	117,762	8,045	-	8,045
564	Underground Line Expense								
		T	SG		-	-	-	-	-
				B2	-	-	-	-	-

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
570	565	Transmission of Electricity by Others								
571			T	SG		-	-	-	-	-
572			T	SE		-	-	-	-	-
573						-	-	-	-	-
574										
575	565NPC	Transmission of Electricity by Others-NPC								
576			T	SG		104,789,310	98,088,305	6,701,005	455,148	7,156,154
577			T	SE		1,802,800	1,684,059	118,741	(113,002)	5,739
578						106,592,110	99,772,365	6,819,746	342,146	7,161,892
579										
580		Total Transmission of Electricity by Others			B2	106,592,110	99,772,365	6,819,746	342,146	7,161,892
581										
582	566	Misc. Transmission Expense								
583			T	SG		2,751,804	2,575,833	175,971	(6,395)	169,576
584										
585					B2	2,751,804	2,575,833	175,971	(6,395)	169,576
586										
587	567	Rents - Transmission								
588			T	SG		1,356,267	1,269,538	86,730	-	86,730
589										
590					B2	1,356,267	1,269,538	86,730	-	86,730
591										
592	568	Maint Supervision & Engineering								
593			T	SG		56,234	52,638	3,596	-	3,596
594										
595					B2	56,234	52,638	3,596	-	3,596
596										
597	569	Maintenance of Structures								
598			T	SG		3,233,567	3,026,789	206,778	-	206,778
599										
600					B2	3,233,567	3,026,789	206,778	-	206,778
601										
602	570	Maintenance of Station Equipment								
603			T	SG		9,272,545	8,679,590	592,955	-	592,955
604										
605					B2	9,272,545	8,679,590	592,955	-	592,955
606										
607	571	Maintenance of Overhead Lines								
608			T	SG		13,323,841	12,471,816	852,025	-	852,025
609										
610					B2	13,323,841	12,471,816	852,025	-	852,025
611										
612	572	Maintenance of Underground Lines								
613			T	SG		-	-	-	-	-
614										
615					B2	-	-	-	-	-
616										
617	573	Maint of Misc. Transmission Plant								
618			T	SG		380,572	356,235	24,337	-	24,337
619										
620					B2	380,572	356,235	24,337	-	24,337
621										
622		**Total Transmission Expense**			B2	**154,194,872**	**144,331,053**	**9,863,819**	**338,791**	**10,202,611**
623										
624		Summary of Transmission Expense by Factor								
625			SE			1,802,800	1,684,059	118,741	(113,002)	5,739
626			SG			152,392,072	142,646,994	9,745,079	451,793	10,196,872
627			SNPT			-	-	-	-	-
628		Total Transmission Expense by Factor				154,194,872	144,331,053	9,863,819	338,791	10,202,611
629	580	Operation Supervision & Engineering								
630			DPW	S		197,509	236,002	(38,492)	16	(38,476)
631			DPW	SNPD		19,530,509	18,629,976	900,533	(8,051)	892,481
632					B2	19,728,019	18,865,978	862,041	(8,035)	854,006
633										
634	581	Load Dispatching								
635			DPW	S		-	-	-	-	-
636			DPW	SNPD		12,661,549	12,077,737	583,812	7,564	591,376
637					B2	12,661,549	12,077,737	583,812	7,564	591,376
638										
639	582	Station Expense								
640			DPW	S		3,361,261	3,187,322	173,939	1,861	175,799
641			DPW	SNPD		14,696	14,018	678	9	687
642					B2	3,375,957	3,201,340	174,616	1,870	176,486
643										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
644	583	Overhead Line Expenses								
645			DPW	S		6,970,600	6,802,998	167,601	2,646	170,247
646			DPW	SNPD		642,038	612,435	29,604	318	29,922
647					B2	7,612,638	7,415,433	197,205	2,963	200,168
648										
649	584	Underground Line Expense								
650			DPW	S		230,535	230,535	-	-	-
651			DPW	SNPD		-	-	-	-	-
652					B2	230,535	230,535	-	-	-
653										
654	585	Street Lighting & Signal Systems								
655			DPW	S		-	-	-	-	-
656			DPW	SNPD		248,162	236,720	11,443	214	11,656
657					B2	248,162	236,720	11,443	214	11,656
658										
659	586	Meter Expenses								
660			DPW	S		4,625,918	4,360,927	264,990	4,134	269,124
661			DPW	SNPD		1,169,500	1,115,576	53,925	670	54,595
662					B2	5,795,418	5,476,503	318,915	4,804	323,719
663										
664	587	Customer Installation Expenses								
665			DPW	S		9,337,558	8,702,201	635,356	10,072	645,429
666			DPW	SNPD		-	-	-	-	-
667					B2	9,337,558	8,702,201	635,356	10,072	645,429
668										
669	588	Misc. Distribution Expenses								
670			DPW	S		2,742,204	2,535,001	207,204	1,723	208,927
671			DPW	SNPD		6,356,655	6,063,556	293,099	12,267	305,366
672					B2	9,098,860	8,598,557	500,303	13,990	514,293
673										
674	589	Rents								
675			DPW	S		3,921,526	3,872,496	49,029	56	49,086
676			DPW	SNPD		368,405	351,418	16,987	-	16,987
677					B2	4,289,931	4,223,915	66,016	56	66,072
678										
679	590	Maint Supervision & Engineering								
680			DPW	S		543,076	520,148	22,928	353	23,281
681			DPW	SNPD		5,959,341	5,684,562	274,779	4,228	279,007
682					B2	6,502,417	6,204,710	297,707	4,581	302,288
683										
684	591	Maintenance of Structures								
685			DPW	S		1,248,687	1,158,681	90,006	-	90,006
686			DPW	SNPD		134,105	127,922	6,183	-	6,183
687					B2	1,382,792	1,286,602	96,189	-	96,189
688										
689	592	Maintenance of Station Equipment								
690			DPW	S		9,975,463	9,621,688	353,775	4,367	358,142
691			DPW	SNPD		1,768,399	1,686,860	81,539	1,569	83,109
692					B2	11,743,862	11,308,548	435,314	5,937	441,250
693	593	Maintenance of Overhead Lines								
694			DPW	S		89,826,662	84,865,111	4,961,551	26,667	4,988,217
695			DPW	SNPD		1,680,189	1,602,717	77,472	(752)	76,719
696					B2	91,506,851	86,467,828	5,039,022	25,914	5,064,937
697										
698	594	Maintenance of Underground Lines								
699			DPW	S		22,772,712	22,023,721	748,990	8,492	757,482
700			DPW	SNPD		28,951	27,616	1,335	14	1,349
701					B2	22,801,663	22,051,337	750,325	8,506	758,831
702										
703	595	Maintenance of Line Transformers								
704			DPW	S		60,688	60,688	-	-	-
705			DPW	SNPD		684,276	652,724	31,551	196	31,747
706					B2	744,964	713,412	31,551	196	31,747
707										
708	596	Maint of Street Lighting & Signal Sys.								
709			DPW	S		4,335,964	4,170,152	165,812	2,440	168,252
710			DPW	SNPD		-	-	-	-	-
711					B2	4,335,964	4,170,152	165,812	2,440	168,252
712										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
713	597	Maintenance of Meters								
714			DPW	S		3,956,999	3,672,402	284,598	4,509	289,107
715			DPW	SNPD		1,519,486	1,449,424	70,062	441	70,503
716					B2	5,476,485	5,121,826	354,660	4,950	359,610
717										
718	598	Maint of Misc. Distribution Plant								
719			DPW	S		3,487,765	3,448,380	39,384	200	39,584
720			DPW	SNPD		979,485	934,322	45,163	708	45,871
721					B2	4,467,250	4,382,702	84,547	908	85,456
722										
723	**Total Distribution Expense**				B2	**221,340,872**	**210,736,037**	**10,604,835**	**86,931**	**10,691,766**
724										
725										
726	Summary of Distribution Expense by Factor									
727		S				167,595,125	159,468,455	8,126,671	67,537	8,194,207
728		SNPD				53,745,747	51,267,583	2,478,164	19,395	2,497,559
729										
730	Total Distribution Expense by Factor					221,340,872	210,736,037	10,604,835	86,931	10,691,766
731										
732	901	Supervision								
733			CUST	S		262,967	252,277	10,689	169	10,859
734			CUST	CN		2,493,732	2,392,393	101,339	944	102,283
735					B2	2,756,699	2,644,670	112,029	1,113	113,142
736										
737	902	Meter Reading Expense								
738			CUST	S		27,323,838	25,747,110	1,576,728	19,283	1,596,010
739			CUST	CN		844,132	809,829	34,303	277	34,581
740					B2	28,167,970	26,556,939	1,611,031	19,560	1,630,591
741										
742	903	Customer Receipts & Collections								
743			CUST	S		6,419,019	6,191,137	227,882	3,519	231,401
744			CUST	CN		49,188,818	47,189,905	1,998,914	1,595	2,000,508
745					B2	55,607,837	53,381,042	2,226,795	5,114	2,231,909
746										
747	904	Uncollectible Accounts								
748			CUST	S		9,363,544	9,022,016	341,528	-	341,528
749			P	SG		-	-	-	-	-
750			CUST	CN		(812,507)	(779,489)	(33,018)	32,510	(508)
751					B2	8,551,037	8,242,527	308,510	32,510	341,020
752										
753	905	Misc. Customer Accounts Expense								
754			CUST	S		3,768	3,768	-	-	-
755			CUST	CN		370,476	355,420	15,055	95	15,150
756					B2	374,243	359,188	15,055	95	15,150
757										
758	**Total Customer Accounts Expense**				B2	**95,457,786**	**91,184,366**	**4,273,420**	**58,392**	**4,331,812**
759										
760	Summary of Customer Accts Exp by Factor									
761		S				43,373,135	41,216,309	2,156,827	22,971	2,179,798
762		CN				52,084,650	49,968,057	2,116,593	35,421	2,152,014
763		SG				-	-	-	-	-
764	Total Customer Accounts Expense by Factor					95,457,786	91,184,366	4,273,420	58,392	4,331,812
765										
766	907	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		423,544	406,332	17,212	174	17,386
769					B2	423,544	406,332	17,212	174	17,386
770										
771	908	Customer Assistance								
772			CUST	S		38,718,172	35,171,471	3,546,701	(2,042,021)	1,504,680
773			CUST	CN		4,038,065	3,873,968	164,097	1,520	165,617
774										
775										
776					B2	42,756,237	39,045,439	3,710,798	(2,040,501)	1,670,297
777										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
778	909	Informational & Instructional Adv								
779			CUST	S		629,957	618,253	11,705	(8,280)	3,424
780			CUST	CN		3,154,588	3,026,394	128,195	(1,296)	126,898
781					B2	3,784,546	3,644,646	139,899	(9,577)	130,323
782										
783	910	Misc. Customer Service								
784			CUST	S		2,000	1,376	624	-	624
785			CUST	CN		3,126	2,999	127	-	127
786										
787					B2	5,126	4,375	751	-	751
788										
789	**Total Customer Service Expense**				B2	**46,969,452**	**43,100,792**	**3,868,660**	**(2,049,903)**	**1,818,757**
790										
791										
792	Summary of Customer Service Exp by Factor									
793		S				39,350,128	35,791,099	3,559,029	(2,050,301)	1,508,728
794		CN				7,619,324	7,309,693	309,631	398	310,029
795										
796	Total Customer Service Expense by Factor				B2	46,969,452	43,100,792	3,868,660	(2,049,903)	1,818,757
797										
798										
799	911	Supervision								
800			CUST	S		-	-	-	-	-
801			CUST	CN		-	-	-	-	-
802					B2	-	-	-	-	-
803										
804	912	Demonstration & Selling Expense								
805			CUST	S		-	-	-	-	-
806			CUST	CN		-	-	-	-	-
807					B2	-	-	-	-	-
808										
809	913	Advertising Expense								
810			CUST	S		-	-	-	-	-
811			CUST	CN		-	-	-	-	-
812					B2	-	-	-	-	-
813										
814	916	Misc. Sales Expense								
815			CUST	S		-	-	-	-	-
816			CUST	CN		-	-	-	-	-
817					B2	-	-	-	-	-
818										
819	**Total Sales Expense**				B2	-	-	-	-	-
820										
821										
822	Total Sales Expense by Factor									
823		S				-	-	-	-	-
824		CN				-	-	-	-	-
825	Total Sales Expense by Factor					-	-	-	-	-
826										
827	**Total Customer Service Exp Including Sales**				B2	**46,969,452**	**43,100,792**	**3,868,660**	**(2,049,903)**	**1,818,757**
828	920	Administrative & General Salaries								
829			PTD	S		351,795	351,795	-	-	-
830			CUST	CN		-	-	-	-	-
831			PTD	SO		82,949,771	78,011,705	4,938,066	(202,556)	4,735,510
832					B2	83,301,566	78,363,500	4,938,066	(202,556)	4,735,510
833										
834	921	Office Supplies & expenses								
835			PTD	S		(937,484)	(938,909)	1,425	(1,264)	161
836			CUST	CN		-	-	-	-	-
837			PTD	SO		12,717,213	11,960,147	757,066	(37,968)	719,098
838					B2	11,779,729	11,021,238	758,491	(39,232)	719,259
839										
840	922	A&G Expenses Transferred								
841			PTD	S		-	-	-	-	-
842			CUST	CN		-	-	-	-	-
843			PTD	SO		(20,697,805)	(19,465,648)	(1,232,157)	37,639	(1,194,518)
844					B2	(20,697,805)	(19,465,648)	(1,232,157)	37,639	(1,194,518)
845										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
846	923	Outside Services								
847			PTD	S		40,783	40,783	-	-	-
848			CUST	CN		-	-	-	-	-
849			PTD	SO		9,759,436	9,178,449	580,987	(6,156)	574,831
850					B2	9,800,219	9,219,232	580,987	(6,156)	574,831
851										
852	924	Property Insurance								
853			PTD	SO		24,516,013	23,056,555	1,459,458	-	1,459,458
854					B2	24,516,013	23,056,555	1,459,458	-	1,459,458
855										
856	925	Injuries & Damages								
857			PTD	SO		11,291,287	10,619,108	672,179	-	672,179
858					B2	11,291,287	10,619,108	672,179	-	672,179
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		8,088,821	7,760,056	328,764	-	328,764
873			CUST	CN		-	-	-	-	-
874			DMSC	SO		407	383	24	-	24
875			FERC	SG		1,922,411	1,799,478	122,933	(150,503)	(27,570)
876					B2	10,011,639	9,559,918	451,722	(150,503)	301,218
877										
878	929	Duplicate Charges								
879			LABOR	S		-	-	-	-	-
880			LABOR	SO		(5,845,340)	(5,497,362)	(347,978)	(619)	(348,596)
881					B2	(5,845,340)	(5,497,362)	(347,978)	(619)	(348,596)
882										
883	930	Misc General Expenses								
884			PTD	S		12,190,297	12,189,673	624	171,936	172,560
885			CUST	CN		5,724	5,491	233	-	233
886			LABOR	SO		13,372,148	12,576,093	796,055	904,102	1,700,157
887					B2	25,568,169	24,771,257	796,911	1,076,038	1,872,950
888										
889	931	Rents								
890			PTD	S		902,697	902,697	-	-	-
891			PTD	SO		5,389,807	5,068,948	320,860	-	320,860
892					B2	6,292,504	5,971,645	320,860	-	320,860
893										
894	935	Maintenance of General Plant								
895			G	S		42,149	42,149	-	-	-
896			CUST	CN		-	-	-	-	-
897			G	SO		24,296,341	22,849,960	1,446,381	3,498	1,449,879
898					B2	24,338,489	22,892,108	1,446,381	3,498	1,449,879
899										
900	**Total Administrative & General Expense**				**B2**	**180,356,471**	**170,511,550**	**9,844,921**	**718,109**	**10,563,029**
901										
902	Summary of A&G Expense by Factor									
903		S				20,679,057	20,348,243	330,814	170,672	501,485
904		SO				157,749,278	148,358,337	9,390,941	697,940	10,088,881
905		SG				1,922,411	1,799,478	122,933	(150,503)	(27,570)
906		CN				5,724	5,491	233	-	233
907	Total A&G Expense by Factor					180,356,471	170,511,550	9,844,921	718,109	10,563,029
908										
909	**Total O&M Expense**				**B2**	**2,787,040,368**	**2,610,832,377**	**176,207,991**	**57,559,689**	**233,767,680**

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	SG		37,507,935	35,109,400	2,398,535	-	2,398,535
		P	SG		40,335,873	37,756,498	2,579,375	-	2,579,375
		P	SG		60,606,591	56,730,956	3,875,635	(2,685,967)	1,189,668
		P	SSGCH		9,113,517	8,581,887	531,630	(80,450)	451,180
				B3	147,563,915	138,178,741	9,385,174	(2,766,417)	6,618,758
403NP	Nuclear Depreciation								
		P	SG		-	-	-	-	-
				B3	-	-	-	-	-
403HP	Hydro Depreciation								
		P	SG		4,979,312	4,660,898	318,414	-	318,414
		P	SG		1,187,400	1,111,469	75,931	-	75,931
		P	SG		5,276,568	4,939,145	337,423	37,819	375,242
		P	SG		1,477,963	1,383,451	94,512	105,345	199,857
				B3	12,921,243	12,094,963	826,280	143,165	969,445
403OP	Other Production Depreciation								
		P	SG		39,783	37,239	2,544	-	2,544
		P	SG		29,280,267	27,407,870	1,872,397	1,124,154	2,996,552
		P	SSGCT		3,161,554	2,928,438	233,117	(42,875)	190,241
		P	SSGCH		-	-	-	-	-
				B3	32,481,604	30,373,546	2,108,058	1,081,279	3,189,337
403TP	Transmission Depreciation								
		T	SG		12,270,765	11,486,082	784,684	-	784,684
		T	SG		13,361,646	12,507,203	854,443	-	854,443
		T	SG		31,738,237	29,708,659	2,029,578	(13,687)	2,015,891
				B3	57,370,648	53,701,943	3,668,704	(13,687)	3,655,017
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		274,805	257,336	17,469	-	17,469
361	Structures	DPW	S		933,033	918,355	14,678	-	14,678
362	Station Equipment	DPW	S		14,029,409	13,654,655	374,754	-	374,754
363	Storage Battery Eq	DPW	S		142,101	142,101	-	-	-
364	Poles & Towers	DPW	S		34,352,246	32,283,440	2,068,806	(237,774)	1,831,032
365	OH Conductors	DPW	S		16,530,644	15,648,682	881,962	-	881,962
366	UG Conduit	DPW	S		6,473,439	6,319,003	154,436	-	154,436
367	UG Conductor	DPW	S		13,788,826	13,327,754	461,073	-	461,073
368	Line Trans	DPW	S		23,342,420	21,974,708	1,367,712	-	1,367,712
369	Services	DPW	S		9,972,443	9,438,963	533,480	-	533,480
370	Meters	DPW	S		6,471,780	6,014,806	456,974	-	456,974
371	Inst Cust Prem	DPW	S		379,042	371,772	7,270	-	7,270
372	Leased Property	DPW	S		1,293	1,166	127	-	127
373	Street Lighting	DPW	S		2,373,614	2,341,318	32,296	-	32,296
				B3	129,065,095	122,694,059	6,371,036	(237,774)	6,133,262
403GP	General Depreciation								
		G-SITUS	S		12,940,217	12,073,436	866,780	(89,186)	777,594
		G-DGP	SG		469,209	439,204	30,005	-	30,005
		G-DGU	SG		807,216	755,597	51,619	-	51,619
		P	SE		37,603	35,126	2,477	(39)	2,438
		CUST	CN		1,384,927	1,328,647	56,280	(2,825)	53,455
		G-SG	SG		4,911,245	4,597,183	314,061	(29,882)	284,179
		PTD	SO		17,641,227	16,591,030	1,050,196	(27,680)	1,022,517
		G-SG	SSGCT		16,958	15,708	1,250	(38)	1,212
		G-SG	SSGCH		170,708	160,750	9,958	(872)	9,086
				B3	38,379,310	35,996,682	2,382,628	(150,523)	2,232,105
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
				B3	-	-	-	-	-
403MP	Mining Depreciation								
		P	SE		-	-	-	2,606	2,606
				B3	-	-	-	2,606	2,606

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
980	403EP	Experimental Plant Depreciation								
981			P	SG		-	-	-	-	-
982			P	SG		-	-	-	-	-
983					B3	-	-	-	-	-
984	4031	ARO Depreciation								
985			P	S		-	-	-	-	-
986					B3	-	-	-	-	-
987										
988										
989	**Total Depreciation Expense**				B3	417,781,814	393,039,933	24,741,881	(1,941,351)	22,800,530
990										
991	Summary	S				142,005,312	134,767,495	7,237,817	(326,960)	6,910,856
992		DGP				-	-	-	-	-
993		DGU				-	-	-	-	-
994		SG				244,250,008	228,630,852	15,619,156	(1,462,218)	14,156,938
995		SO				17,641,227	16,591,030	1,050,196	(27,680)	1,022,517
996		CN				1,384,927	1,328,647	56,280	(2,825)	53,455
997		SE				37,603	35,126	2,477	2,567	5,044
998		SSGCH				9,284,225	8,742,637	541,588	(81,322)	460,266
999		SSGCT				3,178,513	2,944,145	234,367	(42,913)	191,454
1000	Total Depreciation Expense By Factor					417,781,814	393,039,933	24,741,881	(1,941,351)	22,800,530
1001										
1002	404GP	Amort of LT Plant - Capital Lease Gen								
1003			I-SITUS	S		967,674	967,674	-	-	-
1004			I-SG	SG		-	-	-	-	-
1005			PTD	SO		1,708,800	1,607,074	101,726	-	101,726
1006			I-DGU	SG		-	-	-	-	-
1007			CUST	CN		232,427	222,982	9,445	-	9,445
1008			I-DGP	SG		-	-	-	-	-
1009					B4	2,908,901	2,797,730	111,172	-	111,172
1010										
1011	404SP	Amort of LT Plant - Cap Lease Steam								
1012			P	SG		-	-	-	-	-
1013			P	SG		-	-	-	-	-
1014					B4	-	-	-	-	-
1015										
1016	404IP	Amort of LT Plant - Intangible Plant								
1017			I-SITUS	S		38,191	17,790	20,401	-	20,401
1018			P	SE		3,711	3,466	244	-	244
1019			I-SG	SG		6,479,693	6,065,334	414,360	-	414,360
1020			PTD	SO		28,791,417	27,077,441	1,713,976	(3,765)	1,710,211
1021			CUST	CN		4,849,670	4,652,591	197,079	-	197,079
1022			I-SG	SG		2,057,084	1,925,539	131,545	194,467	326,013
1023			I-SG	SG		309,688	289,884	19,804	-	19,804
1024			I-DGP	SG		-	-	-	-	-
1025			I-SG	SSGCT		-	-	-	-	-
1026			I-SG	SSGCH		5,777	5,440	337	-	337
1027			I-DGU	SG		17,884	16,740	1,144	-	1,144
1028					B4	42,553,115	40,054,225	2,498,890	190,703	2,689,592
1029										
1030	404MP	Amort of LT Plant - Mining Plant								
1031			P	SE		-	-	-	-	-
1032					B4	-	-	-	-	-
1033										
1034	404OP	Amort of LT Plant - Other Plant								
1035			P	SSGCT		293,921	272,249	21,672	(12,705)	8,967
1036					B4	293,921	272,249	21,672	(12,705)	8,967
1037										
1038										
1039	404HP	Amortization of Other Electric Plant								
1040			P	SG		2,284	2,138	146	-	146
1041			P	SG		38,242	35,797	2,445	-	2,445
1042			P	SG		-	-	-	-	-
1043					B4	40,526	37,935	2,592	-	2,592
1044										
1045	**Total Amortization of Limited Term Plant**				B4	45,796,464	43,162,139	2,634,325	177,998	2,812,322
1046										
1047										
1048	405	Amortization of Other Electric Plant								
1049			GP	S		-	-	-	-	-
1050										
1051					B4	-	-	-	-	-
1052										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO 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	5,128,962	350,390	-	350,390
1058			P	SO		-	-	-	-	-
1059					B4	5,479,353	5,128,962	350,390	-	350,390
1060	407	Amort of Prop Losses, Unrec Plant, etc								
1061			DPW	S		9,752,248	9,752,248	-	-	-
1062			GP	SO		-	-	-	-	-
1063			P	SG-P		780,128	730,240	49,887	-	49,887
1064			P	SE		-	-	-	-	-
1065			P	SG		333,105	311,803	21,301	(49,887)	(28,586)
1066			P	TROJP		2,016,153	1,886,638	129,515	-	129,515
1067					B4	12,881,634	12,680,931	200,703	(49,887)	150,816
1068										
1069	**Total Amortization Expense**				B4	**64,157,451**	**60,972,032**	**3,185,419**	**128,110**	**3,313,529**
1070										
1071										
1072										
1073	Summary of Amortization Expense by Factor									
1074		S				10,758,114	10,737,713	20,401	-	20,401
1075		SE				3,711	3,466	244	-	244
1076		TROJP				2,016,153	1,886,638	129,515	-	129,515
1077		DGP				-	-	-	-	-
1078		DGU				-	-	-	-	-
1079		SO				30,500,217	28,684,515	1,815,702	(3,765)	1,811,938
1080		SSGCT				293,921	272,249	21,672	(12,705)	8,967
1081		SSGCH				5,777	5,440	337	-	337
1082		CN				5,082,097	4,875,573	206,524	-	206,524
1083		SG				14,717,333	13,776,197	941,135	144,580	1,085,716
1084	Total Amortization Expense by Factor					63,377,323	60,241,792	3,135,532	128,110	3,263,642
1085	408	Taxes Other Than Income								
1086			DMSC	S		23,301,297	23,301,297	-	-	-
1087			GP	GPS		69,102,426	64,988,703	4,113,723	630,882	4,744,605
1088			GP	SO		8,523,359	8,015,957	507,402	-	507,402
1089			P	SE		545,664	509,724	35,940	-	35,940
1090			P	SG		-	-	-	-	-
1091			DMSC	OPRV-ID		-	-	-	-	-
1092			GP	EXCTAX		-	-	-	-	-
1093			GP	SG		-	-	-	-	-
1094										
1095										
1096										
1097	**Total Taxes Other Than Income**				B5	**101,472,747**	**96,815,682**	**4,657,065**	**630,882**	**5,287,947**
1098										
1099										
1100	41140	Deferred Investment Tax Credit - Fed								
1101			PTD	DGU		(5,854,860)	(5,109,951)	(744,909)	-	(744,909)
1102										
1103					B7	(5,854,860)	(5,109,951)	(744,909)	-	(744,909)
1104										
1105	41141	Deferred Investment Tax Credit - Idaho								
1106			PTD	DGU		-	-	-	-	-
1107										
1108					B7	-	-	-	-	-
1109										
1110	**Total Deferred ITC**				B7	**(5,854,860)**	**(5,109,951)**	**(744,909)**	**-**	**(744,909)**
1111										

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
427	Interest on Long-Term Debt								
		GP	S		-	-	-	3,114,498	3,114,498
		GP	SNP		278,731,910	262,506,849	16,225,061	-	16,225,061
				B6	278,731,910	262,506,849	16,225,061	3,114,498	19,339,560
428	Amortization of Debt Disc & Exp								
		GP	SNP		7,664,485	7,218,333	446,152	-	446,152
				B6	7,664,485	7,218,333	446,152	-	446,152
429	Amortization of Premium on Debt								
		GP	SNP		(58,884)	(55,457)	(3,428)	-	(3,428)
				B6	(58,884)	(55,457)	(3,428)	-	(3,428)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		29,764,583	28,031,978	1,732,605	-	1,732,605
				B6	29,764,583	28,031,978	1,732,605	-	1,732,605
432	AFUDC - Borrowed								
		GP	SNP		(28,653,980)	(26,986,024)	(1,667,956)	-	(1,667,956)
					(28,653,980)	(26,986,024)	(1,667,956)	-	(1,667,956)
	Total Elec. Interest Deductions for Tax			B6	287,448,113	270,715,679	16,732,434	3,114,498	19,846,932
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax			B6	287,448,113	270,715,679	16,732,434	3,114,498	19,846,932
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(40,906,060)	(38,524,907)	(2,381,153)	-	(2,381,153)
	Total Operating Deductions for Tax			B6	(40,906,060)	(38,524,907)	(2,381,153)	-	(2,381,153)
41010	Deferred Income Tax - Federal-DR								
		GP	S		362,440,419	348,567,360	13,873,059	6,042	13,879,101
		P	TROJD		14,659	13,717	942	-	942
		PT	DGP		2,438	2,438	-	-	-
		LABOR	SO		35,789,683	33,659,094	2,130,589	(60,334)	2,070,254
		GP	SNP		21,316	20,075	1,241	-	1,241
		P	SE		7,127,368	6,657,927	469,441	65,760	535,202
		PT	SG		7,668,825	7,178,423	490,402	(77,884)	412,517
		GP	GPS		1,001	941	60	-	60
		DITEXP	DITEXP		-	-	-	1,847,457	1,847,457
		CUST	BADDEBT		1,887,380	1,819,286	68,094	-	68,094
		CUST	CN		23,817	22,849	968	-	968
		P	IBT		121,199	118,023	3,176	-	3,176
		DPW	SNPD		-	-	-	-	-
				B7	415,098,105	398,060,133	17,037,972	1,781,041	18,819,012

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1171										
1172										
1173	41110	Deferred Income Tax - Federal-CR								
1174			GP	S		(290,988,771)	(279,583,593)	(11,405,178)	145,221	(11,259,957)
1175			P	SE		(7,430,238)	(6,940,848)	(489,390)	(366,533)	(855,923)
1176			PT	DGP		(300,173)	(300,173)	-	-	-
1177			GP	SNP		(1,765,373)	(1,662,610)	(102,763)	-	(102,763)
1178			PT	SG		(11,033,420)	(10,327,861)	(705,559)	(64,425)	(769,983)
1179			GP	GPS		(531,558)	(499,914)	(31,644)	-	(31,644)
1180			LABOR	SO		(22,243,997)	(20,919,794)	(1,324,203)	56,862	(1,267,341)
1181			PT	SNPD		(38,879)	(37,086)	(1,793)	-	(1,793)
1182			CUST	CN		-	-	-	-	-
1183			P	SGCT		(356,221)	(333,352)	(22,869)	-	(22,869)
1184			DITEXP	DITEXP		-	-	-	-	-
1185			P	TROJD		(581,632)	(544,239)	(37,393)	-	(37,393)
1186			P	SSGCH		-	-	-	-	-
1187										
1188					B7	(335,270,262)	(321,149,471)	(14,120,792)	(228,874)	(14,349,666)
1189										
1190										
1191	**Total Deferred Income Taxes**				B7	**79,827,843**	**76,910,663**	**2,917,180**	**1,552,166**	**4,469,346**
1192	SCHMAF	Additions - Flow Through								
1193			SCHMAF	S		-	-	-	-	-
1194			SCHMAF	SNP		-	-	-	-	-
1195			SCHMAF	SO		-	-	-	-	-
1196			SCHMAF	SE		-	-	-	-	-
1197			SCHMAF	TROJP		-	-	-	-	-
1198			SCHMAF	SG		-	-	-	-	-
1199					B6	-	-	-	-	-
1200										
1201	SCHMAP	Additions - Permanent								
1202			P	S		-	-	-	-	-
1203			P	SE		87,039	81,306	5,733	-	5,733
1204			LABOR	SNP		1,096,544	1,032,714	63,830	-	63,830
1205			SCHMAP-SO	SO		11,167,890	10,503,057	664,833	-	664,833
1206			SCHMAP	SG		119,015	111,404	7,611	-	7,611
1207			DPW	BADDEBT		-	-	-	-	-
1208					B6	12,470,488	11,728,481	742,007	-	742,007
1209										
1210	SCHMAT	Additions - Temporary								
1211			SCHMAT-SITUS	S		29,272,039	28,462,675	809,364	(382,653)	426,711
1212			P	SSGCH		-	-	-	-	-
1213			DPW	CIAC		65,638,740	62,612,202	3,026,538	-	3,026,538
1214			SCHMAT-SNP	SNP		60,771,286	57,233,773	3,537,513	-	3,537,513
1215			P	TROJD		1,532,586	1,434,056	98,530	-	98,530
1216			P	SG		-	-	-	-	-
1217			SCHMAT-SE	SE		19,578,509	18,288,978	1,289,531	965,806	2,255,337
1218			P	SG		28,819,660	26,976,717	1,842,943	169,757	2,012,700
1219			SCHMAT-GPS	GPS		1,400,646	1,317,264	83,382	-	83,382
1220			SCHMAT-SO	SO		15,680,298	14,746,837	933,461	-	933,461
1221			SCHMAT-SNP	SNPD		29,370,967	28,016,700	1,354,267	-	1,354,267
1222			CUST	CN		-	-	-	-	-
1223			P	SGCT		938,633	878,373	60,260	-	60,260
1224			BOOKDEPR	SCHMDEXP		495,661,101	466,307,052	29,354,049	(1,265,966)	28,088,083
1225					B6	748,664,466	706,274,628	42,389,838	(513,056)	41,876,782
1226										
1227	TOTAL SCHEDULE - M ADDITIONS				B6	761,134,953	718,003,108	43,131,845	(513,056)	42,618,789
1228										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1229	SCHMDF	Deductions - Flow Through								
1230			SCHMDF	S		-	-	-	-	-
1231			SCHMDF	DGP		-	-	-	-	-
1232			SCHMDF	DGU		-	-	-	-	-
1233					B6	-	-	-	-	-
1234	SCHMDP	Deductions - Permanent								
1235			SCHMDP	S		-	-	-	-	-
1236			P	SE		4,395,479	4,105,973	289,507	-	289,507
1237			PTD	SNP		381,063	358,882	22,182	-	22,182
1238			SCHMDP	IBT		-	-	-	-	-
1239			P	SG		10,900,494	10,203,435	697,058	-	697,058
1240			SCHMDP-SO	SO		25,050,142	23,558,887	1,491,255	-	1,491,255
1241					B6	40,727,178	38,227,176	2,500,002	-	2,500,002
1242										
1243	SCHMDT	Deductions - Temporary								
1244			GP	S		68,145,601	66,295,851	1,849,750	-	1,849,750
1245			DPW	BADDEBT		4,973,203	4,793,777	179,426	-	179,426
1246			SCHMDT-SNP	SNP		62,812,294	59,155,973	3,656,321	-	3,656,321
1247			SCHMDT	CN		62,756	60,206	2,550	-	2,550
1248			SCHMDT	TROJD		38,625	36,142	2,483	-	2,483
1249			CUST	DGP		6,423	6,423	-	-	-
1250			P	SE		22,946,826	21,435,441	1,511,384	173,277	1,684,661
1251			SCHMDT-SG	SG		12,022,379	11,253,579	768,800	22,886	791,686
1252			SCHMDT-GPS	GPS		66,940,561	62,955,536	3,985,025	-	3,985,025
1253			SCHMDT-SO	SO		66,849,736	62,870,117	3,979,618	(9,209)	3,970,410
1254			TAXDEPR	TAXDEPR		604,113,141	568,336,344	35,776,797	5,324,116	41,100,913
1255			DPW	SNPD		-	-	-	-	-
1256					B6	908,911,545	857,199,389	51,712,156	5,511,070	57,223,226
1257										
1258	TOTAL SCHEDULE - M DEDUCTIONS				B6	949,638,723	895,426,565	54,212,158	5,511,070	59,723,228
1259										
1260	**TOTAL SCHEDULE - M ADJUSTMENTS**				B6	**(188,503,770)**	**(177,423,457)**	**(11,080,313)**	**(6,024,126)**	**(17,104,439)**
1261										
1262										
1263										
1264	40911	State Income Taxes								
1265			IBT	IBT		23,057,920	22,453,653	604,267	76,401	680,668
1266			IBT	IBT		-	-	-	-	-
1267		REC	P	SG		-	-	-	(54,393)	(54,393)
1268			IBT	IBT		-	-	-	-	-
1269	**Total State Tax Expense**					23,057,920	22,453,653	604,267	22,008	626,275
1270										
1271										
1272	Calculation of Taxable Income:									
1273		Operating Revenues				4,242,281,360	3,996,484,966	245,796,394	67,762,989	313,559,383
1274		Operating Deductions:								
1275		O & M Expenses				2,787,040,368	2,610,832,377	176,207,991	57,559,689	233,767,680
1276		Depreciation Expense				417,781,814	393,039,933	24,741,881	(1,941,351)	22,800,530
1277		Amortization Expense				64,157,451	60,972,032	3,185,419	128,110	3,313,529
1278		Taxes Other Than Income				101,472,747	96,815,682	4,657,065	630,882	5,287,947
1279		Interest & Dividends (AFUDC-Equity)				(40,906,060)	(38,524,907)	(2,381,153)	-	(2,381,153)
1280		Misc Revenue & Expense				(11,343,723)	(10,616,925)	(726,798)	564,190	(162,608)
1281		Total Operating Deductions				3,318,202,597	3,112,518,192	205,684,405	56,941,520	262,625,925
1282		Other Deductions:								
1283		Interest Deductions				287,448,113	270,715,679	16,732,434	3,114,498	19,846,932
1284		Interest on PCRBS				-	-	-	-	-
1285		Schedule M Adjustments				(188,503,770)	(177,423,457)	(11,080,313)	(6,024,126)	(17,104,439)
1286										
1287		Income Before State Taxes				448,126,879	435,827,638	12,299,242	1,682,845	13,982,087
1288										
1289		State Income Taxes				23,057,920	22,453,653	604,267	22,008	626,275
1290										
1291	Total Taxable Income					425,068,959	413,373,985	11,694,975	1,660,837	13,355,811
1292										
1293	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1294										
1295	Federal Income Tax - Calculated					148,774,136	144,680,895	4,093,241	581,293	4,674,534
1296										
1297	Adjustments to Calculated Tax:									
1298	40910	PMI	P	SE		-	-	-	-	-
1299	40910	REC	P	SG		-	-	-	(1,512,844)	(1,512,844)
1300	40910		P	SO		-	-	-	-	-
1301	40910	IRS Settle	LABOR	S		-	-	-	-	-
1302	**Federal Income Tax Expense**					148,774,136	144,680,895	4,093,241	(931,551)	3,161,690
1303										
1304	**Total Operating Expenses**					3,604,913,696	3,389,978,358	214,935,337	57,584,143	272,519,481

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Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1305	310	Land and Land Rights								
1306			P	SG		2,329,517	2,180,551	148,967	-	148,967
1307			P	SG		34,798,446	32,573,175	2,225,271	-	2,225,271
1308			P	SG		49,617,190	46,444,299	3,172,891	-	3,172,891
1309			P	S		-	-	-	-	-
1310			P	SSGCH		1,246,363	1,173,657	72,706	-	72,706
1311					B8	87,991,516	82,371,682	5,619,834	-	5,619,834
1312										
1313	311	Structures and Improvements								
1314			P	SG		235,801,003	220,722,139	15,078,864	-	15,078,864
1315			P	SG		328,398,258	307,398,039	21,000,219	-	21,000,219
1316			P	SG		177,328,983	165,989,253	11,339,729	-	11,339,729
1317			P	SSGCH		49,781,644	46,877,671	2,903,973	-	2,903,973
1318					B8	791,309,887	740,987,103	50,322,784	-	50,322,784
1319										
1320	312	Boiler Plant Equipment								
1321			P	SG		736,597,256	689,493,768	47,103,488	-	47,103,488
1322			P	SG		681,187,724	637,627,532	43,560,192	-	43,560,192
1323			P	SG		1,161,266,483	1,087,006,497	74,259,986	-	74,259,986
1324			P	SSGCH		225,983,471	212,800,905	13,182,566	-	13,182,566
1325					B8	2,805,034,933	2,626,928,701	178,106,232	-	178,106,232
1326										
1327	314	Turbogenerator Units								
1328			P	SG		149,324,012	139,775,128	9,548,884	-	9,548,884
1329			P	SG		148,143,206	138,669,831	9,473,375	-	9,473,375
1330			P	SG		395,314,559	370,035,216	25,279,343	4,285,120	29,564,463
1331			P	SSGCH		53,612,242	50,484,814	3,127,427	7,692,279	10,819,707
1332					B8	746,394,018	698,964,989	47,429,029	11,977,400	59,406,429
1333										
1334	315	Accessory Electric Equipment								
1335			P	SG		88,303,558	82,656,774	5,646,784	-	5,646,784
1336			P	SG		139,536,216	130,613,236	8,922,980	-	8,922,980
1337			P	SG		62,798,950	58,783,119	4,015,830	-	4,015,830
1338			P	SSGCH		46,958,470	44,219,185	2,739,285	-	2,739,285
1339					B8	337,597,194	316,272,314	21,324,879	-	21,324,879
1340										
1341										
1342										
1343	316	Misc Power Plant Equipment								
1344			P	SG		5,184,527	4,852,990	331,537	-	331,537
1345			P	SG		6,241,113	5,842,010	399,103	-	399,103
1346			P	SG		12,344,688	11,555,277	789,411	-	789,411
1347			P	SSGCH		3,144,722	2,961,277	183,445	-	183,445
1348					B8	26,915,050	25,211,554	1,703,496	-	1,703,496
1349										
1350	317	Steam Plant ARO								
1351			P	S		-	-	-	-	-
1352					B8	-	-	-	-	-
1353										
1354	SP	Unclassified Steam Plant - Account 300								
1355			P	SG		3,464,353	3,242,816	221,536	-	221,536
1356					B8	3,464,353	3,242,816	221,536	-	221,536
1357										
1358										
1359	**Total Steam Production Plant**				B8	**4,798,706,950**	**4,493,979,160**	**304,727,790**	**11,977,400**	**316,705,190**
1360										
1361										
1362	Summary of Steam Production Plant by Factor									
1363		S				-	-	-	-	-
1364		DGP				-	-	-	-	-
1365		DGU				-	-	-	-	-
1366		SG				4,417,980,040	4,135,461,651	282,518,389	4,285,120	286,803,509
1367		SSGCH				380,726,910	358,517,509	22,209,401	7,692,279	29,901,680
1368	Total Steam Production Plant by Factor					4,798,706,950	4,493,979,160	304,727,790	11,977,400	316,705,190
1369	320	Land and Land Rights								
1370			P	SG		-	-	-	-	-
1371			P	SG		-	-	-	-	-
1372					B8	-	-	-	-	-
1373										
1374	321	Structures and Improvements								
1375			P	SG		-	-	-	-	-
1376			P	SG	B8	-	-	-	-	-
1377						-	-	-	-	-

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1378										
1379	322	Reactor Plant Equipment								
1380			P	SG		-	-	-	-	-
1381			P	SG		-	-	-	-	-
1382					B8	-	-	-	-	-
1383										
1384	323	Turbogenerator Units								
1385			P	SG		-	-	-	-	-
1386			P	SG		-	-	-	-	-
1387					B8	-	-	-	-	-
1388										
1389	324	Land and Land Rights								
1390			P	SG		-	-	-	-	-
1391			P	SG		-	-	-	-	-
1392					B8	-	-	-	-	-
1393										
1394	325	Misc. Power Plant Equipment								
1395			P	SG		-	-	-	-	-
1396			P	SG		-	-	-	-	-
1397					B8	-	-	-	-	-
1398										
1399										
1400	NP	Unclassified Nuclear Plant - Acct 300								
1401			P	SG		-	-	-	-	-
1402					B8	-	-	-	-	-
1403										
1404										
1405	**Total Nuclear Production Plant**				B8	-	-	-	-	-
1406										
1407										
1408										
1409	Summary of Nuclear Production Plant by Factor									
1410		DGP				-	-	-	-	-
1411		DGU				-	-	-	-	-
1412		SG				-	-	-	-	-
1413										
1414	Total Nuclear Plant by Factor					-	-	-	-	-
1415										
1416	330	Land and Land Rights								
1417			P	SG		10,627,138	9,947,560	679,578	-	679,578
1418			P	SG		5,308,216	4,968,769	339,447	-	339,447
1419			P	SG		3,073,580	2,877,032	196,547	-	196,547
1420			P	SG		635,700	595,048	40,651	-	40,651
1421					B8	19,644,632	18,388,409	1,256,223	-	1,256,223
1422										
1423	331	Structures and Improvements								
1424			P	SG		21,635,235	20,251,718	1,383,517	-	1,383,517
1425			P	SG		5,395,695	5,050,654	345,041	-	345,041
1426			P	SG		49,188,594	46,043,111	3,145,483	-	3,145,483
1427			P	SG		6,885,619	6,445,302	440,318	-	440,318
1428					B8	83,105,144	77,790,785	5,314,359	-	5,314,359
1429										
1430	332	Reservoirs, Dams & Waterways								
1431			P	SG		154,814,949	144,914,933	9,900,015	-	9,900,015
1432			P	SG		20,883,264	19,547,833	1,335,431	-	1,335,431
1433			P	SG		73,687,929	68,975,776	4,712,152	878,829	5,590,981
1434			P	SG		33,645,550	31,494,004	2,151,546	343,623	2,495,169
1435					B8	283,031,691	264,932,547	18,099,144	1,222,452	19,321,596
1436										
1437	333	Water Wheel, Turbines, & Generators								
1438			P	SG		32,964,160	30,856,187	2,107,973	-	2,107,973
1439			P	SG		9,704,264	9,083,702	620,563	-	620,563
1440			P	SG		35,024,227	32,784,519	2,239,709	-	2,239,709
1441			P	SG		11,591,574	10,850,323	741,251	-	741,251
1442					B8	89,284,226	83,574,731	5,709,495	-	5,709,495
1443										
1444	334	Accessory Electric Equipment								
1445			P	SG		5,190,479	4,858,561	331,918	-	331,918
1446			P	SG		4,058,731	3,799,185	259,545	-	259,545
1447			P	SG		29,466,231	27,581,941	1,884,289	-	1,884,289
1448			P	SG		3,645,857	3,412,714	233,143	-	233,143
1449					B8	42,361,297	39,652,402	2,708,895	-	2,708,895
1450										

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1451										
1452										
1453	335	Misc. Power Plant Equipment								
1454			P	SG		1,371,951	1,284,218	87,733	-	87,733
1455			P	SG		200,192	187,391	12,802	-	12,802
1456			P	SG		984,383	921,435	62,949	-	62,949
1457			P	SG		15,123	14,156	967	-	967
1458					B8	2,571,649	2,407,199	164,450	-	164,450
1459										
1460	336	Roads, Railroads & Bridges								
1461			P	SG		4,638,647	4,342,017	296,629	-	296,629
1462			P	SG		836,256	782,780	53,476	-	53,476
1463			P	SG		7,732,926	7,238,426	494,501	-	494,501
1464			P	SG		591,550	553,722	37,828	-	37,828
1465					B8	13,799,379	12,916,944	882,435	-	882,435
1466										
1467	337	Hydro Plant ARO								
1468			P	S		-	-	-	-	-
1469					B8	-	-	-	-	-
1470										
1471	HP	Unclassified Hydro Plant - Acct 300								
1472			P	S		-	-	-	-	-
1473			P	SG		-	-	-	-	-
1474			P	SG		-	-	-	-	-
1475			P	SG		-	-	-	-	-
1476					B8	-	-	-	-	-
1477										
1478	Total Hydraulic Production Plant				B8	533,798,018	499,663,016	34,135,002	1,222,452	35,357,453
1479										
1480	Summary of Hydraulic Plant by Factor									
1481		S				-	-	-	-	-
1482		SG				533,798,018	499,663,016	34,135,002	1,222,452	35,357,453
1483		DGP				-	-	-	-	-
1484		DGU				-	-	-	-	-
1485	Total Hydraulic Plant by Factor					533,798,018	499,663,016	34,135,002	1,222,452	35,357,453
1486										
1487	340	Land and Land Rights								
1488			P	SG		21,542,430	20,164,847	1,377,583	-	1,377,583
1489			P	SG		-	-	-	-	-
1490			P	SSGCT		-	-	-	-	-
1491					B8	21,542,430	20,164,847	1,377,583	-	1,377,583
1492										
1493	341	Structures and Improvements								
1494			P	SG		76,609,247	71,710,284	4,898,963	-	4,898,963
1495			P	SG		170,926	159,996	10,930	-	10,930
1496			P	SSGCT		4,237,997	3,925,509	312,488	-	312,488
1497					B8	81,018,170	75,795,789	5,222,382	-	5,222,382
1498										
1499	342	Fuel Holders, Producers & Accessories								
1500			P	SG		16,813,666	15,738,475	1,075,190	-	1,075,190
1501			P	SG		121,339	113,580	7,759	-	7,759
1502			P	SSGCT		2,257,625	2,091,159	166,466	-	166,466
1503					B8	19,192,629	17,943,214	1,249,415	-	1,249,415
1504										
1505	343	Prime Movers								
1506			P	S		-	-	-	-	-
1507			P	SG		774,173	724,666	49,506	-	49,506
1508			P	SG		666,532,969	623,909,911	42,623,058	-	42,623,058
1509			P	SSGCT		51,317,832	47,533,918	3,783,914	(39,117)	3,744,797
1510					B8	718,624,974	672,168,495	46,456,479	(39,117)	46,417,361
1511										
1512	344	Generators								
1513			P	S		-	-	-	-	-
1514			P	SG		-	-	-	-	-
1515			P	SG		158,474,140	148,340,129	10,134,011	29,709,707	39,843,718
1516			P	SSGCT		15,873,643	14,703,202	1,170,441	-	1,170,441
1517					B8	174,347,783	163,043,331	11,304,452	29,709,707	41,014,159

REVISED PROTOCOL
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
345	Accessory Electric Plant								
		P	SG		70,789,297	66,262,504	4,526,792	-	4,526,792
		P	SG		156,586	146,573	10,013	-	10,013
		P	SSGCT		4,041,177	3,743,201	297,976	-	297,976
				B8	74,987,059	70,152,278	4,834,781	-	4,834,781
346	Misc. Power Plant Equipment								
		P	SG		5,181,032	4,849,719	331,314	-	331,314
		P	SG		11,813	11,058	755	-	755
				B8	5,192,845	4,860,776	332,069	-	332,069
347	Other Production ARO								
		P	S		-	-	-	-	-
				B8	-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Other Production Plant				B8	**1,094,905,891**	**1,024,128,731**	**70,777,161**	**29,670,590**	**100,447,750**
Summary of Other Production Plant by Factor									
	S				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				1,017,177,617	952,131,741	65,045,876	29,709,707	94,755,583
	SSGCT				77,728,274	71,996,989	5,731,285	(39,117)	5,692,168
Total of Other Production Plant by Factor					1,094,905,891	1,024,128,731	70,777,161	29,670,590	100,447,750
Experimental Plant									
103	Experimental Plant								
		P	SG		-	-	-	-	-
Total Experimental Production Plant				B8	-	-	-	-	-
Total Production Plant				B8	**6,427,410,860**	**6,017,770,907**	**409,639,952**	**42,870,441**	**452,510,393**
350	Land and Land Rights								
		T	SG		21,253,586	19,894,474	1,359,112	-	1,359,112
		T	SG		48,636,647	45,526,459	3,110,188	-	3,110,188
		T	SG		23,003,746	21,532,716	1,471,030	-	1,471,030
				B8	92,893,978	86,953,649	5,940,329	-	5,940,329
352	Structures and Improvements								
		T	S		-	-	-	-	-
		T	SG		7,680,455	7,189,310	491,145	-	491,145
		T	SG		18,272,147	17,103,690	1,168,456	-	1,168,456
		T	SG		33,546,557	31,401,342	2,145,215	-	2,145,215
				B8	59,499,159	55,694,342	3,804,817	-	3,804,817
353	Station Equipment								
		T	SG		134,359,329	125,767,397	8,591,931	-	8,591,931
		T	SG		196,780,332	184,196,739	12,583,593	-	12,583,593
		T	SG		663,784,064	621,336,791	42,447,273	(21,907)	42,425,366
				B8	994,923,724	931,300,927	63,622,797	(21,907)	63,600,890
354	Towers and Fixtures								
		T	SG		156,369,123	146,369,722	9,999,401	-	9,999,401
		T	SG		126,993,462	118,872,559	8,120,903	-	8,120,903
		T	SG		119,294,971	111,666,367	7,628,605	-	7,628,605
				B8	402,657,556	376,908,648	25,748,909	-	25,748,909
355	Poles and Fixtures								
		T	SG		68,811,064	64,410,775	4,400,289	-	4,400,289
		T	SG		118,660,645	111,072,604	7,588,041	-	7,588,041
		T	SG		331,313,252	310,126,627	21,186,625	7,690,436	28,877,061
				B8	518,784,962	485,610,006	33,174,956	7,690,436	40,865,391

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1587	356	Clearing and Grading								
1588			T	SG		207,662,334	194,382,865	13,279,469	-	13,279,469
1589			T	SG		158,693,877	148,545,815	10,148,063	-	10,148,063
1590			T	SG		312,230,054	292,263,750	19,966,304	-	19,966,304
1591					B8	678,586,266	635,192,430	43,393,835	-	43,393,835
1592										
1593	357	Underground Conduit								
1594			T	SG		6,371	5,964	407	-	407
1595			T	SG		162,746	152,339	10,407	-	10,407
1596			T	SG		3,108,283	2,909,516	198,767	-	198,767
1597					B8	3,277,400	3,067,819	209,581	-	209,581
1598										
1599	358	Underground Conductors								
1600			T	SG		-	-	-	-	-
1601			T	SG		1,018,663	953,522	65,141	-	65,141
1602			T	SG		6,301,423	5,898,463	402,960	-	402,960
1603					B8	7,320,085	6,851,985	468,101	-	468,101
1604										
1605	359	Roads and Trails								
1606			T	SG		1,897,971	1,776,600	121,370	-	121,370
1607			T	SG		497,979	466,134	31,844	-	31,844
1608			T	SG		9,087,425	8,506,307	581,117	-	581,117
1609					B8	11,483,374	10,749,042	734,332	-	734,332
1610										
1611	TP	Unclassified Trans Plant - Acct 300								
1612			T	SG		13,753,120	12,873,644	879,476	-	879,476
1613					B8	13,753,120	12,873,644	879,476	-	879,476
1614										
1615	TS0	Unclassified Trans Sub Plant - Acct 300								
1616			T	SG		-	-	-	-	-
1617					B8	-	-	-	-	-
1618										
1619	**Total Transmission Plant**				B8	**2,783,179,626**	**2,605,202,492**	**177,977,134**	**7,668,529**	**185,645,662**
1620	Summary of Transmission Plant by Factor									
1621		DGP				-	-	-	-	-
1622		DGU				-	-	-	-	-
1623		SG				2,783,179,626	2,605,202,492	177,977,134	7,668,529	185,645,662
1624	Total Transmission Plant by Factor					2,783,179,626	2,605,202,492	177,977,134	7,668,529	185,645,662
1625	360	Land and Land Rights								
1626			DPW	S		45,157,893	43,903,924	1,253,969	-	1,253,969
1627					B8	45,157,893	43,903,924	1,253,969	-	1,253,969
1628										
1629	361	Structures and Improvements								
1630			DPW	S		49,196,444	48,399,387	797,057	-	797,057
1631					B8	49,196,444	48,399,387	797,057	-	797,057
1632										
1633	362	Station Equipment								
1634			DPW	S		665,332,015	642,551,589	22,780,426	-	22,780,426
1635					B8	665,332,015	642,551,589	22,780,426	-	22,780,426
1636										
1637	363	Storage Battery Equipment								
1638			DPW	S		1,457,805	1,457,805	-	-	-
1639					B8	1,457,805	1,457,805	-	-	-
1640										
1641	364	Poles, Towers & Fixtures								
1642			DPW	S		820,538,196	766,677,922	53,860,274	2,953,713	56,813,987
1643					B8	820,538,196	766,677,922	53,860,274	2,953,713	56,813,987
1644										
1645	365	Overhead Conductors								
1646			DPW	S		595,871,504	563,419,932	32,451,572	-	32,451,572
1647					B8	595,871,504	563,419,932	32,451,572	-	32,451,572
1648										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1649	366	Underground Conduit								
1650			DPW	S		261,883,449	255,351,582	6,531,868	-	6,531,868
1651					B8	261,883,449	255,351,582	6,531,868	-	6,531,868
1652										
1653										
1654										
1655										
1656	367	Underground Conductors								
1657			DPW	S		624,968,245	603,524,381	21,443,864	-	21,443,864
1658					B8	624,968,245	603,524,381	21,443,864	-	21,443,864
1659										
1660	368	Line Transformers								
1661			DPW	S		939,974,448	880,623,990	59,350,458	-	59,350,458
1662					B8	939,974,448	880,623,990	59,350,458	-	59,350,458
1663										
1664	369	Services								
1665			DPW	S		483,572,023	459,755,269	23,816,753	-	23,816,753
1666					B8	483,572,023	459,755,269	23,816,753	-	23,816,753
1667										
1668	370	Meters								
1669			DPW	S		186,655,233	172,922,996	13,732,238	-	13,732,238
1670					B8	186,655,233	172,922,996	13,732,238	-	13,732,238
1671										
1672	371	Installations on Customers' Premises								
1673			DPW	S		8,864,929	8,705,243	159,686	-	159,686
1674					B8	8,864,929	8,705,243	159,686	-	159,686
1675										
1676	372	Leased Property								
1677			DPW	S		49,658	44,785	4,873	-	4,873
1678					B8	49,658	44,785	4,873	-	4,873
1679										
1680	373	Street Lights								
1681			DPW	S		58,180,189	57,610,017	570,172	-	570,172
1682					B8	58,180,189	57,610,017	570,172	-	570,172
1683										
1684	DP	Unclassified Dist Plant - Acct 300								
1685			DPW	S		26,631,530	25,285,133	1,346,397	-	1,346,397
1686					B8	26,631,530	25,285,133	1,346,397	-	1,346,397
1687										
1688	DS0	Unclassified Dist Sub Plant - Acct 300								
1689			DPW	S		-	-	-	-	-
1690					B8	-	-	-	-	-
1691										
1692										
1693	**Total Distribution Plant**				B8	**4,768,333,561**	**4,530,233,954**	**238,099,607**	**2,953,713**	**241,053,320**
1694										
1695	Summary of Distribution Plant by Factor									
1696		S				4,768,333,561	4,530,233,954	238,099,607	2,953,713	241,053,320
1697										
1698	Total Distribution Plant by Factor					4,768,333,561	4,530,233,954	238,099,607	2,953,713	241,053,320

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1699	389	Land and Land Rights								
1700			G-SITUS	S		8,429,002	8,231,363	197,639	-	197,639
1701			CUST	CN		1,128,506	1,082,646	45,860	-	45,860
1702			G-DGU	SG		332	311	21	-	21
1703			G-SG	SG		1,228	1,149	78	-	78
1704			PTD	SO		5,598,055	5,264,798	333,257	-	333,257
1705					B8	15,157,123	14,580,268	576,855	-	576,855
1706										
1707	390	Structures and Improvements								
1708			G-SITUS	S		104,122,753	94,472,779	9,649,974	-	9,649,974
1709			G-DGP	SG		358,921	335,969	22,952	-	22,952
1710			G-DGU	SG		1,575,372	1,474,631	100,741	-	100,741
1711			CUST	CN		11,928,570	11,443,822	484,748	-	484,748
1712			G-SG	SG		3,852,952	3,606,566	246,386	-	246,386
1713			PTD	SO		103,859,576	97,676,732	6,182,844	-	6,182,844
1714					B8	225,698,145	209,010,499	16,687,646	-	16,687,646
1715										
1716	391	Office Furniture & Equipment								
1717			G-SITUS	S		15,431,688	14,440,532	991,155	-	991,155
1718			G-DGP	SG		313,263	293,231	20,032	-	20,032
1719			G-DGU	SG		265,444	248,470	16,974	-	16,974
1720			CUST	CN		6,060,597	5,814,309	246,288	-	246,288
1721			G-SG	SG		5,202,621	4,869,927	332,694	-	332,694
1722			P	SE		160,376	149,812	10,563	-	10,563
1723			PTD	SO		72,507,393	68,190,970	4,316,423	-	4,316,423
1724			G-SG	SSGCH		259,952	244,788	15,164	-	15,164
1725			G-SG	SSGCT		10,042	9,301	740	-	740
1726					B8	100,211,376	94,261,341	5,950,035	-	5,950,035
1727										
1728	392	Transportation Equipment								
1729			G-SITUS	S		70,161,210	65,325,868	4,835,342	-	4,835,342
1730			PTD	SO		8,887,477	8,358,399	529,079	-	529,079
1731			G-SG	SG		14,491,858	13,565,141	926,717	(3,124)	923,593
1732			CUST	CN		9,539	9,152	388	-	388
1733			G-DGU	SG		1,094,538	1,024,545	69,993	-	69,993
1734			P	SE		747,710	698,462	49,248	-	49,248
1735			G-DGP	SG		160,452	150,191	10,260	-	10,260
1736			G-SG	SSGCH		354,721	334,029	20,692	-	20,692
1737			G-DGU	SSGCT		52,066	48,227	3,839	-	3,839
1738					B8	95,959,571	89,514,013	6,445,558	(3,124)	6,442,434
1739										
1740	393	Stores Equipment								
1741			G-SITUS	S		8,851,742	8,227,157	624,585	-	624,585
1742			G-DGP	SG		335,670	314,204	21,465	-	21,465
1743			G-DGU	SG		663,132	620,726	42,406	-	42,406
1744			PTD	SO		494,538	465,097	29,440	-	29,440
1745			G-SG	SG		2,803,966	2,624,659	179,306	-	179,306
1746			G-DGU	SSGCT		106,993	99,104	7,889	-	7,889
1747					B8	13,256,040	12,350,948	905,091	-	905,091

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1748										
1749	394	Tools, Shop & Garage Equipment								
1750			G-SITUS	S		30,655,179	29,077,781	1,577,397	-	1,577,397
1751			G-DGP	SG		2,939,080	2,751,134	187,947	-	187,947
1752			G-SG	SG		17,437,638	16,322,546	1,115,092	27,481	1,142,572
1753			PTD	SO		4,173,558	3,925,103	248,455	350,472	598,927
1754			P	SE		7,106	6,638	468	-	468
1755			G-DGU	SG		4,305,862	4,030,513	275,349	-	275,349
1756			G-SG	SSGCH		2,003,148	1,886,296	116,852	-	116,852
1757			G-SG	SSGCT		70,469	65,273	5,196	-	5,196
1758					B8	61,592,041	58,065,285	3,526,756	377,952	3,904,708
1759										
1760	395	Laboratory Equipment								
1761			G-SITUS	S		26,594,275	25,285,064	1,309,211	-	1,309,211
1762			G-DGP	SG		69,613	65,162	4,452	-	4,452
1763			G-DGU	SG		690,785	646,611	44,174	-	44,174
1764			PTD	SO		5,566,385	5,235,014	331,371	-	331,371
1765			P	SE		42,438	39,643	2,795	-	2,795
1766			G-SG	SG		5,552,332	5,197,274	355,057	-	355,057
1767			G-SG	SSGCH		244,754	230,476	14,278	-	14,278
1768			G-SG	SSGCT		110,119	101,999	8,120	-	8,120
1769					B8	38,870,700	36,801,243	2,069,457	-	2,069,457
1770										
1771	396	Power Operated Equipment								
1772			G-SITUS	S		89,014,469	82,429,611	6,584,858	-	6,584,858
1773			G-DGP	SG		1,017,722	952,641	65,081	-	65,081
1774			G-SG	SG		27,240,493	25,498,534	1,741,959	-	1,741,959
1775			PTD	SO		1,772,743	1,667,210	105,533	-	105,533
1776			G-DGU	SG		2,369,618	2,218,087	151,531	-	151,531
1777			P	SE		73,823	68,961	4,862	-	4,862
1778			P	SSGCT		-	-	-	-	-
1779			G-SG	SSGCH		724,648	682,376	42,272	-	42,272
1780					B8	122,213,516	113,517,420	8,696,096	-	8,696,096
1781	397	Communication Equipment								
1782			COM_EQ	S		106,085,949	99,833,157	6,252,792	-	6,252,792
1783			COM_EQ	SG		5,733,819	5,367,156	366,663	-	366,663
1784			COM_EQ	SG		10,815,866	10,124,220	691,647	-	691,647
1785			COM_EQ	SO		47,820,936	44,974,117	2,846,819	-	2,846,819
1786			COM_EQ	CN		4,543,876	4,359,224	184,652	-	184,652
1787			COM_EQ	SG		60,376,453	56,515,536	3,860,918	-	3,860,918
1788			COM_EQ	SE		108,187	101,061	7,126	-	7,126
1789			COM_EQ	SSGCH		914,651	861,296	53,355	-	53,355
1790			COM_EQ	SSGCT		51,265	47,485	3,780	-	3,780
1791					B8	236,451,003	222,183,251	14,267,752	-	14,267,752
1792										
1793	398	Misc. Equipment								
1794			G-SITUS	S		1,133,655	1,072,772	60,883	-	60,883
1795			G-DGP	SG		24,300	22,746	1,554	-	1,554
1796			G-DGU	SG		23,636	22,125	1,511	-	1,511
1797			CUST	CN		189,588	181,884	7,704	-	7,704
1798			PTD	SO		3,108,758	2,923,691	185,067	-	185,067
1799			P	SE		3,531	3,299	233	-	233
1800			G-SG	SG		1,164,094	1,089,653	74,441	-	74,441
1801			G-SG	SSGCT		2,650	2,455	195	-	195
1802					B8	5,650,213	5,318,624	331,588	-	331,588
1803										
1804	399	Coal Mine								
1805			P	SE		257,696,236	240,723,168	16,973,068	12,163,099	29,136,167
1806	MP		P	SE		-	-	-	-	-
1807					B8	257,696,236	240,723,168	16,973,068	12,163,099	29,136,167
1808										
1809	399L	WIDCO Capital Lease								
1810			P	SE	B8	-	-	-	-	-
1811						-	-	-	-	-
1812										
1813		Remove Capital Leases				-	-	-	-	-
1814					B8	-	-	-	-	-
1815										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1816	1011390	General Capital Leases								
1817			G-SITUS	S		7,306,030	7,306,030	-	-	-
1818			P	SG		12,411,745	11,618,046	793,699	-	793,699
1819			PTD	SO		12,902,451	12,134,358	768,093	-	768,093
1820					B9	32,620,226	31,058,434	1,561,792	-	1,561,792
1821										
1822		Remove Capital Leases				(32,620,226)	(31,058,434)	(1,561,792)	-	(1,561,792)
1823						-	-	-	-	-
1824										
1825	1011346	General Gas Line Capital Leases								
1826			P	SG		-	-	-	-	-
1827					B9	-	-	-	-	-
1828										
1829		Remove Capital Leases				-	-	-	-	-
1830						-	-	-	-	-
1831										
1832	GP	Unclassified Gen Plant - Acct 300								
1833			G-SITUS	S		-	-	-	-	-
1834			PTD	SO		450,243	423,439	26,803	-	26,803
1835			CUST	CN		-	-	-	-	-
1836			G-SG	SG		-	-	-	-	-
1837			G-DGP	SG		-	-	-	-	-
1838			G-DGU	SG		-	-	-	-	-
1839					B8	450,243	423,439	26,803	-	26,803
1840										
1841	399G	Unclassified Gen Plant - Acct 300								
1842			G-SITUS	S		-	-	-	-	-
1843			PTD	SO		-	-	-	-	-
1844			G-SG	SG		-	-	-	-	-
1845			G-DGP	SG		-	-	-	-	-
1846			G-DGU	SG		-	-	-	-	-
1847					B8	-	-	-	-	-
1848										
1849	**Total General Plant**				B8	**1,173,206,205**	**1,096,749,500**	**76,456,705**	**12,537,928**	**88,994,633**
1850										
1851	Summary of General Plant by Factor									
1852		S				467,785,952	435,702,115	32,083,837	-	32,083,837
1853		DGP				-	-	-	-	-
1854		DGU				-	-	-	-	-
1855		SG				183,292,804	171,571,704	11,721,100	24,357	11,745,457
1856		SO				267,142,113	251,238,929	15,903,184	350,472	16,253,656
1857		SE				258,839,407	241,791,044	17,048,363	12,163,099	29,211,462
1858		CN				23,860,677	22,891,037	969,640	-	969,640
1859		DEU				-	-	-	-	-
1860		SSGCT				403,604	373,844	29,760	-	29,760
1861		SSGCH				4,501,874	4,239,261	262,613	-	262,613
1862		Less Capital Leases				(32,620,226)	(31,058,434)	(1,561,792)	-	(1,561,792)
1863	Total General Plant by Factor					1,173,206,205	1,096,749,500	76,456,705	12,537,928	88,994,633
1864	301	Organization								
1865			I-SITUS	S		-	-	-	-	-
1866			PTD	SO		-	-	-	-	-
1867			I-SG	SG		-	-	-	-	-
1868					B8	-	-	-	-	-
1869	302	Franchise & Consent								
1870			I-SITUS	S		1,000,000	-	1,000,000	-	1,000,000
1871			I-SG	SG		2,945,256	2,756,915	188,342	-	188,342
1872			I-SG	SG		62,829,189	58,811,425	4,017,764	1,213,382	5,231,146
1873			I-SG	SG		9,471,942	8,866,236	605,706	(14,785)	590,922
1874			I-DGP	SG		1,422,439	1,331,478	90,961	-	90,961
1875			I-DGU	SG		640,289	599,344	40,945	-	40,945
1876					B8	78,309,116	72,365,398	5,943,718	1,198,597	7,142,315
1877										

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1878	303	Miscellaneous Intangible Plant								
1879			I-SITUS	S		1,533,253	1,140,872	392,381	-	392,381
1880			I-SG	SG		61,669,612	57,726,000	3,943,612	-	3,943,612
1881			PTD	SO		383,450,837	360,623,701	22,827,136	(70,827)	22,756,309
1882			P	SE		2,873,331	2,684,080	189,251	-	189,251
1883			CUST	CN		107,447,682	103,081,270	4,366,412	-	4,366,412
1884			P	SG		344,575	322,541	22,035	-	22,035
1885			I-DGP	SSGCT		-	-	-	-	-
1886					B8	557,319,289	525,578,463	31,740,826	(70,827)	31,670,000
1887	303	Less Non-Utility Plant								
1888			I-SITUS	S		-	-	-	-	-
1889						557,319,289	525,578,463	31,740,826	(70,827)	31,670,000
1890	IP	Unclassified Intangible Plant - Acct 300								
1891			I-SITUS	S		-	-	-	-	-
1892			I-SG	SG		-	-	-	-	-
1893			I-DGU	SG		-	-	-	-	-
1894			PTD	SO		-	-	-	-	-
1895						-	-	-	-	-
1896										
1897	**Total Intangible Plant**				B8	**635,628,405**	**597,943,861**	**37,684,544**	**1,127,770**	**38,812,314**
1898										
1899	Summary of Intangible Plant by Factor									
1900		S				2,533,253	1,140,872	1,392,381	-	1,392,381
1901		DGP				-	-	-	-	-
1902		DGU				-	-	-	-	-
1903		SG				139,323,303	130,413,938	8,909,365	1,198,597	10,107,962
1904		SO				383,450,837	360,623,701	22,827,136	(70,827)	22,756,309
1905		CN				107,447,682	103,081,270	4,366,412	-	4,366,412
1906		SSGCT				-	-	-	-	-
1907		SSGCH				-	-	-	-	-
1908		SE				2,873,331	2,684,080	189,251	-	189,251
1909	Total Intangible Plant by Factor					635,628,405	597,943,861	37,684,544	1,127,770	38,812,314
1910	Summary of Unclassified Plant (Account 106)									
1911		DP				26,631,530	25,285,133	1,346,397	-	1,346,397
1912		DS0				-	-	-	-	-
1913		GP				450,243	423,439	26,803	-	26,803
1914		HP				-	-	-	-	-
1915		NP				-	-	-	-	-
1916		OP				-	-	-	-	-
1917		TP				13,753,120	12,873,644	879,476	-	879,476
1918		TS0				-	-	-	-	-
1919		IP				-	-	-	-	-
1920		MP								
1921		SP				3,464,353	3,242,816	221,536	-	221,536
1922	Total Unclassified Plant by Factor					44,299,245	41,825,032	2,474,213	-	2,474,213
1923										
1924	**Total Electric Plant In Service**				B8	**15,787,758,656**	**14,847,900,714**	**939,857,942**	**67,158,381**	**1,007,016,323**

REVISED PROTOCOL
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1925	Summary of Electric Plant by Factor									
1926		S				5,238,652,766	4,967,076,941	271,575,825	2,953,713	274,529,538
1927		SE				261,712,737	244,475,124	17,237,614	12,163,099	29,400,713
1928		DGU				-	-	-	-	-
1929		DGP				-	-	-	-	-
1930		SG				9,074,751,408	8,494,444,543	580,306,865	44,108,762	624,415,627
1931		SO				650,592,949	611,862,629	38,730,320	279,645	39,009,965
1932		CN				131,308,359	125,972,307	5,336,051	-	5,336,051
1933		DEU				-	-	-	-	-
1934		SSGCH				385,228,784	362,756,769	22,472,014	7,692,279	30,164,294
1935		SSGCT				78,131,878	72,370,833	5,761,044	(39,117)	5,721,927
1936		Less Capital Leases				(32,620,226)	(31,058,434)	(1,561,792)	-	(1,561,792)
1937						15,787,758,656	14,847,900,714	939,857,942	67,158,381	1,007,016,323
1938	105	Plant Held For Future Use								
1939			DPW	S		1,375,461	1,375,461	-	-	-
1940			P	SG		-	-	-	-	-
1941			T	SG		6,677,614	6,250,597	427,016	(427,016)	-
1942			P	SG		-	-	-	-	-
1943			P	SE		476,507	445,122	31,385	(31,385)	-
1944			G	SG		-	-	-	-	-
1945										
1946										
1947	Total Plant Held For Future Use				B10	8,529,582	8,071,181	458,401	(458,401)	-
1948										
1949	114	Electric Plant Acquisition Adjustments								
1950			P	S		-	-	-	-	-
1951			P	SG		142,633,069	133,512,053	9,121,016	-	9,121,016
1952			P	SG		14,560,711	13,629,591	931,120	-	931,120
1953	Total Electric Plant Acquisition Adjustment				B15	157,193,780	147,141,644	10,052,135	-	10,052,135
1954										
1955	115	Accum Provision for Asset Acquisition Adjustments								
1956			P	S		-	-	-	-	-
1957			P	SG		(72,056,951)	(67,449,095)	(4,607,856)	-	(4,607,856)
1958			P	SG		(10,571,540)	(9,895,517)	(676,023)	-	(676,023)
1959					B15	(82,628,491)	(77,344,612)	(5,283,878)	-	(5,283,878)
1960										
1961	120	Nuclear Fuel								
1962			P	SE		-	-	-	-	-
1963	Total Nuclear Fuel				B15	-	-	-	-	-
1964										
1965	124	Weatherization								
1966			DMSC	S		5,072,805	5,032,634	40,171	-	40,171
1967			DMSC	SO		(2,463)	(2,316)	(147)	-	(147)
1968					B16	5,070,342	5,030,318	40,025	-	40,025
1969										
1970	182W	Weatherization								
1971			DMSC	S		6,751,640	659,758	6,091,882	-	6,091,882
1972			DMSC	SG		-	-	-	-	-
1973			DMSC	SGCT		-	-	-	-	-
1974			DMSC	SO		-	-	-	-	-
1975					B16	6,751,640	659,758	6,091,882	-	6,091,882
1976										
1977	186W	Weatherization								
1978			DMSC	S		-	-	-	-	-
1979			DMSC	CN		-	-	-	-	-
1980			DMSC	CNP		-	-	-	-	-
1981			DMSC	SG		-	-	-	-	-
1982			DMSC	SO		-	-	-	-	-
1983					B16	-	-	-	-	-
1984										
1985	Total Weatherization				B16	11,821,982	5,690,076	6,131,906	-	6,131,906

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1986										
1987	151	Fuel Stock								
1988			P	DEU		-	-	-	-	-
1989			P	SE		85,712,130	80,066,732	5,645,398	900,265	6,545,663
1990			P	SSECT		-	-	-	-	-
1991			P	SSECH		4,570,393	4,294,265	276,127	156,249	432,376
1992	Total Fuel Stock				B13	90,282,522	84,360,997	5,921,525	1,056,514	6,978,039
1993										
1994	152	Fuel Stock - Undistributed								
1995			P	SE		-	-	-	-	-
1996						-	-	-	-	-
1997										
1998	25316	DG&T Working Capital Deposit								
1999			P	SE		(398,000)	(371,786)	(26,214)	-	(26,214)
2000					B13	(398,000)	(371,786)	(26,214)	-	(26,214)
2001										
2002	25317	DG&T Working Capital Deposit								
2003			P	SE		(1,398,721)	(1,306,594)	(92,126)	-	(92,126)
2004					B13	(1,398,721)	(1,306,594)	(92,126)	-	(92,126)
2005										
2006	25319	Provo Working Capital Deposit								
2007			P	SE		-	-	-	-	-
2008						-	-	-	-	-
2009										
2010		Total Fuel Stock			B13	88,485,802	82,682,617	5,803,185	1,056,514	6,859,699
2011	154	Materials and Supplies								
2012			MSS	S		70,044,166	65,887,854	4,156,312	-	4,156,312
2013			MSS	SG		1,854,615	1,736,017	118,598	-	118,598
2014			MSS	SE		3,861,454	3,607,121	254,333	-	254,333
2015			MSS	SO		124,020	116,637	7,383	-	7,383
2016			MSS	SNPPS		68,638,749	64,276,193	4,362,557	-	4,362,557
2017			MSS	SNPPH		(21,081)	(19,733)	(1,348)	-	(1,348)
2018			MSS	SNPD		(4,610,980)	(4,398,372)	(212,608)	-	(212,608)
2019			MSS	SNPT		-	-	-	-	-
2020			MSS	SG		-	-	-	-	-
2021			MSS	SG		-	-	-	-	-
2022			MSS	SSGCT		-	-	-	-	-
2023			MSS	SNPP		-	-	-	-	-
2024			MSS	SSGCH		-	-	-	-	-
2025	Total Materials and Supplies				B13	139,890,944	131,205,717	8,685,227	-	8,685,227
2026										
2027	163	Stores Expense Undistributed								
2028			MSS	SO		-	-	-	-	-
2029										
2030					B13	-	-	-	-	-
2031										
2032	25318	Provo Working Capital Deposit								
2033			MSS	SNPPS		(273,000)	(255,649)	(17,351)	-	(17,351)
2034										
2035					B13	(273,000)	(255,649)	(17,351)	-	(17,351)
2036										
2037		Total Materials & Supplies			B13	139,617,944	130,950,068	8,667,876	-	8,667,876
2038										
2039	165	Prepayments								
2040			DMSC	S		2,901,782	2,737,400	164,382	-	164,382
2041			GP	GPS		8,255,999	7,764,513	491,486	-	491,486
2042			PT	SG		3,874,108	3,626,369	247,739	-	247,739
2043			P	SE		3,238,141	3,024,862	213,279	-	213,279
2044			PTD	SO		18,992,151	17,861,533	1,130,618	-	1,130,618
2045	Total Prepayments				B15	37,262,181	35,014,677	2,247,505	-	2,247,505
2046										

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2047	182M	Misc Regulatory Assets								
2048			DDS2	S		51,948,280	52,252,361	(304,080)	6,759	(297,321)
2049			DEFSG	SG		3,546,418	3,319,634	226,784	-	226,784
2050			P	SGCT		11,317,786	10,591,189	726,597	-	726,597
2051			DEFSG	SG-P		-	-	-	182,545	182,545
2052			P	SE		0	0	0	-	0
2053			P	SSGCT		-	-	-	-	-
2054			DDSO2	SO		6,550,280	6,160,336	389,943	-	389,943
2055					B11	73,362,764	72,323,519	1,039,245	189,304	1,228,549
2056										
2057	186M	Misc Deferred Debits								
2058			LABOR	S		4,270,905	4,270,905	-	-	-
2059			P	SG		-	-	-	-	-
2060			P	SG		-	-	-	-	-
2061			DEFSG	SG		35,922,452	33,625,304	2,297,148	-	2,297,148
2062			LABOR	SO		196,247	184,564	11,683	-	11,683
2063			P	SE		6,941,114	6,483,940	457,174	-	457,174
2064			P	SNPPS		-	-	-	-	-
2065			GP	EXCTAX		-	-	-	-	-
2066	**Total Misc. Deferred Debits**				B11	47,330,718	44,564,714	2,766,005	-	2,766,005
2067										
2068	Working Capital									
2069	CWC	Cash Working Capital								
2070			CWC	S		53,184,798	50,597,090	2,587,708	798,796	3,386,504
2071			CWC	SO		-	-	-	-	-
2072			CWC	SE		-	-	-	-	-
2073					B14	53,184,798	50,597,090	2,587,708	798,796	3,386,504
2074										
2075	OWC	Other Work. Cap.								
2076	131	Cash	GP	SNP		22,999,473	21,660,667	1,338,806	(1,338,806)	0
2077	135	Working Funds	GP	SG		2,691	2,519	172	-	172
2078	141	Notes Receivabl	GP	SO		918,460	863,783	54,677	-	54,677
2079	143	Other A/R	GP	SO		16,607,230	15,618,588	988,642	-	988,642
2080	232	A/P	PTD	S		-	-	-	-	-
2081	232	A/P	PTD	SO		(1,278,895)	(1,202,762)	(76,134)	-	(76,134)
2082	232	A/P	P	SE		(1,216,083)	(1,135,986)	(80,097)	-	(80,097)
2083	232	A/P	T	SG		2	2	0	-	0
2084	2533	Other Misc. Df. Crd.	P	S		-	-	-	-	-
2085	2533	Other Misc. Df. Crd.	P	SE		(5,605,322)	(5,236,130)	(369,192)	-	(369,192)
2086	230	Asset Retir. Oblig.	P	SE		(2,401,443)	(2,243,273)	(158,170)	-	(158,170)
2087	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2088	254105	ARO Reg Liability	P	S		(30,363)	(30,363)	-	-	-
2089	254105	ARO Reg Liability	P	SE		(437,406)	(408,596)	(28,810)	-	(28,810)
2090	2533	Cholla Reclamatior	P	SSECH		-	-	-	-	-
2091					B14	29,558,343	27,888,450	1,669,893	(1,338,806)	331,088
2092										
2093	**Total Working Capital**				B14	82,743,141	78,485,539	4,257,602	(540,010)	3,717,592
2094	Miscellaneous Rate Base									
2095	18221	Unrec Plant & Reg Study Costs								
2096			P	S		-	-	-	-	-
2097										
2098					B15	-	-	-	-	-
2099										
2100	18222	Nuclear Plant - Trojan								
2101			P	S		(1,231,660)	(1,231,660)	-	-	-
2102			P	TROJP		2,938,099	2,749,359	188,740	-	188,740
2103			P	TROJD		4,287,665	4,012,011	275,654	-	275,654
2104					B15	5,994,104	5,529,710	464,394	-	464,394
2105										
2106										

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2107										
2108	1869	Misc Deferred Debits-Trojan								
2109			P	S		-	-	-	-	-
2110			P	SNPPN		-	-	-	-	-
2111					B15	-	-	-	-	-
2112										
2113	Total Miscellaneous Rate Base				B15	5,994,104	5,529,710	464,394	-	464,394
2114										
2115	Total Rate Base Additions				B15	569,713,507	533,109,133	36,604,375	247,407	36,851,782
2116	235	Customer Service Deposits								
2117			CUST	S		-	-	-	-	-
2118			CUST	CN		-	-	-	-	-
2119	Total Customer Service Deposits				B15	-	-	-	-	-
2120										
2121	2281	Prop Ins	PTD	SO		(709,335)	(667,107)	(42,227)	-	(42,227)
2122	2282	Inj & Dam	PTD	SO		(4,671,915)	(4,393,792)	(278,123)	-	(278,123)
2123	2283	Pen & Ben	PTD	SO		(41,762,931)	(39,276,750)	(2,486,181)	-	(2,486,181)
2124	2283	Pen & Ben	PTD	S		-	-	-	-	-
2125	254	Ins Prov	PTD	SO		(1,116,557)	(1,050,088)	(66,470)	-	(66,470)
2126					B15	(48,260,737)	(45,387,737)	(2,873,000)	-	(2,873,000)
2127										
2128	22844	Accum Hydro Relicensing Obligation								
2129			P	S		-	-	-	-	-
2130			P	SG		-	-	-	-	-
2131					B15	-	-	-	-	-
2132										
2133	22842	Prv-Trojan	P	TROJD		(2,526,679)	(2,364,239)	(162,440)	-	(162,440)
2134	230	ARO	P	TROJP		(2,325,760)	(2,176,356)	(149,404)	-	(149,404)
2135	254105	ARO	P	TROJP		(849,801)	(795,211)	(54,590)	-	(54,590)
2136	254		P	S		125,999	125,999	-	-	-
2137					B15	(5,576,241)	(5,209,807)	(366,434)	-	(366,434)
2138										
2139	252	Customer Advances for Construction								
2140			DPW	S		(11,982,333)	(11,956,287)	(26,046)	(62,170)	(88,217)
2141			DPW	SE		-	-	-	-	-
2142			T	SG		(1,771,936)	(1,658,626)	(113,311)	(183,472)	(296,783)
2143			DPW	SO		-	-	-	-	-
2144			CUST	CN		(160,506)	(153,983)	(6,523)	6,523	(0)
2145	Total Customer Advances for Construction				B19	(13,914,775)	(13,768,896)	(145,880)	(239,120)	(384,999)
2146										
2147	25398	SO2 Emissions								
2148			P	SE		-	-	-	(2,350,872)	(2,350,872)
2149					B19	-	-	-	(2,350,872)	(2,350,872)
2150										
2151	25399	Other Deferred Credits								
2152			P	S		(5,101,539)	(5,024,068)	(77,471)	-	(77,471)
2153			LABOR	SO		(798,561)	(751,022)	(47,539)	(958,997)	(1,006,536)
2154			P	SG		(13,676,816)	(12,802,219)	(874,597)	-	(874,597)
2155			P	SE		(3,080,207)	(2,877,330)	(202,877)	-	(202,877)
2156					B19	(22,657,122)	(21,454,639)	(1,202,483)	(958,997)	(2,161,480)

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2157										
2158	190	Accumulated Deferred Income Taxes								
2159			P	S		10,233,594	9,875,889	357,705	(166,075)	191,630
2160			CUST	CN		124,106	119,063	5,043	-	5,043
2161			LABOR	SO		71,280,601	67,037,210	4,243,391	(58,787)	4,184,605
2162			P	DGP		1,587	1,587	-	-	-
2163			CUST	BADDEBT		3,783,186	3,646,694	136,492	-	136,492
2164			P	TROJD		7,466	6,986	480	-	480
2165			P	SG		23,715,219	22,198,693	1,516,527	-	1,516,527
2166			P	SE		14,306,239	13,363,964	942,275	892,158	1,834,433
2167			PTD	SNP		10,657	10,037	620	-	620
2168			DPW	SNPD		758,586	723,609	34,978	-	34,978
2169			P	SSGCT		1,252,667	1,160,302	92,365	-	92,365
2170	Total Accum Deferred Income Taxes				B19	125,473,911	118,144,033	7,329,878	667,296	7,997,174
2171										
2172	281	Accumulated Deferred Income Taxes								
2173			P	S		-	-	-	-	-
2174			PT	DGP		(150,087)	(150,087)	-	-	-
2175			T	SNPT		-	-	-	-	-
2176					B19	(150,087)	(150,087)	-	-	-
2177										
2178	282	Accumulated Deferred Income Taxes								
2179			GP	S		(2,761,061)	(2,506,527)	(254,534)	-	(254,534)
2180			ACCMDIT	DITBAL		(1,278,405,455)	(1,194,550,780)	(83,854,675)	(1,429,525)	(85,284,200)
2181			PT	DGP		-	-	-	-	-
2182			LABOR	SO		(14,444,370)	(13,584,485)	(859,885)	-	(859,885)
2183			PTD	SNP		-	-	-	-	-
2184			P	SE		(11,511,381)	(10,753,188)	(758,193)	-	(758,193)
2185			P	SG		1,557,280	1,457,696	99,584	43,737	143,321
2186					B19	(1,305,564,986)	(1,219,937,283)	(85,627,703)	(1,385,788)	(87,013,491)
2187										
2188	283	Accumulated Deferred Income Taxes								
2189			GP	S		(33,186,298)	(32,781,705)	(404,593)	-	(404,593)
2190			P	SG		(8,736,115)	(8,177,463)	(558,652)	(134,213)	(692,865)
2191			P	SE		(14,204,598)	(13,269,018)	(935,581)	-	(935,581)
2192			LABOR	SO		(4,572,640)	(4,300,427)	(272,213)	-	(272,213)
2193			GP	GPS		(21,483,987)	(20,205,028)	(1,278,959)	-	(1,278,959)
2194			PTD	SNP		(8,826,525)	(8,312,730)	(513,794)	-	(513,794)
2195			P	TROJD		(110,766)	(103,645)	(7,121)	-	(7,121)
2196			P	SSGCT		-	-	-	-	-
2197			P	SGCT		(3,085,875)	(2,887,763)	(198,112)	-	(198,112)
2198			P	SSGCH		-	-	-	-	-
2199					B19	(94,206,804)	(90,037,779)	(4,169,025)	(134,213)	(4,303,238)
2200										
2201	Total Accum Deferred Income Tax				B19	(1,274,447,966)	(1,191,981,116)	(82,466,850)	(852,704)	(83,319,555)
2202	255	Accumulated Investment Tax Credit								
2203			PTD	S		-	-	-	-	-
2204			PTD	ITC84		(3,199,757)	(3,199,757)	-	-	-
2205			PTD	ITC85		(4,741,072)	(4,741,072)	-	-	-
2206			PTD	ITC86		(2,096,319)	(2,096,319)	-	-	-
2207			PTD	ITC88		(296,316)	(296,316)	-	-	-
2208			PTD	ITC89		(634,042)	(634,042)	-	-	-
2209			PTD	ITC90		(387,846)	(333,619)	(54,227)	-	(54,227)
2210			PTD	IBT		-	-	-	(62,633)	(62,633)
2211	Total Accumlated ITC				B19	(11,355,352)	(11,301,125)	(54,227)	(62,633)	(116,859)
2212										
2213	Total Rate Base Deductions					(1,376,212,194)	(1,289,103,320)	(87,108,874)	(4,464,326)	(91,573,200)
2214										

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2215										
2216										
2217	108SP	Steam Prod Plant Accumulated Depr								
2218			P	S		-	-	-	-	-
2219			P	SG		(837,394,016)	(783,844,836)	(53,549,180)	-	(53,549,180)
2220			P	SG		(911,904,525)	(853,590,591)	(58,313,934)	-	(58,313,934)
2221			P	SG		(449,860,467)	(421,093,054)	(28,767,413)	1,342,984	(27,424,429)
2222			P	SSGCH		(215,424,115)	(202,857,521)	(12,566,594)	40,225	(12,526,370)
2223					B17	(2,414,583,122)	(2,261,386,002)	(153,197,121)	1,383,208	(151,813,913)
2224										
2225	108NP	Nuclear Prod Plant Accumulated Depr								
2226			P	SG		-	-	-	-	-
2227			P	SG		-	-	-	-	-
2228			P	SG		-	-	-	-	-
2229					B17	-	-	-	-	-
2230										
2231										
2232	108HP	Hydraulic Prod Plant Accum Depr								
2233			P	S		-	-	-	-	-
2234			P	SG		(147,514,849)	(138,081,656)	(9,433,193)	-	(9,433,193)
2235			P	SG		(27,395,847)	(25,643,953)	(1,751,893)	-	(1,751,893)
2236			P	SG		(46,993,812)	(43,988,680)	(3,005,133)	150,505	(2,854,627)
2237			P	SG		(10,016,317)	(9,375,800)	(640,518)	2,579	(637,938)
2238					B17	(231,920,825)	(217,090,088)	(14,830,736)	153,085	(14,677,652)
2239										
2240	108OP	Other Production Plant - Accum Depr								
2241			P	S		-	-	-	-	-
2242			P	SG		(1,943,487)	(1,819,206)	(124,281)	-	(124,281)
2243			P	SG		-	-	-	-	-
2244			P	SG		(74,944,987)	(70,152,449)	(4,792,538)	(562,077)	(5,354,615)
2245			P	SSGCT		(14,501,527)	(13,432,259)	(1,069,268)	22,672	(1,046,596)
2246					B17	(91,390,001)	(85,403,914)	(5,986,087)	(539,405)	(6,525,492)
2247										
2248	108EP	Experimental Plant - Accum Depr								
2249			P	SG		-	-	-	-	-
2250			P	SG		-	-	-	-	-
2251						-	-	-	-	-
2252										
2253	**Total Production Plant Accum Depreciation**				B17	(2,737,893,948)	(2,563,880,004)	(174,013,945)	996,888	(173,017,056)
2254										
2255	Summary of Prod Plant Depreciation by Factor									
2256		S				-	-	-	-	-
2257		DGP				-	-	-	-	-
2258		DGU				-	-	-	-	-
2259		SG				(2,507,968,306)	(2,347,590,224)	(160,378,082)	933,991	(159,444,091)
2260		SSGCH				(215,424,115)	(202,857,521)	(12,566,594)	40,225	(12,526,370)
2261		SSGCT				(14,501,527)	(13,432,259)	(1,069,268)	22,672	(1,046,596)
2262	Total of Prod Plant Depreciation by Factor					(2,737,893,948)	(2,563,880,004)	(174,013,945)	996,888	(173,017,056)
2263										
2264										
2265	108TP	Transmission Plant Accumulated Depr								
2266			T	SG		(366,678,117)	(343,230,000)	(23,448,117)	-	(23,448,117)
2267			T	SG		(367,996,362)	(344,463,947)	(23,532,415)	-	(23,532,415)
2268			T	SG		(315,463,766)	(295,290,675)	(20,173,091)	16,494	(20,156,597)
2269	**Total Trans Plant Accum Depreciation**				B17	(1,050,138,245)	(982,984,622)	(67,153,623)	16,494	(67,137,128)

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2270	108360	Land and Land Rights								
2271			DPW	S		(5,276,092)	(5,058,312)	(217,780)	-	(217,780)
2272					B17	(5,276,092)	(5,058,312)	(217,780)	-	(217,780)
2273										
2274	108361	Structures and Improvements								
2275			DPW	S		(15,722,519)	(15,188,692)	(533,827)	-	(533,827)
2276					B17	(15,722,519)	(15,188,692)	(533,827)	-	(533,827)
2277										
2278	108362	Station Equipment								
2279			DPW	S		(168,215,913)	(160,713,306)	(7,502,607)	-	(7,502,607)
2280					B17	(168,215,913)	(160,713,306)	(7,502,607)	-	(7,502,607)
2281										
2282	108363	Storage Battery Equipment								
2283			DPW	S		(413,993)	(413,993)	-	-	-
2284					B17	(413,993)	(413,993)	-	-	-
2285										
2286	108364	Poles, Towers & Fixtures								
2287			DPW	S		(429,399,408)	(405,299,222)	(24,100,186)	118,887	(23,981,299)
2288					B17	(429,399,408)	(405,299,222)	(24,100,186)	118,887	(23,981,299)
2289										
2290	108365	Overhead Conductors								
2291			DPW	S		(243,480,744)	(231,527,196)	(11,953,548)	-	(11,953,548)
2292					B17	(243,480,744)	(231,527,196)	(11,953,548)	-	(11,953,548)
2293										
2294	108366	Underground Conduit								
2295			DPW	S		(109,395,401)	(106,175,695)	(3,219,705)	-	(3,219,705)
2296					B17	(109,395,401)	(106,175,695)	(3,219,705)	-	(3,219,705)
2297										
2298	108367	Underground Conductors								
2299			DPW	S		(226,125,886)	(215,663,117)	(10,462,769)	-	(10,462,769)
2300					B17	(226,125,886)	(215,663,117)	(10,462,769)	-	(10,462,769)
2301										
2302	108368	Line Transformers								
2303			DPW	S		(349,591,323)	(322,815,426)	(26,775,897)	-	(26,775,897)
2304					B17	(349,591,323)	(322,815,426)	(26,775,897)	-	(26,775,897)
2305										
2306	108369	Services								
2307			DPW	S		(145,434,084)	(134,832,353)	(10,601,731)	-	(10,601,731)
2308					B17	(145,434,084)	(134,832,353)	(10,601,731)	-	(10,601,731)
2309										
2310	108370	Meters								
2311			DPW	S		(82,548,535)	(76,998,945)	(5,549,590)	-	(5,549,590)
2312					B17	(82,548,535)	(76,998,945)	(5,549,590)	-	(5,549,590)
2313										
2314										
2315										
2316	108371	Installations on Customers' Premises								
2317			DPW	S		(5,894,862)	(5,757,901)	(136,962)	-	(136,962)
2318					B17	(5,894,862)	(5,757,901)	(136,962)	-	(136,962)
2319										
2320	108372	Leased Property								
2321			DPW	S		(41,533)	(36,825)	(4,708)	-	(4,708)
2322					B17	(41,533)	(36,825)	(4,708)	-	(4,708)
2323										
2324	108373	Street Lights								
2325			DPW	S		(20,482,590)	(20,215,990)	(266,600)	-	(266,600)
2326					B17	(20,482,590)	(20,215,990)	(266,600)	-	(266,600)
2327										
2328	108D00	Unclassified Dist Plant - Acct 300								
2329			DPW	S		-	-	-	-	-
2330					B17	-	-	-	-	-
2331										
2332	108DS	Unclassified Dist Sub Plant - Acct 300								
2333			DPW	S		-	-	-	-	-
2334					B17	-	-	-	-	-
2335										
2336	108DP	Unclassified Dist Sub Plant - Acct 300								
2337			DPW	S		-	-	-	-	-
2338					B17	-	-	-	-	-
2339										
2340										
2341	**Total Distribution Plant Accum Depreciation**				B17	(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)
2342										
2343	Summary of Distribution Plant Depr by Factor									
2344		S				(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)
2345										
2346	Total Distribution Depreciation by Factor				B17	(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2347	108GP	General Plant Accumulated Depr								
2348			G-SITUS	S		(146,543,987)	(134,712,504)	(11,831,483)	44,593	(11,786,890)
2349			G-DGP	SG		(8,043,401)	(7,529,046)	(514,355)	-	(514,355)
2350			G-DGU	SG		(15,450,484)	(14,462,465)	(988,018)	-	(988,018)
2351			G-SG	SG		(40,139,148)	(37,572,353)	(2,566,795)	16,434	(2,550,361)
2352			CUST	CN		(5,920,313)	(5,679,726)	(240,587)	1,413	(239,174)
2353			PTD	SO		(89,871,749)	(84,521,611)	(5,350,137)	13,840	(5,336,298)
2354			P	SE		(478,024)	(446,539)	(31,485)	20	(31,465)
2355			G-SG	SSGCT		(56,469)	(52,305)	(4,164)	19	(4,145)
2356			G-SG	SSGCH		(2,771,824)	(2,610,132)	(161,692)	436	(161,256)
2357					B17	(309,275,399)	(287,586,682)	(21,688,716)	76,754	(21,611,962)
2358										
2359										
2360	108MP	Mining Plant Accumulated Depr.				-	-	-	-	-
2361			P	S						
2362			P	SE		(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2363					B17	(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2364	108MP	Less Centralia Situs Depreciation				-	-	-	-	-
2365			P	S						
2366					B17	(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2367										
2368	1081390	Accum Depr - Capital Lease				-	-	-	-	-
2369			PTD	SO	B17	-	-	-	-	-
2370										
2371						-	-	-	-	-
2372		Remove Capital Leases			B17	-	-	-	-	-
2373										
2374										
2375	1081399	Accum Depr - Capital Lease				-	-	-	-	-
2376			P	S		-	-	-	-	-
2377			P	SE	B17	-	-	-	-	-
2378										
2379						-	-	-	-	-
2380		Remove Capital Leases			B17	-	-	-	-	-
2381										
2382										
2383					B17	(463,853,870)	(431,983,899)	(31,869,970)	75,451	(31,794,520)
2384		**Total General Plant Accum Depreciation**								
2385										
2386										
2387										
2388		Summary of General Depreciation by Factor								
2389		S				(146,543,987)	(134,712,504)	(11,831,483)	44,593	(11,786,890)
2390		DGP				-	-	-	-	-
2391		DGU				-	-	-	-	-
2392		SE				(155,056,496)	(144,843,756)	(10,212,739)	(1,284)	(10,214,023)
2393		SO				(89,871,749)	(84,521,611)	(5,350,137)	13,840	(5,336,298)
2394		CN				(5,920,313)	(5,679,726)	(240,587)	1,413	(239,174)
2395		SG				(63,633,032)	(59,563,865)	(4,069,168)	16,434	(4,052,734)
2396		DEU				-	-	-	-	-
2397		SSGCT				(56,469)	(52,305)	(4,164)	19	(4,145)
2398		SSGCH				(2,771,824)	(2,610,132)	(161,692)	436	(161,256)
2399		Remove Capital Leases				-	-	-	-	-
2400		Total General Depreciation by Factor				(463,853,870)	(431,983,899)	(31,869,970)	75,451	(31,794,520)
2401										
2402										
2403		**Total Accum Depreciation - Plant In Service**			B17	(6,053,908,945)	(5,679,545,496)	(374,363,449)	1,207,720	(373,155,729)
2404	111SP	Accum Prov for Amort-Steam								
2405			P	SSGCH		-	-	-	-	-
2406			P	SSGCT		(476,735)	(441,583)	(35,152)	-	(35,152)
2407					B18	(476,735)	(441,583)	(35,152)	-	(35,152)
2408										
2409										
2410	111GP	Accum Prov for Amort-General								
2411			G-SITUS	S		(16,629,267)	(16,629,267)	-	-	-
2412			CUST	CN		(1,862,804)	(1,787,104)	(75,700)	-	(75,700)
2413			I-SG	SG		(547,837)	(512,804)	(35,033)	-	(35,033)
2414			PTD	SO		(6,311,685)	(5,935,945)	(375,740)	-	(375,740)
2415			P	SE		-	-	-	-	-
2416					B18	(25,351,593)	(24,865,121)	(486,472)	-	(486,472)
2417										

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2418									
2419	111HP	Accum Prov for Amort-Hydro							
2420		P	SG		(344,575)	(322,541)	(22,035)	-	(22,035)
2421		P	SG		-	-	-	-	-
2422		P	SG		(3,017)	(2,824)	(193)	-	(193)
2423		P	SG		(292,800)	(274,076)	(18,724)	-	(18,724)
2424				B18	(640,392)	(599,441)	(40,951)	-	(40,951)
2425									
2426									
2427	111IP	Accum Prov for Amort-Intangible Plant							
2428		I-SITUS	S		(715,816)	(30,784)	(685,032)	-	(685,032)
2429		I-DGP	SG		(1,422,439)	(1,331,478)	(90,961)	-	(90,961)
2430		I-DGU	SG		(310,163)	(290,329)	(19,834)	-	(19,834)
2431		P	SE		(790,384)	(738,326)	(52,058)	-	(52,058)
2432		I-SG	SG		(29,988,205)	(28,070,537)	(1,917,668)	-	(1,917,668)
2433		I-SG	SG		(10,850,007)	(10,156,177)	(693,830)	54,730	(639,100)
2434		I-SG	SG		(2,568,044)	(2,403,824)	(164,220)	14,785	(149,435)
2435		CUST	CN		(77,207,762)	(74,070,227)	(3,137,535)	-	(3,137,535)
2436		P	SSGCT		-	-	-	22,994	22,994
2437		P	SSGCH		(17,091)	(16,094)	(997)	-	(997)
2438		PTD	SO		(241,083,157)	(226,731,283)	(14,351,874)	15,231	(14,336,643)
2439				B18	(364,953,068)	(343,839,058)	(21,114,010)	107,739	(21,006,271)
2440	111IP	Less Non-Utility Plant							
2441		NUTIL	OTH		-	-	-	-	-
2442					(364,953,068)	(343,839,058)	(21,114,010)	107,739	(21,006,271)
2443									
2444	111390	Accum Amtr - Capital Lease							
2445		G-SITUS	S		-	-	-	-	-
2446		P	SG		-	-	-	-	-
2447		PTD	SO		-	-	-	-	-
2448					-	-	-	-	-
2449									
2450		Remove Capital Lease Amtr			-	-	-	-	-
2451									
2452	**Total Accum Provision for Amortization**			B18	(391,421,787)	(369,745,202)	(21,676,585)	107,739	(21,568,846)
2453									
2454									
2455									
2456									
2457	Summary of Amortization by Factor								
2458		S			(17,345,083)	(16,660,051)	(685,032)	-	(685,032)
2459		DGP			-	-	-	-	-
2460		DGU			-	-	-	-	-
2461		SE			(790,384)	(738,326)	(52,058)	-	(52,058)
2462		SO			(247,394,842)	(232,667,228)	(14,727,613)	15,231	(14,712,383)
2463		CN			(79,070,566)	(75,857,331)	(3,213,235)	-	(3,213,235)
2464		SSGCT			(476,735)	(441,583)	(35,152)	22,994	(12,158)
2465		SSGCH			(17,091)	(16,094)	(997)	-	(997)
2466		SG			(46,327,087)	(43,364,590)	(2,962,497)	69,514	(2,892,983)
2467		Less Capital Lease			-	-	-	-	-
2468	Total Provision For Amortization by Factor				(391,421,787)	(369,745,202)	(21,676,585)	107,739	(21,568,846)

IDAHO REVISED PROTOCOL
Revenue Adjustments (Tab 3)
TOTAL

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 S02 Emmission Allowances	3.5 Wheeling Revenue Adj	3.6 Green Tag Revenues
1 Operating Revenues:							
2 General Business Revenues	16,744,967	(803,793)	5,790,126	11,758,633	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,081,087	-	-	-	-	1,208,993	261,644
6 Total Operating Revenues	17,826,053	(803,793)	5,790,126	11,758,633	-	1,208,993	261,644
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,955,863	(268,555)	1,934,539	3,928,677	-	403,937	87,418
24 State	809,303	(36,492)	262,872	533,842	-	54,888	11,879
25 Deferred Income Taxes	(300,773)	-	-	-	(300,773)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	792,529	-	-	-	792,529	-	-
28 Total Operating Expenses:	7,256,922	(305,047)	2,197,411	4,462,519	491,756	458,825	99,297
29							
30 Operating Rev For Return:	10,569,131	(498,745)	3,592,716	7,296,114	(491,756)	750,168	162,348
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	892,158	-	-	-	892,158	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,350,872)	-	-	-	(2,350,872)	-	-
54							
55 Total Deductions:	(1,458,714)	-	-	-	(1,458,714)	-	-
56							
57 Total Rate Base:	(1,458,714)	-	-	-	(1,458,714)	-	-
58							
59							
60 Estimated ROE impact	4.387%	-0.205%	1.474%	2.994%	-0.165%	0.308%	0.067%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,033,524	(803,793)	5,790,126	11,758,633	(792,529)	1,208,993	261,644
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	965,806	-	-	-	965,806	-	-
71 Schedule "M" Deductions	173,277	-	-	-	173,277	-	-
72 Income Before Tax	17,826,053	(803,793)	5,790,126	11,758,633	-	1,208,993	261,644
73							
74 State Income Taxes	809,303	(36,492)	262,872	533,842	-	54,888	11,879
75							
76 Taxable Income	17,016,750	(767,300)	5,527,255	11,224,791	-	1,154,104	249,766
77							
78 Federal Income Taxes	5,955,863	(268,555)	1,934,539	3,928,677	-	403,937	87,418

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IDAHO PUBLIC
UTILITIES COMMISSION

IDAHO REVISED PROTOCOL
Revenue Adjustments (Tab 3)
TOTAL

	3.7	0	0.0	0	0.0	0	0
	Remove Clark Storage Revenues	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(389,550)	-	-	-	-	-	-
6 Total Operating Revenues	(389,550)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(130,153)	-	-	-	-	-	-
24 State	(17,686)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(147,838)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(241,712)	-	-	-	-	-	-
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	-0.099%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(389,550)	-	-	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(389,550)	-	-	-	-	-	-
73							
74 State Income Taxes	(17,686)	-	-	-	-	-	-
75							
76 Taxable Income	(371,865)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(130,153)	-	-	-	-	-	-

Rocky Mountain Power
Idaho Results of Operations December 2007
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	334,943	ID	Situs	334,943	
Commercial	442	1	(1,138,736)	ID	Situs	(1,138,736)	
Total			(803,793)			(803,793)	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in the test period by comparing actual loads to temperature normalized loads. Weather normalization reflects weather or temperature patterns which were measurably different than normal, as defined by using 30-year historical studies by the National Oceanic & Atmospheric Administration. 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.

Table 1 Revenue
Rocky Mountain Power
State of Idaho
Semi Annual Report
12 Months Ending December 2007
(in $000's)

	A	B	C	D	E	F	G	H
	Booked Revenue	Normalizing Adjustments[1]	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Total Type 2 Adjustments[3]	Total Type 3 Adjustments[4]	Total Adjusted Revenue
Residential	$49,528	$4,871	$335	$5,206	$54,733	$0	$2,679	$57,412
Commercial	$26,012	$628	($1,139)	($511)	$25,501	$0	$46	$25,547
Industrial[2]	$56,530	$1,019	$0	$1,019	$57,549	$0	$2,209	$59,757
Public St & Hwy	$243	$0	$0	$0	$243	$0	$201	$444
Nu West	$3,658	$332	$0	$332	$3,990	$0	$249	$4,239
Monsanto-Firm[5]	$2,622	$26	$0	$26	$2,649	$0.5	$354	$3,003
Monsanto-Non Firm	$45,607	($2,191)	$0	($2,191)	$43,416	$8.2	$5,863	$49,287
Monsanto - Curtailed[6]	$0	$1,105	$0	$1,105	$1,105	$0	$149	$1,255
Total Idaho	$184,200	$5,790	($804)	$4,986	$189,186	$9	$11,750	$200,945
Source / Formula	305F	To 3.2 Table 3	To 3.1 Customer Info. Services	B + C	A+D	To 3.3 Table 3	To 3.3 Table 3	E+F+G

1. Includes normalization of special contract revenues and the removal of the BPA credit.
2. Includes Irrigation.
3. No price changes during the test period. Monsanto annualization adjustment is due to 17 hours of usage on Dec 31 2006 at old rate.
4. Proforma price changes reflect full year of new rates effective January 1, 2008.
5. Firm and non-firm portion of Monsanto revenues are treated as Situs.
6. The revenue associated with curtailed load is added back, since the reduction in loads due to curtailment is considered an acquisition of resources to meet the load.

Table 1 MWHs
Rocky Mountain Power
State of Idaho
Semi Annual Report
12 Months Ending December 2007

	A	B	C
	Booked MWh's	Total Type 1 Adjustments[1]	Total Adjusted MWh
Residential	710,521	4,751	715,272
Commercial	398,113	(27,255)	370,858
Industrial[2]	944,865	0	944,865
Public St & Hwy	2,215	0	2,215
Nu West	98,958	10,157	109,115
Monsanto Firm	78,840	0	78,840
Monsanto Non Firm	1,241,760	(57,955)	1,183,805
Monsanto - Curtailed[3]	0	56,979	56,979
Total Idaho	3,475,272	(13,323)	3,461,949
Source / Formula	305F	Table 2	A+B

1.Type 1 adjustment includes temperature adjustment and normalization of special contracts.
2. Includes irrigation.
3. The curtailed load is added back, since the reduction in loads due to curtailment is considered an acquisition of resources to meet the load.

Rocky Mountain Power
Idaho Results of Operations December 2007
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	4,870,949	ID	Situs	4,870,949	
Commercial	442	1	628,185	ID	Situs	628,185	
Industrial	442	1	1,018,698	ID	Situs	1,018,698	
Nu West	442	1	331,830	ID	Situs	331,830	
Monsanto-Firm	442	1	26,421	ID	Situs	26,421	
Monsanto-Non Firm	442	1	(2,191,355)	ID	Situs	(2,191,355)	
Monsanto-Curtailed	442	1	1,105,398	ID	Situs	1,105,398	
Public Street & Highway	444	1	-	ID	Situs	-	
Other Sales to Public Authorities	445	1	-	ID	Situs	-	
			5,790,126			5,790,126	3.2.1

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in regulatory results such as the BPA credit. This adjustment removes these revenues from regulatory results. Additionally, special contract revenue needs to be normalized in regulatory results. This adjustment normalizes these revenues to reflect a normal amount of test period revenues for these items.

Table 3
Rocky Mountain Power
State of Idaho
Semi Annual Report
12 Months Ending December 2007
Revenue Adjustments

BPA Credit	$5,368,023
Load Control Credit	450,000
Special Contracts	(727,706)
Acq. Commit	$ 699,809
TOTAL	$ 5,790,126

Schedule	Booked Revenues[1]	Type 1 Normalization[2]	Type 1 BPA Credit Adjustment	Type 1 Temperature	Type 1 Acq. Commit Adjustment	Type 1 Total Type 1 Adjustments	Total Adj. Rev. Type1	Type 2 Annualization of Price Change[3]	Type 3 Proforma Price Change[4]	Total Adj. Rev.
Residential										
07RESD0001	$29,332,524	$0	$3,469,745	$277,949	$0	$3,747,694	$33,080,217	$0	$1,617,623	$34,697,840
07RESD0036	$18,152,624	$0	$3,054,365	$56,994	$0	$3,111,359	$21,263,983	$0	$1,039,809	$22,303,792
07OALT007R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07OALT07AR	$25,794	$0	$870	$0	$0	$870	$26,664	$0	$19,331	$45,995
07OALCO007	$2,054	$0	$0	$0	$0	$0	$2,054	$0	$1,684	$3,738
Subtotal	$47,512,995	$0	$6,524,980	$334,943	$0	$6,859,923	$54,372,918	$0	$2,678,447	$57,051,365
07NETMT135	$3,495	$0	$500	$0	$0	$500	$3,996	$0	$195	$4,191
Unbilled	$352,000	$0	$0	$0	$0	$0	$352,000	$0	$0	$352,000
BPA Balance Acct	$1,826,573	$0	($1,826,573)	$0	$0	($1,826,573)	$0	$0	$0	$0
Acquisition Commitment	($172,042)	$0	$0	$0	$172,042	$172,042	$0	$0	$0	$0
Line Extensions	$4,575	$0	$0	$0	$0	$0	$4,575	$0	$0	$4,575
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
										$0
Total Residential	$49,527,597	$0	$4,698,907	$334,943	$172,042	$5,205,892	$54,733,489	$0	$2,678,642	$57,412,131
Commercial										
07GNSV0006	$11,744,550	$0	$0	($642,928)	$0	($642,928)	$11,101,621	$0	$0	$11,101,621
07GNSV006A	$1,499,362	$0	$487,833	$0	$0	$487,833	$1,987,196	$0	$0	$1,987,196
07GNSV0009	$1,450,531	$0	$0	$0	$0	$0	$1,450,531	$0	$0	$1,450,531
07CISH0019	$691,401	$0	$0	($23,504)	$0	($23,504)	$667,897	$0	$0	$667,897
07GNSV0023	$9,142,533	$0	$0	($472,303)	$0	($472,303)	$8,670,229	$0	$38,149	$8,708,378
07GNSV023A	$1,186,867	$0	$145,390	$0	$0	$145,390	$1,332,258	$0	($37,303)	$1,294,954
07GNSV023F	$2,390	$0	$0	$0	$0	$0	$2,390	$0	$0	$2,390
07GNSV0035	$43,775	$0	$0	$0	$0	$0	$43,775	$0	$0	$43,775
07OALT007N	$52,109	$0	$0	$0	$0	$0	$52,109	$0	$42,730	$94,839
07OALT07AN	$2,936	$0	$98	$0	$0	$98	$3,034	$0	$2,200	$5,234
Subtotal	$25,816,454	$0	$633,322	($1,138,736)	$0	($505,414)	$25,311,040	$0	$45,775	$25,356,815
07BLSKY01N	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unbilled	($127,000)	$0	$0	$0	$0	$0	($127,000)	$0	$0	($127,000)
BPA Balance Acct	$105,158	$0	($105,158)	$0	$0	($105,158)	$0	$0	$0	$0
Acquisition Commitment	($100,022)	$0	$0	$0	$100,022	$100,022	$0	$0	$0	$0
Line Extensions	$317,249	$0	$0	$0	$0	$0	$317,249	$0	$0	$317,249
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Commercial	$26,011,840	$0	$528,164	($1,138,736)	$100,022	($510,550)	$25,501,290	$0	$45,775	$25,547,065

Table 3
Rocky Mountain Power
State of Idaho
Semi Annual Report
12 Months Ending December 2007
Revenue Adjustments

BPA Credit	5,368,023
Load Control Credit	450,000
Special Contracts	(727,706)
Acq. Commit	$ 699,809
TOTAL	$ 5,790,126

		Type 1						Type 2	Type 3	
Schedule	Booked Revenues[1]	Normalization[2]	BPA Credit Adjustment	Temperature	Acq. Commit Adjustment	Total Type 1 Adjustments	Total Adj. Rev. Type1	Annualization of Price Change[3]	Proforma Price Change[4]	Total Adj. Rev.
Residential										
07RESD0001	$29,332,524	$0	$3,469,745	$277,949	$0	$3,747,694	$33,080,217	$0	$1,617,623	$34,697,840
07RESD0036	$18,152,624	$0	$3,054,365	$56,994	$0	$3,111,359	$21,263,983	$0	$1,039,809	$22,303,792
07OALT007R	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07OALT07AR	$25,794	$0	$870	$0	$0	$870	$26,664	$0	$19,331	$45,995
07OALCO007	$2,054	$0	$0	$0	$0	$0	$2,054	$0	$1,684	$3,738
Subtotal	$47,512,995	$0	$6,524,980	$334,943	$0	$6,859,923	$54,372,918	$0	$2,678,447	$57,051,365
07NETMT135	$3,495	$0	$500	$0	$0	$500	$3,996	$0	$195	$4,191
Unbilled	$352,000	$0	$0	$0	$0	$0	$352,000	$0	$0	$352,000
BPA Balance Acct	$1,826,573	$0	($1,826,573)	$0	$0	($1,826,573)	$0	$0	$0	$0
Acquisition Commitment	($172,042)	$0	$0	$0	$172,042	$172,042	$0	$0	$0	$0
Line Extensions	$4,575	$0	$0	$0	$0	$0	$4,575	$0	$0	$4,575
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
										$0
Total Residential	$49,527,597	$0	$4,698,907	$334,943	$172,042	$5,205,892	$54,733,489	$0	$2,678,642	$57,412,131
Commercial										
07GNSV0006	$11,744,550	$0	$0	($642,928)	$0	($642,928)	$11,101,621	$0	$0	$11,101,621
07GNSV006A	$1,499,362	$0	$487,833	$0	$0	$487,833	$1,987,196	$0	$0	$1,987,196
07GNSV0009	$1,450,531	$0	$0	$0	$0	$0	$1,450,531	$0	$0	$1,450,531
07CISH0019	$691,401	$0	$0	($23,504)	$0	($23,504)	$667,897	$0	$0	$667,897
07GNSV0023	$9,142,533	$0	$0	($472,303)	$0	($472,303)	$8,670,229	$0	$38,149	$8,708,378
07GNSV023A	$1,186,867	$0	$145,390	$0	$0	$145,390	$1,332,258	$0	($37,303)	$1,294,954
07GNSV023F	$2,390	$0	$0	$0	$0	$0	$2,390	$0	$0	$2,390
07GNSV0035	$43,775	$0	$0	$0	$0	$0	$43,775	$0	$0	$43,775
07OALT007N	$52,109	$0	$0	$0	$0	$0	$52,109	$0	$42,730	$94,839
07OALT07AN	$2,936	$0	$98	$0	$0	$98	$3,034	$0	$2,200	$5,234
Subtotal	$25,816,454	$0	$633,322	($1,138,736)	$0	($505,414)	$25,311,040	$0	$45,775	$25,356,815
07BLSKY01N	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unbilled	($127,000)	$0	$0	$0	$0	$0	($127,000)	$0	$0	($127,000)
BPA Balance Acct	$105,158	$0	($105,158)	$0	$0	($105,158)	$0	$0	$0	$0
Acquisition Commitment	($100,022)	$0	$0	$0	$100,022	$100,022	$0	$0	$0	$0
Line Extensions	$317,249	$0	$0	$0	$0	$0	$317,249	$0	$0	$317,249
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Commercial	$26,011,840	$0	$528,164	($1,138,736)	$100,022	($510,550)	$25,501,290	$0	$45,775	$25,547,065

Industrial										
07GNSV0006	$5,605,085	$0	$0	$0	$0	$0	$5,605,085	$0	$0	$5,605,085
07GNSV006A	$285,453	$0	$39,107	$0	$0	$39,107	$324,561	$0	$0	$324,561
07GNSV0008	$136,299	$0	$0	$0	$0	$0	$136,299	$0	$0	$136,299
07GNSV0009	$3,761,075	$0	$0	$0	$0	$0	$3,761,075	$0	$0	$3,761,075
07CISH0019	$13,192	$0	$0	$0	$0	$0	$13,192	$0	$0	$13,192
07GNSV0023	$817,208	$0	$0	$0	$0	$0	$817,208	$0	$3,596	$820,804
07GNSV023A	$194,549	$0	$19,153	$0	$0	$19,153	$213,702	$0	($5,984)	$207,719
07GNSV0035	$69,365	$0	$0	$0	$0	$0	$69,365	$0	$0	$69,365
07SLCU1201	$319	$0	$0	$0	$0	$0	$319	$0	$252	$571
07OALT007N	$2,592	$0	$0	$0	$0	$0	$2,592	$0	$2,126	$4,718
07OALT07AN	$426	$0	$12	$0	$0	$12	$437	$0	$317	$754
Subtotal	$10,885,564	$0	$58,272	$0	$0	$58,272	$10,943,836	$0	$307	$10,944,143
Unbilled	$1,286,000	$0	$0	$0	$0	$0	$1,286,000	$0	$0	$1,286,000
BPA Balance Acct	$20,646	$0	($20,646)	$0	$0	($20,646)	$0	$0	$0	$0
Acquisition Commitment	($427,746)	$0	$0	$0	$427,746	$427,746	$0	$0	$0	$0
Line Extensions	$3,792	$0	$0	$0	$0	$0	$3,792	$0	$0	$3,792
Other	$2,217	$0	$0	$0	$0	$0	$2,217	$0	$0	$2,217
Total Industrial	$11,770,473	$0	$37,626	$0	$427,746	$465,372	$12,235,845	$0	$307	$12,236,152
Irrigation										
07APSVCNLL	$1,816,843	$0	$608,261	$0	$0	$608,261	$2,425,104	$0	$118,588	$2,543,691
07APSVCNLS	$14,260	$0	$3,800	$0	$0	$3,800	$18,060	$0	$883	$18,944
07APSA010L	$27,096,965	$0	$8,929,856	$0	$0	$8,929,856	$36,026,822	$0	$1,761,712	$37,788,533
07APSA010S	$338,192	$0	$83,650	$0	$0	$83,650	$421,842	$0	$20,628	$442,470
07APSAL10X	$5,883,079	$0	$0	$0	$0	$0	$5,883,079	$0	$287,683	$6,170,761
07APSAS10X	$127,393	$0	$0	$0	$0	$0	$127,393	$0	$6,230	$133,623
07APSB010L	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSB010S	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSBL10X	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSBS10X	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSC010L	($1,928)	$0	$1,615	$0	$0	$1,615	($313)	$0	($15)	($329)
07APSC010S	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSCL10X	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSCS10X	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSNL10X	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07APSNS10X	$4,270	$0	$0	$0	$0	$0	$4,270	$0	$209	$4,478
07APSN010S	$12,466	$0	$3,345	$0	$0	$3,345	$15,811	$0	$773	$16,584
07APSN010L	$187,008	$0	$50,067	$0	$0	$50,067	$237,075	$0	$11,593	$248,668
Subtotal	$35,478,548	$0	$9,680,593	$0	$0	$9,680,593	$45,159,142	$0	$2,208,282	$47,367,424
Unbilled	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BPA Balance Acct	$7,462,188	$0	($7,462,188)	$0	$0	($7,462,188)	$0	$0	$0	$0
BPA Adjustment Fee	$2,115,080	$0	($2,115,080)	$0	$0	($2,115,080)	$0	$0	$0	$0
Load Control Credit	($450,000)	$450,000	$0	$0	$0	$450,000	$0	$0	$0	$0
Line Extensions	$153,573	$0	$0	$0	$0	$0	$153,573	$0	$0	$153,573
Total Irrigation	$44,759,388	$450,000	$103,326	$0	$0	$553,326	$45,312,714	$0	$2,208,282	$47,520,996
Special Contracts										
Monsanto (07SPCL0001) Firm	$2,622,446	$26,421	$0	$0	$0	$26,421	$2,648,866	$473	$353,981	$3,003,320
Monsanto (07SPCL0001) Nonfirm	$45,607,203	($2,191,355)	$0	$0	$0	($2,191,355)	$43,415,848	$8,179	$5,863,427	$49,287,454
Monsanto Curtailed kWh Revenue[5]	$0	$1,105,398	$0	$0	$0	$1,105,398	$1,105,398	$0	$149,229	$1,254,627
Monsanto-Subtotal (07SPCL001)	$48,229,649	($1,059,536)	$0	$0	$0	($1,059,536)	$47,170,112	$8,652	$6,366,637	$53,545,401
NuWest (07SPCL0002)	$3,657,795	$331,830	$0	$0	$0	$331,830	$3,989,626	$0	$249,352	$4,238,977
Total Contracts	$51,887,444	($727,706)	$0	$0	$0	($727,706)	$51,159,738	$8,652	$6,615,989	$57,784,379

Public Street & Highway Lighting										
Schedule 11	$29,967	$0	$0	$0	$0	$0	$29,967	$0	$23,704	$53,671
Schedule 12(1)/23S Traffic Lights	$15,822	$0	$0	$0	$0	$0	$15,822	$0	$12,515	$28,337
Schedule 12(2)a/12P Partial Maint	$10,103	$0	$0	$0	$0	$0	$10,103	$0	$7,992	$18,095
Schedule 12(2)b/12F Full Maint	$197,930	$0	$0	$0	$0	$0	$197,930	$0	$156,563	$354,493
Schedule 12(3)/12E Energy Only	$268	$0	$0	$0	$0	$0	$268	$0	$212	$481
Subtotal	$254,091	$0	$0	$0	$0	$0	$254,091	$0	$200,986	$455,077
Unbilled	($11,000)	$0	$0	$0	$0	$0	($11,000)	$0	$0	($11,000)
Acquisition Commitment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total PSHL	$243,091	$0	$0	$0	$0	$0	$243,091	$0	$200,986	$444,077
Total State of Idaho	$184,199,833	($277,706)	$5,368,023	($803,793)	$699,809	$4,986,334	$189,186,167	$8,652	$11,749,981	$200,944,800

check $ -

1. Booked revenue includes BPA Credit and RMA revenues.
2. Includes special contract normalization, and irrigation load control payments.
3. No price changes during the test period. Monsanto annualization adjustment is due to 17 hours of usage on Dec 31 2006 at old rate
4. Proforma price changes reflect full year of new rates effective January 1, 2008.
5. The revenue associated with curtailed load is added back, since the reduction in loads due to curtailment is considered an acquisition of resources to meet the load.

Rocky Mountain Power
Idaho Results of Operations December 2007
Effective Price Change

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	2	-	ID	Situs	-	
Commercial	442	2	-	ID	Situs	-	
Industrial	442	2	-	ID	Situs	-	
Nu West	442	2	-	ID	Situs	-	
Monsanto-Firm	442	2	473	ID	Situs	473	
Monsanto-Non Firm	442	2	8,179	ID	Situs	8,179	
Monsanto-Curtailed	442	2	-	ID	Situs	-	
Public Street Lighting	444	2	-	ID	Situs	-	
Other Sales to Public Authorities	445	2	-	ID	Situs	-	
Total Type II Adjustment to Income			8,652			8,652	3.1.1
Residential	440	3	2,678,642	ID	Situs	2,678,642	
Commercial	442	3	45,775	ID	Situs	45,775	
Industrial	442	3	2,208,589	ID	Situs	2,208,589	
Nu West	442	3	249,352	ID	Situs	249,352	
Monsanto-Firm	442	3	353,981	ID	Situs	353,981	
Monsanto-Non Firm	442	3	5,863,427	ID	Situs	5,863,427	
Monsanto-Curtailed	442	3	149,229	ID	Situs	149,229	
Public Street Lighting	444	3	200,986	ID	Situs	200,986	
Other Sales to Public Authorities	445	3	-	ID	Situs	-	
Total Type III Adjustment to Income			11,749,981			11,749,981	3.1.1

Description of Adjustment:

The type 2 adjustment annualizes 17 hours of usage by Monsanto on December 31, 2006 at lower rates. Docket No. PAC-E-06-04 increased rates effective January 1, 2007. Therefore, an adjustment was necessary to reflect the price change.

The type 3 adjustment reflects the revenue increases as stipulated in Idaho rate case PAC-E-07-05. An all party settlement was reached and a stipulation filed with the commission on November 6, 2007. The stipulation was approved by the Commission on December 28, 2007 with an effective date of January 1, 2008 increasing rates by $11.5 million. Therefore, it is necessary to reflect the effects of this price change into results. Using December 2007 loads results in $11.75 million of revenue.

Rocky Mountain Power
Idaho Results of Operations December 2007
S02 Emmission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Income:							
Gain From Sale of Allowances	4118	1	14,663,498	SE	6.586%	965,806	3.4.1
Allowed Gain From Sale of Allowances	4118	1	(2,630,802)	SE	6.586%	(173,277)	3.4.1
			12,032,696			792,529	
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	190	1	13,545,326	SE	6.586%	892,158	3.4.1
Regulatory Deferred Sales	25398	1	(35,692,484)	SE	6.586%	(2,350,872)	3.4.1
			(22,147,158)			(1,458,714)	
Adjustment to Taxes:							
Schedule M Addition	SCHMAT	1	14,663,498	SE	6.586%	965,806	3.4.1
Schedule M Deduction	SCHMDT	1	2,630,802	SE	6.586%	173,277	3.4.1
DIT Expense	41010	1	998,416	SE	6.586%	65,760	3.4.1
DIT Expense	41110	1	(5,564,944)	SE	6.586%	(366,533)	3.4.1

Description of Adjustment:

This adjustment reflects the gain on sales of SO2 allowances amortized over a fifteen-year period.

Rocky Mountain Power
Semi Annual Raport - December 2007
SO2 Allowance Sales

Beginning of the Period	Dec-06
Ending of the Period	Dec-07

Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization Dec-07	End Unamortized Balance Dec-07	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Dec-06	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Dec-06	Accumulated Deferred Income Tax Dec-07
EPA Auction	May-05	58	2,065,357	367,168	1,698,189	137,688	1,835,877	0	137,688	52,253	696,715	644,463
EPA Auction	Jun-05	59	200,914	34,596	166,318	13,392	179,710	0	13,392	5,082	68,200	63,118
J.P. Morgan Sale	Dec-05	60	13,958,500	1,938,675	12,019,825	930,564	12,950,389	0	930,564	353,149	4,914,673	4,561,524
J.P. Morgan Sale	Feb-06	61	12,995,000	1,660,462	11,334,538	866,328	12,200,866	0	866,328	328,771	4,630,229	4,301,457
EPA Auction	May-06	62	2,392,408	265,820	2,126,588	159,492	2,286,080	0	159,492	60,527	867,567	807,040
EPA Auction	Jun-06	63	232,244	24,510	207,734	15,480	223,214	0	15,480	5,875	84,710	78,835
Saracen Energy	Mar-07	64	2,322,500	129,030	2,193,470	129,030	0	2,322,500	129,030	(832,422)	0	832,422
EPA Auction / Louis Dreyfus	Apr-07	65	3,727,548	186,381	3,541,167	186,381	0	3,727,548	186,381	(1,343,873)	0	1,343,873
EPA Auction / Louis Dreyfus	May-07	66	2,897,500	128,776	2,768,724	128,776	0	2,897,500	128,776	(1,050,731)	0	1,050,731
Alpha Energy / Fortis	Oct-07	67	2,872,500	47,874	2,824,626	47,874	0	2,872,500	47,874	(1,071,974)	0	1,071,974
Saracen / DTE Coal Services	Dec-07	68	2,843,450	15,797	2,827,653	15,797	0	2,843,450	15,797	(1,073,123)	0	1,073,123
	Totals		46,507,921	4,799,089	41,708,832	2,630,802	29,676,136	**14,663,498**	**2,630,802**	(4,566,465)	11,262,093	15,828,558
								Ref #3.4	Ref #3.4			

	SO2 creditUnamortized Balance
Beginning Balance	29,676,136
Ending Balance	41,708,832
Average Balance	**35,692,484**
	Ref # 3.4

	Deferred Income Tax Expense	DIT Unamort Balance
REF #3.4	**998,416**	11,262,093
REF #3.4	**(5,564,944)**	15,828,558
	(4,566,528)	**13,545,326**
		Ref # 3.4

Rocky Mountain Power
Semi Annual Report - December 2007
SO2 Emmission Allowance Sales

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number	[illegible]	Emissions Allow Rev	
Company code	0100	PacifiCorp	
Business area			
Fiscal year	2008		
All documents in currency		Display currency	USD

Period	Debit	Credit	Balance	Cum. balance
Balance C				
1				
2				
3		2,322,500.00	2,322,500.00-	2,322,500.00-
4		3,727,548.13	3,727,548.13-	6,050,048.13-
5		2,897,500.00	2,897,500.00-	8,947,548.13-
6				8,947,548.13-
7				8,947,548.13-
8				8,947,548.13-
9				8,947,548.13-
10		2,872,500.00	2,872,500.00-	11,820,048.13-
11				11,820,048.13-
12		2,843,450.00	2,843,450.00-	14,663,498.13-
13				14,663,498.13-
14				14,663,498.13-
15				14,663,498.13-
16				14,663,498.13-
Total		14,663,498.13	14,663,498.13-	14,663,498.13-

Rocky Mountain Power
Idaho Results of Operations December 2007
Wheeling Revenue Adj

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	(277,028)	SG	6.395%	(17,715)	3.5.2
Other Electric Revenues	456	2	294,642	SG	6.395%	18,842	3.5.2
Other Electric Revenues	456	3	17,931,776	SG	6.395%	1,146,691	3.5.2
Other Electric Revenues	456	3	928,810	SE	6.586%	61,176	3.5.2

Adjustment Detail:		
Actual Wheeling Revenues	56,190,220	3.5.1
Total Adjustments	18,878,200	3.5.2
Normalized Wheeling Revenues	75,068,420	3.5.2

Description of Adjustment:

The Company expects to receive additonal amounts over CY2007 levels regarding the Malin-Indian Springs contract. Also, there were various transactions regarding wheeling revenues during CY2007 that the Company does not expect to occur in the twelve months ended December 2008. These transactions relate to various prior period adjustments and contract terminations.

Rocky Mountain Power
December 2007 Semi Annual
Transmission Wheeling Revenue
2007 Revenues Including Forecasted Adjustments

Customer	Firm Market Pt to Pt Wheeling 301012	Firm Market Wheeling 301016	Firm Market Wheeling 301017	Other Misc Transmission 301970	Ancillary 302002	Misc Ancillary 302001	Non Firm Wheeling 301022	ST Firm Wheeling 301020	Total
BPA		(4,692,045)							(4,692,045)
WAPA Folsom		(1,000)							(1,000)
Powder River Energy Corp						(175)			(175)
South Columbia Basin Irrigation District						(3,583)			(3,583)
Cowlitz County PUD		(98,808)							(98,808)
Basin Electric Network	(330,479)			(14,669)	(5,154)		(153,741)		(504,044)
Black Hills - Pt to Pt	(1,796,846)						(110,571)	(540,102)	(2,447,519)
Bonneville Power Administration	(583,849)		(1,133,406)	(193,423)	272,679	(1,152,428)	(23,706)		(2,814,133)
Cargill							(3,866,081)	(1,217,058)	(5,083,139)
Conoco							(2,359)		(2,359)
Coral Power							(7,318)		(7,318)
Deseret Generation and Trans.			(1,859,850)	(1,337,199)	(613,702)			(28,020)	(3,838,771)
Fall River						(151,308)			(151,308)
Flathead Electric	(11,682)			(580)	(28,037)				(40,299)
SeaWest Windpower						(46,766)			(46,766)
Idaho Power Company	(759,375)					(90,108)	(2,017,826)	(1,140,510)	(4,007,819)
Morgan Stanley							(800,605)	(4,888)	(805,493)
PG&E						(607,120)			(607,120)
Portland General Electric							(28,324)		(28,324)
Powerex	(1,579,500)						(3,354,077)	(862,144)	(5,795,721)
PPM - Unauthorized Use									-
PPM - Shute Creek									-
PPM - Uinta and Stateline	(1,744,505)			(217,977)	(76,586)		(2,853,975)		(4,893,043)
Public Service Company of Colorado							(459,684)		(459,684)
Rainbow Energy Marketing							(74,217)	(254,823)	(329,040)
Sempra Energy Trading Corp							(211,884)	(74,574)	(286,458)
Sierra Pacific Power							(1,148,805)	(2,472,795)	(3,621,600)
State of South Dakota	(97,200)								(97,200)
TransAlta Energy							(683)		(683)
Tri-State Generation and Trans.		(92,251)					(270,182)		(362,433)
UAMPS			(8,246,425)	(190,027)	(149,539)				(8,585,991)
Utah Municipal Power Agency			(2,298,248)	(72,014)	(35,326)				(2,405,588)
Warm Springs	(119,700)								(119,700)
WAPA	(74,380)		(2,771,364)		35,829				(2,809,915)
WAPA							(465,092)		(465,092)
San Diego Gas and Electric						(33,250)			(33,250)
Southern Calif Edison Com Direct						(573,870)			(573,870)
PP&L Montana							(160,507)		(160,507)
US Bureau of Reclamation		(11,407)	(30,182)						(41,589)
Moon Lake Electric Association			(11,328)			(8,042)			(19,370)
Eugene Water & Electric Board	(364,500)			(31,185)	(10,957)		(15,841)	(30,468)	(452,951)
Weyerhaeuser Company	(91,125)			(17,376)	491,145				382,645
Sempra Energy Solutions	(137,750)			(13,266)	(4,661)				(155,677)
Seattle City Light	(212,625)								(212,625)
Bear Energy							(47)		(47)
Citigroup Energy							(14,693)		(14,693)
JPM Ventures Energy							(82)		(82)
Municipal Energy Agency of Nebraska							(15,137)		(15,137)
Accruals and Adjustments	1,453	(7,895)	49,675		135,878	44,070	484,246	(188,322)	519,104
Actual Totals	(7,902,063)	(4,903,405)	(16,301,129)	(2,087,716)	11,568	(2,622,580)	(15,571,190)	(6,813,704)	(56,190,220)

Ref 3.5

Rocky Mountain Power
December 2007 Semi Annual
Transmission Wheeling Revenue
2007 Revenues Including Forecasted Adjustments

Incremental Adjustment:

Adj Type	Customer	Post Merger R M P 301912	Pre Merger Wheeling 301916	Pre Merger Wheeling 301917	Old B Pac Trans CAT 301970	Ancillary 302902	Sale of Reserves 302901	Non Firm Wheeling 301922	Firm Wheeling 301923	Total
3	Reverse lease revenue: Malin - 2007						475,000			475,000
3	Estimate Usage for Malin to Indian Springs for 2007						(20,000,000)			(20,000,000)
3	Adjust for 2008 budget							(928,810)	2,313,704	1,384,894
1	Reverse settlements with UAMPS			790,543	(2,389)	(1,114)				787,039
1	Deseret settlement: estimates			41,430	69,271	24,280				134,981
2	Black Hills @ 50 mw per year: add incremental increase as 11 months in 2007	(66,825)								(66,825)
2	Additional network revenues: Black Hills	(156,030)								(156,030)
1	Reverse primary delivery and distribution refunds & charges: BPA					(304,514)				(304,514)
3	Primary Delivery & Distribution Charges: BPA Yakima					(170,748)				(170,748)
3	Primary Delivery & Distribution Charges: BPA Cow Creek					(92,352)				(92,352)
1	Reverse WAPA primary delivery refunds and charges					(35,829)				(35,829)
3	Primary Delivery Charges WAPA					(36,840)				(36,840)
1	Reverse: Weyerhaeuser refund and December 06 charges - contract termin	91,125			17,376	(491,145)				(382,645)
3	BPA Network Contract - Clark	(420,540)								(420,540)
1	Reverse unreserved use with PPM	77,995								77,995
2	Basin Electric: Estimate for additional network revenues	(71,786)								(71,786)
	Test Period Incremental Adjustments	(546,061)	-	831,973	84,257	(1,108,262)	(19,525,000)	(928,810)	2,313,704	(18,878,200)
	Accum Test Period Totals	(8,448,125)	(4,903,405)	(15,469,156)	(2,003,459)	(1,096,694)	(22,147,580)	(16,500,000)	(4,500,000)	(75,068,420)
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	169,120	-	831,973	84,257	(808,322)	-	-	-	277,028
2	Type 2 adjustments (Annualize changes that occur during the test period)	(294,642)	-	-	-	-	-	-	-	(294,642)
3	Type 3 adjustments (Proforma known and measurable changes)	(420,540)	-	-	-	(299,940)	(19,525,000)	(928,810)	2,313,704	(18,860,586)
	Total	(546,061)	-	831,973	84,257	(1,108,262)	(19,525,000)	(928,810)	2,313,704	(18,878,200)

Test Period Incremental Adjustments	Ref 3.5
Accum Test Period Totals	Ref 3.5
Type 1 adjustments	Ref 3.5
Type 2 adjustments	Ref 3.5
Type 3 adjustments	Ref 3.5
Total	Above

Rocky Mountain Power
Idaho Results of Operations December 2007
Green Tag Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	681,684	SG	6.395%	43,592	
Other Electric Revenues	456	1	(42,856)	CA	Situs	-	
Other Electric Revenues	456	1	(638,828)	OR	Situs	-	
			-			43,592	3.6.1
Other Electric Revenues	456	3	3,409,868	SG	6.395%	218,052	
Other Electric Revenues	456	3	(33,833)	CA	Situs	-	
Other Electric Revenues	456	3	(504,319)	OR	Situs	-	
			2,871,716			218,052	3.6.1

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 credits are applied to help states with Renewable Portfolio Standards meet those goals. Wind, solar, geothermal and some other resources qualify as renewable resources, each state may have a slightly different definition. California and Oregon have Renewable Portfolio Standards that limit the Company's ability to sell green tags. This adjustment reverses actual sales and allocates the sales for the 12 months ended December 2008 to the remaining jurisdictions.

Rocky Mountain Power
Semi Annual Results - December 2007
Green Tag Revenues

Description	Type	Factor	REC Revenues	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
December 2007										
System Generation Percent		SG	100.0000%	1.8409%	27.4404%	7.8339%	14.4267%	41.6706%	6.3947%	0.3928%
Salt River Project Sales			2,080,738	38,303	570,962	163,004	300,181	867,056	133,058	8,173
Actual Wind Sales			$ 1,646,375	30,307	451,771	128,976	237,517	686,054	105,281	6,467
Adjustment for RECs not Sold	1	SG	681,684	12,549	187,057	53,403	98,344	284,062	43,592	2,678
Adjustment for RECs not Sold	1	Situs	(681,684)	(42,856)	(638,828)					
REC Revenues			1,646,375	-	-	182,379	335,862	970,116	148,873	9,145
			To 3.6	To 3.6	To 3.6					
December 2008 Incremental Change										
System Generation Percent		SG	100.0000%	1.8409%	27.4404%	7.8339%	14.4267%	41.6706%	6.3947%	0.3928%
Salt River Project Sales	3	SG	5,225	96	1,434	409	754	2,177	334	21
Blundell	3	SG	1,566,769	28,842	429,927	122,740	226,033	652,882	100,191	6,155
CY 2008 Wind Sales	3	SG	$ 1,299,722	23,926	356,649	101,819	187,507	541,602	83,114	5,106
Adjustment for RECs not Sold	3	SG	538,152	9,907	147,671	42,158	77,637	224,251	34,413	2,114
Adjustment for RECs not Sold	3	Situs	(538,152)	(33,833)	(504,319)					
REC Revenues			1,299,722	-	-	143,978	265,144	765,853	117,527	7,219
			To 3.6.2	To 3.6	To 3.6					
Incremental Change										
Salt River Project Sales			5,225							
Blundell Sales			1,566,769							
CY 2008 Wind Sales			1,299,722							
Adjustment for RECs not Sold			538,152							
Total Incremental Change			3,409,868	To 3.6						

Rocky Mountain Power
Semi Annual Results - December 2007
Green Tag Revenues

Description	Amount	Incremental Change	
December - 2007			
Total Other REC Sales	1,646,375		To 3.6.3
Salt River Project Sales	2,080,738		To 3.6.3
Green Tag Revenues	**3,727,113**		
December - 2008			
Foote Creek I	103,423		
Glenrock Wind	1,328		
Goodnoe	164,423		
Leaning Juniper	307,717		
Seven Mile	1,434		
Rolling Hills	1,026		
Marengo	505,098		
Total Wind Generation	1,084,448		
Rock River I	143,089		
QF Mountain Wind	193,417		
Wolverine Creek	166,068		
Total REC MWH	1,587,022		
ID/UT/WA/WY - Portion	70.72%		
Bank CA/OR - Portion	29.28%		
MWh Available to Sale	1,122,323		
Percent Sold	75%		
MWh Sold	841,742		
Sales Price	$ 3.50		
Green Tag Revenues	2,946,097	1,299,722	To 3.6.1
Blundell	1,566,769	1,566,769	To 3.6.1
Salt River Project	2,085,963	5,225	To 3.6.1
Green Tag Revenues	**6,598,829**	**2,871,716**	

Rocky Mountain Power
Semi Annual Results - December 2007
Green Tag Revenues

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1		439,200.00	439,200.00-	439,200.00-
2	250.00	628,325.00	628,075.00-	1,067,275.00-
3		206,475.00	206,475.00-	1,273,750.00-
4		176,462.50	176,462.50-	1,450,212.50-
5		386,862.50	386,862.50-	1,837,075.00-
6		176,700.00	176,700.00-	2,013,775.00-
7		403,500.00	403,500.00-	2,417,275.00-
8		176,700.00	176,700.00-	2,593,975.00-
9		176,700.00	176,700.00-	2,770,675.00-
10		171,000.00	171,000.00-	2,941,675.00-
11		176,700.00	176,700.00-	3,118,375.00-
12		608,737.50	608,737.50-	3,727,112.50-
13				3,727,112.50-
14				3,727,112.50-
15				3,727,112.50-
16				3,727,112.50-
Total	250.00	3,727,362.50	3,727,112.50-	3,727,112.50-

Wind/Other REC	Salt River Project
262,500	$ 176,700.00
468,475	$ 159,600.00
30,013	$ 176,462.50
5,225	$ 171,237.50
210,163	$ 176,700.00
5,700	$ 171,000.00
226,800	$ 176,700.00
-	$ 176,700.00
5,700	$ 171,000.00
$ (5,700.00)	$ 176,700.00
5,463	$ 171,237.50
$ 432,037.50	$ 176,700.00
1,646,375	2,080,738

$3,727,112.50

To 3.6.2

Rocky Mountain Power
Idaho Results of Operations December 2007
Remove Clark Storage Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	1	(6,091,730)	SG	6.395%	(389,550)	3.7.1

Description of Adjustment:

The Clark Storage & Integration Agreement was terminated in December 2007. This adjustment removes the revenue credit from results of operations to reflect a normalized level of ancillary service revenues.

Rocky Mountain Power
Semi Annual Results - December 2007
Remove Clark Storage & Integration Revenues

Seq Title	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
CLARK DISPATCH SERV	61,859	63,431	63,431	63,431	63,431	63,431	63,431	63,431	63,431	63,431	63,431	63,431	759,598
CLARK LOAD FOLLOWING	325,571	389,490	325,456	314,294	348,991	340,586	333,857	338,062	340,467	341,788	346,931	342,590	4,088,084
CLARK LOAD FOLLOWING	-	(2)	0	0	11	0	0	0	0	0	0	0	9
CLARK GEN RESERV CAP	55,651	103,256	58,406	51,365	100,604	10,133	149,915	165,146	159,658	150,827	135,185	104,200	1,244,347
CLARK GEN RESERV CAP	-	(307)	0	0	0	0	0	0	0	0	0	0	(307)
Sub-Total	443,081	555,868	447,293	429,090	513,036	414,150	547,203	566,639	563,556	556,046	545,546	510,221	6,091,730

Ref # 3.7

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

	Total Normalized	4.1 Miscellaneous General Expense	4.2 Wage & Benefit Adjustment - Annualization 1	4.3 Wage & Benefit Adjustment - Annualization 2	4.4 Wage & Benefit Adjustment - Proforma 1	4.5 Wage & Benefit Adjustment - Proforma 2	4.6 MEHC Transition Savings
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	103,602	-	22,613	-	80,990	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	78,079	-	3,084	-	11,047	-	-
12 Other Power Supply	1,481,596	(1,335)	8,161	-	29,229	-	(22,916)
13 Transmission	(3,355)	-	3,211	-	11,502	-	(11,674)
14 Distribution	86,931	(379)	13,092	7,887	50,964	35,079	(19,712)
15 Customer Accounting	58,392	-	-	8,469	-	34,041	(778)
16 Customer Service & Info	(2,049,903)	(1,350)	-	1,520	-	6,411	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	959,608	(8,702)	-	14,661	-	52,511	341,996
19 Total O&M Expenses	714,951	(11,765)	50,162	32,536	183,732	128,042	286,915
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	(7,853)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(156,488)	3,931	(16,759)	(10,871)	(61,387)	(42,780)	(95,861)
24 State	(21,264)	534	(2,277)	(1,477)	(8,341)	(5,813)	(13,026)
25 Deferred Income Taxes	(3,472)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(229,516)	-	-	-	-	-	-
28 Total Operating Expenses:	296,357	(7,300)	31,125	20,189	114,004	79,449	178,028
29							
30 Operating Rev For Return:	(296,357)	7,300	(31,125)	(20,189)	(114,004)	(79,449)	(178,028)
31							
32 Rate Base:							
33 Electric Plant In Service	(119,429)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	6,759	-	-	-	-	-	-
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:	(112,670)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	17,275	-	-	-	-	-	-
49 Accum Def Income Tax	(58,787)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(41,512)	-	-	-	-	-	-
56							
57 Total Rate Base:	(154,182)	-	-	-	-	-	-
58							
59							
60 Estimated ROE Impact	-0.118%	0.003%	-0.013%	-0.008%	-0.047%	-0.033%	-0.073%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(477,582)	11,765	(50,162)	(32,536)	(183,732)	(128,042)	(286,915)
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(9,209)	-	-	-	-	-	-
72 Income Before Tax	(468,373)	11,765	(50,162)	(32,536)	(183,732)	(128,042)	(286,915)
73							
74 State Income Taxes	(21,264)	534	(2,277)	(1,477)	(8,341)	(5,813)	(13,026)
75							
76 Taxable Income	(447,109)	11,231	(47,884)	(31,059)	(175,391)	(122,229)	(273,889)
77							
78 Federal Income Taxes	(156,488)	3,931	(16,759)	(10,871)	(61,387)	(42,780)	(95,861)

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

	4.7	4.8	4.9	4.10	4.11	4.12	4.13	4.14
	Irrigation Load Control Program Adj	Incremental Generation O&M	Postage Increase Adj	GRID West	Remove Non-Recurring	Blue Sky	K2 Risk Mgmt System	Affiliate Mgmt Fee Adj (MEHC)
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	-	-	-	-	63,947	-	-	-
12 Other Power Supply	1,114,936	577,080	-	-	-	-	-	-
13 Transmission	-	-	-	-	(6,395)	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	7,590	-	9,070	-	-	-
16 Customer Service & Info	-	-	-	-	-	(8,464)	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(89,072)	(11,706)	(48,679)	(98,221)
19 Total O&M Expenses	1,114,936	577,080	7,590	-	(22,449)	(20,170)	(48,679)	(98,221)
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	(7,853)	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(372,511)	(192,808)	(2,536)	-	35,378	6,739	67,693	32,817
24 State	(50,618)	(26,199)	(345)	-	4,807	916	9,198	4,459
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	(83,440)	-	(146,076)	-
28 Total Operating Expenses:	691,806	358,073	4,710	-	(65,703)	(12,515)	(125,716)	(60,945)
29								
30 Operating Rev For Return:	(691,806)	(358,073)	(4,710)	-	65,703	12,515	125,716	60,945
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	(119,429)	-
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:	-	-	-	-	-	-	(119,429)	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	17,275	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	17,275	-
56								
57 Total Rate Base:	-	-	-	-	-	-	(102,154)	-
58								
59								
60 Estimated ROE impact	-0.284%	-0.147%	-0.002%	0.000%	0.027%	0.005%	0.054%	0.025%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,114,936)	(577,080)	(7,590)	-	105,888	20,170	202,608	98,221
67 Other Deductions								
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,114,936)	(577,080)	(7,590)	-	105,888	20,170	202,608	98,221
73								
74 State Income Taxes	(50,618)	(26,199)	(345)	-	4,807	916	9,198	4,459
75								
76 Taxable Income	(1,064,317)	(550,881)	(7,246)	-	101,081	19,254	193,410	93,761
77								
78 Federal Income Taxes	(372,511)	(192,808)	(2,536)	-	35,378	6,739	67,693	32,817

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

	4.15	4.16	4.17	4.18	4.19	4.20	0.00	0
	DSM Amortization Removal	A&G Cost Commitment (MEHC)	Prelim Coal Plant Exp	Memberships & Subscriptions	Idaho Intervenor Funding	ID Pension Expense Cash Basis	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	-	-	(223,560)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	(2,048,020)	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	(225,624)	-	(22,977)	28,865	1,026,555	-	-
19 Total O&M Expenses	(2,048,020)	(225,624)	(223,560)	(22,977)	28,865	1,026,555	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	684,264	75,383	74,694	7,677	(9,644)	(339,906)	-	-
24 State	92,980	10,243	10,150	1,043	(1,310)	(46,188)	-	-
25 Deferred Income Taxes	-	-	-	-	-	(3,472)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,270,776)	(139,997)	(138,717)	(14,257)	17,910	636,990	-	-
29								
30 Operating Rev For Return:	1,270,776	139,997	138,717	14,257	(17,910)	(636,990)	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	6,759	-	-	-
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:	-	-	-	-	6,759	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	(58,787)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	(58,787)	-	-
56								
57 Total Rate Base:	-	-	-	-	6,759	(58,787)	-	-
58								
59								
60 Estimated ROE impact	0.521%	0.057%	0.057%	0.006%	-0.008%	-0.260%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	2,048,020	225,624	223,560	22,977	(28,865)	(1,026,555)	-	-
67 Other Deductions								
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(9,209)	-	-
72 Income Before Tax	2,048,020	225,624	223,560	22,977	(28,865)	(1,017,346)	-	-
73								
74 State Income Taxes	92,980	10,243	10,150	1,043	(1,310)	(46,188)	-	-
75								
76 Taxable Income	1,955,040	215,381	213,410	21,933	(27,555)	(971,159)	-	-
77								
78 Federal Income Taxes	684,264	75,383	74,694	7,677	(9,644)	(339,906)	-	-

Rocky Mountain Power
Idaho Results of Operations December 2007
Miscellaneous General Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Miscellaneous General Expense	557	1	(16,894)	SG	6.395%	(1,080)	
Miscellaneous General Expense	909	1	(33,217)	CN	4.064%	(1,350)	
Miscellaneous General Expense	921	1	(42,652)	SO	5.953%	(2,539)	
Miscellaneous General Expense	921	1	(202)	WYE	Situs	-	
Miscellaneous General Expense	923	1	(82,434)	SO	5.953%	(4,907)	
Miscellaneous General Expense	546	1	(3,975)	SG	6.395%	(254)	
Miscellaneous General Expense	580	1	(7,119)	SNPD	4.611%	(328)	
Miscellaneous General Expense	598	1	(1,100)	SNPD	4.611%	(51)	
Miscellaneous General Expense	930	1	(128,625)	UT	Situs	-	
Miscellaneous General Expense	930	1	(21,087)	SO	5.953%	(1,255)	
Total Miscellaneous General Expense Removal			(337,305)			(11,765)	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.

PacifiCorp
December 2007 Semiannual
Miscellaneous General Expense
Adjustment Summary

Description	FERC Account	Factor	Amount to Exclude	Ref
Review Adjustments	557	SG	16,894	4.1.2
Review Adjustments	909	CN	33,217	4.1.3
Review adjustments	921	SO	42,652	
Review adjustments	921	WYP	202	
Total Account 921 Review			42,854	4.1.4
Review adjustments	923	SO	82,434	
Review adjustments	923	UT	2,588	
Review adjustments	546	SG	3,975	
Review adjustments	580	SNPD	7,119	
Review adjustments	598	SNPD	1,100	
Total Account 923 Review			97,216	4.1.5
Review adjustments	930	UT	128,625	
Review adjustments	930	SO	21,087	
Total Account 930 Review			149,712	4.1.6
TOTAL			$ 339,893	To 4.1

Pacificorp
December 2007 Semiannual
Miscellaneous General Expense
FERC Account 557 Review - Items to Remove

Description	FERC Account	Factor	Amount to Exclude	Ref
Charitable Donations & Sponsorships	557	SG	15,600	
Scottish Power Internation Assignee Tax Fees	557	SG	1,294	
			16,894	To 4.1.1

Pacificorp
December 2007 Semiannual
Miscellaneous General Expense
FERC Account 909 Review - Items to Remove

Description	FERC Account	Factor	Amount to Exclude	Ref
Charitable Donations & Sponsorships	909	CN	25,702	
Misc Advertising Expense	909	CN	7,515	
			33,217	To 4.1.1

Pacificorp
December 2007 Semiannual
Miscellaneous General Expense
FERC Account 921 Review - Items to Remove

Description	FERC Account	Factor	Amount to Exclude	Ref
Charitable Donations and Sponsorships	921	SO	1,423	
Employee Gifts, Flowers, Parties, Cake	921	SO	4,722	
Employee Gifts, Flowers, Parties, Cake	921	WYP	12	
Economic Development Corp of Utah	921	SO	5,788	
Legislative & Lobbyist	921	SO	14,739	
Legislative & Lobbyist	921	WYP	176	
Misc Expense	921	SO	7,076	
Ranch & Cabin	921	SO	2,456	
Retirement Parties	921	SO	6,439	
Retirement Parties	921	WYP	15	
Scottish Power	921	SO	9	
			42,854	To 4.1.1

Pacificorp
December 2007 Semiannual
Miscellaneous General Expense
FERC Account 923 Review - Items to Remove

Description	FERC Account	Factor	Amount to Exclude	Ref
Ranch Expenses	923	SO	21,822	
Rebranding Expense	923	SO	18,636	
Legislative/Lobby	923	SO	5,630	
Misc Expense	923	SO	6,032	
Scottish Power Internation Assignee Tax Fees	546	SG	3,975	
Scottish Power Internation Assignee Tax Fees	580	SNPD	7,119	
Scottish Power Internation Assignee Tax Fees	598	SNPD	1,100	
Scottish Power Internation Assignee Tax Fees	923	SO	20,905	
Scottish Power Internation Assignee Tax Fees	923	SO	6,025	
Retiree Ambassador Expense	923	SO	3,384	
			94,628	To 4.1.1

Pacificorp
December 2007 Semiannual
Miscellaneous General Expense
FERC Account 930 Review - Items to Remove

Description	FERC Account	Factor	Amount to Exclude	Ref
Advertising/Sponsorships	930	SO	912	
Advertising/Sponsorships	930	UT	1,210	
Civic Activities	930	SO	175	
Utah Sports Commission Rent Donation	930	UT	52,416	
Utah Economic Development Corporation of Utah Re	930	UT	74,999	
Utah Economic Development Corporation of Utah Re	930	SO	20,000	
			149,712	To 4.1.1

Rocky Mountain Power
Idaho Results of Operations December 2007
Wage & Benefit Adjustment - Annualization 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Steam Expense	500	2	351,721	SG	6.395%	22,492	
Steam Expense	500	2	(1,513)	SSGCH	5.833%	(88)	
Steam Expense	501	2	3,178	SE	6.586%	209	
Hydro Expense	535	2	26,699	SG-P	6.395%	1,707	
Hydro Expense	535	2	21,536	SG-U	6.395%	1,377	
Other Power Generation	548	2	11,933	SG	6.395%	763	
Other Power Generation	548	2	8,575	SSGCT	7.373%	632	
Other Power Supply	557	2	105,521	SG	6.395%	6,748	
Other Power Supply	557	2	240	SSGCT	7.373%	18	
Transmission Expense	560	2	50,219	SG	6.395%	3,211	
Distribution Expense	580	2	21	ID	Situs	3	
Distribution Expense	580	2	56,751	SNPD	4.611%	2,617	
Distribution Expense	581	2	35,806	SNPD	4.611%	1,651	
Distribution Expense	582	2	6,115	ID	Situs	341	
Distribution Expense	582	2	43	SNPD	4.611%	2	
Distribution Expense	583	2	19,816	ID	Situs	484	
Distribution Expense	583	2	1,504	SNPD	4.611%	69	
Distribution Expense	584	2	5	ID	Situs	-	
Distribution Expense	585	2	1,011	SNPD	4.611%	47	
Distribution Expense	586	2	13,127	ID	Situs	757	
Distribution Expense	586	2	3,173	SNPD	4.611%	146	
Distribution Expense	587	2	26,583	ID	Situs	1,843	
Distribution Expense	588	2	7,582	ID	Situs	315	
Distribution Expense	588	2	58,068	SNPD	4.611%	2,677	
Distribution Expense	589	2	371	ID	Situs	10	
Distribution Expense	589	2	-	SNPD	4.611%	-	
Distribution Expense	590	2	1,384	ID	Situs	65	
Distribution Expense	590	2	20,012	SNPD	4.611%	923	
Distribution Expense	592	2	17,847	ID	Situs	799	
Distribution Expense	592	2	7,429	SNPD	4.611%	343	
Wage & Benefit Adj - Annualization 1 Total			854,757			50,162	
Wage & Benefit Adj - Annualization 2 Total			554,178			32,536	
Total Annualization Adjustment			**1,408,935**			**82,698**	4.5.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the base period for labor charged to operation and maintenance accounts. See page 4.5.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Idaho Results of Operations December 2007
Wage & Benefit Adjustment - Annualization 2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Distribution Expense	593	2	34,979	ID	Situs	4,881	
Distribution Expense	593	2	(3,562)	SNPD	4.611%	(164)	
Distribution Expense	594	2	46,490	ID	Situs	1,554	
Distribution Expense	594	2	68	SNPD	4.611%	3	
Distribution Expense	595	2	153	ID	Situs	-	
Distribution Expense	595	2	926	SNPD	4.611%	43	
Distribution Expense	596	2	6,099	ID	Situs	447	
Distribution Expense	597	2	11,397	ID	Situs	825	
Distribution Expense	597	2	2,089	SNPD	4.611%	96	
Distribution Expense	598	2	1,922	ID	Situs	37	
Distribution Expense	598	2	3,593	SNPD	4.611%	166	
Customer Accounts	901	2	5,068	CN	4.064%	206	
Customer Accounts	901	2	709	ID	Situs	31	
Customer Accounts	902	2	1,490	CN	4.064%	61	
Customer Accounts	902	2	61,431	ID	Situs	3,529	
Customer Accounts	903	2	97,871	CN	4.064%	3,977	
Customer Accounts	903	2	15,991	ID	Situs	644	
Customer Accounts	905	2	512	CN	4.064%	21	
Customer Accounts	907	2	937	CN	4.064%	38	
Customer Service	908	2	8,165	CN	4.064%	332	
Customer Service	908	2	9,154	ID	Situs	1,098	
Customer Service	909	2	1,271	CN	4.064%	52	
Customer Service	909	2	-	ID	Situs	-	
Customer Service	910	2	-	ID	Situs	-	
Customer Service	920	2	1,021	ID	Situs	-	
Administrative & General	920	2	240,672	SO	5.953%	14,327	
Administrative & General	921	2	-	ID	Situs	-	
Administrative & General	921	2	-	SO	5.953%	-	
Administrative & General	922	2	(4,947)	SO	5.953%	(295)	
Administrative & General	923	2	-	ID	Situs	-	
Administrative & General	923	2	-	SO	5.953%	-	
Administrative & General	929	2	(2,268)	SO	5.953%	(135)	
Administrative & General	935	2	122	ID	Situs	-	
Administrative & General	935	2	12,825	SO	5.953%	763	
Wage & Benefit Adj - Annualization 1 Total			854,757			50,162	
Wage & Benefit Adj - Annualization 2 Total			554,178			32,536	
Total Annualization Adjustment			**1,408,935**			**82,698**	4.5.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the base period for labor charged to operation and maintenance accounts. See page 4.5.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Idaho Results of Operations December 2007
Wage & Benefit Adjustment - Proforma 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Steam Expense	500	3	1,259,727	SG	6.395%	80,556	
Steam Expense	500	3	(5,421)	SSGCH	5.833%	(316)	
Steam Expense	501	3	11,382	SE	6.586%	750	
Hydro Expense	535	3	95,626	SG-P	6.395%	6,115	
Hydro Expense	535	3	77,132	SG-U	6.395%	4,932	
Other Power Generation	548	3	42,741	SG	6.395%	2,733	
Other Power Generation	548	3	30,713	SSGCT	7.373%	2,265	
Other Power Supply	557	3	377,936	SG	6.395%	24,168	
Other Power Supply	557	3	860	SSGCT	7.373%	63	
Transmission Expense	560	3	179,866	SG	6.395%	11,502	
Distribution Expense	580	3	74	ID	Situs	13	
Distribution Expense	580	3	203,259	SNPD	4.611%	9,372	
Distribution Expense	581	3	128,242	SNPD	4.611%	5,913	
Distribution Expense	582	3	21,900	ID	Situs	1,520	
Distribution Expense	582	3	156	SNPD	4.611%	7	
Distribution Expense	583	3	70,972	ID	Situs	2,161	
Distribution Expense	583	3	5,387	SNPD	4.611%	248	
Distribution Expense	584	3	17	ID	Situs	-	
Distribution Expense	585	3	3,620	SNPD	4.611%	167	
Distribution Expense	586	3	47,015	ID	Situs	3,377	
Distribution Expense	586	3	11,364	SNPD	4.611%	524	
Distribution Expense	587	3	95,211	ID	Situs	8,229	
Distribution Expense	588	3	27,156	ID	Situs	1,408	
Distribution Expense	588	3	207,976	SNPD	4.611%	9,590	
Distribution Expense	589	3	1,330	ID	Situs	46	
Distribution Expense	589	3	-	SNPD	4.611%	-	
Distribution Expense	590	3	4,956	ID	Situs	288	
Distribution Expense	590	3	71,676	SNPD	4.611%	3,305	
Distribution Expense	592	3	63,920	ID	Situs	3,568	
Distribution Expense	592	3	26,608	SNPD	4.611%	1,227	
Wage & Benefit Adj - Proforma 1 Total			3,061,401			183,732	
Wage & Benefit Adj - Proforma 2 Total			1,984,847			128,042	
Total Proforma Adjustment			**5,046,248**			**311,775**	4.5.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes pension, employee benefits, and incentives to levels the company will incur for the 12 months ended December 2008. See page 4.5.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Idaho Results of Operations December 2007
Wage & Benefit Adjustment - Proforma 2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense							
Distribution Expense	593	3	125,282	ID	Situs	21,786	
Distribution Expense	593	3	(12,757)	SNPD	4.611%	(588)	
Distribution Expense	594	3	166,510	ID	Situs	6,938	
Distribution Expense	594	3	244	SNPD	4.611%	11	
Distribution Expense	595	3	550	ID	Situs	-	
Distribution Expense	595	3	3,317	SNPD	4.611%	153	
Distribution Expense	596	3	21,844	ID	Situs	1,994	
Distribution Expense	597	3	40,818	ID	Situs	3,684	
Distribution Expense	597	3	7,480	SNPD	4.611%	345	
Distribution Expense	598	3	6,885	ID	Situs	163	
Distribution Expense	598	3	12,867	SNPD	4.611%	593	
Customer Accounts	901	3	18,152	CN	4.064%	738	
Customer Accounts	901	3	2,541	ID	Situs	138	
Customer Accounts	902	3	5,337	CN	4.064%	217	
Customer Accounts	902	3	220,023	ID	Situs	15,753	
Customer Accounts	903	3	350,537	CN	4.064%	14,245	
Customer Accounts	903	3	57,273	ID	Situs	2,875	
Customer Accounts	905	3	1,832	CN	4.064%	74	
Customer Accounts	907	3	3,355	CN	4.064%	136	
Customer Service	908	3	29,245	CN	4.064%	1,188	
Customer Service	908	3	32,784	ID	Situs	4,901	
Customer Service	909	3	4,554	CN	4.064%	185	
Customer Service	909	3	-	ID	Situs	-	
Customer Service	910	3	-	ID	Situs	-	
Customer Service	920	3	3,656	ID	Situs	-	
Administrative & General	920	3	861,992	SO	5.953%	51,315	
Administrative & General	921	3	-	ID	Situs	-	
Administrative & General	921	3	-	SO	5.953%	-	
Administrative & General	922	3	(17,720)	SO	5.953%	(1,055)	
Administrative & General	923	3	-	ID	Situs	-	
Administrative & General	923	3	-	SO	5.953%	-	
Administrative & General	929	3	(8,124)	SO	5.953%	(484)	
Administrative & General	935	3	438	OR	Situs	-	
Administrative & General	935	3	45,933	SO	5.953%	2,734	
Wage & Benefit Adj - Proforma 1 Total			3,061,401			183,732	
Wage & Benefit Adj - Proforma 2 Total			1,984,847			128,042	
Total Proforma Adjustment			**5,046,248**			**311,775**	4.5.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes pension, employee benefits, and incentives to levels the company will incur for the 12 months ended December 2008. See page 4.5.1 for more information on how this adjustment was calculated.

December 2007 Semi-Annual Report
Labor Escalation- December 2007

The base period, annualized, and the proforma labor expenses are summarized on page 4.5.2. The following is an explanation of the procedures used to develop annualized and pro forma labor expenses.

1. Actual December 2007 total labor related expenses are identified on page 4.5.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.

2. Actual December 2007 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 pages 4.5.3 - 4.5.4.

3. The annualized December 2007 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2008 (see page 4.5.4.). Union costs were escalated using the contractual rates found on page 4.5.5. Non-union costs were not escalated in 2008 because the increase will not be effective until December 26, 2008.

4. Non-union incentive payments were provided by the Human Resources department and were calculated based on the calendar year 2008 projections. 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. Proforma December 2008 pension and employee benefits expenses were provided by the Human Resource department. These expenses can be found on page 4.5.2 and page 4.5.7. The proforma payroll tax calculations can be found on page 4.5.8, along with the wage amounts used in the calculation.

December 2007 Wage & Benefit Reconciliation

Account	Description	12 Months Ended December 2007	Annualized 12 Months Ended December 2007	Adjustment	Proforma 12 Months Ended December 2008	Adjustment	Ref.
5001XX	Regular Ordinary Time	386,930,936	388,566,263	1,635,327	399,211,496	10,645,233	4.5.3
5002XX	Overtime	58,002,316	58,247,457	245,141	59,843,215	1,595,758	4.5.3
5003XX	Premium Pay	5,500,802	5,524,050	23,249	5,675,388	151,338	4.5.3
	Subtotal for Escalation	**450,434,054**	**452,337,771**	**1,903,717**	**464,730,099**	**12,392,328**	4.5.3-4.5.4
500110	Secondary Labor Adjustment	739,293	742,418	3,125	762,757	20,339	4.5.6
5005XX	Unused Leave Accrual	1,039,430	1,043,823	4,393	1,072,420	28,597	4.5.6
500850	Other Salary/Labor Costs	7,971,169	7,971,169	-	7,971,169	-	
50109X	JO Cutbacks	(1,239,895)	(1,245,135)	(5,240)	(1,279,247)	(34,112)	4.5.6
	Subtotal Bare Labor	**458,944,051**	**460,850,045**	**1,905,994**	**473,257,198**	**12,407,153**	
5004XX	Incentive	29,875,948	29,875,948	-	30,790,505	914,557	4.5.6
	Total Incentive	**29,875,948**	**29,875,948**	**-**	**30,790,505**	**914,557**	
500250	Overtime Meals	932,392	932,392	-	932,392	-	
500700	Severance/Redundancy (1)	3,648,355	3,648,355	-	3,648,355	-	
501103	Joint Owner Pension Payment	122,169	122,169	-	122,169	-	
501325	Physical Exam	2,082	2,082	-	2,082	-	
502300	Education Assistance	348,588	348,588	-	348,588	-	
580899	Mining Salary/Benefit Credit	(43,128)	(43,128)	-	(43,128)	-	
	Total Other Labor	**5,010,458**	**5,010,458**	**-**	**5,010,458**	**-**	
	Subtotal Labor and Incentive	**493,830,456**	**495,736,450**	**1,905,994**	**509,058,160**	**13,321,710**	
501100	Pension - FAS 87	47,272,772	47,272,772	-	35,314,564	(11,958,208)	4.5.7
501105	Pension - IBEW 57 - FAS 87	7,896,568	7,896,568	-	8,100,000	203,432	4.5.7
501115	SERP Plan	4,128,733	4,128,733	-	2,600,000	(1,528,733)	4.5.7
501150	Post Retirement Benefits - FAS 106	25,903,110	25,903,110	-	24,553,246	(1,349,865)	4.5.7
501160	Post Employment Benefits - FAS 112	4,918,126	4,918,126	-	8,024,686	3,106,560	4.5.7
	Total Pensions	**90,119,309**	**90,119,309**	**-**	**78,592,496**	**(11,526,813)**	4.5.7
501102	Pension Administration	926,312	926,312	-	963,671	37,359	4.5.7
50112X	Medical	45,625,678	45,625,678	-	50,993,417	5,367,740	4.5.7
501175	Dental	2,857,882	2,857,882	-	2,100,217	(757,665)	4.5.7
501200	Vision	529,198	529,198	-	233,809	(295,390)	4.5.7
50122X	Life	1,180,752	1,180,752	-	1,152,207	(28,545)	4.5.7
501250	Stock/401(k)/ESOP	18,206,798	18,206,798	-	23,137,234	4,930,436	4.5.7
501251	401(k) Administration	1,734,461	1,734,461	-	336,194	(1,398,267)	4.5.7
501275	Accidental Death & Disability	61,992	61,992	-	72,008	10,016	4.5.7
501300	Long-Term Disability	7,222,951	7,222,951	-	3,363,589	(3,859,362)	4.5.7
5016XX	Worker's Compensation	2,909,513	2,909,513	-	3,092,113	182,599	4.5.7
502900	Other Salary Overhead	1,266,565	1,266,565	-	1,657,007	390,443	4.5.7
	Total Benefits	**82,522,101**	**82,522,101**	**-**	**87,101,466**	**4,579,365**	4.5.7
	Subtotal Pensions and Benefits	**172,641,410**	**172,641,410**	**-**	**165,693,962**	**(6,947,448)**	4.5.7
580500	Payroll Tax Expense	32,848,762	32,979,774	131,013	33,901,266	921,492	4.5.8
580700	Payroll Tax Expense-Unemployment	2,751,891	2,751,891	-	2,751,891	-	
580800	Other Payroll Taxes	141	141	-	141	-	
	Total Payroll Taxes	**35,600,794**	**35,731,806**	**131,013**	**36,653,298**	**921,492**	
Total Labor		**702,072,660**	**704,109,666**	**2,037,007**	**711,405,420**	**7,295,753**	4.5.11
Non-Utility and Capitalized Labor		216,470,641	217,098,713	628,072	219,348,219	2,249,506	4.5.11
Total Utility Labor		**485,602,018**	**487,010,953**	**1,408,935**	**492,057,201**	**5,046,248**	4.5.11

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Notes:
(1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment

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

Base Period: 12 Months Ended December 2007
Pro Forma: 12 Months Ended December 2008

Labor (12 months ended December 2007)

Acct No	Acct Account Desc	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total	
5001XX	Reg/Ordinary Time	33,348	30,185	33,257	30,665	34,314	31,072	31,971	33,914	30,333	33,991	32,916	30,964	386,931	Ref. 4.5.2
5002XX	Overtime	3,192	4,547	4,935	4,781	4,532	4,359	5,224	4,987	4,639	4,748	5,436	6,625	58,002	Ref. 4.5.2
5003XX	Premium Pay	259	360	322	418	431	530	745	593	502	515	380	446	5,501	Ref. 4.5.2
Grand Total		36,799	35,092	38,514	35,863	39,278	35,960	37,940	39,495	35,474	39,254	38,732	38,034	450,434	Ref. 4.5.2

Labor (12 months ended December 2007)

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
2	Officer/Exempt	13,962	13,204	14,626	12,768	14,480	13,180	13,211	14,209	12,393	14,133	14,227	12,837	163,231
3	IBEW 125	2,703	2,676	2,927	2,708	3,156	2,772	3,126	3,181	2,852	3,216	3,543	3,930	36,789
4	IBEW 659	3,149	3,575	3,137	3,012	3,460	3,206	3,712	3,528	3,367	3,643	3,664	4,104	41,556
5	UWUA 197	136	177	162	142	167	138	165	165	180	198	201	345	2,176
8	UWUA 127 Wyoming	3,598	3,196	4,084	3,919	3,931	3,397	3,592	3,647	3,572	3,893	3,697	3,562	44,088
9	IBEW 415 (Laramie 57)	51	41	41	41	47	47	50	55	51	53	48	50	574
11	IBEW 57 PD	7,892	7,379	7,939	7,725	8,432	8,264	8,979	9,190	7,954	8,594	7,899	8,047	98,294
12	IBEW 57 PS	3,611	3,284	3,931	4,002	3,951	3,370	3,417	3,709	3,419	3,720	3,647	3,470	43,530
13	PCCC Non-Exempt	646	627	623	586	601	554	645	652	619	670	666	620	7,509
15	IBEW 57 CT	310	256	285	301	299	315	314	332	357	334	309	297	3,710
18	Non-Exempt	740	675	759	660	756	717	729	829	708	799	832	772	8,976
Grand Total		36,799	35,092	38,514	35,863	39,278	35,960	37,940	39,495	35,474	39,254	38,732	38,034	450,434

1st Annualization Increase

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
2	Officer/Exempt	2.25%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming				2.68%								
9	IBEW 415 (Laramie 57)							3.00%					
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt	2.25%											
15	IBEW57 - CT						7.71%						
18	Non-Exempt	2.25%											

1st Annualization Dollars

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
2	Officer/Exempt	13,962	13,204	14,626	12,768	14,480	13,180	13,211	14,209	12,393	14,133	14,227	12,837	163,231
3	IBEW 125	2,770	2,676	2,927	2,708	3,156	2,772	3,126	3,181	2,852	3,216	3,543	3,930	36,856
4	IBEW 659	3,228	3,575	3,137	3,012	3,460	3,206	3,712	3,528	3,367	3,643	3,664	4,104	41,635
5	UWUA 197	141	177	162	142	167	138	165	165	180	198	201	345	2,181
8	UWUA 127 Wyoming	3,695	3,281	4,193	3,919	3,931	3,397	3,592	3,647	3,572	3,893	3,697	3,562	44,380
9	IBEW 415 (Laramie 57)	53	43	43	42	48	48	50	55	51	53	48	50	582
11	IBEW 57 PD	8,129	7,379	7,939	7,725	8,432	8,264	8,979	9,190	7,954	8,594	7,899	8,047	98,531
12	IBEW 57 PS	3,719	3,284	3,931	4,002	3,951	3,370	3,417	3,709	3,419	3,720	3,647	3,470	43,639
13	PCCC Non-Exempt	646	627	623	586	601	554	645	652	619	670	666	620	7,509
15	IBEW 57 CT	334	276	307	324	322	315	314	332	357	334	309	297	3,822
18	Non-Exempt	740	675	759	660	756	717	729	829	708	799	832	772	8,976
Grand Total		37,416	35,198	38,647	35,888	39,303	35,962	37,940	39,495	35,474	39,254	38,732	38,034	451,341

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

Base Period: 12 Months Ended December 2007
Pro Forma: 12 Months Ended December 2008

2nd Annualization Increase

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
2	Officer/Exempt													2.25%
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127 Wyoming										3.00%			
9	IBEW 415 (Laramie 57)													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
18	Non-Exempt													2.25%
Grand Total														

December 2007 Annualized Labor

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
2	Officer/Exempt	13,962	13,204	14,626	12,768	14,480	13,180	13,211	14,209	12,393	14,133	14,227	12,837	163,231
3	IBEW 125	2,770	2,676	2,927	2,708	3,156	2,772	3,126	3,181	2,852	3,216	3,543	3,930	36,856
4	IBEW 659	3,228	3,575	3,137	3,012	3,460	3,206	3,712	3,528	3,367	3,643	3,664	4,104	41,635
5	UWUA 197	141	177	162	142	167	138	165	165	180	198	201	345	2,181
8	UWUA 127 Wyoming	3,806	3,380	4,319	4,037	4,049	3,499	3,700	3,756	3,680	3,693	3,697	3,562	45,377
9	IBEW 415 (Laramie 57)	53	43	43	42	48	48	50	55	51	53	48	50	582
11	IBEW 57 PD	8,129	7,379	7,939	7,725	8,432	8,264	8,979	9,190	7,954	8,594	7,899	8,047	98,531
12	IBEW 57 PS	3,719	3,264	3,931	4,002	3,951	3,370	3,417	3,709	3,419	3,720	3,647	3,470	43,639
13	PCCC Non-Exempt	646	627	623	586	601	554	645	652	619	670	666	620	7,509
15	IBEW57 CT	334	276	307	324	322	315	314	332	357	334	309	297	3,822
18	Non-Exempt	740	675	759	660	756	717	729	829	708	799	832	772	8,976
Grand Total		37,527	35,297	38,773	36,005	39,421	36,064	38,048	39,604	35,581	39,254	38,732	38,034	452,338

Ref. 4.5.2

1st Proforma Increase to December 2008

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	3.50%												
3	IBEW 125		3.00%											
4	IBEW 659		2.50%											
5	UWUA 197		3.00%											
8	UWUA 127 Wyoming										3.00%			
9	IBEW 415 (Laramie 57)							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%												

1st Proforma to December 2008 Dollars

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	14,451	13,667	15,137	13,214	14,987	13,642	13,673	14,706	12,827	14,628	14,725	13,286	168,944
3	IBEW 125	2,770	2,756	3,015	2,790	3,250	2,856	3,219	3,276	2,938	3,312	3,649	4,048	37,879
4	IBEW 659	3,228	3,664	3,215	3,087	3,546	3,286	3,805	3,616	3,451	3,734	3,756	4,207	42,595
5	UWUA 197	141	182	167	146	172	143	170	170	185	203	207	356	2,242
8	UWUA 127 Wyoming	3,806	3,380	4,319	4,037	4,049	3,499	3,700	3,756	3,680	4,010	3,808	3,669	45,711
9	IBEW 415 (Laramie 57)	53	43	43	42	48	48	51	56	53	54	49	51	591
11	IBEW 57 PD	8,129	7,600	8,178	7,957	8,685	8,512	9,248	9,466	8,193	8,852	8,136	8,289	101,243
12	IBEW 57 PS	3,719	3,363	4,049	4,122	4,069	3,471	3,520	3,820	3,522	3,832	3,756	3,574	44,836
13	PCCC Non-Exempt	646	627	623	586	601	554	645	652	619	670	666	620	7,509
15	IBEW57 CT	334	276	307	324	322	324	324	342	368	344	318	306	3,890
18	Non-Exempt	766	699	786	683	782	742	754	858	733	827	861	799	9,290
Grand Total		38,041	36,277	39,838	36,988	40,511	37,076	39,110	40,716	36,568	40,468	39,931	39,204	464,730

Ref. 4.5.2

Rocky Mountain Power
December 2007 Semi-Annual Report
Labor Increases
January 2007 to December 2008

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 January 26, 2007 is shown as effective on February 1, 2007.

12 Months Ended December 2007

Group Code	Labor Group	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
2	Officer/Exempt	2.25%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming				2.68%						3.00%		
9	IBEW 415 (Laramie 57)							3.00%					
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt	2.25%											
15	IBEW57 CT						7.71%						
18	Non-Exempt	2.25%											

12 Months Ended December 2008

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		3.00%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming										3.00%		
9	IBEW 415 (Laramie 57)							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%											

Composite Labor Increases

		Reference
Regular Time/Overtime/Premium Pay December 2007	450,434,054	4.5.2
Total Annualized December 2007	452,337,771	4.5.2
Increase	0.42%	
Total Pro Forma December 2008	464,730,099	4.5.2
Increase	2.74%	

Miscellaneous Bare Labor Escalation

Account	December 2007 Actuals	Increase	December 2007 Annualized	Increase	December 2007 Pro Forma	Reference
500110	739,293	0.42%	742,418	2.74%	762,757	4.5.2
5005XX	1,039,430	0.42%	1,043,823	2.74%	1,072,420	4.5.2
50109X	(1,239,895)	0.42%	(1,245,135)	2.74%	(1,279,247)	4.5.2
	538,828		541,105		555,930	

Annual Incentive Escalation

Account	December 2007 Actuals	December 2008 Budget	
500400	1,222,460		
500410	28,653,487		
5004XX	29,875,948	30,790,505	4.5.2

Rocky Mountain Power
Pension & Benefits Adjustment
Employee Pension and Benefits Summary
12 Months Ended December 31, 2007

Account	Description	A Annualized December 2007 Net of Joint Venture	C Annualized December 2007 GROSS	D December 2008 Budget GROSS	E December 2008 Budget NET of Joint Venture	E - A Pro forma Adjustment	Ref
501100	Pension - FAS 87	47,272,772	49,127,344	36,700,000	35,314,564	(11,958,208)	4.5.2
501105	Pension - IBEW 57 - FAS 87	7,896,568	7,896,568	8,100,000	8,100,000	203,432	4.5.2
501115	SERP Plan	4,128,733	4,128,733	2,600,000	2,600,000	(1,528,733)	4.5.2
501150	Post Retirement Benefits - FAS 106	25,903,110	26,690,919	25,300,000	24,553,246	(1,349,865)	4.5.2
501160	Post Employment Benefits - FAS 112	4,918,126	5,067,706	8,268,750	8,024,686	3,106,560	4.5.2
	Subtotal	90,119,309	92,911,270	80,968,750	78,592,496	(11,526,813)	4.5.2
501102	Pension Administration	926,312	950,563	988,900	963,671	37,359	4.5.2
50112X	Medical	45,625,678	47,083,032	52,622,225	50,993,417	5,367,740	4.5.2
501175	Dental	2,857,882	2,972,127	2,184,175	2,100,217	(757,665)	4.5.2
501200	Vision	529,198	552,408	244,063	233,809	(295,390)	4.5.2
50122X	Life	1,180,752	1,215,540	1,186,154	1,152,207	(28,545)	4.5.2
501250	Stock/401(k)/ESOP	18,206,798	18,817,619	23,913,466	23,137,234	4,930,436	4.5.2
501251	401(k) Administration	1,734,461	1,786,473	346,276	336,194	(1,398,267)	4.5.2
501275	Accidental Death & Disability	61,992	61,992	72,008	72,008	10,016	4.5.2
501300	Long-Term Disability	7,222,951	7,329,988	3,413,434	3,363,589	(3,859,362)	4.5.2
5016XX	Worker's Compensation	2,909,513	2,993,608	3,181,485	3,092,113	182,599	4.5.2
502900	Other Salary Overhead	1,266,565	1,268,393	1,659,400	1,657,007	390,443	4.5.2
	Subtotal	82,522,101	85,031,743	89,811,586	87,101,466	4,579,365	4.5.2
	Grand Total	**172,641,410**	**177,943,014**	**170,780,336**	**165,693,962**	**(6,947,448)**	4.5.2

Payroll Tax Adjustment Calculation

		Reference
FICA Calculated on Annualized CY 2007 Labor		
Annualized Wages Adjustment	1,905,994	4.5.2
Annualized Incentive Adjustment	-	
Total Annualized Wage Increase Adjustment	1,905,994	
Medicare Rate (no cap)	1.45%	
	27,637	
Social Security Rate	6.20%	
	118,172	
Percentage of Social Security Elligible Wages	87.48%	
	103,376	
Total FICA Tax	**131,013**	4.5.2
FICA Calculated on Pro Forma CY 2008 Labor		
Pro Forma Wages Adjustment	12,407,153	4.5.2
Pro Forma Incentive Adjustment	914,557	4.5.2
Total Pro Forma Wage Increase Adjustment	13,321,710	
Medicare Rate (no cap)	1.45%	
	193,165	
Social Security Rate	6.20%	
	825,946	
Percentage of Social Security Elligible Wages	88.18%	
	728,327	
Total FICA Tax	**921,492**	4.5.2

Wage & Employee Benefit Adjustment
December 2007 Semi-Annual Report

Adjustment by FERC Account and Revised Protocol Factor

		Actuals			Annualized		Pro Forma
FERC Account	RP Factor	December 2007	% of Total	Annualization Adjustment	December 2007	Pro Forma Adjustment	December 2008
500	SG	121,223,896	17.27%	351,721	121,575,617	1,259,727	122,835,344
	SSGCH	(521,619)	-0.07%	(1,513)	(523,132)	(5,421)	(528,553)
501	SE	1,095,315	0.16%	3,178	1,098,493	11,382	1,109,875
535	SG-P	9,202,077	1.31%	26,699	9,228,776	95,626	9,324,401
	SG-U	7,422,409	1.06%	21,536	7,443,944	77,132	7,521,076
548	SG	4,112,965	0.59%	11,933	4,124,899	42,741	4,167,640
	SSGCT	2,955,546	0.42%	8,575	2,964,121	30,713	2,994,834
557	SG	36,368,882	5.18%	105,521	36,474,404	377,936	36,852,340
	SSGCT	82,718	0.01%	240	82,958	860	83,818
560	SG	17,308,548	2.47%	50,219	17,358,767	179,866	17,538,633
580	ID	1,040	0.00%	3	1,043	11	1,054
	SNPD	19,559,720	2.79%	56,751	19,616,471	203,259	19,819,730
	WY-ALL	6,118	0.00%	18	6,136	64	6,199
581	SNPD	12,340,810	1.76%	35,806	12,376,616	128,242	12,504,858
582	CA	56,434	0.01%	164	56,597	586	57,184
	ID	117,383	0.02%	341	117,723	1,220	118,943
	OR	785,401	0.11%	2,279	787,680	8,162	795,842
	SNPD	14,983	0.00%	43	15,026	156	15,182
	UT	748,455	0.11%	2,172	750,626	7,778	758,404
	WA	143,589	0.02%	417	144,006	1,492	145,498
	WY-ALL	256,212	0.04%	743	256,955	2,662	259,618
583	CA	358,266	0.05%	1,039	359,305	3,723	363,028
	ID	166,880	0.02%	484	167,364	1,734	169,098
	OR	2,355,355	0.34%	6,834	2,362,189	24,476	2,386,665
	SNPD	518,433	0.07%	1,504	519,937	5,387	525,325
	UT	2,931,246	0.42%	8,505	2,939,751	30,461	2,970,211
	WA	361,472	0.05%	1,049	362,521	3,756	366,277
	WY-ALL	656,436	0.09%	1,905	658,341	6,822	665,162
584	CA	-	0.00%	-	-	-	-
	OR	-	0.00%	-	-	-	-
	UT	-	0.00%	-	-	-	-
	WA	1,654	0.00%	5	1,659	17	1,676
	WY-ALL	-	0.00%	-	-	-	-
585	SNPD	348,390	0.05%	1,011	349,401	3,620	353,021
586	CA	188,612	0.03%	547	189,160	1,960	191,120
	ID	260,755	0.04%	757	261,512	2,710	264,221
	OR	1,802,387	0.26%	5,229	1,807,616	18,730	1,826,346
	SNPD	1,093,535	0.16%	3,173	1,096,708	11,364	1,108,071
	UT	1,249,586	0.18%	3,626	1,253,212	12,985	1,266,197
	WA	598,337	0.09%	1,736	600,073	6,218	606,290
	WY-ALL	424,581	0.06%	1,232	425,813	4,412	430,225
587	CA	579,873	0.08%	1,682	581,555	6,026	587,581
	ID	635,354	0.09%	1,843	637,197	6,602	643,800
	OR	3,600,654	0.51%	10,447	3,611,101	37,417	3,648,518
	UT	2,941,542	0.42%	8,535	2,950,077	30,568	2,980,644
	WA	767,825	0.11%	2,228	770,053	7,979	778,032
	WY-ALL	636,944	0.09%	1,848	638,792	6,619	645,410
588	CA	39,776	0.01%	115	39,892	413	40,305
	ID	108,678	0.02%	315	108,993	1,129	110,122
	OR	935,509	0.13%	2,714	938,223	9,722	947,945
	SNPD	20,013,641	2.85%	58,068	20,071,709	207,976	20,279,685
	UT	1,195,606	0.17%	3,469	1,199,075	12,424	1,211,499
	WA	136,294	0.02%	395	136,690	1,416	138,106
	WY-ALL	197,320	0.03%	573	197,892	2,050	199,943
589	CA	5,927	0.00%	17	5,944	62	6,006
	ID	3,550	0.00%	10	3,560	37	3,597
	OR	50,194	0.01%	146	50,339	522	50,861
	SNPD	-	0.00%	-	-	-	-
	UT	25,358	0.00%	74	25,432	264	25,695
	WA	3,326	0.00%	10	3,335	35	3,370
	WY-ALL	39,641	0.01%	115	39,756	412	40,167
590	CA	29,400	0.00%	85	29,485	306	29,791
	ID	22,272	0.00%	65	22,337	231	22,568
	OR	194,597	0.03%	565	195,162	2,022	197,184
	SNPD	6,897,372	0.98%	20,012	6,917,384	71,676	6,989,060
	UT	140,278	0.02%	407	140,685	1,458	142,143
	WA	11,120	0.00%	32	11,152	116	11,267
	WY-ALL	79,246	0.01%	230	79,476	824	80,299
592	CA	308,459	0.04%	895	309,354	3,205	312,559
	ID	275,484	0.04%	799	276,283	2,863	279,146
	OR	2,363,141	0.34%	6,856	2,369,997	24,557	2,394,554
	SNPD	2,560,463	0.36%	7,429	2,567,892	26,608	2,594,500
	UT	2,023,790	0.29%	5,872	2,029,662	21,031	2,050,692

Wage & Employee Benefit Adjustment
December 2007 Semi-Annual Report

Adjustment by FERC Account and Revised Protocol Factor

		Actuals			Annualized		Pro Forma
FERC Account	RP Factor	December 2007	% of Total	Annualization Adjustment	December 2007	Pro Forma Adjustment	December 2008
	WA	417,615	0.06%	1,212	418,826	4,340	423,166
	WY-ALL	762,510	0.11%	2,212	764,722	7,924	772,646
593	CA	2,027,892	0.29%	5,884	2,033,775	21,073	2,054,849
	ID	1,682,128	0.24%	4,881	1,687,008	17,480	1,704,489
	OR	7,470,377	1.06%	21,675	7,492,052	77,630	7,569,682
	SNPD	(1,227,621)	-0.17%	(3,562)	(1,231,183)	(12,757)	(1,243,940)
	UT	(612,962)	-0.09%	(1,778)	(614,740)	(6,370)	(621,110)
	WA	815,438	0.12%	2,366	817,804	8,474	826,278
	WY-ALL	673,051	0.10%	1,953	675,004	6,994	681,998
594	CA	803,904	0.11%	2,332	806,237	8,354	814,591
	ID	535,652	0.08%	1,554	537,206	5,566	542,772
	OR	4,286,010	0.61%	12,436	4,298,446	44,539	4,342,985
	SNPD	23,473	0.00%	68	23,541	244	23,785
	UT	8,466,700	1.21%	24,565	8,491,266	87,984	8,579,249
	WA	782,019	0.11%	2,269	784,288	8,127	792,415
	WY-ALL	1,149,063	0.16%	3,334	1,152,397	11,941	1,164,338
595	OR	46,395	0.01%	135	46,530	482	47,012
	SNPD	319,174	0.05%	926	320,100	3,317	323,417
	UT	6,492	0.00%	19	6,511	67	6,578
	WY-ALL	-	0.00%	-	-	-	-
596	CA	99,506	0.01%	289	99,794	1,034	100,829
	ID	153,935	0.02%	447	154,382	1,600	155,981
	OR	842,826	0.12%	2,445	845,271	8,758	854,030
	UT	490,821	0.07%	1,424	492,245	5,100	497,346
	WA	199,671	0.03%	579	200,250	2,075	202,325
	WY-ALL	315,331	0.04%	915	316,246	3,277	319,523
597	CA	51,298	0.01%	149	51,447	533	51,980
	ID	284,440	0.04%	825	285,265	2,956	288,221
	OR	1,073,520	0.15%	3,115	1,076,635	11,156	1,087,791
	SNPD	719,822	0.10%	2,089	721,910	7,480	729,390
	UT	1,564,423	0.22%	4,539	1,568,962	16,257	1,585,219
	WA	369,652	0.05%	1,073	370,725	3,841	374,566
	WY-ALL	584,580	0.08%	1,696	586,276	6,075	592,351
598	CA	21,383	0.00%	62	21,445	222	21,668
	ID	12,623	0.00%	37	12,660	131	12,791
	OR	105,624	0.02%	306	105,930	1,098	107,028
	SNPD	1,238,216	0.18%	3,593	1,241,809	12,867	1,254,676
	UT	455,636	0.06%	1,322	456,958	4,735	461,693
	WA	51,569	0.01%	150	51,719	536	52,255
	WY-ALL	15,758	0.00%	46	15,804	164	15,967
901	CA	3,082	0.00%	9	3,091	32	3,123
	CN	1,746,726	0.25%	5,068	1,751,794	18,152	1,769,946
	ID	10,689	0.00%	31	10,720	111	10,831
	OR	80,489	0.01%	234	80,722	836	81,559
	UT	63,134	0.01%	183	63,317	656	63,973
	WA	61,243	0.01%	178	61,420	636	62,057
	WY-ALL	25,839	0.00%	75	25,914	269	26,182
902	CA	847,117	0.12%	2,458	849,574	8,803	858,378
	CN	513,564	0.07%	1,490	515,055	5,337	520,391
	ID	1,216,332	0.17%	3,529	1,219,861	12,640	1,232,501
	OR	6,850,152	0.98%	19,875	6,870,028	71,185	6,941,213
	UT	9,022,352	1.29%	26,178	9,048,530	93,758	9,142,288
	WA	1,434,819	0.20%	4,163	1,438,982	14,910	1,453,892
	WY-ALL	1,802,081	0.26%	5,229	1,807,309	18,727	1,826,036
903	CA	230,189	0.03%	668	230,856	2,392	233,248
	CN	33,732,270	4.80%	97,871	33,830,142	350,537	34,180,679
	ID	221,993	0.03%	644	222,637	2,307	224,944
	OR	1,956,018	0.28%	5,675	1,961,693	20,326	1,982,020
	UT	2,364,534	0.34%	6,861	2,371,395	24,572	2,395,966
	WA	440,715	0.06%	1,279	441,993	4,580	446,573
	WY-ALL	297,926	0.04%	864	298,790	3,096	301,886
905	CN	176,334	0.03%	512	176,845	1,832	178,678
907	CN	322,812	0.05%	937	323,749	3,355	327,104
908	CA	5,125	0.00%	15	5,140	53	5,193
	CN	2,814,221	0.40%	8,165	2,822,386	29,245	2,851,631
	ID	378,442	0.05%	1,098	379,540	3,933	383,473
	OR	1,126,839	0.16%	3,269	1,130,108	11,710	1,141,818
	UT	969,984	0.14%	2,814	972,798	10,080	982,878
	WA	(0)	0.00%	(0)	(0)	(0)	(0)
	WY-ALL	674,466	0.10%	1,957	676,423	7,009	683,431
909	CN	438,193	0.06%	1,271	439,465	4,554	444,018
	OR	-	0.00%	-	-	-	-
910	CN	-	0.00%	-	-	-	-

Wage & Employee Benefit Adjustment
December 2007 Semi-Annual Report

Adjustment by FERC Account and Revised Protocol Factor

		Actuals			Annualized		Pro Forma
FERC Account	RP Factor	December 2007	% of Total	Annualization Adjustment	December 2007	Pro Forma Adjustment	December 2008
920	SO	82,949,771	11.81%	240,672	83,190,443	861,992	84,052,435
	WA	358,438	0.05%	1,040	359,478	3,725	363,203
	WY-ALL	(6,643)	0.00%	(19)	(6,663)	(69)	(6,732)
921	SO	-	0.00%	-	-	-	-
	WY-ALL	-	0.00%	-	-	-	-
922	SO	(1,705,167)	-0.24%	(4,947)	(1,710,115)	(17,720)	(1,727,834)
923	SO	-	0.00%	-	-	-	-
	WA	-	0.00%	-	-	-	-
929	SO	(781,780)	-0.11%	(2,268)	(784,048)	(8,124)	(792,172)
935	OR	42,149	0.01%	122	42,271	438	42,709
	SO	4,420,189	0.63%	12,825	4,433,014	45,933	4,478,947
416	NUTIL	1,392,374	0.20%	4,040	1,396,414	14,469	1,410,883
426	NUTIL	1,292,502	0.18%	3,750	1,296,252	13,431	1,309,683
Capital		249,061,855	35.48%	722,633	249,784,488	2,588,185	252,372,673
Secondary Labor		(35,276,089)	-5.02%	(102,351)	(35,378,440)	(366,580)	(35,745,020)
Total Labor		702,072,660	100.00%	2,037,007	704,109,666	7,295,753	711,405,420
Non-Utility and Capita		216,470,641	30.83%	628,072	217,098,713	2,249,506	219,348,219
Utility Labor		485,602,018	69.17%	1,408,935	487,010,953	5,046,248	492,057,201
Reference		4.5.2		4.5.2		4.5.2	

Rocky Mountain Power
Idaho Results of Operations December 2007
MEHC Transition Savings

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Remove CIC severance from Dec 2007 results	920	1	(7,095,634)	SO	5.953%	(422,409)	4.6.1
Remove exp credited at WA reg asset set-up	920	1	1,911,142	SO	5.953%	113,772	4.6.1
Remove exp credited at ID reg asset set-up	920	1	1,830,583	SO	5.953%	108,976	4.6.1
Amort of deferred CIC severance	930	3	610,194	ID	Situs	610,194	4.6.2
			(2,743,714)			410,534	
Adjustment to Expense for Reduction in Costs							
Employees leaving in base period							
Other Power Supply	557	3	(358,359)	SG	6.395%	(22,916)	4.6.3
Transmission Expense	560	3	(182,552)	SG	6.395%	(11,674)	4.6.3
Distribution Expense	580	3	(427,507)	SNPD	4.611%	(19,712)	4.6.3
Customer Accounting	903	3	(19,150)	CN	4.064%	(778)	4.6.3
Administrative & General	920	3	(1,151,305)	SO	5.953%	(68,538)	4.6.3
			(2,138,874)			(123,618)	

Description of Adjustment:

The Company eliminated many positions as a result of the MEHC transaction. These savings were made possible by the payment of Change-In-Control Severance. This adjustment defers the severance cost as authorized by the Commission in Docket No. PAC-E-06-11 . It is being amortized into expense over a three-year period on the books of the Company as authorized by the Commission in Docket No. PAC-E-07-05. This adjustment reflects the amortization on a pro forma CY 2008 basis. This adjustment also reflects the future savings of eliminating the positions. Amounts paid to employees leaving under this program are removed (this removal includes wage increases in the WEBA adjustment).

PacifiCorp
December 2007 Semiannual Report
MEHC Trans Savings - ID
Recap of Costs

		Severance	SERP	Total	Ref
	Dec-05	461,871	-	461,871	
	Jan-06	621,839	-	621,839	
	Feb-06	541,855	-	541,855	
	Mar-06	9,091,098	1,211,600	10,302,698	
	Apr-06	2,442,461	987,700	3,430,161	
	May-06	1,654,407	-	1,654,407	
	Jun-06	3,787,684	289,000	4,076,684	
	Jul-06	752,698	-	752,698	
	Aug-06	5,429,173	75,000	5,504,173	
	Sep-06	8,353,838	240,000	8,593,838	
	Oct-06	2,932,641	-	2,932,641	
	Nov-06	3,434,349	435,000	3,869,349	
	Dec-06	515,787	686,713	1,202,500	
Prior to Test Period		40,019,701	3,925,013	43,944,714	
	Jan-07	309,965	-	309,965	
	Feb-07	2,174,847	-	2,174,847	
	Mar-07	2,074,000	-	2,074,000	
	Apr-07	1,209,523	-	1,209,523	
	May-07	1,718,413	-	1,718,413	
	Jun-07	18,419	-	18,419	
	Jul-07	(110,574)	-	(110,574)	
	Aug-07	(7,345)	-	(7,345)	
	Sep-07	(142,448)	-	(142,448)	
	Oct-07	(659)	-	(659)	
	Nov-07	(10,501)	-	(10,501)	
	Dec-07	(138,007)	-	(138,007)	
Remove from Results		7,095,634	-	**7,095,634**	**Ref 4.6**

Washington Reg Asset Set-Up in June 2007

	Account	Factor	Amount	
Leave in Results	182.399	WA	1,911,142	
Remove from Results	920	SO	**(1,911,142)**	**Ref 4.6**

Idaho Reg Asset Set-Up in December 2007

	Account	Factor	Amount	
	182.399	NUTIL	1,830,583	
Remove from Results	920	SO	**(1,830,583)**	**Ref 4.6**

Amortization of deferred CIC severance **610,194** **Ref 4.6**

PacifiCorp
December 2007 Semiannual Report
MEHC Trans Savings - ID
MEHC Change-in-Control Severance Amortization Schedule

Beginning Balance per stipulation in Idaho Case PAC-E-07-5

	Month	Monthly Amortization	Balance	Expense
			1,830,583	
Jan-08	1	50,850	1,779,734	
Feb-08	2	50,850	1,728,884	
Mar-08	3	50,850	1,678,035	
Apr-08	4	50,850	1,627,185	
May-08	5	50,850	1,576,336	
Jun-08	6	50,850	1,525,486	
Jul-08	7	50,850	1,474,637	
Aug-08	8	50,850	1,423,787	
Sep-08	9	50,850	1,372,938	
Oct-08	10	50,850	1,322,088	
Nov-08	11	50,850	1,271,238	
Dec-08	12	50,850	1,220,389	**610,194**
				Ref. 4.6.1
Jan-09	13	50,850	1,169,539	
Feb-09	14	50,850	1,118,690	
Mar-09	15	50,850	1,067,840	
Apr-09	16	50,850	1,016,991	
May-09	17	50,850	966,141	
Jun-09	18	50,850	915,292	
Jul-09	19	50,850	864,442	
Aug-09	20	50,850	813,593	
Sep-09	21	50,850	762,743	
Oct-09	22	50,850	711,894	
Nov-09	23	50,850	661,044	
Dec-09	24	50,850	610,194	
Jan-10	25	50,850	559,345	
Feb-10	26	50,850	508,495	
Mar-10	27	50,850	457,646	
Apr-10	28	50,850	406,796	
May-10	29	50,850	355,947	
Jun-10	30	50,850	305,097	
Jul-10	31	50,850	254,248	
Aug-10	32	50,850	203,398	
Sep-10	33	50,850	152,549	
Oct-10	34	50,850	101,699	
Nov-10	35	50,850	50,850	
Dec-10	36	50,850	(0)	

PacifiCorp
December 2007 Semiannual Report
MEHC Trans Savings - ID
Savings from MEHC Change-in-Control Severance

Remove Pay from Base Period*

Org Unit	Total Amount	Expense %	Expense Amt.	Acct
Generation	328,598	92.0%	302,311	557
C&T	56,049	100.0%	56,049	557
Rocky Mt. Power	5,882	91.2%	5,367	580
Rocky Mt. Power	20,989	91.2%	19,150	903
Rocky Mt. Power	3,189	91.2%	2,909	920
Pacific Power	231,122	79.0%	182,552	560
Pacific Power	534,455	79.0%	422,141	580
IT	1,002,244	59.4%	594,878	920
Corporate	553,517	100.0%	553,517	920
Grand Total	2,736,047		2,138,874	

Summary of Charges by Account

557	**358,359**	4.6
560	**182,552**	4.6
580	**427,507**	4.6
903	**19,150**	4.6
920	**1,151,305**	4.6
	2,138,874	4.6

*These amounts paid have been escalated and so should be removed from results after escalation as a type 3 adjustment.

Rocky Mountain Power
Idaho Results of Operations December 2007
Irrigation Load Control Program Adj

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Other Purchased Power	557	1	(1,191,104)	SG	6.395%	(76,168)	4.7.1
Other Purchased Power	557	1	1,191,104	ID	Situs	1,191,104	4.7.1
			-			1,114,936	

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 actual loads used to compute inter-jurisdictional allocation factors.

Rocky Mountain Power
Semi Annual - December 2007
daho Irrigator Load Control Program Payments

Sum of	In TC				Calendar Ye: Calendar Month									
					2007									Grand Total
FERC Acc	Account	Locatn	Allocation Cd	WCA Allocat	1	2	3	6	7	8	9	10	11	
5570000	514511	70	SG	SG		687	736	108,620	179,156	849,598	490,377	(448,433)	9,746	1,190,488
		5302	SG	CAGE					305					305
		5303	SG	CAGE		275								275
		5404	SG	CAGE	39									39
		572000	SG	CAGE	(3)									(3)
Grand Total					36	961	736	108,620	179,461	849,598	490,377	(448,433)	9,746	1,191,104

Rocky Mountain Power
Account NO. 514511
DSM - Irrigation Load Control

G/L Account Balance Display

Document currency | Document currency | Document currency | Busine

Account number: 514511 DSM - 2020 Irrigat
Company code: 0001 Pacificorp
Business area:
Fiscal year: 2008
All documents in currency: Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	39.04	2.55	36.49	36.49
2	1,922.48	961.24	961.24	997.73
3	736.22		736.22	1,733.95
4				1,733.95
5				1,733.95
6	108,620.00		108,620.00	110,353.95
7	179,460.86		179,460.86	289,814.81
8	849,598.46		849,598.46	1,139,413.27
9	490,377.27		490,377.27	1,629,790.54
10	451,566.60	900,000.00	448,433.40-	1,181,357.14
11	10,417.66	671.24	9,746.42	1,191,103.56
12				1,191,103.56
13				1,191,103.56
14				1,191,103.56
15				1,191,103.56
16				1,191,103.56
Total	2,092,738.59	901,635.03	1,191,103.56	1,191,103.56

Rocky Mountain Power
Idaho Results of Operations December 2007
Incremental Generation O&M

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Lake Side	549	2	3,578,388	SG	6.395%	228,829	4.8.1
Blundell Bottoming Cycle	549	2	519,987	SG	6.395%	33,252	4.8.1
Goodnoe Hills	549	3	3,257,935	SG	6.395%	208,337	4.8.1
Marengo	549	3	3,998,391	SG	6.395%	255,687	4.8.1
Administration	549	3	(2,330,403)	SG	6.395%	(149,023)	4.8.1
			9,024,298			577,080	

Description of Adjustment:

This adjustment annualizes the O&M expense of the Lake Side Plant and Blundell Bottoming Cycle which were placed into service September 2007 and December 2007. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the 12 months ended December 2007 but will be in service during the 12 months ended December 2008.

Rocky Mountain Power
Incremental Generation O&M
December 2007 Semi-Annual

	2007 Actuals	2008 Budget	Variance	
Marengo (includes expansion)	1,883,256	5,881,647	3,998,391	
Goodnoe Hills	0	3,257,935	3,257,935	
Administration*	76,639	(2,253,764)	(2,330,403)	
Total:	1,959,895	6,885,818	4,925,923	
Blundell Bottoming Cycle	20,013	540,000	519,987	
Lake Side	1,845,288	5,423,676	3,578,388	
Total:	3,825,197	12,849,494	**9,024,298**	Refer 4.8

*Administration for 2008 includes BPA & Oregon Energy Trust Credits.

Rocky Mountain Power
Idaho Results of Operations December 2007
Postage Increase Adj

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Customer Receipts & Collections	903	2	186,784	CN	4.064%	7,590	4.9.1

Description of Adjustment:

This adjustment adjusts customer billing postage costs to reflect the U.S. Postal Service rate increase of 6.9% ($0.29 to $0.31 for utility mailings) on May 14, 2007.

Pacificorp
Results of Operations - December 2007
Postage

Postal Service Increase for Utility Bill Mailings	
Current Rate	0.29
New Rate	0.31
Increase	0.02
Total Customers (per JAM factor calculation for CN)	1,698,035
Increase in Customer Postage Costs (January 1, 2007 through May 14, 2007)	
Calculated at 1 bills per customer @ $0.02 for 5.5 months	186,784

Rocky Mountain Power
Idaho Results of Operations December 2007
GRID West

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							4.10.1
No Adjustment Necessary							

Description of Adjustment:

In Docket No. PAC-E-06-03, Idaho Public Utilities Commission authorized PacifiCorp to amortize the principal balance of the Grid West loan over 60 months beginning January 2007. No Interest is to be allocated to any of Idaho's portion of the loan costs. The deferred balance is being amortized on the Company's books beginning January 1, 2007 as authorized by the Commission in Docket No. PAC-E-07-05. Therefore, no adjustment is necessary. Please see 4.10.1 for details.

ID - RTO Grid West Loan
Account #187083

Idaho Public Utilities Commission authorized Pacificorp to amortize the principal balance of the Grid West Loan only over 60 months **beginning January 2007.** **No Interest** is to be allocated to any of Idaho's portion of the loan costs.

AMORTIZATION SCHEDULE

Month	Beg Balance	Monthly Amortization	End Balance	
Oct-06			137,034.29	
Nov-06	137,034.29	1,223.65	135,810.64	**NOTE:** $1,223.65 represents partial loan refund
Dec-06	135,810.64		135,810.64	
Jan-07	135,810.64	2,263.51	133,547.13	
Feb-07	133,547.13	2,263.51	131,283.62	
Mar-07	131,283.62	2,263.51	129,020.11	
Apr-07	129,020.11	2,263.51	126,756.60	
May-07	126,756.60	2,263.51	124,493.09	
Jun-07	124,493.09	2,263.51	122,229.58	
Jul-07	122,229.58	2,263.51	119,966.07	
Aug-07	119,966.07	2,263.51	117,702.56	
Sep-07	117,702.56	2,263.51	115,439.05	
Oct-07	115,439.05	2,263.51	113,175.54	
Nov-07	113,175.54	2,263.51	110,912.03	**Avg Bal**
Dec-07	110,912.03	2,263.51	108,648.52	122,230
Jan-08	108,648.52	2,263.51	106,385.01	
Feb-08	106,385.01	2,263.51	104,121.50	
Mar-08	104,121.50	2,263.51	101,857.99	
Apr-08	101,857.99	2,263.51	99,594.48	
May-08	99,594.48	2,263.51	97,330.97	
Jun-08	97,330.97	2,263.51	95,067.46	
Jul-08	95,067.46	2,263.51	92,803.95	
Aug-08	92,803.95	2,263.51	90,540.44	
Sep-08	90,540.44	2,263.51	88,276.93	
Oct-08	88,276.93	2,263.51	86,013.42	
Nov-08	86,013.42	2,263.51	83,749.91	
Dec-08	83,749.91	2,263.51	81,486.40	
Jan-09	81,486.40	2,263.51	79,222.89	
Feb-09	79,222.89	2,263.51	76,959.38	
Mar-09	76,959.38	2,263.51	74,695.87	
Apr-09	74,695.87	2,263.51	72,432.36	
May-09	72,432.36	2,263.51	70,168.85	
Jun-09	70,168.85	2,263.51	67,905.34	
Jul-09	67,905.34	2,263.51	65,641.83	
Aug-09	65,641.83	2,263.51	63,378.32	
Sep-09	63,378.32	2,263.51	61,114.81	
Oct-09	61,114.81	2,263.51	58,851.30	
Nov-09	58,851.30	2,263.51	56,587.79	
Dec-09	56,587.79	2,263.51	54,324.28	
Jan-10	54,324.28	2,263.51	52,060.77	
Feb-10	52,060.77	2,263.51	49,797.26	
Mar-10	49,797.26	2,263.51	47,533.75	
Apr-10	47,533.75	2,263.51	45,270.24	
May-10	45,270.24	2,263.51	43,006.73	
Jun-10	43,006.73	2,263.51	40,743.22	
Jul-10	40,743.22	2,263.51	38,479.71	
Aug-10	38,479.71	2,263.51	36,216.20	
Sep-10	36,216.20	2,263.51	33,952.69	
Oct-10	33,952.69	2,263.51	31,689.18	
Nov-10	31,689.18	2,263.51	29,425.67	
Dec-10	29,425.67	2,263.51	27,162.16	
Jan-11	27,162.16	2,263.51	24,898.65	
Feb-11	24,898.65	2,263.51	22,635.14	
Mar-11	22,635.14	2,263.51	20,371.63	
Apr-11	20,371.63	2,263.51	18,108.12	
May-11	18,108.12	2,263.51	15,844.61	
Jun-11	15,844.61	2,263.51	13,581.10	
Jul-11	13,581.10	2,263.51	11,317.59	
Aug-11	11,317.59	2,263.51	9,054.08	
Sep-11	9,054.08	2,263.52	6,790.56	
Oct-11	6,790.56	2,263.52	4,527.04	
Nov-11	4,527.04	2,263.52	2,263.52	
Dec-11	2,263.52	2,263.52	0.00	

Rocky Mountain Power
Idaho Results of Operations December 2007
Remove Non-Recurring

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
1) KATZ Patent Reserve	903	1	(576,800)	CN	4.064%	(23,440)	4.11.1
2) Capital Surcharge Clearing	922	1	199,282	SO	5.953%	11,863	4.11.1
3) FERC Contingent Fees	928	1	(2,353,550)	SG	6.395%	(150,503)	4.11.1
4) Excise Tax Refund	921	1	179,692	SO	5.953%	10,697	4.11.1
5) Clear FY06 Incent to Surcharge	922	1	652,960	SO	5.953%	38,871	4.11.1
6) MCBIT Refund	903	1	(723,360)	OR	Situs	-	4.11.1
	909	1	(80,530)	OR	Situs	-	4.11.1
7) Liability Write Off	908	1	100,233	UT	Situs	-	4.11.1
8) Refund Transmission Revenue	566	1	(100,000)	SG	6.395%	(6,395)	4.11.1
	904	1	800,000	CN	4.064%	32,510	4.11.1
9) Geary Dike Reserve	539	1	1,000,000	SG-P	6.395%	63,947	4.11.1
10) Miscellaneous Write Offs	421	1	(1,401,622)	SO	5.953%	(83,440)	4.11.1
TOTAL Non-recurring Adjustments			(2,303,695)			(105,888)	

Description of Adjustment:

A variety of accounting entries were made to expense accounts during 2007 that are either one-time and 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 included above is provided on Pages 4.11.1 and 4.11.2.

PacifiCorp
Semi-Annual - December 2007
Remove Non-Recurring Expense

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	06/27/2007	KATZ Reserve	9031000	2,150,000	4.11.2
	08/28/2007	Settlement Payment	9031000	(1,573,200)	4.11.2
2	05/31/2007	Cap Surcharge Clearing	9220000	(199,282)	4.11.2
3	04/30/2007	FERC Contingent Fees	9283000	(130,272)	4.11.2
3	03/31/2007	Contingent Fees - Mar 2007	9283000	1,317,268	4.11.2
3	03/31/2007	Contingent Fees - Mar 2007	9283000	1,166,553	4.11.2
4	02/28/2007	Excise Tax Refund	9210000	(179,692)	4.11.2
5	01/23/2007	Clr FY06 Incent to Surchr	9220000	(652,960)	4.11.2
6	09/30/2007	MCBIT Refund	9032000	666,746	4.11.2
6	various	MCBIT Interest and Other Costs	9032000	56,614	4.11.2
6	various	MCBIT Settlement Informational Ads	9090000	80,530	4.11.2
7	09/27/2007	Liability Write Off	9086000	(100,233)	4.11.2
8	09/27/2007	Refund Transmission Revenue	5660000	100,000	4.11.2
8	09/30/2007	Refund Transmission Revenue	9040000	(800,000)	4.11.2
9	12/31/2007	Geary Dike Reserve	5390000	(1,000,000)	4.11.2
10	08/21/2007	Retire MACE Software	4212000	455,404	
10	10/23/2007	Retire Leasehold Improvements	4212000	946,218	
				2,303,695	
				Ref# 4.11	

PacifiCorp
Semi-Annual - December 2007
Remove Non-Recurring Expense

Certain accounting entries were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results.

1) Katz Patent Reserve: An entry was made in June 2007 to record the contingent liability associated with a pending lawsuit for a patent infringement related to automated telephony (a patent owned by Katz.) The number is based on the telephony usage over the past six years. In August 2007, the dispute was settled and the resulting payment was much lower than had been reserved and a corresponding entry was made (the Company reserved $2.1 million and settled for $576,800). These are related to a prior period and should be removed.

2) Cap Surcharge Clearing: Capital surcharge clearing entry for the Corporate business unit. The amount previously capitalized was written off to FERC account 922. This adjustment removes the credit from 2007 results.

3) FERC Contingent Fees: Estimate for the contingency changed from prior month, as changes were identified in megawatts for reporting purposes. The Company under-reported megawatts over the last 3 years and estimates that FERC might require some payment to cover.

4) Excise Tax Refund: The Company received a $204k excise tax refund from the IRS related to a previous year. Of the total, $179,692 was credited to expense in February 2007. This adjustment removes the credit.

5) Clear FY06 Incentive to Surcharge: Capital portion of incentive accrual originally booked to 148002 last year. It should have been reversed during the year and booked to the capital surcharge bucket and wasn't. This entry reclasses it out of 148002 and into the capital surcharge bucket to be allocated to capital projects. No financial statement impact - reclass from cwip to cwip.

6) MCBIT Refund: In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993. As a result of the settlement, the Company set aside $2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry to increase a previously accrued reserve. This adjustment reverses the impact of that entry on regulated results and removes any other settlement expenses booked in 2007.

7) Liability Write Off: A liability on the books since 1995 was written off because it had exceeded the statute of limitations. A contractor had done some DSM work for the Company in the 90s. We had paid the contractor, but there was a small balance in the liability that kept accruing interest. The contractor never billed and we wrote off the balance after ten years.

8) Refund Transmission Revenue: The Company had a dispute with a transmission customer regarding unreserved use charges over a period of several years. In 2006 the Company offered to refund $800,000 and established a reserve for that amount. The issue subsequently went to FERC which ruled the Company only needed to refund $100,000, at which time the company reversed the old reserve and established a payable for $100,000. This adjustment reverses the impact of these entries in regulated results.

9) Geary Dike Reserve: The Geary Dike failed and flooded a golf course, farmland, and state highway on June 7, 2006. The Company initially reserved $1 million in June 2006, and in November 2007 an additional $1 million was reserved for additional liability facing the Company. The Company subsequently determined the event met the criteria for an injuries and damages insurance claim. In December 2007, the $2 million reserve was reversed and appropriate entries were made corresponding to the insurance claim. This adjustment removes the net impact of reversing the reserve in 2007.

10) Miscellaneous Write Offs: In August 2007 the company determined the Mapping and Connectivity Enabler (MACE) software package was no longer used and was written off. The loss on disposition was recorded to FERC account 421 and this adjustment removes it from results. In October 2007 the company relinquished two-thirds of its lease for the Sandy Training Center facilities. Leashold improvements previously made at the center were written off to FERC Account 421 and this adjustment removes the write off from results.

Rocky Mountain Power
Idaho Results of Operations December 2007
Blue Sky

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Customer Service	909	1	(4,512)	CN	4.064%	(183)	
Customer Service	909	1	(5,617)	CA	Situs	-	
Customer Service	909	1	(8,280)	ID	Situs	(8,280)	
Customer Service	909	1	(54,682)	OR	Situs	-	
Customer Service	909	1	(189,264)	UT	Situs	-	
Customer Service	909	1	(16,968)	WA	Situs	-	
Customer Service	909	1	(13,604)	WYE	Situs	-	
Administrative & General	921	1	(7)	SO	5.953%	(0)	
Administrative & General	921	1	(610)	CA	Situs	-	
Administrative & General	921	1	(1,264)	ID	Situs	(1,264)	
Administrative & General	921	1	5,130	OR	Situs	-	
Administrative & General	921	1	(16,813)	UT	Situs	-	
Administrative & General	921	1	(1,555)	WA	Situs	-	
Administrative & General	921	1	(1,862)	WYE	Situs	-	
Administrative & General	922	1	(154,422)	SO	5.953%	(9,193)	
Administrative & General	923	1	(20,976)	SO	5.953%	(1,249)	
Administrative & General	923	1	(40,133)	UT	Situs	-	
			(525,441)			(20,170)	

Description of Adjustment:

This adjustment removes from results above the line expenses associated with the Blue Sky program.

Rocky Mountain Power
Idaho Results of Operations December 2007
K2 Risk Mgmt System

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Amortization Expense	404IP	1	(131,919)	SO	5.953%	(7,853)	4.13.1
Gain / Loss on Sales	421	1	(2,453,790)	SO	5.953%	(146,076)	4.13.2
Office Supplies	921	1	(774,818)	SO	5.953%	(46,126)	4.13.2
Administrative Expense	922	1	(42,892)	SO	5.953%	(2,553)	4.13.2
			(3,403,419)			(202,608)	
Adjustment to Rate Base:							
Electric Plant	303	1	(2,006,168)	SO	5.953%	(119,429)	Below
Accum. Amortization	111IP	1	290,183	SO	5.953%	17,275	Below
			(1,715,985)			(102,154)	

Adjustment Detail:		
Dec 2006		
Gross Plant In-Service	4,012,336	4.13.1
Accumulated Amortization	(580,366)	4.13.1
Net Plant In-Service	3,431,970	
Dec 2007		
Gross Plant In-Service	-	4.13.1
Accumulated Amortization	-	
Net Plant In-Service	-	
Average Dec 2007		
Gross Plant In-Service	2,006,168	
Accumulated Amortization	(290,183)	
Net Plant In-Service	1,715,985	

Description of Adjustment:

This adjustment removes the effect of the K2 Risk Management System from results of operations. This project was capitalized during calendar year 2006. However, the project has been written-off/retired during March 2007 as the project has been deemed not used and useful.

Rocky Mountain Power
Semi Annual - December 2007
K2 Risk Management System
In-Service Amounts and Amortization Expense

				Total Plant			Amortization Posted (c/c 13403)				
Function	Project Description	Month	Year	Amount	K2 Phase I	K2 Phase 2	K2 Phase I	K2 Phase 2	Total Amort Expense		Gross Plant Balance
		1	2006	-			-		-		-
		2	2006	-			-		-		-
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	3	2006	3,214,291	3,214,291		26,786		26,786		3,214,291
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	4	2006	(151,612)	(151,612)		51,232		51,232		3,062,679
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	5	2006	10,980	10,980		51,223		51,223		3,073,659
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	6	2006	143,572	143,572		58,406		58,406		3,217,231
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	7	2006	853,448		853,448	53,621	7,090	60,711		4,070,680
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	8	2006	18,911		18,911	53,621	14,294	67,914		4,089,590
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	9	2006	5,773		5,773	53,621	14,697	68,318		4,095,364
Intangible	315 ER K2 CIC087 KWI Commercial RiskSys	10	2006	(83,028)	(51,166)	(31,861)	47,651	14,370	62,021		4,012,336
		11	2006				52,768	14,105	66,872		4,012,336
		12	2006				52,768	14,104	66,872	Ref 4.13	4,012,336
		Sub-Total		4,012,336	3,166,065	846,271	501,696	78,660	580,356	Ref 4.13	
		1	2007	-	-	-	52,768	14,105	66,872		4,012,336
		2	2007	-	-	-	31,611	7,052	38,663		4,012,336
		3	2007	-	-	-	26,384	-	26,384		-
		4	2007	-	-	-	-	-	-		-
		5	2007	-	-	-	-	-	-		-
		6	2007	-	-	-	-	-	-		-
		7	2007	-	-	-	-	-	-		-
		8	2007	-	-	-	-	-	-		-
		9	2007	-	-	-	-	-	-		-
		10	2007	-	-	-	-	-	-		-
		11	2007	-	-	-	-	-	-		-
		12	2007	-	-	-	-	-	-	Ref 4.13	0
	12 Months Ended December 2007	Sub-Total		-	-	-	110,763	21,157	131,919	Ref 4.13	
			Total	4,012,336	3,166,065	846,271	612,458	99,817	712,275		

Rocky Mountain Power
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K2 Risk Management System

Postg Date	RefDoc No.	SAP Account	FERC Acct	Locatn	Adj Ref #	Amount	Text	Allocation
3/30/2007	12356	554100	**4212000**	122092	**Ref # 4.13**	**2,453,790**	RET CFIN/2005/C/017 - WRITE-OFF	**SO**

Postg Date	RefDoc No.	Account	FERC Acct	Locatn	Adj Ref #	Amount	Text	Allocation
3/31/2007	113365559	545990	**9210000**	1	**Ref # 4.13**	**774,818**	Clear Write-Off Asset Corp	**SO**

Postg Date	RefDoc No.	Account	FERC Acct	Locatn	Adj Ref #	Amount	Text	Allocation
3/31/2007	9782209	545170	**9220000**	1	**Ref # 4.13**	**1,530.07**	WBS CFIN/2005/C/017/DV2	**SO**
3/31/2007	9782207	545170	**9220000**	1	**Ref # 4.13**	**38,888.08**	WBS CFIN/2005/C/017/PSW2	**SO**
3/31/2007	9782211	545170	**9220000**	1	**Ref # 4.13**	**2,474.20**	WBS CFIN/2005/C/017/TS2	**SO**
						42,892		

Rocky Mountain Power
Idaho Results of Operations December 2007
Affiliate Mgmt Fee Adj (MEHC)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Management Fee	930	1	(1,649,914)	SO	5.953%	(98,221)	

Adjustment Detail

MEHC Management Fee Limit per commitment 9	7,300,000
MEHC Management Fee Billed - CY 2007	8,949,914
Adjustment Required	(1,649,914)

Description of Adjustment:

In Merger Commitment #9, the Company committed to hold customers harmless for costs that were previously assigned to affiliates relating to management fees and set the total company amount at $1,500,000. This commitment is offsettable to the extent PacifiCorp demonstrates to the Commission's satisfaction that corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than $7.3 million. This adjustment limits corporate allocations from MEHC included in rates to the $7.3 million limit.

Rocky Mountain Power
Idaho Results of Operations December 2007
DSM Amortization Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	908	1	(25,396,529)	UT	Situs	-	4.15.1
Customer Assistance	908	1	(4,317,262)	WA	Situs	-	4.15.1
Customer Assistance	908	1	(215,473)	CA	Situs	-	4.15.1
Customer Assistance	908	1	(2,048,020)	ID	Situs	(2,048,020)	4.15.1
			(31,977,285)			(2,048,020)	

Description of Adjustment:

Idaho allows for recovery of DSM expenses through the system benefit charge (SBC) tariff rider. This adjustment removes Idaho DSM costs in order to prevent a double recovery through the revenue requirement and the SBC tariff rider.

Rocky Mountain Power
Semi Annual Report - December 2007
DSM Amortization Removal Summary

GL Account	FERC Account	Factor	12 ME Dec 2007	Ref
553402	9085000	UT	25,396,529	4.15.2
553403	9085000	WA	4,317,262	4.15.3
553404	9085000	CA	215,473	4.15.4
553405	9085000	ID	2,048,020	4.15.5
			31,977,285	To 4.15

Rocky Mountain Power
Semi Annual Report - December 2007
GL Account 553402

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number: 553402 DSR UT Amortization
Company code: 1000 PacifiCorp
Business area:
Fiscal year: 2008
All documents in currency: Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	2,043,885.53	752,960.09	1,290,925.44	1,290,925.44
2	2,655,767.05	1,340,345.88	1,315,421.17	2,606,346.61
3	3,091,113.27	1,840,352.34	1,250,760.93	3,857,107.54
4	3,530,804.90	2,022,081.26	1,508,723.64	5,365,831.18
5	3,873,337.95	987,364.57	2,885,973.38	8,251,804.56
6	3,258,652.24	1,384,086.53	1,874,565.71	10,126,370.27
7	4,208,561.62	1,353,489.55	2,855,072.07	12,981,442.34
8	4,389,464.89	2,341,903.07	2,047,561.82	15,029,004.16
9	5,064,838.78	3,837,003.88	1,227,834.90	16,256,839.06
10	5,843,348.32	4,234,937.66	1,608,410.66	17,865,249.72
11	6,056,384.13	29,521.28	6,026,862.85	23,892,112.57
12	2,093,835.27	589,418.58	1,504,416.69	25,396,529.26
13				25,396,529.26
14				25,396,529.26
15				25,396,529.26
16				25,396,529.26
Total	46,109,993.95	20,713,464.69	25,396,529.26	25,396,529.26

To 4.15.1

Rocky Mountain Power
Semi Annual Report - December 2007
GL Account 553403

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number: [illegible] DSR WA Amortization
Company code: [illegible] PacifiCorp
Business area:
Fiscal year: 2008
All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	1,418,301.00	1,039,855.81	378,445.19	378,445.19
2	1,375,122.81	1,213,715.50	161,407.31	539,852.50
3	1,637,925.50	1,202,456.61	435,468.89	975,321.39
4	1,554,144.61	910,000.00	644,144.61	1,619,466.00
5	1,063,366.00	800,000.00	263,366.00	1,882,832.00
6	977,305.00	690,000.00	287,305.00	2,170,137.00
7	1,013,005.00	665,000.00	348,005.00	2,518,142.00
8	1,180,048.00	755,000.00	425,048.00	2,943,190.00
9	1,147,538.00	810,000.00	337,538.00	3,280,728.00
10	1,053,349.00	696,000.00	357,349.00	3,638,077.00
11	998,927.00	694,000.00	304,927.00	3,943,004.00
12	1,018,258.00	644,000.00	374,258.00	4,317,262.00
13				4,317,262.00
14				4,317,262.00
15				4,317,262.00
16				4,317,262.00
Total	14,437,289.92	10,120,027.92	4,317,262.00	4,317,262.00

To 4.15.1

Rocky Mountain Power
Semi Annual Report - December 2007
GL Account 553404

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number 553404 DSR CA Amortization
Company code 1000 PacifiCorp
Business area
Fiscal year 2008
All documents in currency Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C				
1	35,502.00	23,949.61	11,552.39	11,552.39
2	48,385.61	37,949.93	10,435.68	21,988.07
3	61,046.93	51,062.08	9,984.85	31,972.92
4	67,175.08	53,424.92	13,750.16	45,723.08
5	123,155.92	104,625.27	18,530.65	64,253.73
6	69,817.27	54,946.26	14,871.01	79,124.74
7	79,822.26	72,300.12	7,522.14	86,646.88
8	103,647.12	84,136.50	19,510.62	106,157.50
9	113,719.50	97,919.77	15,799.73	121,957.23
10	116,094.77	108,610.80	7,483.97	129,441.20
11	119,648.80	111,277.42	8,371.38	137,812.58
12	123,122.42	45,461.84	77,660.58	215,473.16
13				215,473.16
14				215,473.16
15				215,473.16
16				215,473.16
Total	1,061,137.68	845,664.52	215,473.16	215,473.16

To 4.15.1

Rocky Mountain Power
Semi Annual Report - December 2007
GL Account 553405

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number	553405	DSR ID Amortization
Company code	1000	Fac/Corp
Business area		
Fiscal year	2008	
All documents in currency		Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	134,983.61		134,983.61	134,983.61
2	126,772.02		126,772.02	261,755.63
3	112,310.16		112,310.16	374,065.79
4	104,125.12		104,125.12	478,190.91
5	140,423.96		140,423.96	618,614.87
6	250,034.65		250,034.65	868,649.52
7	311,361.25		311,361.25	1,180,010.77
8	270,631.43		270,631.43	1,450,642.20
9	215,813.66		215,813.66	1,666,455.86
10	136,560.43		136,560.43	1,803,016.29
11	117,181.09		117,181.09	1,920,197.38
12	127,822.91		127,822.91	2,048,020.29
13				2,048,020.29
14				2,048,020.29
15				2,048,020.29
16				2,048,020.29
Total	2,048,020.29		2,048,020.29	2,048,020.29

To 4.15.1

Rocky Mountain Power
Idaho Results of Operations December 2007
A&G Cost Commitment (MEHC)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	930	3	(225,624)	ID	Situs	(225,624)	4.16.1

Description of Adjustment:

This adjustment reflects the administrative and general expense savings due to the MEHC merger Idaho Merger Commitment I31. The savings will be amortized over 3 years starting January 1, 2008.

Rocky Mountain Power
Semi Annual Report - December 2007
A&G Cost Commitment

Description	Total Company	Ref. #
Dec 2007 Actual Administrative and General Expense	180,356,471	2.2
A&G Adjustments:		
Miscellaneous General Expense	(275,000)	4.1
Wage & Benefit Adjustment	1,133,600	4.2-4.5
MEHC Transition Savings	(3,895,019)	4.6
Remove Non-recurring Entries	(1,321,615)	4.11
Blue Sky	(232,514)	4.12
K2 Risk Mgmt System	(817,710)	4.13
Affiliate Mgmt Fee Adj (MEHC)	(1,649,914)	4.14
Memberships and Subscriptions	(385,961)	4.18
Idaho Intervener Funding	28,865	4.19
Idaho Pension Expense Cash Basis	17,244,099	4.20
Captive Insurance	-	4.21
West Valley Lease	(241,500)	5.2
Total A&G adjustments	9,587,332	
Adjusted A&G Expense	**189,943,803**	
Total Normalized A&G Cost Commitment	**239,707,711**	

Total normalized A&G Expense was below the A&G Cost Commitment as stipulated in Idaho Merger Commitment I31. Therefore, no adjustment is necessary.

Benefits Previously Deferred		
One year amortization expense	225,623	4.16.2

Rocky Mountain Power
Semi Annual Report - December 2007
Deferral and Amortization of MEHC A&G Commitment

Amortize over 3 years beginning January 2008

	Amortization	Interest @ 0.000%	Unamortized Balance	Ref#
Dec-07			(676,868)	
Jan-08	**18,802**	0%	(658,066)	
Feb-08	**18,802**	0%	(639,264)	
Mar-08	**18,802**	0%	(620,462)	
Apr-08	**18,802**	0%	(601,660)	
May-08	**18,802**	0%	(582,859)	
Jun-08	**18,802**	0%	(564,057)	
Jul-08	**18,802**	0%	(545,255)	
Aug-08	**18,802**	0%	(526,453)	
Sep-08	**18,802**	0%	(507,651)	
Oct-08	**18,802**	0%	(488,849)	
Nov-08	**18,802**	0%	(470,047)	
Dec-08	**18,802**	0%	(451,245)	
One Year Amortization	**225,623**			**4.16.1**
Jan-09	18,802	0%	(432,443)	
Feb-09	18,802	0%	(413,642)	
Mar-09	18,802	0%	(394,840)	
Apr-09	18,802	0%	(376,038)	
May-09	18,802	0%	(357,236)	
Jun-09	18,802	0%	(338,434)	
Jul-09	18,802	0%	(319,632)	
Aug-09	18,802	0%	(300,830)	
Sep-09	18,802	0%	(282,028)	
Oct-09	18,802	0%	(263,226)	
Nov-09	18,802	0%	(244,425)	
Dec-09	18,802	0%	(225,623)	
Jan-10	18,802	0%	(206,821)	
Feb-10	18,802	0%	(188,019)	
Mar-10	18,802	0%	(169,217)	
Apr-10	18,802	0%	(150,415)	
May-10	18,802	0%	(131,613)	
Jun-10	18,802	0%	(112,811)	
Jul-10	18,802	0%	(94,009)	
Aug-10	18,802	0%	(75,208)	
Sep-10	18,802	0%	(56,406)	
Oct-10	18,802	0%	(37,604)	
Nov-10	18,802	0%	(18,802)	
Dec-10	18,802	0%	(0)	

Rocky Mountain Power
Idaho Results of Operations December 2007
Prelim Coal Plant Exp

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
IPPU3 Development Cost Write-Off	557	1	(2,969,240)	SG	6.395%	(189,875)	
Bridger U5 IGCC Deferral Write-Off	557	1	(423,792)	SG	6.395%	(27,100)	
Hunter 4 Write-Off	557	1	(102,964)	SG	6.395%	(6,584)	
Total Adjustment to Expense			(3,495,995)			(223,560)	4.17.1

Description of Adjustment:

The Company was planning to build 3 coal units, IPP unit 3, Bridger unit 5, and Hunter unit 4. The expenses the Company incurred for these abandoned projects were written off to FERC 557. This adjustment removes these expenses from results.

Rocky Mountain Power
Semi Annual Results - December 2007
Prelim Coal Plant Exp

IPPU3 Development Cost Write-Off

Impairment Loss	13,888
Impairment Loss	13,888
Impairment Loss	2,941,463
	2,969,240

Bridger IGCC U5 Deferral Write-Off

Misc Project Expense Write-off	184,314
Misc Project Expense Write-off	175,244
Misc Project Expense Write-off	102,938
Misc Project Expense Write-off	(38,704)
	423,792

Hunter 4 Write-Off

Permitting Expense Write-Off	102,964
	102,964

Rocky Mountain Power
Idaho Results of Operations December 2007
Memberships & Subscriptions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Miscellaneous General Expense	930	1	(385,961)	SO	5.953%	(16,058)	4.18.1

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in Idaho Power's Order #29505. National and regional trade organizations are recognized at 75%. WSCC dues are included at 100% since it is a mandated membership. All other membership dues are removed.

PacifiCorp
Semi-Annual Report - December 2007
Memberships and Subscriptions Adjustment Breakdown

Account	Description	Amount	References
Remove Total Memberships and Subscriptions in Account 930.2			
930.2	SAP Extract	(3,866,256)	4.18.7
National and Regional Trade Membership Allowances			
930.2	CONSORTIUM FOR ENERGY EFFICIENCY	12,000	4.18.6
930.2	EPRI RESEARCH INSTITUTE	1,252,995	4.18.6
930.2	IESNA	500	4.18.6
930.2	INTERMOUNTAIN ELECTRICAL ASSOC	7,500	4.18.6
930.2	NATIONAL COAL TRANSPORTATION ASSOC	1,250	4.18.6
930.2	National Electric Energy Testing Research and Applications Center	105,000	4.18.6
930.2	NATIONAL JOINT UTILITIES	10,125	4.18.6
930.2	Nextgen Energy Council	25,000	4.18.6
930.2	NORTH AMERICAN ELECTRIC RELIABILITY	100	4.18.7
930.2	Oxy-Coal Combustion Advisory Group	25,000	4.18.7
930.2	UCA USERSGROUP	10,000	4.18.7
930.2	UTILITY WIND INTEREST GROUP INC	5,000	4.18.7
930.2	ASSOCIATED OREGON INDUSTRIES	54,787	4.18.2
930.2	ASSOCIATED TAXPAYERS OF IDAHO INC	850	4.18.2
930.2	CALIFORNIA CLIMATE ACTION REGISTRY	20,000	4.18.2
930.2	IDAHO MINING ASSOCIATION	6,000	4.18.3
930.2	INTERMOUNTAIN ELECTRICAL ASSOC	7,500	4.18.3
930.2	MANUFACTURING 21 COALITION	5,000	4.18.4
930.2	NW POWER & CONSERVANCY	21,000	4.18.4
930.2	OREGON BUSINESS ASSOCIATION	13,000	4.18.4
930.2	OREGON BUSINESS COUNCIL	19,809	4.18.4
930.2	PACIFIC NORTHWEST UTILTIES CONFERENCE COMMITTEE	52,302	4.18.4
930.2	PORTLAND BUSINESS ALLIANCE	39,050	4.18.4
930.2	ROCKY MOUNTAIN ELECTRICAL LEAGUE	18,000	4.18.5
930.2	UTAH FOUNDATION	22,500	4.18.6
930.2	UTAH MANUFACTURERS ASSOCIATION	6,000	4.18.6
930.2	UTAH TAXPAYERS ASSOCIATION	20,000	4.18.6
930.2	WESTERN ENERGY INSTITUTE	40,000	4.18.6
930.2	WYOMING TAXPAYERS ASSOCIATION	7,754	4.18.6
930.2	YAKIMA COUNTY DEVELOPMENT	5,000	4.18.6
930.2	Other	116,655	4.18.4
Total Memberships Allowances:		1,929,677	
Add Back Ordered Memberships at 75%		1,447,258	
Membership Fees @ 100%			
930.2	Western Electricity Coordinating Council	1,854,300	4.18.6
930.2	NORTHERN TIER TRANSMISSION GROUP	178,737	4.18.4
Total Adjustment		(385,961)	To 4.18

Note: EEI membership fees are excluded. As of February 6, 2007 MidAmerican Holdings Company discontinued its membership with the Edison Electric Institute.

Rocky Mountain Power
Idaho Results of Operations December 2007
Idaho Intervenor Funding

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Misc. General Expense	930	3	28,865	ID	Situs	28,865	4.19.1
Adjustment to Rate Base:							
Deferred Regulatory Expense	182M	1	(28,402)	ID	Situs	(28,402)	4.19.1
Deferred Regulatory Expense	182M	3	35,160	ID	Situs	35,160	4.19.1
			6,759			6,759	

Adjustment Detail:

December 2006 Balance	27,938
December 2007 Balance	28,865
December 2007 Average Balance	28,402

Description of Adjustment:

This adjustment amortizes the Idaho Intervenor funding regulatory asset over a period of one (1) year.

Rocky Mountain Power
Semi Annual - December 2007
Deferred Regulatory Expense
Idaho Intervenor Funding
SAP Account #184500

REGULATORY ASSET DEDUCTIONS TO BE EXPENSED & REMOVED FROM RATE BASE:

Date	Intervenor	Docket #	CAPAI	Irrigation Pumpers Assoc.	Total	
11/26/2005	CAPAI (Community Action Partnership Association of Idaho)	PAC-E-05-1	6,157	0	6,157	
11/26/2005	Irrigation Pumpers Association	PAC-E-05-1		21,780	21,780	
			6,157	**21,780**	**27,938**	Ref# 4.19
1/5/2007	CAPAI (Community Action Partnership Association of Idaho)	PAC-E-06-04	927	0	927	
			7,084	**21,780**	**28,865**	Ref# 4.19

REGULATORY ASSET ADDITIONS TO BE ADDED TO RATE BASE:

Date	Intervenor	Docket #	CAPAI	Irrigation Pumpers Assoc.	Total	
12/28/2007	CAPAI (Community Action Partnership Association of Idaho)	PAC-E-07-05	13,160		13,160	
12/28/2007	Irrigation Pumpers Association	PAC-E-07-05		22,000	22,000	
			13,160	**22,000**	**35,160**	Ref# 4.19

Rocky Mountain Power
Idaho Results of Operations December 2007
ID Pension Expense Cash Basis

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Pension expense	930	1	17,244,099	SO	5.976%	1,030,486	4.20.1
Adjustment to Tax:							
Schedule M Addtion	SCHMDT	1	(154,688)	SO	5.976%	(9,244)	4.20.1
Deferred Income Tax Expense	41010	1	(1,013,498)	SO	5.976%	(60,565)	4.20.1
Deferred Income Tax Expense	41110	1	955,173	SO	5.976%	57,080	4.20.1
Deferred Income Tax Balance	190	1	(987,502)	SO	5.976%	(59,012)	4.20.1

Description of Adjustment:

This adjustment replaces the actuarially determined pension expense for 12 months ended December 2007 with the actual amount funded (cash basis). After conversion to cash basis, a Schedule M adjustment is no longer necessary, so it is removed from results.

Results of Operations - December 2007
Idaho General Rate Case
Convert Actuarial Pension Expense to Cash Basis

Cash Basis Pension Expense			
Pension Funding CY 2008	65,627,000		
Electric Portion	95.402%		
	62,609,218		
Non-Joint Venture Portion	96.225%		
Pension Funding to Electric Expense		60,245,701	
Accrual Basis Pension Expense			
Account 501100 Pension/Superannuation 12 mos ended 12/31/2007	47,272,772		
Pro Forma Adjustment to 12/2008 Budget in WEBA Adjustment	(11,958,208)		
Actuarial Pension Expense in Results		35,314,564	
Total Difference		24,931,137	
O&M portion		69.17%	
Adjustment to O&M		**17,244,099**	**Ref 4.20**

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

	Total Normalized	5.1 NPC T3 Study	5.2 West Valley Lease (MEHC) & Contract term	5.3 James River Royalty Offset / Little Mtn	5.4 Green Tags	5.5 BPA Exchange	0 0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	49,541,526	49,541,526	-	-	-	-	-
5 Other Operating Revenues	395,409	-	-	395,409	-	-	-
6 Total Operating Revenues	49,936,936	49,541,526	-	395,409	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(112,810)	(112,810)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	56,866,950	52,667,952	(1,113,064)	-	(55,961)	5,368,023	-
13 Transmission	342,146	342,146	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(241,500)	-	(241,500)	-	-	-	-
19 Total O&M Expenses	56,854,787	52,897,288	(1,354,563)	-	(55,961)	5,368,023	-
20 Depreciation	(662)	-	(662)	-	-	-	-
21 Amortization	(12,705)	-	(12,705)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,434,706)	(1,121,194)	329,191	132,110	18,697	(1,793,510)	-
24 State	(330,836)	(152,352)	44,732	17,952	2,541	(243,708)	-
25 Deferred Income Taxes	145,221	-	145,221	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	54,221,100	51,623,743	(848,786)	150,062	(34,723)	3,330,805	-
29							
30 Operating Rev For Return:	(4,284,164)	(2,082,217)	848,786	245,348	34,723	(3,330,805)	-
31							
32 Rate Base:							
33 Electric Plant In Service	(39,117)	-	(39,117)	-	-	-	-
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:	(39,117)	-	(39,117)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	1,565	-	1,565	-	-	-	-
48 Accum Prov For Amort	22,994	-	22,994	-	-	-	-
49 Accum Def Income Tax	(176,644)	-	(176,644)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(152,085)	-	(152,085)	-	-	-	-
56							
57 Total Rate Base:	(191,202)	-	(191,202)	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.754%	-0.854%	0.353%	0.101%	0.014%	-1.367%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,904,485)	(3,355,762)	1,367,930	395,409	55,961	(5,368,023)	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(382,653)	-	(382,653)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(7,287,138)	(3,355,762)	985,277	395,409	55,961	(5,368,023)	-
73							
74 State Income Taxes	(330,836)	(152,352)	44,732	17,952	2,541	(243,708)	-
75							
76 Taxable Income	(6,956,302)	(3,203,411)	940,545	377,458	53,421	(5,124,315)	-
77							
78 Federal Income Taxes	(2,434,706)	(1,121,194)	329,191	132,110	18,697	(1,793,510)	-

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Rocky Mountain Power
Idaho Results of Operations December 2007
NPC T3 Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale							
Existing Firm PPL	447NPC	3	727,646	SG	6.395%	46,531	
Existing Firm UPL	447NPC	3	(421,557)	SG	6.395%	(26,957)	
Post-merger Firm	447NPC	3	760,386,762	SG	6.395%	48,624,765	
Non-firm	447NPC	3	13,621,686	SE	6.586%	897,187	
Total Revenue Adjustments			774,314,537			49,541,526	5.1.1
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555NPC	3	(54,793,059)	SG	6.395%	(3,503,874)	
Existing Firm Demand UPL	555NPC	3	39,514,532	SG	6.395%	2,526,852	
Existing Firm Energy	555NPC	3	(18,379,213)	SE	6.586%	(1,210,540)	
Post-merger Firm	555NPC	3	825,794,326	SG	6.395%	52,807,410	
Secondary Purchases	555NPC	3	(45,241,618)	SE	6.586%	(2,979,823)	
Seasonal Contracts	555NPC	3	9,404,790	SSGC	5.246%	493,382	
Other Generation	555NPC	3	1,959,613	SG	6.395%	125,312	
Total Purchased Power Adjustment			758,259,371			48,258,719	5.1.1
Wheeling							
Existing Firm PPL	565NPC	3	(5,768,382)	SG	6.395%	(368,873)	
Existing Firm UPL	565NPC	3	11,150	SG	6.395%	713	
Post-merger Firm	565NPC	3	12,874,774	SG	6.395%	823,308	
Non-firm	565NPC	3	(1,715,669)	SE	6.586%	(113,002)	
Total Wheeling Expense Adj			5,401,873			342,146	5.1.1
Fuel Consumed - Coal	501NPC	3	14,185,217	SE	6.586%	934,304	
Fuel Consumed - Gas	501NPC	3	(19,191,030)	SE	6.586%	(1,264,010)	
Steam from Other Sources	503NPC	3	(1,723,839)	SE	6.586%	(113,540)	
Natural Gas Consumed	547NPC	3	112,689,561	SE	6.586%	7,422,257	
Simple Cycle Combustion Turbines	547NPC	3	(41,501,189)	SSECT	5.997%	(2,488,831)	
Cholla / APS Exchange	501NPC	3	5,469,296	SSECH	7.143%	390,676	
Total Fuel Exp			69,928,016			4,880,856	5.1.1
Net Power Cost			59,274,723			3,940,195	

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 December 31, 2007.

PacifiCorp
Idaho Results of Operations
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non-NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Adjustment to Match GRID	(5) Actual Costs (3) + (4)	(6) Normalized Costs	(7) Total Adjustment (5) - (6)	Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL	447.12	23,609,027		23,609,027		23,609,027	24,336,673	727,646	SG
Existing Firm Sales UPL	447.122	25,912,141		25,912,141		25,912,141	25,490,584	(421,557)	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	813,349,062		813,349,062		813,349,062	1,573,735,824	760,386,762	SG
Non-firm Sales	447.5	(13,621,686)		(13,621,686)		(13,621,686)	0	13,621,686	SE
Transmission Services	447.9	834,438	(834,438)	-		-		0	S
On-system Wholesale Sales	447.1	6,781,850	(6,781,850)	-		-		0	S
Total Revenue Adjustments		856,864,831	(7,616,288)	849,248,543	-	849,248,543	1,623,563,080	774,314,537	
Purchased Power (Account 555)									
Existing Firm Demand PPL	555.66	126,380,515		126,380,515		126,380,515	71,587,456	(54,793,059)	SG
Existing Firm Demand UPL	555.68	9,780,055		9,780,055		9,780,055	49,294,587	39,514,532	SG
Existing Firm Energy	555.65, 555.69	107,043,520		107,043,520		107,043,520	88,664,308	(18,379,213)	SE
Post-merger Firm	555, 555.55,555.61,555.62, 555.67	496,943,120		496,943,120		496,943,120	1,322,737,446	825,794,326	SG
Secondary Purchases	555.7, 555.25	46,091,258		46,091,258	(849,640)	45,241,618	0	(45,241,618)	SE
Seasonal Contracts				-		0	9,404,790	9,404,790	SSGC
Other Generation							1,959,613	1,959,613	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(22,499,508)	22,499,508	-		0			S
Total Purchased Power Adjustment		763,738,961	22,499,508	786,238,469	(849,640)	785,388,829	1,543,648,200	758,259,371	
Wheeling (Account 565)									
Existing Firm PPL	565.26	36,800,093		36,800,093		36,800,093	31,031,711	(5,768,382)	SG
Existing Firm UPL	565.27	161,299		161,299		161,299	172,448	11,150	SG
Post-merger Firm	565.0, 565.46, 565.1	67,827,919		67,827,919		67,827,919	80,702,693	12,874,774	SG
Non-firm	565.25	1,802,800		1,802,800		1,802,800	87,131	(1,715,669)	SE
Total Wheeling Expense Adj		106,592,111	-	106,592,111		106,592,111	111,993,983	5,401,873	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel Consumed - Coal	501.1, 501.11	489,100,755		489,100,755		489,100,755	503,285,972	14,185,217	SE
Fuel Consumed - Gas	501.35	27,090,781		27,090,781		27,090,781	7,899,751	(19,191,030)	SE
Steam From Other Sources	503	4,845,079		4,845,079		4,845,079	3,121,240	(1,723,839)	SE
Natural Gas Consumed	547	261,141,972		261,141,972		261,141,972	373,831,533	112,689,561	SE
Simple Cycle Combustion Turbines	547	64,695,537		64,695,537		64,695,537	23,194,348	(41,501,189)	SSECT
Cholla/APS Exchange	501,501.1,501.2,501.45	52,166,876	(1,762,999)	50,403,877		50,403,877	55,873,173	5,469,296	SSECH
Miscellaneous Fuel Costs	501,501.15,501.2,501.3, 501.4, 501.45,	12,819,982	(12,819,982)	-		0		0	SE
Total Fuel Expense		911,860,983	(14,582,982)	897,278,001	0	897,278,001	967,206,017	69,928,016	
Net Power Cost		925,327,223	15,532,815	940,860,037	(849,640)	940,010,397	999,285,120	59,274,723	

PacifiCorp
Idaho Results of Operations
Net Power Cost Adjustment
Amounts Removed from Accounts to make them consistent with GRID

Non-Net Power Costs	
Sales for Resale (Account 447)	
Transmission Services - revenues received not included in GRID	834,438
On System Wholesale sales - these are not included in GRID	6,781,850
	7,616,288
Purchased Power (Account 555)	
BPA regional adjustments - these are credits that are passed to customers in the northwest and are not included in GRID	(22,499,508)
Fuel Expense (Accounts 501, 503 and 547)	
Cholla:	
Cholla fuel handling	1,592,138
Cholla start-up diesel	169,657
Other non GRID Cholla	1,205
	1,762,999
Other Plants:	
Fuel handling	5,007,693
Start up gas	572,774
Diesel	6,511,285
Residual disposal	701,993
Other non GRID	26,236
	12,819,982
Total non-NPC costs to remove to match GRID	(15,532,814)
Other Adjustment to make accounts consistent with GRID	
Adjustment 5.4 - Green Tags	(849,640)

Rocky Mountain Power
Semi Annual Results - December 2007
Net Power Cost Study
Seasonal Contracts

Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
UBS p268848	2,378,550
	9,404,790

PacifiCorp

Period Ending
Dec-08

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 01/08-12/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	24,336,673	24,336,673			
Post Merger	1,573,735,824				1,573,735,824
Utah Pre Merger	25,490,584	25,490,584			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,623,563,080	49,827,257	-	-	1,573,735,824
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,002	47,058,002			
Pacific Capacity	1,356,360	600,000	756,360		
Mid Columbia	52,528,561	15,758,568	36,769,993		
Misc/Pacific	7,304,379	1,514,656	5,789,722		
Q.F. Contracts/PPL	75,672,406	6,656,229	32,430,117		36,586,060
Pacific Sub Total	183,919,708	71,587,456	75,746,192	-	36,586,060
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	106,918,000	23,804,004	10,201,716		72,912,280
IPP Layoff	25,490,584	25,490,584	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	135,124,984	49,294,587	12,918,116	-	72,912,280
AMP Resources (Cove Fort)	-				-
APS p167566	-				-
APS p172318	-				-
APS p205692	-				-
APS Supplemental	9,858,839				9,858,839
Aquila hydro hedge	-				-
Avoided Cost Resource	-				-
Blanding Purchase	19,779				19,779
Tolling Agreement	95,756,475				95,756,475
Clark S&I Agreement (Net)	-				-
Combine Hills	4,966,467				4,966,467
Constellation p257677	7,837,752				7,837,752
Constellation p257678	2,578,848				2,578,848
Constellation p268849	4,919,400				4,919,400
Deseret Purchase	30,596,424				30,596,424
Duke HLH	-				-
Duke p99206	-				-
Georgia-Pacific Camas	7,754,963				7,754,963
Hermiston Purchase	95,655,202				95,655,202
Hurricane Purchase	328,501				328,501
Idaho Power RTSA Purchase	2,592,292				2,592,292
Kennecott Generation Incentive	8,219,132				8,219,132
MagCorp	-				-
MagCorp Reserves	1,755,360				1,755,360
Morgan Stanley p189046	10,718,400				10,718,400
Morgan Stanley p196538	-				-
Morgan Stanley p206006	-				-
Morgan Stanley p206008	-				-
Morgan Stanley p244840	5,282,160				5,282,160
Morgan Stanley p244841	1,744,080				1,744,080
Morgan Stanley p272153-6-8	-				-
Morgan Stanley p272154-7	-				-
Nebo Heat Rate Option	5,293,420				5,293,420
NuCor	4,610,400				4,610,400
P4 Production	14,968,800				14,968,800
Rock River	5,076,810				5,076,810

PacifiCorp

Period Ending
Dec-08

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 01/08-12/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Roseburg Forest Products	8,766,080				8,766,080
TransAlta Purchase	-				-
Tri-State Purchase	12,435,212				12,435,212
UBS p223199	-				-
UBS p268848	2,378,550				2,378,550
UBS p268850	-				-
UBS Summer Purchase	-				-
Weyerhaeuser Reserve	291,600				291,600
Wolverine Creek	8,979,289				8,979,289
Place Holder	-				-
BPA Conservation Rate Credit	-				-
DSM (Irrigation)	-				-
NCPA 309008/9	-				-
PSCO Exchange	900,000				900,000
TransAlta p371343/s371344	(1,032,845)				(1,032,845)
Short Term Firm Purchases	869,392,505				869,392,505

PacifiCorp

Period Ending
Dec-08

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 01/08-12/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
New Firm Sub Total	1,222,643,895	-	-	-	1,222,643,895
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	1,541,688,587	120,882,043	88,664,308	-	1,332,142,236
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilitie	31,031,711	31,031,711			
Utah Firm Wheeling and Use of Facilities	172,448	172,448			
Post Merger	80,702,693				80,702,693
Nonfirm Wheeling	87,131			87,131	
TOTAL WHEELING & U. OF F. EXPENSE	111,993,983	31,204,159	-	87,131	80,702,693
THERMAL FUEL BURN EXPENSE					
Carbon	14,722,427			14,722,427	
Cholla	55,873,173			55,873,173	
Colstrip	11,252,602			11,252,602	
Craig	15,815,318			15,815,318	
Currant Creek	149,742,724			149,742,724	
Dave Johnston	48,253,356			48,253,356	
Gadsby	7,899,751			7,899,751	
Gadsby CT	15,030,021			15,030,021	
Hayden	10,149,002			10,149,002	
Hermiston	59,594,910			59,594,910	
Hunter	102,028,478			102,028,478	
Huntington	75,024,034			75,024,034	
Jim Bridger	129,851,748			129,851,748	
Lake Side	153,926,731			153,926,731	
Little Mountain	10,567,169			10,567,169	
Naughton	77,478,597			77,478,597	
West Valley	8,164,327			8,164,327	
Wyodak	18,710,410			18,710,410	
TOTAL FUEL BURN EXPENSE	964,084,777	-	-	964,084,777	-
OTHER GENERATION EXPENSE					
Blundell	3,121,240			3,121,240	
Goodnoe Wind	-			-	
Wind Integration Charge	1,959,613			1,959,613	
TOTAL OTHER GEN. EXPENSE	5,080,853	-	-	5,080,853	-
NET POWER COST	999,285,120	102,258,946	88,664,308	969,252,762	(160,890,895)

PacifiCorp
0
Period Ending Dec 2008

SA - CY2008_2008 03 27
Net Power Cost Analysis
01/08-12/08
($)

SPECIAL SALES FOR RESALE	
Black Hills	11,334,872
Blanding	-
BPA Flathead Sale	-
BPA Wind	1,561,591
Flathead	-
Hurricane Sale	985,499
LADWP (IPP Layoff)	25,490,584
PSCO	61,721,077
Salt River Project	13,064,765
SCE	-
Sierra Pac 2	33,881,068
SMUD	13,001,801
UAMPS s223863	-
UAMPS s404236	702,720
UMPA II	9,780,072
Short Term Firm Sales	1,012,400,927
System Balancing Sales	439,638,104
TOTAL SPECIAL SALES	1,623,563,080
PURCHASED POWER & NET INTERCHANGE	
AMP Resources (Cove Fort)	-
APS p167566	-
APS p172318	-
APS p205692	-
APS Supplemental	9,858,839
Aquila hydro hedge	-
Avoided Cost Resource	-
Blanding Purchase	19,779
Tolling Agreement	95,756,475
Clark S&I Agreement (Net)	-
Combine Hills	4,966,467
Constellation p257677	7,837,752
Constellation p257678	2,578,848
Constellation p268849	4,919,400
Deseret Purchase	30,596,424
Douglas PUD Settlement	1,663,330
Duke HLH	-
Duke p99206	-
Gemstate	2,716,400
Georgia-Pacific Camas	7,754,963
Grant County 10 aMW purchase	6,800,379
Hermiston Purchase	95,655,202
Hurricane Purchase	328,501
Idaho Power RTSA Purchase	2,592,292
IPP Purchase	25,490,584
Kennecott Generation Incentive	8,219,132
MagCorp	-
MagCorp Reserves	1,755,360
Morgan Stanley p189046	10,718,400
Morgan Stanley p196538	-
Morgan Stanley p206006	-
Morgan Stanley p206008	-
Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
Morgan Stanley p272153-6-8	-
Morgan Stanley p272154-7	-
Nebo Heat Rate Option	5,293,420
NuCor	4,610,400
P4 Production	14,968,800
PGE Cove	504,000
Rock River	5,076,810
Roseburg Forest Products	8,766,080
Small Purchases east	539,803
Small Purchases west	-
TransAlta Purchase	-
Tri-State Purchase	12,435,212
UBS p223199	-
UBS p268848	2,378,550
UBS p268850	-
UBS Summer Purchase	-
Weyerhaeuser Reserve	291,600
Wolverine Creek	8,979,289
Place Holder	
BPA Conservation Rate Credit	-
DSM (Irrigation)	-
QF California	4,097,924
QF Idaho	4,101,550

PacifiCorp	**SA - CY2008_2008 03 27**
0	Net Power Cost Analysis
Period Ending Dec 2008	**01/08-12/08**
QF Oregon	17,618,992
QF Utah	716,097
QF Washington	2,191,788
QF Wyoming	667,305
Biomass	26,524,302
Douglas County Forest Products QF	618,772
D.R. Johnson	-
Evergreen BioPower QF	3,456,709
ExxonMobil QF	36,117,320
Kennecott QF	8,272,489
Mountain Wind 1 QF	6,074,309
Mountain Wind 2 QF	3,559,395
Pioneer Ridge QF	-
Schwendiman QF	1,802,759
Simplot Phosphates	3,770,428
Spanish Fork Wind 2 QF	2,154,674
Sunnyside	28,943,526
Tesoro QF	-
US Magnesium QF	10,198,345
Weyerhaeuser QF	21,163,919
Canadian Entitlement	-
Chelan - Rocky Reach	3,921,090
Douglas - Wells	8,944,752
Grant Displacement	12,210,978
Grant Reasonable	(7,900,311)
Grant Meaningful Priority	20,609,088
Grant Surplus	564,846
Grant - Priest Rapids	-
Grant - Wanapum	12,514,788
APGI/Colockum Capacity Exchange	-
APS Exchange	-
APS s207860/p207861	-
Black Hills CTs	1,356,360
BPA Exchange	-
BPA FC II Storage Agreement	-
BPA FC IV Storage Agreement	-
BPA Peaking	47,058,002
BPA So. Idaho Exchange	-
Cowlitz Swift	-
CPU Shaping Capacity	-
EWEB FC I Storage Agreement	-
Morgan Stanley 207862/3	-
NCPA 309008/9	-
PSCo Exchange	900,000
PSCO FC III Storage Agreement	-
Redding Exchange	-
SCL State Line Storage Agreement	-
TransAlta p371343/s371344	(1,032,845)
Tri-State Exchange	-
Short Term Firm Purchases	558,272,853
System Balancing Purchases	311,119,652
TOTAL PURCHASED PW & NET INT.	1,541,688,587
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	111,906,852
Non-Firm Wheeling	87,131
TOTAL WHEELING & U. OF F. EXPENSE	111,993,983
COAL FUEL BURN EXPENSE	
Carbon	14,722,427
Cholla	55,873,173
Colstrip	11,252,602
Craig	15,815,318
Dave Johnston	48,253,356
Hayden	10,149,002
Hunter	102,028,478
Huntington	75,024,034
Jim Bridger	129,851,748
Naughton	77,478,597
Wyodak	18,710,410
TOTAL COAL FUEL BURN EXPENSE	559,159,145
GAS FUEL BURN EXPENSE	
Currant Creek	149,742,724
Gadsby	7,899,751
Gadsby CT	15,030,021
Hermiston	59,594,910
Lake Side	153,926,731

PacifiCorp	**SA - CY2008_2008 03 27**
0	Net Power Cost Analysis
Period Ending Dec 2008	**01/08-12/08**
Little Mountain	10,567,169
West Valley	8,164,327
TOTAL GAS FUEL BURN EXPENSE	404,925,633
OTHER GENERATION EXPENSE	
Blundell	3,121,240
Foote Creek I	-
Glenrock Wind	-
Goodnoe Wind	-
Leaning Juniper 1	-
Marengo	-
Rolling Hills Wind	-
Seven Mile Wind	-
Wind Integration Charge	1,959,613
TOTAL OTHER GEN. EXPENSE	5,080,853
NET POWER COST	999,285,120

PacifiCorp
0
Period Ending Dec 2008

SA - CY2008_2008 03 27
Net Power Cost Analysis
01/08-12/08

Net Power Cost/Net System Load	17.21
	(MWh)
Bridger Loss Placement	-
BPA Hermiston Losses	70,679
DSM Cool Keeper	-
DSM (Irrigation)	(3)
MagCorp Curtailment	(29,580)
Monsanto Curtailment	-
Station Service	71,977
Total Adjustments to Load	113,073
System Load	57,957,598
NET SYSTEM LOAD	58,070,670
SPECIAL SALES FOR RESALE	
Black Hills	363,894
Blanding	-
BPA Flathead Sale	-
BPA Wind	39,494
Flathead	-
Hurricane Sale	13,140
LADWP (IPP Layoff)	613,200
PSCO	926,821
Salt River Project	219,600
SCE	-
Sierra Pac 2	461,175
SMUD	351,400
UAMPS s223863	-
UAMPS s404236	17,568
UMPA II	224,328
Short Term Firm Sales	15,769,706
System Balancing Sales	6,760,654
TOTAL SPECIAL SALES	25,760,980
TOTAL REQUIREMENTS	83,831,650
PURCHASED POWER & NET INTERCHANGE	
AMP Resources (Cove Fort)	-
APS p167566	-
APS p172318	-
APS p205692	-
APS Supplemental	245,450
Aquila hydro hedge	-
Avoided Cost Resource	-
Blanding Purchase	264
Tolling Agreement	1,142,806
Clark S&I Agreement (Net)	-
Combine Hills	116,201
Constellation p257677	81,600
Constellation p257678	16,800
Constellation p268849	38,400
Deseret Purchase	787,925
Douglas PUD Settlement	68,877
Duke HLH	-
Duke p99206	-
Gemstate	37,448
Georgia-Pacific Camas	122,183
Grant County 10 aMW purchase	87,634
Hermiston Purchase	1,856,603
Hurricane Purchase	4,380
Idaho Power RTSA Purchase	39,670
IPP Purchase	613,200
Kennecott Generation Incentive	-
MagCorp	-
MagCorp Reserves	-
Morgan Stanley p189046	246,400
Morgan Stanley p196538	-
Morgan Stanley p206006	-
Morgan Stanley p206008	-
Morgan Stanley p244840	62,400
Morgan Stanley p244841	20,800
Morgan Stanley p272153-6-8	-
Morgan Stanley p272154-7	-

PacifiCorp	SA - CY2008_2008 03 27
0	Net Power Cost Analysis
Period Ending Dec 2008	01/08-12/08
Nebo Heat Rate Option	76,538
NuCor	-
P4 Production	-
PGE Cove	12,024
Rock River	143,089
Roseburg Forest Products	153,792
Small Purchases east	8,267
Small Purchases west	-
TransAlta Purchase	-
Tri-State Purchase	199,833
UBS p223199	-
UBS p268848	19,200
UBS p268850	-
UBS Summer Purchase	-
Weyerhaeuser Reserve	-
Wolverine Creek	166,068
Place Holder	
QF California	35,502
QF Idaho	77,028
QF Oregon	213,698
QF Utah	14,424
QF Washington	20,339
QF Wyoming	11,394
Biomass	175,479
Douglas County Forest Products QF	13,364
D.R. Johnson	-
Evergreen BioPower QF	67,243
ExxonMobil QF	712,320
Kennecott QF	193,248
Mountain Wind 1 QF	125,681
Mountain Wind 2 QF	67,736
Pioneer Ridge QF	-
Schwendiman QF	32,760
Simplot Phosphates	74,664
Spanish Fork Wind 2 QF	35,782
Sunnyside	386,179
Tesoro QF	-
US Magnesium QF	175,680
Weyerhaeuser QF	324,054
Canadian Entitlement	(64,307)
Chelan - Rocky Reach	325,502
Douglas - Wells	361,961
Grant Displacement	443,432
Grant Reasonable	-
Grant Meaningful Priority	244,719
Grant Surplus	35,173
Grant - Priest Rapids	-
Grant - Wanapum	718,420
APGI/Colockum Capacity Exchange	(267,947)
APS Exchange	415
APS s207860/p207861	-
Black Hills CTs	-
BPA Exchange	-
BPA FC II Storage Agreement	258
BPA FC IV Storage Agreement	2,635
BPA Peaking	0
BPA So. Idaho Exchange	28,647
Cowlitz Swift	5,630
CPU Shaping Capacity	-
EWEB FC I Storage Agreement	1,309
Morgan Stanley 207862/3	-
NCPA 309008/9	-
PSCo Exchange	-
PSCO FC III Storage Agreement	272
Redding Exchange	(4)
SCL State Line Storage Agreement	20,787
TransAlta p371343/s371344	-
Tri-State Exchange	-
Short Term Firm Purchases	8,766,230
System Balancing Purchases	5,525,674
TOTAL PURCHASED PW & NET INT.	25,273,233
COAL GENERATION	
Carbon	1,104,099
Cholla	2,837,234
Colstrip	1,126,676

PacifiCorp
0
Period Ending Dec 2008

SA - CY2008_2008 03 27
Net Power Cost Analysis
01/08-12/08

Craig	1,151,458
Dave Johnston	5,935,491
Hayden	608,241
Hunter	8,229,096
Huntington	6,636,645
Jim Bridger	9,904,140
Naughton	5,414,815
Wyodak	2,184,148
TOTAL COAL GENERATION	45,132,044
GAS GENERATION	
Currant Creek	2,686,701
Gadsby	75,202
Gadsby CT	142,912
Hermiston	1,856,603
Lake Side	2,848,346
Little Mountain	86,091
West Valley	72,054
TOTAL Gas FIRED GENERATION	7,767,908
HYDRO GENERATION	
West Hydro	3,861,891
East Hydro	439,648
TOTAL SYSTEM HYDRO	4,301,539
OTHER GENERATION	
Blundell	184,326
Blundell Bottoming Cycle	88,156
Foote Creek I	103,423
Glenrock Wind	1,328
Goodnoe Wind	164,423
Leaning Juniper 1	307,717
Marengo	505,098
Rolling Hills Wind	1,026
Seven Mile Wind	1,434

PacifiCorp
0
Period Ending Dec 2008

SA - CY2008_2008 03 27
Net Power Cost Analysis
01/08-12/08

TOTAL OTHER	1,356,930
TOTAL RESOURCES	83,831,654

"THE RACK"

04/03-03/04

FUEL BURNED (MMBtu)	
Carbon	12,795,058
Cholla	30,512,993
Colstrip	12,195,038
Craig	11,744,891
Dave Johnston	65,819,223
Hayden	6,465,182
Hunter	87,125,387
Huntington	66,195,031
Jim Bridger	104,035,929
Naughton	56,515,296
Wyodak	25,763,966
Currant Creek	20,313,329
Gadsby	1,038,839
Gadsby CT	1,996,829
Hermiston	13,416,793
Lake Side	20,277,830
Little Mountain	1,402,199
West Valley	1,251,286
BURN RATE (MMBtu/MWH)	
Carbon	11.590
Cholla	10.750
Colstrip	10.820
Craig	10.200
Dave Johnston	11.090
Hayden	10.630
Hunter	10.590
Huntington	9.970
Jim Bridger	10.500
Naughton	10.440
Wyodak	11.800
Currant Creek	7.560
Gadsby	13.810
Gadsby CT	13.970
Hermiston	7.230
Lake Side	7.120
Little Mountain	16.290
West Valley	17.370
AVERAGE FUEL COST ($/MMBtu)	
Carbon	1.150
Cholla	1.830
Colstrip	0.920
Craig	1.350
Dave Johnston	0.730
Hayden	1.570
Hunter	1.170
Huntington	1.130
Jim Bridger	1.250
Naughton	1.370
Wyodak	0.730
Currant Creek	6.670
Gadsby	6.830
Gadsby CT	6.830
Hermiston	3.590
Lake Side	6.700
Little Mountain	6.830
West Valley	2.680
PEAK CAPACITY (NAMEPLATE)	
Blundell	23
Carbon	172
Cholla	380
Colstrip	148
Craig	165
Dave Johnston	762
Hayden	78

PacifiCorp
0
Period Ending Dec 2008

SA - CY2008_2008 03 27
Net Power Cost Analysis
01/08-12/08

Hunter	1,123
Huntington	892
Jim Bridger	1,413
Naughton	700
Wyodak	280
Currant Creek	552
Gadsby	226
Gadsby CT	123
Hermiston	248
Lake Side	572
Little Mountain	15
West Valley	205
CAPACITY FACTOR	
Blundell	0.91
Carbon	0.73
Cholla	0.85
Colstrip	0.87
Craig	0.79
Dave Johnston	0.89
Hayden	0.89
Hunter	0.83
Huntington	0.85
Jim Bridger	0.80
Naughton	0.88
Wyodak	0.90
Currant Creek	0.57
Gadsby	0.04

Rocky Mountain Power
Idaho Results of Operations December 2007
West Valley Lease (MEHC) & Contract term

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense							
Generation Expense	548	3	(8,018,163)	SSGCT	7.373%	(591,218)	
Rents (Other Generation)	550	3	(6,224,389)	SSGCT	7.373%	(458,955)	
Maintenance of Structures	552	3	(92,630)	SSGCT	7.373%	(6,830)	
Maintenance of Gen & Electric Plant	553	3	(577,662)	SSGCT	7.373%	(42,594)	
Maint Misc Other Power Gen	554	3	(136,632)	SSGCT	7.373%	(10,075)	
Other Expenses	557	3	(46,009)	SSGCT	7.373%	(3,392)	
			(15,095,485)			(1,113,064)	5.2.1
Depreciation Expense	403OP	3	(8,971)	SSGCT	7.373%	(662)	5.2.1
Amortization Expense	404OP	3	(172,306)	SSGCT	7.373%	(12,705)	5.2.1
Lease Reduction Amortization	930	3	(241,500)	ID	Situs	(241,500)	5.2.2
Adjustment to Rate Base:							
Prime Movers, Leasehold Improvements	343	3	(530,511)	SSGCT	7.373%	(39,117)	5.2.1
Accum Depreciation Reserve	108OP	3	21,230	SSGCT	7.373%	1,565	5.2.1
Accum Amortization Reserve	111IP	3	311,848	SSGCT	7.373%	22,994	5.2.1
Adjustment to Tax:							
ADIT ID Lease	190	3	(176,644)	ID	Situs	(176,644)	
Deferred Tax Expense	41110	3	145,221	ID	Situs	145,221	
Schedule M Addition	SCHMAT	3	(382,653)	ID	Situs	(382,653)	

Description of Adjustment:

The Company has informed PPM of its intent to terminate the West Valley lease on May 31, 2008. This adjustment removes seven months of expense and investment from results to align with net power costs. This adjustment also includes amortization of the deferred lease expense reduction for January 2008 - December 2008.

Rocky Mountain Power
Semi-Annual Report December 2007
West Valley Lease - Idaho

Since the lease is expiring May 31, 2008, we will remove June 2007 - December 2007 from results to reflect the future expense. This will include the termination payment paid in June 2007.

Operation & Maintenance	Account	Total 2007	Remove June - Dec	Leave In Jan - May
GENERATION EXP	548	8,999,447	(8,018,163)	981,284
RENTS (OTHER GEN)	550	10,977,691	(6,224,389)	4,753,302
MAINT OF STRUCTURE	552	92,698	(92,630)	68
MNT GEN & ELEC PLT	553	624,790	(577,662)	47,128
MNT MSC OTH PWR GN	554	136,817	(136,632)	185
OTHER EXPENSES	557	82,718	(46,009)	36,710
Total June - Dec O&M Expense		20,914,161	(15,095,485)	5,818,676
Depreciation & Amortization				
Depreciation Expense	403OP	14,531	(8,971)	5,560
Amorization Expense	404OP	293,921	(172,306)	121,615
Rate Base - 1/2 YE				
EPIS	343	1,061,022	(530,511)	530,511
Accm Depreciation Reserve	108OP	(42,461)	21,230	(21,230)
Accm Amortization Reserve	111OP	(623,695)	311,848	(311,848)

Rocky Mountain Power
Idaho General Rate Case Settlement
West Valley Lease Reduction

CY 2008 Amortization **(241,500)** 930 situs - no ECD

DEFERRAL

	Beginning Balance	Deferral	Idaho Portion*	Interest @ 8.8278%	Ending Balance
3/31/2006		125,100	9,463	-	9,463
4/30/2006	9,463	417,000	31,542	70	41,074
5/31/2006	41,074	417,000	31,542	302	72,919
6/30/2006	72,919	417,000	31,542	536	104,997
7/31/2006	104,997	417,000	31,542	772	137,312
8/31/2006	137,312	417,000	31,542	1,010	169,864
9/30/2006	169,864	417,000	31,542	1,250	202,656
10/31/2006	202,656	417,000	31,542	1,491	235,689
11/30/2006	235,689	417,000	31,542	1,734	268,965
12/31/2006	268,965	417,000	31,542	1,979	302,486
1/31/2007	302,486	417,000	31,542	2,225	336,253
2/28/2007	336,253	417,000	31,542	2,474	370,269
3/31/2007	370,269	417,000	31,542	2,724	404,535
4/30/2007	404,535	417,000	31,542	2,976	439,053
5/31/2007	439,053	417,000	31,542	3,230	473,825
6/30/2007	473,825	417,000	31,542	3,486	508,853
7/31/2007	508,853	417,000	31,542	3,743	544,139
8/31/2007	544,139	417,000	31,542	4,003	579,684
9/30/2007	579,684	417,000	31,542	4,264	615,491
10/31/2007	615,491	417,000	31,542	4,528	651,561
11/30/2007	651,561	417,000	31,542	4,793	687,896
12/31/2007	687,896	417,000	31,542	5,061	724,499

*Per the transaction agreement, costs are allocated to Idaho based on SSGCT at 3/31/2006

AMORTIZATION

	Beginning Balance	Idaho Amortization	Ending Balance
1/31/2008	724,499	(20,125)	704,374
2/29/2008	704,374	(20,125)	684,249
3/31/2008	684,249	(20,125)	664,124
4/30/2008	664,124	(20,125)	643,999
5/31/2008	643,999	(20,125)	623,874
6/30/2008	623,874	(20,125)	603,749
7/31/2008	603,749	(20,125)	583,624
8/31/2008	583,624	(20,125)	563,499
9/30/2008	563,499	(20,125)	543,374
10/31/2008	543,374	(20,125)	523,249
11/30/2008	523,249	(20,125)	503,124
12/31/2008	503,124	(20,125)	482,999
1/31/2009	482,999	(20,125)	462,874
2/28/2009	462,874	(20,125)	442,749
3/31/2009	442,749	(20,125)	422,624
4/30/2009	422,624	(20,125)	402,499
5/31/2009	402,499	(20,125)	382,374
6/30/2009	382,374	(20,125)	362,249
7/31/2009	362,249	(20,125)	342,124
8/31/2009	342,124	(20,125)	321,999
9/30/2009	321,999	(20,125)	301,874
10/31/2009	301,874	(20,125)	281,750
11/30/2009	281,750	(20,125)	261,625
12/31/2009	261,625	(20,125)	241,500
1/31/2010	241,500	(20,125)	221,375
2/28/2010	221,375	(20,125)	201,250
3/31/2010	201,250	(20,125)	181,125
4/30/2010	181,125	(20,125)	161,000
5/31/2010	161,000	(20,125)	140,875
6/30/2010	140,875	(20,125)	120,750
7/31/2010	120,750	(20,125)	100,625
8/31/2010	100,625	(20,125)	80,500
9/30/2010	80,500	(20,125)	60,375
10/31/2010	60,375	(20,125)	40,250
11/30/2010	40,250	(20,125)	20,125
12/31/2010	20,125	(20,125)	0

Rocky Mountain Power
Idaho Results of Operations December 2007
James River Royalty Offset / Little Mtn

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	3	6,565,987	SG	6.395%	419,878	Below
Other Electric Revenue	456	3	(382,636)	SG	6.395%	(24,469)	Below
			6,183,351			395,409	

Adjustment Detail:

	12 MOS ENDED 12/31/2008
James River Offset	
Capital Recovery $	6,085,678
Major Maintenance Allowance	480,309
Total Offset	6,565,987
Little Mountain Revenue Forecast	
Forecasted Steam sales - 12 months ended 12/31/2008	3,939,693
Less: Steam sales in unadjusted results	4,322,329
Total Difference	(382,636)

Description of Adjustment:

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

CAMAS COGENERATION PROJECT
PROJECTION FOR 2003 THROUGH 2015 (ACTUALS FOR 2003 - 2007)

	Avg Mw	24.99	23.30	19.83	18.63	23.03	22.73	22.22	22.97	22.79	22.22	22.97	22.00	22.00
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Budgeted Generation	MWH	218,952	204,089	173,748	163,224	201,785	199,153	194,660	201,208	199,673	194,666	201,220	192,720	192,720
Steam Dollars (Received/Consumed)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dollars/MWH Consumed		$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000

		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Budgeted Generation	MWH	218,952	204,089	173,748	163,224	201,785	199,153	194,660	201,208	199,673	194,666	201,220	192,720	192,720
Budgeted Capacity Factor		0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950
Current Year Royalty Payments	$	$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

	Line No.	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Contract Year No.		8	9	10	11	12	13	14	15	16	17	18	19	20
Capital Cost Basis		$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921	$51,969,921
Capital Recovery Factor (1)		15.54%	14.77%	14.01%	13.24%	12.47%	11.71%	10.94%	10.17%	9.41%	8.64%	7.88%	7.11%	6.34%
Capital Recovery $		$8,076,126	$7,675,957	$7,280,986	$6,880,818	$6,480,649	$6,085,678	$5,685,509	$5,285,341	$4,890,370	$4,490,201	$4,095,230	$3,695,061	$3,294,893
Major Maintenance Allowance (1)		$394,779	$410,570	$426,993	$444,073	$461,836	$480,309	$499,521	$519,502	$540,282	$561,893	$584,369	$607,744	$632,054
Prior Year Revenue Balance $		$1,173,126	$3,930,834	$6,649,588	$11,707,373	$18,817,760	$22,120,304	$25,158,579	$26,848,271	$28,083,070	$28,852,098	$29,520,773	$29,036,727	$27,790,909
Revenue Balance Interest Rate		1.84%	3.12%	3.34%	5.19%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revenue Balance Interest $		$21,586	$122,642	$222,096	$607,613	$752,710	$884,812	$1,006,343	$1,073,931	$1,123,323	$1,154,084	$1,180,831	$1,161,469	$1,111,636
Adjusted Revenue Balance		$1,194,712	$4,053,476	$6,871,684	$12,314,986	$19,570,471	$23,005,116	$26,164,922	$27,922,202	$29,206,393	$30,006,181	$30,701,604	$30,198,196	$28,902,545
Annual Floor Adj (per attached) - (2)		$4,915,043	$5,189,563	$6,940,997	$8,452,272	$7,704,359	$8,227,717	$8,770,789	$9,344,009	$9,941,298	$10,573,056	$11,244,164	$11,937,495	$12,674,388
Revenue Requirement $	1	$14,580,659	$17,329,566	$21,520,660	$28,092,148	$34,217,315	$37,798,820	$41,120,742	$43,071,054	$44,578,343	$45,631,331	$46,625,367	$46,438,496	$45,503,880

		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Contract Year	2													
Annual Energy Total Costs/MWH (1)	3	$48.64	$52.33	$ 56.48	$ 56.82	$ 59.95	$ 63.47	$ 73.32	$ 74.49	$ 78.76	$ 82.76	$ 87.41	$ 96.76	$ 97.76
Energy Generation For Year (MWH)	4	218,952	204,089	173,748	163,224	201,785	199,153	194,660	201,208	199,673	194,666	201,220	192,720	192,720
Project Revenue For Year $ (Line 3 X Line 4)	5	$10,649,825	$10,679,977	$9,813,287	$9,274,388	$12,097,011	$12,640,241	$14,272,471	$14,987,984	$15,726,245	$16,110,558	$17,588,640	$18,647,587	$18,840,307
Revenue Requirement $ (Line 1)	6	$14,580,659	$17,329,566	$21,520,660	$28,092,148	$34,217,315	$37,798,820	$41,120,742	$43,071,054	$44,578,343	$45,631,331	$46,625,367	$46,438,496	$45,503,880
Revenue Requirement Balance $ (Line 5 - Line 6)	7	-$3,930,834	-$6,649,588	-$11,707,373	-$18,817,760	-$22,120,304	-$25,158,579	-$26,848,271	-$28,083,070	-$28,852,098	-$29,520,773	-$29,036,727	-$27,790,909	-$26,663,573
Annual Royalty Payment $ (Line 5 - Line 6) (If Line 6>=Line 5, then 0)	8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes: (1) Price per Mwh, capital recovery factor, & major maintenance allowance per contract.
(2) Annual Floor/(Ceiling) Adj assumes that the 48T rate increases as per attached schedule and floor rates are as stipulated in the contract.

Rocky Mountain Power
Idaho Results of Operations December 2007
Green Tags

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Green Tag Purchases	555NPC	1	(849,640)	SE	6.586%	(55,961)	5.4.1

Description of Adjustment:

This adjustment removes the cost of green tags purchased as part of the Blue Sky program.

PacifiCorp
Green Tag Power Purchases

These accounts record Green Tag purchases which must be removed from results.

	Account 546536	Account 546538	Total
January - December 2007	1,014,376	(164,736)	849,640
			Ref 5.4

Rocky Mountain Power
Idaho Results of Operations December 2007
BPA Exchange

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Purchased Power Expense	555	1	12,992,463	OR	Situs	-	
Purchased Power Expense	555	1	4,139,022	WA	Situs	-	
Purchased Power Expense	555	1	5,368,023	ID	Situs	5,368,023	
			22,499,508			5,368,023	5.5.1

Description of Adjustment:

The Company receives a monthly BPA purchase power credit from BPA. This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results. Both of these transactions are to be removed from results. This adjustment reverses the BPA purchase power expense credit recorded. The BPA revenue credit is removed from results in revenue adjustment 3.2. BPA discontinued the credit in May 2007. The pass-through of the credits were discontinued via the following commission orders:
Idaho: Docket #PAC-E-07-10 Order # 30329
Washington: Docket #UE-0710016 Order #01
Oregon: Advice 07-013

PACIFICORP
Semi Annual - December 2007
BPA Regional Exchange Credit Reversal

Primary Account		Alloc	Total	Oregon	Wash	Idaho
5551100	REG BILL OR-(PACF)	OR	(12,992,463)	(12,992,463)		
5551200	REG BILL-WA (PACF)	WA	(4,139,022)		(4,139,022)	
5551330	REG BILL-ID (UTAH)	IDU	(5,368,023)			(5,368,023)

(Business Warehouse Data)

$ (22,499,508)

IDAHO REVISED PROTOCOL
Depreciation & Amortization (Tab 6)
TOTAL

	Total Normalized	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	6.3 Hydro Decomissioning	6.4 New Depr Rates Expense	6.5 New Depr Rates Accum Depr	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	(1,905,502)	1,773,435	-	228,598	(3,907,535)	-	-
21 Amortization	44,464	44,464	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(371,958)	(607,378)	-	(5,644)	241,064	-	-
24 State	(50,543)	(82,533)	-	(767)	32,757	-	-
25 Deferred Income Taxes	778,611	-	-	(86,755)	865,367	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,504,927)	1,127,988	-	135,432	(2,768,347)	-	-
29							
30 Operating Rev For Return:	1,504,927	(1,127,988)	-	(135,432)	2,768,347	-	-
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	952,751	-	(886,717)	(114,299)	-	1,953,768	-
48 Accum Prov For Amort	(22,232)	-	(22,232)	-	-	-	-
49 Accum Def Income Tax	(626,226)	-	-	43,378	(669,603)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	304,293	-	(908,949)	(70,921)	(669,603)	1,953,768	-
56							
57 Total Rate Base:	304,293	-	(908,949)	(70,921)	(669,603)	1,953,768	-
58							
59							
60 Estimated ROE Impact	0.609%	-0.463%	0.023%	-0.054%	1.155%	-0.050%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,861,038	(1,817,899)	-	(228,598)	3,907,535	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,974,317)	-	-	211,706	(3,186,023)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,113,279)	(1,817,899)	-	(16,892)	721,512	-	-
73							
74 State Income Taxes	(50,543)	(82,533)	-	(767)	32,757	-	-
75							
76 Taxable Income	(1,062,736)	(1,735,366)	-	(16,125)	688,756	-	-
77							
78 Federal Income Taxes	(371,958)	(607,378)	-	(5,644)	241,064	-	-

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Rocky Mountain Power
Idaho Results of Operations December 2007
Depreciation & Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	2	1,212,087	SG	6.395%	77,510	
Steam Production	403SP	2	43,246	SSGCH	5.833%	2,523	
Hydro Production	403HP	2	87,968	SG-P	6.395%	5,625	
Other Production	403OP	2	12,296,487	SG	6.395%	786,328	
Transmission	403TP	2	1,219,816	SG	6.395%	78,004	
Distribution - Oregon	403364	2	111,624	OR	Situs	-	
Distribution - Utah	403364	2	343,617	UT	Situs	-	
Distribution - Idaho	403364	2	75,873	ID	Situs	75,873	
Distribution - Wyoming	403364	2	130,487	WYE	Situs	-	
General Plant - Oregon	403GP	2	189	OR	Situs	-	
General Plant - Utah	403GP	2	2,125	UT	Situs	-	
General Plant	403GP	2	128,305	SO	5.953%	7,638	
General Plant	403GP	2	13,992	SG	6.395%	895	
Mining Plant	403MP	2	39,573	SE	6.586%	2,606	
Intangible Plant	404IP	2	68,677	SO	5.953%	4,088	
			15,774,066			1,041,091	6.1.1
Steam Production	403SP	3	603,739	SG	6.395%	38,608	
Steam Production	403SP	3	1,948,618	SSGCH	5.833%	113,671	
Hydro Production	403HP	3	368,038	SG-P	6.395%	23,535	
Hydro Production	403HP	3	201,836	SG-U	6.395%	12,907	
Other Production	403OP	3	7,035,281	SG	6.395%	449,888	
Transmission	403TP	3	1,261,481	SG	6.395%	80,668	
Distribution - California	403364	3	84,764	CA	Situs	-	
Distribution - Oregon	403364	3	147,817	OR	Situs	-	
Distribution - Utah	403364	3	419,702	UT	Situs	-	
Distribution - Wyoming	403364	3	81,660	WYE	Situs	-	
General Plant	403GP	3	288,166	SO	5.953%	17,155	
Intangible Plant	404IP	3	631,389	SG-P	6.395%	40,376	
			13,072,492			776,808	6.1.1

Description of Adjustment:

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

PacifiCorp
Semi Annual Report - Dec 2007
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan07 to Dec07 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan08 to Dec08 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:											
Various	314	403SP	SG	2.353%	30,269,409	6	712,252	17,614,232	6	414,470	1,126,722
Various	314	403SP	SSGCH	1.511%	2,862,962	6	43,246	13,396,440	6	202,357	245,602
Blundell Bottoming Cycle	314	403SP	SG	2.353%	11,082,827	11.5	499,835	-	6	-	499,835
Cholla 4 Environmental	314	403SP	SSGCH	1.511%	-	6	-	113,899,095	8	1,720,474	1,720,474
Blundell U3 Expansion Development	314	403SP	SG	2.353%	-	6	-	4,595,811	6	108,141	108,141
U4 Clean Air - NOx	314	403SP	SG	2.353%	-	6	-	3,447,790	6	81,128	81,128
Choll Com:Well Field Land & New Wells	314	403SP	SSGCH	1.511%	-	6	-	1,707,176	6	25,787	25,787
Total Steam Plant					44,215,198		1,255,332	154,660,544		2,552,358	3,807,690
Hydro Production Plant:											
Various	332	403HP	SG-P	2.200%	3,998,476	6	87,968	16,728,677	6	368,038	456,006
Various	332	403HP	SG-U	2.774%	-	6	-	7,275,537	6	201,836	201,836
Various	332	403HP	SG		-	6	-	-	6	-	-
Total Hydro Plant					3,998,476		87,968	24,004,214		569,873	657,841
Other Production Plant:											
Hermiston: U2 CT Rotor & Compressor	344	403OP	SG	2.634%	2,020,872	6	53,223	-	6	-	53,223
Marengo II Wind Expansion (70.2 MW)	344	403OP	SG	4.048%	-	6	-	57,831,697	5	2,340,879	2,340,879
Goodnoe Hills Wind Project (94 MW)	344	403OP	SG	4.048%	-	6	-	114,169,655	7	4,621,295	4,621,295
Marengo Wind Project (140.4 MW)	344	403OP	SG	4.048%	119,169,581	7.5	6,029,599	-	6	-	6,029,599
Lake Side Capital Build	344	403OP	SG	2.634%	161,533,667	8.5	6,026,820	-	6	-	6,026,820
Various	344	403OP	SG	2.634%	7,094,542	6	186,845	2,775,909	6	73,108	259,953
Total Other Production Plant					289,818,662		12,296,487	174,777,261		7,035,281	19,331,768
Transmission Plant:											
Various	355	403TP	SG	2.063%	59,121,225	6	1,219,816	59,704,493	6	1,231,850	2,451,666
Oakley-Kamas New 46kV Line	355	403TP	SG	2.063%	-	6	-	1,436,159	6	29,631	29,631
Total Transmission Plant					59,121,225		1,219,816	61,140,652		1,261,481	2,481,297
Distribution Plant:											
California	364	403364	CA	3.796%	-	6	-	2,232,688	6	84,764	84,764
Oregon	364	403364	OR	2.867%	3,893,885	6	111,624	5,156,430	6	147,817	259,441
Washington	364	403364	WA	3.125%	-	6	-	-	6	-	-
Utah	364	403364	UT	2.513%	13,674,914	6	343,617	16,702,857	6	419,702	763,320
Idaho	364	403364	ID	2.569%	2,953,713	6	75,873	-	6	-	75,873
Wyoming	364	403364	WYE	2.823%	4,622,386	6	130,487	2,892,731	6	81,660	212,147
Total Distribution Plant					25,144,898		661,602	26,984,706		733,943	1,395,544
General Plant:											
California	394	403GP	CA	2.323%	-	6	-	-	6	-	-
Oregon	394	403GP	OR	2.819%	6,701	6	189	-	6	-	189
Washington	394	403GP	WA	3.495%	-	6	-	-	6	-	-
Utah	394	403GP	UT	2.302%	92,317	6	2,125	-	6	-	2,125
Idaho	394	403GP	ID	2.421%	-	6	-	-	6	-	-
Wyoming	394	403GP	WYE	3.869%	-	6	-	-	6	-	-
General	394	403GP	SO	7.074%	1,813,719	6	128,305	4,073,513	6	288,166	416,472
General	394	403GP	SG	3.256%	429,738	6	13,992	-	6	-	13,992
Total General Plant					2,342,474		144,612	4,073,513		288,166	432,778
Mining Plant:											
Coal Mine	399	403MP	SE	3.602%	1,098,618	6	39,573	-	6	-	39,573
Total Mining Plant					1,098,618		39,573	-		-	39,573
Intangible Plant:											
General	303	404IP	SO	8.412%	816,419	6	68,677	-	6	-	68,677
General	303	404IP	SG	3.939%	-	6	-	-	6	-	-
Hydro Relicensing	302	404IP	SG-P	2.976%	-	6	-	21,213,908	6	631,389	631,389
Total Intangible Plant					816,419		68,677	21,213,908		631,389	700,066
Grand Total					426,555,971		15,774,066	466,854,797		13,072,492	28,846,558
					Ref# 8.6.1		Ref# 6.1	Ref# 8.6.1		Ref# 6.1	

Rocky Mountain Power
Idaho Results of Operations December 2007
Depreciation & Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Reserve							
Steam Production	108SP	2	(606,043)	SG	6.395%	(38,755)	
Steam Production	108SP	2	(21,623)	SSGCH	5.833%	(1,261)	
Hydro Production	108HP	2	(43,984)	SG-P	6.395%	(2,813)	
Other Production	108OP	2	(6,148,243)	SG	6.395%	(393,164)	
Transmission	108TP	2	(609,908)	SG	6.395%	(39,002)	
Distribution - Oregon	108364	2	(55,812)	OR	Situs	-	
Distribution - Utah	108364	2	(171,809)	UT	Situs	-	
Distribution - Idaho	108364	2	(37,937)	ID	Situs	(37,937)	
Distribution - Wyoming	108364	2	(65,243)	WYE	Situs	-	
General Plant - Oregon	108GP	2	(94)	OR	Situs	-	
General Plant - Utah	108GP	2	(1,063)	UT	Situs	-	
General Plant	108GP	2	(64,153)	SO	5.953%	(3,819)	
General Plant	108GP	2	(6,996)	SG	6.395%	(447)	
Mining Plant	108MP	2	(19,786)	SE	6.586%	(1,303)	
Intangible Plant	111IP	2	(34,339)	SO	5.953%	(2,044)	
			(7,887,033)			(520,546)	6.2.1
Steam Production	108SP	3	(301,870)	SG	6.395%	(19,304)	
Steam Production	108SP	3	(974,309)	SSGCH	5.833%	(56,836)	
Hydro Production	108HP	3	(184,019)	SG-P	6.395%	(11,768)	
Hydro Production	108HP	3	(100,918)	SG-U	6.395%	(6,453)	
Other Production	108OP	3	(3,517,641)	SG	6.395%	(224,944)	
Transmission	108TP	3	(630,741)	SG	6.395%	(40,334)	
Distribution - California	108364	3	(42,382)	CA	Situs	-	
Distribution - Oregon	108364	3	(73,908)	OR	Situs	-	
Distribution - Utah	108364	3	(209,851)	UT	Situs	-	
Distribution - Wyoming	108364	3	(40,830)	WYE	Situs	-	
General Plant	108GP	3	(144,083)	SO	5.953%	(8,577)	
Intangible Plant	111IP	3	(315,695)	SG-P	6.395%	(20,188)	
			(6,536,246)			(388,404)	6.2.1

Description of Adjustment:

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

PacifiCorp
Semi Annual Report - Dec 2007
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan07 to Dec07 Plant Additions Included in Adj	Months	Jan07 to Dec07 Incremental Reserve on Plant Adds	Jan07 to Dec07 Incremental Reserve on Plant Adds - B/E Avg	Jan08 to Dec08 Plant Additions Included in Adj	Months	Jan08 to Dec08 Incremental Reserve on Plant Adds	Jan08 to Dec08 Incremental Reserve on Plant Adds - B/E Avg	Total Reserve Added in Adj
Steam Production Plant:													
Various	314	108SP	SG	2.353%	30,269,409	6	(712,252)	(356,126)	17,614,232	6	(414,470)	(207,235)	(563,361)
Various	314	108SP	SSGCH	1.511%	2,862,962	6	(43,246)	(21,623)	13,396,440	6	(202,357)	(101,178)	(122,801)
Blundell Bottoming Cycle	314	108SP	SG	2.353%	11,082,827	11.5	(499,835)	(249,917)	-	6	-	-	(249,917)
Cholla 4 Environmental	314	108SP	SSGCH	1.511%	-	6	-	-	113,899,095	8	(1,720,474)	(860,237)	(860,237)
Blundell U3 Expansion Development	314	108SP	SG	2.353%	-	6	-	-	4,595,811	6	(108,141)	(54,071)	(54,071)
U4 Clean Air - NOx	314	108SP	SG	2.353%	-	6	-	-	3,447,790	6	(81,128)	(40,564)	(40,564)
Choll Com:Well Field Land & New Wells	314	108SP	SSGCH	1.511%	-	6	-	-	1,707,176	6	(25,787)	(12,894)	(12,894)
Total Steam Plant					44,215,198		(1,255,332)	(627,666)	154,660,544		(2,552,358)	(1,276,179)	(1,903,845)
Hydro Production Plant:													
Various	332	108HP	SG-P	2.200%	3,998,476	6	(87,968)	(43,984)	16,728,677	6	(368,038)	(184,019)	(228,003)
Various	332	108HP	SG-U	2.774%	-	6	-	-	7,275,537	6	(201,836)	(100,918)	(100,918)
Various	332	108HP	SG		-	6	-	-	-	6	-	-	-
Total Hydro Plant					3,998,476		(87,968)	(43,984)	24,004,214		(569,873)	(284,937)	(328,921)
Other Production Plant:													
Hermiston: U2 CT Rotor & Compressor	344	108OP	SG	2.634%	2,020,872	6	(53,223)	(26,611)	-	6	-	-	(26,611)
Marengo II Wind Expansion (70.2 MW)	344	108OP	SG	4.048%	-	6	-	-	57,831,697	5	(2,340,879)	(1,170,439)	(1,170,439)
Goodnoe Hills Wind Project (94 MW)	344	108OP	SG	4.048%	-	6	-	-	114,169,655	7	(4,621,295)	(2,310,647)	(2,310,647)
Marengo Wind Project (140.4 MW)	344	108OP	SG	4.048%	119,169,581	7.5	(6,029,599)	(3,014,799)	-	6	-	-	(3,014,799)
Lake Side Capital Build	344	108OP	SG	2.634%	161,533,667	8.5	(6,026,820)	(3,013,410)	-	6	-	-	(3,013,410)
Various	344	108OP	SG	2.634%	7,094,542	6	(186,845)	(93,423)	2,775,909	6	(73,108)	(36,554)	(129,976)
Total Other Production Plant					289,818,662		(12,296,487)	(6,148,243)	174,777,261		(7,035,281)	(3,517,641)	(9,665,884)
Transmission Plant:													
Various	355	108TP	SG	2.063%	59,121,225	6	(1,219,816)	(609,908)	59,704,493	6	(1,231,850)	(615,925)	(1,225,833)
Oakley-Kamas New 46kV Line	355	108TP	SG	2.063%	-	6	-	-	1,436,159	6	(29,631)	(14,816)	(14,816)
Total Transmission Plant					59,121,225		(1,219,816)	(609,908)	61,140,652		(1,261,481)	(630,741)	(1,240,649)
Distribution Plant:													
California	364	108364	CA	3.796%	-	6	-	-	2,232,688	6	(84,764)	(42,382)	(42,382)
Oregon	364	108364	OR	2.867%	3,893,885	6	(111,624)	(55,812)	5,156,430	6	(147,817)	(73,908)	(129,721)
Washington	364	108364	WA	3.125%	-	6	-	-	-	6	-	-	-
Utah	364	108364	UT	2.513%	13,674,914	6	(343,617)	(171,809)	16,702,857	6	(419,702)	(209,851)	(381,660)
Idaho	364	108364	ID	2.569%	2,953,713	6	(75,873)	(37,937)	-	6	-	-	(37,937)
Wyoming	364	108364	WYE	2.823%	4,622,386	6	(130,487)	(65,243)	2,892,731	6	(81,660)	(40,830)	(106,073)
Total Distribution Plant					25,144,898		(661,602)	(330,801)	26,984,706		(733,943)	(366,971)	(697,772)
General Plant:													
California	394	108GP	CA	2.323%	-	6	-	-	-	6	-	-	-
Oregon	394	108GP	OR	2.819%	6,701	6	(189)	(94)	-	6	-	-	(94)
Washington	394	108GP	WA	3.495%	-	6	-	-	-	6	-	-	-
Utah	394	108GP	UT	2.302%	92,317	6	(2,125)	(1,063)	-	6	-	-	(1,063)
Idaho	394	108GP	ID	2.421%	-	6	-	-	-	6	-	-	-
Wyoming	394	108GP	WYE	3.869%	-	6	-	-	-	6	-	-	-
General	394	108GP	SO	7.074%	1,813,719	6	(128,305)	(64,153)	4,073,513	6	(288,166)	(144,083)	(208,236)
General	394	108GP	SG	3.256%	429,738	6	(13,992)	(6,996)	-	6	-	-	(6,996)
Total General Plant					2,342,474		(144,612)	(72,306)	4,073,513		(288,166)	(144,083)	(216,389)
Mining Plant:													
Coal Mine	399	108MP	SE	3.602%	1,098,618	6	(39,573)	(19,786)	-	6	-	-	(19,786)
Total Mining Plant					1,098,618		(39,573)	(19,786)	-		-	-	(19,786)
Intangible Plant:													
General	303	111IP	SO	8.412%	816,419	6	(68,677)	(34,339)	-	6	-	-	(34,339)
General	303	111IP	SG	3.939%	-	6	-	-	-	6	-	-	-
Hydro Relicensing	302	111IP	SG-P	2.976%	-	6	-	-	21,213,908	6	(631,389)	(315,695)	(315,695)
Total Intangible Plant					816,419		(68,677)	(34,339)	21,213,908		(631,389)	(315,695)	(350,033)
Grand Total					426,555,971		(15,774,066)	(7,887,033)	466,854,797		(13,072,492)	(6,536,246)	(14,423,279)
					Ref# 8.6.1		Ref# 6.1	Ref# 6.2	Ref# 8.6.1		Ref# 6.1	Ref# 6.2	

Rocky Mountain Power
Idaho Results of Operations December 2007
Hydro Decomissioning

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403HP	3	2,062,764	SG	6.3947%	131,908	
Depreciation Expense	403HP	3	1,512,015	SG	6.3947%	96,689	
			3,574,779			228,598	6.3.1
Adjustment to Tax:							
SCHM Addition Temporary	SCHMAT	3	3,574,779	SCHMDEXP	5.9276%	211,899	6.3.2
DIT Expense	41010	3	(1,356,664)	SG	6.3947%	(86,755)	6.3.2
Deferred Income Tax Balance	282	3	678,332	SG	6.3947%	43,378	6.3.2
Adjustment to Rate Base:							
Depreciation Reserve	108HP	3	(1,031,382)	SG	6.3947%	(65,954)	
Depreciation Reserve	108HP	3	(756,007)	SG	6.3947%	(48,345)	
			(1,787,390)			(114,299)	Below

Adjustment Detail

Depreciation Expense - West Side	2,062,764	
Depreciation Expense - East Side	1,512,015	6.3.1
Total Depreciation Expense	3,574,779	
Depreciation Reserve - West Side	(1,031,382)	
Depreciation Reserve - East Side	(756,007)	
	(1,787,390)	

Description of Adjustment:

Based on the Company's latest depreciation study an additional $19.4 million is required for the decommissioning of various hydro facilities. This adjustment includes an annual level of expense in results as agreed to in the depreciation study.

Rocky Mountain Power
Semi Annual Report - December 2007
Hydro Decommissioning Reserve

Description	Amount	
Decommissioning Reserve	19,410,010	
Amortization Period	5.43	
Annual Accrual	3,574,779	
West Side Resources	57.7%	
East Side Resources	42.3%	
West Side Annual Accrual	2,062,764	
East Side Annual Accrual	1,512,015	
Total Annual Accrual	3,574,779	To 6.1

Rocky Mountain Power
Semi Annual Report - December 2007
Deferred Tax Calculation

Project	Factor	Tax Depreciable Plant	Tax Depr Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	DIT Balance YE	DIT Balance BE Avg
Hydro Production Plant:										
Various	SG-P	-	7.219%	-	2,062,764	2,062,764	37.951%	(782,840)	782,840	391,420
Various	SG-U	-	7.219%	-	1,512,015	1,512,015	37.951%	(573,825)	573,825	286,912
Total Hydro Plant		**-**		**-**	**3,574,779**	**3,574,779**		**(1,356,664)**	**1,356,664**	**678,332**
						To 6.1		To 6.1		To 6.1

Rocky Mountain Power
Idaho Results of Operations December 2007
New Depr Rates Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	2	(16,359,113)	SG	6.3947%	(1,046,123)	
Depreciation Expense	403SP	2	(3,370,978)	SSGCH	5.8334%	(196,643)	
Depreciation Expense	403SP	2	(13,747,134)	SG	6.3947%	(879,094)	
Depreciation Expense	403SP	2	(13,712,328)	SG	6.3947%	(876,868)	
Depreciation Expense	403HP	2	(720,834)	SG-P	6.3947%	(46,095)	
Depreciation Expense	403HP	2	167,874	SG-U	6.3947%	10,735	
Depreciation Expense	403HP	2	83,585	SG-U	6.3947%	5,345	
Depreciation Expense	403HP	2	(987,633)	SG-P	6.3947%	(63,157)	
Depreciation Expense	403OP	2	(1,839,081)	SG	6.3947%	(117,604)	
Depreciation Expense	403OP	2	(572,511)	SSGCT	7.3735%	(42,214)	
Depreciation Expense	403OP	2	86,672	SG	6.3947%	5,542	
Depreciation Expense	403TP	2	(1,294,599)	SG	6.3947%	(82,786)	
Depreciation Expense	403TP	2	(728,778)	SG	6.3947%	(46,603)	
Depreciation Expense	403TP	2	(663,275)	SG	6.3947%	(42,415)	
Depreciation Expense	403364	2	1,547,669	CA	Situs	-	
Depreciation Expense	403364	2	(313,647)	ID	Situs	(313,647)	
Depreciation Expense	403364	2	(43,700)	OR	Situs	-	
Depreciation Expense	403364	2	(5,343)	UT	Situs	-	
Depreciation Expense	403364	2	588,475	WA	Situs	-	
Depreciation Expense	403364	2	159,929	WYE	Situs	-	
Depreciation Expense	403364	2	144,753	WYW	Situs	-	
Depreciation Expense	403GP	2	(595)	SE	6.5865%	(39)	
Depreciation Expense	403GP	2	(371,128)	SG	6.3947%	(23,733)	
Depreciation Expense	403GP	2	(14,955)	SSGCH	5.8334%	(872)	
Depreciation Expense	403GP	2	(515)	SSGCT	7.3735%	(38)	
Depreciation Expense	403GP	2	(881,433)	SO	5.9531%	(52,472)	
Depreciation Expense	403GP	2	(69,522)	CN	4.0638%	(2,825)	
Depreciation Expense	403GP	2	2,059	CA	Situs	-	
Depreciation Expense	403GP	2	(89,186)	ID	Situs	(89,186)	
Depreciation Expense	403GP	2	(525,353)	OR	Situs	-	
Depreciation Expense	403GP	2	(278,979)	UT	Situs	-	
Depreciation Expense	403GP	2	(6,404)	WA	Situs	-	
Depreciation Expense	403GP	2	95,384	WYE	Situs	-	
Depreciation Expense	403GP	2	28,099	WYW	Situs	-	
Depreciation Expense	403GP	2	(35,984)	SG	6.3947%	(2,301)	
Depreciation Expense	403GP	2	(69,438)	SG	6.3947%	(4,440)	
			(53,797,950)			(3,907,535)	6.5.1
Schedule M Additions	SCHMAT	2	(53,797,950)	SCHMDEXP	5.9222%	(3,186,023)	6.5.1
Deferred Income Tax Expense	41010	2	20,416,860	DITEXP	4.2385%	865,367	6.5.1
Deferred Income Tax Balance	282	2	(10,208,430)	DITBAL	6.5593%	(669,603)	6.5.1

Description of Adjustment:

This adjustment normalizes CY 2007 depreciation expense to reflect the impact of the new depreciation rates which were effective January 1, 2008 in Docket No. PAC-E-07-14.

Rocky Mountain Power
Idaho Results of Operations December 2007
New Depr Rates Accum Depr

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Accumulated Depreciation:							
Accumulated Depreciation Balance	108SP	2	8,179,557	SG	6.3947%	523,061	
Accumulated Depreciation Balance	108SP	2	1,685,489	SSGCH	5.8334%	98,322	
Accumulated Depreciation Balance	108SP	2	6,873,567	SG	6.3947%	439,547	
Accumulated Depreciation Balance	108SP	2	6,856,164	SG	6.3947%	438,434	
Accumulated Depreciation Balance	108HP	2	360,417	SG-P	6.3947%	23,048	
Accumulated Depreciation Balance	108HP	2	(83,937)	SG-U	6.3947%	(5,368)	
Accumulated Depreciation Balance	108HP	2	(41,792)	SG-P	6.3947%	(2,673)	
Accumulated Depreciation Balance	108HP	2	493,817	SG-U	6.3947%	31,578	
Accumulated Depreciation Balance	108OP	2	919,540	SG	6.3947%	58,802	
Accumulated Depreciation Balance	108OP	2	286,255	SSGCT	7.3735%	21,107	
Accumulated Depreciation Balance	108OP	2	(43,336)	SG	6.3947%	(2,771)	
Accumulated Depreciation Balance	108TP	2	647,300	SG	6.3947%	41,393	
Accumulated Depreciation Balance	108TP	2	364,389	SG	6.3947%	23,302	
Accumulated Depreciation Balance	108TP	2	331,638	SG	6.3947%	21,207	
Accumulated Depreciation Balance	108364	2	(773,834)	CA	Situs	-	
Accumulated Depreciation Balance	108364	2	156,824	ID	Situs	156,824	
Accumulated Depreciation Balance	108364	2	21,850	OR	Situs	-	
Accumulated Depreciation Balance	108364	2	2,672	UT	Situs	-	
Accumulated Depreciation Balance	108364	2	(294,238)	WA	Situs	-	
Accumulated Depreciation Balance	108364	2	(79,964)	WYE	Situs	-	
Accumulated Depreciation Balance	108364	2	(72,377)	WYW	Situs	-	
Accumulated Depreciation Balance	108GP	2	298	SE	6.5865%	20	
Accumulated Depreciation Balance	108GP	2	185,564	SG	6.3947%	11,866	
Accumulated Depreciation Balance	108GP	2	7,478	SSGCH	5.8334%	436	
Accumulated Depreciation Balance	108GP	2	258	SSGCT	7.3735%	19	
Accumulated Depreciation Balance	108GP	2	440,716	SO	5.9531%	26,236	
Accumulated Depreciation Balance	108GP	2	34,761	CN	4.0638%	1,413	
Accumulated Depreciation Balance	108GP	2	(1,030)	CA	Situs	-	
Accumulated Depreciation Balance	108GP	2	44,593	ID	Situs	44,593	
Accumulated Depreciation Balance	108GP	2	262,677	OR	Situs	-	
Accumulated Depreciation Balance	108GP	2	139,490	UT	Situs	-	
Accumulated Depreciation Balance	108GP	2	3,202	WA	Situs	-	
Accumulated Depreciation Balance	108GP	2	(47,692)	WYE	Situs	-	
Accumulated Depreciation Balance	108GP	2	(14,050)	WYW	Situs	-	
Accumulated Depreciation Balance	108GP	2	17,992	SG	6.3947%	1,151	
Accumulated Depreciation Balance	108GP	2	34,719	SG	6.3947%	2,220	
			26,898,975			1,953,768	6.5.1

Description of Adjustment:

This adjusts depreciation reserve to reflect the impact of the new depreciation rates which were effective January 1, 2008 in Docket No. PAC-E-07-14.

Rocky Mountain Power
Results of Operations - Dec 2007
New Depreciation Rates

Function	Factor	CY 2007 DEPE	2008 Rate	Prior Rate	Rate % Change	DEPE Adjustment	Adjusted DEPE	Accum. Depreciation
DSTP	CA	5,735,838	3.796%	2.990%	26.982%	1,547,669	7,283,506	(773,834)
DSTP	ID	6,371,036	2.569%	2.702%	-4.923%	(313,647)	6,057,389	156,824
DSTP	OR	43,733,138	2.867%	2.870%	-0.100%	(43,700)	43,689,438	21,850
DSTP	UT	49,765,782	2.513%	2.513%	-0.011%	(5,343)	49,760,439	2,672
DSTP	WA	10,504,848	3.125%	2.959%	5.602%	588,475	11,093,323	(294,238)
DSTP	WYP	10,864,501	2.823%	2.782%	1.472%	159,929	11,024,430	(79,964)
DSTP	WYU	2,089,952	3.061%	2.863%	6.926%	144,753	2,234,706	(72,377)
GNLP	CA	247,225	2.323%	2.304%	0.833%	2,059	249,284	(1,030)
GNLP	CN	1,384,927	6.648%	6.999%	-5.020%	(69,522)	1,315,405	34,761
GNLP	DGP	469,209	3.784%	4.099%	-7.669%	(35,984)	433,225	17,992
GNLP	DGU	807,216	3.483%	3.811%	-8.602%	(69,438)	737,778	34,719
GNLP	ID	866,780	2.421%	2.699%	-10.289%	(89,186)	777,594	44,593
GNLP	OR	4,387,151	2.819%	3.203%	-11.975%	(525,353)	3,861,797	262,677
GNLP	SE	37,603	3.464%	3.520%	-1.583%	(595)	37,008	298
GNLP	SG	4,911,245	3.256%	3.522%	-7.557%	(371,128)	4,540,117	185,564
GNLP	SO	17,641,227	7.074%	7.446%	-4.996%	(881,433)	16,759,794	440,716
GNLP	SSGCH	170,708	3.549%	3.889%	-8.761%	(14,955)	155,753	7,478
GNLP	SSGCT	16,958	4.281%	4.415%	-3.037%	(515)	16,443	258
GNLP	UT	3,989,429	2.302%	2.475%	-6.993%	(278,979)	3,710,450	139,490
GNLP	WA	1,384,236	3.495%	3.511%	-0.463%	(6,404)	1,377,832	3,202
GNLP	WYP	1,716,773	3.869%	3.666%	5.556%	95,384	1,812,157	(47,692)
GNLP	WYU	348,623	2.987%	2.765%	8.060%	28,099	376,722	(14,050)
HYDP	DGP	4,979,312	1.727%	2.155%	-19.835%	(987,633)	3,991,679	493,817
HYDP	DGU	1,187,400	2.245%	2.097%	7.039%	83,585	1,270,984	(41,792)
HYDP	SG-P	5,276,568	2.200%	2.548%	-13.661%	(720,834)	4,555,734	360,417
HYDP	SG-U	1,477,963	2.774%	2.491%	11.358%	167,874	1,645,837	(83,937)
OTHP	DGU	39,783	10.241%	3.222%	217.863%	86,672	126,454	(43,336)
OTHP	SG	29,280,267	2.634%	2.810%	-6.281%	(1,839,081)	27,441,186	919,540
OTHP	SSGCT	3,161,554	3.320%	4.054%	-18.109%	(572,511)	2,589,044	286,255
STMP	DGP	37,507,935	1.957%	3.089%	-36.651%	(13,747,134)	23,760,801	6,873,567
STMP	DGU	40,335,873	1.987%	3.010%	-33.995%	(13,712,328)	26,623,545	6,856,164
STMP	SG	60,606,591	2.353%	3.223%	-26.992%	(16,359,113)	44,247,478	8,179,557
STMP	SSGCH	9,113,517	1.511%	2.397%	-36.989%	(3,370,978)	5,742,539	1,685,489
TRNP	DGP	12,270,765	1.929%	2.051%	-5.939%	(728,778)	11,541,987	364,389
TRNP	DGU	13,361,646	1.898%	1.997%	-4.964%	(663,275)	12,698,370	331,638
TRNP	SG	31,738,237	2.063%	2.151%	-4.079%	(1,294,599)	30,443,637	647,300
		417,781,814				(53,797,950)	363,983,864	26,898,975
						Refer Page 6.4		Refer Page 6.5

		Beg/End Average	
SCHMAT	SCHMDEXF	(53,797,950)	Refer Page 6.4
41010	DITEXP	20,416,860	Refer Page 6.4
282	DITBAL	(10,208,430)	Refer Page 6.4

IDAHO REVISED PROTOCOL
Tax Adjustments (Tab 7)
TOTAL

	Total Normalized	7.1 Interest True Up	7.2 Property Tax Expense	7.3 Renewable Energy Tax Credit	7.4 ID State Tax Settlement	7.5 ID State ITC	0	0
							0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	630,882	-	630,882	-	-	-	-	-
23 Income Taxes: Federal	(2,745,175)	(1,040,585)	(210,784)	(1,493,806)	-	-	-	-
24 State	(224,433)	(141,398)	(28,642)	(54,393)	-	-	-	-
25 Deferred Income Taxes	6,042	-	-	-	6,042	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,332,685)	(1,181,983)	391,456	(1,548,200)	6,042	-	-	-
29								
30 Operating Rev For Return:	2,332,685	1,181,983	(391,456)	1,548,200	(6,042)	-	-	-
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	10,569	-	-	-	10,569	-	-	-
50 Unamortized ITC	(62,633)	-	-	-	-	(62,633)	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(52,064)	-	-	-	10,569	(62,633)	-	-
56								
57 Total Rate Base:	(52,064)	-	-	-	10,569	(62,633)	-	-
58								
59								
60 Estimated ROE impact	0.959%	0.485%	-0.161%	0.635%	-0.003%	0.002%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(630,882)	-	(630,882)	-	-	-	-	-
67 Other Deductions								
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	3,114,498	3,114,498	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(3,745,380)	(3,114,498)	(630,882)	-	-	-	-	-
73								
74 State Income Taxes	(224,433)	(141,398)	(28,642)	(54,393)	-	-	-	-
75								
76 Taxable Income	(3,520,947)	(2,973,100)	(602,240)	54,393	-	-	-	-
77								
78 Federal Income Tax - Calculated	(1,232,331)	(1,040,585)	(210,784)	19,038	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(1,512,844)	-	-	(1,512,844)	-	-	-	-
81 Federal Income Taxes	(2,745,175)	(1,040,585)	(210,784)	(1,493,806)	-	-	-	-

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IDAHO PUBLIC
UTILITIES COMMISSION

Rocky Mountain Power
Idaho Results of Operations December 2007
Interest True Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	1,222,065	ID	Situs	1,222,065	Below
Other Interest Expense - Type 2	427	2	1,000,835	ID	Situs	1,000,835	Below
Other Interest Expense - Type 3	427	3	891,599	ID	Situs	891,599	Below
			3,114,498			3,114,498	2.18

Adjustment Detail:		
Type 1		
Jurisdiction Specific Adjusted Rate Base	497,157,066	1.0
Weighted Cost of Debt:	3.132%	2.1
Trued-up Interest Expense	15,573,346	1.0
Actual Interest Expense	14,351,281	2.18
Total Interest True-up Adjustment	1,222,065	1.0
Type 2		
Jurisdiction Specific Adjusted Rate Base	529,107,298	1.0
Weighted Cost of Debt:	3.132%	2.1
Trued-up Interest Expense	16,574,180	1.0
Type 1 Interest Expense	15,573,346	1.0
Total Interest True-up Adjustment	1,000,835	1.0
Type 3		
Jurisdiction Specific Adjusted Rate Base	557,570,329	2.2
Weighted Cost of Debt:	3.132%	2.1
Trued-up Interest Expense	17,465,779	2.18
Type 2 Interest Expense	16,574,180	1.0
Total Interest True-up Adjustment	891,599	1.0

Description of Adjustment:

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

Rocky Mountain Power
Idaho Results of Operations December 2007
Property Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Taxes Other Than Income	408	3	10,597,574	GPS	5.9531%	630,882	7.2.1

Description of Adjustment:

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

Rocky Mountain Power
Semi-Annual Report - December 2007
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Amount	Total	Ref.
408.15	579000	1000	69,102,426	69,102,426	B5
Total Accrued Property Tax - 12 Months End. December 2007				69,102,426	
Total Estimated Property Tax Expense - 12 Months End. Dec. 2008				79,700,000	
Difference (To Page 7.2)				10,597,574	

Rocky Mountain Power
Idaho Results of Operations December 2007
Renewable Energy Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	1	(2,068,461)	SG	6.3947%	(132,273)	
FED Renewable Energy Tax Credit	40910	2	(6,154,337)	SG	6.3947%	(393,554)	
FED Renewable Energy Tax Credit	40910	3	(15,434,830)	SG	6.3947%	(987,017)	
			(23,657,628)			(1,512,844)	7.3.1
UT Renewable Energy Systems Tax Credit	40911	3	(308,545)	SG	6.3947%	(19,731)	7.3.1
OR Business Energy Tax Credit	40911	3	(542,047)	SG	6.3947%	(34,663)	7.3.1
			(24,508,221)			(1,567,237)	

Description of Adjustment:

This adjustment normalizes federal/ state renewable energy income tax credits and state investment tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal renewable energy 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 renewable energy tax credit is based on the generation of the plant, and the credit can be taken for four years on qualifying property. The Oregon BETC credit is based on investment of plant, and the credit is taken over a 5 year period on qualifying property.

Rocky Mountain Power
Semi-Annual Report - December 2007
Renewable Energy Tax Credit Calculation

Description	FED Amount	To Page		UT
Foote Creek KWh	103,423,060		Type 1	
Leaning Juniper KWh	307,716,870		Type 2	
Goodnoe KWh	164,422,600		Type 3	
Marengo KWh	505,097,590		Type 3	
Glenrock Wind KWh	1,327,990		Type 3	
Seven Mile KWh	1,434,270		Type 3	
Rolling Hills KWh	1,026,000		Type 3	
JC Boyle	10,277,228		Type 3	
Blundell Bottoming Cycle KWh	88,155,810		Type 3	88,155,810
Total KWh Production	1,182,881,418			88,155,810
Factor (inflated tax per unit)	0.020			0.0035
	23,657,628	7.3	Total T-1, -2, -3	308,545

BETC	OR				12 Month Ending 12/30/2008
	Leaning Juniper	Pcorp Lighting	Transit Passes	Transit Passes	
Investment	10,000,000	24,366	266,368	275107	
35% Credit	3,500,000	8,528	93,229	96,287	
Amortization					Half-Year Amortization
12/31/2006	1,000,000	2,437	26,637		
12/31/2007	1,000,000	2,437	26,637	27,511	
12/31/2008	500,000	1,218	13,318	27,511	542,047
12/31/2009	500,000	1,218	13,318	13,755	
12/31/2010	500,000	1,218	13,319	13,755	
				13,755	542,047

Rocky Mountain Power
Idaho Results of Operations December 2007
ID State Tax Settlement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Income Tax Expense	41010	1	6,042	ID	Situs	6,042	7.4.1
Adjustment to Rate Base:							
Accum Deferred Income Tax Balance	190	1	10,569	ID	Situs	10,569	7.4.1

Description of Adjustment:

In FY2003, PacifiCorp made state income tax settlement payments totaling $634,571. Idaho's portion of these costs are based on an average of Idaho's historical IBT factor (1994 to 1998) and amortized over a 5 year period. This adjustment adds Idaho's portion of the settlement balance along with the amortization expense to the results of operations.

PacifiCorp
Semi-Annual Report - December 2007
Idaho State Tax Settlement Amortization

Tax Payment	352,379	
Interest Payment	310,145	
Tax Refund	(27,953)	
Total State Tax Amount:	634,571	
ID Avg. IBT:	4.760%	From 7.4.2
Idaho Portion of State RAR Payments	30,206	To Below

Period	ID Amortization Amount	Rolling 12 Month Exp.	Average Balance	ID Ending Balance	To Page
Mar-04				30,206	
Sep-04	3,021			27,185	
Mar-05	3,021		27,185	24,164	
Sep-05	3,021		24,164	21,143	
Dec-05	1,510		21,899	19,633	
Mar-06	1,511		21,143	18,122	
Jun-06	1,511		18,877	16,611	
Sep-06	1,511		18,122	15,100	
Dec-06	1,510	6,043	16,612	13,590	
Jun-07	3,021	6,042	13,590	10,569	
Dec-07	3,021	6,042	10,569	7,548	7.4
Jun-08	3,021	6,042	7,548	4,527	
Dec-08	3,021	6,042	4,527	1,506	
Mar-09	1,506		2,264	-	
Jun-09		1,506	753	-	

PacifiCorp
Semi-Annual Report - December 2007
Idaho State Tax Settlement Amortization
Idaho Historical IBT Factors

Year	IBT Factor (ID)	
1994	4.800%	
1995	4.100%	
1996	3.700%	
1997	4.600%	
1998	6.600%	
Avg. IBT	4.760%	To Page 7.4.1

Rocky Mountain Power
Idaho Results of Operations December 2007
ID State ITC

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Idaho - ITC	255	1	(2,389,971)	IBT	2.6539%	(63,427)	7.5.1

Description of Adjustment:

This adjustment normalizes Idaho State investment tax credit the Company has taken as a result of placing property into service. The tax credit is based on the plant placed in service, and the credit is usually utilized in a subsequent period depending on the availability of Idaho state taxable income. Since PacifiCorp is a 46(f)(1) Company, the ITC unamortized balance is what is reflected in results of operations as a rate base reduction.

PacifiCorp
Semi-Annual Report - December 2007
Idaho - ITC

Description	Amount	To Page
Beginning Balance	(2,350,201)	
Ending Balance	(2,429,740)	
	(2,389,971)	7.5

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

	Total Normalized	8.1 Update Cash Working Capital	8.2 Trapper Mine Rate Base	8.3 Jim Bridger Mine Rate Base	8.4 Environmental Settlement (PERCO) Adj	8.5 Customer Advances for Construction	8.6 Pro Forma Major Plant Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(10,049)	-	-	-	-	-	-
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	(10,049)	-	-	-	-	-	-
20 Depreciation	(35,187)	-	-	-	-	-	-
21 Amortization	104,205	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,179,087)	-	-	-	-	-	(1,208,063)
24 State	(160,218)	-	-	-	-	-	(164,156)
25 Deferred Income Taxes	926,537	-	-	-	-	-	982,090
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	1,177	-	-	-	-	-	-
28 Total Operating Expenses:	(352,624)	-	-	-	-	-	(390,129)
29							
30 Operating Rev For Return:	352,624	-	-	-	-	-	390,129
31							
32 Rate Base:							
33 Electric Plant In Service	67,316,927	-	418,987	11,671,752	-	-	55,977,443
34 Plant Held for Future Use	(458,401)	-	-	-	-	-	-
35 Misc Deferred Debits	182,545	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,056,514	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(540,010)	798,796	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	67,557,575	798,796	418,987	11,671,752	-	-	55,977,443
45							
46 Deductions:							
47 Accum Prov For Deprec	253,404	-	-	-	-	-	-
48 Accum Prov For Amort	89,702	-	-	-	-	-	-
49 Accum Def Income Tax	(893,775)	-	-	-	-	-	(759,922)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(239,120)	-	-	-	-	(239,120)	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(958,997)	-	-	-	(958,997)	-	-
54							
55 Total Deductions:	(1,748,785)	-	-	-	(958,997)	(239,120)	(759,922)
56							
57 Total Rate Base:	65,808,789	798,796	418,987	11,671,752	(958,997)	(239,120)	55,217,522
58							
59							
60 Estimated ROE impact	-1.363%	-0.020%	-0.011%	-0.293%	0.025%	0.006%	-1.131%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(60,145)	-	-	-	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,878,109	-	-	-	-	-	1,708,351
71 Schedule "M" Deductions	5,347,002	-	-	-	-	-	5,324,116
72 Income Before Tax	(3,529,038)	-	-	-	-	-	(3,615,765)
73							
74 State Income Taxes	(160,218)	-	-	-	-	-	(164,156)
75							
76 Taxable Income	(3,368,820)	-	-	-	-	-	(3,451,609)
77							
78 Federal Income Taxes	(1,179,087)	-	-	-	-	-	(1,208,063)

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IDAHO REVISED PROTOCOL
Misc Rate Base Adjustments (Tal
TOTAL

	8.7	8.8	8.9	8.10	8.11	8.12	0
	Miscellaneous Rate Base	Powerdale Hydro Removal	American Fork Hydro Removal	Upper Beaver Hydro Sale	Cove Hydro Removal	FERC 105 (PHFU)	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	-	(4,263)	(215)	(5,531)	(39)	-	-
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	-	(4,263)	(215)	(5,531)	(39)	-	-
20 Depreciation	-	(13,998)	(17,597)	(3,580)	(12)	-	-
21 Amortization	-	104,205	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	20,357	5,951	2,651	17	-	-
24 State	-	2,766	809	360	2	-	-
25 Deferred Income Taxes	-	(55,554)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	1,177	-	-	-
28 Total Operating Expenses:	-	53,513	(11,052)	(4,923)	(32)	-	-
29							
30 Operating Rev For Return:	-	(53,513)	11,052	4,923	32	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(589,812)	(46,798)	(107,208)	(7,438)	-	-
34 Plant Held for Future Use	-	-	-	-	-	(458,401)	-
35 Misc Deferred Debits	-	182,545	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,056,514	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(1,338,806)	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(282,292)	(407,267)	(46,798)	(107,208)	(7,438)	(458,401)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	210,664	46,372	53,849	(57,482)	-	-
48 Accum Prov For Amort	-	74,918	14,785	-	-	-	-
49 Accum Def Income Tax	-	(134,213)	-	360	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	151,369	61,157	54,209	(57,482)	-	-
56							
57 Total Rate Base:	(282,292)	(255,897)	14,359	(52,999)	(64,920)	(458,401)	-
58							
59							
60 Estimated ROE impact	0.007%	-0.015%	0.004%	0.003%	0.002%	0.012%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(85,943)	17,812	7,935	51	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	169,757	-	-	-	-	-
71 Schedule "M" Deductions	-	22,886	-	-	-	-	-
72 Income Before Tax	-	60,928	17,812	7,935	51	-	-
73							
74 State Income Taxes	-	2,766	809	360	2	-	-
75							
76 Taxable Income	-	58,162	17,004	7,574	49	-	-
77							
78 Federal Income Taxes	-	20,357	5,951	2,651	17	-	-

Rocky Mountain Power
Idaho Results of Operations December 2007
Update Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	59,070	ID	Situs	59,070	
Cash Working Capital	CWC	2	(4,338)	ID	Situs	(4,338)	
Cash Working Capital	CWC	3	744,064	ID	Situs	744,064	
			798,796			798,796	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	180,956,032	181,308,362	233,767,680	1.0
Taxes Other Than Income Tax	4,657,065	4,657,065	5,287,947	1.0
Federal Income Tax	3,626,500	2,995,372	3,161,690	1.0
State Income Tax	558,818	526,536	626,275	1.0
Total	189,798,416	189,487,335	242,843,592	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	519,996	519,143	665,325	
Net Lag Days	5.09	5.09	5.09	
Cash Working Capital	2,646,778	2,642,440	3,386,504	
Unadjusted Cash Working Capital	2,587,708	2,646,778	2,642,440	
Cash Working Capital Adjustment	59,070	(4,338)	744,064	

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments 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 it's 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 adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

Rocky Mountain Power
Idaho Results of Operations December 2007
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	6,632,627	SE	6.586%	436,856	8.2.1
	399	2	(172,795)	SE	6.586%	(11,381)	8.2.1
	399	3	(98,495)	SE	6.586%	(6,487)	8.2.1
			6,361,337			418,987	

Adjustment Detail

December 2006 Balance	6,805,422
December 2007 Balance	6,459,832
Average Balance	6,632,627
Adjustment to Dec. 07 Year End Balance	(172,795)
December 2007 Balance	6,459,832
December 2008 Balance	6,262,842
Average Balance	6,361,337
Adjustment to Dec. 07/Dec. 08 Average Balance	(98,495)

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.

PACIFICORP
Trapper Balance Sheet
Inclusion of Trapper Mine Rate Base

DESCRIPTON	Dec-06	Dec-07	Dec-08	Dec-07/ Dec-08 Average
Inventories	3,482,665	4,244,472	4,700,000	4,472,236
Prepaid Expenses	386,284	475,507	415,000	445,254
Property, Plant, and Equipment				
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	77,334,007	79,814,423	83,609,524	81,711,974
Total Property, Plant, and Equipment	**89,700,743**	**92,181,159**	**95,976,260**	**94,078,710**
Accumulated Depreciation	(73,211,829)	(76,788,786)	(80,530,154)	(78,659,470)
Total Property, Plant, and Equipment	**16,488,914**	**15,392,373**	**15,446,106**	**15,419,240**
Restricted Funds: Self-bonding for Black Lung	534,084	528,323	522,689	525,506
Restricted Funds: Funds deposited with Smith-Barney required for new mining permit.	0	0	0	0
Total Restricted Funds	**534,084**	**528,323**	**522,689**	**525,506**
Deferred GE Royalty Amount	10,909,091	9,545,455	8,181,823	8,863,639
TOTAL RATE BASE	**31,801,038**	**30,186,130**	**29,265,618**	**29,725,874**
PacifiCorp's Share of Trapper is 21.4%	**6,805,422**	**6,459,832**	**6,262,842**	**6,361,337**

to Page 8.2

Rocky Mountain Power
Idaho Results of Operations December 2007
Jim Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Mining Property	399	1	127,322,438	SE	6.586%	8,386,046	Below
Mining Property	399	2	37,651,750	SE	6.586%	2,479,919	Below
Mining Property	399	3	12,233,992	SE	6.586%	805,787	Below
			177,208,180			11,671,752	

Adjustment Detail

December 2006 Balance	89,670,687	8.3.1
December 2007 Balance	164,974,188	8.3.1
December 2006-2007 Avg Balance	127,322,438	
December 2007 Annualization	37,651,750	
December 2007 Balance	164,974,188	8.3.1
Proforma Adjustment	12,233,992	
December 2007-2008 Avg Balance	177,208,180	
December 2007 Balance	164,974,188	8.3.1
December 2008 Balance	189,442,172	8.3.1
December 2007-2008 Avg Balance	177,208,180	

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.

PacifiCorp
Semi-Annual Report - December 2007
Bridger Mine Rate Base
(000's)

Description	Dec-06	PacifiCorp's Portion	PacifiCorp's Share	Ref.
1 Structure, Equipment, Mine Development	258,554	66.67%	172,369	
2 Materials & Supplies	9,973	66.67%	6,649	
4 Pit Inventory	21,650	66.67%	14,433	
5 Prepayments	1,073	66.67%	715	
6 Reclamation Liability	(25,989)	66.67%	(17,326)	
7 Accumulated Depreciation	(123,589)	66.67%	(82,393)	
8 Bonus Bid / Lease Payable	(7,166)	66.67%	(4,777)	
TOTAL RATE BASE	134,506		89,671	To 8.3

Description	Dec-07	PacifiCorp's Portion	PacifiCorp's Share	Ref
1 Structure, Equipment, Mine Development	338,551	66.67%	225,701	
2 Materials & Supplies	11,000	66.67%	7,333	
4 Pit Inventory	41,134	66.67%	27,423	
5 Prepayments	896	66.67%	597	
6 Reclamation Liability	(4,743)	66.67%	(3,162)	
7 Accumulated Depreciation	(133,609)	66.67%	(89,073)	
8 Bonus Bid / Lease Payable	(5,768)	66.67%	(3,845)	
TOTAL RATE BASE	247,461		164,974	To 8.3

Description	Dec-08	PacifiCorp's Portion	PacifiCorp's Share	Ref
1 Structure, Equipment, Mine Development	385,160	66.67%	256,773	
2 Materials & Supplies	11,264	66.67%	7,509	
4 Pit Inventory	43,408	66.67%	28,939	
5 Prepayments	791	66.67%	527	
6 Reclamation Liability	-	66.67%	-	
7 Accumulated Depreciation	(155,083)	66.67%	(103,389)	
8 Bonus Bid / Lease Payable	(1,377)	66.67%	(918)	
TOTAL RATE BASE	284,163		189,442	To 8.3

Rocky Mountain Power
Idaho Results of Operations December 2007
Environmental Settlement (PERCO) Adj

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Unspent Environmental Proceeds	25399	1	(16,109,252)	SO	5.953%	(958,997)	8.4.2

Description of Adjustment:

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

PACIFICORP ENVIRONMENTAL REMEDIATION CO.
SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Actual Spending Calendar 1997	Actual Spending Calendar 1998	Actual Spending Calendar 1999	Actual Spend Jan 2000 - March 2000	Actual Spending FY 2001	Actual Spending FY 2002	Actual Spending FY 2003	Actual Spending FY 2004	Actual Spending FY 2005	Actual Spending Apr05-Dec05	Actual Spending Jan-Jun06	Actual Spending Jul-Dec06	Remaining Cash at 12/31/2006	Actual Spending Jan-Jun07	Actual Spending July - Dec 07	Remaing Cash at 12/31/2007
American Barrel	PERC/1997/E/001	2,134,194	703,113	(580,647)	479,141	82,475	(205,054)	147,472	110,322	108,261	110,732	83,918	45,945	69,381	979,136	145,390	145,847	687,899
Astoria / Unocal	PERC/1997/E/002	1,424,380	61,489	213,486	(13,862)	8,354	22,116	51,523	135,565	185,578	183,445	118,486	56,136	61,316	340,747	(35,258)	91,807	284,198
Eugene - PacifiCorp	PERC/1997/E/003	892,622	30,930	76,870	36,588	4,999	16,193	17,140	21,575	10,538	23,778	16,492	15,773	9,099	612,647	11,396	8,530	592,721
Everett - PacifiCorp	PERC/1997/E/004	1,223,143	-	267	628	-	-	-	835	79	58	(369,311)	3,596	(198)	1,587,189	22	-	1,587,166
Jordan / Barber Tar	PERC/1997/E/005	865,363	725	-	133	171	-	19,660	-	16,842	4,076	-	-	-	823,735	-	-	823,735
Ogden	PERC/1997/E/006	1,398,531	22,208	414	-	563	1,586	4,853	38,508			-	-	746	1,328,655	-	-	1,329,655
Tacoma A Street	PERC/1997/E/007	2,084,254	210,657	14,561	150,568	20,370	53,782	53,486	68,584	21,144	17,415	15,389	5,685	(0)	1,452,612	555	-	1,452,057
Tacoma River Street	PERC/1997/E/008	1,213,635	1,051,587	123	2,352	-	-	6				-	-	-	159,567	-		159,567
Bridger GW Sampling	PERC/1997/E/009	369,495	33,794	84,797	10,325	2,537	52,348	47,595	29,437	46,242	54,914	66,737	43,032	7,945	(110,208)	36,082	9,980	(156,270)
Bridger Landfill Repermitting	PERC/1997/E/010	31,639	-	-	293	(98)	16,116	11,060	10,147	16,248	(1,896)	-	-	(0)	(20,331)	22	-	(20,352)
Bridger Oil Spill	PERC/1997/E/011	791,372	102,493	117,723	474,619	84,267	18,996	(753)	(635,549)	212,606		-	-	-	416,970	-		416,970
Carbon Fuel Oil	PERC/1997/E/012	26,034	6,643	3,208	-	-	2,049	3,881				-	-	-	10,253	-		10,253
Carbon Landfill Permit	PERC/1997/E/013	179,060	-	12,330	6,389	58	-	-	-	4,257		-	-	-	156,026	-		156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	41,756	-	959	-	-	-	-	449	1,484	13,707	-	-	-	25,158	-		25,158
Centralia Heavy Equipment Shop	PERC/1997/E/013	71,023	-	513	(211)	-	742	1,016	320			-	-	-	68,643	-		68,643
Dave Johnston GW Sampling	PERC/1997/E/016	311,657	25,972	19,631	43,544	723	17,575	10,118	13,563	17,208	16,526	20,051	8,350	13,761	104,635	6,017	18,542	80,076
Dave Johnston Landfill Repermit	PERC/1997/E/017	133,391	25,526	5,777	5,656	116	-	1,373	6,441	-	23,062	1,410	-	(0)	64,030	4,078	-	59,952
Dave Johnston Diesel Release	PERC/1997/E/018	5,065	160	-	-	-	-	-	348			-	-	-	4,557	-		4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	1,310,425	-	-	944	-	653	5,976	273,622	5,228	(16,948)	-	-	(0)	1,040,951	-	-	1,040,951
Dave Johnston Landfill Reclamation	PERC/1997/E/020	475,060	-	453	4,854	-	-	2,331	280,552			-	-	-	186,890	-		186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	221,036	40,974	12,333	17,049	380	20,329	11,619	18,735	30,784	24,196	16,166	5,963	13,264	9,244	13,504	9,284	(13,545)
Farm GW Monitoring - Huntington	PERC/1997/E/022	194,267	35,535	10,626	18,018	1,541	17,411	10,052	10,775	26,719	20,122	16,798	15,535	31,040	(21,905)	19,076	37,831	(78,813)
Hunter Fuel Oil	PERC/1997/E/023	101,696	498	504	(99)	-	-	145	1,567	24,583	2,244	1,489	817	0	69,948	-	16,193	53,755
Hunter Injection Wells	PERC/1997/E/024	533,458	117	939	-	-	-	-	513	6,342	67,623	102,833	101,540	27,986	225,566	22,011	(229)	203,784
Hunter Landfill Permit	PERC/1997/E/025	132,745	4,222	(548)	7,577	4,921	5,614	4,279	4,031	11,661	4,665	(577)	3,050	6,812	76,818	895	92	75,831
Huntington Injection Wells	PERC/1997/E/026	854,595	-	86	61	-	-	-	385	6,814	2,070	-	-	-	845,179	-		845,179
Huntington Landfill Closure	PERC/1997/E/027	706,819	716	14,882	4,095	11,668	593,366	2,586	64	-	-	-	-	7,066	72,376	239	416,072	(343,934)
Huntington Landfill Permit	PERC/1997/E/028	193,883	-	2,645	13,674	4,419	3,072	3,634	-	8,437	-	-	1,776	7,663	148,564	1,665	-	146,899
Huntington Lead Paint Removal	PERC/1997/E/029	1,000,804	727,359	588,109								-	-	-	(314,664)	-		(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	9,846	1,054	11,980	219	-	487	312				-	-	-	(4,206)	-		(4,206)
Buried Pitch	PERC/1997/E/031	50,848	-	-	-	-	-	-	-	78,446		-	-	-	(27,598)	-		(27,598)
Tank Farm	PERC/1997/E/032	152,868	-	-	38	-	-	-	449			-	5,268	6,868	140,245	479	239	139,527
Naughton FGD Pond Closure	PERC/1997/E/033	362,166	141	223	-	-	928	149,803				-	-	126,309	84,763	50,344	1,932	32,486
Naughton GW Monitoring	PERC/1997/E/034	351,477	18,304	17,785	29,398	6,146	24,601	14,177	11,953	16,614	16,813	37,250	14,865	14,885	128,686	11,533	23,581	93,573
Naughton Landfill Repermit	PERC/1997/E/035	63,664	9,199	2,127	831	-	-	2,218	15,637	-	-	-	-	0	33,653	-	-	33,653
Naughton Landfill Closure	PERC/1997/E/036	63,814	-	-	-	-	-	-	-	-	5,975	-	-	-	57,839	-		57,839
Wyodak Pond Study	PERC/1997/E/037	100,972	6,605	4,622	9,742	142	4,341	3,734	9,525	5,672	8,372	9,663	3,040	4,265	31,249	2,084	5,231	23,935
Wyodak Fuel Oil	PERC/1997/E/038	206,196	8,322	1,701	2,955	118	3,125	3,357	2,329	1,373	2,446	403	1,423	654	177,990	4,732	603	172,654
Bank Stabilization & Restoration	PERC/1997/E/039	234,043	176,065	10,593								-	-	41,121	6,264	2,411	3,582	271
Restore River Embankments	PERC/1997/E/040	90,072	9,174	10,324								-	-	-	70,574	-		70,574
Cutler	PERC/1997/E/041	77,333	50	283	35,202	2,773	38,251					-	-	-	773	-		773
Bank Stabilization & Restoration	PERC/1997/E/042	66,534										-	-	-	66,534	-		66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	61,018	-	137	5,133	-	-	-	43,434	45,721		-	-	-	(33,407)	-		(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	40,678	-	668								-	-	-	40,010	-		40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	27,809	31,900	305								-	-	-	(4,396)	-		(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	25,424	-	2,395	-	-	-	1,637	144			-	-	-	21,248	-		21,248
No. Umq Remove Contaminated Soils	PERC/1997/E/052	20,339	464									-	-	-	19,875	-		19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	5,085	95	1,814								-	-	-	3,176	-		3,176
UST Removal	PERC/1997/E/054	20,339	-	1,149	3,493	-	-	-	144			-	-	-	15,553	-		15,553
Lead Paint Removal	PERC/1997/E/055	390,588	308,017	42,356	18,596	86	10,362	7,081	114			-	-	-	3,975	-		3,975
Annex I	PERC/1997/E/056	1,325,818	38,024	105,649	(424,985)	97,740	362,875	246,815	57,020	92,200	98,061	14,903	7,021	2,026	628,469	3,363	-	625,107
Cedar Diesel	PERC/1997/E/057	83,147	33,221	62,279	(77,236)	824	2,818	9,823	(280)	6,640	20,836	11,629	3,154	(103)	9,743	-	-	9,743
Holiday Gun Club	PERC/1997/E/058	616,950	4,713	687,315	17,247							-	-	-	(92,325)	-		(92,325)
Jordan Substation	PERC/1997/E/059	1,661,975	6,011	12,327	31,623	4,059	14,170	87,592	87,523	59,562	8,399	19,610	16,171	2,709	1,312,220	32,555	42,735	1,236,929
Montague Ranch	PERC/1997/E/060	188,757	6,421	6,121	1,320	-	4,270	22,507	36,335	69,254	36,230	84,524	50,929	84,306	(213,459)	47,293	61,686	(322,438)
Ross Island Tower Clean-up	PERC/1997/E/061	101,696	1,372	-	-	-	-	-	-	-	4,073	6,962	7,387	590,199	(508,297)	(277,395)	-	(230,902)
Spill Prevention, Containment and Countermea	PERC/1997/E/062	2,969,252	51,702	187,215	145,346	35,594	137,137	79,208	298,020	432,036	546,454	378,041	193,392	171,571	313,537	81,006	92,934	139,597
Ashton Substation	PERC/1997/E/070	28,434	-	-	915	-	-	-	1,199	1,157		-	-	-	25,163			25,163
Rock Springs Plant Substation	PERC/1997/E/071	22,638	3,533	-	-	-	-	-	200			-	-	-	18,905			18,905
Sinclair Substation	PERC/1997/E/072	49,326	227	-	-	-	-	-	769	-	-	-	-	-	48,330	-	-	48,330
Parco Substation	PERC/1997/E/073	49,326	-	-	-	-	-	-	851	-	-	-	-	2,755	45,720	-	600	45,120
Garland Substation	PERC/1997/E/074	30,760	657	-	-	-	-	-	32	-	-	-	303	13,601	16,167	-	-	16,167
Dexter Substation	PERC/1997/E/075	51,903	1,176	-	-	-	-	-	11,071	30,937		-	-	-	8,718	-		8,718
WyoMont Substation	PERC/1997/E/076	51,903	388	-	-	-	-	-	12,156	20,701	460	-	-	-	18,198	-		18,198
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	101,963	6,741	19,265	787	1,277					-	-	-	(70,880)	-		(70,880)
Vernal Diesel	PERC/1997/E/078	5,593	1,408									-	-	-	4,185	-		4,185
Salt Lake Terminal Oil Spill	PERC/1997/E/079	10,170	3,883	5,873								-	-	-	414	-		414
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	507,747	51,844	169,321	(68,602)	1,245	19,012	22,791	34,932	40,864	30,811	47,968	45,079	41,204	71,279	17,608	25,926	27,746
Bors Property	PERC/1997/E/081	20,016	7,304	6,552	1,978	-	-	40				-	-	-	4,143	-		4,143
Coal Creek	PERC/1997/E/082	3,867	26,378	(3,616)	(15,835)	-	(9,112)	5,325	(1,724)			-	-	-	2,452	-		2,452
Ekotek / PetroChem	PERC/1997/E/083	214,515	12,951	39,750	48,797	(263,076)	235,002	-	-	(37,645)		-	-	-	178,736	-		178,736
Environmental Pacific	PERC/1997/E/084	10,008	1,881	189	(459)							-	-	-	8,397	-		8,397
Mountaineer Refinery	PERC/1997/E/085	102	39									-	-	-	63	-		63
Northwest Triangle Property	PERC/1997/E/086	10,008	388									-	-	-	9,620	-		9,620
Pinedale	PERC/1997/E/087	105,061	1,864	112,121								-	-	-	(8,924)	-		(8,924)
PCB, Inc.	PERC/1997/E/088	10,007	157	250	244	-	-	119	142,542			-	-	-	(133,305)	-		(133,305)

PACIFICORP ENVIRONMENTAL REMEDIATION CO.
SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Actual Spending Calendar 1997	Actual Spending Calendar 1998	Actual Spending Calendar 1999	Actual Spend Jan 2000 - March 2000	Actual Spending FY 2001	Actual Spending FY 2002	Actual Spending FY 2003	Actual Spending FY 2004	Actual Spending FY 2005	Actual Spending Apr05-Dec05	Actual Spending Jan-Jun06	Actual Spending Jul-Dec06	Remaining Cash at 12/31/2006	Actual Spending Jan-Jun07	Actual Spending July - Dec 07	Remaing Cash at 12/31/2007
Portable Equipment GW	PERC/1997/E/089	106,844	-	-	-	-	(261,677)					-	-	1,634	366,888	958		365,930
Idaho Falls Pole Yard	PERC/1997/E/090 / 0:	3,761,803	130,353	292,698	274,062	61,562	262,290	209,577	226,872	283,307	239,319	203,375	204,021	176,578	1,197,969	130,325	81,788	985,876
Astoria Steam Plant	PERC/1997/E/092	435,322	-	1,162	133,742	327,154	67,850					-	-	-	(94,586)	-		(94,586)
Bear River Erosion Control	PERC/1997/E/093	33,409	-	439	39,021	-	(36,066)					-	-	-	30,015	-		30,015
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	19,693	-	20,040	-	-	-	-	224			-	-	-	(571)	-		(571)
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	199,834	-	-	-	-	-	2,340				-	-	-	197,494	-		197,494
Bridger Coal Warehouse Spill	PERC/1998/E/097	146,835	-	2,050	-	-	228					-	-	-	144,558	-		144,558
Bridger Oil Spill (New Releases)	PERC/1998/E/098	280,425	-	68	23,908	98,642	(21,760)	19,724	71,661	61,650	32,949	42,241	42,952	63,339	(152,948)	18,951	27,773	(199,672)
Cedar Steam Plant	PERC/1998/E/099	76,423	-	310	907	-	-	-	162	256	978	94	733	94	72,890	-	-	72,890
Centralia Mine Pond Reclamation	PERC/1998/E/100	695,377	-	2,844	443	500,000						-	-	-	192,090	-		192,090
Cougar Shore Line Repair	PERC/1998/E/101	38,695	-	-	533	-	29,388					-	-	-	8,774	-		8,774
Mining Central Warehouse Cleanup	PERC/1998/E/102	279,159	-	1,454	240	-	17,190	41,140	-	-	-	-	-	(0)	219,135	-	92	219,043
Deer Creek Terrace Stablization	PERC/1998/E/103	265,063	-	453	170	2,160	-	3,444	1,673	2,310	1,020	423	94	1,032	252,285	-	-	252,285
Domestic Water System Testing and Review	PERC/1998/E/104	180,935	-	223	7,596	2,203	8,176	6,432	11,542	8,372	4,225	3,926	2,012	5,650	120,578	612	3,211	116,755
Hale Plant Cleanup	PERC/1998/E/105	443,703	-	340	300,488							-	-	-	142,875	-		142,875
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	36,470	-	33,172	283							-	-	-	3,015	-		3,015
Huntington Lead Paint Removal	PERC/1998/E/107	145,951	-	-	-	-	3,979					-	-	140,000	1,972	-	-	1,972
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	127,715	-	-	-	-	-	3,861	-	-	1,685	4,045	-	(0)	118,124	-	-	118,124
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	300,580	-	135,537	47,072	(15,645)	71,083	1,307	51,184			-	-	-	10,042	-		10,042
Lifton Pumping Station Cleanup	PERC/1998/E/110	19,742	-	-	305	-	-	-	96			-	-	-	19,341	-		19,341
Merwin Oil House Removal	PERC/1998/E/111	19,348	-	-	20,000	-	-	-	22			-	-	-	(674)	-		(674)
Naughton South Ash Pond Reclam	PERC/1998/E/112	245,301	-	177,503	61,973	-	17					-	-	-	5,808	-		5,808
Ogden Pole Treating Remediation	PERC/1998/E113	1,000,000										-	-	-	1,000,000	-		1,000,000
Spokyal Well	PERC/1998/E/114	10,020	-	-	-	-	-	-	176			-	-	-	9,844	-		9,844
Big Fork PCB Soil Cleanup	PERC/2003/E/123	122,000	-	-	-	-	-	-	2,221	43,359	28,233	12,296	4,833	12,465	18,593	-		18,593
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	47,000	-	-	-	-	-	-	-	5,399	6,725	-	-	-	34,877	-		34,877
															-			-
Attorney contingency fee received		56,000													56,000			56,000
REGULATED TOTAL		38,624,232	4,141,986	2,774,882	1,958,301	1,087,978	1,627,134	1,353,433	1,520,794	2,031,460	1,643,652	987,233	909,878	1,759,043	16,848,459	352,552	1,125,861	15,370,045
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	602,566	-	-	-	-	-	-	32	2,433	2,012	2,037	1,637	1,038	593,376	561	-	592,815
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	202,094	-	-	-	-	-	-	32	27	1,242	2,037	2,308	339	196,107	561	-	195,547
Everett - Advance Ross Liabilities	PERC/1999/E/118	625,168	-	-	134	-	-	-	328	4,960	58	369,783	2,835	564	246,508	22	-	246,485
Eugene - Advance Ross Liabilites	PERC/1999/E/119	474,888	-	-	13,303	4,091	16,164	16,922	21,478	7,915	23,712	16,138	15,773	9,099	330,293	11,396	8,530	310,368
Tacoma A Street - Advance Ross Liabilities	PERC/1999/E/120	1,280,018	-	-	130,307	20,433	53,433	107,786	147,564	25,119	20,519	32,539	5,705	0	736,612	479	-	736,133
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	5,107,368	-	-	20,551	24,023	167,413	426,924	649,705	239,475	440,283	(594,671)	56,382	162,871	3,514,612	48,471	50,609	3,415,531
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	1,707,898	-	-	9,265	23,948	191,103	123,395	228,901	313,864	361,124	229,920	54,103	28,489	143,787	17,130	16,796	109,861
Thea Foss Shared Account	PERC/2003/E/125		-	-	-	-	-	-	-	2,629,754	94,551	-	-	-		-		-
NON-REGULATED TOTAL		10,000,000	-	-	173,561	72,495	428,114	675,027	1,048,040	3,223,547	943,500	57,584	138,742	202,400	5,761,295	78,619	75,935	5,606,741
GRAND TOTAL		48,624,232	4,141,986	2,774,882	2,131,862	1,160,474	2,055,248	2,028,460	2,568,834	5,255,006	2,587,151	1,024,817	1,048,620	1,961,443	22,609,754	431,172	1,201,796	20,976,786

Remaining Cash at 12/31/2006	16,848,459
Remaining Cash at 12/31/2007	15,370,045
Average Balance	16,109,252

Ref 8.4

Rocky Mountain Power
Idaho Results of Operations December 2007
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment Rate Base:							
Customer Advance	252	1	160,506	CN	4.064%	6,523	
Customer Advance	252	1	(62,170)	ID	Situs	(62,170)	
Customer Advance	252	1	38,551	OR	Situs	-	
Customer Advance	252	1	2,406,618	UT	Situs	-	
Customer Advance	252	1	1,634,898	WYE	Situs	-	
Customer Advance	252	1	953,149	WYW	Situs	-	
Customer Advance	252	1	(2,167,460)	WY-All	Situs	-	
Customer Advance	252	1	66,501	NUTIL	0.000%	-	
Customer Advance	252	1	(30,045)	CA	Situs	-	
Customer Advance	252	1	(131,442)	WA	Situs	-	
Customer Advance	252	1	(2,869,104)	SG	6.395%	(183,472)	
			0			(239,120)	8.5.1

Description of Adjustment:

Customer advances for construction are booked into account 252. When the entries are recorded they are not booked by jurisdiction to reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction.

Semi-Annual Report - December 2007
Customer Advances for Construction

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(160,506)	-	160,506
252IDU	(26,046)	(88,217)	(62,170)
252OR	(651,061)	(612,510)	38,551
252UT	(8,701,806)	(6,295,188)	2,406,618
252WYP	(1,634,898)	-	1,634,898
252WYU	(953,149)	-	953,149
252WY-All	-	(2,167,460)	(2,167,460)
252NUTIL	-	66,501	66,501
252CA	748	(29,298)	(30,045)
252WA	(16,120)	(147,562)	(131,442)
252SG	(1,771,936)	(4,641,041)	(2,869,104)
Total	**(13,914,775)**	**(13,914,775)**	**0**

Rocky Mountain Power
Idaho Results of Operations December 2007
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	314	2	41,352,236	SG	6.395%	2,644,368	
Steam Production	314	2	2,862,962	SSGCH	5.833%	167,009	
Hydro Production	332	2	3,998,476	SG-P	6.395%	255,692	
Other Production	344	2	289,818,662	SG	6.395%	18,533,153	
Transmission	355	2	59,121,225	SG	6.395%	3,780,649	
Distribution - Oregon	364	2	3,893,885	OR	Situs	-	
Distribution - Utah	364	2	13,674,914	UT	Situs	-	
Distribution - Idaho	364	2	2,953,713	ID	Situs	2,953,713	
Distribution - Wyoming	364	2	4,622,386	WYE	Situs	-	
General Plant - Oregon	394	2	6,701	OR	Situs	-	
General Plant - Utah	394	2	92,317	UT	Situs	-	
General Plant	394	2	1,813,719	SO	5.953%	107,972	
General Plant	394	2	429,738	SG	6.395%	27,481	
Mining Plant	399	2	1,098,618	SE	6.586%	72,360	
Intangible Plant	303	2	816,419	SO	5.953%	48,602	
		Total	426,555,971			28,591,000	8.6.1
Steam Production	314	3	25,657,833	SG	6.395%	1,640,752	
Steam Production	314	3	129,002,712	SSGCH	5.833%	7,525,271	
Hydro Production	332	3	16,728,677	SG-P	6.395%	1,069,756	
Hydro Production	332	3	7,275,537	SG-U	6.395%	465,252	
Other Production	344	3	174,777,261	SG	6.395%	11,176,553	
Transmission	355	3	61,140,652	SG	6.395%	3,909,786	
Distribution - California	364	3	2,232,688	CA	Situs	-	
Distribution - Oregon	364	3	5,156,430	OR	Situs	-	
Distribution - Utah	364	3	16,702,857	UT	Situs	-	
Distribution - Wyoming	364	3	2,892,731	WYE	Situs	-	
General Plant	394	3	4,073,513	SO	5.953%	242,499	
Intangible Plant	302	3	21,213,908	SG-P	6.395%	1,356,574	
		Total	466,854,797			27,386,444	8.6.1
Tax Adjustments:							
Accumulated Deferred Income Tax	282	2	2,993,208	DITBAL	6.559%	196,334	8.6.6
Schedule M Deduction for Tax Depreciation	SCHMDT	2	-	TAXDEPR	5.922%	-	8.6.6
Schedule M Addition for Book Depreciation	SCHMAT	2	15,774,066	SCHMDEXP	5.922%	934,172	8.6.6
Deferred Income Tax	41010	2	(5,986,416)	DITEXP	4.238%	(253,734)	8.6.6
Accumulated Deferred Income Tax	282	3	(14,578,586)	DITBAL	6.559%	(956,256)	8.6.7
Schedule M Deduction for Tax Depreciation	SCHMDT	3	89,900,959	TAXDEPR	5.922%	5,324,116	8.6.7
Schedule M Addition for Book Depreciation	SCHMAT	3	13,072,492	SCHMDEXP	5.922%	774,179	8.6.7
Deferred Income Tax	41010	3	29,157,172	DITEXP	4.238%	1,235,824	8.6.7

Description of Adjustment:

This adjustment places into rate base one-half of the major plant additions totaling greater than $2 million for the period Jan 2007 to Dec 2007. This adjustment also places into rate base one-half of the major plant additions totaling greater than $2 million for the period Jan 2008 to Dec 2008. 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

Pa[redacted]rp
S[redacted]nual Report - Dec 2007
Ma[redacted]nt Addition Summary

Description	Factor	Jan07 to Dec07 Plant Additions	Months	Plant Adds Included in Adj	Jan08 to Dec08 Plant Additions	Months	Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:								
Various	SG	60,538,818	6	30,269,409	35,228,463	6	17,614,232	47,883,641
Various	SSGCH	5,725,924	6	2,862,962	26,792,881	6	13,396,440	16,259,403
Blundell Bottoming Cycle	SG	22,165,654	6	11,082,827	-	6	-	11,082,827
Cholla 4 Environmental	SSGCH	-	6	-	170,848,643	8	113,899,095	113,899,095
Blundell U3 Expansion Development	SG	-	6	-	9,191,622	6	4,595,811	4,595,811
U4 Clean Air - NOx	SG	-	6	-	6,895,580	6	3,447,790	3,447,790
Choll Com:Well Field Land & New Wells	SSGCH	-	6	-	3,414,352	6	1,707,176	1,707,176
Total Steam Plant		88,430,395		44,215,198	252,371,541		154,660,544	198,875,742
Hydro Production Plant:								
Various	SG-P	7,996,952	6	3,998,476	33,457,354	6	16,728,677	20,727,153
Various	SG-U	-	6	-	14,551,073	6	7,275,537	7,275,537
Various	SG	-	6	-	-	6	-	-
Total Hydro Plant		7,996,952		3,998,476	48,008,427		24,004,214	28,002,690
Other Production Plant:								
Hermiston: U2 CT Rotor & Compressor	SG	4,041,743	6	2,020,872	-	6	-	2,020,872
Marengo II Wind Expansion (70.2 MW)	SG	-	6	-	138,796,074	5	57,831,697	57,831,697
Goodnoe Hills Wind Project (94 MW)	SG	-	6	-	195,719,408	7	114,169,655	114,169,655
Marengo Wind Project (140.4 MW)	SG	238,339,163	6	119,169,581	-	6	-	119,169,581
Lake Side Capital Build	SG	323,067,334	6	161,533,667	-	6	-	161,533,667
Various	SG	14,189,084	6	7,094,542	5,551,818	6	2,775,909	9,870,451
Total Other Production Plant		579,637,324		289,818,662	340,067,300		174,777,261	464,595,923
Transmission Plant:								
Various	SG	118,242,450	6	59,121,225	119,408,985	6	59,704,493	118,825,718
O[redacted]Kamas New 46kV Line	SG	-	6	-	2,872,318	6	1,436,159	1,436,159
[redacted]ransmission Plant		118,242,450		59,121,225	122,281,303		61,140,652	120,261,877
Dist[redacted]ion Plant:								
California	CA	-	6	-	4,465,375	6	2,232,688	2,232,688
Oregon	OR	7,787,769	6	3,893,885	10,312,861	6	5,156,430	9,050,315
Washington	WA	-	6	-	-	6	-	-
Utah	UT	27,349,828	6	13,674,914	33,405,714	6	16,702,857	30,377,771
Idaho	ID	5,907,426	6	2,953,713	-	6	-	2,953,713
Wyoming	WYE	9,244,772	6	4,622,386	5,785,462	6	2,892,731	7,515,117
Total Distribution Plant		50,289,796		25,144,898	53,969,412		26,984,706	52,129,604
General Plant:								
California	CA	-	6	-	-	6	-	-
Oregon	OR	13,401	6	6,701	-	6	-	6,701
Washington	WA	-	6	-	-	6	-	-
Utah	UT	184,634	6	92,317	-	6	-	92,317
Idaho	ID	-	6	-	-	6	-	-
Wyoming	WYE	-	6	-	-	6	-	-
General	SO	3,627,438	6	1,813,719	8,147,025	6	4,073,513	5,887,232
General	SG	859,476	6	429,738	-	6	-	429,738
Total General Plant		4,684,949		2,342,474	8,147,025		4,073,513	6,415,987
Mining Plant:								
Coal Mine	SE	2,197,236	6	1,098,618	-	6	-	1,098,618
Total Mining Plant		2,197,236		1,098,618	-		-	1,098,618
Intangible Plant:								
General	SO	1,632,839	6	816,419	-	6	-	816,419
General	SG	-	6	-	-	6	-	-
Hydro Relicensing	SG-P	-	6	-	42,427,815	6	21,213,908	21,213,908
Total Intangible Plant		1,632,839		816,419	42,427,815		21,213,908	22,030,327
Total Electric Plant in Service		853,111,942		426,555,971	867,272,824		466,854,797	893,410,768
		Ref# 8.6.3		Ref# 8.6	Ref# 8.6.5		Ref# 8.6	

[redacted]

PacifiCorp
Semi Annual Report - Dec 2007
Major Plant Addition Detail - Jan2007 to Dec2007

Project Description	Account	Factor	In-Service Date	Jan07 to Dec07 Plant Additions
Steam Production				
Huntington Plant: GEN RESOURCE DEV. CAI PROJEC	314	SG	2007	14,974,621
Dave Johnston: U2 - TURBINE - GENERATOR MAJOR	314	SG	2007	2,387,418
Hunter: 303 FGD Tower Linings	314	SG	2007	3,677,295
Hunter: 303 Turbine HP Nozzle Box	314	SG	2007	3,508,425
Hunter: 303 Reheater Replacements	314	SG	2007	5,000,809
Hunter: 303 Main Controls System Upgrade	314	SG	2007	8,604,348
Hunter: U3 NOX	314	SG	2007	7,886,766
Jim Bridger U3 NOX	314	SG	2007	4,996,137
Blundell Bottoming Cycle	314	SG	2007	22,165,654
Cholla Comm: Well Field Int Water	314	SSGCH	2007	5,725,924
Hunter: 303 Turbine L-0 Bucket Replacements	314	SG	2007	2,810,728
Hunter: 303 Bottom Ash Repairs	314	SG	2007	2,477,562
Jim Bridger: U3 Reheater Replacement	314	SG	2007	4,214,708
Steam Production Total				88,430,395
Hydro Production				
North Umpqua Implementation	332	SG-P	2007	5,607,113
Iron Gate Tunnel	332	SG-P	2007	2,389,839
Hydro Production Total				7,996,952
Other Production				
Hermiston: U2 CT Rotor & Compressor Rp	344	SG	2007	4,041,743
Current Creek - CT1A&B HGP Capitalized Spare Parts	344	SG	2007	9,312,798
Lake Side Capital Build	344	SG	2007	323,067,334
Lake Side - 225 Capitalized Spare Parts	344	SG	2007	4,876,286
Marengo Wind Project (140.4 MW)	344	SG	2007	238,339,163
Other Production Total				579,637,324
Transmission				
Redmond Sub Relocation for ODOT	355	SG	2007	2,287,336
Marquam 115kv Line Relo for N Macad Dev	355	SG	2007	2,447,961
Bond St Sub Construct New 69-12.5 Sub	355	SG	2007	85,214
Latham Install 230-34 5kV 25MVA Sub	355	SG	2007	175,465
Porter Rockwell New 138-12.5kV Sub	355	SG	2007	139,044
70th South #1 New 138-12.5kV 30MVA Sub	355	SG	2007	1,886,125
Cache Valley Add. Bridgerland Sw St Ph 1	355	SG	2007	15,784,698
Summit-Vineyard Transmission Project	355	SG	2007	36,727,723
Camp Williams-Mona 345 kV No 4 Line	355	SG	2007	23,711,958
Summit-Vineyard (Lake Side) Interconnect	355	SG	2007	9,411,023
Marengo Windfarm-Install Switch Station	355	SG	2007	5,191,958
Craven Crk 230kV Svc Entrprse Pd Pioneer	355	SG	2007	3,863,486
Quail Creek Sub Conv to 69kV Inst Trnsfm	355	SG	2007	2,014,721
Blundell Bottoming Cycle	355	SG	2007	1,071,505
Chappel Crk Provide Svc to Jonah Field	355	SG	2007	5,696,239
Marengo Wind Project (140.4 MW)	355	SG	2007	7,747,993
Transmission Total				118,242,450

Project Description	Account	Factor	In-Service Date	Jan07 to Dec07 Plant Additions
Distribution				
Redmond Sub Relocation for ODOT	364	OR	2007	3,069,835
Bond St Sub Construct New 69-12.5 Sub	364	OR	2007	4,717,934
Walnut Grove Build New 138-12.5kV Sub	364	UT	2007	3,562,430
Latham Install 230-34 5kV 25MVA Sub	364	WYE	2007	6,301,312
Porter Rockwell New 138-12.5kV Sub	364	UT	2007	3,661,783
70th South #1 New 138-12.5kV 30MVA Sub	364	UT	2007	320,737
Cache Valley Add. Bridgerland Sw St Ph 1	364	UT	2007	386,941
Summit-Vineyard (Lake Side) Interconnect	364	UT	2007	91,337
Latham 9H562 Double Eagle 12 5MW-34 5kV	364	WYE	2007	2,943,460
Cinder Butte Instl New 161-12.5 Dist Sub	364	ID	2007	5,907,426
Wasatch Front Automated Meter Reading	364	UT	2007	13,207,811
Quail Creek Sub Conv to 69kV Inst Trnsfm	364	UT	2007	31,319
BDO/Build 138-12.5kV Sub & Line 30MVA	364	UT	2007	3,750,195
Fifth West Inst 2nd 138-12.5kV Trnsf-Fdr	364	UT	2007	2,337,276
Distribution Total				**50,289,796**
General				
Redmond Sub Relocation for ODOT	394	OR	2007	13,401
Porter Rockwell New 138-12.5kV Sub	394	UT	2007	1,970
Cache Valley Add. Bridgerland Sw St Ph 1	394	UT	2007	182,664
Summit-Vineyard Transmission Project	394	SG	2007	209,303
Camp Williams-Mona 345 kV No 4 Line	394	SG	2007	3,774
Summit-Vineyard (Lake Side) Interconnect	394	SG	2007	52,785
Marengo Windfarm-Install Switch Station	394	SG	2007	164,521
IP Telephony Project	394	SO	2007	3,627,438
North Umpqua Implementation	394	SG	2007	8,782
Lake Side Capital Build	394	SG	2007	420,312
General Total				**4,684,949**
Mining				
IP Telephony Project	399	SE	2007	49,706
DEER CREEK-RILDA CANYON STORAGE FACILITY	399	SE	2007	2,147,530
Mining Total				**2,197,236**
Intangible				
DEER CREEK-RILDA CANYON STORAGE FACILITY	303	SO	2007	1,445,156
Lake Side Capital Build	303	SO	2007	187,683
Intangible Total				**1,632,839**
				853,111,942
				Ref# 8.6.1

PacifiCorp
Semi Annual Report - Dec 2007
Major Plant Addition Detail - Jan2008 to Dec2008

Project Description	Account	Factor	In-Service Date	Jan08 to Dec08 Plant Additions
Steam Production				
Choll Com:Well Field Land & New Wells	314	SSGCH	Dec-07	3,414,352
Choll Com:135 Car Rail Siding	314	SSGCH	Jan-08	2,021,993
Cholla: CHOLU4 CAI Environmental Projects	314	SSGCH	May-08	170,848,643
Carbon Plant: U2 GENERATOR ROTOR REPLACEMENT	314	SG	Jun-08	2,319,410
Jim Bridger: U4 SHPP Replace Lower Bends	314	SG	Jun-08	2,657,491
Jim Bridger: U4 Excitation Control Replacement	314	SG	Jun-08	2,654,158
CHOLU0 Coal Unloading&Handling	314	SSGCH	Jun-08	6,848,967
Carbon Plant: U2 ECONOMIZER REPLACEMENT	314	SG	Jun-08	3,042,678
Jim Bridger: Rewind Unit 4 Main Generator Stator	314	SG	Jun-08	3,332,242
Jim Bridger: U4 Reheater Replacement	314	SG	Jun-08	8,850,938
Cholla Unit 4: TURBINE COMPONENT REPL,	314	SSGCH	Jun-08	5,174,067
Cholla 4: Finishing Reheater Replacemen	314	SSGCH	Jun-08	3,776,669
CHOLU4 GSU Transformer Replacemnt	314	SSGCH	Jul-08	2,771,501
Cholla 4: Economizer Replacement	314	SSGCH	Jul-08	3,863,361
Dave Johnston: U1 - SSH Pendant Replace	314	SG	Dec-08	2,804,525
Dave Johnston: U1 - WW Inlet Header Tube Stub Replaceme	314	SG	Dec-08	2,264,649
Cholla Com:BOTTOM ASH Sluice underground	314	SSGCH	Dec-08	2,336,323
Dave Johnston: U1 - Turbine/Generator Inspection	314	SG	Dec-08	3,401,127
Dave Johnston: U2 Turbine-Generator Refurbishment	314	SG	Dec-08	3,901,245
Jim Bridger: U4 Clean Air - NOx	314	SG	Dec-08	6,895,580
Blundell U3 Expansion Development	314	SG	Dec-08	9,191,622
Steam Production Total				**252,371,541**
Hydro Production				
Cutler 2 Runner	332	SG-U	Jan-08	4,959,135
Copco 2 Electrical Overhaul	332	SG-P	Jan-08	8,187,687
INU 4.1.1f Soda Sprgs Tailrace Barrier	332	SG-P	Jun-08	7,659,248
INU 4.3.2a Fish Crk Intake Screens	332	SG-P	Jun-08	3,710,370
INU 14.2 Fish Creek Canal Shutoff & Drai	332	SG-P	Jun-08	2,161,519
INU 14.2 CW2 Canal Shutoff & Drain	332	SG-P	Oct-08	4,924,163
Cutler 1 Overhaul	332	SG-U	Dec-08	9,591,938
ILR 10.2 Swift Land Fund	332	SG-P	Dec-08	3,852,199
ILR 10.1 Yale Land Fund	332	SG-P	Dec-08	2,962,168
Hydro Production Total				**48,008,427**
Other Production				
LAKE SIDE POWER OUTPUT IMPROVEMENT	344	SG	Apr-08	5,551,818
Goodnoe Hills Wind Project (94 MW)	344	SG	Jun-08	195,719,408
Marengo II Wind Expansion (70.2 MW)	344	SG	Aug-08	138,796,074
Other Production Total				**340,067,300**
Transmission				
Oakley-Kamas New 46kV Line	355	SG	Jan-08	2,872,318
Copco II 230/115 kV transformer, 250 MVA	355	SG	Mar-08	5,871,271
Craner Flat - Install Variable Var Device	355	SG	Apr-08	13,917,099
McClelland Emigration Tap 1.4 Mi OH Ln McClelland CB	355	SG	May-08	2,787,663
Amps Phase Shifter Project	355	SG	Jun-08	3,807,948
Line 1 Conversion Project, Convert Line 1 to 115 kV	355	SG	Jun-08	15,716,954
Chappel Crk Provide Svc to Jonah Field	355	SG	Jun-08	11,928,155
Mona 200 MVA capacitor	355	SG	Jul-08	2,106,662
Transmission Relay Repl Zone 3 Setting	355	SG	Aug-08	2,416,790
Seven Mile Hill Wind generation	355	SG	Sep-08	4,533,633
Shute Creek To Mona System Upgrade	355	SG	Sep-08	2,731,008
Glenrock wind generation	355	SG	Oct-08	8,232,639
Wine Country Substation: New 230-115 kV Substation	355	SG	Oct-08	6,512,379
Upper Green River Basin project	355	SG	Oct-08	12,817,194
Copco II Sub Repl Existing 115-69kV Trnsfmr	355	SG	Dec-08	4,700,030
Chappel Crk 230KV Cimarex Energy Co 20 MW Service	355	SG	Dec-08	11,411,417
Logan Canyon-Nibley - rebuild 7 miles for 138 kV DCkt	355	SG	Dec-08	7,016,622
Jim Bridger: Repl RAS A&B Scheme Project	355	SG	Dec-08	2,901,523
Transmission Total				**122,281,303**

Project Description	Account	Factor	In-Service Date	Jan08 to Dec08 Plant Additions
Distribution				
Campbell Sub Increase Capacity	364	OR	Feb-08	2,977,743
Cozydale Build New 138-12.5kV Sub	364	UT	Apr-08	4,157,050
BDO/Build 138-12.5kV Sub & Line 30MVA	364	UT	Apr-08	2,180,823
Elk Horn Instl 115-12.5kV Two Fdr Sub	364	WYE	May-08	5,785,462
Yew Ave 115-12.5 kV sub and tap line	364	OR	May-08	7,335,117
Herriman - Install New Sub & Transmission from Oquirrh	364	UT	May-08	11,962,424
Commerce Substation - New 138 kV Sub	364	UT	May-08	5,358,425
Northeast - Inst 2nd 46-12 kV XFMR & Conv 4kV to 12 kV	364	UT	May-08	3,383,056
Weed Substation - Convert to 115 kV and Increase Capacity	364	CA	Jun-08	4,465,375
Snyderville - Install 2nd 138-12.5 kV 30 MVA	364	UT	Oct-08	4,076,584
System Reinforcement - Substation Property Acquisition - UT	364	UT	Dec-08	2,287,352
Distribution Total				**53,969,412**
General				
Spectrum	394	SO	Jun-08	3,128,397
Customer IVR Replacement & AAR Upgrade	394	SO	Jun-08	5,018,628
General Total				**8,147,025**
Intangible				
LI Rogue Relicensing-Hydro South	302	SG-P	Jun-08	6,613,013
Yale Relicensing Superior	302	SG-P	Sep-08	14,280,091
Merwin Relicensing Superior	302	SG-P	Sep-08	11,052,169
Swift Relicensing Superior	302	SG-P	Sep-08	10,482,542
Intangible Total				**42,427,815**
				867,272,824

Ref# 8.6.1

PacifiCorp
Semi Annual Report - Dec 2007
Plant Addition Deferred Tax Calculation
Type 2 Adjustment

Project	Factor	Tax Depreciable Plant	Tax Depreciation Rate (1)	Tax Depreciation	Book Depreciation	SCHM Addition	Tax Rate	DIT Expense	Accum DIT Balance	B/E Average Accum DIT Balance
Steam Production Plant:										
Various	SG	60,538,818		-	712,252	712,252	37.951%	(270,307)	270,307	135,153
Various	SSGCH	5,725,924		-	43,246	43,246	37.951%	(16,412)	16,412	8,206
Blundell Bottoming Cycle	SG	22,165,654		-	499,835	499,835	37.951%	(189,692)	189,692	94,846
Cholla 4 Environmental	SSGCH	-		-	-	-	37.951%	-	-	-
Blundell U3 Expansion Development	SG	-		-	-	-	37.951%	-	-	-
U4 Clean Air - NOx	SG	-		-	-	-	37.951%	-	-	-
Choll Com:Well Field Land & New Wells	SSGCH	-		-	-	-	37.951%	-	-	-
Total Steam Plant		88,430,396		-	1,255,332	1,255,332		(476,411)	476,411	238,206
Hydro Production Plant:										
Various	SG-P	7,996,952		-	87,968	87,968	37.951%	(33,385)	33,385	16,692
Various	SG-U	-		-	-	-	37.951%	-	-	-
Various	SG	-		-	-	-	37.951%	-	-	-
Total Hydro Plant		7,996,952		-	87,968	87,968		(33,385)	33,385	16,692
Other Production Plant:										
Hermiston: U2 CT Rotor & Compressor	SG	4,041,743		-	53,223	53,223	37.951%	(20,199)	20,199	10,099
Marengo II Wind Expansion (70.2 MW)	SG	-		-	-	-	37.951%	-	-	-
Goodnoe Hills Wind Project (94 MW)	SG	-		-	-	-	37.951%	-	-	-
Marengo Wind Project (140.4 MW)	SG	238,339,163		-	6,029,599	6,029,599	37.951%	(2,288,293)	2,288,293	1,144,147
Lake Side Capital Build	SG	323,067,334		-	6,026,820	6,026,820	37.951%	(2,287,238)	2,287,238	1,143,619
Various	SG	14,189,084		-	186,845	186,845	37.951%	(70,910)	70,910	35,455
Total Other Production Plant		579,637,324		-	12,296,487	12,296,487		(4,666,640)	4,666,640	2,333,320
Transmission Plant:										
Various	SG	118,242,450		-	1,219,816	1,219,816	37.951%	(462,932)	462,932	231,466
Oakley-Kamas New 46kV Line	SG	-		-	-	-	37.951%	-	-	-
Total Transmission Plant		118,242,450		-	1,219,816	1,219,816		(462,932)	462,932	231,466
Distribution Plant:										
California	CA	-		-	-	-	37.951%	-	-	-
Oregon	OR	7,787,769		-	111,624	111,624	37.951%	(42,362)	42,362	21,181
Washington	WA	-		-	-	-	37.951%	-	-	-
Utah	UT	27,349,828		-	343,617	343,617	37.951%	(130,406)	130,406	65,203
Idaho	ID	5,907,426		-	75,873	75,873	37.951%	(28,795)	28,795	14,397
Wyoming	WYE	9,244,772		-	130,487	130,487	37.951%	(49,521)	49,521	24,761
Total Distribution Plant		50,289,796		-	661,602	661,602		(251,084)	251,084	125,542
General Plant:										
California	CA	-		-	-	-	37.951%	-	-	-
Oregon	OR	13,401		-	189	189	37.951%	(72)	72	36
Washington	WA	-		-	-	-	37.951%	-	-	-
Utah	UT	184,634		-	2,125	2,125	37.951%	(806)	806	403
Idaho	ID	-		-	-	-	37.951%	-	-	-
Wyoming	WYE	-		-	-	-	37.951%	-	-	-
General	SO	3,627,438		-	128,305	128,305	37.951%	(48,693)	48,693	24,347
General	SG	859,476		-	13,992	13,992	37.951%	(5,310)	5,310	2,655
Total General Plant		4,684,949		-	144,612	144,612		(54,882)	54,882	27,441
Mining Plant										
Coal Mine	SE	2,197,236		-	39,573	39,573	37.951%	(15,018)	15,018	7,509
Total Mining Plant		2,197,236		-	39,573	39,573		(15,018)	15,018	7,509
Intangible Plant:										
General	SO	1,632,839		-	68,677	68,677	37.951%	(26,064)	26,064	13,032
General	SG	-		-	-	-	37.951%	-	-	-
Hydro Relicensing	SG-P	-		-	-	-	37.951%	-	-	-
Total Intangible Plant		1,632,839		-	68,677	68,677		(26,064)	26,064	13,032
Total Electric Plant in Service		853,111,942		-	15,774,066	15,774,066		(5,986,416)	5,986,416	2,993,208
		Ref# 8.6.1		Ref# 8.6	Ref# 8.6			Ref# 8.6		Ref# 8.6

(1) Tax depreciation uses a half-year convention for first year plant no matter what month of the year it is placed in service. These additions were in the year-end balance, therefore the tax depreciation was already calculated for it.

PacifiCorp
Semi Annual Report - Dec 2007
Plant Addition Deferred Tax Calculation
Type 3 Adjustment

Project	Factor	Tax Depreciable Plant	Tax Depreciation Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum DIT Balance	B/E Average Accum DIT Balance
Steam Production Plant:										
Various	SG	35,226,463	3.750%	1,321,067	414,470	906,597	37.951%	344,063	(344,063)	(172,031)
Various	SSGCH	26,792,881	3.750%	1,004,733	202,357	802,376	37.951%	304,510	(304,510)	(152,255)
Blundell Bottoming Cycle	SG	-		-	-	-	37.951%	-	-	-
Cholla 4 Environmental	SSGCH	170,848,643	3.750%	6,406,824	1,720,474	4,686,350	37.951%	1,778,517	(1,778,517)	(889,258)
Blundell U3 Expansion Development	SG	9,191,622	3.750%	344,686	108,141	236,545	37.951%	89,771	(89,771)	(44,886)
U4 Clean Air - NOx	SG	6,895,580	14.290%	985,378	81,128	904,250	37.951%	343,172	(343,172)	(171,586)
Choll Com:Well Field Land & New Wells	SSGCH	3,414,352	3.750%	-	25,787	(25,787)	37.951%	(9,787)	9,787	4,893
Total Steam Plant		252,371,541		10,062,689	2,552,358	7,510,331		2,850,246	(2,850,246)	(1,425,123)
Hydro Production Plant:										
Various	SG-P	33,457,354	3.750%	1,254,651	368,038	886,613	37.951%	336,479	(336,479)	(168,239)
Various	SG-U	14,551,073	3.750%	545,665	201,836	343,830	37.951%	130,487	(130,487)	(65,243)
Various	SG	-		-	-	-	37.951%	-	-	-
Total Hydro Plant		48,008,427		1,800,316	569,873	1,230,443		466,966	(466,966)	(233,483)
Other Production Plant:										
Hermiston: U2 CT Rotor & Compressor	SG	-		-	-	-	37.951%	-	-	-
Marengo II Wind Expansion (70.2 MW)	SG	138,796,074	20.000%	27,759,215	2,340,879	25,418,336	37.951%	9,646,513	(9,646,513)	(4,823,256)
Goodnoe Hills Wind Project (94 MW)	SG	195,719,408	20.000%	39,143,882	4,621,295	34,522,587	37.951%	13,101,667	(13,101,667)	(6,550,833)
Marengo Wind Project (140.4 MW)	SG	-		-	-	-	37.951%	-	-	-
Lake Side Capital Build	SG	-		-	-	-	37.951%	-	-	-
Various	SG	5,551,818	5.000%	277,591	73,108	204,483	37.951%	77,603	(77,603)	(38,802)
Total Other Production Plant		340,067,300		67,180,687	7,035,281	60,145,406		22,825,783	(22,825,783)	(11,412,892)
Transmission Plant:										
Various	SG	119,408,985	5.000%	5,970,449	1,231,850	4,738,599	37.951%	1,798,346	(1,798,346)	(899,173)
Oakley-Kamas New 46kV Line	SG	2,872,318	3.750%	107,712	29,631	78,080	37.951%	29,632	(29,632)	(14,816)
Total Transmission Plant		122,281,303		6,078,161	1,261,481	4,816,680		1,827,978	(1,827,978)	(913,989)
Distribution Plant:										
California	CA	4,465,375	3.750%	167,452	84,764	82,688	37.951%	31,381	(31,381)	(15,690)
Oregon	OR	10,312,861	3.750%	386,732	147,817	238,915	37.951%	90,671	(90,671)	(45,335)
Washington	WA	-		-	-	-	37.951%	-	-	-
Utah	UT	33,405,714	3.750%	1,252,714	419,702	833,012	37.951%	316,136	(316,136)	(158,068)
Idaho	ID	-		-	-	-	37.951%	-	-	-
Wyoming	WYE	5,785,462	3.750%	216,955	81,660	135,295	37.951%	51,346	(51,346)	(25,673)
Total Distribution Plant		53,969,412		2,023,853	733,943	1,289,910		489,534	(489,534)	(244,767)
General Plant:										
California	CA	-		-	-	-	37.951%	-	-	-
Oregon	OR	-		-	-	-	37.951%	-	-	-
Washington	WA	-		-	-	-	37.951%	-	-	-
Utah	UT	-		-	-	-	37.951%	-	-	-
Idaho	ID	-		-	-	-	37.951%	-	-	-
Wyoming	WYE	-		-	-	-	37.951%	-	-	-
General	SO	8,147,025	14.290%	1,164,210	288,166	876,043	37.951%	332,467	(332,467)	(166,234)
General	SG	-		-	-	-	37.951%	-	-	-
Total General Plant		8,147,025		1,164,210	288,166	876,043		332,467	(332,467)	(166,234)
Mining Plant:										
Coal Mine	SE	-		-	-	-	37.951%	-	-	-
Total Mining Plant		-		-	-	-		-	-	-
Intangible Plant:										
General	SO	-		-	-	-	37.951%	-	-	-
General	SG	-		-	-	-	37.951%	-	-	-
Hydro Relicensing	SG-P	42,427,815	3.750%	1,591,043	631,389	959,654	37.951%	364,198	(364,198)	(182,099)
Total Intangible Plant		42,427,815		1,591,043	631,389	959,654		364,198	(364,198)	(182,099)
Total Electric Plant in Service		867,272,824		89,900,959	13,072,492	76,828,467		29,157,172	(29,157,172)	(14,578,586)
		Ref# 8.6.1		Ref# 8.6	Ref# 8.6			Ref# 8.6		Ref# 8.6

Rocky Mountain Power
Idaho Results of Operations December 2007
Miscellaneous Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
1) Cash	OWC131	1	(22,999,471)	SNP	5.821%	(1,338,806)	8.7.1
2) Fuel Stock	151	3	13,668,410	SE	6.586%	900,265	8.7.1
2) Fuel Stock	151	3	2,586,196	SSECH	6.042%	156,249	8.7.1

Description of Adjustment:

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

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

Rocky Mountain Power
Semi Annual Report - December 2007
Removal of Cash Balance

Account	Factor	Jan 2007 to Dec 2007 12 Mo. Avg Balance	Ref
131	SNP	22,999,471	To 8.7

Rocky Mountain Power
Semi Annual Report - December 2007
Coal Fuel Stock Balances

Plant	Account	Factor	Dec-2007 Balance	Dec-2008 Balance	Beg / End Avg Balance	Adjustment to Average
Bridger	151	SE	9,494,440	11,138,408	10,316,424	821,984
Carbon	151	SE	894,601	1,400,533	1,147,567	252,966
Cholla	151	SSECH	5,254,497	10,426,888	7,840,692	2,586,196
Colstrip	151	SE	530,305	497,650	513,978	(16,327)
Craig	151	SE	2,437,273	2,935,238	2,686,255	248,983
Hayden	151	SE	1,149,147	1,157,100	1,153,123	3,976
Hunter	151	SE	16,374,335	20,669,980	18,522,158	2,147,822
Huntington	151	SE	17,795,904	20,949,013	19,372,459	1,576,554
Johnston	151	SE	4,605,510	5,387,502	4,996,506	390,996
Naughton	151	SE	8,719,337	10,301,821	9,510,579	791,242
Deer Creek	151	SE	299,467	22,322	160,895	(138,572)
Prep Plant	151	SE	20,101,470	35,279,042	27,690,256	7,588,786
Rock Garden	151	SE	3,976,664	3,976,664	3,976,664	-
			91,632,950	124,142,161	107,887,556	16,254,605
						To 8.7

Rocky Mountain Power
Idaho Results of Operations December 2007
Powerdale Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Electric Plant in Service							
Intangible Plant	302	1	(2,239,229)	SG-P	6.395%	(143,193)	
Hydro Plant	332	1	(6,984,158)	SG-P	6.395%	(446,619)	
			(9,223,387)			(589,812)	8.8.1
Accumulated Reserve							
Amortization Reserve	111IP	1	1,171,549	SG-P	6.395%	74,918	
Hydro Depreciation Reserve	108HP	1	3,294,339	SG-P	6.395%	210,664	
			4,465,887			285,582	8.8.1
Adjustment to Expense:							
Intangible Plant Amortization	404IP	1	(248,803)	SG-P	6.395%	(15,910)	
Hydro Plant Depreciation	403HP	1	(218,893)	SG-P	6.395%	(13,998)	
			(467,696)			(29,908)	8.8.2
Hydro Operation and Maintenance	539	1	(66,672)	SG-P	6.395%	(4,263)	8.8.2
Adjustment to Unrecovered Plant:							
Unrecovered Plant Amortization	407	1	(780,128)	SG	6.395%	(49,887)	8.8.3
Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	6.395%	169,757	8.8.3
Powerdale Unrecovered Plant Reg Asset	182M	3	2,654,642	SG-P	6.395%	169,757	8.8.3
Schedule M Addition	SCHMAT	3	2,654,642	SG	6.395%	169,757	
Deferred Income Tax Expense	41110	3	(1,007,463)	SG	6.395%	(64,425)	
Deferred Income Tax Balance	283	3	(2,014,926)	SG	6.395%	(128,849)	
Decommissioning Reg Asset:							
Decommissioning Amortization	404IP	3	3,824	SG-P	6.395%	245	8.8.4
Decommissioning Reg Asset	182M	3	199,973	SG-P	6.395%	12,788	8.8.4
Schedule M Deduction	SCHMDT	3	357,886	SG	6.395%	22,886	
Deferred Income Tax Expense	41010	3	138,723	SG	6.395%	8,871	
Deferred Income Tax Balance	283	3	(83,873)	SG	6.395%	(5,363)	

Description of Adjustment:

This adjustment reflects the treatment approved by the Commission to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transfered to the unrecovered plant regulatory asset. In addition, future decommissioning costs will be deferred as they are spent and amortized over ten years, beginning in the subsequent year after they are spent.

PacifiCorp
December 2007 Semi Annual Report
Powerdale Removal

Description	Account	Factor	Dec-06	Dec-07	Avg Balance	Ref
Electric Plant in Service						
Intangible Plant	302	SG-P	4,478,459	-	2,239,229	
Hydro Plant	330	SG-P	398	-	199	
Hydro Plant	331	SG-P	741,467	-	370,733	
Hydro Plant	332	SG-P	11,645,042	-	5,822,521	
Hydro Plant	333	SG-P	1,093,464	-	546,732	
Hydro Plant	334	SG-P	427,523	-	213,762	
Hydro Plant	335	SG-P	16,288	-	8,144	
Hydro Plant	336	SG-P	44,133	-	22,067	
			18,446,774	-	9,223,387	To 8.8
Accumulated Reserve						
Intangible Plant	111IP	SG-P	(2,343,098)	-	(1,171,549)	
Hydro Plant	108HP	SG-P	(288)	-	(144)	
Hydro Plant	108HP	SG-P	(329,021)	-	(164,511)	
Hydro Plant	108HP	SG-P	(5,661,869)	-	(2,830,934)	
Hydro Plant	108HP	SG-P	(433,743)	-	(216,872)	
Hydro Plant	108HP	SG-P	(139,097)	-	(69,549)	
Hydro Plant	108HP	SG-P	(4,952)	-	(2,476)	
Hydro Plant	108HP	SG-P	(19,707)	-	(9,854)	
			(8,931,775)	-	(4,465,887)	To 8.8

PacifiCorp
December 2007 Semi Annual Report
Powerdale Removal

Description	Account	Factor	12 ME Dec 2007 Expense	Ongoing Expense	Expense to Remove	Ref
Depreciation Expense						
Intangible Plant	404IP	SG-P	248,803	0	248,803	
Hydro Plant	403HP	SG-P	5	0	5	
Hydro Plant	403HP	SG-P	10,774	0	10,774	
Hydro Plant	403HP	SG-P	181,341	0	181,341	
Hydro Plant	403HP	SG-P	19,372	0	19,372	
Hydro Plant	403HP	SG-P	6,286	0	6,286	
Hydro Plant	403HP	SG-P	401	0	401	
Hydro Plant	403HP	SG-P	714	0	714	
			467,696	-	467,696	To 8.8
Operation & Maintenance						
OPER SUPERV & ENG	535	SG-P	7,569	-	7,569	
HYDRO/OTH REC FAC	537	SG-P	10,284	-	10,284	
MSC HYD PWR GEN EX	539	SG-P	103,048	72,000	31,048	
MNT DAMS & WTR SYS	543	SG-P	722	-	722	
ACCESS ELEC EQUIP	544	SG-P	1,592	-	1,592	
MAINT HYDRO-OTHER	545	SG-P	15,457	-	15,457	
			138,672	72,000	66,672	To 8.8

PacifiCorp
December 2007 Semi Annual Report
Powerdale Removal

Powerdale Unrecovered Plant Regulatory Asset

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum. balance
Balance C				
1				
2				
3				
4				
5	8,796,061.08	104,017.08	8,692,044.00	8,692,044.00
6		104,017.00	104,017.00-	8,588,027.00
7		104,017.00	104,017.00-	8,484,010.00
8		104,017.00	104,017.00-	8,379,993.00
9		104,017.00	104,017.00-	8,275,976.00
10		104,017.00	104,017.00-	8,171,959.00
11		104,017.00	104,017.00-	8,067,942.00
12		104,017.00	104,017.00-	7,963,925.00
13				7,963,925.00
14				7,963,925.00
15				7,963,925.00
16				7,963,925.00
Total	8,796,061.08	832,136.08	7,963,925.00	7,963,925.00

December 2006 Balance	-
December 2007 Balance	7,963,925
Avg Balance	3,981,963
CY 2008 Amortization	2,654,642 To 8.8
December 2008 Balance	5,309,283
Dec 07 - Dec 08 Avg Balance	6,636,604
Adj to Dec 08 Avg Balance	2,654,642 To 8.8

Powerdale Unrecovered Plant Amortization

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum. balance
Balance C				
1				
2				
3				
4				
5	104,017.08	52,008.54	52,008.54	52,008.54
6	104,017.00		104,017.00	156,025.54
7	104,017.00		104,017.00	260,042.54
8	104,017.00		104,017.00	364,059.54
9	104,017.00		104,017.00	468,076.54
10	104,017.00		104,017.00	572,093.54
11	104,017.00		104,017.00	676,110.54
12	104,017.00		104,017.00	780,127.54
13				780,127.54
14				780,127.54
15				780,127.54
16				780,127.54
Total	832,136.08	52,008.54	780,127.54	780,127.54

To 8.8

Regulatory Treatment of Decommissioning Costs
Idaho

Amortize actual cash spent over 10 years beginning in the year subsequent to the cash being spent.
Case No. PAC-E-07-04

Cash Spend

2007	2008	2009	2010	2011	2012
38,236	327,297	252,009	5,055,904	92,456	184,050

Amortization

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824	3,824					
		32,730	32,730	32,730	32,730	32,730	32,730	32,730	32,730	32,730	32,730				
			25,201	25,201	25,201	25,201	25,201	25,201	25,201	25,201	25,201	25,201			
				505,590	505,590	505,590	505,590	505,590	505,590	505,590	505,590	505,590	505,590		
					9,246	9,246	9,246	9,246	9,246	9,246	9,246	9,246	9,246	9,246	
						18,405	18,405	18,405	18,405	18,405	18,405	18,405	18,405	18,405	18,405
-	3,824	36,553	61,754	567,345	576,590	594,995	594,995	594,995	594,995	594,995	591,172	558,442	533,241	27,651	18,405
Ref #8.8															

Regulatory Asset Balance

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Year End	38,236	361,710	577,165	5,571,315	5,096,427	4,703,886	4,108,891	3,513,896	2,918,901	2,323,905	1,728,910	1,137,739	579,297	46,056	18,405	(0)
Average		199,973	469,438	3,074,240	5,333,871	4,900,156	4,406,389	3,811,393	3,216,398	2,621,403	2,026,408	1,433,324	858,518	312,676	32,230	9,202
		Ref #8.8														

Rocky Mountain Power
Idaho Results of Operations December 2007
American Fork Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Hydro Plant	332	1	(500,614)	SG-U	6.395%	(32,013)	8.9.1
Intangible Plant	302	1	(231,200)	SG-U	6.395%	(14,785)	8.9.1
Distribution Plant	364	1	(3,410)	UT	Situs	-	8.9.1
			(735,224)			(46,798)	
Hydro Plant Accum Depr	108HP	1	725,162	SG-U	6.395%	46,372	8.9.1
Intangible Plant Amortization	111IP	1	231,200	SG-U	6.395%	14,785	8.9.1
Distribution Plant Accum Depr	108364	1	2,110	UT	Situs	-	8.9.1
			958,472			61,157	
Adjustment to Expense:							
Misc. Hydro Expenses	539	1	(3,364)	SG-U	6.395%	(215)	8.9.1
Adjustment to Depreciation Expense:							
Depreciation - Hydro Plant	403HP	1	(275,182)	SG-U	6.395%	(17,597)	8.9.1
Depreciation - Dist Plant	403364	1	(120)	UT	Situs	-	8.9.1
			(275,302)			(17,597)	

Description of Adjustment:

The American Fork hydro electric plant was retired as of September 2007. This adjustment removes the American Fork assets from December 2007 results and also removes the associated expenses - depreciation, O&M, etc.

Rocky Mountain Power
Semi-Annual December 2007
American Fork Hydro Removal

	Factor	Balance Dec 06	Balance Dec 07	Beg/End Average	
Rate Base (Assets Retired)					
Hydro Plant	SG-U	1,001,227	-	500,614	
Intangible Plant	SG-U	462,400	-	231,200	
Distribution Plant	UT	6,821	-	3,410	
		1,470,448	-	735,224	pg. 8.9
Hydro Plant Accum Depr*	SG-U	(1,450,324)	-	(725,162)	
Intangible Plant Amortization	SG-U	(462,400)	-	(231,200)	
Distribution Plant Accum Depr	UT	(4,219)	-	(2,110)	
		(1,916,943)	-	(958,472)	pg. 8.9
O&M					
Misc. Hydro Expenses		539	SG-U	3,364	pg. 8.9
Depreciation					
Depreciation - Hydro Plant		403HP	SG-U	275,182	
Depreciation - Dist Plant		403364	UT	120	
				275,302	pg. 8.9

* Reclamation balance accrued included in accumulated depreciation reserve.

Rocky Mountain Power
Idaho Results of Operations December 2007
Upper Beaver Hydro Sale

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Reservoirs, Dams & Waterways	332	1	(1,285,080)	SG-U	6.395%	(82,178)	8.10.1
Station Equipment	353	1	(342,578)	SG	6.395%	(21,907)	8.10.1
Transportation Equipment	392	1	(48,847)	SG	6.395%	(3,124)	8.10.1
Hydraulic Plant Accum Depr	108HP	1	661,117	SG-U	6.395%	42,277	8.10.1
Transmission Plant Accum Depr	108TP	1	155,257	SG	6.395%	9,928	8.10.1
General Plant Accum Depr	108GP	1	25,708	SG	6.395%	1,644	8.10.1
			(834,423)			(53,359)	
Adjustment to O&M Expense:							
MSC HYD PWR GEN EX	539	1	(96,583)	SG-U	6.395%	(6,176)	8.10.1
MAINT OF STRUCTURE	540	1	(90)	SG-U	6.395%	(6)	8.10.1
MNT DAMS & WTR SYS	542	1	(647)	SG-U	6.395%	(41)	8.10.1
MNT DAMS & WTR SYS	543	1	10,824	SG-U	6.395%	692	8.10.1
MAINT HYDRO-OTHER	544	1	(1)	SG-U	6.395%	(0)	8.10.1
			(86,497)			(5,531)	
Adjustment to Depreciation Expense:							
Hydro Depreciation	403HP	1	(42,557)	SG-U	6.395%	(2,721)	8.10.1
Transmission Deprecation	403TP	1	(8,687)	SG	6.395%	(556)	8.10.1
General Plant Depreciation	403GP	1	(4,739)	SG	6.395%	(303)	8.10.1
			(55,982)			(3,580)	
Recognition of Loss							
Loss on sale of property	421	1	18,398	SG	6.395%	1,177	8.10.1
Adjustment to Taxes							
Accumulated Deferred Taxes	282	1	5,626	SG	6.395%	360	8.10.1

Description of Adjustment:

PacifiCorp entered into an agreement to sell the Upper Beaver hydro electric facilities to Beaver City. The sale closed on September 14, 2007.

This adjustment removes the Upper Beaver assets that were sold as well as removes the associated expenses such as depreciation, O&M, etc.

PacifiCorp
Semi Annual - Dec 2007
Upper Beaver Hydro Facilities Sale

Rate Base (Assets Retired)	Balance 12/31/06	Balance 12/31/2007	Average	
Transportation Equipment	97,694		48,847	pg 8.10
Reservoirs, Dams & Waterways	2,570,160		1,285,080	pg 8.10
Station Equipment	685,155		342,578	pg 8.10
Electric Plant in Service	3,353,009	-	1,676,505	
General Plant Accum Depr	(51,417)		(25,708)	pg 8.10
Hydraulic Plant Accum Depr	(1,322,234)		(661,117)	pg 8.10
Transmission Plant Accum Depr	(310,513)		(155,257)	pg 8.10
Accumulated Depreciation	(1,684,163)	-	(842,082)	
	1,668,846	-	834,423	

Operations & Maintenance			
MSC HYD PWR GEN EX	539	96,583	
MAINT OF STRUCTURE	540	90	
MNT DAMS & WTR SYS	542	647	
MNT DAMS & WTR SYS	543	(10,824)	
MAINT HYDRO-OTHER	544	1	
Total Operations & Maintenance		86,497	pg 8.10

Depreciation		
Hydro	42,557	
Substation	8,687	
General Plant	4,739	
Depreciation Expense	55,982	pg 8.10

Loss on Sale		18,398	pg 8.10
	Balance	Average	
Accumulated Deferred Taxes	11,252	5,626	pg 8.10

Rocky Mountain Power
Idaho Results of Operations December 2007
Cove Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Reservoirs, Dams & Waterways	332	2	(116,320)	SG-U	6.395%	(7,438)	8.11.1
Hydraulic Plant Accm Depr	108HP	2	(898,896)	SG-U	6.395%	(57,482)	8.11.1
			(1,015,216)			(64,920)	
Adjustment to Expense:							
Misc. Hydro Expenses	539	2	(609)	SG-U	6.395%	(39)	8.11.1
Adjustment to Depreciation:							
Hydro Depreciation	403HP	2	(195)	SG-U	6.395%	(12)	8.11.1

Description of Adjustment:

The Cove hydro electric plant was removed from service in the fall of 2006. Most of the assets were retired and a few were transferred to other locations for use as capitalized spare parts. By December 2006, most assets that were going to be retired were, in fact, retired. A few other assets were not retired until January 2007.

This adjustment removes the Cove assets from CY 2007 results and also removes the associated O&M and depreciation expense.

PacifiCorp
Results of Operations December 2007
Cove Hydro Removal

Rate Base (Assets Retired)	Balance Dec 06	Balance Dec 07	Beg/End Average	
Electric Plant in Service	232,641	-	116,320	pg. 8.11
Accumulated Depreciation	1,797,792	-	898,896	pg. 8.11
	2,030,433	-	1,015,216	

O&M			
MSC HYD PWR GEN EX	539	389	
MNT DAMS & WTR SYS	543	221	
		609	pg. 8.11

Depreciation		
Depreciation Expense	195	pg. 8.11

Rocky Mountain Power
Idaho Results of Operations December 2007
FERC 105 (PHFU)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Remove PHFU	105	1	(6,677,614)	SG	6.395%	(427,016)	
Remove PHFU	105	1	(476,507)	SE	6.586%	(31,385)	
Remove PHFU	105	1	(1,375,461)	UT	Situs	-	
			(8,529,582)			(458,401)	8.12.1

for reporting purposes only and

Description of Adjustment:

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The Company is making this adjustment in compliance with Title 16 of Public Utility Regulation, chapter 5 "Powers and Duties of Public Utilities Commission" section 61-502A. The Company reserves the right to demonstrate ~~that~~ in future rate making proceedings the public interest benefits associated with these investments

PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

[illegible]		[illegible]											
1050000	EL PLT HLD FTR USE	3500000	LAND AND LAND RIGHTS	SG	$633	$12	$177	$51	$80	$259	$40	$11	$2
1050000	EL PLT HLD FTR USE	3500000	LAND AND LAND RIGHTS	**Result**	**$633**	**$12**	**$177**	**$51**	**$80**	**$259**	**$40**	**$11**	**$2**
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	$6,045	$111	$1,696	$486	$765	$2,472	$385	$107	$24
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	**Result**	**$6,045**	**$111**	**$1,696**	**$486**	**$765**	**$2,472**	**$385**	**$107**	**$24**
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	$1,375					$1,375			
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	**Result**	**$1,375**					**$1,375**			
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	$477	$9	$130	$38	$66	$192	$32	$9	$2
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	**Result**	**$477**	**$9**	**$130**	**$38**	**$66**	**$192**	**$32**	**$9**	**$2**
1050000	EL PLT HLD FTR USE	**Result**			**$8,530**	**$132**	**$2,003**	**$574**	**$911**	**$4,299**	**$457**	**$127**	**$28**
Overall Result					**$8,530**	**$132**	**$2,003**	**$574**	**$911**	**$4,299**	**$457**	**$127**	**$28**

Rocky Mountain Power
RESULTS OF OPERATIONS

RECEIVED
08 APR 30 AM 10: 21
IDAHO PUBLIC
UTILITIES COMMISSION

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2007
FILE:	JAM Semi Dec07
PREPARED BY:	Revenue Requirement Department
DATE:	4/23/2008
TIME:	4:55:10 PM
TYPE OF RATE BASE:	Beginning/Ending
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.614
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	50.20%	6.24%	3.132%
PREFERRED	0.40%	5.41%	0.022%
COMMON	49.40%	10.25%	5.064%
	100.00%		8.218%

OTHER INFORMATION

ROLLED-IN
Beginning/Ending

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,228,941,107	3,044,741,273	184,199,833	16,744,967	200,944,800
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	856,864,831	802,583,701	54,281,130	49,541,526	103,822,657
5	Other Operating Revenues	2.4	156,475,422	149,159,906	7,315,516	1,845,368	9,160,884
6	Total Operating Revenues	2.4	4,242,281,360	3,996,484,880	245,796,480	68,131,861	313,928,341
7							
8	Operating Expenses:						
9	Steam Production	2.5	854,983,104	799,185,610	55,797,494	40,494	55,837,988
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	34,359,368	32,162,175	2,197,193	70,752	2,267,944
12	Other Power Supply	2.9	1,199,378,442	1,125,713,174	73,665,269	58,890,614	132,555,883
13	Transmission	2.10	154,194,872	144,331,053	9,863,819	341,625	10,205,444
14	Distribution	2.12	221,340,872	210,736,037	10,604,835	94,535	10,699,370
15	Customer Accounting	2.12	95,457,786	91,184,366	4,273,420	62,155	4,335,575
16	Customer Service & Infor	2.13	46,969,452	43,100,792	3,868,660	(2,049,531)	1,819,129
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	180,356,471	170,496,997	9,859,474	739,075	10,598,549
19							
20	Total O & M Expenses	2.14	2,787,040,368	2,616,910,205	170,130,162	58,189,719	228,319,881
21							
22	Depreciation	2.16	417,781,814	393,017,301	24,764,513	(1,943,523)	22,820,990
23	Amortization	2.17	64,157,451	60,972,063	3,185,388	262,170	3,447,558
24	Taxes Other Than Income	2.17	101,472,747	96,808,521	4,664,227	631,860	5,296,086
25	Income Taxes - Federal	2.20	148,444,596	142,371,127	6,073,469	(1,022,103)	5,051,365
26	Income Taxes - State	2.20	23,999,463	23,032,482	966,981	9,703	976,684
27	Income Taxes - Def Net	2.19	79,827,843	76,907,819	2,920,024	1,492,958	4,412,982
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(5,109,951)	(744,909)	0	(744,909)
29	Misc Revenue & Expense	2.4	(11,343,723)	(10,617,311)	(726,412)	563,834	(162,578)
30							
31	Total Operating Expenses	2.20	3,605,525,699	3,394,292,256	211,233,443	58,184,618	269,418,060
32							
33	Operating Revenue for Return		636,755,661	602,192,624	34,563,037	9,947,243	44,510,281
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	15,787,758,656	14,846,444,228	941,314,428	67,904,196	1,009,218,624
37	Plant Held for Future Use	2.31	8,529,582	8,071,181	458,401	(458,401)	0
38	Misc Deferred Debits	2.33	120,693,483	116,887,611	3,805,872	375,451	4,181,323
39	Elec Plant Acq Adj	2.31	74,565,289	69,797,032	4,768,257	0	4,768,257
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	37,262,181	35,012,163	2,250,018	0	2,250,018
42	Fuel Stock	2.32	88,485,802	82,657,717	5,828,085	1,070,604	6,898,689
43	Material & Supplies	2.32	139,617,944	130,923,450	8,694,494	0	8,694,494
44	Working Capital	2.33	82,619,346	78,411,385	4,207,961	(533,489)	3,674,472
45	Weatherization Loans	2.31	11,821,982	5,690,076	6,131,906	0	6,131,906
46	Miscellaneous Rate Base	2.34	5,994,104	5,529,710	464,394	0	464,394
47							
48	Total Electric Plant		16,357,348,368	15,379,424,552	977,923,816	68,358,360	1,046,282,177
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,053,908,945)	(5,678,454,912)	(375,454,033)	1,208,642	(374,245,391)
52	Accum Prov For Amort	2.39	(391,421,787)	(369,726,948)	(21,694,838)	104,710	(21,590,128)
53	Accum Def Income Taxes	2.35	(1,274,447,966)	(1,191,984,410)	(82,463,556)	(973,262)	(83,436,818)
54	Unamortized ITC	2.35	(11,355,352)	(11,301,125)	(54,227)	(96,296)	(150,523)
55	Customer Adv for Const	2.34	(13,914,775)	(13,768,896)	(145,880)	(239,120)	(384,999)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(76,494,100)	(72,047,657)	(4,446,444)	(3,311,355)	(7,757,799)
58							
59	Total Rate Base Deductions		(7,821,542,925)	(7,337,283,948)	(484,258,978)	(3,306,680)	(487,565,658)
60							
61	Total Rate Base		8,535,805,443	8,042,140,604	493,664,839	65,051,680	558,716,519
62							
63	Return on Rate Base		7.460%		7.001%		7.967%
64							
65	Return on Equity		8.716%		7.788%		9.742%
66	Net Power Costs		940,860,037		62,209,011		65,926,202
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		67,957,387		3,930,288		4,448,194
69	Rate Base Decrease		(530,146,303)		(32,536,376)		(32,622,801)

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,263,790,934	1,214,263,337	49,527,597	7,884,534	57,412,131
73										
74					B1	1,263,790,934	1,214,263,337	49,527,597	7,884,534	57,412,131
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,928,738,024	1,794,308,878	134,429,145	8,659,446	143,088,592
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,928,738,024	1,794,308,878	134,429,145	8,659,446	143,088,592
83										
84	444	Public Street & Highway Lighting								
85			0	S		18,902,690	18,659,599	243,091	200,986	444,077
86			0	SO		-	-	-	-	-
87					B1	18,902,690	18,659,599	243,091	200,986	444,077
88										
89	445	Other Sales to Public Authority								
90			0	S		17,509,459	17,509,459	-	-	-
91										
92					B1	17,509,459	17,509,459	-	-	-
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**				B1	**3,228,941,107**	**3,044,741,273**	**184,199,833**	**16,744,967**	**200,944,800**
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104			WSF	S		7,616,288	7,616,288	-	-	-
105						7,616,288	7,616,288	-	-	-
106										
107	447NPC	Sales for Resale-NPC								
108			WSF	SG		862,870,229	807,691,912	55,178,318	48,644,339	103,822,657
109			WSF	SE		(13,621,686)	(12,724,499)	(897,187)	897,187	-
110			WSF	SG		-	-	-	-	-
111						849,248,543	794,967,413	54,281,130	49,541,526	103,822,657
112										
113		Total Sales for Resale			B1	856,864,831	802,583,701	54,281,130	49,541,526	103,822,657
114										
115	449	Provision for Rate Refund								
116			WSF	S		3	3	-	-	-
117			WSF	SG		-	-	-	-	-
118										
119										
120					B1	3	3	-	-	-
121										
122	**Total Sales from Electricity**				B1	**4,085,805,940**	**3,847,324,977**	**238,480,964**	**66,286,493**	**304,767,457**
123	450	Forfeited Discounts & Interest								
124			CUST	S		6,784,670	6,416,032	368,639	-	368,639
125			CUST	SO		-	-	-	-	-
126					B1	6,784,670	6,416,032	368,639	-	368,639
127										
128	451	Misc Electric Revenue								
129			CUST	S		7,204,337	7,062,014	142,323	-	142,323
130			GP	SG		-	-	-	-	-
131			GP	SO		10,908	10,258	650	-	650
132					B1	7,215,245	7,072,272	142,973	-	142,973
133										
134	453	Water Sales								
135			P	SG		107,480	100,607	6,873	-	6,873
136					B1	107,480	100,607	6,873	-	6,873
137										
138	454	Rent of Electric Property								
139			DPW	S		12,809,490	12,473,816	335,675	-	335,675
140			T	SG		5,274,077	4,936,813	337,264	-	337,264
141			GP	SO		677,192	636,816	40,376	-	40,376
142					B1	18,760,759	18,047,445	713,314	-	713,314
143										
144										

ROLLED-IN
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
456	Other Electric Revenue								
		DMSC	S		28,947,692	28,946,013	1,679	-	1,679
		CUST	CN		-	-	-	-	-
		OTHSE	SE		15,573,968	14,548,195	1,025,774	61,176	1,086,949
		OTHSO	SO		244,061	229,510	14,552	-	14,552
		OTHSGR	SG		78,841,544	73,799,831	5,041,713	1,784,192	6,825,905
				B1	123,607,265	117,523,548	6,083,717	1,845,368	7,929,085
Total Other Electric Revenues				B1	**156,475,419**	**149,159,903**	**7,315,516**	**1,845,368**	**9,160,884**
Total Electric Operating Revenues				B1	**4,242,281,360**	**3,996,484,880**	**245,796,480**	**68,131,861**	**313,928,341**
Summary of Revenues by Factor									
	S				3,292,303,586	3,107,255,438	185,048,148	16,744,967	201,793,115
	CN				-	-	-	-	-
	SE				1,952,282	1,823,696	128,586	958,363	1,086,949
	SO				932,162	876,583	55,578	-	55,578
	SG				947,093,330	886,529,163	60,564,167	50,428,531	110,992,698
	DGP				-	-	-	-	-
Total Electric Operating Revenues					4,242,281,360	3,996,484,880	245,796,480	68,131,861	313,928,341
Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
		G	SO		-	-	-	-	-
		T	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
41170	Loss on Sale of Utility Plant								
		DPW	S		-	-	-	-	-
		T	SG		-	-	-	-	-
				B1	-	-	-	-	-
4118	Gain from Emission Allowances								
		P	S		-	-	-	-	-
		P	SE		(14,663,498)	(13,697,692)	(965,806)	792,529	(173,277)
				B1	(14,663,498)	(13,697,692)	(965,806)	792,529	(173,277)
41181	Gain from Disposition of NOX Credits								
		P	SE		-	-	-	-	-
				B1	-	-	-	-	-
4194	Impact Housing Interest Income								
		P	SG		-	-	-	-	-
				B1	-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant								
		DPW	S		(706,221)	(706,221)	-	-	-
		T	SG		-	-	-	-	-
		T	SG		-	-	-	-	-
		PTD	CN		-	-	-	-	-
		PTD	SO		4,175,984	3,926,999	248,985	(229,871)	19,114
		P	SG		(149,988)	(140,396)	(9,591)	1,177	(8,415)
				B1	3,319,775	3,080,382	239,394	(228,695)	10,699
Total Miscellaneous Revenues					**(11,343,723)**	**(10,617,311)**	**(726,412)**	**563,834**	**(162,578)**
Miscellaneous Expenses									
4311	Interest on Customer Deposits								
		CUST	S		-	-	-	-	-
				B1	-	-	-	-	-
Total Miscellaneous Expenses					-	-	-	-	-
Net Misc Revenue and Expense				B1	**(11,343,723)**	**(10,617,311)**	**(726,412)**	**563,834**	**(162,578)**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
214	500	Operation Supervision & Engineering								
215			P	SNPPS		20,195,720	18,904,256	1,291,464	122,363	1,413,827
216			P	SNPPS		1,310,396	1,226,600	83,796	-	83,796
217					B2	21,506,117	20,130,856	1,375,260	122,363	1,497,624
218										
219	501	Fuel Related-Non NPC								
220			P	SE		12,819,982	11,975,599	844,383	1,144	845,527
221			P	SE		-	-	-	-	-
222			P	SE		-	-	-	-	-
223			P	SE		-	-	-	-	-
224			P	SE		1,762,999	1,646,880	116,119	-	116,119
225					B2	14,582,982	13,622,479	960,503	1,144	961,646
226										
227	501NPC	Fuel Related-NPC								
228			P	SE		516,191,536	482,192,770	33,998,767	30,527	34,029,294
229			P	SE		-	-	-	-	-
230			P	SE		-	-	-	-	-
231			P	SE		-	-	-	-	-
232			P	SE		50,403,877	47,084,044	3,319,833	-	3,319,833
233					B2	566,595,413	529,276,814	37,318,600	30,527	37,349,127
234										
235		Total Fuel Related				581,178,395	542,899,292	38,279,102	31,671	38,310,773
236										
237	502	Steam Expenses								
238			P	SNPPS		31,714,301	29,686,254	2,028,047	-	2,028,047
239			P	SNPPS		2,053,090	1,921,800	131,290	-	131,290
240					B2	33,767,391	31,608,054	2,159,337	-	2,159,337
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		4,845,079	4,525,960	319,119	(113,540)	205,579
248					B2	4,845,079	4,525,960	319,119	(113,540)	205,579
249										
250	505	Electric Expenses								
251			P	SNPPS		2,687,282	2,515,437	171,845	-	171,845
252			P	SNPPS		1,320,614	1,236,164	84,450	-	84,450
253					B2	4,007,896	3,751,601	256,295	-	256,295
254										
255	506	Misc. Steam Expense								
256			P	SNPPS		40,241,240	37,667,916	2,573,323	-	2,573,323
257			P	SE		-	-	-	-	-
258			P	SNPPS		1,603,350	1,500,820	102,530	-	102,530
259					B2	41,844,590	39,168,736	2,675,853	-	2,675,853
260										
261	507	Rents								
262			P	SNPPS		743,038	695,522	47,515	-	47,515
263			P	SNPPS		116,165	108,737	7,428	-	7,428
264					B2	859,203	804,259	54,944	-	54,944
265										
266	510	Maint Supervision & Engineering								
267			P	SNPPS		4,413,141	4,130,932	282,209	-	282,209
268			P	SNPPS		1,786,866	1,672,601	114,265	-	114,265
269					B2	6,200,007	5,803,533	396,474	-	396,474
270										
271										
272										
273	511	Maintenance of Structures								
274			P	SNPPS		21,651,422	20,266,869	1,384,552	-	1,384,552
275			P	SNPPS		862,871	807,692	55,178	-	55,178
276					B2	22,514,293	21,074,562	1,439,731	-	1,439,731
277										
278	512	Maintenance of Boiler Plant								
279			P	SNPPS		90,472,543	84,687,058	5,785,485	-	5,785,485
280			P	SNPPS		3,997,568	3,741,934	255,634	-	255,634
281					B2	94,470,112	88,428,993	6,041,119	-	6,041,119
282										
283	513	Maintenance of Electric Plant								
284			P	SNPPS		31,041,437	29,056,417	1,985,020	-	1,985,020
285			P	SNPPS		797,219	746,239	50,980	-	50,980
286					B2	31,838,656	29,802,656	2,036,000	-	2,036,000
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SNPPS		9,395,338	8,794,530	600,808	-	600,808
290			P	SNPPS		2,556,029	2,392,578	163,451	-	163,451
291					B2	11,951,367	11,187,108	764,259	-	764,259
292										
293	Total Steam Power Generation				B2	854,983,104	799,185,610	55,797,494	40,494	55,837,988

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
294	517	Operation Super & Engineering								
295			P	SNPPN		-	-	-	-	-
296					B2	-	-	-	-	-
297										
298	518	Nuclear Fuel Expense								
299			P	SE		-	-	-	-	-
300										
301					B2	-	-	-	-	-
302										
303	519	Coolants and Water								
304			P	SNPPN		-	-	-	-	-
305					B2	-	-	-	-	-
306										
307	520	Steam Expenses								
308			P	SNPPN		-	-	-	-	-
309					B2	-	-	-	-	-
310										
311										
312										
313	523	Electric Expenses								
314			P	SNPPN		-	-	-	-	-
315					B2	-	-	-	-	-
316										
317	524	Misc. Nuclear Expenses								
318			P	SNPPN		-	-	-	-	-
319					B2	-	-	-	-	-
320										
321	528	Maintenance Super & Engineering								
322			P	SNPPN		-	-	-	-	-
323					B2	-	-	-	-	-
324										
325	529	Maintenance of Structures								
326			P	SNPPN		-	-	-	-	-
327					B2	-	-	-	-	-
328										
329	530	Maintenance of Reactor Plant								
330			P	SNPPN		-	-	-	-	-
331					B2	-	-	-	-	-
332										
333	531	Maintenance of Electric Plant								
334			P	SNPPN		-	-	-	-	-
335					B2	-	-	-	-	-
336										
337	532	Maintenance of Misc Nuclear								
338			P	SNPPN		-	-	-	-	-
339					B2	-	-	-	-	-
340										
341	Total Nuclear Power Generation				B2	-	-	-	-	-
342										
343	535	Operation Super & Engineering								
344			P	DGP		-	-	-	-	-
345			P	SNPPH		4,922,053	4,607,301	314,753	16,853	331,606
346			P	SNPPH		3,506,438	3,282,211	224,228	-	224,228
347										
348					B2	8,428,491	7,889,511	538,980	16,853	555,833
349										
350	536	Water For Power								
351			P	DGP		-	-	-	-	-
352			P	SNPPH		146,556	137,184	9,372	-	9,372
353			P	SNPPH		70,232	65,741	4,491	-	4,491
354										
355					B2	216,788	202,925	13,863	-	13,863
356										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
357	537	Hydraulic Expenses								
358			P	DGP		-	-	-	-	-
359			P	SNPPH		4,299,292	4,024,364	274,929	-	274,929
360			P	SNPPH		406,674	380,668	26,006	-	26,006
361										
362					B2	4,705,966	4,405,032	300,934	-	300,934
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		8,629,629	8,077,787	551,842	53,254	605,096
374			P	SNPPH		6,507,896	6,091,733	416,163	-	416,163
375										
376										
377					B2	15,137,525	14,169,520	968,006	53,254	1,021,259
378										
379	540	Rents (Hydro Generation)								
380			P	DGP		-	-	-	-	-
381			P	SNPPH		34,192	32,006	2,187	(6)	2,181
382			P	SNPPH		11,233	10,515	718	-	718
383										
384					B2	45,426	42,521	2,905	(6)	2,899
385										
386	541	Maint Supervision & Engineering								
387			P	DGP		-	-	-	-	-
388			P	SNPPH		-	-	-	-	-
389			P	SNPPH		-	-	-	-	-
390										
391					B2	-	-	-	-	-
392										
393	542	Maintenance of Structures								
394			P	DGP		-	-	-	-	-
395			P	SNPPH		896,136	838,831	57,306	(41)	57,264
396			P	SNPPH		124,785	116,805	7,980	-	7,980
397										
398					B2	1,020,921	955,636	65,285	(41)	65,244
399										
400										
401										
402										
403	543	Maintenance of Dams & Waterways								
404			P	DGP		-	-	-	-	-
405			P	SNPPH		730,036	683,352	46,684	692	47,376
406			P	SNPPH		287,859	269,451	18,408	-	18,408
407										
408					B2	1,017,895	952,803	65,092	692	65,784
409										
410	544	Maintenance of Electric Plant								
411			P	DGP		-	-	-	-	-
412			P	SNPPH		1,129,866	1,057,614	72,252	(0)	72,252
413			P	SNPPH		548,628	513,545	35,083	-	35,083
414										
415					B2	1,678,495	1,571,159	107,335	(0)	107,335
416										
417	545	Maintenance of Misc. Hydro Plant								
418			P	DGP		-	-	-	-	-
419			P	SNPPH		1,330,440	1,245,362	85,078	-	85,078
420			P	SNPPH		777,420	727,706	49,714	-	49,714
421										
422					B2	2,107,860	1,973,068	134,792	-	134,792
423										
424	Total Hydraulic Power Generation				B2	34,359,368	32,162,175	2,197,193	70,752	2,267,944

ROLLED-IN
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
		P	SNPPO		729,753	683,087	46,666	(254)	46,412
		P	SNPPO		-	-	-	-	-
				B2	729,753	683,087	46,666	(254)	46,412
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		261,141,972	243,941,952	17,200,020	4,688,796	21,888,817
		P	SE		64,695,537	60,434,389	4,261,148	-	4,261,148
				B2	325,837,509	304,376,341	21,461,168	4,688,796	26,149,964
548	Generation Expense								
		P	SNPPO		11,819,366	11,063,548	755,818	(505,575)	250,243
		P	SNPPO		10,636,272	9,956,110	680,162	-	680,162
				B2	22,455,638	21,019,658	1,435,980	(505,575)	930,405
549	Miscellaneous Other								
		P	SNPPO		5,931,466	5,552,164	379,302	577,080	956,382
		P	SNPPO		-	-	-	-	-
				B2	5,931,466	5,552,164	379,302	577,080	956,382
550	Rents								
		P	SNPPO		986,996	923,880	63,116	(398,034)	(334,918)
		P	SNPPO		10,977,690	10,275,695	701,995	-	701,995
				B2	11,964,686	11,199,576	765,111	(398,034)	367,077
551	Maint Supervision & Engineering								
		P	SNPPO		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SNPPO		339,854	318,121	21,733	(5,923)	15,809
		P	SNPPO		276,119	258,462	17,657	-	17,657
				B2	615,974	576,584	39,390	(5,923)	33,466
553	Maint of Generation & Electric Plant								
		P	SNPPO		3,359,178	3,144,367	214,811	(36,940)	177,871
		P	SNPPO		1,271,491	1,190,182	81,309	-	81,309
				B2	4,630,669	4,334,549	296,119	(36,940)	259,179
554	Maintenance of Misc. Other								
		P	SNPPO		113,448	106,194	7,255	(8,737)	(1,483)
		P	SNPPO		282,634	264,561	18,074	-	18,074
				B2	396,083	370,754	25,328	(8,737)	16,591
Total Other Power Generation				**B2**	**372,561,778**	**348,112,714**	**24,449,064**	**4,310,413**	**28,759,477**
555	Purchased Power-Non NPC								
		DMSC	S		(22,499,508)	(17,131,485)	(5,368,023)	5,368,023	-
					(22,499,508)	(17,131,485)	(5,368,023)	5,368,023	-
555NPC	Purchased Power-NPC								
		P	SG		633,103,690	592,618,348	40,485,342	52,557,112	93,042,454
		P	SE		153,134,779	143,048,613	10,086,166	(4,246,324)	5,839,842
	Seasonal Co P		SG		-	-	-	-	-
			DGP		-	-	-	-	-
					786,238,469	735,666,960	50,571,509	48,310,788	98,882,296
	Total Purchased Power			B2	763,738,961	718,535,475	45,203,486	53,678,811	98,882,296
556	System Control & Load Dispatch								
		P	SG		2,535,081	2,372,969	162,112	-	162,112
				B2	2,535,081	2,372,969	162,112	-	162,112

ROLLED-IN
Beginning/Ending

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
557	Other Expenses								
		P	S		(183,792)	(150,819)	(32,973)	1,191,104	1,158,130
		P	SG		59,521,272	55,715,041	3,806,231	(289,713)	3,516,518
		P	SGCT		1,122,425	1,050,366	72,059	-	72,059
		P	SE		-	-	-	-	-
		P	SG		82,718	77,429	5,290	-	5,290
		P	TROJP		-	-	-	-	-
				B2	60,542,623	56,692,016	3,850,607	901,390	4,751,997
Embedded Cost Differentials									
	Company Owned Hyd	P	DGP		-	-	-	-	-
	Company Owned Hyd	P	SG		-	-	-	-	-
	Mid-C Contract	P	MC		-	-	-	-	-
	Mid-C Contract	P	SG		-	-	-	-	-
	Existing QF Contracts	P	S		-	-	-	-	-
	Existing QF Contracts	P	SG		-	-	-	-	-
					-	-	-	-	-
Total Other Power Supply				B2	**826,816,664**	**777,600,460**	**49,216,204**	**54,580,201**	**103,796,405**
Total Production Expense				B2	**2,088,720,914**	**1,957,060,959**	**131,659,955**	**59,001,860**	**190,661,815**
Summary of Production Expense by Factor									
	S				(22,683,300)	(17,282,304)	(5,400,996)	6,559,127	1,158,130
	SG				695,242,761	650,783,786	44,458,975	52,267,398	96,726,374
	SE				1,064,995,761	994,850,205	70,145,556	360,603	70,506,159
	SNPPH				34,359,368	32,162,175	2,197,193	70,752	2,267,944
	TROJP				-	-	-	-	-
	SGCT				1,122,425	1,050,366	72,059	-	72,059
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	SNPPS				268,959,631	251,760,358	17,199,272	122,363	17,321,635
	SNPPO				46,724,269	43,736,373	2,987,896	(378,383)	2,609,513
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	2,088,720,914	1,957,060,959	131,659,955	59,001,860	190,661,815
560	Operation Supervision & Engineering								
		T	SNPT		8,207,350	7,682,512	524,839	5,873	530,712
				B2	8,207,350	7,682,512	524,839	5,873	530,712
561	Load Dispatching								
		T	SNPT		7,888,745	7,384,280	504,465	-	504,465
				B2	7,888,745	7,384,280	504,465	-	504,465
562	Station Expense								
		T	SNPT		1,006,028	941,695	64,333	-	64,333
				B2	1,006,028	941,695	64,333	-	64,333
563	Overhead Line Expense								
		T	SNPT		125,807	117,762	8,045	-	8,045
				B2	125,807	117,762	8,045	-	8,045
564	Underground Line Expense								
		T	SNPT		-	-	-	-	-
				B2	-	-	-	-	-

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
570	565	Transmission of Electricity by Others								
571			T	SG		-	-	-	-	-
572			T	SE		-	-	-	-	-
573						-	-	-	-	-
574										
575	565NPC	Transmission of Electricity by Others-NPC								
576			T	SG		104,789,310	98,088,305	6,701,005	455,148	7,156,154
577			T	SE		1,802,800	1,684,059	118,741	(113,002)	5,739
578						106,592,110	99,772,365	6,819,746	342,146	7,161,892
579										
580		Total Transmission of Electricity by Others			B2	106,592,110	99,772,365	6,819,746	342,146	7,161,892
581										
582	566	Misc. Transmission Expense								
583			T	SNPT		2,751,804	2,575,833	175,971	(6,395)	169,576
584										
585					B2	2,751,804	2,575,833	175,971	(6,395)	169,576
586										
587	567	Rents - Transmission								
588			T	SNPT		1,356,267	1,269,538	86,730	-	86,730
589										
590					B2	1,356,267	1,269,538	86,730	-	86,730
591										
592	568	Maint Supervision & Engineering								
593			T	SNPT		56,234	52,638	3,596	-	3,596
594										
595					B2	56,234	52,638	3,596	-	3,596
596										
597	569	Maintenance of Structures								
598			T	SNPT		3,233,567	3,026,789	206,778	-	206,778
599										
600					B2	3,233,567	3,026,789	206,778	-	206,778
601										
602	570	Maintenance of Station Equipment								
603			T	SNPT		9,272,545	8,679,590	592,955	-	592,955
604										
605					B2	9,272,545	8,679,590	592,955	-	592,955
606										
607	571	Maintenance of Overhead Lines								
608			T	SNPT		13,323,841	12,471,816	852,025	-	852,025
609										
610					B2	13,323,841	12,471,816	852,025	-	852,025
611										
612	572	Maintenance of Underground Lines								
613			T	SNPT		-	-	-	-	-
614										
615					B2	-	-	-	-	-
616										
617	573	Maint of Misc. Transmission Plant								
618			T	SNPT		380,572	356,235	24,337	-	24,337
619										
620					B2	380,572	356,235	24,337	-	24,337
621										
622	**Total Transmission Expense**				B2	**154,194,872**	**144,331,053**	**9,863,819**	**341,625**	**10,205,444**
623										
624	Summary of Transmission Expense by Factor									
625		SE				1,802,800	1,684,059	118,741	(113,002)	5,739
626		SG				104,789,310	98,088,305	6,701,005	455,148	7,156,154
627		SNPT				47,602,762	44,558,688	3,044,073	(522)	3,043,552
628	Total Transmission Expense by Factor					154,194,872	144,331,053	9,863,819	341,625	10,205,444
629	580	Operation Supervision & Engineering								
630			DPW	S		197,509	236,002	(38,492)	16	(38,476)
631			DPW	SNPD		19,530,509	18,629,976	900,533	(5,743)	894,790
632					B2	19,728,019	18,865,978	862,041	(5,726)	856,314
633										
634	581	Load Dispatching								
635			DPW	S		-	-	-	-	-
636			DPW	SNPD		12,661,549	12,077,737	583,812	9,021	592,832
637					B2	12,661,549	12,077,737	583,812	9,021	592,832
638										
639	582	Station Expense								
640			DPW	S		3,361,261	3,187,322	173,939	1,861	175,799
641			DPW	SNPD		14,696	14,018	678	11	689
642					B2	3,375,957	3,201,340	174,616	1,872	176,488
643										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
644	583	Overhead Line Expenses								
645			DPW	S		6,970,600	6,802,998	167,601	2,646	170,247
646			DPW	SNPD		642,038	612,435	29,604	379	29,983
647					B2	7,612,638	7,415,433	197,205	3,025	200,229
648										
649	584	Underground Line Expense								
650			DPW	S		230,535	230,535	-	-	-
651			DPW	SNPD		-	-	-	-	-
652					B2	230,535	230,535	-	-	-
653										
654	585	Street Lighting & Signal Systems								
655			DPW	S		-	-	-	-	-
656			DPW	SNPD		248,162	236,720	11,443	255	11,697
657					B2	248,162	236,720	11,443	255	11,697
658										
659	586	Meter Expenses								
660			DPW	S		4,625,918	4,360,927	264,990	4,134	269,124
661			DPW	SNPD		1,169,500	1,115,576	53,925	799	54,724
662					B2	5,795,418	5,476,503	318,915	4,933	323,848
663										
664	587	Customer Installation Expenses								
665			DPW	S		9,337,558	8,702,201	635,356	10,072	645,429
666			DPW	SNPD		-	-	-	-	-
667					B2	9,337,558	8,702,201	635,356	10,072	645,429
668										
669	588	Misc. Distribution Expenses								
670			DPW	S		2,742,204	2,535,001	207,204	1,723	208,927
671			DPW	SNPD		6,356,655	6,063,556	293,099	14,629	307,729
672					B2	9,098,860	8,598,557	500,303	16,352	516,655
673										
674	589	Rents								
675			DPW	S		3,921,526	3,872,496	49,029	56	49,086
676			DPW	SNPD		368,405	351,418	16,987	-	16,987
677					B2	4,289,931	4,223,915	66,016	56	66,072
678										
679	590	Maint Supervision & Engineering								
680			DPW	S		543,076	520,148	22,928	353	23,281
681			DPW	SNPD		5,959,341	5,684,562	274,779	5,042	279,821
682					B2	6,502,417	6,204,710	297,707	5,395	303,102
683										
684	591	Maintenance of Structures								
685			DPW	S		1,248,687	1,158,681	90,006	-	90,006
686			DPW	SNPD		134,105	127,922	6,183	-	6,183
687					B2	1,382,792	1,286,602	96,189	-	96,189
688										
689	592	Maintenance of Station Equipment								
690			DPW	S		9,975,463	9,621,688	353,775	4,367	358,142
691			DPW	SNPD		1,768,399	1,686,860	81,539	1,872	83,411
692					B2	11,743,862	11,308,548	435,314	6,239	441,553
693	593	Maintenance of Overhead Lines								
694			DPW	S		89,826,662	84,865,111	4,961,551	26,667	4,988,217
695			DPW	SNPD		1,680,189	1,602,717	77,472	(897)	76,575
696					B2	91,506,851	86,467,828	5,039,022	25,769	5,064,792
697										
698	594	Maintenance of Underground Lines								
699			DPW	S		22,772,712	22,023,721	748,990	8,492	757,482
700			DPW	SNPD		28,951	27,616	1,335	17	1,352
701					B2	22,801,663	22,051,337	750,325	8,509	758,834
702										
703	595	Maintenance of Line Transformers								
704			DPW	S		60,688	60,688	-	-	-
705			DPW	SNPD		684,276	652,724	31,551	233	31,785
706					B2	744,964	713,412	31,551	233	31,785
707										
708	596	Maint of Street Lighting & Signal Sys.								
709			DPW	S		4,335,964	4,170,152	165,812	2,440	168,252
710			DPW	SNPD		-	-	-	-	-
711					B2	4,335,964	4,170,152	165,812	2,440	168,252
712										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
713	597	Maintenance of Meters								
714			DPW	S		3,956,999	3,672,402	284,598	4,509	289,107
715			DPW	SNPD		1,519,486	1,449,424	70,062	526	70,588
716					B2	5,476,485	5,121,826	354,660	5,035	359,695
717										
718	598	Maint of Misc. Distribution Plant								
719			DPW	S		3,487,765	3,448,380	39,384	200	39,584
720			DPW	SNPD		979,485	934,322	45,163	854	46,017
721					B2	4,467,250	4,382,702	84,547	1,054	85,602
722										
723	**Total Distribution Expense**				**B2**	**221,340,872**	**210,736,037**	**10,604,835**	**94,535**	**10,699,370**
724										
725										
726	Summary of Distribution Expense by Factor									
727		S				167,595,125	159,468,455	8,126,671	67,537	8,194,207
728		SNPD				53,745,747	51,267,583	2,478,164	26,998	2,505,162
729										
730	Total Distribution Expense by Factor					221,340,872	210,736,037	10,604,835	94,535	10,699,370
731										
732	901	Supervision								
733			CUST	S		262,967	252,277	10,689	169	10,859
734			CUST	CN		2,493,732	2,392,393	101,339	1,125	102,464
735					B2	2,756,699	2,644,670	112,029	1,295	113,323
736										
737	902	Meter Reading Expense								
738			CUST	S		27,323,838	25,747,110	1,576,728	19,283	1,596,010
739			CUST	CN		844,132	809,829	34,303	331	34,634
740					B2	28,167,970	26,556,939	1,611,031	19,613	1,630,645
741										
742	903	Customer Receipts & Collections								
743			CUST	S		6,419,019	6,191,137	227,882	3,519	231,401
744			CUST	CN		49,188,818	47,189,905	1,998,914	5,104	2,004,017
745					B2	55,607,837	53,381,042	2,226,795	8,623	2,235,418
746										
747	904	Uncollectible Accounts								
748			CUST	S		9,363,544	9,022,016	341,528	-	341,528
749			P	SG		-	-	-	-	-
750			CUST	CN		(812,507)	(779,489)	(33,018)	32,510	(508)
751					B2	8,551,037	8,242,527	308,510	32,510	341,020
752										
753	905	Misc. Customer Accounts Expense								
754			CUST	S		3,768	3,768	-	-	-
755			CUST	CN		370,476	355,420	15,055	114	15,169
756					B2	374,243	359,188	15,055	114	15,169
757										
758	**Total Customer Accounts Expense**				**B2**	**95,457,786**	**91,184,366**	**4,273,420**	**62,155**	**4,335,575**
759										
760	Summary of Customer Accts Exp by Factor									
761		S				43,373,135	41,216,309	2,156,827	22,971	2,179,798
762		CN				52,084,650	49,968,057	2,116,593	39,184	2,155,777
763		SG				-	-	-	-	-
764	Total Customer Accounts Expense by Factor					95,457,786	91,184,366	4,273,420	62,155	4,335,575
765										
766	907	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		423,544	406,332	17,212	208	17,420
769					B2	423,544	406,332	17,212	208	17,420
770										
771	908	Customer Assistance								
772			CUST	S		38,718,172	35,171,471	3,546,701	(2,042,021)	1,504,680
773			CUST	CN		4,038,065	3,873,968	164,097	1,813	165,910
774										
775										
776					B2	42,756,237	39,045,439	3,710,798	(2,040,208)	1,670,590
777										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
778	909	Informational & Instructional Adv								
779			CUST	S		629,957	618,253	11,705	(8,280)	3,424
780			CUST	CN		3,154,588	3,026,394	128,195	(1,251)	126,944
781					B2	3,784,546	3,644,646	139,899	(9,531)	130,368
782										
783	910	Misc. Customer Service								
784			CUST	S		2,000	1,376	624	-	624
785			CUST	CN		3,126	2,999	127	-	127
786										
787					B2	5,126	4,375	751	-	751
788										
789	**Total Customer Service Expense**				B2	**46,969,452**	**43,100,792**	**3,868,660**	**(2,049,531)**	**1,819,129**
790										
791										
792	Summary of Customer Service Exp by Factor									
793		S				39,350,128	35,791,099	3,559,029	(2,050,301)	1,508,728
794		CN				7,619,324	7,309,693	309,631	770	310,401
795										
796	Total Customer Service Expense by Factor				B2	46,969,452	43,100,792	3,868,660	(2,049,531)	1,819,129
797										
798										
799	911	Supervision								
800			CUST	S		-	-	-	-	-
801			CUST	CN		-	-	-	-	-
802					B2	-	-	-	-	-
803										
804	912	Demonstration & Selling Expense								
805			CUST	S		-	-	-	-	-
806			CUST	CN		-	-	-	-	-
807					B2	-	-	-	-	-
808										
809	913	Advertising Expense								
810			CUST	S		-	-	-	-	-
811			CUST	CN		-	-	-	-	-
812					B2	-	-	-	-	-
813										
814	916	Misc. Sales Expense								
815			CUST	S		-	-	-	-	-
816			CUST	CN		-	-	-	-	-
817					B2	-	-	-	-	-
818										
819	**Total Sales Expense**				B2	-	-	-	-	-
820										
821										
822	Total Sales Expense by Factor									
823		S				-	-	-	-	-
824		CN				-	-	-	-	-
825	Total Sales Expense by Factor					-	-	-	-	-
826										
827	**Total Customer Service Exp Including Sales**				B2	**46,969,452**	**43,100,792**	**3,868,660**	**(2,049,531)**	**1,819,129**
828	920	Administrative & General Salaries								
829			PTD	S		351,795	351,795	-	-	-
830			CUST	CN		-	-	-	-	-
831			PTD	SO		82,949,771	78,004,052	4,945,719	(190,210)	4,755,509
832					B2	83,301,566	78,355,847	4,945,719	(190,210)	4,755,509
833										
834	921	Office Supplies & expenses								
835			PTD	S		(937,484)	(938,909)	1,425	(1,264)	161
836			CUST	CN		-	-	-	-	-
837			PTD	SO		12,717,213	11,958,974	758,239	(38,027)	720,212
838					B2	11,779,729	11,020,065	759,664	(39,291)	720,374
839										
840	922	A&G Expenses Transferred								
841			PTD	S		-	-	-	-	-
842			CUST	CN		-	-	-	-	-
843			PTD	SO		(20,697,805)	(19,463,738)	(1,234,066)	37,437	(1,196,629)
844					B2	(20,697,805)	(19,463,738)	(1,234,066)	37,437	(1,196,629)
845										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
846	923	Outside Services								
847			PTD	S		40,783	40,783	-	-	-
848			CUST	CN		-	-	-	-	-
849			PTD	SO		9,759,436	9,177,548	581,887	(6,166)	575,722
850					B2	9,800,219	9,218,331	581,887	(6,166)	575,722
851										
852	924	Property Insurance								
853			PTD	SO		24,516,013	23,054,294	1,461,720	-	1,461,720
854					B2	24,516,013	23,054,294	1,461,720	-	1,461,720
855										
856	925	Injuries & Damages								
857			PTD	SO		11,291,287	10,618,066	673,221	-	673,221
858					B2	11,291,287	10,618,066	673,221	-	673,221
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		8,088,821	7,760,056	328,764	-	328,764
873			CUST	CN		-	-	-	-	-
874			DMSC	SO		407	383	24	-	24
875			FERC	SG		1,922,411	1,799,478	122,933	(150,503)	(27,570)
876					B2	10,011,639	9,559,918	451,722	(150,503)	301,218
877										
878	929	Duplicate Charges								
879			LABOR	S		-	-	-	-	-
880			LABOR	SO		(5,845,340)	(5,496,823)	(348,517)	(739)	(349,256)
881					B2	(5,845,340)	(5,496,823)	(348,517)	(739)	(349,256)
882										
883	930	Misc General Expenses								
884			PTD	S		12,190,297	12,189,673	624	171,936	172,560
885			CUST	CN		5,724	5,491	233	-	233
886			LABOR	SO		13,372,148	12,574,859	797,288	912,433	1,709,721
887					B2	25,568,169	24,770,024	798,145	1,084,369	1,882,514
888										
889	931	Rents								
890			PTD	S		902,697	902,697	-	-	-
891			PTD	SO		5,389,807	5,068,450	321,357	-	321,357
892					B2	6,292,504	5,971,147	321,357	-	321,357
893										
894	935	Maintenance of General Plant								
895			G	S		42,149	42,149	-	-	-
896			CUST	CN		-	-	-	-	-
897			G	SO		24,296,341	22,847,718	1,448,622	4,178	1,452,800
898					B2	24,338,489	22,889,867	1,448,622	4,178	1,452,800
899										
900	**Total Administrative & General Expense**				**B2**	**180,356,471**	**170,496,997**	**9,859,474**	**739,075**	**10,598,549**
901										
902	Summary of A&G Expense by Factor									
903			S			20,679,057	20,348,243	330,814	170,672	501,485
904			SO			157,749,278	148,343,784	9,405,494	718,907	10,124,401
905			SG			1,922,411	1,799,478	122,933	(150,503)	(27,570)
906			CN			5,724	5,491	233	-	233
907	Total A&G Expense by Factor					180,356,471	170,496,997	9,859,474	739,075	10,598,549
908										
909	**Total O&M Expense**				**B2**	**2,787,040,368**	**2,616,910,205**	**170,130,162**	**58,189,719**	**228,319,881**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
910	403SP	Steam Depreciation								
911			P	SG		37,507,935	35,109,400	2,398,535	-	2,398,535
912			P	SG		40,335,873	37,756,498	2,579,375	-	2,579,375
913			P	SG		60,606,591	56,730,956	3,875,635	(2,774,158)	1,101,477
914			P	SG		9,113,517	8,530,731	582,786	-	582,786
915					B3	147,563,915	138,127,585	9,436,330	(2,774,158)	6,662,173
916										
917	403NP	Nuclear Depreciation								
918			P	SG		-	-	-	-	-
919					B3	-	-	-	-	-
920										
921	403HP	Hydro Depreciation								
922			P	SG		4,979,312	4,660,898	318,414	-	318,414
923			P	SG		1,187,400	1,111,469	75,931	-	75,931
924			P	SG		5,276,568	4,939,145	337,423	143,165	480,587
925			P	SG		1,477,963	1,383,451	94,512	-	94,512
926					B3	12,921,243	12,094,963	826,280	143,165	969,445
927										
928	403OP	Other Production Depreciation								
929			P	SG		39,783	37,239	2,544	-	2,544
930			P	SG		29,280,267	27,407,870	1,872,397	1,086,970	2,959,368
931			P	SG		3,161,554	2,959,381	202,173	-	202,173
932			P	SG		-	-	-	-	-
933					B3	32,481,604	30,404,490	2,077,115	1,086,970	3,164,085
934										
935	403TP	Transmission Depreciation								
936			T	SG		12,270,765	11,486,082	784,684	-	784,684
937			T	SG		13,361,646	12,507,203	854,443	-	854,443
938			T	SG		31,738,237	29,708,659	2,029,578	(13,687)	2,015,891
939					B3	57,370,648	53,701,943	3,668,704	(13,687)	3,655,017
940										
941										
942										
943	403	Distribution Depreciation								
944	360	Land & Land Rights	DPW	S		274,805	257,336	17,469	-	17,469
945	361	Structures	DPW	S		933,033	918,355	14,678	-	14,678
946	362	Station Equipment	DPW	S		14,029,409	13,654,655	374,754	-	374,754
947	363	Storage Battery Eq	DPW	S		142,101	142,101	-	-	-
948	364	Poles & Towers	DPW	S		34,352,246	32,283,440	2,068,806	(237,774)	1,831,032
949	365	OH Conductors	DPW	S		16,530,644	15,648,682	881,962	-	881,962
950	366	UG Conduit	DPW	S		6,473,439	6,319,003	154,436	-	154,436
951	367	UG Conductor	DPW	S		13,788,826	13,327,754	461,073	-	461,073
952	368	Line Trans	DPW	S		23,342,420	21,974,708	1,367,712	-	1,367,712
953	369	Services	DPW	S		9,972,443	9,438,963	533,480	-	533,480
954	370	Meters	DPW	S		6,471,780	6,014,806	456,974	-	456,974
955	371	Inst Cust Prem	DPW	S		379,042	371,772	7,270	-	7,270
956	372	Leased Property	DPW	S		1,293	1,166	127	-	127
957	373	Street Lighting	DPW	S		2,373,614	2,341,318	32,296	-	32,296
958					B3	129,065,095	122,694,059	6,371,036	(237,774)	6,133,262
959										
960	403GP	General Depreciation								
961			G-SITUS	S		12,940,217	12,073,436	866,780	(89,186)	777,594
962			G-DGP	SG		469,209	439,204	30,005	-	30,005
963			G-DGU	SG		807,216	755,597	51,619	-	51,619
964			P	SE		37,603	35,126	2,477	(39)	2,438
965			CUST	CN		1,384,927	1,328,647	56,280	(2,825)	53,455
966			G-SG	SG		4,911,245	4,597,183	314,061	(30,872)	283,190
967			PTD	SO		17,641,227	16,589,403	1,051,824	(27,722)	1,024,101
968			G-SG	SG		16,958	15,874	1,084	-	1,084
969			G-SG	SG		170,708	159,792	10,916	-	10,916
970					B3	38,379,310	35,994,262	2,385,047	(150,645)	2,234,403
971										
972	403GV0	General Vehicles								
973			G-SG	SG		-	-	-	-	-
974					B3	-	-	-	-	-
975										
976	403MP	Mining Depreciation								
977			P	SE		-	-	-	2,606	2,606
978					B3	-	-	-	2,606	2,606
979										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
980	403EP	Experimental Plant Depreciation								
981			P	SG		-	-	-	-	-
982			P	SG		-	-	-	-	-
983					B3	-	-	-	-	-
984	4031	ARO Depreciation								
985			P	S		-	-	-	-	-
986					B3	-	-	-	-	-
987										
988										
989	**Total Depreciation Expense**				B3	417,781,814	393,017,301	24,764,513	(1,943,523)	22,820,990
990										
991	Summary	S				142,005,312	134,767,495	7,237,817	(326,960)	6,910,856
992		DGP				-	-	-	-	-
993		DGU				-	-	-	-	-
994		SG				256,712,746	240,296,630	16,416,116	(1,588,582)	14,827,533
995		SO				17,641,227	16,589,403	1,051,824	(27,722)	1,024,101
996		CN				1,384,927	1,328,647	56,280	(2,825)	53,455
997		SE				37,603	35,126	2,477	2,567	5,044
998		SSGCH				-	-	-	-	-
999		SSGCT				-	-	-	-	-
1000	Total Depreciation Expense By Factor					417,781,814	393,017,301	24,764,513	(1,943,523)	22,820,990
1001										
1002	404GP	Amort of LT Plant - Capital Lease Gen								
1003			I-SITUS	S		967,674	967,674	-	-	-
1004			I-SG	SG		-	-	-	-	-
1005			PTD	SO		1,708,800	1,606,916	101,884	-	101,884
1006			I-DGU	SG		-	-	-	-	-
1007			CUST	CN		232,427	222,982	9,445	-	9,445
1008			I-DGP	SG		-	-	-	-	-
1009					B4	2,908,901	2,797,572	111,329	-	111,329
1010										
1011	404SP	Amort of LT Plant - Cap Lease Steam								
1012			P	SG		-	-	-	-	-
1013			P	SG		-	-	-	-	-
1014					B4	-	-	-	-	-
1015										
1016	404IP	Amort of LT Plant - Intangible Plant								
1017			I-SITUS	S		38,191	17,790	20,401	-	20,401
1018			P	SE		3,711	3,466	244	-	244
1019			I-SG	SG		6,479,693	6,065,334	414,360	326,846	741,206
1020			PTD	SO		28,791,417	27,074,785	1,716,632	(3,771)	1,712,862
1021			CUST	CN		4,849,670	4,652,591	197,079	-	197,079
1022			I-SG	SG		2,057,084	1,925,539	131,545	-	131,545
1023			I-SG	SG		309,688	289,884	19,804	-	19,804
1024			I-DGP	SG		-	-	-	-	-
1025			I-SG	SG		-	-	-	-	-
1026			I-SG	SG		5,777	5,408	369	-	369
1027			I-DGU	SG		17,884	16,740	1,144	-	1,144
1028					B4	42,553,115	40,051,537	2,501,578	323,075	2,824,654
1029										
1030	404MP	Amort of LT Plant - Mining Plant								
1031			P	SE		-	-	-	-	-
1032					B4	-	-	-	-	-
1033										
1034	404OP	Amort of LT Plant - Other Plant								
1035			P	SG		293,921	275,126	18,796	(11,019)	7,777
1036					B4	293,921	275,126	18,796	(11,019)	7,777
1037										
1038										
1039	404HP	Amortization of Other Electric Plant								
1040			P	SG		2,284	2,138	146	-	146
1041			P	SG		38,242	35,797	2,445	-	2,445
1042			P	SG		-	-	-	-	-
1043					B4	40,526	37,935	2,592	-	2,592
1044										
1045	**Total Amortization of Limited Term Plant**				B4	45,796,464	43,162,170	2,634,294	312,057	2,946,351
1046										
1047										
1048	405	Amortization of Other Electric Plant								
1049			GP	S		-	-	-	-	-
1050										
1051					B4	-	-	-	-	-
1052										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO 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	5,128,962	350,390	-	350,390
1058			P	SO		-	-	-	-	-
1059					B4	5,479,353	5,128,962	350,390	-	350,390
1060	407	Amort of Prop Losses, Unrec Plant, etc								
1061			DPW	S		9,752,248	9,752,248	-	-	-
1062			GP	SO		-	-	-	-	-
1063			P	SG		780,128	730,240	49,887	-	49,887
1064			P	SE		-	-	-	-	-
1065			P	SG		333,105	311,803	21,301	(49,887)	(28,586)
1066			P	TROJP		2,016,153	1,886,638	129,515	-	129,515
1067					B4	12,881,634	12,680,931	200,703	(49,887)	150,816
1068										
1069	**Total Amortization Expense**				B4	**64,157,451**	**60,972,063**	**3,185,388**	**262,170**	**3,447,558**
1070										
1071										
1072										
1073	Summary of Amortization Expense by Factor									
1074		S				10,758,114	10,737,713	20,401	-	20,401
1075		SE				3,711	3,466	244	-	244
1076		TROJP				2,016,153	1,886,638	129,515	-	129,515
1077		DGP				-	-	-	-	-
1078		DGU				-	-	-	-	-
1079		SO				30,500,217	28,681,701	1,818,516	(3,771)	1,814,745
1080		SSGCT				-	-	-	-	-
1081		SSGCH				-	-	-	-	-
1082		CN				5,082,097	4,875,573	206,524	-	206,524
1083		SG				15,797,159	14,786,971	1,010,187	265,940	1,276,128
1084	Total Amortization Expense by Factor					64,157,451	60,972,063	3,185,388	262,170	3,447,558
1085	408	Taxes Other Than Income								
1086			DMSC	S		23,301,297	23,301,297	-	-	-
1087			GP	GPS		69,102,426	64,982,328	4,120,098	631,860	4,751,958
1088			GP	SO		8,523,359	8,015,171	508,189	-	508,189
1089			P	SE		545,664	509,724	35,940	-	35,940
1090			P	SG		-	-	-	-	-
1091			DMSC	OPRV-ID		-	-	-	-	-
1092			GP	EXCTAX		-	-	-	-	-
1093			GP	SG		-	-	-	-	-
1094										
1095										
1096										
1097	**Total Taxes Other Than Income**				B5	**101,472,747**	**96,808,521**	**4,664,227**	**631,860**	**5,296,086**
1098										
1099										
1100	41140	Deferred Investment Tax Credit - Fed								
1101			PTD	DGU		(5,854,860)	(5,109,951)	(744,909)	-	(744,909)
1102										
1103					B7	(5,854,860)	(5,109,951)	(744,909)	-	(744,909)
1104										
1105	41141	Deferred Investment Tax Credit - Idaho								
1106			PTD	DGU		-	-	-	-	-
1107										
1108					B7	-	-	-	-	-
1109										
1110	**Total Deferred ITC**				B7	**(5,854,860)**	**(5,109,951)**	**(744,909)**	**-**	**(744,909)**
1111										

ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
427	Interest on Long-Term Debt								
		GP	S		-	-	-	3,141,352	3,141,352
		GP	SNP		278,731,910	262,496,616	16,235,294	-	16,235,294
				B6	278,731,910	262,496,616	16,235,294	3,141,352	19,376,645
428	Amortization of Debt Disc & Exp								
		GP	SNP		7,664,485	7,218,052	446,433	-	446,433
				B6	7,664,485	7,218,052	446,433	-	446,433
429	Amortization of Premium on Debt								
		GP	SNP		(58,884)	(55,455)	(3,430)	-	(3,430)
				B6	(58,884)	(55,455)	(3,430)	-	(3,430)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		29,764,583	28,030,885	1,733,697	-	1,733,697
				B6	29,764,583	28,030,885	1,733,697	-	1,733,697
432	AFUDC - Borrowed								
		GP	SNP		(28,653,980)	(26,984,972)	(1,669,008)	-	(1,669,008)
					(28,653,980)	(26,984,972)	(1,669,008)	-	(1,669,008)
	Total Elec. Interest Deductions for Tax			B6	287,448,113	270,705,127	16,742,986	3,141,352	19,884,338
	Non-Utility Portion of Interest								
		427 NUTIL	NUTIL		-	-	-	-	-
		428 NUTIL	NUTIL		-	-	-	-	-
		429 NUTIL	NUTIL		-	-	-	-	-
		431 NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax			B6	287,448,113	270,705,127	16,742,986	3,141,352	19,884,338
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(40,906,060)	(38,523,406)	(2,382,655)	-	(2,382,655)
	Total Operating Deductions for Tax			B6	(40,906,060)	(38,523,406)	(2,382,655)	-	(2,382,655)
41010	Deferred Income Tax - Federal-DR								
		GP	S		362,440,419	348,567,360	13,873,059	6,042	13,879,101
		P	TROJD		14,659	13,717	942	-	942
		PT	DGP		2,438	2,438	-	-	-
		LABOR	SO		35,789,683	33,655,793	2,133,890	(60,428)	2,073,462
		GP	SNP		21,316	20,074	1,242	-	1,242
		P	SE		7,127,368	6,657,927	469,441	65,760	535,202
		PT	SG		7,668,825	7,178,423	490,402	(86,755)	403,646
		GP	GPS		1,001	941	60	-	60
		DITEXP	DITEXP		-	-	-	1,847,457	1,847,457
		CUST	BADDEBT		1,887,380	1,819,286	68,094	-	68,094
		CUST	CN		23,817	22,849	968	-	968
		P	IBT		121,199	116,316	4,883	-	4,883
		DPW	SNPD		-	-	-	-	-
				B7	415,098,105	398,055,124	17,042,981	1,772,076	18,815,057

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1171										
1172										
1173	41110	Deferred Income Tax - Federal-CR								
1174			GP	S		(290,988,771)	(279,583,593)	(11,405,178)	145,221	(11,259,957)
1175			P	SE		(7,430,238)	(6,940,848)	(489,390)	(366,533)	(855,923)
1176			PT	DGP		(300,173)	(300,173)	-	-	-
1177			GP	SNP		(1,765,373)	(1,662,546)	(102,828)	-	(102,828)
1178			PT	SG		(11,033,420)	(10,327,861)	(705,559)	(114,757)	(820,315)
1179			GP	GPS		(531,558)	(499,865)	(31,693)	-	(31,693)
1180			LABOR	SO		(22,243,997)	(20,917,742)	(1,326,255)	56,950	(1,269,305)
1181			PT	SNPD		(38,879)	(37,086)	(1,793)	-	(1,793)
1182			CUST	CN		-	-	-	-	-
1183			P	SGCT		(356,221)	(333,352)	(22,869)	-	(22,869)
1184			DITEXP	DITEXP		-	-	-	-	-
1185			P	TROJD		(581,632)	(544,239)	(37,393)	-	(37,393)
1186			P	SG		-	-	-	-	-
1187										
1188										
1189					B7	(335,270,262)	(321,147,305)	(14,122,958)	(279,118)	(14,402,076)
1190										
1191	Total Deferred Income Taxes				B7	79,827,843	76,907,819	2,920,024	1,492,958	4,412,982
1192	SCHMAF	Additions - Flow Through								
1193			SCHMAF	S		-	-	-	-	-
1194			SCHMAF	SNP		-	-	-	-	-
1195			SCHMAF	SO		-	-	-	-	-
1196			SCHMAF	SE		-	-	-	-	-
1197			SCHMAF	TROJP		-	-	-	-	-
1198			SCHMAF	SG		-	-	-	-	-
1199					B6	-	-	-	-	-
1200										
1201	SCHMAP	Additions - Permanent								
1202			P	S		-	-	-	-	-
1203			P	SE		87,039	81,306	5,733	-	5,733
1204			LABOR	SNP		1,096,544	1,032,673	63,870	-	63,870
1205			SCHMAP-SO	SO		11,167,890	10,502,026	665,864	-	665,864
1206			SCHMAP	SG		119,015	111,404	7,611	-	7,611
1207			DPW	BADDEBT		-	-	-	-	-
1208					B6	12,470,488	11,727,410	743,078	-	743,078
1209										
1210	SCHMAT	Additions - Temporary								
1211			SCHMAT-SITUS	S		29,272,039	28,462,675	809,364	(382,653)	426,711
1212			P	SG		-	-	-	-	-
1213			DPW	CIAC		65,638,740	62,612,202	3,026,538	-	3,026,538
1214			SCHMAT-SNP	SNP		60,771,286	57,231,542	3,539,744	-	3,539,744
1215			P	TROJD		1,532,586	1,434,056	98,530	-	98,530
1216			P	SG		-	-	-	-	-
1217			SCHMAT-SE	SE		19,578,509	18,288,978	1,289,531	965,806	2,255,337
1218			P	SG		28,819,660	26,976,717	1,842,943	302,381	2,145,323
1219			SCHMAT-GPS	GPS		1,400,646	1,317,135	83,511	-	83,511
1220			SCHMAT-SO	SO		15,680,298	14,745,391	934,907	-	934,907
1221			SCHMAT-SNP	SNPD		29,370,967	28,016,700	1,354,267	-	1,354,267
1222			CUST	CN		-	-	-	-	-
1223			P	SG		938,633	878,610	60,023	-	60,023
1224			BOOKDEPR	SCHMDEXP		495,661,101	466,280,201	29,380,900	(1,267,124)	28,113,776
1225					B6	748,664,466	706,244,207	42,420,259	(381,590)	42,038,668
1226										
1227	TOTAL SCHEDULE - M ADDITIONS				B6	761,134,953	717,971,617	43,163,336	(381,590)	42,781,746
1228										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1229	SCHMDF	Deductions - Flow Through								
1230			SCHMDF	S		-	-	-	-	-
1231			SCHMDF	DGP		-	-	-	-	-
1232			SCHMDF	DGU		-	-	-	-	-
1233					B6	-	-	-	-	-
1234	SCHMDP	Deductions - Permanent								
1235			SCHMDP	S		-	-	-	-	-
1236			P	SE		4,395,479	4,105,973	289,507	-	289,507
1237			PTD	SNP		381,063	358,868	22,196	-	22,196
1238			SCHMDP	IBT		-	-	-	-	-
1239			P	SG		10,900,494	10,203,435	697,058	-	697,058
1240			SCHMDP-SO	SO		25,050,142	23,556,576	1,493,566	-	1,493,566
1241					B6	40,727,178	38,224,851	2,502,327	-	2,502,327
1242										
1243	SCHMDT	Deductions - Temporary								
1244			GP	S		68,145,601	66,295,851	1,849,750	-	1,849,750
1245			DPW	BADDEBT		4,973,203	4,793,777	179,426	-	179,426
1246			SCHMDT-SNP	SNP		62,812,294	59,153,667	3,658,627	-	3,658,627
1247			SCHMDT	CN		62,756	60,206	2,550	-	2,550
1248			SCHMDT	TROJD		38,625	36,142	2,483	-	2,483
1249			CUST	DGP		6,423	6,423	-	-	-
1250			P	SE		22,946,826	21,435,441	1,511,384	173,277	1,684,661
1251			SCHMDT-SG	SG		12,022,379	11,253,579	768,800	-	768,800
1252			SCHMDT-GPS	GPS		66,940,561	62,949,360	3,991,201	-	3,991,201
1253			SCHMDT-SO	SO		66,849,736	62,863,950	3,985,786	(9,223)	3,976,563
1254			TAXDEPR	TAXDEPR		604,113,141	568,303,618	35,809,524	5,328,986	41,138,510
1255			DPW	SNPD		-	-	-	-	-
1256					B6	908,911,545	857,152,014	51,759,531	5,493,040	57,252,571
1257										
1258	TOTAL SCHEDULE - M DEDUCTIONS				B6	949,638,723	895,376,866	54,261,858	5,493,040	59,754,898
1259										
1260	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(188,503,770)	(177,405,249)	(11,098,521)	(5,874,630)	(16,973,152)
1261										
1262										
1263										
1264	40911	State Income Taxes								
1265			IBT	IBT		23,999,463	23,032,482	966,981	64,097	1,031,077
1266			IBT	IBT		-	-	-	-	-
1267		REC	P	SG		-	-	-	(54,393)	(54,393)
1268			IBT	IBT		-	-	-	-	-
1269	Total State Tax Expense					23,999,463	23,032,482	966,981	9,703	976,684
1270										
1271										
1272	Calculation of Taxable Income:									
1273		Operating Revenues				4,242,281,360	3,996,484,880	245,796,480	68,131,861	313,928,341
1274		Operating Deductions:								
1275		O & M Expenses				2,787,040,368	2,616,910,205	170,130,162	58,189,719	228,319,881
1276		Depreciation Expense				417,781,814	393,017,301	24,764,513	(1,943,523)	22,820,990
1277		Amortization Expense				64,157,451	60,972,063	3,185,388	262,170	3,447,558
1278		Taxes Other Than Income				101,472,747	96,808,521	4,664,227	631,860	5,296,086
1279		Interest & Dividends (AFUDC-Equity)				(40,906,060)	(38,523,406)	(2,382,655)	-	(2,382,655)
1280		Misc Revenue & Expense				(11,343,723)	(10,617,311)	(726,412)	563,834	(162,578)
1281		Total Operating Deductions				3,318,202,597	3,118,567,374	199,635,223	57,704,060	257,339,283
1282		Other Deductions:								
1283		Interest Deductions				287,448,113	270,705,127	16,742,986	3,141,352	19,884,338
1284		Interest on PCRBS				-	-	-	-	-
1285		Schedule M Adjustments				(188,503,770)	(177,405,249)	(11,098,521)	(5,874,630)	(16,973,152)
1286										
1287		Income Before State Taxes				448,126,879	429,807,130	18,319,749	1,411,819	19,731,568
1288										
1289		State Income Taxes				23,999,463	23,032,482	966,981	9,703	976,684
1290										
1291	Total Taxable Income					424,127,416	406,774,648	17,352,768	1,402,116	18,754,884
1292										
1293	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1294										
1295	Federal Income Tax - Calculated					148,444,596	142,371,127	6,073,469	490,741	6,564,210
1296										
1297	Adjustments to Calculated Tax:									
1298	40910	PMI	P	SE		-	-	-	-	-
1299	40910	REC	P	SG		-	-	-	(1,512,844)	(1,512,844)
1300	40910		P	SO		-	-	-	-	-
1301	40910	IRS Settle	LABOR	S		-	-	-	-	-
1302	Federal Income Tax Expense					148,444,596	142,371,127	6,073,469	(1,022,103)	5,051,365
1303										
1304	Total Operating Expenses					3,605,525,699	3,394,292,256	211,233,443	58,184,618	269,418,060

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1305	310	Land and Land Rights								
1306			P	SG		2,329,517	2,180,551	148,967	-	148,967
1307			P	SG		34,798,446	32,573,175	2,225,271	-	2,225,271
1308			P	SG		49,617,190	46,444,299	3,172,891	-	3,172,891
1309			P	S		-	-	-	-	-
1310			P	SG		1,246,363	1,166,661	79,702	-	79,702
1311					B8	87,991,516	82,364,686	5,626,830	-	5,626,830
1312										
1313	311	Structures and Improvements								
1314			P	SG		235,801,003	220,722,139	15,078,864	-	15,078,864
1315			P	SG		328,398,258	307,398,039	21,000,219	-	21,000,219
1316			P	SG		177,328,983	165,989,253	11,339,729	-	11,339,729
1317			P	SG		49,781,644	46,598,236	3,183,407	-	3,183,407
1318					B8	791,309,887	740,707,668	50,602,219	-	50,602,219
1319										
1320	312	Boiler Plant Equipment								
1321			P	SG		736,597,256	689,493,768	47,103,488	-	47,103,488
1322			P	SG		681,187,724	637,627,532	43,560,192	-	43,560,192
1323			P	SG		1,161,266,483	1,087,006,497	74,259,986	-	74,259,986
1324			P	SG		225,983,471	211,532,413	14,451,058	-	14,451,058
1325					B8	2,805,034,933	2,625,660,209	179,374,724	-	179,374,724
1326										
1327	314	Turbogenerator Units								
1328			P	SG		149,324,012	139,775,128	9,548,884	-	9,548,884
1329			P	SG		148,143,206	138,669,831	9,473,375	-	9,473,375
1330			P	SG		395,314,559	370,035,216	25,279,343	12,717,589	37,996,932
1331			P	SG		53,612,242	50,183,877	3,428,364	-	3,428,364
1332					B8	746,394,018	698,664,052	47,729,966	12,717,589	60,447,555
1333										
1334	315	Accessory Electric Equipment								
1335			P	SG		88,303,558	82,656,774	5,646,784	-	5,646,784
1336			P	SG		139,536,216	130,613,236	8,922,980	-	8,922,980
1337			P	SG		62,798,950	58,783,119	4,015,830	-	4,015,830
1338			P	SG		46,958,470	43,955,597	3,002,873	-	3,002,873
1339					B8	337,597,194	316,008,727	21,588,467	-	21,588,467
1340										
1341										
1342										
1343	316	Misc Power Plant Equipment								
1344			P	SG		5,184,527	4,852,990	331,537	-	331,537
1345			P	SG		6,241,113	5,842,010	399,103	-	399,103
1346			P	SG		12,344,688	11,555,277	789,411	-	789,411
1347			P	SG		3,144,722	2,943,625	201,097	-	201,097
1348					B8	26,915,050	25,193,902	1,721,148	-	1,721,148
1349										
1350	317	Steam Plant ARO								
1351			P	S		-	-	-	-	-
1352					B8	-	-	-	-	-
1353										
1354	SP	Unclassified Steam Plant - Account 300								
1355			P	SG		3,464,353	3,242,816	221,536	-	221,536
1356					B8	3,464,353	3,242,816	221,536	-	221,536
1357										
1358										
1359	**Total Steam Production Plant**				B8	4,798,706,950	4,491,842,061	306,864,889	12,717,589	319,582,478
1360										
1361										
1362	Summary of Steam Production Plant by Factor									
1363		S				-	-	-	-	-
1364		DGP				-	-	-	-	-
1365		DGU				-	-	-	-	-
1366		SG				4,798,706,950	4,491,842,061	306,864,889	12,717,589	319,582,478
1367		SSGCH				-	-	-	-	-
1368	Total Steam Production Plant by Factor					4,798,706,950	4,491,842,061	306,864,889	12,717,589	319,582,478
1369	320	Land and Land Rights								
1370			P	SG		-	-	-	-	-
1371			P	SG		-	-	-	-	-
1372					B8	-	-	-	-	-
1373										
1374	321	Structures and Improvements								
1375			P	SG		-	-	-	-	-
1376			P	SG	B8	-	-	-	-	-
1377						-	-	-	-	-

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1378										
1379	322	Reactor Plant Equipment								
1380			P	SG		-	-	-	-	-
1381			P	SG		-	-	-	-	-
1382					B8	-	-	-	-	-
1383										
1384	323	Turbogenerator Units								
1385			P	SG		-	-	-	-	-
1386			P	SG		-	-	-	-	-
1387					B8	-	-	-	-	-
1388										
1389	324	Land and Land Rights								
1390			P	SG		-	-	-	-	-
1391			P	SG		-	-	-	-	-
1392					B8	-	-	-	-	-
1393										
1394	325	Misc. Power Plant Equipment								
1395			P	SG		-	-	-	-	-
1396			P	SG		-	-	-	-	-
1397					B8	-	-	-	-	-
1398										
1399										
1400	NP	Unclassified Nuclear Plant - Acct 300								
1401			P	SG		-	-	-	-	-
1402					B8	-	-	-	-	-
1403										
1404										
1405	**Total Nuclear Production Plant**				B8	-	-	-	-	-
1406										
1407										
1408										
1409	Summary of Nuclear Production Plant by Factor									
1410		DGP				-	-	-	-	-
1411		DGU				-	-	-	-	-
1412		SG				-	-	-	-	-
1413										
1414	Total Nuclear Plant by Factor					-	-	-	-	-
1415										
1416	330	Land and Land Rights								
1417			P	SG		10,627,138	9,947,560	679,578	-	679,578
1418			P	SG		5,308,216	4,968,769	339,447	-	339,447
1419			P	SG		3,073,580	2,877,032	196,547	-	196,547
1420			P	SG		635,700	595,048	40,651	-	40,651
1421					B8	19,644,632	18,388,409	1,256,223	-	1,256,223
1422										
1423	331	Structures and Improvements								
1424			P	SG		21,635,235	20,251,718	1,383,517	-	1,383,517
1425			P	SG		5,395,695	5,050,654	345,041	-	345,041
1426			P	SG		49,188,594	46,043,111	3,145,483	-	3,145,483
1427			P	SG		6,885,619	6,445,302	440,318	-	440,318
1428					B8	83,105,144	77,790,785	5,314,359	-	5,314,359
1429										
1430	332	Reservoirs, Dams & Waterways								
1431			P	SG		154,814,949	144,914,933	9,900,015	-	9,900,015
1432			P	SG		20,883,264	19,547,833	1,335,431	-	1,335,431
1433			P	SG		73,687,929	68,975,776	4,712,152	1,222,452	5,934,604
1434			P	SG		33,645,550	31,494,004	2,151,546	-	2,151,546
1435					B8	283,031,691	264,932,547	18,099,144	1,222,452	19,321,596
1436										
1437	333	Water Wheel, Turbines, & Generators								
1438			P	SG		32,964,160	30,856,187	2,107,973	-	2,107,973
1439			P	SG		9,704,264	9,083,702	620,563	-	620,563
1440			P	SG		35,024,227	32,784,519	2,239,709	-	2,239,709
1441			P	SG		11,591,574	10,850,323	741,251	-	741,251
1442					B8	89,284,226	83,574,731	5,709,495	-	5,709,495
1443										
1444	334	Accessory Electric Equipment								
1445			P	SG		5,190,479	4,858,561	331,918	-	331,918
1446			P	SG		4,058,731	3,799,185	259,545	-	259,545
1447			P	SG		29,466,231	27,581,941	1,884,289	-	1,884,289
1448			P	SG		3,645,857	3,412,714	233,143	-	233,143
1449					B8	42,361,297	39,652,402	2,708,895	-	2,708,895
1450										

ROLLED-IN Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1451										
1452										
1453	335	Misc. Power Plant Equipment								
1454			P	SG		1,371,951	1,284,218	87,733	-	87,733
1455			P	SG		200,192	187,391	12,802	-	12,802
1456			P	SG		984,383	921,435	62,949	-	62,949
1457			P	SG		15,123	14,156	967	-	967
1458					B8	2,571,649	2,407,199	164,450	-	164,450
1459										
1460	336	Roads, Railroads & Bridges								
1461			P	SG		4,638,647	4,342,017	296,629	-	296,629
1462			P	SG		836,256	782,780	53,476	-	53,476
1463			P	SG		7,732,926	7,238,426	494,501	-	494,501
1464			P	SG		591,550	553,722	37,828	-	37,828
1465					B8	13,799,379	12,916,944	882,435	-	882,435
1466										
1467	337	Hydro Plant ARO								
1468			P	S		-	-	-	-	-
1469					B8	-	-	-	-	-
1470										
1471	HP	Unclassified Hydro Plant - Acct 300								
1472			P	S		-	-	-	-	-
1473			P	SG		-	-	-	-	-
1474			P	SG		-	-	-	-	-
1475			P	SG		-	-	-	-	-
1476					B8	-	-	-	-	-
1477										
1478	**Total Hydraulic Production Plant**				B8	**533,798,018**	**499,663,016**	**34,135,002**	**1,222,452**	**35,357,453**
1479										
1480	Summary of Hydraulic Plant by Factor									
1481		S				-	-	-	-	-
1482		SG				533,798,018	499,663,016	34,135,002	1,222,452	35,357,453
1483		DGP				-	-	-	-	-
1484		DGU				-	-	-	-	-
1485	Total Hydraulic Plant by Factor					533,798,018	499,663,016	34,135,002	1,222,452	35,357,453
1486										
1487	340	Land and Land Rights								
1488			P	SG		21,542,430	20,164,847	1,377,583	-	1,377,583
1489			P	SG		-	-	-	-	-
1490			P	SG		-	-	-	-	-
1491					B8	21,542,430	20,164,847	1,377,583	-	1,377,583
1492										
1493	341	Structures and Improvements								
1494			P	SG		76,609,247	71,710,284	4,898,963	-	4,898,963
1495			P	SG		170,926	159,996	10,930	-	10,930
1496			P	SG		4,237,997	3,966,988	271,009	-	271,009
1497					B8	81,018,170	75,837,268	5,180,902	-	5,180,902
1498										
1499	342	Fuel Holders, Producers & Accessories								
1500			P	SG		16,813,666	15,738,475	1,075,190	-	1,075,190
1501			P	SG		121,339	113,580	7,759	-	7,759
1502			P	SG		2,257,625	2,113,255	144,369	-	144,369
1503					B8	19,192,629	17,965,310	1,227,319	-	1,227,319
1504										
1505	343	Prime Movers								
1506			P	S		-	-	-	-	-
1507			P	SG		774,173	724,666	49,506	-	49,506
1508			P	SG		666,532,969	623,909,911	42,623,058	(33,925)	42,589,133
1509			P	SG		51,317,832	48,036,190	3,281,643	-	3,281,643
1510					B8	718,624,974	672,670,767	45,954,207	(33,925)	45,920,282
1511										
1512	344	Generators								
1513			P	S		-	-	-	-	-
1514			P	SG		-	-	-	-	-
1515			P	SG		158,474,140	148,340,129	10,134,011	29,709,707	39,843,718
1516			P	SG		15,873,643	14,858,565	1,015,078	-	1,015,078
1517					B8	174,347,783	163,198,694	11,149,089	29,709,707	40,858,796

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1518										
1519	345	Accessory Electric Plant								
1520			P	SG		70,789,297	66,262,504	4,526,792	-	4,526,792
1521			P	SG		156,586	146,573	10,013	-	10,013
1522			P	SG		4,041,177	3,782,754	258,423	-	258,423
1523					B8	74,987,059	70,191,831	4,795,228	-	4,795,228
1524										
1525										
1526										
1527	346	Misc. Power Plant Equipment								
1528			P	SG		5,181,032	4,849,719	331,314	-	331,314
1529			P	SG		11,813	11,058	755	-	755
1530					B8	5,192,845	4,860,776	332,069	-	332,069
1531										
1532	347	Other Production ARO								
1533			P	S		-	-	-	-	-
1534					B8	-	-	-	-	-
1535										
1536	OP	Unclassified Other Prod Plant-Acct 300								
1537			P	S		-	-	-	-	-
1538			P	SG		-	-	-	-	-
1539						-	-	-	-	-
1540										
1541	**Total Other Production Plant**				B8	1,094,905,891	1,024,889,493	70,016,398	29,675,782	99,692,180
1542										
1543	Summary of Other Production Plant by Factor									
1544		S				-	-	-	-	-
1545		DGU				-	-	-	-	-
1546		SG				1,094,905,891	1,024,889,493	70,016,398	29,675,782	99,692,180
1547		SSGCT				-	-	-	-	-
1548	Total of Other Production Plant by Factor					1,094,905,891	1,024,889,493	70,016,398	29,675,782	99,692,180
1549										
1550	Experimental Plant									
1551	103	Experimental Plant								
1552			P	SG		-	-	-	-	-
1553	**Total Experimental Production Plant**				B8	-	-	-	-	-
1554										
1555	**Total Production Plant**				B8	6,427,410,860	6,016,394,571	411,016,289	43,615,823	454,632,112
1556	350	Land and Land Rights								
1557			T	SG		21,253,586	19,894,474	1,359,112	-	1,359,112
1558			T	SG		48,636,647	45,526,459	3,110,188	-	3,110,188
1559			T	SG		23,003,746	21,532,716	1,471,030	-	1,471,030
1560					B8	92,893,978	86,953,649	5,940,329	-	5,940,329
1561										
1562	352	Structures and Improvements								
1563			T	S		-	-	-	-	-
1564			T	SG		7,680,455	7,189,310	491,145	-	491,145
1565			T	SG		18,272,147	17,103,690	1,168,456	-	1,168,456
1566			T	SG		33,546,557	31,401,342	2,145,215	-	2,145,215
1567					B8	59,499,159	55,694,342	3,804,817	-	3,804,817
1568										
1569	353	Station Equipment								
1570			T	SG		134,359,329	125,767,397	8,591,931	-	8,591,931
1571			T	SG		196,780,332	184,196,739	12,583,593	-	12,583,593
1572			T	SG		663,784,064	621,336,791	42,447,273	(21,907)	42,425,366
1573					B8	994,923,724	931,300,927	63,622,797	(21,907)	63,600,890
1574										
1575	354	Towers and Fixtures								
1576			T	SG		156,369,123	146,369,722	9,999,401	-	9,999,401
1577			T	SG		126,993,462	118,872,559	8,120,903	-	8,120,903
1578			T	SG		119,294,971	111,666,367	7,628,605	-	7,628,605
1579					B8	402,657,556	376,908,648	25,748,909	-	25,748,909
1580										
1581	355	Poles and Fixtures								
1582			T	SG		68,811,064	64,410,775	4,400,289	-	4,400,289
1583			T	SG		118,660,645	111,072,604	7,588,041	-	7,588,041
1584			T	SG		331,313,252	310,126,627	21,186,625	7,690,436	28,877,061
1585					B8	518,784,962	485,610,006	33,174,956	7,690,436	40,865,391
1586										

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1587	356	Clearing and Grading								
1588			T	SG		207,662,334	194,382,865	13,279,469	-	13,279,469
1589			T	SG		158,693,877	148,545,815	10,148,063	-	10,148,063
1590			T	SG		312,230,054	292,263,750	19,966,304	-	19,966,304
1591					B8	678,586,266	635,192,430	43,393,835	-	43,393,835
1592										
1593	357	Underground Conduit								
1594			T	SG		6,371	5,964	407	-	407
1595			T	SG		162,746	152,339	10,407	-	10,407
1596			T	SG		3,108,283	2,909,516	198,767	-	198,767
1597					B8	3,277,400	3,067,819	209,581	-	209,581
1598										
1599	358	Underground Conductors								
1600			T	SG		-	-	-	-	-
1601			T	SG		1,018,663	953,522	65,141	-	65,141
1602			T	SG		6,301,423	5,898,463	402,960	-	402,960
1603					B8	7,320,085	6,851,985	468,101	-	468,101
1604										
1605	359	Roads and Trails								
1606			T	SG		1,897,971	1,776,600	121,370	-	121,370
1607			T	SG		497,979	466,134	31,844	-	31,844
1608			T	SG		9,087,425	8,506,307	581,117	-	581,117
1609					B8	11,483,374	10,749,042	734,332	-	734,332
1610										
1611	TP	Unclassified Trans Plant - Acct 300								
1612			T	SG		13,753,120	12,873,644	879,476	-	879,476
1613					B8	13,753,120	12,873,644	879,476	-	879,476
1614										
1615	TS0	Unclassified Trans Sub Plant - Acct 300								
1616			T	SG		-	-	-	-	-
1617					B8	-	-	-	-	-
1618										
1619	**Total Transmission Plant**				B8	**2,783,179,626**	**2,605,202,492**	**177,977,134**	**7,668,529**	**185,645,662**
1620	Summary of Transmission Plant by Factor									
1621		DGP				-	-	-	-	-
1622		DGU				-	-	-	-	-
1623		SG				2,783,179,626	2,605,202,492	177,977,134	7,668,529	185,645,662
1624	Total Transmission Plant by Factor					2,783,179,626	2,605,202,492	177,977,134	7,668,529	185,645,662
1625	360	Land and Land Rights								
1626			DPW	S		45,157,893	43,903,924	1,253,969	-	1,253,969
1627					B8	45,157,893	43,903,924	1,253,969	-	1,253,969
1628										
1629	361	Structures and Improvements								
1630			DPW	S		49,196,444	48,399,387	797,057	-	797,057
1631					B8	49,196,444	48,399,387	797,057	-	797,057
1632										
1633	362	Station Equipment								
1634			DPW	S		665,332,015	642,551,589	22,780,426	-	22,780,426
1635					B8	665,332,015	642,551,589	22,780,426	-	22,780,426
1636										
1637	363	Storage Battery Equipment								
1638			DPW	S		1,457,805	1,457,805	-	-	-
1639					B8	1,457,805	1,457,805	-	-	-
1640										
1641	364	Poles, Towers & Fixtures								
1642			DPW	S		820,538,196	766,677,922	53,860,274	2,953,713	56,813,987
1643					B8	820,538,196	766,677,922	53,860,274	2,953,713	56,813,987
1644										
1645	365	Overhead Conductors								
1646			DPW	S		595,871,504	563,419,932	32,451,572	-	32,451,572
1647					B8	595,871,504	563,419,932	32,451,572	-	32,451,572
1648										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1649	366	Underground Conduit								
1650			DPW	S		261,883,449	255,351,582	6,531,868	-	6,531,868
1651					B8	261,883,449	255,351,582	6,531,868	-	6,531,868
1652										
1653										
1654										
1655										
1656	367	Underground Conductors								
1657			DPW	S		624,968,245	603,524,381	21,443,864	-	21,443,864
1658					B8	624,968,245	603,524,381	21,443,864	-	21,443,864
1659										
1660	368	Line Transformers								
1661			DPW	S		939,974,448	880,623,990	59,350,458	-	59,350,458
1662					B8	939,974,448	880,623,990	59,350,458	-	59,350,458
1663										
1664	369	Services								
1665			DPW	S		483,572,023	459,755,269	23,816,753	-	23,816,753
1666					B8	483,572,023	459,755,269	23,816,753	-	23,816,753
1667										
1668	370	Meters								
1669			DPW	S		186,655,233	172,922,996	13,732,238	-	13,732,238
1670					B8	186,655,233	172,922,996	13,732,238	-	13,732,238
1671										
1672	371	Installations on Customers' Premises								
1673			DPW	S		8,864,929	8,705,243	159,686	-	159,686
1674					B8	8,864,929	8,705,243	159,686	-	159,686
1675										
1676	372	Leased Property								
1677			DPW	S		49,658	44,785	4,873	-	4,873
1678					B8	49,658	44,785	4,873	-	4,873
1679										
1680	373	Street Lights								
1681			DPW	S		58,180,189	57,610,017	570,172	-	570,172
1682					B8	58,180,189	57,610,017	570,172	-	570,172
1683										
1684	DP	Unclassified Dist Plant - Acct 300								
1685			DPW	S		26,631,530	25,285,133	1,346,397	-	1,346,397
1686					B8	26,631,530	25,285,133	1,346,397	-	1,346,397
1687										
1688	DS0	Unclassified Dist Sub Plant - Acct 300								
1689			DPW	S		-	-	-	-	-
1690					B8	-	-	-	-	-
1691										
1692										
1693	**Total Distribution Plant**				B8	**4,768,333,561**	**4,530,233,954**	**238,099,607**	**2,953,713**	**241,053,320**
1694										
1695	Summary of Distribution Plant by Factor									
1696		S				4,768,333,561	4,530,233,954	238,099,607	2,953,713	241,053,320
1697										
1698	Total Distribution Plant by Factor					4,768,333,561	4,530,233,954	238,099,607	2,953,713	241,053,320

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1699	389	Land and Land Rights								
1700			G-SITUS	S		8,429,002	8,231,363	197,639	-	197,639
1701			CUST	CN		1,128,506	1,082,646	45,860	-	45,860
1702			G-DGU	SG		332	311	21	-	21
1703			G-SG	SG		1,228	1,149	78	-	78
1704			PTD	SO		5,598,055	5,264,282	333,773	-	333,773
1705					B8	15,157,123	14,579,751	577,371	-	577,371
1706										
1707	390	Structures and Improvements								
1708			G-SITUS	S		104,122,753	94,472,779	9,649,974	-	9,649,974
1709			G-DGP	SG		358,921	335,969	22,952	-	22,952
1710			G-DGU	SG		1,575,372	1,474,631	100,741	-	100,741
1711			CUST	CN		11,928,570	11,443,822	484,748	-	484,748
1712			G-SG	SG		3,852,952	3,606,566	246,386	-	246,386
1713			PTD	SO		103,859,576	97,667,150	6,192,425	-	6,192,425
1714					B8	225,698,145	209,000,917	16,697,227	-	16,697,227
1715										
1716	391	Office Furniture & Equipment								
1717			G-SITUS	S		15,431,688	14,440,532	991,155	-	991,155
1718			G-DGP	SG		313,263	293,231	20,032	-	20,032
1719			G-DGU	SG		265,444	248,470	16,974	-	16,974
1720			CUST	CN		6,060,597	5,814,309	246,288	-	246,288
1721			G-SG	SG		5,202,621	4,869,927	332,694	-	332,694
1722			P	SE		160,376	149,812	10,563	-	10,563
1723			PTD	SO		72,507,393	68,184,281	4,323,112	-	4,323,112
1724			G-SG	SG		259,952	243,329	16,623	-	16,623
1725			G-SG	SG		10,042	9,399	642	-	642
1726					B8	100,211,376	94,253,291	5,958,085	-	5,958,085
1727										
1728	392	Transportation Equipment								
1729			G-SITUS	S		70,161,210	65,325,868	4,835,342	-	4,835,342
1730			PTD	SO		8,887,477	8,357,579	529,899	-	529,899
1731			G-SG	SG		14,491,858	13,565,141	926,717	(3,124)	923,593
1732			CUST	CN		9,539	9,152	388	-	388
1733			G-DGU	SG		1,094,538	1,024,545	69,993	-	69,993
1734			P	SE		747,710	698,462	49,248	-	49,248
1735			G-DGP	SG		160,452	150,191	10,260	-	10,260
1736			G-SG	SG		354,721	332,038	22,683	-	22,683
1737			G-DGU	SG		52,066	48,736	3,329	-	3,329
1738					B8	95,959,571	89,511,712	6,447,859	(3,124)	6,444,735
1739										
1740	393	Stores Equipment								
1741			G-SITUS	S		8,851,742	8,227,157	624,585	-	624,585
1742			G-DGP	SG		335,670	314,204	21,465	-	21,465
1743			G-DGU	SG		663,132	620,726	42,406	-	42,406
1744			PTD	SO		494,538	465,052	29,486	-	29,486
1745			G-SG	SG		2,803,966	2,624,659	179,306	-	179,306
1746			G-DGU	SG		106,993	100,151	6,842	-	6,842
1747					B8	13,256,040	12,351,950	904,090	-	904,090

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1748										
1749	394	Tools, Shop & Garage Equipment								
1750			G-SITUS	S		30,655,179	29,077,781	1,577,397	-	1,577,397
1751			G-DGP	SG		2,939,080	2,751,134	187,947	-	187,947
1752			G-SG	SG		17,437,638	16,322,546	1,115,092	27,481	1,142,572
1753			PTD	SO		4,173,558	3,924,718	248,840	351,015	599,855
1754			P	SE		7,106	6,638	468	-	468
1755			G-DGU	SG		4,305,862	4,030,513	275,349	-	275,349
1756			G-SG	SG		2,003,148	1,875,052	128,096	-	128,096
1757			G-SG	SG		70,469	65,963	4,506	-	4,506
1758					B8	61,592,041	58,054,345	3,537,695	378,495	3,916,191
1759										
1760	395	Laboratory Equipment								
1761			G-SITUS	S		26,594,275	25,285,064	1,309,211	-	1,309,211
1762			G-DGP	SG		69,613	65,162	4,452	-	4,452
1763			G-DGU	SG		690,785	646,611	44,174	-	44,174
1764			PTD	SO		5,566,385	5,234,500	331,885	-	331,885
1765			P	SE		42,438	39,643	2,795	-	2,795
1766			G-SG	SG		5,552,332	5,197,274	355,057	-	355,057
1767			G-SG	SG		244,754	229,102	15,651	-	15,651
1768			G-SG	SG		110,119	103,077	7,042	-	7,042
1769					B8	38,870,700	36,800,434	2,070,267	-	2,070,267
1770										
1771	396	Power Operated Equipment								
1772			G-SITUS	S		89,014,469	82,429,611	6,584,858	-	6,584,858
1773			G-DGP	SG		1,017,722	952,641	65,081	-	65,081
1774			G-SG	SG		27,240,493	25,498,534	1,741,959	-	1,741,959
1775			PTD	SO		1,772,743	1,667,047	105,696	-	105,696
1776			G-DGU	SG		2,369,618	2,218,087	151,531	-	151,531
1777			P	SE		73,823	68,961	4,862	-	4,862
1778			P	SG		-	-	-	-	-
1779			G-SG	SG		724,648	678,308	46,339	-	46,339
1780					B8	122,213,516	113,513,189	8,700,327	-	8,700,327
1781	397	Communication Equipment								
1782			COM_EQ	S		106,085,949	99,833,157	6,252,792	-	6,252,792
1783			COM_EQ	SG		5,733,819	5,367,156	366,663	-	366,663
1784			COM_EQ	SG		10,815,866	10,124,220	691,647	-	691,647
1785			COM_EQ	SO		47,820,936	44,969,706	2,851,230	-	2,851,230
1786			COM_EQ	CN		4,543,876	4,359,224	184,652	-	184,652
1787			COM_EQ	SG		60,376,453	56,515,536	3,860,918	-	3,860,918
1788			COM_EQ	SE		108,187	101,061	7,126	-	7,126
1789			COM_EQ	SG		914,651	856,162	58,490	-	58,490
1790			COM_EQ	SG		51,265	47,987	3,278	-	3,278
1791					B8	236,451,003	222,174,207	14,276,796	-	14,276,796
1792										
1793	398	Misc. Equipment								
1794			G-SITUS	S		1,133,655	1,072,772	60,883	-	60,883
1795			G-DGP	SG		24,300	22,746	1,554	-	1,554
1796			G-DGU	SG		23,636	22,125	1,511	-	1,511
1797			CUST	CN		189,588	181,884	7,704	-	7,704
1798			PTD	SO		3,108,758	2,923,404	185,354	-	185,354
1799			P	SE		3,531	3,299	233	-	233
1800			G-SG	SG		1,164,094	1,089,653	74,441	-	74,441
1801			G-SG	SG		2,650	2,481	169	-	169
1802					B8	5,650,213	5,318,364	331,849	-	331,849
1803										
1804	399	Coal Mine								
1805			P	SE		257,696,236	240,723,168	16,973,068	12,163,099	29,136,167
1806	MP		P	SE		-	-	-	-	-
1807					B8	257,696,236	240,723,168	16,973,068	12,163,099	29,136,167
1808										
1809	399L	WIDCO Capital Lease								
1810			P	SE	B8	-	-	-	-	-
1811						-	-	-	-	-
1812										
1813		Remove Capital Leases				-	-	-	-	-
1814					B8	-	-	-	-	-
1815										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1816	1011390	General Capital Leases								
1817			G-SITUS	S		7,306,030	7,306,030	-	-	-
1818			P	SG		12,411,745	11,618,046	793,699	-	793,699
1819			PTD	SO		12,902,451	12,133,167	769,284	-	769,284
1820					B9	32,620,226	31,057,244	1,562,983	-	1,562,983
1821										
1822		Remove Capital Leases				(32,620,226)	(31,057,244)	(1,562,983)	-	(1,562,983)
1823						-	-	-	-	-
1824										
1825	1011346	General Gas Line Capital Leases								
1826			P	SG		-	-	-	-	-
1827					B9	-	-	-	-	-
1828										
1829		Remove Capital Leases				-	-	-	-	-
1830						-	-	-	-	-
1831										
1832	GP	Unclassified Gen Plant - Acct 300								
1833			G-SITUS	S		-	-	-	-	-
1834			PTD	SO		450,243	423,398	26,845	-	26,845
1835			CUST	CN		-	-	-	-	-
1836			G-SG	SG		-	-	-	-	-
1837			G-DGP	SG		-	-	-	-	-
1838			G-DGU	SG		-	-	-	-	-
1839					B8	450,243	423,398	26,845	-	26,845
1840										
1841	399G	Unclassified Gen Plant - Acct 300								
1842			G-SITUS	S		-	-	-	-	-
1843			PTD	SO		-	-	-	-	-
1844			G-SG	SG		-	-	-	-	-
1845			G-DGP	SG		-	-	-	-	-
1846			G-DGU	SG		-	-	-	-	-
1847					B8	-	-	-	-	-
1848										
1849	**Total General Plant**				B8	**1,173,206,205**	**1,096,704,726**	**76,501,480**	**12,538,471**	**89,039,950**
1850										
1851	Summary of General Plant by Factor									
1852		S				467,785,952	435,702,115	32,083,837	-	32,083,837
1853		DGP				-	-	-	-	-
1854		DGU				-	-	-	-	-
1855		SG				188,198,282	176,163,489	12,034,793	24,357	12,059,150
1856		SO				267,142,113	251,214,284	15,927,829	351,015	16,278,844
1857		SE				258,839,407	241,791,044	17,048,363	12,163,099	29,211,462
1858		CN				23,860,677	22,891,037	969,640	-	969,640
1859		DEU				-	-	-	-	-
1860		SSGCT				-	-	-	-	-
1861		SSGCH				-	-	-	-	-
1862		Less Capital Leases				(32,620,226)	(31,057,244)	(1,562,983)	-	(1,562,983)
1863	Total General Plant by Factor					1,173,206,205	1,096,704,726	76,501,480	12,538,471	89,039,950
1864	301	Organization								
1865			I-SITUS	S		-	-	-	-	-
1866			PTD	SO		-	-	-	-	-
1867			I-SG	SG		-	-	-	-	-
1868					B8	-	-	-	-	-
1869	302	Franchise & Consent								
1870			I-SITUS	S		1,000,000	-	1,000,000	-	1,000,000
1871			I-SG	SG		2,945,256	2,756,915	188,342	1,198,597	1,386,938
1872			I-SG	SG		62,829,189	58,811,425	4,017,764	-	4,017,764
1873			I-SG	SG		9,471,942	8,866,236	605,706	-	605,706
1874			I-DGP	SG		1,422,439	1,331,478	90,961	-	90,961
1875			I-DGU	SG		640,289	599,344	40,945	-	40,945
1876					B8	78,309,116	72,365,398	5,943,718	1,198,597	7,142,315
1877										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1878	303	Miscellaneous Intangible Plant								
1879			I-SITUS	S		1,533,253	1,140,872	392,381	-	392,381
1880			I-SG	SG		61,669,612	57,726,000	3,943,612	-	3,943,612
1881			PTD	SO		383,450,837	360,588,326	22,862,511	(70,936)	22,791,574
1882			P	SE		2,873,331	2,684,080	189,251	-	189,251
1883			CUST	CN		107,447,682	103,081,270	4,366,412	-	4,366,412
1884			P	SG		344,575	322,541	22,035	-	22,035
1885			I-DGP	SG		-	-	-	-	-
1886					B8	557,319,289	525,543,088	31,776,201	(70,936)	31,705,265
1887	303	Less Non-Utility Plant								
1888			I-SITUS	S		-	-	-	-	-
1889						557,319,289	525,543,088	31,776,201	(70,936)	31,705,265
1890	IP	Unclassified Intangible Plant - Acct 300								
1891			I-SITUS	S		-	-	-	-	-
1892			I-SG	SG		-	-	-	-	-
1893			I-DGU	SG		-	-	-	-	-
1894			PTD	SO		-	-	-	-	-
1895						-	-	-	-	-
1896										
1897	**Total Intangible Plant**				B8	**635,628,405**	**597,908,486**	**37,719,919**	**1,127,660**	**38,847,579**
1898										
1899	Summary of Intangible Plant by Factor									
1900		S				2,533,253	1,140,872	1,392,381	-	1,392,381
1901		DGP				-	-	-	-	-
1902		DGU				-	-	-	-	-
1903		SG				139,323,303	130,413,938	8,909,365	1,198,597	10,107,962
1904		SO				383,450,837	360,588,326	22,862,511	(70,936)	22,791,574
1905		CN				107,447,682	103,081,270	4,366,412	-	4,366,412
1906		SSGCT				-	-	-	-	-
1907		SSGCH				-	-	-	-	-
1908		SE				2,873,331	2,684,080	189,251	-	189,251
1909	Total Intangible Plant by Factor					635,628,405	597,908,486	37,719,919	1,127,660	38,847,579
1910	Summary of Unclassified Plant (Account 106)									
1911		DP				26,631,530	25,285,133	1,346,397	-	1,346,397
1912		DS0				-	-	-	-	-
1913		GP				450,243	423,398	26,845	-	26,845
1914		HP				-	-	-	-	-
1915		NP				-	-	-	-	-
1916		OP				-	-	-	-	-
1917		TP				13,753,120	12,873,644	879,476	-	879,476
1918		TS0				-	-	-	-	-
1919		IP				-	-	-	-	-
1920		MP								
1921		SP				3,464,353	3,242,816	221,536	-	221,536
1922	Total Unclassified Plant by Factor					44,299,245	41,824,991	2,474,254	-	2,474,254
1923										
1924	**Total Electric Plant In Service**				B8	**15,787,758,656**	**14,846,444,228**	**941,314,428**	**67,904,196**	**1,009,218,624**

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1925	Summary of Electric Plant by Factor									
1926		S				5,238,652,766	4,967,076,941	271,575,825	2,953,713	274,529,538
1927		SE				261,712,737	244,475,124	17,237,614	12,163,099	29,400,713
1928		DGU				-	-	-	-	-
1929		DGP				-	-	-	-	-
1930		SG				9,538,112,070	8,928,174,490	609,937,580	52,507,305	662,444,885
1931		SO				650,592,949	611,802,609	38,790,340	280,078	39,070,419
1932		CN				131,308,359	125,972,307	5,336,051	-	5,336,051
1933		DEU				-	-	-	-	-
1934		SSGCH				-	-	-	-	-
1935		SSGCT				-	-	-	-	-
1936		Less Capital Leases				(32,620,226)	(31,057,244)	(1,562,983)	-	(1,562,983)
1937						15,787,758,656	14,846,444,228	941,314,428	67,904,196	1,009,218,624
1938	105	Plant Held For Future Use								
1939			DPW	S		1,375,461	1,375,461	-	-	-
1940			P	SNPPS		-	-	-	-	-
1941			T	SNPT		6,677,614	6,250,597	427,016	(427,016)	-
1942			P	SNPP		-	-	-	-	-
1943			P	SE		476,507	445,122	31,385	(31,385)	-
1944			G	SNPG		-	-	-	-	-
1945										
1946										
1947	Total Plant Held For Future Use				B10	8,529,582	8,071,181	458,401	(458,401)	-
1948										
1949	114	Electric Plant Acquisition Adjustments								
1950			P	S		-	-	-	-	-
1951			P	SG		142,633,069	133,512,053	9,121,016	-	9,121,016
1952			P	SG		14,560,711	13,629,591	931,120	-	931,120
1953	Total Electric Plant Acquisition Adjustment				B15	157,193,780	147,141,644	10,052,135	-	10,052,135
1954										
1955	115	Accum Provision for Asset Acquisition Adjustments								
1956			P	S		-	-	-	-	-
1957			P	SG		(72,056,951)	(67,449,095)	(4,607,856)	-	(4,607,856)
1958			P	SG		(10,571,540)	(9,895,517)	(676,023)	-	(676,023)
1959					B15	(82,628,491)	(77,344,612)	(5,283,878)	-	(5,283,878)
1960										
1961	120	Nuclear Fuel								
1962			P	SE		-	-	-	-	-
1963	Total Nuclear Fuel				B15	-	-	-	-	-
1964										
1965	124	Weatherization								
1966			DMSC	S		5,072,805	5,032,634	40,171	-	40,171
1967			DMSC	SO		(2,463)	(2,316)	(147)	-	(147)
1968					B16	5,070,342	5,030,318	40,024	-	40,024
1969										
1970	182W	Weatherization								
1971			DMSC	S		6,751,640	659,758	6,091,882	-	6,091,882
1972			DMSC	SG		-	-	-	-	-
1973			DMSC	SG		-	-	-	-	-
1974			DMSC	SO		-	-	-	-	-
1975					B16	6,751,640	659,758	6,091,882	-	6,091,882
1976										
1977	186W	Weatherization								
1978			DMSC	S		-	-	-	-	-
1979			DMSC	CN		-	-	-	-	-
1980			DMSC	CNP		-	-	-	-	-
1981			DMSC	SG		-	-	-	-	-
1982			DMSC	SO		-	-	-	-	-
1983					B16	-	-	-	-	-
1984										
1985	Total Weatherization				B16	11,821,982	5,690,076	6,131,906	-	6,131,906

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1986										
1987	151	Fuel Stock								
1988			P	DEU		-	-	-	-	-
1989			P	SE		85,712,130	80,066,732	5,645,398	1,070,604	6,716,002
1990			P	SE		-	-	-	-	-
1991			P	SE		4,570,393	4,269,365	301,027	-	301,027
1992	Total Fuel Stock				B13	90,282,522	84,336,097	5,946,425	1,070,604	7,017,029
1993										
1994	152	Fuel Stock - Undistributed								
1995			P	SE		-	-	-	-	-
1996						-	-	-	-	-
1997										
1998	25316	DG&T Working Capital Deposit								
1999			P	SE		(398,000)	(371,786)	(26,214)	-	(26,214)
2000					B13	(398,000)	(371,786)	(26,214)	-	(26,214)
2001										
2002	25317	DG&T Working Capital Deposit								
2003			P	SE		(1,398,721)	(1,306,594)	(92,126)	-	(92,126)
2004					B13	(1,398,721)	(1,306,594)	(92,126)	-	(92,126)
2005										
2006	25319	Provo Working Capital Deposit								
2007			P	SE		-	-	-	-	-
2008						-	-	-	-	-
2009										
2010		Total Fuel Stock			B13	88,485,802	82,657,717	5,828,085	1,070,604	6,898,689
2011	154	Materials and Supplies								
2012			MSS	S		70,044,166	65,887,854	4,156,312	-	4,156,312
2013			MSS	SG		1,854,615	1,736,017	118,598	-	118,598
2014			MSS	SE		3,861,454	3,607,121	254,333	-	254,333
2015			MSS	SO		124,020	116,626	7,394	-	7,394
2016			MSS	SNPPS		68,638,749	64,249,479	4,389,270	-	4,389,270
2017			MSS	SNPPH		(21,081)	(19,733)	(1,348)	-	(1,348)
2018			MSS	SNPD		(4,610,980)	(4,398,372)	(212,608)	-	(212,608)
2019			MSS	SNPT		-	-	-	-	-
2020			MSS	SG		-	-	-	-	-
2021			MSS	SG		-	-	-	-	-
2022			MSS	SNPPS		-	-	-	-	-
2023			MSS	SNPP		-	-	-	-	-
2024			MSS	SNPPS		-	-	-	-	-
2025	Total Materials and Supplies				B13	139,890,944	131,178,992	8,711,952	-	8,711,952
2026										
2027	163	Stores Expense Undistributed								
2028			MSS	SO		-	-	-	-	-
2029										
2030					B13	-	-	-	-	-
2031										
2032	25318	Provo Working Capital Deposit								
2033			MSS	SNPPS		(273,000)	(255,542)	(17,458)	-	(17,458)
2034										
2035					B13	(273,000)	(255,542)	(17,458)	-	(17,458)
2036										
2037		Total Materials & Supplies			B13	139,617,944	130,923,450	8,694,494	-	8,694,494
2038										
2039	165	Prepayments								
2040			DMSC	S		2,901,782	2,737,400	164,382	-	164,382
2041			GP	GPS		8,255,999	7,763,751	492,248	-	492,248
2042			PT	SG		3,874,108	3,626,369	247,739	-	247,739
2043			P	SE		3,238,141	3,024,862	213,279	-	213,279
2044			PTD	SO		18,992,151	17,859,781	1,132,370	-	1,132,370
2045	Total Prepayments				B15	37,262,181	35,012,163	2,250,018	-	2,250,018
2046										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2047	182M	Misc Regulatory Assets								
2048			DDS2	S		51,948,280	52,252,361	(304,080)	6,759	(297,321)
2049			DEFSG	SG		3,546,418	3,319,634	226,784	368,692	595,477
2050			P	SGCT		11,317,786	10,591,189	726,597	-	726,597
2051			DEFSG	SG		-	-	-	-	-
2052			P	SE		0	0	0	-	0
2053			P	SG		-	-	-	-	-
2054			DDSO2	SO		6,550,280	6,159,732	390,548	-	390,548
2055					B11	73,362,764	72,322,915	1,039,849	375,451	1,415,300
2056										
2057	186M	Misc Deferred Debits								
2058			LABOR	S		4,270,905	4,270,905	-	-	-
2059			P	SG		-	-	-	-	-
2060			P	SG		-	-	-	-	-
2061			DEFSG	SG		35,922,452	33,625,304	2,297,148	-	2,297,148
2062			LABOR	SO		196,247	184,546	11,701	-	11,701
2063			P	SE		6,941,114	6,483,940	457,174	-	457,174
2064			P	SNPPS		-	-	-	-	-
2065			GP	EXCTAX		-	-	-	-	-
2066	**Total Misc. Deferred Debits**				B11	47,330,718	44,564,696	2,766,023	-	2,766,023
2067										
2068	Working Capital									
2069	CWC	Cash Working Capital								
2070			CWC	S		53,061,003	50,525,279	2,535,724	806,161	3,341,885
2071			CWC	SO		-	-	-	-	-
2072			CWC	SE		-	-	-	-	-
2073					B14	53,061,003	50,525,279	2,535,724	806,161	3,341,885
2074										
2075	OWC	Other Work. Cap.								
2076	131	Cash	GP	SNP		22,999,473	21,659,823	1,339,650	(1,339,650)	0
2077	135	Working Funds	GP	SG		2,691	2,519	172	-	172
2078	141	Notes Receivabl	GP	SO		918,460	863,699	54,761	-	54,761
2079	143	Other A/R	GP	SO		16,607,230	15,617,056	990,174	-	990,174
2080	232	A/P	PTD	S		-	-	-	-	-
2081	232	A/P	PTD	SO		(1,278,895)	(1,202,644)	(76,252)	-	(76,252)
2082	232	A/P	P	SE		(1,216,083)	(1,135,986)	(80,097)	-	(80,097)
2083	232	A/P	T	SG		2	2	0	-	0
2084	2533	Other Misc. Df. Crd.	P	S		-	-	-	-	-
2085	2533	Other Misc. Df. Crd.	P	SE		(5,605,322)	(5,236,130)	(369,192)	-	(369,192)
2086	230	Asset Retir. Oblig.	P	SE		(2,401,443)	(2,243,273)	(158,170)	-	(158,170)
2087	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2088	254105	ARO Reg Liability	P	S		(30,363)	(30,363)	-	-	-
2089	254105	ARO Reg Liability	P	SE		(437,406)	(408,596)	(28,810)	-	(28,810)
2090	2533	Cholla Reclamatior	P	SE		-	-	-	-	-
2091					B14	29,558,343	27,886,107	1,672,237	(1,339,650)	332,587
2092										
2093	**Total Working Capital**				B14	82,619,346	78,411,385	4,207,961	(533,489)	3,674,472
2094	Miscellaneous Rate Base									
2095	18221	Unrec Plant & Reg Study Costs								
2096			P	S		-	-	-	-	-
2097										
2098					B15	-	-	-	-	-
2099										
2100	18222	Nuclear Plant - Trojan								
2101			P	S		(1,231,660)	(1,231,660)	-	-	-
2102			P	TROJP		2,938,099	2,749,359	188,740	-	188,740
2103			P	TROJD		4,287,665	4,012,011	275,654	-	275,654
2104					B15	5,994,104	5,529,710	464,394	-	464,394
2105										
2106										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2107										
2108	1869	Misc Deferred Debits-Trojan								
2109			P	S		-	-	-	-	-
2110			P	SNPPN		-	-	-	-	-
2111					B15	-	-	-	-	-
2112										
2113	Total Miscellaneous Rate Base				B15	5,994,104	5,529,710	464,394	-	464,394
2114										
2115	Total Rate Base Additions				B15	569,589,712	532,980,324	36,609,389	454,164	37,063,553
2116	235	Customer Service Deposits								
2117			CUST	S		-	-	-	-	-
2118			CUST	CN		-	-	-	-	-
2119	Total Customer Service Deposits				B15	-	-	-	-	-
2120										
2121	2281	Prop Ins	PTD	SO		(709,335)	(667,042)	(42,293)	-	(42,293)
2122	2282	Inj & Dam	PTD	SO		(4,671,915)	(4,393,361)	(278,554)	-	(278,554)
2123	2283	Pen & Ben	PTD	SO		(41,762,931)	(39,272,897)	(2,490,034)	-	(2,490,034)
2124	2283	Pen & Ben	PTD	S		-	-	-	-	-
2125	254	Ins Prov	PTD	SO		(1,116,557)	(1,049,985)	(66,573)	-	(66,573)
2126					B15	(48,260,737)	(45,383,284)	(2,877,453)	-	(2,877,453)
2127										
2128	22844	Accum Hydro Relicensing Obligation								
2129			P	S		-	-	-	-	-
2130			P	SG		-	-	-	-	-
2131					B15	-	-	-	-	-
2132										
2133	22842	Prv-Trojan	P	TROJD		(2,526,679)	(2,364,239)	(162,440)	-	(162,440)
2134	230	ARO	P	TROJP		(2,325,760)	(2,176,356)	(149,404)	-	(149,404)
2135	254105	ARO	P	TROJP		(849,801)	(795,211)	(54,590)	-	(54,590)
2136	254		P	S		125,999	125,999	-	-	-
2137					B15	(5,576,241)	(5,209,807)	(366,434)	-	(366,434)
2138										
2139	252	Customer Advances for Construction								
2140			DPW	S		(11,982,333)	(11,956,287)	(26,046)	(62,170)	(88,217)
2141			DPW	SE		-	-	-	-	-
2142			T	SG		(1,771,936)	(1,658,626)	(113,311)	(183,472)	(296,783)
2143			DPW	SO		-	-	-	-	-
2144			CUST	CN		(160,506)	(153,983)	(6,523)	6,523	(0)
2145	Total Customer Advances for Construction				B19	(13,914,775)	(13,768,896)	(145,880)	(239,120)	(384,999)
2146										
2147	25398	SO2 Emissions								
2148			P	SE		-	-	-	(2,350,872)	(2,350,872)
2149					B19	-	-	-	(2,350,872)	(2,350,872)
2150										
2151	25399	Other Deferred Credits								
2152			P	S		(5,101,539)	(5,024,068)	(77,471)	-	(77,471)
2153			LABOR	SO		(798,561)	(750,948)	(47,613)	(960,483)	(1,008,095)
2154			P	SG		(13,676,816)	(12,802,219)	(874,597)	-	(874,597)
2155			P	SE		(3,080,207)	(2,877,330)	(202,877)	-	(202,877)
2156					B19	(22,657,122)	(21,454,566)	(1,202,557)	(960,483)	(2,163,040)

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2157										
2158	190	Accumulated Deferred Income Taxes								
2159			P	S		10,233,594	9,875,889	357,705	(166,075)	191,630
2160			CUST	CN		124,106	119,063	5,043	-	5,043
2161			LABOR	SO		71,280,601	67,030,634	4,249,967	(58,878)	4,191,089
2162			P	DGP		1,587	1,587	-	-	-
2163			CUST	BADDEBT		3,783,186	3,646,694	136,492	-	136,492
2164			P	TROJD		7,466	6,986	480	-	480
2165			P	SG		23,715,219	22,198,693	1,516,527	-	1,516,527
2166			P	SE		14,306,239	13,363,964	942,275	892,158	1,834,433
2167			PTD	SNP		10,657	10,037	621	-	621
2168			DPW	SNPD		758,586	723,609	34,978	-	34,978
2169			P	SSGCT		1,252,667	1,160,302	92,365	-	92,365
2170	Total Accum Deferred Income Taxes				B19	125,473,911	118,137,457	7,336,454	667,205	8,003,659
2171										
2172	281	Accumulated Deferred Income Taxes								
2173			P	S		-	-	-	-	-
2174			PT	DGP		(150,087)	(150,087)	-	-	-
2175			T	SNPT		-	-	-	-	-
2176					B19	(150,087)	(150,087)	-	-	-
2177										
2178	282	Accumulated Deferred Income Taxes								
2179			GP	S		(2,761,061)	(2,506,527)	(254,534)	-	(254,534)
2180			ACCMDIT	DITBAL		(1,278,405,455)	(1,194,550,780)	(83,854,675)	(1,429,525)	(85,284,200)
2181			PT	DGP		-	-	-	-	-
2182			LABOR	SO		(14,444,370)	(13,583,153)	(861,218)	-	(861,218)
2183			PTD	SNP		-	-	-	-	-
2184			P	SE		(11,511,381)	(10,753,188)	(758,193)	-	(758,193)
2185			P	SG		1,557,280	1,457,696	99,584	43,737	143,321
2186					B19	(1,305,564,986)	(1,219,935,951)	(85,629,035)	(1,385,788)	(87,014,823)
2187										
2188	283	Accumulated Deferred Income Taxes								
2189			GP	S		(33,186,298)	(32,781,705)	(404,593)	-	(404,593)
2190			P	SG		(8,736,115)	(8,177,463)	(558,652)	(254,679)	(813,331)
2191			P	SE		(14,204,598)	(13,269,018)	(935,581)	-	(935,581)
2192			LABOR	SO		(4,572,640)	(4,300,005)	(272,635)	-	(272,635)
2193			GP	GPS		(21,483,987)	(20,203,046)	(1,280,941)	-	(1,280,941)
2194			PTD	SNP		(8,826,525)	(8,312,406)	(514,118)	-	(514,118)
2195			P	TROJD		(110,766)	(103,645)	(7,121)	-	(7,121)
2196			P	SG		-	-	-	-	-
2197			P	SG		(3,085,875)	(2,888,541)	(197,334)	-	(197,334)
2198			P	SG		-	-	-	-	-
2199					B19	(94,206,804)	(90,035,829)	(4,170,975)	(254,679)	(4,425,653)
2200										
2201	Total Accum Deferred Income Tax				B19	(1,274,447,966)	(1,191,984,410)	(82,463,556)	(973,262)	(83,436,818)
2202	255	Accumulated Investment Tax Credit								
2203			PTD	S		-	-	-	-	-
2204			PTD	ITC84		(3,199,757)	(3,199,757)	-	-	-
2205			PTD	ITC85		(4,741,072)	(4,741,072)	-	-	-
2206			PTD	ITC86		(2,096,319)	(2,096,319)	-	-	-
2207			PTD	ITC88		(296,316)	(296,316)	-	-	-
2208			PTD	ITC89		(634,042)	(634,042)	-	-	-
2209			PTD	ITC90		(387,846)	(333,619)	(54,227)	-	(54,227)
2210			PTD	IBT		-	-	-	(96,296)	(96,296)
2211	Total Accumlated ITC				B19	(11,355,352)	(11,301,125)	(54,227)	(96,296)	(150,523)
2212										
2213	Total Rate Base Deductions					(1,376,212,194)	(1,289,102,088)	(87,110,106)	(4,620,033)	(91,730,139)
2214										

ROLLED-IN Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2215										
2216										
2217	108SP	Steam Prod Plant Accumulated Depr								
2218			P	S		-	-	-	-	-
2219			P	SG		(837,394,016)	(783,844,836)	(53,549,180)	-	(53,549,180)
2220			P	SG		(911,904,525)	(853,590,591)	(58,313,934)	-	(58,313,934)
2221			P	SG		(449,860,467)	(421,093,054)	(28,767,413)	1,387,079	(27,380,334)
2222			P	SG		(215,424,115)	(201,648,300)	(13,775,815)	-	(13,775,815)
2223					B17	(2,414,583,122)	(2,260,176,781)	(154,406,341)	1,387,079	(153,019,262)
2224										
2225	108NP	Nuclear Prod Plant Accumulated Depr								
2226			P	SG		-	-	-	-	-
2227			P	SG		-	-	-	-	-
2228			P	SG		-	-	-	-	-
2229					B17	-	-	-	-	-
2230										
2231										
2232	108HP	Hydraulic Prod Plant Accum Depr								
2233			P	S		-	-	-	-	-
2234			P	SG		(147,514,849)	(138,081,656)	(9,433,193)	-	(9,433,193)
2235			P	SG		(27,395,847)	(25,643,953)	(1,751,893)	-	(1,751,893)
2236			P	SG		(46,993,812)	(43,988,680)	(3,005,133)	153,085	(2,852,048)
2237			P	SG		(10,016,317)	(9,375,800)	(640,518)	-	(640,518)
2238					B17	(231,920,825)	(217,090,088)	(14,830,736)	153,085	(14,677,652)
2239										
2240	108OP	Other Production Plant - Accum Depr								
2241			P	S		-	-	-	-	-
2242			P	SG		(1,943,487)	(1,819,206)	(124,281)	-	(124,281)
2243			P	SG		-	-	-	-	-
2244			P	SG		(74,944,987)	(70,152,449)	(4,792,538)	(542,414)	(5,334,952)
2245			P	SG		(14,501,527)	(13,574,192)	(927,335)	-	(927,335)
2246					B17	(91,390,001)	(85,545,847)	(5,844,154)	(542,414)	(6,386,568)
2247										
2248	108EP	Experimental Plant - Accum Depr								
2249			P	SG		-	-	-	-	-
2250			P	SG		-	-	-	-	-
2251						-	-	-	-	-
2252										
2253	**Total Production Plant Accum Depreciation**				B17	(2,737,893,948)	(2,562,812,717)	(175,081,232)	997,749	(174,083,482)
2254										
2255	Summary of Prod Plant Depreciation by Factor									
2256		S				-	-	-	-	-
2257		DGP				-	-	-	-	-
2258		DGU				-	-	-	-	-
2259		SG				(2,737,893,948)	(2,562,812,717)	(175,081,232)	997,749	(174,083,482)
2260		SSGCH				-	-	-	-	-
2261		SSGCT				-	-	-	-	-
2262	Total of Prod Plant Depreciation by Factor					(2,737,893,948)	(2,562,812,717)	(175,081,232)	997,749	(174,083,482)
2263										
2264										
2265	108TP	Transmission Plant Accumulated Depr								
2266			T	SG		(366,678,117)	(343,230,000)	(23,448,117)	-	(23,448,117)
2267			T	SG		(367,996,362)	(344,463,947)	(23,532,415)	-	(23,532,415)
2268			T	SG		(315,463,766)	(295,290,675)	(20,173,091)	16,494	(20,156,597)
2269	**Total Trans Plant Accum Depreciation**				B17	(1,050,138,245)	(982,984,622)	(67,153,623)	16,494	(67,137,128)

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2270	108360	Land and Land Rights								
2271			DPW	S		(5,276,092)	(5,058,312)	(217,780)	-	(217,780)
2272					B17	(5,276,092)	(5,058,312)	(217,780)	-	(217,780)
2273										
2274	108361	Structures and Improvements								
2275			DPW	S		(15,722,519)	(15,188,692)	(533,827)	-	(533,827)
2276					B17	(15,722,519)	(15,188,692)	(533,827)	-	(533,827)
2277										
2278	108362	Station Equipment								
2279			DPW	S		(168,215,913)	(160,713,306)	(7,502,607)	-	(7,502,607)
2280					B17	(168,215,913)	(160,713,306)	(7,502,607)	-	(7,502,607)
2281										
2282	108363	Storage Battery Equipment								
2283			DPW	S		(413,993)	(413,993)	-	-	-
2284					B17	(413,993)	(413,993)	-	-	-
2285										
2286	108364	Poles, Towers & Fixtures								
2287			DPW	S		(429,399,408)	(405,299,222)	(24,100,186)	118,887	(23,981,299)
2288					B17	(429,399,408)	(405,299,222)	(24,100,186)	118,887	(23,981,299)
2289										
2290	108365	Overhead Conductors								
2291			DPW	S		(243,480,744)	(231,527,196)	(11,953,548)	-	(11,953,548)
2292					B17	(243,480,744)	(231,527,196)	(11,953,548)	-	(11,953,548)
2293										
2294	108366	Underground Conduit								
2295			DPW	S		(109,395,401)	(106,175,695)	(3,219,705)	-	(3,219,705)
2296					B17	(109,395,401)	(106,175,695)	(3,219,705)	-	(3,219,705)
2297										
2298	108367	Underground Conductors								
2299			DPW	S		(226,125,886)	(215,663,117)	(10,462,769)	-	(10,462,769)
2300					B17	(226,125,886)	(215,663,117)	(10,462,769)	-	(10,462,769)
2301										
2302	108368	Line Transformers								
2303			DPW	S		(349,591,323)	(322,815,426)	(26,775,897)	-	(26,775,897)
2304					B17	(349,591,323)	(322,815,426)	(26,775,897)	-	(26,775,897)
2305										
2306	108369	Services								
2307			DPW	S		(145,434,084)	(134,832,353)	(10,601,731)	-	(10,601,731)
2308					B17	(145,434,084)	(134,832,353)	(10,601,731)	-	(10,601,731)
2309										
2310	108370	Meters								
2311			DPW	S		(82,548,535)	(76,998,945)	(5,549,590)	-	(5,549,590)
2312					B17	(82,548,535)	(76,998,945)	(5,549,590)	-	(5,549,590)
2313										
2314										
2315										
2316	108371	Installations on Customers' Premises								
2317			DPW	S		(5,894,862)	(5,757,901)	(136,962)	-	(136,962)
2318					B17	(5,894,862)	(5,757,901)	(136,962)	-	(136,962)
2319										
2320	108372	Leased Property								
2321			DPW	S		(41,533)	(36,825)	(4,708)	-	(4,708)
2322					B17	(41,533)	(36,825)	(4,708)	-	(4,708)
2323										
2324	108373	Street Lights								
2325			DPW	S		(20,482,590)	(20,215,990)	(266,600)	-	(266,600)
2326					B17	(20,482,590)	(20,215,990)	(266,600)	-	(266,600)
2327										
2328	108D00	Unclassified Dist Plant - Acct 300								
2329			DPW	S		-	-	-	-	-
2330					B17	-	-	-	-	-
2331										
2332	108DS	Unclassified Dist Sub Plant - Acct 300								
2333			DPW	S		-	-	-	-	-
2334					B17	-	-	-	-	-
2335										
2336	108DP	Unclassified Dist Sub Plant - Acct 300								
2337			DPW	S		-	-	-	-	-
2338					B17	-	-	-	-	-
2339										
2340										
2341		**Total Distribution Plant Accum Depreciation**			B17	(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)
2342										
2343		Summary of Distribution Plant Depr by Factor								
2344		S				(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)
2345										
2346		Total Distribution Depreciation by Factor			B17	(1,802,022,882)	(1,700,696,971)	(101,325,911)	118,887	(101,207,024)

	ROLLED-IN Beginning/Ending FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2347	108GP	General Plant Accumulated Depr								
2348			G-SITUS	S		(146,543,987)	(134,712,504)	(11,831,483)	44,593	(11,786,890)
2349			G-DGP	SG		(8,043,401)	(7,529,046)	(514,355)	-	(514,355)
2350			G-DGU	SG		(15,450,484)	(14,462,465)	(988,018)	-	(988,018)
2351			G-SG	SG		(40,139,148)	(37,572,353)	(2,566,795)	16,928	(2,549,866)
2352			CUST	CN		(5,920,313)	(5,679,726)	(240,587)	1,413	(239,174)
2353			PTD	SO		(89,871,749)	(84,513,320)	(5,358,428)	13,861	(5,344,567)
2354			P	SE		(478,024)	(446,539)	(31,485)	20	(31,465)
2355			G-SG	SG		(56,469)	(52,858)	(3,611)	-	(3,611)
2356			G-SG	SG		(2,771,824)	(2,594,573)	(177,251)	-	(177,251)
2357					B17	(309,275,399)	(287,563,385)	(21,712,013)	76,815	(21,635,198)
2358										
2359										
2360	108MP	Mining Plant Accumulated Depr.								
2361			P	S		-	-	-	-	-
2362			P	SE		(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2363					B17	(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2364	108MP	Less Centralia Situs Depreciation								
2365			P	S		-	-	-	-	-
2366					B17	(154,578,471)	(144,397,217)	(10,181,254)	(1,303)	(10,182,558)
2367										
2368	1081390	Accum Depr - Capital Lease								
2369			PTD	SO	B17	-	-	-	-	-
2370						-	-	-	-	-
2371										
2372		Remove Capital Leases				-	-	-	-	-
2373					B17	-	-	-	-	-
2374										
2375	1081399	Accum Depr - Capital Lease								
2376			P	S		-	-	-	-	-
2377			P	SE	B17	-	-	-	-	-
2378						-	-	-	-	-
2379										
2380		Remove Capital Leases				-	-	-	-	-
2381					B17	-	-	-	-	-
2382										
2383										
2384	**Total General Plant Accum Depreciation**				B17	(463,853,870)	(431,960,602)	(31,893,268)	75,512	(31,817,756)
2385										
2386										
2387										
2388	Summary of General Depreciation by Factor									
2389		S				(146,543,987)	(134,712,504)	(11,831,483)	44,593	(11,786,890)
2390		DGP				-	-	-	-	-
2391		DGU				-	-	-	-	-
2392		SE				(155,056,496)	(144,843,756)	(10,212,739)	(1,284)	(10,214,023)
2393		SO				(89,871,749)	(84,513,320)	(5,358,428)	13,861	(5,344,567)
2394		CN				(5,920,313)	(5,679,726)	(240,587)	1,413	(239,174)
2395		SG				(66,461,325)	(62,211,295)	(4,250,030)	16,928	(4,233,101)
2396		DEU				-	-	-	-	-
2397		SSGCT				-	-	-	-	-
2398		SSGCH				-	-	-	-	-
2399		Remove Capital Leases				-	-	-	-	-
2400	Total General Depreciation by Factor					(463,853,870)	(431,960,602)	(31,893,268)	75,512	(31,817,756)
2401										
2402										
2403	**Total Accum Depreciation - Plant In Service**				B17	(6,053,908,945)	(5,678,454,912)	(375,454,033)	1,208,642	(374,245,391)
2404	111SP	Accum Prov for Amort-Steam								
2405			P	SG		-	-	-	-	-
2406			P	SG		(476,735)	(446,249)	(30,486)	-	(30,486)
2407					B18	(476,735)	(446,249)	(30,486)	-	(30,486)
2408										
2409										
2410	111GP	Accum Prov for Amort-General								
2411			G-SITUS	S		(16,629,267)	(16,629,267)	-	-	-
2412			CUST	CN		(1,862,804)	(1,787,104)	(75,700)	-	(75,700)
2413			I-SG	SG		(547,837)	(512,804)	(35,033)	-	(35,033)
2414			PTD	SO		(6,311,685)	(5,935,363)	(376,322)	-	(376,322)
2415			P	SE		-	-	-	-	-
2416					B18	(25,351,593)	(24,864,538)	(487,055)	-	(487,055)
2417										

ROLLED-IN
Beginning/Ending

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2418										
2419	111HP	Accum Prov for Amort-Hydro								
2420			P	SG		(344,575)	(322,541)	(22,035)	-	(22,035)
2421			P	SG		-	-	-	-	-
2422			P	SG		(3,017)	(2,824)	(193)	-	(193)
2423			P	SG		(292,800)	(274,076)	(18,724)	-	(18,724)
2424					B18	(640,392)	(599,441)	(40,951)	-	(40,951)
2425										
2426										
2427	111IP	Accum Prov for Amort-Intangible Plant								
2428			I-SITUS	S		(715,816)	(30,784)	(685,032)	-	(685,032)
2429			I-DGP	SG		(1,422,439)	(1,331,478)	(90,961)	-	(90,961)
2430			I-DGU	SG		(310,163)	(290,329)	(19,834)	-	(19,834)
2431			P	SE		(790,384)	(738,326)	(52,058)	-	(52,058)
2432			I-SG	SG		(29,988,205)	(28,070,537)	(1,917,668)	89,456	(1,828,212)
2433			I-SG	SG		(10,850,007)	(10,156,177)	(693,830)	-	(693,830)
2434			I-SG	SG		(2,568,044)	(2,403,824)	(164,220)	-	(164,220)
2435			CUST	CN		(77,207,762)	(74,070,227)	(3,137,535)	-	(3,137,535)
2436			P	SG		-	-	-	-	-
2437			P	SG		(17,091)	(15,998)	(1,093)	-	(1,093)
2438			PTD	SO		(241,083,157)	(226,709,042)	(14,374,115)	15,254	(14,358,860)
2439					B18	(364,953,068)	(343,816,721)	(21,136,347)	104,710	(21,031,636)
2440	111IP	Less Non-Utility Plant								
2441			NUTIL	OTH		-	-	-	-	-
2442						(364,953,068)	(343,816,721)	(21,136,347)	104,710	(21,031,636)
2443										
2444	111390	Accum Amtr - Capital Lease								
2445			G-SITUS	S		-	-	-	-	-
2446			P	SG		-	-	-	-	-
2447			PTD	SO		-	-	-	-	-
2448						-	-	-	-	-
2449										
2450		Remove Capital Lease Amtr				-	-	-	-	-
2451										
2452		Total Accum Provision for Amortization			B18	(391,421,787)	(369,726,948)	(21,694,838)	104,710	(21,590,128)
2453										
2454										
2455										
2456										
2457		Summary of Amortization by Factor								
2458			S			(17,345,083)	(16,660,051)	(685,032)	-	(685,032)
2459			DGP			-	-	-	-	-
2460			DGU			-	-	-	-	-
2461			SE			(790,384)	(738,326)	(52,058)	-	(52,058)
2462			SO			(247,394,842)	(232,644,405)	(14,750,437)	15,254	(14,735,182)
2463			CN			(79,070,566)	(75,857,331)	(3,213,235)	-	(3,213,235)
2464			SSGCT			-	-	-	-	-
2465			SSGCH			-	-	-	-	-
2466			SG			(46,820,912)	(43,826,836)	(2,994,076)	89,456	(2,904,620)
2467			Less Capital Lease			-	-	-	-	-
2468		Total Provision For Amortization by Factor				(391,421,787)	(369,726,948)	(21,694,838)	104,710	(21,590,128)

BEGINNING/ENDING AVERAGE FACTORS DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	ON-UTILITY	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-			Situs
System Generation	SG	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.5
Divisional Generation - Pac. Power	DGP	3.7011%	55.1694%	15.7503%	0.0000%	25.3792%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.9074%	12.7229%	3.5881%	0.7815%			Pg 10.5
System Capacity	SC	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%			Pg 10.5
System Energy	SE	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%			Pg 10.5
System Energy (Pac. Power Costs on SE)	SE-P	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%			Pg 10.5
System Energy (R.M.P. Costs on SE)	SE-U	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%			Pg 10.5
Divisional Energy - Pac. Power	DEP	3.6482%	53.4856%	15.4317%	0.0000%	27.4345%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0329%	13.2495%	3.9783%	0.7393%			Pg 10.5
System Overhead	SO	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%			Pg 10.17
System Overhead (Pac. Power Costs on SO)	SO-P	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%			Pg 10.17
System Overhead (R.M.P. Costs on SO)	SO-U	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%			Pg 10.17
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Gross Plant-System	GPS	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%			Pg 10.16
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Plant	SNP	2.4776%	28.4360%	7.5790%	0.0000%	10.9277%	42.7635%	5.8210%	1.7465%	0.2488%			Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.7256%	24.6654%	7.1842%	0.0000%	11.1835%	45.9857%	7.2521%	1.5251%	0.4784%			Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.7328%	24.5828%	7.3075%	0.0000%	12.8223%	43.5817%	7.7377%	1.7988%	0.4364%			Pg 10.10
Seasonal System Capacity Cholla	SSCCH	1.8616%	28.9912%	8.1774%	0.0000%	12.3522%	40.6847%	5.7640%	1.7972%	0.3717%			Pg 10.7
Seasonal System Energy Cholla	SSECH	1.8171%	27.6201%	8.0065%	0.0000%	13.8944%	40.2660%	6.0417%	2.0046%	0.3497%			Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.8505%	28.6484%	8.1347%	0.0000%	12.7377%	40.5800%	5.8334%	1.8490%	0.3662%			Pg 10.7
Seasonal System Capacity Purchases	SSCP	1.7284%	24.6470%	7.1858%	0.0000%	11.1913%	46.0076%	7.2368%	1.5246%	0.4786%			Pg 10.8
Seasonal System Energy Purchases	SSEP	1.7348%	24.5924%	7.3106%	0.0000%	12.8306%	43.5924%	7.7039%	1.7988%	0.4364%			Pg 10.8
Seasonal System Generation Contracts	SSGC	1.7300%	24.6333%	7.2170%	0.0000%	11.6011%	45.4038%	7.3536%	1.5932%	0.4681%			Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.7274%	24.6448%	7.2150%	0.0000%	11.5932%	45.3847%	7.3735%	1.5936%	0.4679%			Pg 10.8
Mid-Columbia	MC	0.5974%	69.2311%	9.7642%	0.0000%	4.0965%	13.5229%	2.0752%	0.5853%	0.1275%			Pg 10.7
Division Net Plant Distribution	SNPD	3.7115%	30.0388%	6.9331%	0.0000%	7.6306%	45.5269%	4.6109%	1.5483%	0.0000%			Pg 10.8
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.9074%	12.7229%	3.5881%	0.7815%			Pg 10.15
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0329%	13.2495%	3.9783%	0.7393%			Pg 10.5
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%			Not Used
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.16
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.14
Customer - System	CN	2.6514%	32.4903%	7.3682%	0.0000%	6.8352%	45.6912%	4.0638%	0.9000%	0.0000%	0.00%	0.00%	Pg 10.19
Customer - Pac. Power	CNP	0.0000%	69.5818%	15.7798%	0.0000%	14.6384%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Pg 10.19
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.2008%	8.0224%	1.7768%	0.0000%	0.00%	0.00%	Pg 10.19
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	2.0483%	38.5738%	6.9544%	0.0000%	5.5355%	44.2876%	2.7829%	0.3702%	-0.3438%	-0.2090%	0.0001%	Pg 10.19
Interest	INT	2.4776%	28.4360%	7.5790%	0.0000%	10.9277%	42.7635%	5.8210%	1.7465%	0.2488%		0.0000%	Pg 10.17
CIAC	CIAC	3.7115%	30.0388%	6.9331%	0.0000%	7.6306%	45.5269%	4.6109%	1.5483%	0.0000%			Pg 10.19
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%	Pg 10.19
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT	4.0073%	38.5362%	12.8500%	0.0000%	5.3840%	35.7002%	3.6079%	-0.0855%	0.0000%	0.0000%	0.0000%	Pg 10.19
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.00%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.00%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.00%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.00%	16.71%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.8415%	27.5241%	7.8548%	0.0000%	12.6312%	41.5950%	6.3558%	1.8066%	0.3910%			Pg 10.14
System Net Transmission Plant	SNPT	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.15
System Net Production Plant	SNPP	1.8393%	27.4466%	7.8368%	0.0000%	12.6107%	41.6854%	6.3864%	1.8019%	0.3929%			Pg 10.15
System Net Hydro Plant	SNPPH	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.14
System Net Nuclear Plant	SNPPN	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%			Pg 10.14

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BEGINNING/ENDING AVERAGE FACTORS DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER ON-UTILITY		Page Ref.
System Net Other Production Plant	SNPPO	1.8337%	27.2642%	7.7949%	0.0000%	12.5583%	41.9046%	6.4564%	1.7902%	0.3975%			Pg 10.15
System Net General Plant	SNPG	2.3276%	29.6743%	8.3957%	0.0000%	11.3688%	39.4356%	6.4227%	2.2325%	0.1428%			Pg 10.16
System Net Intangible Plant	SNPI	2.2973%	28.6573%	7.6895%	0.0000%	11.2282%	42.0665%	6.1219%	1.6667%	0.2726%			Pg 10.16
Trojan Plant Allocator	TROJP	1.8399%	27.3579%	7.8228%	0.0000%	12.8015%	41.5352%	6.4239%	1.8299%	0.3890%			Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.8397%	27.3433%	7.8208%	0.0000%	12.8329%	41.5113%	6.4290%	1.8346%	0.3883%			Pg 10.20
Income Before Taxes	IBT	2.0501%	39.0303%	6.8780%	0.0000%	5.1411%	44.5988%	2.6539%	0.3511%	-0.3777%	-0.3239%	-0.0018%	Pg 10.17
DIT Expense	DITEXP	3.8378%	34.5229%	7.7352%	0.0000%	13.7483%	34.6487%	4.2385%	0.5577%	0.2603%	0.0000%	0.4506%	Pg 10.18
DIT Balance	DITBAL	2.5292%	27.4285%	6.9203%	0.0000%	9.5599%	44.6862%	6.5593%	2.1317%	0.2179%	0.0000%	-0.0330%	Pg 10.18
Tax Depreciation	TAXDEPR	2.6797%	29.7213%	8.0141%	0.0000%	11.2586%	40.3834%	5.9222%	1.7686%	0.2521%	0.0000%	0.0000%	Pg 10.21
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.6797%	29.7213%	8.0141%	0.0000%	11.2586%	40.3834%	5.9222%	1.7686%	0.2521%	0.0000%	0.0000%	Pg 10.21
SCHMDT Amortization Expense	SCHMAEXP	1.9807%	24.8157%	6.1169%	0.0000%	9.8097%	34.9368%	4.9650%	1.4094%	0.2296%	15.7362%	0.0000%	Pg 10.21
System Generation Cholla Transaction	SGCT	1.8481%	27.5486%	7.8648%	0.0000%	12.6730%	41.8349%	6.4200%	1.8106%				Pg 10.5

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM :											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,417,980,040	81,328,880	1,212,310,022	346,101,470	0	557,691,218	1,840,998,951	282,518,389	79,676,572	17,354,540
	SSGCH	380,726,910	7,045,230	109,072,275	30,970,977	0	48,495,875	154,499,153	22,209,401	7,039,678	1,394,320
		4,798,706,950	88,374,109	1,321,382,297	377,072,447	0	606,187,094	1,995,498,103	304,727,790	86,716,250	18,748,860
LESS ACCUMULATED DEPRECIATION											
	DGP	(837,394,016)	(15,415,261)	(229,784,007)	(65,600,862)	0	(105,706,066)	(348,947,141)	(53,549,180)	(15,102,079)	(3,289,419)
	DGU	(911,904,525)	(16,786,896)	(250,229,966)	(71,437,963)	0	(115,111,689)	(379,996,120)	(58,313,934)	(16,445,848)	(3,582,106)
	SG	(449,860,467)	(8,281,307)	(123,443,372)	(35,241,755)	0	(56,786,864)	(187,459,572)	(28,767,413)	(8,113,061)	(1,767,125)
	SSGCH	(215,424,115)	(3,966,354)	(61,715,823)	(17,524,097)	0	(27,440,091)	(87,419,203)	(12,566,594)	(3,963,213)	(788,939)
		(2,414,583,122)	(44,469,819)	(665,172,967)	(189,804,678)	0	(305,044,710)	(1,003,822,036)	(153,197,121)	(43,644,201)	(9,427,591)
TOTAL NET STEAM PLANT		2,384,123,828	43,904,290	656,209,329	187,267,770	0	301,142,384	991,676,067	151,530,669	43,072,049	9,321,269
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.8415%	27.5241%	7.8548%	0.0000%	12.6312%	41.5950%	6.3558%	1.8066%	0.3910%

NUCLEAR:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
NUCLEAR PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	533,798,018	9,826,480	146,476,145	41,817,364	0	67,382,483	222,436,856	34,135,002	9,626,842	2,096,845
		533,798,018	9,826,480	146,476,145	41,817,364	0	67,382,483	222,436,856	34,135,002	9,626,842	2,096,845
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(147,859,424)	(2,721,887)	(40,573,171)	(11,583,204)	0	(18,864,616)	(61,613,914)	(9,455,227)	(2,666,588)	(580,816)
	DGU	(27,395,847)	(504,320)	(7,517,521)	(2,146,171)	0	(3,458,237)	(11,416,015)	(1,751,893)	(494,074)	(107,615)
	SG	(57,305,946)	(1,054,923)	(15,724,963)	(4,489,308)	0	(7,233,854)	(23,879,734)	(3,664,567)	(1,033,491)	(225,107)
		(232,561,217)	(4,281,129)	(63,815,656)	(18,218,683)	0	(29,356,708)	(96,909,663)	(14,871,688)	(4,194,152)	(913,538)
TOTAL NET HYDRO PRODUCTION PLANT		301,236,801	5,545,351	82,660,490	23,598,681	0	38,025,776	125,527,194	19,263,314	5,432,690	1,183,307
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	1,017,177,617	18,724,828	279,117,291	79,684,984	0	126,400,540	423,864,053	65,045,876	18,344,407	3,995,638
	SSGCT	77,728,274	1,342,657	19,155,951	5,608,099	0	9,011,214	35,276,726	5,731,285	1,238,649	363,694
		1,094,905,891	20,067,484	298,273,241	85,293,083	0	137,411,754	459,140,779	70,777,161	19,583,057	4,359,332
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(1,943,487)	(35,777)	(533,300)	(152,251)	0	(245,331)	(809,863)	(124,281)	(35,050)	(7,634)
	SG	(74,944,967)	(1,379,633)	(20,565,181)	(5,871,136)	0	(9,460,469)	(31,230,029)	(4,792,538)	(1,351,604)	(294,396)
	SSGCT	(14,501,527)	(250,495)	(3,573,867)	(1,046,286)	0	(1,681,195)	(6,581,471)	(1,069,268)	(231,091)	(67,853)
		(91,390,001)	(1,665,905)	(24,672,348)	(7,069,675)	0	(11,386,994)	(38,621,363)	(5,986,087)	(1,617,745)	(369,884)
TOTAL NET OTHER PRODUCTION PLANT		1,003,515,890	18,401,579	273,600,893	78,223,407	0	126,024,760	420,519,417	64,791,073	17,965,312	3,989,448
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.8337%	27.2642%	7.7949%	0.0000%	12.5583%	41.9046%	6.4564%	1.7902%	0.3975%

PRODUCTION:

TOTAL PRODUCTION PLANT

		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	5,968,955,676	109,880,188	1,637,903,458	467,603,818	0	753,474,242	2,487,299,860	381,899,268	107,647,821	23,447,023
	SSGCH	380,726,910	7,045,230	109,072,275	30,970,977	0	48,495,875	154,499,153	22,208,401	7,039,678	1,394,320
	SSGCT	77,728,274	1,342,657	19,155,951	5,608,099	0	9,011,214	35,276,726	5,731,285	1,238,649	363,694
		6,427,410,860	118,268,074	1,766,131,684	504,182,894	0	810,981,331	2,677,075,739	409,639,952	115,926,149	25,205,037
LESS ACCUMULATED DEPRECIATION											
	DGP	(344,575)	(6,343)	(94,553)	(26,994)	0	(43,497)	(143,587)	(22,035)	(6,214)	(1,354)
	DGU	0	0	0	0	0	0	0	0	0	0
	SG-P	(2,508,264,123)	(46,173,661)	(688,276,929)	(196,495,659)	0	(316,623,629)	(1,045,208,800)	(160,396,999)	(45,235,579)	(9,852,867)
	SSGCH	(215,424,115)	(3,986,354)	(61,715,623)	(17,524,097)	0	(27,440,091)	(87,419,203)	(12,566,584)	(3,983,213)	(788,939)
	SSGCT	(14,501,527)	(250,495)	(3,573,867)	(1,046,286)	0	(1,681,195)	(6,581,471)	(1,069,268)	(231,091)	(67,853)
		(2,738,534,340)	(50,416,853)	(753,660,972)	(215,093,036)	0	(345,788,411)	(1,139,353,062)	(174,054,896)	(49,456,098)	(10,711,012)
TOTAL NET PRODUCTION PLANT		3,688,876,519	67,851,221	1,012,470,712	289,089,858	0	465,192,920	1,537,722,677	235,585,056	66,470,051	14,494,024
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.8393%	27.4466%	7.8368%	0.0000%	12.6107%	41.6854%	6.3864%	1.8019%	0.3929%

TRANSMISSION:

TRANSMISSION PLANT

		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	2,783,179,626	51,234,473	763,714,757	218,032,348	0	351,326,810	1,159,767,750	177,977,134	50,193,575	10,932,780
		2,783,179,626	51,234,473	763,714,757	218,032,348	0	351,326,810	1,159,767,750	177,977,134	50,193,575	10,932,780
LESS ACCUMULATED DEPRECIATION											
	DGP	(366,678,117)	(6,750,035)	(100,617,828)	(28,725,308)	0	(46,286,575)	(152,796,985)	(23,448,117)	(6,612,699)	(1,440,371)
	DGU	(367,996,362)	(6,774,302)	(100,979,559)	(28,828,578)	0	(46,452,980)	(153,346,305)	(23,532,415)	(6,636,673)	(1,445,549)
	SG	(315,463,766)	(5,807,250)	(86,564,421)	(24,713,211)	0	(39,821,676)	(131,455,655)	(20,173,091)	(5,689,268)	(1,239,193)
		(1,050,138,245)	(19,331,587)	(288,161,808)	(82,267,096)	0	(132,561,232)	(437,598,945)	(67,153,623)	(18,938,640)	(4,125,113)
TOTAL NET TRANSMISSION PLANT		1,733,041,381	31,902,886	475,552,948	135,765,251	0	218,765,578	722,168,805	110,823,511	31,254,735	6,807,667
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%

DISTRIBUTION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
DISTRIBUTION PLANT - PACIFIC POWER											
	S	2,464,325,383	192,148,846	1,525,150,921	356,518,580	0	390,507,034	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,031,183,795)	(82,053,196)	(634,107,694)	(150,861,978)	0	(164,160,926)	0	0	0	0
		1,433,141,588	110,095,650	891,043,227	205,656,602	0	226,346,108	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.6821%	62.1741%	14.3501%	0.0000%	15.7937%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	2,304,008,178	0	0	0	0	0	1,990,121,809	238,099,607	75,786,762	0
LESS ACCUMULATED DEPRECIATION											
	S	(770,839,087)	0	0	0	0	0	(639,653,301)	(101,325,911)	(29,859,874)	0
		1,533,169,091	0	0	0	0	0	1,350,468,508	136,773,696	45,926,888	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0835%	8.9210%	2.9956%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,966,310,679	110,095,650	891,043,227	205,656,602	0	226,346,108	1,350,468,508	136,773,696	45,926,888	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.7115%	30.0388%	6.9331%	0.0000%	7.6306%	45.5269%	4.6109%	1.5483%	0.0000%

GENERAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
GENERAL PLANT											
	S	467,785,952	12,119,367	151,580,327	41,914,588	0	57,011,247	161,011,823	32,083,837	12,064,763	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,143,170	20,973	307,484	88,715	0	157,718	466,177	75,295	22,608	4,201
	SG	183,292,804	3,374,166	50,296,222	14,359,030	0	23,137,449	76,379,218	11,721,100	3,305,615	720,004
	SO	267,142,113	6,839,061	77,589,628	20,724,720	0	29,862,397	110,856,510	15,903,184	4,690,623	675,991
	CN	23,860,677	632,632	7,752,410	1,758,094	0	1,630,924	10,902,222	969,640	214,756	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	403,604	6,972	99,467	29,120	0	46,791	183,174	29,760	6,432	1,888
	SSGCH	4,501,874	83,306	1,289,716	386,214	0	573,435	1,826,862	262,613	83,240	16,487
	Remove Capital L	(32,620,226)	(558,796)	(13,071,534)	(1,973,292)	0	(4,396,813)	(10,526,205)	(1,561,792)	(450,369)	(81,404)
		915,509,969	22,517,680	275,843,720	77,267,190	-	108,023,147	351,099,781	59,483,637	19,937,647	1,337,167
LESS ACCUMULATED DEPRECIATION											
	S	(163,173,254)	(5,085,869)	(54,457,888)	(15,168,409)	0	(22,172,772)	(50,465,330)	(11,831,483)	(3,991,703)	0
	DGP	(8,043,401)	(148,068)	(2,307,139)	(630,114)	0	(1,015,336)	(3,351,734)	(514,355)	(145,060)	(31,596)
	DGU	(15,450,464)	(284,422)	(4,239,670)	(1,210,380)	0	(1,950,348)	(6,438,310)	(988,018)	(278,644)	(60,692)
	SE	(478,024)	(8,770)	(128,576)	(37,097)	0	(65,951)	(194,935)	(31,485)	(9,454)	(1,757)
	SG	(40,686,985)	(748,991)	(11,164,659)	(3,187,390)	0	(5,136,006)	(16,954,512)	(2,601,827)	(733,774)	(159,825)
	SO	(96,183,433)	(2,462,376)	(27,935,831)	(7,461,851)	0	(10,751,835)	(39,913,436)	(5,725,877)	(1,688,840)	(243,386)
	CN	(7,783,117)	(206,358)	(2,528,760)	(573,473)	0	(531,991)	(3,556,197)	(316,287)	(70,051)	0
	SSGCT	(56,469)	(975)	(13,917)	(4,074)	0	(6,547)	(25,628)	(4,164)	(900)	(264)
	SSGCH	(2,771,824)	(51,292)	(794,084)	(225,479)	0	(353,067)	(1,124,807)	(161,692)	(51,251)	(10,151)
		(334,626,991)	(8,996,922)	(103,470,522)	(28,498,268)	-	(41,983,853)	(122,024,889)	(22,175,188)	(6,969,676)	(507,673)
TOTAL NET GENERAL PLANT		580,882,977	13,520,758	172,373,198	48,768,922	0	66,039,295	229,074,891	37,308,449	12,967,971	829,494
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3276%	29.6743%	8.3957%	0.0000%	11.3686%	39.4356%	6.4227%	2.2325%	0.1428%

MINING:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
GENERAL MINING PLANT											
	SE	257,696,236	4,727,764	69,313,705	19,998,417	0	35,553,203	105,086,683	16,973,088	5,096,333	947,064
LESS ACCUMULATED DEPRECIATION											
	SE	(154,578,471)	(2,835,938)	(41,577,660)	(11,996,003)	0	(21,326,504)	(63,035,995)	(10,181,254)	(3,057,023)	(568,094)
		103,117,765	1,891,826	27,736,045	8,002,414	0	14,226,699	42,050,687	6,791,814	2,039,310	378,970
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%

INTANGIBLE:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
INTANGIBLE PLANT											
	S	2,533,253	0	8,914	2,855	0	246,394	882,710	1,392,361	0	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	2,873,331	52,715	772,853	222,984	0	398,421	1,171,724	189,251	56,824	10,560
	CN	107,447,682	2,848,624	34,910,095	7,916,921	0	7,344,258	49,094,099	4,366,412	987,072	0
	SG	139,323,303	2,564,749	38,230,828	10,914,490	0	17,567,063	58,056,861	8,909,365	2,512,642	547,284
	SO	383,450,837	9,816,661	111,370,713	29,747,879	0	42,863,931	159,121,379	22,827,136	6,732,833	970,305
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		635,628,405	15,282,948	185,293,403	48,805,129	0	68,438,086	268,326,773	37,684,544	10,269,372	1,528,149
LESS ACCUMULATED AMORTIZATION											
	S	(715,816)	0	(15,305)	(761)	0	(10,252)	(4,465)	(685,032)	0	0
	DGP	(1,422,439)	(26,185)	(390,323)	(111,433)	0	(179,558)	(592,739)	(90,981)	(25,653)	(5,588)
	DGU	(310,163)	(5,710)	(85,110)	(24,298)	0	(39,153)	(129,247)	(19,834)	(5,594)	(1,218)
	SE	(790,384)	(14,501)	(212,593)	(61,337)	0	(109,046)	(322,313)	(52,058)	(15,631)	(2,905)
	CN	(77,207,762)	(2,047,055)	(25,085,049)	(5,686,794)	0	(5,277,301)	(35,277,127)	(3,137,535)	(694,901)	0
	SG	(43,406,255)	(799,049)	(11,910,837)	(3,400,416)	0	(5,479,266)	(18,087,649)	(2,775,718)	(782,815)	(170,507)
	SO	(241,083,157)	(6,171,930)	(70,020,979)	(18,703,082)	0	(26,949,404)	(100,042,771)	(14,351,874)	(4,233,066)	(610,050)
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	(17,091)	(316)	(4,896)	(1,390)	0	(2,177)	(6,935)	(997)	(316)	(63)
		(364,953,068)	(9,064,745)	(107,725,093)	(27,991,512)	0	(38,046,156)	(154,463,246)	(21,114,010)	(5,757,976)	(790,330)
TOTAL NET INTANGIBLE PLANT		270,675,337	6,218,203	77,568,310	20,813,618	0	30,391,931	113,863,526	16,570,534	4,511,396	737,819
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.2973%	28.6573%	7.6895%	0.0000%	11.2282%	42.0665%	6.1219%	1.6667%	0.2726%

GROSS PLANT:	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
PRODUCTION PLANT	6,427,410,860	118,268,074	1,766,131,684	504,182,894	0	810,981,331	2,677,075,739	409,639,952	115,926,149	25,205,037
TRANSMISSION PLANT	2,783,179,626	51,234,473	763,714,757	218,032,348	0	351,328,810	1,159,767,750	177,977,134	50,193,575	10,932,760
DISTRIBUTION PLANT	4,768,333,561	192,148,848	1,525,150,921	356,518,580	0	390,507,034	1,990,121,809	236,099,607	75,786,762	0
GENERAL PLANT	1,173,206,205	27,245,444	345,157,425	97,265,807	0	143,576,350	456,186,463	76,456,705	25,033,980	2,284,231
INTANGIBLE PLANT	635,628,405	15,282,948	185,293,403	48,805,129	0	68,438,086	268,326,773	37,684,544	10,269,372	1,528,149
TOTAL GROSS PLANT	15,787,758,656	404,179,787	4,585,448,190	1,224,804,558	0	1,764,829,612	6,551,478,534	939,857,942	277,209,837	39,950,196
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,738,534,340)	(50,416,853)	(753,660,972)	(215,093,036)	0	(345,788,411)	(1,139,353,082)	(174,054,896)	(49,456,098)	(10,711,012)
TRANSMISSION PLANT	(1,050,138,245)	(19,331,587)	(288,161,808)	(82,267,096)	0	(132,561,232)	(437,598,945)	(67,153,623)	(18,938,840)	(4,125,113)
DISTRIBUTION PLANT	(1,802,022,882)	(82,053,198)	(634,107,694)	(150,861,978)	0	(164,160,928)	(639,653,301)	(101,325,911)	(29,859,874)	0
GENERAL PLANT	(489,205,463)	(11,832,859)	(145,048,163)	(40,494,271)	0	(63,310,356)	(185,060,885)	(32,356,443)	(10,026,699)	(1,075,767)
INTANGIBLE PLANT	(364,953,068)	(9,064,745)	(107,725,093)	(27,991,512)	0	(38,046,156)	(154,463,246)	(21,114,010)	(5,757,976)	(790,330)
	(6,444,853,997)	(172,699,243)	(1,928,703,749)	(516,707,893)	0	(743,867,081)	(2,556,129,440)	(396,004,882)	(114,039,487)	(16,702,222)
NET PLANT	9,342,904,659	231,480,544	2,656,744,440	708,096,665	0	1,020,962,531	3,995,349,094	543,853,060	163,170,350	23,247,974
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.4776%	28.4360%	7.5790%	0.0000%	10.9277%	42.7635%	5.8210%	1.7465%	0.2488%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.4776%	28.4360%	7.5790%	0.0000%	10.9277%	42.7635%	5.8210%	1.7465%	0.2488%
TOTAL GROSS PLANT (LESS SO FACTOR)	15,137,165,707	387,524,065	4,396,487,848	1,174,331,959	0	1,692,103,285	6,281,500,646	901,127,622	265,786,381	38,303,901
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.5601%	29.0443%	7.7579%	0.0000%	11.1785%	41.4972%	5.9531%	1.7559%	0.2530%

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	448,126,879	9,179,572	172,984,762	31,146,897	0	24,714,995	198,536,547	12,441,144	1,654,646	(1,548,483)	(963,199)	0
Interest Synchronization	(20,844,148)	(419,651)	(6,195,135)	(1,758,397)	-	(2,747,856)	(7,973,404)	(1,101,629)	(154,362)	(65,151)	(420,973)	(7,590)
	427,282,731	8,759,921	166,769,627	29,388,499	0	21,967,139	190,563,143	11,339,515	1,500,284	(1,613,634)	(1,384,172)	(7,590)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.0501%	39.0303%	6.8780%	0.0000%	5.1411%	44.5986%	2.6539%	0.3511%	-0.3777%	-0.3239%	-0.0018%

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	(1,248,841)	(48,981)	(588,703)	(169,551)	0	(319,009)	(22,597)	0	0	0	0	0
Transmission	S	55,583	(4,020)	47,301	(8,755)	0	23,533	(2,476)	0	0	0	0	0
Distribution	S	(1,064,906)	(115,110)	(560,831)	(183,433)	0	(185,532)	0	0	0	0	0	0
General	S	(416,002)	(20,451)	(237,800)	(44,923)	0	(85,352)	(22,973)	(3,155)	(1,194)	(154)	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	(595)	0	0	0	0	0	0	0	0	0	0	(595)
Total Pacific Power		(2,674,761)	(188,562)	(1,460,033)	(406,662)	0	(565,360)	(48,046)	(3,155)	(1,194)	(154)	0	(595)
Rocky Mountain Power													
Production	S	(7,211,062)	0	0	0	0	0	(5,968,588)	(891,202)	(317,450)	(33,822)	0	0
Transmission	S	(3,035,411)	0	0	0	0	0	(2,684,437)	(250,316)	(92,040)	(8,618)	0	0
Distribution	S	(2,759,802)	0	0	0	0	0	(2,283,104)	(350,516)	(128,182)	0	0	0
General	S	(1,030,056)	(4,558)	(64,895)	(14,669)	0	(23,380)	(684,452)	(163,246)	(72,284)	(2,572)	0	0
Mining Plant	S	(86,896)	(2,176)	(27,934)	(7,989)	0	(11,256)	(31,792)	(4,065)	(1,520)	(164)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(14,123,227)	(6,734)	(92,829)	(22,658)	0	(34,636)	(11,652,373)	(1,659,345)	(609,476)	(45,176)	0	0
PC (Post Merger)													
Production	S	22,683,883	545,142	5,873,723	1,316,137	0	2,661,652	10,427,283	1,407,705	370,365	81,856	0	0
Hydro - P	S	841,308	13,736	242,179	64,837	0	114,809	335,085	50,971	15,939	3,752	0	0
Hydro - U	S	1,172,669	21,534	338,152	93,669	0	153,145	471,235	69,009	21,216	4,709	0	0
Transmission	S	9,129,612	135,047	2,809,816	681,214	0	1,208,823	3,634,972	468,943	156,402	34,395	0	0
Distribution	S	13,772,226	720,294	3,018,950	750,554	0	679,814	7,518,767	942,517	141,330	0	0	0
General	S	4,410,937	107,621	1,397,341	292,254	0	566,842	1,675,697	238,968	102,318	9,896	0	0
Mining Plant	S	(979,195)	(28,286)	(255,212)	(109,297)	0	(76,196)	(447,276)	(56,036)	(5,125)	237	0	0
Non-Utility	NUTIL	155,560	0	0	0	0	0	0	0	0	0	0	155,560
Total PC (Post Merger)		51,187,000	1,515,086	13,424,949	3,089,368	0	5,328,889	23,615,763	3,120,075	802,465	134,845	0	155,560
Total Deferred Taxes		34,389,012	1,319,790	11,872,067	2,660,048	0	4,727,893	11,915,344	1,457,575	191,795	89,515	0	154,965
Percentage of Total (DITEXP)		100.0000%	3.8378%	34.5229%	7.7352%	0.0000%	13.7483%	34.6467%	4.2385%	0.5577%	0.2603%	0.0000%	0.4506%

DITBAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	77,227,351	3,117,642	44,291,345	11,786,617	0	16,731,552	1,300,196	0	0	0		
Transmission	S	11,447,604	406,357	6,013,316	1,564,823	0	2,799,517	663,591	0	0	0		
Distribution	S	52,847,024	4,685,032	31,079,635	7,458,590	0	9,623,768	0	0	0	0		
General	S	3,004,565	176,014	1,661,591	379,422	0	591,722	154,040	27,714	10,104	3,980		
Mining Plant	S	4,659	120	1,520	431	0	599	1,691	210	80	8		
Non-Utility Plant	NUTIL	148,465	0	0									148,465
Total Pacific Power		144,679,668	8,385,165	83,047,406	21,189,882	0	29,747,156	2,119,518	27,924	10,184	3,988	0	148,465
Rocky Mountain Power													
Production	S	114,850,220	0	0	0	0	0	69,498,187	18,321,201	6,224,595	806,236		
Transmission	S	53,198,471	0	0	0	0	0	44,633,760	6,183,386	2,101,262	280,064		
Distribution	S	98,667,783	0	0	0	0	0	81,735,204	12,345,453	4,587,126	0		
General	S	7,697,857	39,090	455,176	125,838	0	162,479	5,570,151	887,311	409,333	48,480		
Mining Plant	S	1,658,000	41,527	532,983	152,432	0	214,775	606,599	77,553	29,005	3,127		
Non-Utility Plant	NUTIL	0	0										
Total Rocky Mountain Power		276,072,329	80,617	988,159	278,269	0	377,254	222,043,900	37,814,902	13,351,321	1,137,909	0	0
Pacificorp													
Production	S	275,820,478	6,007,040	84,506,637	23,057,160	0	33,401,839	108,350,473	14,886,425	4,774,315	836,591	0	0
Hydro - P	S	28,894,495	614,594	9,198,192	2,429,542	0	3,496,768	11,172,017	1,410,441	483,178	79,763		
Hydro - U	S	6,946,790	161,342	2,226,810	630,615	0	829,200	2,622,729	343,775	114,421	17,900		
Transmission	S	177,369,394	3,847,290	55,243,831	14,959,182	0	21,235,930	69,242,865	9,387,144	2,954,375	498,778		
Distribution	S	235,819,952	10,323,268	71,029,612	13,747,604	0	16,102,984	108,508,685	13,149,672	2,958,130	0		
General	S	111,186,797	2,621,326	36,640,152	10,630,195	0	13,245,276	39,648,718	6,087,919	2,174,755	138,457		
Mining Plant	S	32,297,073	548,441	10,538,772	2,246,603	0	4,743,728	12,079,121	1,409,462	636,393	94,555		
Non-Utility Plant	NUTIL	(573,976)	0										(573,976)
Total PC (Post Merger)		867,761,001	24,123,299	269,384,005	67,700,900	0	93,055,723	351,624,606	46,674,837	14,105,566	1,666,043	0	(573,976)
Total Deferred Taxes		1,288,513,018	32,589,080	353,419,570	89,169,051	0	123,180,135	575,788,023	84,517,662	27,467,071	2,807,939	0	(425,511)
Percentage of Total (DITBAL)		100.0000%	2.5292%	27.4285%	6.9203%	0.0000%	9.5599%	44.6862%	6.5593%	2.1317%	0.2179%	0.0000%	-0.0330%

OPRV-WY

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

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	8,551,037	342,663	3,295,248	1,096,807	0	460,384	3,052,738	308,510	(7,313)	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.0073%	38.5362%	12.8500%	0.0000%	5.3840%	35.7002%	3.6079%	-0.0855%	0.0000%	0.0000%	0.0000%

Customer Factors	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,698,035	45,021	551,697	125,114	0	116,064	775,852	69,004	15,283	0	0	0
CN												
Customer System factor - CN		2.6514%	32.4903%	7.3682%	0.0000%	6.8352%	45.6912%	4.0636%	0.9000%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	792,875	0	551,697	125,114	0	116,064	0	0	0	0	0	0
CNP												
Customer Service Pacific Power factor - CNP		0.00%	69.58%	15.78%	0.00%	14.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	860,139	0	0	0	0	0	775,852	69,004	15,283	0	0	0
CNU												
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	90.20%	8.02%	1.78%	0.00%	0.00%	0.00%

CIAC	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	2,966,310,679	110,095,650	891,043,227	205,656,602	0	226,346,108	1,350,468,508	136,773,696	45,926,888	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.71%	30.04%	6.93%	0.00%	7.63%	45.53%	4.61%	1.55%	0.00%	0.00%	0.00%

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

EXCTAX

Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
			State Specific										
Total Taxable Income		425,055,036	8,706,565	163,959,756	29,560,016	0	23,528,843	188,246,772	11,828,848	1,573,636	(1,461,352)	(888,459)	410
Less Other Electric Items:													
419 OTH		0	0	0	0	0	0	0	0	0	0	0	0
432 OTH		0	0	0	0	0	0	0	0	0	0	0	0
40910 OTH		0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH													
Total Taxable Income Excluding Other		425,055,036	8,706,565	163,959,756	29,560,016	0	23,528,843	188,246,772	11,828,848	1,573,636	(1,461,352)	(888,459)	410
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	2.0463%	38.5738%	6.9544%	0.0000%	5.5355%	44.2676%	2.7829%	0.3702%	-0.3438%	-0.2090%	0.0001%

Trojan Allocators		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Premerger													
Dec 1991 Plant		16,918,976											
Dec 1992 Plant		17,094,202											
Average	SG	17,006,589	313,068	4,666,671	1,332,284	0	2,146,779	7,086,748	1,067,527	306,707	66,805	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(149,896)	(2,234,395)	(637,896)	0	(1,027,875)	(3,393,125)	(520,707)	(146,851)	(31,986)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	71,523	1,066,137	304,371	0	490,448	1,619,023	248,454	70,070	15,262	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,406)	(50,765)	(14,493)	0	(23,353)	(77,091)	(11,830)	(3,336)	(727)	0	0
Net Plant		12,564,143	231,288	3,447,647	984,266	0	1,585,999	5,235,554	803,444	226,589	49,354	0	0
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	314,681	4,690,712	1,339,148	0	2,157,838	7,123,257	1,093,130	308,287	67,149	0	0
		(108) SG	(8,434,030)	(155,259)	(2,314,329)	(660,716)	0	(1,064,646)	(3,514,511)	(539,334)	(152,104)	(33,130)	0	0
Post-merger	(101)	SG	3,485,613	64,165	956,465	273,060	0	439,997	1,452,476	222,896	62,862	13,692	0	0
		(108) SG	(240,609)	(4,429)	(66,024)	(18,849)	0	(30,373)	(100,263)	(15,386)	(4,339)	(945)	0	0
		(107) SG	1,778,549	32,741	488,040	139,330	0	224,510	741,132	113,734	32,075	6,986	0	0
		(120) SE	1,975,759	36,248	531,429	153,328	0	272,587	805,700	130,133	39,074	7,261	0	0
		(228) SG	7,220,849	132,926	1,981,428	565,676	0	911,503	3,008,971	461,755	130,225	28,365	0	0
		(228) SG	1,472,376	27,104	404,025	115,345	0	185,861	613,548	94,155	26,554	5,784	0	0
		(228) SNNP	3,531,000	65,001	968,919	276,616	0	445,726	1,471,389	225,798	63,680	13,870	0	0
		(228) SE	1,743,025	31,978	468,529	135,267	0	240,477	710,793	114,804	34,471	6,406	0	0
Total Acct 182.22			29,626,734	545,155	8,109,495	2,318,206	0	3,783,481	12,312,493	1,901,683	540,784	115,438	0	0
Revised Study	(228)	SNNP	112,680	2,074	30,920	8,827	0	14,224	46,954	7,206	2,032	443	0	0
		(228) SE	941,950	17,281	253,360	73,100	0	129,957	384,120	62,041	18,628	3,462	0	0
December 1993 Adj.			1,054,630	19,356	284,280	81,927	0	144,180	431,075	69,247	20,661	3,904	0	0
Adjusted Acct 182.22			30,681,364	564,511	8,393,775	2,400,132	0	3,927,661	12,743,568	1,970,929	561,445	119,342	0	0
TROJP			100.0000%	1.8399%	27.3579%	7.8228%	0.0000%	12.8015%	41.5352%	6.4239%	1.8299%	0.3890%	0.0000%	0.0000%
Trojan Plant Allocator														

Account 228.42		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Plant - Premerger	SG	7,220,849	132,928	1,981,428	565,676	0	911,503	3,008,971	461,755	130,225	28,365	0	0
- Postmerger	SG	1,472,376	27,104	404,025	115,345	0	185,861	613,548	94,155	26,554	5,784	0	0
Storage Facility	SE	1,743,025	31,978	468,829	135,267	0	240,477	710,793	114,804	34,471	6,406	0	0
Transition Costs	SNNP	3,531,000	65,001	968,919	276,616	0	445,726	1,471,369	225,798	63,680	13,870	0	0
Total Acct 228.42		13,967,250	257,009	3,823,202	1,092,904	0	1,783,568	5,804,701	896,511	254,930	54,425	0	0
Transition Costs	SNNP	112,680	2,074	30,920	8,827	0	14,224	46,954	7,206	2,032	443	0	0
Storage Facility	SE	941,950	17,281	253,360	73,100	0	129,957	384,120	62,041	18,628	3,462	0	0
December 1993 Adj.		1,054,630	19,356	284,280	81,927	0	144,180	431,075	69,247	20,661	3,904	0	0
Adjusted Acct 228.42		15,021,880	276,365	4,107,482	1,174,831	0	1,927,748	6,235,776	965,758	275,591	58,329	0	0
TROJD		100.0000%	1.8397%	27.3433%	7.8208%	0.0000%	12.8329%	41.5113%	6.4290%	1.8346%	0.3883%	0.0000%	0.0000%
Trojan Decommissioning Allocator													

SCHMA		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	45,796,464	1,112,280	13,628,449	3,526,056	0	5,203,372	18,829,962	2,634,325	748,452	113,569	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	100,867	1,503,555	429,249	0	691,671	2,283,279	350,390	98,818	21,524	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	12,881,634	57,589	789,099	(30,837)	0	396,623	1,301,304	200,703	56,971	12,215	10,095,967	0
Total Amortization Expense :		64,157,451	1,270,736	15,921,103	3,924,467	0	6,293,665	22,414,545	3,185,419	904,241	147,308	10,095,967	0
Schedule M Amortization Factor		100.0000%	1.9807%	24.8157%	6.1169%	0.0000%	9.8097%	34.9368%	4.9650%	1.4094%	0.2296%	15.7362%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Depreciation Expense :													
Steam	Acct 403.1	147,563,915	2,717,322	40,602,179	11,587,464	0	18,637,748	61,391,386	9,365,174	2,665,410	577,232	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	12,921,243	237,862	3,545,637	1,012,241	0	1,631,077	5,384,360	826,280	233,030	50,757	0	0
Other	Acct 403.4	32,481,604	594,353	8,824,687	2,525,019	0	4,067,660	13,652,703	2,108,058	579,157	129,967	0	0
Transmission	Acct 403.5	57,370,848	1,056,114	15,742,717	4,494,376	0	7,242,021	23,906,695	3,668,704	1,034,658	225,361	0	0
Distribution	Acct 403.6	129,065,095	5,735,838	43,733,138	10,504,848	0	10,864,501	49,765,782	6,371,036	2,089,952	0	0	0
General	Acct 403.7&8	38,379,310	853,622	11,722,012	3,357,641	0	4,563,436	14,613,578	2,382,628	786,604	69,789	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		417,781,814	11,195,112	124,170,371	33,481,589	0	47,036,442	168,714,504	24,741,881	7,368,811	1,053,106	0	0
Schedule M Depreciation Factor		100.0000%	2.6797%	29.7213%	8.0141%	0.0000%	11.2586%	40.3634%	5.9222%	1.7636%	0.2521%	0.0000%	0.0000%

Rocky Mountain Power
Semi Annual
December 2007

COINCIDENTAL PEAKS

			METERED LOADS (CP)								
			Non-FERC						FERC		
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total
Jan-07	16	800	178	2,844	789	1,022	3,228	430	152	28	3,200	8,644
Feb-07	2	800	163	2,684	793	1,044	3,137	462	149	25	3,112	8,433
Mar-07	1	1900	160	2,311	641	1,027	3,139	387	144	27	3,112	7,809
Apr-07	30	1500	125	1,748	470	915	3,197	451	131	31	3,166	7,037
May-07	31	1700	150	2,150	631	894	3,209	643	127	30	3,179	7,804
Jun-07	20	1700	159	2,163	678	981	4,123	646	136	40	4,083	8,887
Jul-07	10	1700	160	2,606	754	989	4,424	701	141	43	4,381	9,775
Aug-07	14	1700	165	2,310	707	1,009	4,473	606	136	43	4,429	9,406
Sep-07	4	1600	129	1,860	626	1,018	3,996	502	124	37	3,959	8,254
Oct-07	31	800	131	2,181	690	906	2,723	370	143	23	2,700	7,144
Nov-07	28	1800	145	2,438	711	1,020	3,475	460	146	29	3,446	8,395
Dec-07	11	1800	155	2,517	762	1,069	3,552	433	162	30	3,522	8,650
			1,821	27,812	8,253	11,893	42,676	6,093	1,690	386	42,289	100,237

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			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
			Non-FERC						FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-07	16	800					-	-			-	-
Feb-07	2	800					-	-			-	-
Mar-07	1	1900					-	-			-	-
Apr-07	30	1500					-	-			-	-
May-07	31	1700					-	-			-	-
Jun-07	20	1700					(89)	-			(89)	(89)
Jul-07	10	1700					(90)	(71)			(90)	(160)
Aug-07	14	1700					(88)	(71)			(88)	(159)
Sep-07	4	1600					(85)	(71)			(85)	(156)
Oct-07	31	800					-	-			-	-
Nov-07	28	1800					-	(71)			-	(71)
Dec-07	11	1800					(92)	-			(92)	(92)
			-	-	-	-	(444)	(283)	-	-	(444)	(727)

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			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
			Non-FERC						FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-07	16	800	178	2,844	789	1,022	3,228	430	152	28	3,200	8,644
Feb-07	2	800	163	2,684	793	1,044	3,137	462	149	25	3,112	8,433
Mar-07	1	1900	160	2,311	641	1,027	3,139	387	144	27	3,112	7,809
Apr-07	30	1500	125	1,748	470	915	3,197	451	131	31	3,166	7,037
May-07	31	1700	150	2,150	631	894	3,209	643	127	30	3,179	7,804
Jun-07	20	1700	159	2,163	678	981	4,035	646	136	40	3,995	8,798
Jul-07	10	1700	160	2,606	754	989	4,335	630	141	43	4,292	9,615
Aug-07	14	1700	165	2,310	707	1,009	4,385	536	136	43	4,341	9,247
Sep-07	4	1600	129	1,860	626	1,018	3,910	431	124	37	3,873	8,098
Oct-07	31	800	131	2,181	690	906	2,723	370	143	23	2,700	7,144
Nov-07	28	1800	145	2,438	711	1,020	3,475	389	146	29	3,446	8,324
Dec-07	11	1800	155	2,517	762	1,069	3,460	433	162	30	3,430	8,558
			1,821	27,812	8,253	11,893	42,232	5,810	1,690	386	41,846	99,511

+ plus

			Adjustments for Ancilary Services Contracts Including Reserves (Additions to Load)									
			Non-FERC						FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-07	16	800						-			-	-
Feb-07	2	800						-			-	-
Mar-07	1	1900						-			-	-
Apr-07	30	1500						-			-	-
May-07	31	1700						-			-	-
Jun-07	20	1700						71			-	71
Jul-07	10	1700						71			-	71
Aug-07	14	1700						71			-	71
Sep-07	4	1600						71			-	71
Oct-07	31	800						-			-	-
Nov-07	28	1800						71			-	71
Dec-07	11	1800						-			-	-
			-	-	-	-	-	354	-	-	-	354

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC						FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-07	16	800	178	2,844	789	1,022	3,228	430	152	28	3,200	8,644
Feb-07	2	800	163	2,684	793	1,044	3,137	462	149	25	3,112	8,433
Mar-07	1	1900	160	2,311	641	1,027	3,139	387	144	27	3,112	7,809
Apr-07	30	1500	125	1,748	470	915	3,197	451	131	31	3,166	7,037
May-07	31	1700	150	2,150	631	894	3,209	643	127	30	3,179	7,804
Jun-07	20	1700	159	2,163	678	981	4,035	717	136	40	3,995	8,869
Jul-07	10	1700	160	2,606	754	989	4,335	701	141	43	4,292	9,685
Aug-07	14	1700	165	2,310	707	1,009	4,385	606	136	43	4,341	9,318
Sep-07	4	1600	129	1,860	626	1,018	3,910	502	124	37	3,873	8,169
Oct-07	31	800	131	2,181	690	906	2,723	370	143	23	2,700	7,144
Nov-07	28	1800	145	2,438	711	1,020	3,475	460	146	29	3,446	8,395
Dec-07	11	1800	155	2,517	762	1,069	3,460	433	162	30	3,430	8,558
			1,821	27,812	8,253	11,893	42,232	6,164	1,690	386	41,846	99,865

Rocky Mountain Power
Semi Annual
December 2007

ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2007	Jan-07	97,192	1,572,338	461,738	715,080	2,113,473	298,944	99,866	17,410	2,096,064	5,358,631
2007	Feb-07	82,867	1,297,883	371,626	628,943	1,810,688	224,266	89,442	14,498	1,796,190	4,505,716
2007	Mar-07	97,215	1,260,162	353,798	668,825	1,800,206	250,763	94,423	15,679	1,784,528	4,525,392
2007	Apr-07	87,951	1,170,197	324,757	621,206	1,719,957	251,970	90,381	15,433	1,704,524	4,266,420
2007	May-07	92,263	1,206,896	311,641	635,787	1,918,429	388,080	93,544	17,398	1,901,031	4,646,641
2007	Jun-07	93,106	1,193,348	344,371	643,991	2,112,034	447,449	92,020	19,402	2,092,631	4,926,318
2007	Jul-07	91,698	1,333,260	411,509	683,659	2,500,084	461,357	97,139	23,363	2,476,721	5,578,706
2007	Aug-07	93,607	1,309,327	389,543	686,158	2,428,152	357,794	94,436	22,946	2,405,206	5,359,017
2007	Sep-07	74,896	1,181,393	356,019	650,342	1,927,540	300,751	86,712	17,370	1,910,170	4,577,652
2007	Oct-07	78,562	1,240,775	366,128	659,334	1,843,702	265,181	96,972	15,753	1,827,949	4,550,654
2007	Nov-07	80,058	1,331,073	391,731	662,297	1,940,814	271,886	99,710	15,460	1,925,354	4,777,569
2007	Dec-07	95,180	1,477,040	449,310	733,688	2,165,805	285,087	109,411	17,669	2,148,136	5,315,522
		1,064,595	15,573,692	4,532,172	7,989,310	24,280,884	3,803,529	1,144,056	212,381	24,068,503	58,388,238

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2007	Jan-07					(5,977)	-			(5,977)	(5,977)
2007	Feb-07					-	-			-	-
2007	Mar-07					-	-			-	-
2007	Apr-07					-	(280)			-	(280)
2007	May-07					-	(560)			-	(560)
2007	Jun-07					(5,669)	(1,541)			(5,669)	(7,210)
2007	Jul-07					(6,680)	(9,336)			(6,680)	(16,016)
2007	Aug-07					(7,545)	(9,001)			(7,545)	(16,546)
2007	Sep-07					(4,330)	(4,916)			(4,330)	(9,246)
2007	Oct-07					-	(4,553)			-	(4,553)
2007	Nov-07					-	(2,522)			-	(2,522)
2007	Dec-07					(6,013)	(8,615)			(6,013)	(14,629)
		-	-	-	-	(36,215)	(41,324)	-	-	(36,215)	(77,539)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2007	Jan-07	97,192	1,572,338	461,738	715,080	2,107,496	298,944	99,866	17,410	2,090,086	5,352,653
2007	Feb-07	82,867	1,297,883	371,626	628,943	1,810,688	224,266	89,442	14,498	1,796,190	4,505,716
2007	Mar-07	97,215	1,260,162	353,798	668,825	1,800,206	250,763	94,423	15,679	1,784,528	4,525,392
2007	Apr-07	87,951	1,170,197	324,757	621,206	1,719,957	251,690	90,381	15,433	1,704,524	4,266,140
2007	May-07	92,263	1,206,896	311,641	635,787	1,918,429	387,520	93,544	17,398	1,901,031	4,646,080
2007	Jun-07	93,106	1,193,348	344,371	643,991	2,106,364	445,908	92,020	19,402	2,086,962	4,919,108
2007	Jul-07	91,698	1,333,260	411,509	683,659	2,493,403	452,021	97,139	23,363	2,470,041	5,562,690
2007	Aug-07	93,607	1,309,327	389,543	686,158	2,420,607	348,793	94,436	22,946	2,397,661	5,342,471
2007	Sep-07	74,896	1,181,393	356,019	650,342	1,923,209	295,835	86,712	17,370	1,905,840	4,568,406
2007	Oct-07	78,562	1,240,775	366,128	659,334	1,843,702	260,628	96,972	15,753	1,827,949	4,546,101
2007	Nov-07	80,058	1,331,073	391,731	662,297	1,940,814	269,364	99,710	15,460	1,925,354	4,775,047
2007	Dec-07	95,180	1,477,040	449,310	733,688	2,159,792	276,472	109,411	17,669	2,142,123	5,300,894
		1,064,595	15,573,692	4,532,172	7,989,310	24,244,669	3,762,205	1,144,056	212,381	24,032,289	58,310,699

+ plus

		Adjustments for Ancilary Services Contracts including Reserves (Additions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2007	Jan-07					385	1,295			385	1,680
2007	Feb-07					492	224			492	717
2007	Mar-07					420	229			420	649
2007	Apr-07					260	993			260	1,254
2007	May-07					421	1,322			421	1,743
2007	Jun-07					347	4,759			347	5,106
2007	Jul-07					180	13,458			180	13,638
2007	Aug-07					596	12,437			596	13,033
2007	Sep-07					350	5,851			350	6,201
2007	Oct-07					326	6,433			326	6,759
2007	Nov-07					167	2,710			167	2,878
2007	Dec-07					418	9,857			418	10,275
		-	-	-	-	4,364	59,568	-	-	4,364	63,931

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2007	Jan-07	97,192	1,572,338	461,738	715,080	2,107,881	300,239	99,866	17,410	2,090,471	5,354,333
2007	Feb-07	82,867	1,297,883	371,626	628,943	1,811,181	224,491	89,442	14,498	1,796,682	4,506,432
2007	Mar-07	97,215	1,260,162	353,798	668,825	1,800,627	250,993	94,423	15,679	1,784,948	4,526,042
2007	Apr-07	87,951	1,170,197	324,757	621,206	1,720,218	252,684	90,381	15,433	1,704,785	4,267,394
2007	May-07	92,263	1,206,896	311,641	635,787	1,918,850	388,842	93,544	17,398	1,901,452	4,647,824
2007	Jun-07	93,106	1,193,348	344,371	643,991	2,106,711	450,667	92,020	19,402	2,087,309	4,924,214
2007	Jul-07	91,698	1,333,260	411,509	683,659	2,493,583	465,479	97,139	23,363	2,470,221	5,576,328
2007	Aug-07	93,607	1,309,327	389,543	686,158	2,421,203	361,230	94,436	22,946	2,398,257	5,355,504
2007	Sep-07	74,896	1,181,393	356,019	650,342	1,923,560	301,686	86,712	17,370	1,906,190	4,574,607
2007	Oct-07	78,562	1,240,775	366,128	659,334	1,844,028	267,061	96,972	15,753	1,828,275	4,552,860
2007	Nov-07	80,058	1,331,073	391,731	662,297	1,940,981	272,074	99,710	15,460	1,925,521	4,777,925
2007	Dec-07	95,180	1,477,040	449,310	733,688	2,160,210	286,329	109,411	17,669	2,142,541	5,311,169
		1,064,595	15,573,692	4,532,172	7,989,310	24,249,033	3,821,773	1,144,056	212,381	24,036,652	58,374,631

1 Utah JAM Semi Dec07
2 CP ALLOCATION FACTOR
3
4 75.00% Demand Percentage
5 25.00% Energy Percentage
6
7

8		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
9	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
10	Jan-07	166.9	2,659.9	744.2	0.0	1,010.5	3,080.7	407.1	149.7	27.5	
11	Feb-07	154.3	2,532.8	695.5	0.0	1,015.3	3,071.4	457.3	148.5	25.4	
12	Mar-07	157.2	2,252.8	608.3	0.0	1,012.4	3,047.3	375.0	142.0	27.1	
13	Apr-07	122.7	1,733.5	465.6	0.0	902.9	2,926.0	451.6	130.5	30.7	
14	May-07	139.7	1,871.3	511.0	0.0	905.4	3,080.4	637.8	126.8	29.8	
15	Jun-07	152.6	1,916.4	596.6	0.0	960.2	3,442.0	705.2	133.7	40.2	
16	Jul-07	150.9	2,290.3	651.2	0.0	1,001.6	4,141.1	696.0	140.2	43.2	
17	Aug-07	161.3	2,165.0	647.3	0.0	1,020.2	4,171.4	612.9	135.4	43.3	
18	Sep-07	135.1	1,982.6	613.9	0.0	993.4	3,938.0	515.0	124.9	37.0	
19	Oct-07	134.3	2,245.3	624.1	0.0	897.8	2,743.7	369.9	143.9	23.3	
20	Nov-07	143.5	2,402.2	694.1	0.0	1,016.4	3,383.9	448.9	144.4	29.3	
21	Dec-07	156.6	2,549.1	716.5	0.0	1,044.4	3,391.7	420.1	160.9	29.6	
22	Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	Total	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	
24											
25	Juris % by Division	3.7190%	55.7390%	15.8580%	0.0000%	24.6840%	83.1947%	12.5499%	3.4600%	0.7954%	200.00%
26											
27	Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28											
29	Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
30	Subtotal	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	
31	System Capacity Factor	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
32											
33											
34											
35	ENERGY ALLOCATION NOTE										
36		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
37	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
38	-----	---	---	---	---	---	---	---	---	---	
39	Jan-07	95,412	1,557,850	454,338	0	711,503	2,052,319	295,336	99,082	17,410	
40	Feb-07	82,540	1,301,286	370,881	0	631,222	1,804,185	226,764	89,739	14,498	
41	Mar-07	97,965	1,281,998	356,329	0	674,424	1,797,522	253,586	94,867	15,679	
42	Apr-07	87,767	1,169,539	320,603	0	619,384	1,696,268	252,698	90,495	15,433	
43	May-07	91,413	1,195,587	307,870	0	633,265	1,840,022	385,973	93,408	17,398	
44	Jun-07	92,764	1,183,883	343,490	0	640,414	2,001,756	447,399	91,768	19,402	
45	Jul-07	90,505	1,308,554	388,702	0	678,080	2,328,492	461,297	96,697	23,363	
46	Aug-07	93,493	1,300,625	386,920	0	683,069	2,296,801	357,646	94,185	22,946	
47	Sep-07	74,477	1,168,033	351,395	0	647,406	1,865,255	299,922	86,585	17,370	
48	Oct-07	78,616	1,245,022	363,705	0	657,977	1,820,259	266,419	96,879	15,753	
49	Nov-07	80,123	1,340,794	387,378	0	665,533	1,931,113	271,995	99,948	15,460	
50	Dec-07	95,133	1,490,536	453,066	0	730,584	2,131,860	287,203	109,207	17,669	
51	Load Curtailment	0	0	0	0	0	0	0	0	0	
52	Total	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	
53											
54	Juris % by Division	3.6482%	53.4856%	15.4317%	0.0000%	27.4345%	82.0329%	13.2495%	3.9783%	0.7393%	200.00%

55											
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	0	
57											
58	Off-System Sales	0	0	0	0	0	0	0	0	0	
59	Subtotal	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	
60	System Energy Factor	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
61	Divisional Energy - Pacific	3.6482%	53.4856%	15.4317%	0.0000%	27.4345%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0329%	13.2495%	3.9783%	0.7393%	100.00%
63											
64	System Generation Factor	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
65	Divisional Generation - Pacific	3.7011%	55.1694%	15.7503%	0.0000%	25.3792%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.9074%	12.7229%	3.5881%	0.7815%	100.00%
67											
68	System Capacity (kw)										
69	Accord	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	96,306.8
70	Modified Accord	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	96,306.8
71	Rolled-In	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	96,306.8
72	Rolled-In with Hydro Adj.	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	96,306.8
73	Rolled-In with Off-Sys Adj.	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	96,306.8
74											
75	System Capacity Factor										
76	Accord	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
77	Modified Accord	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
78	Rolled-In	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
79	Rolled-In with Hydro Adj.	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
80	Rolled-In with Off-Sys Adj.	1.8429%	27.6213%	7.8584%	0.0000%	12.2321%	41.9677%	6.3308%	1.7454%	0.4013%	100.00%
81											
82	System Energy (kwh)										
83	Accord	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	57,788,783
84	Modified Accord	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	57,788,783
85	Rolled-In	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	57,788,783
86	Rolled-In with Hydro Adj.	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	57,788,783
87	Rolled-In with Off-Sys Adj.	1,060,208	15,543,706	4,484,676	0	7,972,861	23,565,852	3,806,237	1,142,861	212,381	57,788,783
88											
89	System Energy Factor										
90	Accord	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
91	Modified Accord	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
92	Rolled-In	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
93	Rolled-In with Hydro Adj.	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
94	Rolled-In with Off-Sys Adj.	1.8346%	26.8974%	7.7605%	0.0000%	13.7966%	40.7793%	6.5865%	1.9777%	0.3675%	100.00%
95											
96	System Generation Factor										
97	Accord	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
98	Modified Accord	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
99	Rolled-In	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
100	Rolled-In with Hydro Adj.	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
101	Rolled-In with Off-Sys Adj.	1.8409%	27.4404%	7.8339%	0.0000%	12.6232%	41.6706%	6.3947%	1.8035%	0.3928%	100.00%
102											
103											
104											

105 Utah JAM Semi Dec07

106 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

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111 Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

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115 MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
116														
117 Jan-07	178.3	2,844.1	789.2	0.0	1,022.1	3,200.2	430.2	152.1	27.5	0.0	4,833.7	3,810.0	3,227.7	27.5
118 Feb-07	163.4	2,684.3	792.7	0.0	1,043.7	3,111.7	462.3	149.3	25.4	0.0	4,684.1	3,748.6	3,137.1	25.4
119 Mar-07	160.3	2,310.7	640.9	0.0	1,026.6	3,112.3	387.2	144.0	27.1	0.0	4,138.4	3,670.7	3,139.5	27.1
120 Apr-07	124.5	1,748.0	470.4	0.0	915.1	3,166.3	451.0	131.1	30.7	0.0	3,258.0	3,779.1	3,197.1	30.7
121 May-07	150.3	2,149.7	630.6	0.0	894.3	3,179.1	643.2	127.0	29.8	0.0	3,824.9	3,979.2	3,208.9	29.8
122 Jun-07	158.8	2,162.8	678.2	0.0	981.5	3,994.6	716.9	135.9	40.2	0.0	3,981.3	4,887.5	4,034.8	40.2
123 Jul-07	160.4	2,605.7	754.3	0.0	988.6	4,291.5	700.9	140.8	43.2	0.0	4,509.0	5,176.4	4,334.8	43.2
124 Aug-07	164.8	2,310.1	707.5	0.0	1,008.7	4,341.4	606.5	135.6	43.3	0.0	4,191.0	5,126.8	4,384.7	43.3
125 Sep-07	128.9	1,860.1	626.1	0.0	1,017.5	3,873.1	501.9	124.2	37.0	0.0	3,632.6	4,536.2	3,910.0	37.0
126 Oct-07	131.1	2,180.8	690.2	0.0	906.0	2,699.5	370.2	142.8	23.3	0.0	3,908.1	3,235.7	2,722.8	23.3
127 Nov-07	144.8	2,438.2	711.0	0.0	1,020.1	3,445.6	460.2	145.6	29.3	0.0	4,314.2	4,080.8	3,475.0	29.3
128 Dec-07	155.2	2,517.4	762.2	0.0	1,068.9	3,430.3	433.1	161.5	29.6	0.0	4,503.7	4,054.4	3,459.8	29.6
129 Total Coin. Peak	1,821.0	27,811.9	8,253.2	0.0	11,893.1	41,845.6	6,163.6	1,689.9	386.4	0.0	49,779.1	50,085.6	42,232.0	386.4
130														
131 Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

132

133 Coincidental System Peaks Temperature Adjustment

135 MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
136														
137 Jan-07	(11.4)	(184.1)	(45.0)	-	(11.7)	(119.5)	(23.1)	(2.4)	-	-	(252.2)	(144.9)	(119.5)	-
138 Feb-07	(9.1)	(151.5)	(97.2)	-	(28.4)	(40.2)	(4.9)	(0.8)	-	-	(286.2)	(45.9)	(40.2)	-
139 Mar-07	(3.1)	(57.9)	(32.6)	-	(14.2)	(65.0)	(12.2)	(2.0)	-	-	(107.8)	(79.2)	(65.0)	-
140 Apr-07	(1.8)	(14.5)	(4.8)	-	(12.2)	(240.3)	0.6	(0.6)	-	-	(33.3)	(240.3)	(240.3)	-
141 May-07	(10.6)	(278.4)	(119.7)	-	11.1	(98.7)	(5.4)	(0.2)	-	-	(397.6)	(104.4)	(98.7)	-
142 Jun-07	(6.2)	(246.4)	(81.6)	-	(21.3)	(552.5)	(11.7)	(2.2)	-	-	(355.6)	(566.4)	(552.5)	-
143 Jul-07	(9.5)	(315.4)	(103.1)	-	13.0	(150.4)	(4.9)	(0.6)	-	-	(415.0)	(156.0)	(150.4)	-
144 Aug-07	(3.6)	(145.0)	(60.2)	-	11.6	(169.9)	6.4	(0.2)	-	-	(197.2)	(163.8)	(169.9)	-
145 Sep-07	6.2	122.5	(12.2)	-	(24.1)	64.9	13.1	0.7	-	-	92.3	78.7	64.9	-
146 Oct-07	3.2	64.5	(66.1)	-	(8.2)	44.2	(0.2)	1.2	-	-	(6.7)	45.2	44.2	-
147 Nov-07	(1.4)	(36.1)	(16.9)	-	(3.8)	(61.8)	(11.3)	(1.2)	-	-	(58.1)	(74.3)	(61.8)	-
148 Dec-07	1.3	31.7	(45.7)	-	(24.5)	(38.6)	(12.9)	(0.7)	-	-	(37.2)	(52.2)	(38.6)	-
149 Total Adj.	(46.1)	(1,210.6)	(685.0)	-	(112.7)	(1,427.8)	(66.6)	(9.0)	-	-	(2,054.5)	(1,503.4)	(1,427.8)	-
150 Net Coin. Peak	1,774.9	26,601.2	7,568.2	0.0	11,780.3	40,417.8	6,097.0	1,680.9	386.4	0.0	47,725	48,582	40,804	386

151 Input Range for Expected Owned

152 Hydro Peak at time of system peak

153

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

Hydro Data Input

Firm Off-system Data

MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.
Jan-07	0	0	Jul-06	0	0	0	0	0	0	0
Feb-07	0	0	Aug-06	0	0	0	0	0	0	0
Mar-07	0	0	Sep-06	0	0	0	0	0	0	0
Apr-07	0	0	Oct-06	0	0	0	0	0	0	0
May-07	0	0	Nov-06	0	0	0	0	0	0	0
Jun-07	0	0	Dec-06	0	0	0	0	0	0	0
Jul-07	0	0	Jan-07	0	0	0	0	0	0	0
Aug-07	0	0	Feb-07	0	0	0	0	0	0	0
Sep-07	0	0	Mar-07	0	0	0	0	0	0	0
Oct-07	0	0	Apr-07	0	0	0	0	0	0	0
Nov-07	0	0	May-07	0	0	0	0	0	0	0
Dec-07	0	0	Jun-07	0	0	0	0	0	0	0
Total Pk	0.0	0.0	Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Utah JAM Semi Dec07

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

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jul-08	7,925	51.15%	77.2	1171.5	333.1	0.0	512.3	2118.1	356.0	71.7	22.1	
Aug-08	7,569	48.85%	78.8	1057.6	316.2	0.0	498.4	2037.6	299.4	66.1	21.1	
Sep-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Oct-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	15,494	100.00%	156	2,229	649	-	1,011	4,156	655	138	43	
SSCCT Factor			1.73%	24.67%	7.18%	0.00%	11.18%	45.99%	7.25%	1.53%	0.48%	100.00%
SSGCT Factor			1.73%	24.64%	7.22%	0.00%	11.59%	45.38%	7.37%	1.59%	0.47%	100.00%

203 Utah JAM Semi Dec07

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

	MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
209	Jan-08	247,180	142,425	389,605	13.73%	22.9	365.2	102.2	0.0	138.7	423.0	55.9	20.6	3.8	
210	Feb-08	237,248	69,000	306,248	10.79%	16.6	273.4	75.1	0.0	109.6	331.5	49.4	16.0	2.7	
211	Mar-08	236,240	-	236,240	8.33%	13.1	187.5	50.6	0.0	84.3	253.7	31.2	11.8	2.3	
212	Apr-08	171,677	-	171,677	6.05%	7.4	104.9	28.2	0.0	54.6	177.0	27.3	7.9	1.9	
213	May-08	217,001	(77,890)	139,111	4.90%	6.8	91.7	25.0	0.0	44.4	151.0	31.3	6.2	1.5	
214	Jun-08	222,459	(137,920)	84,539	2.98%	4.5	57.1	17.8	0.0	28.6	102.5	21.0	4.0	1.2	
215	Jul-08	250,361	(142,430)	107,931	3.80%	5.7	87.1	24.8	0.0	38.1	157.5	26.5	5.3	1.6	
216	Aug-08	259,956	(142,570)	117,386	4.14%	6.7	89.6	26.8	0.0	42.2	172.6	25.4	5.6	1.8	
217	Sep-08	232,176	(68,730)	163,446	5.76%	7.8	114.2	35.4	0.0	57.2	226.8	29.7	7.2	2.1	
218	Oct-08	256,413	77,910	334,323	11.78%	15.8	264.5	73.5	0.0	105.8	323.3	43.6	17.0	2.7	
219	Nov-08	253,679	137,835	391,514	13.80%	19.8	331.4	95.8	0.0	140.2	466.9	61.9	19.9	4.0	
220	Dec-08	252,843	142,785	395,628	13.94%	21.8	355.4	99.9	0.0	145.6	472.9	58.6	22.4	4.1	
222		2,837,234	415	2,837,649	100.00%	149	2,322	655	-	989	3,259	462	144	30	
224	SSCCH Factor					1.86%	28.99%	8.18%	0.00%	12.35%	40.68%	5.76%	1.80%	0.37%	100.00%
226	SSGCH Factor					1.85%	28.65%	8.13%	0.00%	12.74%	40.58%	5.83%	1.85%	0.37%	100.00%

232 Utah JAM Semi Dec07

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

	MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
238	Jan-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
239	Feb-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
240	Mar-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
241	Apr-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
242	May-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
243	Jun-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
244	Jul-08	50,400	49%	74.3	1127.3	320.5	0.0	493.0	2038.2	342.6	69.0	21.3	
245	Aug-08	52,000	51%	81.9	1099.4	328.7	0.0	518.1	2118.3	311.2	68.7	22.0	
246	Sep-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
247	Oct-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
248	Nov-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
249	Dec-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
251		102,400	100%	156	2,227	649	-	1,011	4,157	654	138	43	
253	SSCC Factor			1.73%	24.65%	7.19%	0.00%	11.19%	46.01%	7.24%	1.52%	0.48%	100.00%
255	SSGC Factor			1.73%	24.63%	7.22%	0.00%	11.60%	45.40%	7.35%	1.59%	0.47%	100.00%

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259 **Utah JAM Semi Dec07**
260 **THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS**

	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER	
261											
262 Contract											
263 Wells	6,663	99,324	28,356	-	45,691	150,831	23,146	6,528	1,422	-	361,961
264 Rocky Reach	5,672	84,554	24,139	-	38,897	128,403	19,705	5,557	1,210	-	308,139
265 Wanapum		522,350	149,125								671,476
266 Priority		244,719									244,719
267 Displacement		443,432									443,432
268 Surplus		35,172									35,172
269 0		-									-
270 Total	12,336	1,429,553	201,621	-	84,588	279,235	42,851	12,085	2,632	-	2,064,900
271											
272 MC Factor	0.5974%	69.2311%	9.7642%	0.0000%	4.0965%	13.5229%	2.0752%	0.5853%	0.1275%	0.0000%	100.0000%

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276 **Utah JAM Semi Dec07**
277 **THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS**
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283 **Jurisdictional Contribution to Firm System Retail Peak,(Input level).**
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	MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
285															
286															
287															
288	Jan-07	97,192	1,572,338	461,738	0	715,080	2,090,471	300,239	99,866	17,410	0	2,846,348	2,507,985	2,107,881	17,410
289	Feb-07	82,867	1,297,883	371,626	0	628,943	1,796,682	224,491	89,442	14,498	0	2,381,319	2,125,113	1,811,181	14,498
290	Mar-07	97,215	1,260,162	353,798	0	668,825	1,784,948	250,993	94,423	15,679	0	2,379,999	2,146,042	1,800,627	15,679
291	Apr-07	87,951	1,170,197	324,757	0	621,206	1,704,785	252,684	90,381	15,433	0	2,204,112	2,063,282	1,720,218	15,433
292	May-07	92,263	1,206,896	311,641	0	635,787	1,901,452	388,842	93,544	17,398	0	2,246,588	2,401,236	1,918,850	17,398
293	Jun-07	93,106	1,193,348	344,371	0	643,991	2,087,309	450,667	92,020	19,402	0	2,274,816	2,649,398	2,106,711	19,402
294	Jul-07	91,698	1,333,260	411,509	0	683,659	2,470,221	465,479	97,139	23,363	0	2,520,126	3,056,202	2,493,583	23,363
295	Aug-07	93,607	1,309,327	389,543	0	686,158	2,398,257	361,230	94,436	22,946	0	2,478,635	2,876,869	2,421,203	22,946
296	Sep-07	74,896	1,181,393	356,019	0	650,342	1,906,190	301,686	86,712	17,370	0	2,262,649	2,311,957	1,923,560	17,370
297	Oct-07	78,562	1,240,775	366,128	0	659,334	1,828,275	267,061	96,972	15,753	0	2,344,799	2,208,061	1,844,028	15,753
298	Nov-07	80,058	1,331,073	391,731	0	662,297	1,925,521	272,074	99,710	15,460	0	2,465,159	2,312,766	1,940,981	15,460
299	Dec-07	95,180	1,477,040	449,310	0	733,688	2,142,541	286,329	109,411	17,669	0	2,755,218	2,555,951	2,160,210	17,669
300	**Total Input**	1,064,595	15,573,692	4,532,172	0	7,989,310	24,036,652	3,821,773	1,144,056	212,381	0	29,159,769	29,214,862	24,249,033	212,381
301															
302	**Load Curtailment**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303															

304 **Temperature Adjustment**

305	MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
307															
308	Jan-07	(1,781)	(14,488)	(7,400)	-	(3,576)	(38,152)	(4,903)	(784)	-	-	(27,245)	(43,838)	(38,152)	-
309	Feb-07	(327)	3,403	(745)	-	2,279	7,503	2,273	297	-	-	4,610	10,073	7,503	-
310	Mar-07	751	21,836	2,531	-	5,599	12,574	2,593	444	-	-	30,717	15,612	12,574	-
311	Apr-07	(183)	(659)	(4,155)	-	(1,823)	(8,517)	15	115	-	-	(6,819)	(8,387)	(8,517)	-
312	May-07	(850)	(11,309)	(3,772)	-	(2,522)	(61,430)	(2,869)	(135)	-	-	(18,454)	(64,435)	(61,430)	-
313	Jun-07	(342)	(9,465)	(882)	-	(3,577)	(85,553)	(3,268)	(252)	-	-	(14,265)	(89,073)	(85,553)	-
314	Jul-07	(1,193)	(24,707)	(22,807)	-	(5,579)	(141,729)	(4,182)	(443)	-	-	(54,286)	(146,353)	(141,729)	-
315	Aug-07	(113)	(8,702)	(2,623)	-	(3,089)	(101,456)	(3,585)	(251)	-	-	(14,527)	(105,291)	(101,456)	-
316	Sep-07	(419)	(13,360)	(4,624)	-	(2,936)	(40,935)	(1,764)	(128)	-	-	(21,338)	(42,826)	(40,935)	-
317	Oct-07	53	4,247	(2,423)	-	(1,357)	(8,016)	(642)	(93)	-	-	520	(8,752)	(8,016)	-
318	Nov-07	64	9,721	(4,353)	-	3,236	5,592	(80)	238	-	-	8,669	5,751	5,592	-
319	Dec-07	(46)	13,496	3,756	-	(3,104)	(10,682)	874	(204)	-	-	14,101	(10,012)	(10,682)	-
320	**Total Adj.**	(4,386)	(29,986)	(47,496)	-	(16,448)	(470,800)	(15,536)	(1,196)	-	-	(98,317)	(487,531)	(470,800)	-
321	**Net Energy**	1,060,208	15,543,706	4,484,676	-	7,972,861	23,565,852	3,806,237	1,142,861	212,381	-	29,061,452	28,727,330	23,778,233	212,381

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

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

326	MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-in Data Input	Hydro Data Input: Pac. Power	Hydro Data Input: R.M.P.	Firm Off-system Data: Pac. Power	Firm Off-system Data: R.M.P.	R.M.P. Off Sys 100% LF	Days in Months
327													
328	Jan-07	0	0	Jul-06	0	0	0	0	0	0	0	0	31
329	Feb-07	0	0	Aug-06	0	0	0	0	0	0	0	0	31
330	Mar-07	0	0	Sep-06	0	0	0	0	0	0	0	0	30
331	Apr-07	0	0	Oct-06	0	0	0	0	0	0	0	0	31
332	May-07	0	0	Nov-06	0	0	0	0	0	0	0	0	30
333	Jun-07	0	0	Dec-06	0	0	0	0	0	0	0	0	31
334	Jul-07	0	0	Jan-07	0	0	0	0	0	0	0	0	31
335	Aug-07	0	0	Feb-07	0	0	0	0	0	0	0	0	28
336	Sep-07	0	0	Mar-07	0	0	0	0	0	0	0	0	31
337	Oct-07	0	0	Apr-07	0	0	0	0	0	0	0	0	30
338	Nov-07	0	0	May-07	0	0	0	0	0	0	0	0	31
339	Dec-07	0	0	Jun-07	0	0	0	0	0	0	0	0	30
340													
341	Total Pk	0	0	Total Pk	0	0		0	0	0	0	0	

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347 **Utah JAM Semi Dec07**

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

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Feb-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Mar-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Apr-08	-	0.00%	-	-	-	-	-	-	-	-	-	
May-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Jun-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Jul-08	7,925	51.15%	46,292	669,304	198,815	-	346,826	1,190,985	235,946	49,459	11,950	
Aug-08	7,569	48.85%	45,673	635,377	189,017	-	333,691	1,122,025	174,716	46,011	11,209	
Sep-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Oct-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Nov-08	-	0.00%	-	-	-	-	-	-	-	-	-	
Dec-08	-	0.00%	-	-	-	-	-	-	-	-	-	
	15,494	100.00%	91,965	1,304,680	387,832	-	680,517	2,313,011	410,662	95,470	23,159	
SSECT Factor			1.73%	24.58%	7.31%	0.00%	12.82%	43.58%	7.74%	1.80%	0.44%	100.00%

374 **Utah JAM Semi Dec07**

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

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-08	247,180	142,425	389,605	13.73%	13,100	213,890	62,380	-	97,688	281,780	40,549	13,604	2,390	
Feb-08	237,248	69,000	306,248	10.79%	8,908	140,439	40,027	-	68,123	194,713	24,473	9,685	1,565	
Mar-08	236,240	-	236,240	8.33%	8,156	106,729	29,665	-	56,147	149,647	21,112	7,898	1,305	
Apr-08	171,677	-	171,677	6.05%	5,310	70,757	19,396	-	37,473	102,624	15,288	5,475	934	
May-08	217,001	(77,890)	139,111	4.90%	4,481	58,611	15,093	-	31,045	90,204	18,922	4,579	853	
Jun-08	222,459	(137,920)	84,539	2.98%	2,764	35,270	10,233	-	19,079	59,636	13,329	2,734	578	
Jul-08	250,361	(142,430)	107,931	3.80%	3,442	49,771	14,784	-	25,791	88,565	17,546	3,678	889	
Aug-08	259,956	(142,570)	117,386	4.14%	3,868	53,804	16,006	-	28,257	95,013	14,795	3,896	949	
Sep-08	232,176	(68,730)	163,446	5.76%	4,290	67,278	20,240	-	37,290	107,437	17,275	4,987	1,000	
Oct-08	256,413	77,910	334,323	11.78%	9,262	146,685	42,851	-	77,521	214,457	31,389	11,414	1,856	
Nov-08	253,679	137,835	391,514	13.80%	11,055	184,991	53,447	-	91,825	266,438	37,527	13,790	2,133	
Dec-08	252,843	142,785	395,628	13.94%	13,264	207,812	63,167	-	101,859	297,226	40,042	15,226	2,463	
	2,837,234	415	2,837,649	100.00%	87,899	1,336,037	387,289	-	672,097	1,947,742	292,247	96,966	16,916	
SSECH Factor					1.82%	27.62%	8.01%	0.00%	13.89%	40.27%	6.04%	2.00%	0.35%	100.00%

403 Utah JAM Semi Dec07

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

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408 MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
409 Jan-08	-	0%	-	-	-	-	-	-	-	-	-	
410 Feb-08	-	0%	-	-	-	-	-	-	-	-	-	
411 Mar-08	-	0%	-	-	-	-	-	-	-	-	-	
412 Apr-08	-	0%	-	-	-	-	-	-	-	-	-	
413 May-08	-	0%	-	-	-	-	-	-	-	-	-	
414 Jun-08	-	0%	-	-	-	-	-	-	-	-	-	
415 Jul-08	50,400	49%	44,545.7	644,053.8	191,314.2	-	333,742.3	1,146,054.6	227,044.6	47,593.0	11,498.7	
416 Aug-08	52,000	51%	47,477.1	660,473.5	196,483.0	-	346,671.1	1,166,344.4	181,616.9	47,828.3	11,652.2	
417 Sep-08	-	0%	-	-	-	-	-	-	-	-	-	
418 Oct-08	-	0%	-	-	-	-	-	-	-	-	-	
419 Nov-08	-	0%	-	-	-	-	-	-	-	-	-	
420 Dec-08	-	0%	-	-	-	-	-	-	-	-	-	
421												
422	102,400	100%	92,023	1,304,527	387,797	-	680,613	2,312,399	408,662	95,421	23,151	
423												
424 SSEC Factor			1.73%	24.59%	7.31%	0.00%	12.83%	43.59%	7.70%	1.80%	0.44%	100.00%

IDAHO
ANNUAL EMBEDDED COSTS
December-07
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	23,197,411				Page 2.7, West only
403HP	Hydro Depreciation Expense	10,847,290				Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,168,254				Page 2.16, West only
	Total West Hydro Operating Expense	41,212,955				
330 - 336	Hydro Electric Plant in Service	444,143,423				Page 2.23, West only
302 & 182M	Hydro Relicensing	86,337,219				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(192,155,083)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(11,416,592)				Page 2.39, West only
154	Materials and Supplies	(21,081)				Page 2.32, West only
	West Hydro Net Rate Base	326,887,887				
	Pre-tax Return	11.33%				
	Rate Base Revenue Requirement	37,029,343				
	Annual Embedded Cost West Hydro-Electric Resources	78,242,297	3,867,521	20.23	(90,001,290)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	58,765,542	2,064,900	28.46	(31,061,037)	GRID
	Grant Reasonable Portion	(7,900,311)			(7,900,311)	GRID
		50,865,231			(38,961,348)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	29,659,623	400,604	74.04	12,232,705	
555	Oregon Annual Qualified Facilities Costs	44,143,294	389,178	113.43	27,213,423	
555	Idaho Annual Qualified Facilities Costs	4,101,550	77,028	53.25	750,699	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	667,305	11,394	58.57	171,662	
555	California Annual Qualified Facilities Costs	4,097,924	35,502	115.43	2,553,540	
555	Washington Annual Qualified Facilities Costs	2,191,788	20,339	107.76	1,306,990	
	Total Qualified Facilities Costs	84,861,483	934,044	90.85	44,229,018	GRID

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

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	855,653,611			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,268,364			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	437,833,054			Page 2.8
555	Other Purchased Power Contracts	1,405,961,872			GRID less QF and Mid-C
40910	Renewable Energy Credit	(38,192,244)			Page 2.20
4118	SO2 Emission Allowances	(2,630,802)			Page 2.4
	James River / Little Mountain Offset	(5,859,987)			James River Adj (Tab 5)
	Green Tag Revenues	(6,598,829)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	104,182,052			Page 2.15
403HP	East Hydro Depreciation Expense	4,312,738			Page 2.15, East only
403OP	Other Generation Depreciation Expense	49,479,481			Page 2.15
403MP	Mining Depreciation Expense	39,573			Page 2.15
404IP	East Hydro Relicensing Amortization	327,571			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	2,822,255,805			
310 - 316	Steam Electric Plant in Service	4,997,582,693			Page 2.21
330 - 336	East Hydro Electric Plant in Service	108,771,112			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,881,031			Page 2.29, East only
340 - 346	Other Electric Plant in Service	1,558,971,303			Page 2.24
399	Mining	442,364,371			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,392,892,191)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(99,872,195)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(154,598,258)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(37,371,827)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(2,647,007)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(82,628,491)			Page 2.31
151	Fuel Stock	106,537,128			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(2,069,721)			Page 2.32
253.98	SO2 Emission Allowances	(35,692,484)			Page 2.34
154	Materials & Supplies	68,638,749			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	4,642,167,995			
	Pre-tax Return	11.33%			
	Rate Base Revenue Requirement	525,857,443			
	Annual Embedded Cost All Other Generation Resources	3,348,113,249	76,965,188	43.50	MWh from GRID
	Total Annual Embedded Costs	3,562,082,260	83,831,654	42.49	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4118000	GAINS-DISP OF ALLOW	ALOW	Sales of S02 Allowances	SE	$ (14,663)	$ (269)	$ (3,944)	$ (1,138)	$ (2,023)	$ (5,980)	$ (966)	$ (290)	$ (54)	$0
4118000 Total					$ (14,663)	$ (269)	$ (3,944)	$ (1,138)	$ (2,023)	$ (5,980)	$ (966)	$ (290)	$ (54)	$0
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SG	$ (158)	$ (3)	$ (43)	$ (12)	$ (20)	$ (66)	$ (10)	$ (3)	$ (1)	$0
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SO	$ (20)	$ (1)	$ (6)	$ (2)	$ (2)	$ (8)	$ (1)	$ (0)	$ (0)	$0
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	UT	$ (712)	$0	$0	$0	$0	$ (712)	$0	$0	$0	$0
4211000 Total					$ (890)	$ (3)	$ (49)	$ (14)	$ (22)	$ (786)	$ (11)	$ (3)	$ (1)	$0
4211900	ASST SLS PRCDS-CLEAR	UNAS	Unassigned	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4211900 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	OR	$ (8)	$0	$ (8)	$0	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	SG	$8	$0	$2	$1	$1	$3	$1	$0	$0	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	SO	$4,196	$107	$1,219	$326	$469	$1,741	$250	$74	$11	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	UT	$10	$0	$0	$0	$0	$10	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
4212000 Total					$4,210	$108	$1,213	$326	$474	$1,754	$250	$74	$11	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	$39,457	$39,457	$0	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	$54,227	$0	$0	$0	$0	$0	$54,227	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	$468,421	$0	$468,421	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	$540,204	$0	$0	$0	$0	$540,204	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	$104,702	$0	$0	$104,702	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	$68,220	$0	$0	$0	$68,220	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	$9,510	$0	$0	$0	$0	$0	$0	$9,510	$0	$0
4401000 Total					$1,284,740	$39,457	$468,421	$104,702	$68,220	$540,204	$54,227	$9,510	$0	$0
4403000	BPA REG BAL-RES	RETL	Retail Sales	IDU	$ (4,699)	$0	$0	$0	$0	$0	$ (4,699)	$0	$0	$0
4403000	BPA REG BAL-RES	RETL	Retail Sales	OR	$ (12,350)	$0	$ (12,350)	$0	$0	$0	$0	$0	$0	$0
4403000	BPA REG BAL-RES	RETL	Retail Sales	WA	$ (3,900)	$0	$0	$ (3,900)	$0	$0	$0	$0	$0	$0
4403000 Total					$ (20,949)	$0	$ (12,350)	$ (3,900)	$0	$0	$ (4,699)	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	$26,954	$26,954	$0	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	$26,540	$0	$0	$0	$0	$0	$26,540	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	$310,210	$0	$310,210	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	$479,211	$0	$0	$0	$0	$479,211	$0	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	$81,368	$0	$0	$81,368	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	$82,591	$0	$0	$0	$82,591	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	$8,924	$0	$0	$0	$0	$0	$0	$8,924	$0	$0
4421000 Total					$1,015,797	$26,954	$310,210	$81,368	$82,591	$479,211	$26,540	$8,924	$0	$0
4421200	BPA REG BAL-INDUST	RETL	Retail Sales	IDU	$ (38)	$0	$0	$0	$0	$0	$ (38)	$0	$0	$0
4421200	BPA REG BAL-INDUST	RETL	Retail Sales	OR	$ (7)	$0	$ (7)	$0	$0	$0	$0	$0	$0	$0
4421200	BPA REG BAL-INDUST	RETL	Retail Sales	WA	$ (7)	$0	$0	$ (7)	$0	$0	$0	$0	$0	$0
4421200 Total					$ (51)	$0	$ (7)	$ (7)	$0	$0	$ (38)	$0	$0	$0
4421400	BPA REG BAL-IRRIG	RETL	Retail Sales	IDU	$ (103)	$0	$0	$0	$0	$0	$ (103)	$0	$0	$0
4421400	BPA REG BAL-IRRIG	RETL	Retail Sales	OR	$ (7)	$0	$ (7)	$0	$0	$0	$0	$0	$0	$0
4421400	BPA REG BAL-IRRIG	RETL	Retail Sales	WA	$ (13)	$0	$0	$ (13)	$0	$0	$0	$0	$0	$0
4421400 Total					$ (124)	$0	$ (7)	$ (13)	$0	$0	$ (103)	$0	$0	$0
4421500	BPA REG BAL-COMMRC	RETL	Retail Sales	IDU	$ (528)	$0	$0	$0	$0	$0	$ (528)	$0	$0	$0
4421500	BPA REG BAL-COMMRC	RETL	Retail Sales	OR	$ (629)	$0	$ (629)	$0	$0	$0	$0	$0	$0	$0
4421500	BPA REG BAL-COMMRC	RETL	Retail Sales	WA	$ (219)	$0	$0	$ (219)	$0	$0	$0	$0	$0	$0
4421500 Total					$ (1,376)	$0	$ (629)	$ (219)	$0	$0	$ (528)	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	$3,927	$3,927	$0	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	$63,696	$0	$0	$0	$0	$0	$63,696	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	$146,538	$0	$146,538	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	$328,940	$0	$0	$0	$0	$328,940	$0	$0	$0	$0

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ROCKY MOUNTAIN POWER
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4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	$40,024	$0	$0	$40,024	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	$213,014	$0	$0	$0	$213,014	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	$30,845	$0	$0	$0	$0	$0	$0	$30,845	$0	$0
4422000 Total					$826,984	$3,927	$146,538	$40,024	$213,014	$328,940	$63,696	$30,845	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	$7,270	$7,270	$0	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	$44,863	$0	$0	$0	$0	$0	$44,863	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	$12,390	$0	$12,390	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	$11,642	$0	$0	$0	$0	$11,642	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	$9,858	$0	$0	$9,858	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	$1,280	$0	$0	$0	$1,280	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	$205	$0	$0	$0	$0	$0	$0	$205	$0	$0
4423000 Total					$87,507	$7,270	$12,390	$9,858	$1,280	$11,642	$44,863	$205	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	$340	$340	$0	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	$243	$0	$0	$0	$0	$0	$243	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	$5,127	$0	$5,127	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	$10,018	$0	$0	$0	$0	$10,018	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	$1,059	$0	$0	$1,059	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	$1,617	$0	$0	$0	$1,617	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	$498	$0	$0	$0	$0	$0	$0	$498	$0	$0
4441000 Total					$18,903	$340	$5,127	$1,059	$1,617	$10,018	$243	$498	$0	$0
4451000	OTHER SALES PUBLIC	RETL	Retail Sales	UT	$17,509	$0	$0	$0	$0	$17,509	$0	$0	$0	$0
4451000 Total					$17,509	$0	$0	$0	$0	$17,509	$0	$0	$0	$0
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	FERC	$5,822	$0	$0	$0	$0	$0	$0	$0	$5,822	$0
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	OR	$933	$0	$933	$0	$0	$0	$0	$0	$0	$0
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	WYP	$27	$0	$0	$0	$27	$0	$0	$0	$0	$0
4471000 Total					$6,782	$0	$933	$0	$27	$0	$0	$0	$5,822	$0
4471200	PRE-M FIRM SAL-PPD	RSLE	Sales for Resale	SG	$23,609	$435	$6,478	$1,850	$2,980	$9,838	$1,510	$426	$93	$0
4471200 Total					$23,609	$435	$6,478	$1,850	$2,980	$9,838	$1,510	$426	$93	$0
4471220	PRE-M FIRM SAL-UPD	RSLE	Sales for Resale	SG	$25,912	$477	$7,110	$2,030	$3,271	$10,798	$1,657	$467	$102	$0
4471220 Total					$25,912	$477	$7,110	$2,030	$3,271	$10,798	$1,657	$467	$102	$0
4471300	POST MERGER FIRM	RSLE	Sales for Resale	SG	$125,557	$2,311	$34,453	$9,836	$15,849	$52,320	$8,029	$2,264	$493	$0
4471300 Total					$125,557	$2,311	$34,453	$9,836	$15,849	$52,320	$8,029	$2,264	$493	$0
4471400	S/T FIRM WHOLESALE	RSLE	Sales for Resale	SG	$518,491	$9,545	$142,276	$40,618	$65,450	$216,058	$33,156	$9,351	$2,037	$0
4471400 Total					$518,491	$9,545	$142,276	$40,618	$65,450	$216,058	$33,156	$9,351	$2,037	$0
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	$91,985	$1,693	$25,241	$7,206	$11,611	$38,331	$5,882	$1,659	$361	$0
4472000 Total					$91,985	$1,693	$25,241	$7,206	$11,611	$38,331	$5,882	$1,659	$361	$0
4475000	OFF-SYS - NON FIRM	RSLE	Sales for Resale	SE	$ (13,622)	$ (250)	$ (3,664)	$ (1,057)	$ (1,879)	$ (5,555)	$ (897)	$ (269)	$ (50)	$0
4475000 Total					$ (13,622)	$ (250)	$ (3,664)	$ (1,057)	$ (1,879)	$ (5,555)	$ (897)	$ (269)	$ (50)	$0
4476100	BOOKOUTS NETTED-GAIN	RSLE	Sales for Resale	SG	$73,212	$1,348	$20,090	$5,735	$9,242	$30,508	$4,682	$1,320	$288	$0
4476100 Total					$73,212	$1,348	$20,090	$5,735	$9,242	$30,508	$4,682	$1,320	$288	$0
4476200	TRADING NETTED-GAINS	RSLE	Sales for Resale	SG	$4,104	$76	$1,126	$322	$518	$1,710	$262	$74	$16	$0
4476200 Total					$4,104	$76	$1,126	$322	$518	$1,710	$262	$74	$16	$0
4479000	TRANS SRVC	RSLE	Sales for Resale	FERC	$834	$0	$0	$0	$0	$0	$0	$0	$834	$0
4479000	TRANS SRVC	RSLE	Sales for Resale	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
4479000 Total					$834	$0	$0	$0	$1	$0	$0	$0	$834	$0
4491100	PRV RTE RFDS-RESDL	RETL	Retail Sales	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4491100 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4491400	PRV RT RFD-IND IRR	RETL	Retail Sales	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4491400 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	CA	$124	$124	$0	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	IDU	$122	$0	$0	$0	$0	$0	$122	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	OR	$1,855	$0	$1,855	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	UT	$1,773	$0	$0	$0	$0	$1,773	$0	$0	$0	$0

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4501000	FORF DISC/INT-RES	OREV	Other Revenue	WA	$320	$0	$0	$320	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYP	$250	$0	$0	$0	$250	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYU	$35	$0	$0	$0	$0	$0	$0	$35	$0	$0
4501000 Total					$4,479	$124	$1,855	$320	$250	$1,773	$122	$35	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	CA	$47	$47	$0	$0	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	OR	$527	$0	$527	$0	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	UT	$685	$0	$0	$0	$0	$685	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WA	$127	$0	$0	$127	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYP	$95	$0	$0	$0	$95	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYU	$15	$0	$0	$0	$0	$0	$0	$15	$0	$0
4502000 Total					$1,528	$47	$527	$127	$95	$685	$34	$15	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	CA	$11	$11	$0	$0	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	IDU	$211	$0	$0	$0	$0	$0	$211	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	OR	$125	$0	$125	$0	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	UT	$225	$0	$0	$0	$0	$225	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WA	$45	$0	$0	$45	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYP	$84	$0	$0	$0	$84	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYU	$20	$0	$0	$0	$0	$0	$0	$20	$0	$0
4503000 Total					$721	$11	$125	$45	$84	$225	$211	$20	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	CA	$ (1)	$ (1)	$0	$0	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	OR	$ (14)	$0	$ (14)	$0	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	UT	$62	$0	$0	$0	$0	$62	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WA	$6	$0	$0	$6	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4504000 Total					$57	$ (1)	$ (14)	$6	$2	$62	$2	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	$111	$111	$0	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	$135	$0	$0	$0	$0	$0	$135	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	$1,526	$0	$1,526	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	$3,602	$0	$0	$0	$0	$3,602	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	$219	$0	$0	$219	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	$180	$0	$0	$0	$180	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	$23	$0	$0	$0	$0	$0	$0	$23	$0	$0
4511000 Total					$5,796	$111	$1,526	$219	$180	$3,602	$135	$23	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	OR	$23	$0	$23	$0	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	UT	$32	$0	$0	$0	$0	$32	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WA	$10	$0	$0	$10	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
4512000 Total					$71	$2	$23	$10	$1	$32	$2	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	CA	$10	$10	$0	$0	$0	$0	$0	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	OR	$257	$0	$257	$0	$0	$0	$0	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	SO	$11	$0	$3	$1	$1	$4	$1	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	UT	$650	$0	$0	$0	$0	$650	$0	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	WA	$23	$0	$0	$23	$0	$0	$0	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	WYP	$191	$0	$0	$0	$191	$0	$0	$0	$0	$0
4513000	OTHER	OREV	Other Revenue	WYU	$110	$0	$0	$0	$0	$0	$0	$110	$0	$0
4513000 Total					$1,255	$10	$260	$24	$192	$655	$4	$110	$0	$0

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4513400	WEATHERIZAT NEW 0%	OREV	Other Revenue	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4513400 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4513500	WEATHERIZ 12% 12MO	OREV	Other Revenue	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
4513500 Total					$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
4514100	ENERGY FINANSWER	OREV	Other Revenue	UT	$70	$0	$0	$0	$0	$70	$0	$0	$0	$0
4514100	ENERGY FINANSWER	OREV	Other Revenue	WA	$7	$0	$0	$7	$0	$0	$0	$0	$0	$0
4514100 Total					$77	$0	$0	$7	$0	$70	$0	$0	$0	$0
4514300	INDUSTRIAL FINANSWER	OREV	Other Revenue	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
4514300 Total					$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
4514400	ENGY FINANSWER LGHT	OREV	Other Revenue	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0	$0
4514400	ENGY FINANSWER LGHT	OREV	Other Revenue	WA	$7	$0	$0	$7	$0	$0	$0	$0	$0	$0
4514400 Total					$9	$2	$0	$7	$0	$0	$0	$0	$0	$0
4514900	ENGY FINNSWR 12000	OREV	Other Revenue	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
4514900	ENGY FINNSWR 12000	OREV	Other Revenue	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4514900 Total					$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
4515300	IRRIGATION FINANSWER	OREV	Other Revenue	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
4515300 Total					$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
4515400	RETROFIT ENGY FINA	OREV	Other Revenue	OR	$1	$0	$1	$0	$0	$0	$0	$0	$0	$0
4515400	RETROFIT ENGY FINA	OREV	Other Revenue	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4515400 Total					$1	$0	$1	$0	$0	$0	$0	$0	$0	$0
4530000	SLS WATER & W PWR	OREV	Other Revenue	SG	$107	$2	$29	$8	$14	$45	$7	$2	$0	$0
4530000 Total					$107	$2	$29	$8	$14	$45	$7	$2	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	CA	$205	$205	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	$335	$0	$0	$0	$0	$0	$335	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	OR	$5,830	$0	$5,830	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	SG	$1,923	$35	$528	$151	$243	$801	$123	$35	$8	$0
4541000	RENTS - COMMON	OREV	Other Revenue	SO	$674	$17	$196	$52	$75	$280	$40	$12	$2	$0
4541000	RENTS - COMMON	OREV	Other Revenue	UT	$5,321	$0	$0	$0	$0	$5,321	$0	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	WA	$603	$0	$0	$603	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	$484	$0	$0	$0	$484	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	OREV	Other Revenue	WYU	$26	$0	$0	$0	$0	$0	$0	$26	$0	$0
4541000 Total					$15,401	$257	$6,554	$806	$802	$6,402	$498	$73	$9	$0
4542000	RENTS - NON COMMON	OREV	Other Revenue	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4542000	RENTS - NON COMMON	OREV	Other Revenue	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4542000	RENTS - NON COMMON	OREV	Other Revenue	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
4542000	RENTS - NON COMMON	OREV	Other Revenue	UT	$5	$0	$0	$0	$0	$5	$0	$0	$0	$0
4542000 Total					$8	$0	$1	$0	$0	$6	$0	$0	$0	$0
4543000	MCI FOGWIRE REVENUES	OREV	Other Revenue	SG	$3,351	$62	$920	$263	$423	$1,396	$214	$60	$13	$0
4543000 Total					$3,351	$62	$920	$263	$423	$1,396	$214	$60	$13	$0
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	$4,732	$87	$1,298	$371	$597	$1,972	$303	$85	$19	$0
4561100 Total					$4,732	$87	$1,298	$371	$597	$1,972	$303	$85	$19	$0
4561910	S/T FIRM WHEEL REV	OREV	Other Revenue	SG	$6,814	$125	$1,870	$534	$860	$2,839	$436	$123	$27	$0
4561910 Total					$6,814	$125	$1,870	$534	$860	$2,839	$436	$123	$27	$0
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	$29,107	$536	$7,987	$2,280	$3,674	$12,129	$1,861	$525	$114	$0
4561920 Total					$29,107	$536	$7,987	$2,280	$3,674	$12,129	$1,861	$525	$114	$0
4561930	NON-FIRM WHEEL REV	OREV	Other Revenue	SE	$15,571	$286	$4,188	$1,208	$2,148	$6,350	$1,026	$308	$57	$0
4561930 Total					$15,571	$286	$4,188	$1,208	$2,148	$6,350	$1,026	$308	$57	$0
4562100	USE OF FACIL REV	OREV	Other Revenue	SG	$59	$1	$16	$5	$7	$25	$4	$1	$0	$0
4562100 Total					$59	$1	$16	$5	$7	$25	$4	$1	$0	$0
4562200	DSM REVENUES	OREV	Other Revenue	OTHER	$27,831	$0	$0	$0	$0	$0	$0	$0	$0	$27,831
4562200 Total					$27,831	$0	$0	$0	$0	$0	$0	$0	$0	$27,831
4562300	MISC OTHER REV	OREV	Other Revenue	CA	$67	$67	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

4562300	MISC OTHER REV	OREV	Other Revenue	OR	$943	$0	$943	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	SE	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	SG	$38,130	$702	$10,463	$2,987	$4,813	$15,889	$2,438	$688	$150	$0
4562300	MISC OTHER REV	OREV	Other Revenue	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	UT	$94	$0	$0	$0	$0	$94	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	WA	$45	$0	$0	$45	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	OREV	Other Revenue	WYP	$185	$0	$0	$0	$185	$0	$0	$0	$0	$0
4562300 Total					$39,470	$769	$11,407	$3,032	$4,999	$15,985	$2,440	$688	$150	$0
4562400	M&S INVENTORY SALES	OREV	Other Revenue	OR	$2	$0	$2	$0	$0	$0	$0	$0	$0	$0
4562400	M&S INVENTORY SALES	OREV	Other Revenue	SO	$255	$7	$74	$20	$29	$106	$15	$4	$1	$0
4562400	M&S INVENTORY SALES	OREV	Other Revenue	UT	$760	$0	$0	$0	$0	$760	$0	$0	$0	$0
4562400	M&S INVENTORY SALES	OREV	Other Revenue	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562400 Total					$1,017	$7	$76	$20	$29	$866	$15	$4	$1	$0
4562500	M&S INV COST OF SALE	OREV	Other Revenue	OR	$ (0)	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0
4562500	M&S INV COST OF SALE	OREV	Other Revenue	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)	$0
4562500	M&S INV COST OF SALE	OREV	Other Revenue	UT	$ (981)	$0	$0	$0	$0	$ (981)	$0	$0	$0	$0
4562500 Total					$ (994)	$ (0)	$ (4)	$ (1)	$ (1)	$ (986)	$ (1)	$ (0)	$ (0)	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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UTILITIES COMMISSION

Operations & Maintenance Expense (Actuals)
Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	$18,966	$349	$5,204	$1,486	$2,394	$7,903	$1,213	$342	$75		
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SSGCH	$1,310	$24	$375	$107	$167	$532	$76	$24	$5		
5000000 Total					$20,277	$373	$5,580	$1,592	$2,561	$8,435	$1,289	$366	$79	$0	$0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	$1,229	$23	$337	$96	$155	$512	$79	$22	$5		
5001000 Total					$1,229	$23	$337	$96	$155	$512	$79	$22	$5	$0	$0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	$26	$0	$7	$2	$4	$11	$2	$1	$0		
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SSECH	$1	$0	$0	$0	$0	$0	$0	$0	$0		
5010000 Total					$27	$1	$7	$2	$4	$11	$2	$1	$0	$0	$0
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	$500,166	$9,176	$134,532	$38,815	$69,006	$203,964	$32,943	$9,892	$1,838		
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SSECH	$50,404	$916	$13,922	$4,036	$7,003	$20,296	$3,045	$1,010	$176		
5011000 Total					$550,570	$10,092	$148,454	$42,851	$76,009	$224,260	$35,988	$10,902	$2,014	$0	$0
5011100	UNDISTRIB FUELS CR	NPCX	Net Power Cost Expense	SE	$ (11,066)	$ (203)	$ (2,976)	$ (859)	$ (1,527)	$ (4,513)	$ (729)	$ (219)	$ (41)		
5011100 Total					$ (11,066)	$ (203)	$ (2,976)	$ (859)	$ (1,527)	$ (4,513)	$ (729)	$ (219)	$ (41)	$0	$0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	$5,008	$92	$1,347	$389	$691	$2,042	$330	$99	$18		
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SSECH	$1,592	$29	$440	$127	$221	$641	$96	$32	$6		
5012000 Total					$6,600	$121	$1,787	$516	$912	$2,683	$426	$131	$24	$0	$0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	$573	$11	$154	$44	$79	$234	$38	$11	$2		
5013000 Total					$573	$11	$154	$44	$79	$234	$38	$11	$2	$0	$0
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	$27,091	$497	$7,287	$2,102	$3,738	$11,047	$1,784	$536	$100		
5013500 Total					$27,091	$497	$7,287	$2,102	$3,738	$11,047	$1,784	$536	$100	$0	$0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	$6	$0	$2	$0	$1	$2	$0	$0	$0		
5014000 Total					$6	$0	$2	$0	$1	$2	$0	$0	$0	$0	$0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	$6,505	$119	$1,750	$505	$898	$2,653	$428	$129	$24		
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SSECH	$170	$3	$47	$14	$24	$68	$10	$3	$1		
5014500 Total					$6,675	$122	$1,797	$518	$921	$2,721	$439	$132	$25	$0	$0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	$702	$13	$189	$54	$97	$286	$46	$14	$3		
5015000 Total					$702	$13	$189	$54	$97	$286	$46	$14	$3	$0	$0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
5015100 Total					$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	$11,178	$206	$3,067	$876	$1,411	$4,658	$715	$202	$44		
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SSGCH	$2,053	$38	$588	$167	$262	$833	$120	$38	$8		
5020000 Total					$13,231	$244	$3,655	$1,043	$1,672	$5,491	$835	$240	$51	$0	$0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	$1,239	$23	$340	$97	$156	$516	$79	$22	$5		
5022000 Total					$1,239	$23	$340	$97	$156	$516	$79	$22	$5	$0	$0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	$2,899	$53	$796	$227	$366	$1,208	$185	$52	$11		
5024000 Total					$2,899	$53	$796	$227	$366	$1,208	$185	$52	$11	$0	$0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	$16,398	$302	$4,500	$1,285	$2,070	$6,833	$1,049	$296	$64		
5029000 Total					$16,398	$302	$4,500	$1,285	$2,070	$6,833	$1,049	$296	$64	$0	$0
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	$4,845	$89	$1,303	$376	$668	$1,976	$319	$96	$18		
5030000 Total					$4,845	$89	$1,303	$376	$668	$1,976	$319	$96	$18	$0	$0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	$2,670	$49	$733	$209	$337	$1,113	$171	$48	$10		
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SSGCH	$1,321	$24	$378	$107	$168	$536	$77	$24	$5		
5050000 Total					$3,991	$74	$1,111	$317	$505	$1,649	$248	$73	$15	$0	$0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	$17	$0	$5	$1	$2	$7	$1	$0	$0		
5051000 Total					$17	$0	$5	$1	$2	$7	$1	$0	$0	$0	$0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	$62,342	$1,148	$17,107	$4,884	$7,870	$25,978	$3,987	$1,124	$245		
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SSGCH	$1,603	$30	$459	$130	$204	$651	$94	$30	$6		
5060000 Total					$63,945	$1,177	$17,566	$5,014	$8,074	$26,629	$4,080	$1,154	$251	$0	$0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	$1,040	$19	$285	$81	$131	$433	$66	$19	$4		
5061000 Total					$1,040	$19	$285	$81	$131	$433	$66	$19	$4	$0	$0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	$612	$11	$168	$48	$77	$255	$39	$11	$2		
5061100 Total					$612	$11	$168	$48	$77	$255	$39	$11	$2	$0	$0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	$20	$0	$5	$2	$3	$8	$1	$0	$0		
5061200 Total					$20	$0	$5	$2	$3	$8	$1	$0	$0	$0	$0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	$670	$12	$184	$53	$85	$279	$43	$12	$3		
5061300 Total					$670	$12	$184	$53	$85	$279	$43	$12	$3	$0	$0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	$1,052	$19	$289	$82	$133	$438	$67	$19	$4		
5061400 Total					$1,052	$19	$289	$82	$133	$438	$67	$19	$4	$0	$0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	$247	$5	$68	$19	$31	$103	$16	$4	$1		
5061500 Total					$247	$5	$68	$19	$31	$103	$16	$4	$1	$0	$0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	$39	$1	$11	$3	$5	$16	$2	$1	$0		
5061600 Total					$39	$1	$11	$3	$5	$16	$2	$1	$0	$0	$0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	$1,130	$21	$310	$89	$143	$471	$72	$20	$4		
5062000 Total					$1,130	$21	$310	$89	$143	$471	$72	$20	$4	$0	$0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	$ (30,696)	$ (565)	$ (8,423)	$ (2,405)	$ (3,875)	$ (12,791)	$ (1,963)	$ (554)	$ (121)		
5063000 Total					$ (30,696)	$ (565)	$ (8,423)	$ (2,405)	$ (3,875)	$ (12,791)	$ (1,963)	$ (554)	$ (121)	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5064000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	$209	$4	$57	$16	$26	$87	$13	$4	$1		
5065000 Total					$209	$4	$57	$16	$26	$87	$13	$4	$1	$0	$0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	$978	$18	$268	$77	$123	$408	$63	$18	$4		
5066000 Total					$978	$18	$268	$77	$123	$408	$63	$18	$4	$0	$0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	$2,085	$38	$572	$163	$263	$869	$133	$38	$8		
5067000 Total					$2,085	$38	$572	$163	$263	$869	$133	$38	$8	$0	$0
5068000	MISC STM EXP TRAVL	STEX	Steam O&M Expense	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0		
5068000 Total					$1	$0	$0	$0	$0	$1	$0	$0	$0	$0	$0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	$122	$2	$33	$10	$15	$51	$8	$2	$0		
5069000 Total					$122	$2	$33	$10	$15	$51	$8	$2	$0	$0	$0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	$389	$7	$107	$31	$49	$162	$25	$7	$2		
5069900 Total					$389	$7	$107	$31	$49	$162	$25	$7	$2	$0	$0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	$743	$14	$204	$58	$94	$310	$48	$13	$3		
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SSGCH	$116	$2	$33	$9	$15	$47	$7	$2	$0		
5070000 Total					$859	$16	$237	$68	$109	$357	$54	$16	$3	$0	$0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	$1,928	$35	$529	$151	$243	$803	$123	$35	$8		
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SSGCH	$1,787	$33	$512	$145	$228	$725	$104	$33	$7		
5100000 Total					$3,715	$69	$1,041	$296	$471	$1,529	$228	$68	$14	$0	$0
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	$2,485	$46	$682	$195	$314	$1,036	$159	$45	$10		
5101000 Total					$2,485	$46	$682	$195	$314	$1,036	$159	$45	$10	$0	$0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	$1,868	$34	$512	$146	$236	$778	$119	$34	$7		
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SSGCH	$863	$16	$247	$70	$110	$350	$50	$16	$3		
5110000 Total					$2,730	$50	$760	$216	$346	$1,128	$170	$50	$10	$0	$0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	$5,869	$108	$1,610	$460	$741	$2,446	$375	$106	$23		
5111000 Total					$5,869	$108	$1,610	$460	$741	$2,446	$375	$106	$23	$0	$0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	$1,597	$29	$438	$125	$202	$665	$102	$29	$6		
5111100 Total					$1,597	$29	$438	$125	$202	$665	$102	$29	$6	$0	$0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	$858	$16	$236	$67	$108	$358	$55	$15	$3		
5111200 Total					$858	$16	$236	$67	$108	$358	$55	$15	$3	$0	$0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	$7,364	$136	$2,021	$577	$930	$3,069	$471	$133	$29		
5112000 Total					$7,364	$136	$2,021	$577	$930	$3,069	$471	$133	$29	$0	$0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	$27	$1	$8	$2	$3	$11	$2	$0	$0		
5114000 Total					$27	$1	$8	$2	$3	$11	$2	$0	$0	$0	$0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	$480	$9	$132	$38	$61	$200	$31	$9	$2		
5116000 Total					$480	$9	$132	$38	$61	$200	$31	$9	$2	$0	$0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	$833	$15	$229	$65	$105	$347	$53	$15	$3		
5117000 Total					$833	$15	$229	$65	$105	$347	$53	$15	$3	$0	$0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	$1,017	$19	$279	$80	$128	$424	$65	$18	$4		
5118000 Total					$1,017	$19	$279	$80	$128	$424	$65	$18	$4	$0	$0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	$1,552	$29	$426	$122	$196	$647	$99	$28	$6		
5119000 Total					$1,552	$29	$426	$122	$196	$647	$99	$28	$6	$0	$0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	$187	$3	$51	$15	$24	$78	$12	$3	$1		
5119900 Total					$187	$3	$51	$15	$24	$78	$12	$3	$1	$0	$0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	$10,415	$192	$2,858	$816	$1,315	$4,340	$666	$188	$41		
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SSGCH	$3,998	$74	$1,145	$325	$509	$1,622	$233	$74	$15		
5120000 Total					$14,412	$266	$4,003	$1,141	$1,824	$5,962	$899	$262	$56	$0	$0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	$14,270	$263	$3,916	$1,118	$1,801	$5,946	$913	$257	$56		
5121000 Total					$14,270	$263	$3,916	$1,118	$1,801	$5,946	$913	$257	$56	$0	$0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	$204	$4	$56	$16	$26	$85	$13	$4	$1		
5121100 Total					$204	$4	$56	$16	$26	$85	$13	$4	$1	$0	$0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	$6,158	$113	$1,690	$482	$777	$2,566	$394	$111	$24		
5121200 Total					$6,158	$113	$1,690	$482	$777	$2,566	$394	$111	$24	$0	$0
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	$528	$10	$145	$41	$67	$220	$34	$10	$2		
5121400 Total					$528	$10	$145	$41	$67	$220	$34	$10	$2	$0	$0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	$283	$5	$78	$22	$36	$118	$18	$5	$1		
5121500 Total					$283	$5	$78	$22	$36	$118	$18	$5	$1	$0	$0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	$2,162	$40	$593	$169	$273	$901	$138	$39	$8		
5121600 Total					$2,162	$40	$593	$169	$273	$901	$138	$39	$8	$0	$0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	$454	$8	$124	$36	$57	$189	$29	$8	$2		
5121700 Total					$454	$8	$124	$36	$57	$189	$29	$8	$2	$0	$0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	$5,243	$97	$1,439	$411	$662	$2,185	$335	$95	$21		
5121800 Total					$5,243	$97	$1,439	$411	$662	$2,185	$335	$95	$21	$0	$0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	$176	$3	$48	$14	$22	$73	$11	$3	$1		
5121900 Total					$176	$3	$48	$14	$22	$73	$11	$3	$1	$0	$0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	$1,931	$36	$530	$151	$244	$805	$124	$35	$8		
5122000 Total					$1,931	$36	$530	$151	$244	$805	$124	$35	$8	$0	$0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	$2,167	$40	$595	$170	$274	$903	$139	$39	$9		
5122100 Total					$2,167	$40	$595	$170	$274	$903	$139	$39	$9	$0	$0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	$10,791	$199	$2,961	$845	$1,362	$4,497	$690	$195	$42		
5122200 Total					$10,791	$199	$2,961	$845	$1,362	$4,497	$690	$195	$42	$0	$0
5122300	MNT BOIL-PRECIPTAT	STEX	Steam O&M Expense	SG	$3,932	$72	$1,079	$308	$496	$1,638	$251	$71	$15		
5122300 Total					$3,932	$72	$1,079	$308	$496	$1,638	$251	$71	$15	$0	$0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	$809	$15	$222	$63	$102	$337	$52	$15	$3		
5122400 Total					$809	$15	$222	$63	$102	$337	$52	$15	$3	$0	$0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	$307	$6	$84	$24	$39	$128	$20	$6	$1		
5122500 Total					$307	$6	$84	$24	$39	$128	$20	$6	$1	$0	$0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	$338	$6	$93	$27	$43	$141	$22	$6	$1		
5122600 Total					$338	$6	$93	$27	$43	$141	$22	$6	$1	$0	$0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	$2,443	$45	$670	$191	$308	$1,018	$156	$44	$10		
5122800 Total					$2,443	$45	$670	$191	$308	$1,018	$156	$44	$10	$0	$0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	$7,160	$132	$1,965	$561	$904	$2,984	$458	$129	$28		
5122900 Total					$7,160	$132	$1,965	$561	$904	$2,984	$458	$129	$28	$0	$0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	$4,807	$88	$1,319	$377	$607	$2,003	$307	$87	$19		
5123000 Total					$4,807	$88	$1,319	$377	$607	$2,003	$307	$87	$19	$0	$0
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	$441	$8	$121	$35	$56	$184	$28	$8	$2		
5123100 Total					$441	$8	$121	$35	$56	$184	$28	$8	$2	$0	$0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	$1,213	$22	$333	$95	$153	$506	$78	$22	$5		
5123200 Total					$1,213	$22	$333	$95	$153	$506	$78	$22	$5	$0	$0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	$218	$4	$60	$17	$27	$91	$14	$4	$1		
5123300 Total					$218	$4	$60	$17	$27	$91	$14	$4	$1	$0	$0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	$1,534	$28	$421	$120	$194	$639	$98	$28	$6		
5123400 Total					$1,534	$28	$421	$120	$194	$639	$98	$28	$6	$0	$0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	$1,044	$19	$286	$82	$132	$435	$67	$19	$4		
5124000 Total					$1,044	$19	$286	$82	$132	$435	$67	$19	$4	$0	$0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	$4,056	$75	$1,113	$318	$512	$1,690	$259	$73	$16		
5125000 Total					$4,056	$75	$1,113	$318	$512	$1,690	$259	$73	$16	$0	$0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	$2,174	$40	$597	$170	$274	$906	$139	$39	$9		
5126000 Total					$2,174	$40	$597	$170	$274	$906	$139	$39	$9	$0	$0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	$235	$4	$64	$18	$30	$98	$15	$4	$1		
5127000 Total					$235	$4	$64	$18	$30	$98	$15	$4	$1	$0	$0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	$4,031	$74	$1,106	$316	$509	$1,680	$258	$73	$16		
5128000 Total					$4,031	$74	$1,106	$316	$509	$1,680	$258	$73	$16	$0	$0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	$532	$10	$146	$42	$67	$222	$34	$10	$2		
5129000 Total					$532	$10	$146	$42	$67	$222	$34	$10	$2	$0	$0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	$418	$8	$115	$33	$53	$174	$27	$8	$2		
5129900 Total					$418	$8	$115	$33	$53	$174	$27	$8	$2	$0	$0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	$2,012	$37	$552	$158	$254	$839	$129	$36	$8		
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SSGCH	$797	$15	$228	$65	$102	$324	$47	$15	$3		
5130000 Total					$2,810	$52	$781	$223	$356	$1,162	$175	$51	$11	$0	$0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	$18,112	$333	$4,970	$1,419	$2,286	$7,547	$1,158	$327	$71		
5131000 Total					$18,112	$333	$4,970	$1,419	$2,286	$7,547	$1,158	$327	$71	$0	$0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	$591	$11	$162	$46	$75	$246	$38	$11	$2		
5131100 Total					$591	$11	$162	$46	$75	$246	$38	$11	$2	$0	$0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	$4,430	$82	$1,216	$347	$559	$1,846	$283	$80	$17		
5131400 Total					$4,430	$82	$1,216	$347	$559	$1,846	$283	$80	$17	$0	$0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	$950	$17	$261	$74	$120	$396	$61	$17	$4		
5132000 Total					$950	$17	$261	$74	$120	$396	$61	$17	$4	$0	$0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	$218	$4	$60	$17	$28	$91	$14	$4	$1		
5133000 Total					$218	$4	$60	$17	$28	$91	$14	$4	$1	$0	$0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	$357	$7	$98	$28	$45	$149	$23	$6	$1		
5134000 Total					$357	$7	$98	$28	$45	$149	$23	$6	$1	$0	$0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	$1,271	$23	$349	$100	$160	$530	$81	$23	$5		
5135000 Total					$1,271	$23	$349	$100	$160	$530	$81	$23	$5	$0	$0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	$1,561	$29	$428	$122	$197	$650	$100	$28	$6		
5137000 Total					$1,561	$29	$428	$122	$197	$650	$100	$28	$6	$0	$0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	$1,268	$23	$348	$99	$160	$528	$81	$23	$5		
5138000 Total					$1,268	$23	$348	$99	$160	$528	$81	$23	$5	$0	$0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	$261	$5	$72	$20	$33	$109	$17	$5	$1		
5139000 Total					$261	$5	$72	$20	$33	$109	$17	$5	$1	$0	$0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0		

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5139900 Total					$10	$0	$3	$1	$1	$4	$1	$0	$0	$0	$0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	$3,057	$56	$839	$239	$386	$1,274	$196	$55	$12		
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SSGCH	$2,556	$47	$732	$208	$326	$1,037	$149	$47	$9		
5140000 Total					$5,613	$104	$1,571	$447	$711	$2,311	$345	$102	$21	$0	$0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	$2,155	$40	$591	$169	$272	$898	$138	$39	$8		
5141000 Total					$2,155	$40	$591	$169	$272	$898	$138	$39	$8	$0	$0
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5142000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	$412	$8	$113	$32	$52	$172	$26	$7	$2		
5144000 Total					$412	$8	$113	$32	$52	$172	$26	$7	$2	$0	$0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	$311	$6	$85	$24	$39	$130	$20	$6	$1		
5145000 Total					$311	$6	$85	$24	$39	$130	$20	$6	$1	$0	$0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	$195	$4	$54	$15	$25	$81	$12	$4	$1		
5146000 Total					$195	$4	$54	$15	$25	$81	$12	$4	$1	$0	$0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	$1,626	$30	$446	$127	$205	$678	$104	$29	$6		
5147000 Total					$1,626	$30	$446	$127	$205	$678	$104	$29	$6	$0	$0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	$1,561	$29	$428	$122	$197	$650	$100	$28	$6		
5148000 Total					$1,561	$29	$428	$122	$197	$650	$100	$28	$6	$0	$0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	$79	$1	$22	$6	$10	$33	$5	$1	$0		
5149000 Total					$79	$1	$22	$6	$10	$33	$5	$1	$0	$0	$0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	$4,922	$91	$1,351	$386	$621	$2,051	$315	$89	$19		
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	$3,506	$65	$962	$275	$443	$1,461	$224	$63	$14		
5350000 Total					$8,428	$155	$2,313	$660	$1,064	$3,512	$539	$152	$33	$0	$0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	$147	$3	$40	$11	$19	$61	$9	$3	$1		
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-U	$70	$1	$19	$6	$9	$29	$4	$1	$0		
5360000 Total					$217	$4	$59	$17	$27	$90	$14	$4	$1	$0	$0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	$2,479	$46	$680	$194	$313	$1,033	$159	$45	$10		
5370000 Total					$2,479	$46	$680	$194	$313	$1,033	$159	$45	$10	$0	$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	$321	$6	$88	$25	$40	$134	$20	$6	$1		
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	$86	$2	$24	$7	$11	$36	$6	$2	$0		
5371000 Total					$407	$7	$112	$32	$51	$170	$26	$7	$2	$0	$0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	$48	$1	$13	$4	$6	$20	$3	$1	$0		
5372000 Total					$48	$1	$13	$4	$6	$20	$3	$1	$0	$0	$0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	$635	$12	$174	$50	$80	$265	$41	$11	$2		
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	$24	$0	$7	$2	$3	$10	$2	$0	$0		
5374000 Total					$660	$12	$181	$52	$83	$275	$42	$12	$3	$0	$0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	$816	$15	$224	$64	$103	$340	$52	$15	$3		
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	$296	$5	$81	$23	$37	$123	$19	$5	$1		
5379000 Total					$1,112	$20	$305	$87	$140	$463	$71	$20	$4	$0	$0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	$8,630	$159	$2,368	$676	$1,089	$3,596	$552	$156	$34		
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	$6,508	$120	$1,786	$510	$822	$2,712	$416	$117	$26		
5390000 Total					$15,138	$279	$4,154	$1,186	$1,911	$6,308	$968	$273	$59	$0	$0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	$34	$1	$9	$3	$4	$14	$2	$1	$0		
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	$11	$0	$3	$1	$1	$5	$1	$0	$0		
5400000 Total					$45	$1	$12	$4	$6	$19	$3	$1	$0	$0	$0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	$896	$16	$246	$70	$113	$373	$57	$16	$4		
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	$125	$2	$34	$10	$16	$52	$8	$2	$0		
5420000 Total					$1,021	$19	$280	$80	$129	$425	$65	$18	$4	$0	$0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	$730	$13	$200	$57	$92	$304	$47	$13	$3		
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	$288	$5	$79	$23	$36	$120	$18	$5	$1		
5430000 Total					$1,018	$19	$279	$80	$128	$424	$65	$18	$4	$0	$0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-P	$42	$1	$11	$3	$5	$17	$3	$1	$0		
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	$126	$2	$35	$10	$16	$53	$8	$2	$0		
5440000 Total					$168	$3	$46	$13	$21	$70	$11	$3	$1	$0	$0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	$443	$8	$121	$35	$56	$184	$28	$8	$2		
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	$236	$4	$65	$18	$30	$98	$15	$4	$1		
5441000 Total					$678	$12	$186	$53	$86	$283	$43	$12	$3	$0	$0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	$645	$12	$177	$51	$81	$269	$41	$12	$3		
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	$186	$3	$51	$15	$24	$78	$12	$3	$1		
5442000 Total					$832	$15	$228	$65	$105	$347	$53	$15	$3	$0	$0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	$11	$0	$3	$1	$1	$4	$1	$0	$0		
5450000 Total					$11	$0	$3	$1	$1	$4	$1	$0	$0	$0	$0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	$39	$1	$11	$3	$5	$16	$2	$1	$0		
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-U											
5454000 Total					$39	$1	$11	$3	$5	$16	$2	$1	$0	$0	$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	$525	$10	$144	$41	$66	$219	$34	$9	$2		

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5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	$367	$7	$101	$29	$46	$153	$23	$7	$1		
5455000 Total					$892	$16	$245	$70	$113	$372	$57	$18	$4	$0	$0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	$756	$14	$207	$59	$95	$315	$48	$14	$3		
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	$410	$8	$113	$32	$52	$171	$26	$7	$2		
5459000 Total					$1,166	$21	$320	$91	$147	$486	$75	$21	$5	$0	$0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	$730	$13	$200	$57	$92	$304	$47	$13	$3		
5460000 Total					$730	$13	$200	$57	$92	$304	$47	$13	$3	$0	$0
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	$261,142	$4,791	$70,241	$20,266	$36,029	$106,492	$17,200	$5,164	$960		
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SSECT	$64,696	$1,121	$15,904	$4,728	$8,295	$28,195	$5,006	$1,164	$282		
5471000 Total					$325,838	$5,912	$86,144	$24,993	$44,324	$134,687	$22,206	$6,328	$1,242	$0	$0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	$11,819	$218	$3,243	$926	$1,492	$4,925	$756	$213	$46		
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SSGCT	$10,636	$184	$2,621	$767	$1,233	$4,827	$784	$169	$50		
5480000 Total					$22,456	$401	$5,865	$1,693	$2,725	$9,752	$1,540	$383	$96	$0	$0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	$5,931	$109	$1,628	$465	$749	$2,472	$379	$107	$23		
5490000 Total					$5,931	$109	$1,628	$465	$749	$2,472	$379	$107	$23	$0	$0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	$987	$18	$271	$77	$125	$411	$63	$18	$4		
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SSGCT	$10,978	$190	$2,705	$792	$1,273	$4,982	$809	$175	$51		
5500000 Total					$11,965	$208	$2,976	$869	$1,397	$5,393	$873	$193	$55	$0	$0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	$340	$6	$93	$27	$43	$142	$22	$6	$1		
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SSGCT	$276	$5	$68	$20	$32	$125	$20	$4	$1		
5520000 Total					$616	$11	$161	$47	$75	$267	$42	$11	$3	$0	$0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	$3,359	$62	$922	$263	$424	$1,400	$215	$61	$13		
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SSGCT	$1,271	$22	$313	$92	$147	$577	$94	$20	$6		
5530000 Total					$4,631	$84	$1,235	$355	$571	$1,977	$309	$81	$19	$0	$0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	$86	$2	$24	$7	$11	$36	$5	$2	$0		
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SSGCT	$282	$5	$70	$20	$33	$128	$21	$4	$1		
5540000 Total					$368	$6	$93	$27	$44	$164	$26	$6	$2	$0	$0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	$28	$1	$8	$2	$3	$11	$2	$0	$0		
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5546000 Total					$28	$1	$8	$2	$4	$12	$2	$1	$0	$0	$0
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	$5,779	$106	$1,586	$453	$730	$2,408	$370	$104	$23		
5550000 Total					$5,779	$106	$1,586	$453	$730	$2,408	$370	$104	$23	$0	$0
5551100	REG BILL OR-(PACF)	PSEX	Power Supply Expense	OR	$ (12,992)		$ (12,992)								
5551100 Total					$ (12,992)	$0	$ (12,992)	$0	$0	$0	$0	$0	$0	$0	$0
5551200	REG BILL-WA (PACF)	PSEX	Power Supply Expense	WA	$ (4,139)			$ (4,139)							
5551200 Total					$ (4,139)	$0	$0	$ (4,139)	$0	$0	$0	$0	$0	$0	$0
5551330	REG BILL-ID (UTAH)	PSEX	Power Supply Expense	IDU	$ (5,368)						$ (5,368)				
5551330 Total					$ (5,368)	$0	$0	$0	$0	$0	$ (5,368)	$0	$0	$0	$0
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	$46,091	$846	$12,397	$3,577	$6,359	$18,796	$3,036	$912	$169		
5552500 Total					$46,091	$846	$12,397	$3,577	$6,359	$18,796	$3,036	$912	$169	$0	$0
5555500	IPP ENERGY PURCH	NPCX	Net Power Cost Expense	SG	$25,912	$477	$7,110	$2,030	$3,271	$10,798	$1,657	$467	$102		
5555500 Total					$25,912	$477	$7,110	$2,030	$3,271	$10,798	$1,657	$467	$102	$0	$0
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	$20,735	$382	$5,690	$1,624	$2,617	$8,640	$1,326	$374	$81		
5556100 Total					$20,735	$382	$5,690	$1,624	$2,617	$8,640	$1,326	$374	$81	$0	$0
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	$157	$3	$43	$12	$20	$65	$10	$3	$1		
5556200 Total					$157	$3	$43	$12	$20	$65	$10	$3	$1	$0	$0
5556500	PRE-MERG FIRM PURC	NPCX	Net Power Cost Expense	SE	$75,398	$1,383	$20,280	$5,851	$10,402	$30,747	$4,966	$1,491	$277		
5556500 Total					$75,398	$1,383	$20,280	$5,851	$10,402	$30,747	$4,966	$1,491	$277	$0	$0
5556600	PRE-MERG DEM P-PPL	NPCX	Net Power Cost Expense	SG	$126,381	$2,326	$34,679	$9,901	$15,953	$52,664	$8,082	$2,279	$496		
5556600 Total					$126,381	$2,326	$34,679	$9,901	$15,953	$52,664	$8,082	$2,279	$496	$0	$0
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	$444,360	$8,180	$121,934	$34,811	$56,093	$185,168	$28,416	$8,014	$1,746		
5556700 Total					$444,360	$8,180	$121,934	$34,811	$56,093	$185,168	$28,416	$8,014	$1,746	$0	$0
5556800	PRE-MERG DEM P-UPL	NPCX	Net Power Cost Expense	SG	$9,780	$180	$2,684	$766	$1,235	$4,075	$625	$176	$38		
5556800 Total					$9,780	$180	$2,684	$766	$1,235	$4,075	$625	$176	$38	$0	$0
5556900	PRE-MRG ENERGY-UPL	NPCX	Net Power Cost Expense	SE	$31,645	$581	$8,512	$2,456	$4,366	$12,905	$2,084	$626	$116		
5556900 Total					$31,645	$581	$8,512	$2,456	$4,366	$12,905	$2,084	$626	$116	$0	$0
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	$2,535	$47	$696	$199	$320	$1,056	$162	$46	$10		
5560000 Total					$2,535	$47	$696	$199	$320	$1,056	$162	$46	$10	$0	$0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	$59,521	$1,096	$16,333	$4,663	$7,514	$24,803	$3,806	$1,073	$234		
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SSGCT	$83	$1	$20	$6	$10	$38	$6	$1	$0		
5570000 Total					$59,604	$1,097	$16,353	$4,669	$7,523	$24,840	$3,812	$1,075	$234	$0	$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	$ (33)						$ (33)				
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	$ (54)		$ (54)								
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	$1,122	$21	$309	$88	$142	$470	$72	$20			
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	$ (97)			$ (97)							
5578000 Total					$939	$21	$255	$ (9)	$142	$470	$39	$20	$0	$0	$0

ROCKY MOUNTAIN POWER
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Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	$8,207	$151	$2,252	$643	$1,036	$3,420	$525	$148	$32		
5600000 Total					$8,207	$151	$2,252	$643	$1,036	$3,420	$525	$148	$32	$0	$0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	$6,336	$117	$1,739	$496	$800	$2,640	$405	$114	$25		
5612000 Total					$6,336	$117	$1,739	$496	$800	$2,640	$405	$114	$25	$0	$0
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	$594	$11	$163	$47	$75	$248	$38	$11	$2		
5616000 Total					$594	$11	$163	$47	$75	$248	$38	$11	$2	$0	$0
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	$959	$18	$263	$75	$121	$399	$61	$17	$4		
5617000 Total					$959	$18	$263	$75	$121	$399	$61	$17	$4	$0	$0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	$1,006	$19	$276	$79	$127	$419	$64	$18	$4		
5620000 Total					$1,006	$19	$276	$79	$127	$419	$64	$18	$4	$0	$0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	$126	$2	$35	$10	$16	$52	$8	$2	$0		
5630000 Total					$126	$2	$35	$10	$16	$52	$8	$2	$0	$0	$0
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	$5,719	$105	$1,569	$448	$722	$2,383	$366	$103	$22		
5650000 Total					$5,719	$105	$1,569	$448	$722	$2,383	$366	$103	$22	$0	$0
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	$19,649	$362	$5,392	$1,539	$2,480	$8,188	$1,256	$354	$77		
5651000 Total					$19,649	$362	$5,392	$1,539	$2,480	$8,188	$1,256	$354	$77	$0	$0
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	$1,803	$33	$485	$140	$249	$735	$119	$36	$7		
5652500 Total					$1,803	$33	$485	$140	$249	$735	$119	$36	$7	$0	$0
5652600	PRE-MERG FRM W-PPL	NPCX	Net Power Cost Expense	SG	$36,800	$677	$10,098	$2,883	$4,645	$15,335	$2,353	$664	$145		
5652600 Total					$36,800	$677	$10,098	$2,883	$4,645	$15,335	$2,353	$664	$145	$0	$0
5652700	PRE-MERG WHEEL-UPL	NPCX	Net Power Cost Expense	SG	$161	$3	$44	$13	$20	$67	$10	$3	$1		
5652700 Total					$161	$3	$44	$13	$20	$67	$10	$3	$1	$0	$0
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	$42,460	$782	$11,651	$3,326	$5,360	$17,693	$2,715	$766	$167		
5654600 Total					$42,460	$782	$11,651	$3,326	$5,360	$17,693	$2,715	$766	$167	$0	$0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	$2,752	$51	$755	$216	$347	$1,147	$176	$50	$11		
5660000 Total					$2,752	$51	$755	$216	$347	$1,147	$176	$50	$11	$0	$0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	$1,356	$25	$372	$106	$171	$565	$87	$24	$5		
5670000 Total					$1,356	$25	$372	$106	$171	$565	$87	$24	$5	$0	$0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	$56	$1	$15	$4	$7	$23	$4	$1	$0		
5680000 Total					$56	$1	$15	$4	$7	$23	$4	$1	$0	$0	$0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	$4	$0	$1	$0	$1	$2	$0	$0	$0		
5690000 Total					$4	$0	$1	$0	$1	$2	$0	$0	$0	$0	$0
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	$8	$0	$2	$1	$1	$3	$1	$0	$0		
5691000 Total					$8	$0	$2	$1	$1	$3	$1	$0	$0	$0	$0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	$704	$13	$193	$55	$89	$294	$45	$13	$3		
5692000 Total					$704	$13	$193	$55	$89	$294	$45	$13	$3	$0	$0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	$2,517	$46	$691	$197	$318	$1,049	$161	$45	$10		
5693000 Total					$2,517	$46	$691	$197	$318	$1,049	$161	$45	$10	$0	$0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	$9,273	$171	$2,544	$726	$1,170	$3,864	$593	$167	$36		
5700000 Total					$9,273	$171	$2,544	$726	$1,170	$3,864	$593	$167	$36	$0	$0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	$13,324	$245	$3,656	$1,044	$1,682	$5,552	$852	$240	$52		
5710000 Total					$13,324	$245	$3,656	$1,044	$1,682	$5,552	$852	$240	$52	$0	$0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG											
5720000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	$381	$7	$104	$30	$48	$159	$24	$7	$1		
5730000 Total					$381	$7	$104	$30	$48	$159	$24	$7	$1	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	$46	$46									
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	$ (38)						$ (38)				
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	$ (0)		$ (0)								
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	$19,531	$725	$5,867	$1,354	$1,490	$8,892	$901	$302			
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	$89					$89					
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	$85			$85							
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	$16				$16						
5800000 Total					$19,728	$771	$5,867	$1,439	$1,506	$8,981	$862	$302	$0	$0	$0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	$12,662	$470	$3,803	$878	$966	$5,764	$584	$196			
5810000 Total					$12,662	$470	$3,803	$878	$966	$5,764	$584	$196	$0	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	$69	$69									
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	$174						$174				
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	$1,019		$1,019								
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	$15	$1	$4	$1	$1	$7	$1	$0			
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	$1,517					$1,517					
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	$196			$196							
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	$386				$386						
5820000 Total					$3,376	$70	$1,023	$197	$387	$1,524	$175	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	$367	$367									
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	$168						$168				

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	$2,401		$2,401								
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	$642	$24	$193	$45	$49	$292	$30	$10			
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	$3,027					$3,027					
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	$340			$340							
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	$478				$478						
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	$189							$189			
5830000 Total					$7,613	$391	$2,593	$385	$527	$3,319	$197	$199	$0	$0	$0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	CA											
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	$229					$229					
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WA	$2			$2							
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP											
5840000 Total					$231	$0	$0	$2	$0	$229	$0	$0	$0	$0	$0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	$248	$9	$75	$17	$19	$113	$11	$4			
5850000 Total					$248	$9	$75	$17	$19	$113	$11	$4	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	$191	$191									
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	$265						$265				
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	$1,834		$1,834								
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	$1,170	$43	$351	$81	$89	$532	$54	$18			
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	$1,275					$1,275					
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	$619			$619							
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	$397				$397						
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	$45							$45			
5860000 Total					$5,795	$234	$2,186	$701	$486	$1,807	$319	$63	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	$582	$582									
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	$635						$635				
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	$3,602		$3,602								
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	$3,101					$3,101					
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	$776			$776							
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	$573				$573						
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	$68							$68			
5870000 Total					$9,338	$582	$3,602	$776	$573	$3,101	$635	$68	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	$33	$33									
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	$207						$207				
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	$673		$673								
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	$6,357	$236	$1,909	$441	$485	$2,894	$293	$98			
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	$1,518					$1,518					
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	$157			$157							
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	$124				$124						
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	$30							$30			
5880000 Total					$9,099	$269	$2,582	$598	$610	$4,412	$500	$128	$0	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	$124	$124									
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	$49						$49				
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	$2,151		$2,151								
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	$368	$14	$111	$26	$28	$168	$17	$6			
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	$695					$695					
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	$122			$122							
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	$727				$727						
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	$54							$54			
5890000 Total					$4,290	$137	$2,262	$148	$756	$863	$66	$59	$0	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	$35	$35									
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	$23						$23				
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	$250		$250								
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	$5,959	$221	$1,790	$413	$455	$2,713	$275	$92			
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	$142					$142					
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	$12			$12							
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	$82				$82						
5900000 Total					$6,502	$256	$2,040	$425	$536	$2,855	$298	$92	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	$29	$29									
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	$90						$90				
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	$362		$362								
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	$134	$5	$40	$9	$10	$61	$6	$2			
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	$493					$493					
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	$95			$95							
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	$141				$141						
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	$39							$39			
5910000 Total					$1,383	$34	$402	$105	$151	$554	$96	$41	$0	$0	$0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	$490	$490									
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	$354						$354				
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	$3,582		$3,582								
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	$1,768	$66	$531	$123	$135	$805	$82	$27			
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	$3,446					$3,446					
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	$664			$864							
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	$1,440				$1,440						
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	$0							$0			
5920000 Total					$11,744	$556	$4,113	$786	$1,575	$4,251	$435	$28	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	$7,080	$7,080									
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	$5,119						$5,119				
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	$31,380		$31,380								
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	$1,680	$62	$505	$116	$128	$765	$77	$26			
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	$36,329					$36,329					
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	$5,275			$5,275							
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	$5,681				$5,681						
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	$795							$795			
5930000 Total					$93,338	$7,142	$31,884	$5,391	$5,809	$37,094	$5,197	$821	$0	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	$ (63)	$ (63)									
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	$ (158)						$ (158)				
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	$ (1,025)		$ (1,025)								
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	$ (466)					$ (466)					
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	$ (179)			$ (179)							
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	$59				$59						
5931000 Total					$ (1,831)	$ (63)	$ (1,025)	$ (179)	$59	$ (466)	$ (158)	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	$835	$835									
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	$749						$749				
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	$5,847		$5,847								
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	$29	$1	$9	$2	$2	$13	$1	$0			
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	$12,345					$12,345					
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	$973			$973							
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	$1,773				$1,773						
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	$250							$250			
5940000 Total					$22,802	$836	$5,856	$975	$1,776	$12,358	$750	$251	$0	$0	$0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	CA	$0	$0									
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	OR	$52		$52								
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	$684	$25	$206	$47	$52	$312	$32	$11			
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	UT	$8					$8					
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	WYP											
5950000 Total					$745	$26	$257	$47	$52	$320	$32	$11	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	$105	$105									
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	$166						$166				
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	$938		$938								
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	$2,550					$2,550					
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	$204			$204							
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	$308				$308						
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	$65							$65			
5960000 Total					$4,336	$105	$938	$204	$308	$2,550	$166	$65	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	$53	$53									
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	$285						$285				
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	$1,092		$1,092								
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	$1,519	$56	$456	$105	$116	$692	$70	$24			
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	$1,565					$1,565					
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	$378			$378							
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	$516				$516						
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	$69							$69			
5970000 Total					$5,476	$109	$1,549	$483	$632	$2,256	$355	$92	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	$161	$161									
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	$39						$39				
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	$998		$998								
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	$979	$36	$294	$88	$75	$446	$45	$15			
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	$1,762					$1,762					
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	$271			$271							
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	$249				$249						
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	$8							$8			
5980000 Total					$4,467	$197	$1,292	$339	$323	$2,208	$85	$23	$0	$0	$0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
7071000	LBR CLR - RMP	UNAS	Unassigned	OTHER											
7071000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7072000	LBR CLR - PACPWR	UNAS	Unassigned	OTHER											
7072000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CA	$3	$3									
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	$2,494	$66	$810	$184	$170	$1,139	$101	$22			
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	IDU	$11						$11				
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	OR	$86		$86								
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	UT	$66					$66					
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WA	$67			$67							
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	$17				$17						
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYU	$14							$14			
9010000 Total					$2,757	$69	$896	$251	$187	$1,206	$112	$37	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	$852	$852									
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	$844	$22	$274	$62	$58	$386	$34	$8			
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	$1,577						$1,577				
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	$9,222		$9,222								
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	$11,109					$11,109					
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	$1,862			$1,862							
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	$2,406				$2,406						
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	$296							$296			
9020000 Total					$28,168	$874	$9,496	$1,924	$2,464	$11,495	$1,611	$304	$0	$0	$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	$1,051	$28	$342	$77	$72	$480	$43	$9			
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	IDU	$5						$5				
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	OR	$6		$6								
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	UT	$3					$3					
9030000 Total					$1,065	$28	$348	$77	$72	$483	$48	$9	$0	$0	$0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	$3,520	$93	$1,144	$259	$241	$1,609	$143	$32			
9031000 Total					$3,520	$93	$1,144	$259	$241	$1,609	$143	$32	$0	$0	$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	$2	$2									
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	$12,320	$327	$4,003	$908	$842	$5,629	$501	$111			
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	$2						$2				
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	$741		$741								
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	$ (2)					$ (2)					
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WA	$9			$9							
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	$2				$2						
9032000 Total					$13,072	$328	$4,743	$916	$844	$5,627	$503	$111	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	$215	$215									
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	$10,367	$275	$3,368	$764	$709	$4,737	$421	$93			
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	$162						$162				
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	$1,691		$1,691								
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	$2,296					$2,296					
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	$442			$442							
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	$226				$226						
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	$46							$46			
9033000 Total					$15,445	$490	$5,059	$1,206	$934	$7,033	$583	$139	$0	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	$21	$21									
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	$59						$59				
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	$154		$154								
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	$175					$175					
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	$31			$31							
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	$44				$44						
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	$12							$12			
9035000 Total					$498	$21	$154	$31	$44	$175	$59	$12	$0	$0	$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	$21,930	$581	$7,125	$1,616	$1,499	$10,020	$891	$197			
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	$77		$77								
9036000 Total					$22,008	$581	$7,203	$1,616	$1,499	$10,020	$891	$197	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	$213	$213									
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	$ (813)	$ (22)	$ (264)	$ (60)	$ (56)	$ (371)	$ (33)	$ (7)			
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	$317						$317				
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	$3,510		$3,510								
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	$3,329					$3,329					
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	$1,087			$1,087							
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	$496				$496						
9040000 Total					$8,141	$192	$3,246	$1,027	$441	$2,958	$284	$ (7)	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	$151	$151									

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	$24						$24				
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	$49		$49								
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	$95					$95					
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	$71			$71							
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	$20				$20						
9042000 Total					$410	$151	$49	$71	$20	$95	$24	$0	$0	$0	$0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	$370	$10	$120	$27	$25	$169	$15	$3			
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	$4		$4								
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT											
9050000 Total					$374	$10	$124	$27	$25	$169	$15	$3	$0	$0	$0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	$424	$11	$138	$31	$29	$194	$17	$4			
9070000 Total					$424	$11	$138	$31	$29	$194	$17	$4	$0	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	$2,674	$71	$869	$197	$183	$1,222	$109	$24			
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	$16						$16				
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	$31		$31								
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	$81					$81					
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	$6			$6							
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	$39				$39						
9080000 Total					$2,846	$71	$899	$203	$222	$1,303	$124	$24	$0	$0	$0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	$994	$26	$323	$73	$68	$454	$40	$9			
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	$252					$252					
9081000 Total					$1,246	$26	$323	$73	$68	$706	$40	$9	$0	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	$5	$5									
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	$79	$2	$26	$6	$5	$36	$3	$1			
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	$0						$0				
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	$35									$35	
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	$1,401					$1,401					
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	$0			$0							
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	$1				$1						
9084000 Total					$1,521	$7	$26	$6	$7	$1,437	$4	$1	$0	$35	$0
9085000	DSM AMORT	CSEX	Customer Service Expense	CA	$215	$215									
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	$3,136						$3,136				
9085000	DSM AMORT	CSEX	Customer Service Expense	UT	$25,887					$25,887					
9085000	DSM AMORT	CSEX	Customer Service Expense	WA	$4,317			$4,317							
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	$73				$73						
9085000 Total					$33,628	$215	$0	$4,317	$73	$25,887	$3,136	$0	$0	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	CA	$104	$104									
9086000	CUST SERV	CSEX	Customer Service Expense	CN	$291	$8	$95	$21	$20	$133	$12	$3			
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	$395						$395				
9086000	CUST SERV	CSEX	Customer Service Expense	OR	$1,126		$1,126								
9086000	CUST SERV	CSEX	Customer Service Expense	UT	$918					$918					
9086000	CUST SERV	CSEX	Customer Service Expense	WA											
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	$680				$680						
9086000 Total					$3,515	$112	$1,221	$21	$700	$1,051	$407	$3	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	$6	$6									
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	$3,155	$84	$1,025	$232	$216	$1,441	$128	$28			
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	$12						$12				
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	$370		$370								
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	$211					$211					
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	$17			$17							
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	$15				$15						
9090000 Total					$3,785	$89	$1,395	$249	$230	$1,653	$140	$28	$0	$0	$0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	$3	$0	$1	$0	$0	$1	$0	$0			
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	IDU	$1						$1				
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	OR	$0		$0								
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	UT	$1					$1					
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	WYP	$0				$0						
9100000 Total					$5	$0	$1	$0	$1	$2	$1	$0	$0	$0	$0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN											
9101000 Total					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	$82,950	$2,124	$24,092	$6,435	$9,273	$34,422	$4,938	$1,456	$210		
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT											
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	$358			$358							
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	$ (7)				$ (7)						
9200000 Total					$83,302	$2,124	$24,092	$6,794	$9,266	$34,422	$4,938	$1,456	$210	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	$1	$1									

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	$1						$1				
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	$ (5)		$ (5)								
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	$12,717	$326	$3,694	$987	$1,422	$5,277	$757	$223	$32		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	$ (942)					$ (942)					
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	$2			$2							
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	$5				$5						
9210000 Total					$11,780	$326	$3,689	$989	$1,427	$4,336	$758	$223	$32	$0	$0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	$ (20,698)	$ (530)	$ (6,012)	$ (1,606)	$ (2,314)	$ (8,589)	$ (1,232)	$ (363)	$ (52)		
9220000 Total					$ (20,698)	$ (530)	$ (6,012)	$ (1,606)	$ (2,314)	$ (8,589)	$ (1,232)	$ (363)	$ (52)	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	$9,759	$250	$2,835	$757	$1,091	$4,050	$581	$171	$25		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	$40					$40					
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	$1			$1							
9230000 Total					$9,800	$250	$2,835	$758	$1,091	$4,090	$581	$171	$25	$0	$0
9240000	PROPERTY INSURANCE	AGEX	Administrative & General Expense	SO	$24,516	$628	$7,121	$1,902	$2,741	$10,173	$1,459	$430	$62		
9240000 Total					$24,516	$628	$7,121	$1,902	$2,741	$10,173	$1,459	$430	$62	$0	$0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	$11,291	$289	$3,279	$876	$1,262	$4,686	$672	$198	$29		
9250000 Total					$11,291	$289	$3,279	$876	$1,262	$4,686	$672	$198	$29	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	$5	$5									
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	$329						$329				
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	$3,027		$3,027								
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	$3,397					$3,397					
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	$441			$441							
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	$891				$891						
9282000 Total					$8,089	$5	$3,027	$441	$892	$3,397	$329	$0	$0	$0	$0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	$1,922	$35	$528	$151	$243	$801	$123	$35	$8		
9283000 Total					$1,922	$35	$528	$151	$243	$801	$123	$35	$8	$0	$0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	$ (5,845)	$ (150)	$ (1,698)	$ (453)	$ (653)	$ (2,426)	$ (348)	$ (103)	$ (15)		
9290000 Total					$ (5,845)	$ (150)	$ (1,698)	$ (453)	$ (653)	$ (2,426)	$ (348)	$ (103)	$ (15)	$0	$0
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	CN	$2	$0	$1	$0	$0	$1	$0	$0			
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	$253	$6	$74	$20	$28	$105	$15	$4	$1		
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	WYP	$2				$2						
9301000 Total					$257	$7	$74	$20	$31	$106	$15	$4	$1	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CN	$4	$0	$1	$0	$0	$2	$0	$0			
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	$1						$1				
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	$7,571		$7,571								
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SG											
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	$13,119	$336	$3,810	$1,018	$1,466	$5,444	$781	$230	$33		
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	$4,608					$4,608					
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	$0			$0							
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	$8				$8						
9302000 Total					$25,311	$336	$11,383	$1,018	$1,475	$10,054	$782	$230	$33	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	$885		$885								
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	$5,390	$138	$1,565	$418	$602	$2,237	$321	$95	$14		
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	$0					$0					
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	$18				$18						
9310000 Total					$6,293	$138	$2,450	$418	$620	$2,237	$321	$95	$14	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	$42		$42								
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	$24,296	$622	$7,057	$1,885	$2,716	$10,082	$1,446	$427	$61		
9350000 Total					$24,338	$622	$7,099	$1,885	$2,716	$10,082	$1,446	$427	$61	$0	$0
Grand Total					$2,787,040	$61,122	$766,903	$211,421	$341,652	$1,177,385	$170,714	$48,727	$9,081	$35	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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IDAHO PUBLIC UTILITIES COMMISSION

Depreciation Expense (Actuals)
Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3102000	LAND RIGHTS	SG	$432	$8	$119	$34			$55	$180	$28	$8	$2		
4030000	3102000	LAND RIGHTS	Result	$432	$8	$119	$34			$55	$180	$28	$8	$2		
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$22,038	$406	$6,047	$1,726			$2,782	$9,183	$1,409	$397	$87		
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$1,130	$21	$324	$92			$144	$459	$66	$21	$4		
4030000	3110000	STRUCTURES AND IMPROVEMENTS	Result	$23,168	$427	$6,371	$1,818			$2,926	$9,642	$1,475	$418	$91		
4030000	3120000	BOILER PLANT EQUIPMENT	SG	$82,693	$1,522	$22,691	$6,478			$10,439	$34,459	$5,288	$1,491	$325		
4030000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$5,550	$103	$1,590	$451			$707	$2,252	$324	$103	$20		
4030000	3120000	BOILER PLANT EQUIPMENT	Result	$88,243	$1,626	$24,281	$6,930			$11,145	$36,711	$5,612	$1,594	$345		
4030000	3140000	TURBOGENERATOR UNITS	SG	$24,033	$442	$6,595	$1,883			$3,034	$10,015	$1,537	$433	$94		
4030000	3140000	TURBOGENERATOR UNITS	SSGCH	$1,327	$25	$380	$108			$169	$539	$77	$25	$5		
4030000	3140000	TURBOGENERATOR UNITS	Result	$26,360	$467	$6,975	$1,991			$3,203	$10,553	$1,614	$458	$99		
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$8,398	$155	$2,304	$658			$1,060	$3,499	$537	$151	$33		
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$1,030	$19	$295	$84			$131	$418	$60	$19	$4		
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	$9,428	$174	$2,599	$742			$1,191	$3,917	$597	$170	$37		
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	Result	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$855	$16	$235	$67			$108	$356	$55	$15	$3		
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$77	$1	$22	$6			$10	$31	$4	$1	$0		
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	Result	$932	$17	$257	$73			$118	$387	$59	$17	$4		
4030000	3302000	LAND RIGHTS	SG-P	$125	$2	$34	$10			$16	$52	$8	$2	$0		
4030000	3302000	LAND RIGHTS	SG-U	$1	$0	$0	$0			$0	$1	$0	$0	$0		
4030000	3302000	LAND RIGHTS	Result	$126	$2	$35	$10			$16	$53	$8	$2	$0		
4030000	3303000	WATER RIGHTS	SG-U	$2	$0	$0	$0			$0	$1	$0	$0	$0		
4030000	3303000	WATER RIGHTS	Result	$2	$0	$0	$0			$0	$1	$0	$0	$0		
4030000	3304000	FLOOD RIGHTS	SG-P	$5	$0	$2	$0			$1	$2	$0	$0	$0		
4030000	3304000	FLOOD RIGHTS	SG-U	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3304000	FLOOD RIGHTS	Result	$8	$0	$2	$1			$1	$3	$1	$0	$0		
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$4	$0	$1	$0			$0	$2	$0	$0	$0		
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	Result	$4	$0	$1	$0			$0	$2	$0	$0	$0		
4030000	3310000	STRUCTURES AND IMPROVE	SG-P	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3310000	STRUCTURES AND IMPROVE	SG-U	$175	$3	$48	$14			$22	$73	$11	$3	$1		
4030000	3310000	STRUCTURES AND IMPROVE	Result	$175	$3	$48	$14			$22	$73	$11	$3	$1		
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$1,005	$18	$276	$79			$127	$419	$64	$18	$4		
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$71	$1	$20	$6			$9	$30	$5	$1	$0		
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	Result	$1,076	$20	$295	$84			$136	$448	$69	$19	$4		
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$456	$8	$125	$36			$58	$190	$29	$8	$2		
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$13	$0	$4	$1			$2	$5	$1	$0	$0		
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	Result	$469	$9	$129	$37			$59	$195	$30	$8	$2		
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$328	$6	$90	$26			$41	$137	$21	$6	$1		
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$59	$1	$16	$5			$8	$25	$4	$1	$0		
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	Result	$388	$7	$106	$30			$49	$162	$25	$7	$2		
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$59	$1	$16	$5			$7	$25	$4	$1	$0		
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$670	$12	$184	$53			$85	$279	$43	$12	$3		
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	Result	$729	$13	$200	$57			$92	$304	$47	$13	$3		
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$4,991	$92	$1,370	$391			$630	$2,080	$319	$90	$20		
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$836	$15	$230	$66			$106	$349	$53	$15	$3		
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	Result	$5,828	$107	$1,599	$457			$736	$2,428	$373	$105	$23		
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$219	$4	$60	$17			$28	$91	$14	$4	$1		
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$13	$0	$4	$1			$2	$6	$1	$0	$0		
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	Result	$232	$4	$64	$18			$29	$97	$15	$4	$1		
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$86	$2	$24	$7			$11	$36	$6	$2	$0		
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$3	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	Result	$89	$2	$24	$7			$11	$37	$6	$2	$0		
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$1,683	$31	$462	$132			$212	$701	$108	$30	$7		
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$525	$10	$144	$41			$66	$219	$34	$9	$2		
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	Result	$2,207	$41	$606	$173			$279	$920	$141	$40	$9		
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$838	$15	$230	$66			$106	$349	$54	$15	$3		
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$246	$5	$68	$19			$31	$103	$16	$4	$1		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$1,084**	**$20**	**$298**	**$86**			**$137**	**$452**	**$69**	**$20**	**$4**		
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$131	$2	$36	$10			$17	$55	$8	$2	$1		
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$2	$0	$0	$0			$0	$1	$0	$0	$0		
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	**Result**	**$132**	**$2**	**$36**	**$10**			**$17**	**$56**	**$8**	**$2**	**$1**		
4030000	3350000	MISC POWER PLANT EQUIP	SG-U	$7	$0	$2	$1			$1	$3	$0	$0	$0		
4030000	3350000	MISC POWER PLANT EQUIP	**Result**	**$7**	**$0**	**$2**	**$1**			**$1**	**$3**	**$0**	**$0**	**$0**		
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$54	$1	$15	$4			$7	$22	$3	$1	$0		
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	**Result**	**$64**	**$1**	**$15**	**$4**			**$7**	**$22**	**$3**	**$1**	**$0**		
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	**Result**	**$1**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	**Result**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$271	$5	$74	$21			$34	$113	$17	$5	$1		
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$40	$1	$11	$3			$5	$17	$3	$1	$0		
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	**Result**	**$311**	**$6**	**$85**	**$24**			**$39**	**$130**	**$20**	**$6**	**$1**		
4030000	3410000	STRUCTURES & IMPROVEMENTS	SG	$1,483	$27	$407	$116			$187	$618	$95	$27	$6		
4030000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$167	$3	$41	$12			$19	$76	$12	$3	$1		
4030000	3410000	STRUCTURES & IMPROVEMENTS	**Result**	**$1,650**	**$30**	**$448**	**$128**			**$207**	**$694**	**$107**	**$29**	**$7**		
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$751	$14	$206	$59			$95	$313	$48	$14	$3		
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$92	$2	$23	$7			$11	$42	$7	$1	$0		
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	**Result**	**$843**	**$16**	**$229**	**$65**			**$106**	**$355**	**$55**	**$16**	**$3**		
4030000	3430000	PRIME MOVERS	SG	$22,225	$409	$6,099	$1,741			$2,806	$9,261	$1,421	$401	$87		
4030000	3430000	PRIME MOVERS	SSGCT	$2,053	$35	$506	$148			$238	$932	$151	$33	$10		
4030000	3430000	PRIME MOVERS	**Result**	**$24,278**	**$445**	**$6,605**	**$1,889**			**$3,044**	**$10,193**	**$1,573**	**$434**	**$97**		
4030000	3440000	GENERATORS	SG	$3,474	$64	$953	$272			$439	$1,448	$222	$63	$14		
4030000	3440000	GENERATORS	SSGCT	$644	$11	$159	$46			$75	$292	$47	$10	$3		
4030000	3440000	GENERATORS	**Result**	**$4,118**	**$76**	**$1,112**	**$319**			**$513**	**$1,740**	**$270**	**$73**	**$17**		
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$1,275	$23	$350	$100			$161	$531	$82	$23	$5		
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$207	$4	$51	$15			$24	$94	$15	$3	$1		
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$1,481**	**$27**	**$401**	**$115**			**$185**	**$626**	**$97**	**$26**	**$6**		
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$112	$2	$31	$9			$14	$47	$7	$2	$0		
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	**Result**	**$112**	**$2**	**$31**	**$9**			**$14**	**$47**	**$7**	**$2**	**$0**		
4030000	3502000	LAND RIGHTS	SG	$869	$16	$238	$68			$110	$362	$56	$16	$3		
4030000	3502000	LAND RIGHTS	**Result**	**$869**	**$16**	**$238**	**$68**			**$110**	**$362**	**$56**	**$16**	**$3**		
4030000	3520000	STRUCTURES & IMPROVEMENTS	SG	$982	$18	$269	$77			$124	$409	$63	$18	$4		
4030000	3520000	STRUCTURES & IMPROVEMENTS	**Result**	**$982**	**$18**	**$269**	**$77**			**$124**	**$409**	**$63**	**$18**	**$4**		
4030000	3530000	STATION EQUIPMENT	SG	$15,447	$284	$4,239	$1,210			$1,950	$6,437	$988	$279	$61		
4030000	3530000	STATION EQUIPMENT	**Result**	**$15,447**	**$284**	**$4,239**	**$1,210**			**$1,950**	**$6,437**	**$988**	**$279**	**$61**		
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$1,330	$24	$365	$104			$168	$554	$85	$24	$5		
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	**Result**	**$1,330**	**$24**	**$365**	**$104**			**$168**	**$554**	**$85**	**$24**	**$5**		
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$2,885	$53	$792	$226			$364	$1,202	$185	$52	$11		
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$2,885**	**$53**	**$792**	**$226**			**$364**	**$1,202**	**$185**	**$52**	**$11**		
4030000	3540000	TOWERS AND FIXTURES	SG	$8,232	$152	$2,259	$645			$1,039	$3,430	$526	$148	$32		
4030000	3540000	TOWERS AND FIXTURES	**Result**	**$8,232**	**$152**	**$2,259**	**$645**			**$1,039**	**$3,430**	**$526**	**$148**	**$32**		
4030000	3550000	POLES AND FIXTURES	SG	$13,181	$243	$3,617	$1,033			$1,664	$5,492	$843	$238	$52		
4030000	3550000	POLES AND FIXTURES	**Result**	**$13,181**	**$243**	**$3,617**	**$1,033**			**$1,664**	**$5,492**	**$843**	**$238**	**$52**		
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$13,580	$250	$3,726	$1,064			$1,714	$5,659	$868	$245	$53		
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$13,580**	**$250**	**$3,726**	**$1,064**			**$1,714**	**$5,659**	**$868**	**$245**	**$53**		
4030000	3562000	CLEARING AND GRADING	SG	$423	$8	$116	$33			$53	$176	$27	$8	$2		
4030000	3562000	CLEARING AND GRADING	**Result**	**$423**	**$8**	**$116**	**$33**			**$53**	**$176**	**$27**	**$8**	**$2**		
4030000	3570000	UNDERGROUND CONDUIT	SG	$104	$2	$28	$8			$13	$43	$7	$2	$0		
4030000	3570000	UNDERGROUND CONDUIT	**Result**	**$104**	**$2**	**$28**	**$8**			**$13**	**$43**	**$7**	**$2**	**$0**		
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$175	$3	$48	$14			$22	$73	$11	$3	$1		
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$175**	**$3**	**$48**	**$14**			**$22**	**$73**	**$11**	**$3**	**$1**		
4030000	3590000	ROADS AND TRAILS	SG	$163	$3	$45	$13			$21	$68	$10	$3	$1		
4030000	3590000	ROADS AND TRAILS	**Result**	**$163**	**$3**	**$45**	**$13**			**$21**	**$68**	**$10**	**$3**	**$1**		
4030000	3602000	LAND RIGHTS	CA	$14	$14											
4030000	3602000	LAND RIGHTS	IDU	$17								$17				

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3602000	LAND RIGHTS	OR	$60		$60										
4030000	3602000	LAND RIGHTS	UT	$117							$117					
4030000	3602000	LAND RIGHTS	WA	$6			$6									
4030000	3602000	LAND RIGHTS	WYP	$35						$35						
4030000	3602000	LAND RIGHTS	WYU	$24									$24			
4030000	3602000	LAND RIGHTS	**Result**	**$275**	**$14**	**$60**	**$6**			**$35**	**$117**	**$17**	**$24**			
4030000	3610000	STRUCTURES & IMPROVEMENTS	CA	$30	$30											
4030000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$15								$15				
4030000	3610000	STRUCTURES & IMPROVEMENTS	OR	$238		$238										
4030000	3610000	STRUCTURES & IMPROVEMENTS	UT	$491							$491					
4030000	3610000	STRUCTURES & IMPROVEMENTS	WA	$40			$40									
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$115						$115						
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$4									$4			
4030000	3610000	STRUCTURES & IMPROVEMENTS	**Result**	**$933**	**$30**	**$238**	**$40**			**$115**	**$491**	**$15**	**$4**			
4030000	3620000	STATION EQUIPMENT	CA	$296	$296											
4030000	3620000	STATION EQUIPMENT	IDU	$360								$360				
4030000	3620000	STATION EQUIPMENT	OR	$3,766		$3,766										
4030000	3620000	STATION EQUIPMENT	UT	$5,704							$5,704					
4030000	3620000	STATION EQUIPMENT	WA	$1,023			$1,023									
4030000	3620000	STATION EQUIPMENT	WYP	$1,976						$1,976						
4030000	3620000	STATION EQUIPMENT	WYU	$125									$125			
4030000	3620000	STATION EQUIPMENT	**Result**	**$13,249**	**$296**	**$3,766**	**$1,023**			**$1,976**	**$5,704**	**$360**	**$125**			
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$9	$9											
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$15								$15				
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$115		$115										
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$495							$495					
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$37			$37									
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$107						$107						
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$1									$1			
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$780**	**$9**	**$115**	**$37**			**$107**	**$495**	**$15**	**$1**			
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT	$139							$139					
4030000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$139**							**$139**					
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$3							$3					
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	**Result**	**$3**							**$3**					
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$1,697	$1,697											
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$2,069								$2,069				
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$12,472		$12,472										
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$10,096							$10,096					
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$4,168			$4,168									
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$3,174						$3,174						
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$676									$676			
4030000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$34,352**	**$1,697**	**$12,472**	**$4,168**			**$3,174**	**$10,096**	**$2,069**	**$676**			
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$791	$791											
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$879								$879				
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$6,500		$6,500										
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$4,935							$4,935					
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$1,306			$1,306									
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$1,829						$1,829						
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$247									$247			
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$16,487**	**$791**	**$6,500**	**$1,306**			**$1,829**	**$4,935**	**$879**	**$247**			
4030000	3652000	CLEARING AND GRADING	IDU	$2								$2				
4030000	3652000	CLEARING AND GRADING	OR	$0		$0										
4030000	3652000	CLEARING AND GRADING	UT	$40							$40					
4030000	3652000	CLEARING AND GRADING	WYU	$0									$0			
4030000	3652000	CLEARING AND GRADING	**Result**	**$44**		**$0**					**$40**	**$2**	**$0**			
4030000	3660000	UNDERGROUND CONDUIT	CA	$369	$369											
4030000	3660000	UNDERGROUND CONDUIT	IDU	$154								$154				
4030000	3660000	UNDERGROUND CONDUIT	OR	$2,128		$2,128										

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4030000	3660000	UNDERGROUND CONDUIT	UT	$3,245							$3,245					
4030000	3660000	UNDERGROUND CONDUIT	WA	$240			$240									
4030000	3660000	UNDERGROUND CONDUIT	WYP	$250						$250						
4030000	3660000	UNDERGROUND CONDUIT	WYU	$87									$87			
4030000	3660000	UNDERGROUND CONDUIT	**Result**	**$6,473**	**$369**	**$2,128**	**$240**			**$250**	**$3,245**	**$154**	**$87**			
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$342	$342											
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$461								$461				
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$3,084		$3,084										
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$8,502							$8,502					
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$428			$428									
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$595						$595						
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$376									$376			
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$13,789**	**$342**	**$3,084**	**$428**			**$595**	**$8,502**	**$461**	**$376**			
4030000	3680000	LINE TRANSFORMERS	CA	$1,599	$1,599											
4030000	3680000	LINE TRANSFORMERS	IDU	$1,368								$1,368				
4030000	3680000	LINE TRANSFORMERS	OR	$9,085		$9,085										
4030000	3680000	LINE TRANSFORMERS	UT	$7,715							$7,715					
4030000	3680000	LINE TRANSFORMERS	WA	$1,807			$1,807									
4030000	3680000	LINE TRANSFORMERS	WYP	$1,525						$1,525						
4030000	3680000	LINE TRANSFORMERS	WYU	$242									$242			
4030000	3680000	LINE TRANSFORMERS	**Result**	**$23,342**	**$1,599**	**$9,085**	**$1,807**			**$1,525**	**$7,715**	**$1,368**	**$242**			
4030000	3691000	SERVICES - OVERHEAD	CA	$172	$172											
4030000	3691000	SERVICES - OVERHEAD	IDU	$132								$132				
4030000	3691000	SERVICES - OVERHEAD	OR	$1,244		$1,244										
4030000	3691000	SERVICES - OVERHEAD	UT	$1,369							$1,369					
4030000	3691000	SERVICES - OVERHEAD	WA	$322			$322									
4030000	3691000	SERVICES - OVERHEAD	WYP	$247						$247						
4030000	3691000	SERVICES - OVERHEAD	WYU	$38									$38			
4030000	3691000	SERVICES - OVERHEAD	**Result**	**$3,524**	**$172**	**$1,244**	**$322**			**$247**	**$1,369**	**$132**	**$38**			
4030000	3692000	SERVICES - UNDERGROUND	CA	$238	$238											
4030000	3692000	SERVICES - UNDERGROUND	IDU	$401								$401				
4030000	3692000	SERVICES - UNDERGROUND	OR	$2,258		$2,258										
4030000	3692000	SERVICES - UNDERGROUND	UT	$2,513							$2,513					
4030000	3692000	SERVICES - UNDERGROUND	WA	$512			$512									
4030000	3692000	SERVICES - UNDERGROUND	WYP	$415						$415						
4030000	3692000	SERVICES - UNDERGROUND	WYU	$112									$112			
4030000	3692000	SERVICES - UNDERGROUND	**Result**	**$6,449**	**$238**	**$2,258**	**$512**			**$415**	**$2,513**	**$401**	**$112**			
4030000	3700000	METERS	CA	$137	$137											
4030000	3700000	METERS	IDU	$457								$457				
4030000	3700000	METERS	OR	$2,125		$2,125										
4030000	3700000	METERS	UT	$2,777							$2,777					
4030000	3700000	METERS	WA	$483			$483									
4030000	3700000	METERS	WYP	$398						$398						
4030000	3700000	METERS	WYU	$95									$95			
4030000	3700000	METERS	**Result**	**$6,472**	**$137**	**$2,125**	**$483**			**$398**	**$2,777**	**$457**	**$95**			
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$13	$13											
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$7								$7				
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$96		$96										
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$209							$209					
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$19			$19									
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$29						$29						
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$5									$5			
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$379**	**$13**	**$96**	**$19**			**$29**	**$209**	**$7**	**$5**			
4030000	3720000	LEASED PROP ON CUST PREMISES	IDU	$0								$0				
4030000	3720000	LEASED PROP ON CUST PREMISES	UT	$1							$1					
4030000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$1**							**$1**	**$0**				
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$27	$27											
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$32								$32				

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$560		$560										
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$1,413							$1,413					
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$115			$115									
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$170						$170						
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$56									$56			
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$2,374**	**$27**	**$560**	**$115**			**$170**	**$1,413**	**$32**	**$56**			
4030000	3892000	LAND RIGHTS	IDU	$0								$0				
4030000	3892000	LAND RIGHTS	SG	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3892000	LAND RIGHTS	UT	$1							$1					
4030000	3892000	LAND RIGHTS	WYP	$0						$0						
4030000	3892000	LAND RIGHTS	WYU	$1									$1			
4030000	3892000	LAND RIGHTS	**Result**	**$2**	**$0**	**$0**	**$0**			**$0**	**$1**	**$0**	**$1**	**$0**		
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$31	$31											
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$189	$5	$61	$14			$13	$86	$8	$2			
4030000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$231								$231				
4030000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$454		$454										
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$142	$3	$39	$11			$18	$59	$9	$3	$1		
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$1,754	$45	$509	$136			$196	$728	$104	$31	$4		
4030000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$857							$857					
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$410			$410									
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$69						$69						
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$74									$74			
4030000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$4,210**	**$84**	**$1,063**	**$571**			**$296**	**$1,730**	**$362**	**$109**	**$5**		
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$6	$6											
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$62	$2	$20	$5			$4	$28	$3	$1			
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$0								$0				
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$32		$32										
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$3	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$725	$19	$211	$56			$81	$301	$43	$13	$2		
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$12							$12					
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$1			$1									
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$12						$12						
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$0									$0			
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$853**	**$26**	**$263**	**$62**			**$97**	**$342**	**$46**	**$14**	**$2**		
4030000	3910000	OFFICE FURNITURE	CA	$4	$4											
4030000	3910000	OFFICE FURNITURE	CN	$97	$3	$32	$7			$7	$44	$4	$1			
4030000	3910000	OFFICE FURNITURE	IDU	$10								$10				
4030000	3910000	OFFICE FURNITURE	OR	$140		$140										
4030000	3910000	OFFICE FURNITURE	SE	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3910000	OFFICE FURNITURE	SG	$152	$3	$42	$12			$19	$63	$10	$3	$1		
4030000	3910000	OFFICE FURNITURE	SO	$859	$22	$249	$67			$96	$356	$51	$15	$2		
4030000	3910000	OFFICE FURNITURE	SSGCH	$4	$0	$1	$0			$0	$2	$0	$0	$0		
4030000	3910000	OFFICE FURNITURE	UT	$45							$45					
4030000	3910000	OFFICE FURNITURE	WA	$34			$34									
4030000	3910000	OFFICE FURNITURE	WYP	$56						$56						
4030000	3910000	OFFICE FURNITURE	WYU	$3									$3			
4030000	3910000	OFFICE FURNITURE	**Result**	**$1,403**	**$31**	**$464**	**$120**			**$178**	**$611**	**$75**	**$22**	**$3**		
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$852	$22	$248	$66			$95	$354	$51	$15	$2		
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$852**	**$22**	**$248**	**$66**			**$95**	**$354**	**$51**	**$15**	**$2**		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$32	$32											
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$779	$21	$253	$57			$53	$356	$32	$7			
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$168								$168				
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$511		$511										
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$29	$1	$8	$2			$4	$12	$2	$1	$0		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$435	$8	$119	$34			$55	$181	$28	$8	$2		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$10,195	$261	$2,961	$791			$1,140	$4,231	$607	$179	$26		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$33	$1	$9	$3			$4	$13	$2	$1	$0		
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$0	$0	$0	$0			$0	$0	$0	$0	$0		

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Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$550							$550					
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$176			$176									
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$405						$405						
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$35									$35			
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$13,360**	**$323**	**$3,862**	**$1,064**			**$1,661**	**$5,344**	**$838**	**$230**	**$28**		
4030000	3913000	OFFICE EQUIPMENT	CA	$1	$1											
4030000	3913000	OFFICE EQUIPMENT	CN	$8	$0	$3	$1			$1	$4	$0	$0			
4030000	3913000	OFFICE EQUIPMENT	IDU	$1								$1				
4030000	3913000	OFFICE EQUIPMENT	OR	$7		$7										
4030000	3913000	OFFICE EQUIPMENT	SG	$78	$1	$21	$6			$10	$32	$5	$1	$0		
4030000	3913000	OFFICE EQUIPMENT	SO	$37	$1	$11	$3			$4	$15	$2	$1	$0		
4030000	3913000	OFFICE EQUIPMENT	SSGCT	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3913000	OFFICE EQUIPMENT	UT	$12							$12					
4030000	3913000	OFFICE EQUIPMENT	WA	$1			$1									
4030000	3913000	OFFICE EQUIPMENT	WYP	$3						$3						
4030000	3913000	OFFICE EQUIPMENT	WYU	$2									$2			
4030000	3913000	OFFICE EQUIPMENT	**Result**	**$150**	**$4**	**$42**	**$11**			**$17**	**$63**	**$9**	**$4**	**$0**		
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	$131	$3	$38	$10			$15	$54	$8	$2	$0		
4030000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$131**	**$3**	**$38**	**$10**			**$15**	**$54**	**$8**	**$2**	**$0**		
4030000	3930000	STORES EQUIPMENT	CA	$6	$6											
4030000	3930000	STORES EQUIPMENT	IDU	$24								$24				
4030000	3930000	STORES EQUIPMENT	OR	$98		$98										
4030000	3930000	STORES EQUIPMENT	SG	$153	$3	$42	$12			$19	$64	$10	$3	$1		
4030000	3930000	STORES EQUIPMENT	SO	$20	$1	$6	$2			$2	$8	$1	$0	$0		
4030000	3930000	STORES EQUIPMENT	SSGCT	$4	$0	$1	$0			$0	$2	$0	$0	$0		
4030000	3930000	STORES EQUIPMENT	UT	$149							$149					
4030000	3930000	STORES EQUIPMENT	WA	$21			$21									
4030000	3930000	STORES EQUIPMENT	WYP	$42						$42						
4030000	3930000	STORES EQUIPMENT	WYU	$11									$11			
4030000	3930000	STORES EQUIPMENT	**Result**	**$528**	**$10**	**$147**	**$35**			**$64**	**$223**	**$35**	**$14**	**$1**		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$26	$26											
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$64								$64				
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$397		$397										
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$1,029	$19	$262	$81			$130	$429	$66	$19	$4		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$174	$4	$50	$13			$19	$72	$10	$3	$0		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$78	$1	$22	$6			$10	$32	$5	$1	$0		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$3	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$493							$493					
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$98			$98									
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$148						$148						
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$31									$31			
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$2,540**	**$51**	**$753**	**$198**			**$308**	**$1,027**	**$145**	**$54**	**$5**		
4030000	3950000	LABORATORY EQUIPMENT	CA	$18	$18											
4030000	3950000	LABORATORY EQUIPMENT	IDU	$64								$64				
4030000	3950000	LABORATORY EQUIPMENT	OR	$534		$534										
4030000	3950000	LABORATORY EQUIPMENT	SE	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3950000	LABORATORY EQUIPMENT	SG	$311	$6	$85	$24			$39	$130	$20	$6	$1		
4030000	3950000	LABORATORY EQUIPMENT	SO	$275	$7	$80	$21			$31	$114	$16	$5	$1		
4030000	3950000	LABORATORY EQUIPMENT	SSGCH	$13	$0	$4	$1			$2	$5	$1	$0	$0		
4030000	3950000	LABORATORY EQUIPMENT	SSGCT	$5	$0	$1	$0			$1	$2	$0	$0	$0		
4030000	3950000	LABORATORY EQUIPMENT	UT	$403							$403					
4030000	3950000	LABORATORY EQUIPMENT	WA	$103			$103									
4030000	3950000	LABORATORY EQUIPMENT	WYP	$186						$186						
4030000	3950000	LABORATORY EQUIPMENT	WYU	$44									$44			
4030000	3950000	LABORATORY EQUIPMENT	**Result**	**$1,957**	**$31**	**$704**	**$150**			**$258**	**$655**	**$102**	**$55**	**$2**		
4030000	3970000	COMMUNICATION EQUIPMENT	CA	$117	$117											
4030000	3970000	COMMUNICATION EQUIPMENT	CN	$240	$6	$78	$18			$16	$110	$10	$2			

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	3970000	COMMUNICATION EQUIPMENT	IDU	$290								$290				
4030000	3970000	COMMUNICATION EQUIPMENT	OR	$1,965		$1,965										
4030000	3970000	COMMUNICATION EQUIPMENT	SE	$5	$0	$1	$0			$1	$2	$0	$0	$0		
4030000	3970000	COMMUNICATION EQUIPMENT	SG	$3,778	$70	$1,037	$296			$477	$1,574	$242	$68	$15		
4030000	3970000	COMMUNICATION EQUIPMENT	SO	$2,346	$60	$681	$182			$262	$974	$140	$41	$6		
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$42	$1	$12	$3			$5	$17	$2	$1	$0		
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$3	$0	$1	$0			$0	$2	$0	$0	$0		
4030000	3970000	COMMUNICATION EQUIPMENT	UT	$1,329							$1,329					
4030000	3970000	COMMUNICATION EQUIPMENT	WA	$501			$501									
4030000	3970000	COMMUNICATION EQUIPMENT	WYP	$738						$738						
4030000	3970000	COMMUNICATION EQUIPMENT	WYU	$142									$142			
4030000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$11,497**	**$254**	**$3,775**	**$1,000**			**$1,500**	**$4,007**	**$684**	**$255**	**$21**		
4030000	3972000	MOBILE RADIO EQUIPMENT	CA	$6	$6											
4030000	3972000	MOBILE RADIO EQUIPMENT	IDU	$12								$12				
4030000	3972000	MOBILE RADIO EQUIPMENT	OR	$228		$228										
4030000	3972000	MOBILE RADIO EQUIPMENT	SG	$46	$1	$13	$4			$6	$19	$3	$1	$0		
4030000	3972000	MOBILE RADIO EQUIPMENT	SO	$122	$3	$35	$9			$14	$51	$7	$2	$0		
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3972000	MOBILE RADIO EQUIPMENT	UT	$122							$122					
4030000	3972000	MOBILE RADIO EQUIPMENT	WA	$35			$35									
4030000	3972000	MOBILE RADIO EQUIPMENT	WYP	$50						$50						
4030000	3972000	MOBILE RADIO EQUIPMENT	WYU	$3									$3			
4030000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$627**	**$10**	**$277**	**$49**			**$70**	**$193**	**$22**	**$6**	**$0**		
4030000	3980000	MISCELLANEOUS EQUIPMENT	CA	$1	$1											
4030000	3980000	MISCELLANEOUS EQUIPMENT	CN	$10	$0	$3	$1			$1	$4	$0	$0			
4030000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$3								$3				
4030000	3980000	MISCELLANEOUS EQUIPMENT	OR	$22		$22										
4030000	3980000	MISCELLANEOUS EQUIPMENT	SE	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3980000	MISCELLANEOUS EQUIPMENT	SG	$61	$1	$17	$5			$8	$25	$4	$1	$0		
4030000	3980000	MISCELLANEOUS EQUIPMENT	SO	$152	$4	$44	$12			$17	$63	$9	$3	$0		
4030000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4030000	3980000	MISCELLANEOUS EQUIPMENT	UT	$17							$17					
4030000	3980000	MISCELLANEOUS EQUIPMENT	WA	$5			$5									
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$7						$7						
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$1									$1			
4030000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$279**	**$6**	**$86**	**$22**			**$33**	**$109**	**$16**	**$5**	**$1**		
4030000	**Result**			**$417,782**	**$11,195**	**$124,170**	**$33,482**			**$47,036**	**$168,714**	**$24,742**	**$7,389**	**$1,053**		
Overall Result				**$417,782**	**$11,195**	**$124,170**	**$33,482**			**$47,036**	**$168,714**	**$24,742**	**$7,389**	**$1,053**		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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IDAHO PUBLIC UTILITIES COMMISSION

Amortization Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	3020000	FRANCHISES AND CONSENTS	IDU	$20								$20				
4040000	3020000	FRANCHISES AND CONSENTS	SG	$219	$4	$60	$17			$28	$91	$14	$4	$1		
4040000	3020000	FRANCHISES AND CONSENTS	SG-P	$1,895	$35	$520	$148			$239	$790	$121	$34	$7		
4040000	3020000	FRANCHISES AND CONSENTS	SG-U	$328	$6	$90	$26			$41	$137	$21	$6	$1		
4040000	3020000	FRANCHISES AND CONSENTS	**Result**	**$2,462**	**$45**	**$670**	**$191**			**$308**	**$1,017**	**$176**	**$44**	**$10**		
4040000	3031040	INTANGIBLE PLANT	OR	$1		$1										
4040000	3031040	INTANGIBLE PLANT	SG	$333	$6	$91	$26			$42	$139	$21	$6	$1		
4040000	3031040	INTANGIBLE PLANT	**Result**	**$335**	**$6**	**$93**	**$26**			**$42**	**$139**	**$21**	**$6**	**$1**		
4040000	3031050	RWT - RCMS WORK TRACKING	SO	$171	$4	$50	$13			$19	$71	$10	$3	$0		
4040000	3031050	RWT - RCMS WORK TRACKING	**Result**	**$171**	**$4**	**$50**	**$13**			**$19**	**$71**	**$10**	**$3**	**$0**		
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	**Result**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4040000	3031340	BARCODE SYSTEM	SO	$161	$4	$47	$12			$18	$67	$10	$3	$0		
4040000	3031340	BARCODE SYSTEM	**Result**	**$161**	**$4**	**$47**	**$12**			**$18**	**$67**	**$10**	**$3**	**$0**		
4040000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$21	$1	$6	$2			$2	$9	$1	$0	$0		
4040000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$21**	**$1**	**$6**	**$2**			**$2**	**$9**	**$1**	**$0**	**$0**		
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$1,092	$28	$317	$85			$122	$453	$65	$19	$3		
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	**Result**	**$1,092**	**$28**	**$317**	**$85**			**$122**	**$453**	**$65**	**$19**	**$3**		
4040000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4040000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$1**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4040000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$22	$1	$7	$2			$3	$9	$1	$0	$0		
4040000	3031760	RECORD CENTER MGMT SOFTWARE	**Result**	**$22**	**$1**	**$7**	**$2**			**$3**	**$9**	**$1**	**$0**	**$0**		
4040000	3031830	CUSTOMER SERVICE SYSTEM	CN	$4,337	$115	$1,409	$320			$296	$1,981	$176	$39			
4040000	3031830	CUSTOMER SERVICE SYSTEM	**Result**	**$4,337**	**$115**	**$1,409**	**$320**			**$296**	**$1,981**	**$176**	**$39**			
4040000	3032030	FRANCHISE TAX SYSTEM	SO	$2	$0	$0	$0			$0	$1	$0	$0	$0		
4040000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$2**	**$0**	**$0**	**$0**			**$0**	**$1**	**$0**	**$0**	**$0**		
4040000	3032040	SAP	SO	$9,509	$243	$2,762	$738			$1,063	$3,946	$566	$167	$24		
4040000	3032040	SAP	**Result**	**$9,509**	**$243**	**$2,762**	**$738**			**$1,063**	**$3,946**	**$566**	**$167**	**$24**		
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$241	$6	$70	$19			$27	$100	$14	$4	$1		
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	**Result**	**$241**	**$6**	**$70**	**$19**			**$27**	**$100**	**$14**	**$4**	**$1**		
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$109	$3	$32	$8			$12	$45	$7	$2	$0		
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	**Result**	**$109**	**$3**	**$32**	**$8**			**$12**	**$45**	**$7**	**$2**	**$0**		
4040000	3032240	DISASTER RECOVERY PROJECT	SO	$6	$0	$2	$0			$1	$2	$0	$0	$0		
4040000	3032240	DISASTER RECOVERY PROJECT	**Result**	**$6**	**$0**	**$2**	**$0**			**$1**	**$2**	**$0**	**$0**	**$0**		
4040000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$774	$20	$225	$60			$86	$321	$46	$14	$2		
4040000	3032270	ENTERPRISE DATA WAREHOUSE	**Result**	**$774**	**$20**	**$225**	**$60**			**$86**	**$321**	**$46**	**$14**	**$2**		
4040000	3032280	EMC DASD SOFTWARE	SO	$17	$0	$5	$1			$2	$7	$1	$0	$0		
4040000	3032280	EMC DASD SOFTWARE	**Result**	**$17**	**$0**	**$5**	**$1**			**$2**	**$7**	**$1**	**$0**	**$0**		
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$201	$5	$58	$16			$23	$84	$12	$4	$1		
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	**Result**	**$201**	**$5**	**$58**	**$16**			**$23**	**$84**	**$12**	**$4**	**$1**		
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$48	$1	$14	$4			$5	$20	$3	$1	$0		
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	**Result**	**$48**	**$1**	**$14**	**$4**			**$5**	**$20**	**$3**	**$1**	**$0**		
4040000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$321	$8	$93	$25			$36	$133	$19	$6	$1		
4040000	3032310	COMMON WORKSTATION & LOGIN APP	**Result**	**$321**	**$8**	**$93**	**$25**			**$36**	**$133**	**$19**	**$6**	**$1**		
4040000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$84	$2	$24	$7			$9	$35	$5	$1	$0		
4040000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	**Result**	**$84**	**$2**	**$24**	**$7**			**$9**	**$35**	**$5**	**$1**	**$0**		
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$582	$15	$169	$45			$65	$241	$35	$10	$1		
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	**Result**	**$582**	**$15**	**$169**	**$45**			**$65**	**$241**	**$35**	**$10**	**$1**		
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$39	$1	$11	$3			$4	$16	$2	$1	$0		
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	**Result**	**$39**	**$1**	**$11**	**$3**			**$4**	**$16**	**$2**	**$1**	**$0**		
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$195	$5	$57	$15			$22	$81	$12	$3	$0		
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	**Result**	**$195**	**$5**	**$57**	**$15**			**$22**	**$81**	**$12**	**$3**	**$0**		
4040000	3032360	2002 GRID NET POWER COST MODELING	SO	$1,823	$47	$529	$141			$204	$756	$109	$32	$5		
4040000	3032360	2002 GRID NET POWER COST MODELING	**Result**	**$1,823**	**$47**	**$529**	**$141**			**$204**	**$756**	**$109**	**$32**	**$5**		
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$47	$1	$14	$4			$5	$20	$3	$1	$0		
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	**Result**	**$47**	**$1**	**$14**	**$4**			**$5**	**$20**	**$3**	**$1**	**$0**		
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$73	$2	$21	$6			$8	$30	$4	$1	$0		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	Result	$73	$2	$21	$6			$8	$30	$4	$1	$0		
4040000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$215	$6	$62	$17			$24	$89	$13	$4	$1		
4040000	3032390	INTEGRATED COST MGT STRUCTURE	Result	$215	$6	$62	$17			$24	$89	$13	$4	$1		
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$499	$13	$145	$39			$56	$207	$30	$9	$1		
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	Result	$499	$13	$145	$39			$56	$207	$30	$9	$1		
4040000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	$73	$2	$21	$6			$8	$30	$4	$1	$0		
4040000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	Result	$73	$2	$21	$6			$8	$30	$4	$1	$0		
4040000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	$95	$2	$28	$7			$11	$39	$6	$2	$0		
4040000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	Result	$95	$2	$28	$7			$11	$39	$6	$2	$0		
4040000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$79	$2	$23	$6			$9	$33	$5	$1	$0		
4040000	3032440	FINANCIAL FORECAST INTEGRATION	Result	$79	$2	$23	$6			$9	$33	$5	$1	$0		
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$575	$15	$167	$45			$64	$239	$34	$10	$1		
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	Result	$575	$15	$167	$45			$64	$239	$34	$10	$1		
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$91	$2	$26	$7			$10	$38	$5	$2	$0		
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	Result	$91	$2	$26	$7			$10	$38	$5	$2	$0		
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$396	$11	$129	$29			$27	$181	$16	$4			
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	Result	$396	$11	$129	$29			$27	$181	$16	$4			
4040000	3032490	OFFICE XP SOFTWARE	SO	$43	$1	$12	$3			$5	$18	$3	$1	$0		
4040000	3032490	OFFICE XP SOFTWARE	Result	$43	$1	$12	$3			$5	$18	$3	$1	$0		
4040000	3032510	OPERATIONS MAPPING SYSTEM	SO	$60	$2	$17	$5			$7	$25	$4	$1	$0		
4040000	3032510	OPERATIONS MAPPING SYSTEM	Result	$60	$2	$17	$5			$7	$25	$4	$1	$0		
4040000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	$27	$1	$8	$2			$3	$11	$2	$0	$0		
4040000	3032520	OPERATIONS VISUALIZATION SYSTEM	Result	$27	$1	$8	$2			$3	$11	$2	$0	$0		
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$359	$9	$104	$28			$40	$149	$21	$6	$1		
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	Result	$359	$9	$104	$28			$40	$149	$21	$6	$1		
4040000	3032560	POWER TAX	SO	$155	$4	$45	$12			$17	$64	$9	$3	$0		
4040000	3032560	POWER TAX	Result	$155	$4	$45	$12			$17	$64	$9	$3	$0		
4040000	3032570	QUEST DATABASE MGMT TOOLS	SO	$39	$1	$11	$3			$4	$16	$2	$1	$0		
4040000	3032570	QUEST DATABASE MGMT TOOLS	Result	$39	$1	$11	$3			$4	$16	$2	$1	$0		
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$521	$13	$151	$40			$58	$216	$31	$9	$1		
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	Result	$521	$13	$151	$40			$58	$216	$31	$9	$1		
4040000	3032600	SINGLE PERSON SCHEDULING	SO	$1,807	$46	$525	$140			$202	$750	$108	$32	$5		
4040000	3032600	SINGLE PERSON SCHEDULING	Result	$1,807	$46	$525	$140			$202	$750	$108	$32	$5		
4040000	3032610	INTRANET SEARCH ENGINE	SO	$58	$1	$17	$4			$6	$24	$3	$1	$0		
4040000	3032610	INTRANET SEARCH ENGINE	Result	$58	$1	$17	$4			$6	$24	$3	$1	$0		
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$76	$2	$22	$6			$8	$31	$5	$1	$0		
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	Result	$76	$2	$22	$6			$8	$31	$5	$1	$0		
4040000	3032640	TIBCO SOFTWARE	SO	$274	$7	$79	$21			$31	$114	$16	$5	$1		
4040000	3032640	TIBCO SOFTWARE	Result	$274	$7	$79	$21			$31	$114	$16	$5	$1		
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$355	$9	$103	$28			$40	$147	$21	$6	$1		
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	Result	$355	$9	$103	$28			$40	$147	$21	$6	$1		
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$387	$7	$106	$30			$49	$161	$25	$7	$2		
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	Result	$387	$7	$106	$30			$49	$161	$25	$7	$2		
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$361	$9	$105	$28			$40	$150	$21	$6	$1		
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	Result	$361	$9	$105	$28			$40	$150	$21	$6	$1		
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$168	$4	$49	$13			$19	$70	$10	$3	$0		
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	Result	$168	$4	$49	$13			$19	$70	$10	$3	$0		
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$6	$0	$2	$0			$1	$2	$0	$0	$0		
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	Result	$6	$0	$2	$0			$1	$2	$0	$0	$0		
4040000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	SO	$148	$4	$43	$12			$17	$62	$9	$3	$0		
4040000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	Result	$148	$4	$43	$12			$17	$62	$9	$3	$0		
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$694	$13	$190	$54			$88	$289	$44	$13	$3		
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	$694	$13	$190	$54			$88	$289	$44	$13	$3		
4040000	3032750	EAGLE POINT HYDRO ASSETS	SG	$94	$2	$26	$7			$12	$39	$6	$2	$0		
4040000	3032750	EAGLE POINT HYDRO ASSETS	Result	$94	$2	$26	$7			$12	$39	$6	$2	$0		
4040000	3032760	SWIFT 2 IMPROVEMENTS	SG	$568	$10	$156	$45			$72	$237	$36	$10	$2		
4040000	3032760	SWIFT 2 IMPROVEMENTS	Result	$568	$10	$156	$45			$72	$237	$36	$10	$2		

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4040000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	$22	$1	$6	$2			$2	$9	$1	$0	$0		
4040000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	Result	$22	$1	$6	$2			$2	$9	$1	$0	$0		
4040000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$209	$5	$61	$16			$23	$87	$12	$4	$1		
4040000	3032810	COMPUTER BASED TRAINING (CBT)	Result	$209	$5	$61	$16			$23	$87	$12	$4	$1		
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$106	$3	$31	$8			$12	$44	$6	$2	$0		
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	Result	$106	$3	$31	$8			$12	$44	$6	$2	$0		
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$429	$11	$125	$33			$48	$178	$26	$8	$1		
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	Result	$429	$11	$125	$33			$48	$178	$26	$8	$1		
4040000	3032860	WEB SOFTWARE	SO	$551	$14	$160	$43			$62	$229	$33	$10	$1		
4040000	3032860	WEB SOFTWARE	Result	$551	$14	$160	$43			$62	$229	$33	$10	$1		
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$83	$2	$24	$6			$9	$34	$5	$1	$0		
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	Result	$83	$2	$24	$6			$9	$34	$5	$1	$0		
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$11	$0	$3	$1			$1	$5	$1	$0	$0		
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	$11	$0	$3	$1			$1	$5	$1	$0	$0		
4040000	3032970	BULK LOAD DATA TOOL	SO	$201	$5	$58	$16			$22	$83	$12	$4	$1		
4040000	3032970	BULK LOAD DATA TOOL	Result	$201	$5	$58	$16			$22	$83	$12	$4	$1		
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	Result	$1	$0	$0	$0			$0	$0	$0	$0	$0		
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$687	$18	$200	$53			$77	$285	$41	$12	$2		
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	Result	$687	$18	$200	$53			$77	$285	$41	$12	$2		
4040000	3033010	ORACLE 8i DATABASE UPGRADE	SO	$177	$5	$51	$14			$20	$73	$11	$3	$0		
4040000	3033010	ORACLE 8i DATABASE UPGRADE	Result	$177	$5	$51	$14			$20	$73	$11	$3	$0		
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$133	$3	$39	$10			$15	$55	$8	$2	$0		
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	Result	$133	$3	$39	$10			$15	$55	$8	$2	$0		
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$116	$3	$34	$9			$13	$48	$7	$2	$0		
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	Result	$116	$3	$34	$9			$13	$48	$7	$2	$0		
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$127	$3	$37	$10			$14	$53	$8	$2	$0		
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	Result	$127	$3	$37	$10			$14	$53	$8	$2	$0		
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$184	$3	$50	$14			$23	$77	$12	$3	$1		
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	Result	$184	$3	$50	$14			$23	$77	$12	$3	$1		
4040000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SO	$55	$1	$16	$4			$6	$23	$3	$1	$0		
4040000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	Result	$55	$1	$16	$4			$6	$23	$3	$1	$0		
4040000	3033120	RANGER EMS/SCADA SYSTEM	SO	$3,666	$94	$1,065	$284			$410	$1,521	$218	$64	$9		
4040000	3033120	RANGER EMS/SCADA SYSTEM	Result	$3,666	$94	$1,065	$284			$410	$1,521	$218	$64	$9		
4040000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	SO	$132	$3	$38	$10			$15	$55	$8	$2	$0		
4040000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	Result	$132	$3	$38	$10			$15	$55	$8	$2	$0		
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$112	$3	$33	$9			$13	$47	$7	$2	$0		
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	Result	$112	$3	$33	$9			$13	$47	$7	$2	$0		
4040000	3033160	Axios Systems Assyst	SO	$91	$2	$27	$7			$10	$38	$5	$2	$0		
4040000	3033160	Axios Systems Assyst	Result	$91	$2	$27	$7			$10	$38	$5	$2	$0		
4040000	3033170	GTX VERSION 7 SOFTWARE	CN	$82	$2	$27	$6			$6	$38	$3	$1			
4040000	3033170	GTX VERSION 7 SOFTWARE	Result	$82	$2	$27	$6			$6	$38	$3	$1			
4040000	3033180	HPOV - HP Openview Software	SO	$10	$0	$3	$1			$1	$4	$1	$0	$0		
4040000	3033180	HPOV - HP Openview Software	Result	$10	$0	$3	$1			$1	$4	$1	$0	$0		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	CN	$35	$1	$11	$3			$2	$16	$1	$0			
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	IDU	$0								$0				
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	OR	$3		$3										
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SE	$4	$0	$1	$0			$1	$2	$0	$0	$0		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SG	$4,137	$76	$1,135	$324			$522	$1,724	$265	$75	$16		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SG-P	$5	$0	$1	$0			$1	$2	$0	$0	$0		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SO	$271	$7	$79	$21			$30	$112	$16	$5	$1		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SSGCH	$6	$0	$2	$0			$1	$2	$0	$0	$0		
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	UT	$2							$2					
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WA	$1			$1									
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WYP	$11						$11						

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	**Result**	**$4,474**	**$84**	**$1,232**	**$349**			**$567**	**$1,861**	**$283**	**$80**	**$17**		
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$2	$0	$1	$0			$0	$1	$0	$0	$0		
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$5	$0	$1	$0			$1	$2	$0	$0	$0		
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	**Result**	**$7**	**$0**	**$2**	**$1**			**$1**	**$3**	**$0**	**$0**	**$0**		
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$33	$1	$9	$3			$4	$14	$2	$1	$0		
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	**Result**	**$33**	**$1**	**$9**	**$3**			**$4**	**$14**	**$2**	**$1**	**$0**		
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$37	$1	$9	$3			$4	$17	$3	$1	$0		
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	**Result**	**$37**	**$1**	**$9**	**$3**			**$4**	**$17**	**$3**	**$1**	**$0**		
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$257	$4	$63	$19			$30	$117	$19	$4	$1		
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	**Result**	**$257**	**$4**	**$63**	**$19**			**$30**	**$117**	**$19**	**$4**	**$1**		
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$28	$28											
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$232	$6	$76	$17			$16	$106	$9	$2			
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$596		$596										
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$1,709	$44	$496	$133			$191	$709	$102	$30	$4		
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$1							$1					
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$65			$65									
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$276						$276						
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$2									$2			
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	**Result**	**$2,909**	**$77**	**$1,168**	**$216**			**$483**	**$816**	**$111**	**$34**	**$4**		
4040000	**Result**			**$45,796**	**$1,112**	**$13,628**	**$3,526**			**$5,203**	**$18,830**	**$2,634**	**$748**	**$114**		
4061000	566920	AMORT ELEC PLANT ACQ ADJ	SG	$5,479	$101	$1,504	$429			$692	$2,283	$350	$99	$22		
4061000	566920	AMORT ELEC PLANT ACQ ADJ	**Result**	**$5,479**	**$101**	**$1,504**	**$429**			**$692**	**$2,283**	**$350**	**$99**	**$22**		
4061000	**Result**			**$5,479**	**$101**	**$1,504**	**$429**			**$692**	**$2,283**	**$350**	**$99**	**$22**		
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	SG-P	$780	$14	$214	$61			$98	$325	$50	$14	$3		
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	**Result**	**$780**	**$14**	**$214**	**$61**			**$98**	**$325**	**$50**	**$14**	**$3**		
4070000	**Result**			**$780**	**$14**	**$214**	**$61**			**$98**	**$325**	**$50**	**$14**	**$3**		
4071500	566941	AMORT OF UNREC PLANT - TROJAN	OR	$ (68)		$ (68)										
4071500	566941	AMORT OF UNREC PLANT - TROJAN	TROJP	$2,016	$37	$552	$158			$258	$837	$130	$37	$8		
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	$ (276)			$ (276)									
4071500	566941	AMORT OF UNREC PLANT - TROJAN	**Result**	**$1,672**	**$37**	**$484**	**$ (118)**			**$258**	**$837**	**$130**	**$37**	**$8**		
4071500	**Result**			**$1,672**	**$37**	**$484**	**$ (118)**			**$258**	**$837**	**$130**	**$37**	**$8**		
4073000	566940	AMORT OF REG ASSETS - DEBITS	SG	$333	$6	$91	$26			$42	$139	$21	$6	$1		
4073000	566940	AMORT OF REG ASSETS - DEBITS	**Result**	**$333**	**$6**	**$91**	**$26**			**$42**	**$139**	**$21**	**$6**	**$1**		
4073000	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	$10,096											$10,096	
4073000	566950	AMORT OF SB1149 REGUL ASSETS	**Result**	**$10,096**											**$10,096**	
4073000	**Result**			**$10,429**	**$6**	**$91**	**$26**			**$42**	**$139**	**$21**	**$6**	**$1**	**$10,096**	
Overall Result				**$64,167**	**$1,271**	**$15,921**	**$3,924**			**$6,294**	**$22,415**	**$3,185**	**$904**	**$147**	**$10,096**	

ROCKY MOUNTAIN POWER
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Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4081000	583150	LAND TAX	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4081000	583150	LAND TAX	**Result**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4081000	583750	SALES AND USE TAX	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4081000	583750	SALES AND USE TAX	**Result**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4081000	584960	Taxes Other Non-Income - Credit	SO	$ (143)	$ (4)	$ (42)	$ (11)			$ (16)	$ (60)	$ (9)	$ (3)	$ (0)		
4081000	584960	Taxes Other Non-Income - Credit	**Result**	**$ (143)**	**$ (4)**	**$ (42)**	**$ (11)**			**$ (16)**	**$ (60)**	**$ (9)**	**$ (3)**	**$ (0)**		
4081000	**Result**			**$ (143)**	**$ (4)**	**$ (42)**	**$ (11)**			**$ (16)**	**$ (59)**	**$ (9)**	**$ (3)**	**$ (0)**		
4081200	580800	MISC. TAXES - PAYROLL RELATED	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0		
4081200	580800	MISC. TAXES - PAYROLL RELATED	**Result**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4081200	**Result**			**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**		
4081500	579000	PROPERTY TAX	GPS	$69,102	$1,769	$20,070	$5,361			$7,725	$28,676	$4,114	$1,213	$175		
4081500	579000	PROPERTY TAX	**Result**	**$69,102**	**$1,769**	**$20,070**	**$5,361**			**$7,725**	**$28,676**	**$4,114**	**$1,213**	**$175**		
4081500	**Result**			**$69,102**	**$1,769**	**$20,070**	**$5,361**			**$7,725**	**$28,676**	**$4,114**	**$1,213**	**$175**		
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	$979	$979											
4081800	578000	FRANCHISE & OCCUPATION TAXES	OR	$20,427		$20,427										
4081800	578000	FRANCHISE & OCCUPATION TAXES	WYP	$1,343						$1,343						
4081800	578000	FRANCHISE & OCCUPATION TAXES	**Result**	**$22,749**	**$979**	**$20,427**				**$1,343**						
4081800	**Result**			**$22,749**	**$979**	**$20,427**				**$1,343**						
4081990	583260	PUBLIC UTILITY TAX	SO	$8,667	$222	$2,517	$672			$969	$3,596	$516	$152	$22		
4081990	583260	PUBLIC UTILITY TAX	**Result**	**$8,667**	**$222**	**$2,517**	**$672**			**$969**	**$3,596**	**$516**	**$152**	**$22**		
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	$489		$489										
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	**Result**	**$489**		**$489**										
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	$7							$7					
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	**Result**	**$7**							**$7**					
4081990	583263	MONTANA ENERGY TAX	SE	$232	$4	$62	$18			$32	$95	$15	$5	$1		
4081990	583263	MONTANA ENERGY TAX	**Result**	**$232**	**$4**	**$62**	**$18**			**$32**	**$95**	**$15**	**$5**	**$1**		
4081990	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	WA	$0			$0									
4081990	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	**Result**	**$0**			**$0**									
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	$9			$9									
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	**Result**	**$9**			**$9**									
4081990	583266	IDAHO KILOWATT HOUR TAX	SE	$21	$0	$6	$2			$3	$9	$1	$0	$0		
4081990	583266	IDAHO KILOWATT HOUR TAX	**Result**	**$21**	**$0**	**$6**	**$2**			**$3**	**$9**	**$1**	**$0**	**$0**		
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	$35						$35						
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	**Result**	**$35**						**$35**						
4081990	583269	MONTANA WHOLESALE ENERGY TAX	SE	$166	$3	$45	$13			$23	$68	$11	$3	$1		
4081990	583269	MONTANA WHOLESALE ENERGY TAX	**Result**	**$166**	**$3**	**$45**	**$13**			**$23**	**$68**	**$11**	**$3**	**$1**		
4081990	583800	MISCELLANEOUS TAXES	UT	$11							$11					
4081990	583800	MISCELLANEOUS TAXES	**Result**	**$11**							**$11**					
4081990	584100	GOVERNMENT ROYALTIES	SE	$127	$2	$34	$10			$17	$52	$8	$3	$0		
4081990	584100	GOVERNMENT ROYALTIES	**Result**	**$127**	**$2**	**$34**	**$10**			**$17**	**$52**	**$8**	**$3**	**$0**		
4081990	**Result**			**$9,765**	**$232**	**$3,153**	**$724**			**$1,079**	**$3,837**	**$552**	**$163**	**$24**		
Overall Result				**$101,473**	**$2,976**	**$43,609**	**$6,074**			**$10,131**	**$32,453**	**$4,657**	**$1,374**	**$198**		

RECEIVED
08 APR 30 AM 10: 22
IDAHO PUBLIC
UTILITIES COMMISSION

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

RECEIVED
08 APR 30 AM 10: 22
IDAHO PUBLIC UTILITIES COMMISSION

Schedule M (Actuals)
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Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO	$2,991	$71	$869	$232	$334	$1,241	$178	$53	$8		
SCHMAP	120150	Mandatory Redeem Pfd Stk-FAS150	SNP	$1,097	$27	$312	$83	$120	$469	$64	$19	$3		
SCHMAP	130100	Non - Deductible Expenses	SO	$656	$17	$191	$51	$73	$272	$39	$12	$2		
SCHMAP	130400	PMINondeductible Exp	SE	$23	$0	$6	$2	$3	$9	$1	$0	$0		
SCHMAP	130550	MEHC Insurance Services-Premium	SO	$7,057	$181	$2,050	$547	$789	$2,929	$420	$124	$18		
SCHMAP	130700	Mining Rescue Training Credit Addback	SE	$29	$1	$8	$2	$4	$12	$2	$1	$0		
SCHMAP	140100	Deferred Revenue SRC	SG	$119	$2	$33	$9	$15	$50	$8	$2	$0		
SCHMAP	505500	Interest Accrual on FIT cash basis	SO	$464	$12	$135	$36	$52	$193	$28	$8	$1		
SCHMAP	610106	PMIFuel Tax Cr	SE	$18	$0	$5	$1	$2	$7	$1	$0	$0		
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	$18	$0	$5	$1	$2	$7	$1	$0	$0		
SCHMAP	**Result**			**$12,470**	**$317**	**$3,612**	**$966**	**$1,395**	**$5,188**	**$742**	**$219**	**$32**		
SCHMAT	105100	Capitalized Labor Costs	SO	$3,835	$98	$1,114	$298	$429	$1,592	$228	$67	$10		
SCHMAT	105120	Book Depreciation	SCHMDEXP	$495,661	$13,282	$147,317	$39,723	$55,805	$200,165	$29,354	$8,766	$1,249		
SCHMAT	105121	PMIBook Depreciation	SE	$11,389	$209	$3,063	$884	$1,571	$4,644	$750	$225	$42		
SCHMAT	105130	CIAC	CIAC	$65,639	$2,436	$19,717	$4,551	$5,009	$29,883	$3,027	$1,016			
SCHMAT	105137	Auto Depreciation	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
SCHMAT	105140	Highway relocation	SNPD	$29,269	$1,086	$8,792	$2,029	$2,233	$13,325	$1,350	$453			
SCHMAT	105142	Avoided Costs	SNP	$56,120	$1,390	$15,958	$4,253	$6,133	$23,999	$3,267	$980	$140		
SCHMAT	105145	Acquisition Adjustment Amort	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	GPS	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
SCHMAT	105470	Book Gain/Loss on Land Sales	SO	$3,528	$90	$1,025	$274	$394	$1,464	$210	$62	$9		
SCHMAT	110100	Book Cost Depletion	SE	$2,047	$38	$551	$159	$282	$835	$135	$40	$8		
SCHMAT	110105	SRC Book Depletion step up basis adj	SG	$156	$3	$43	$12	$20	$65	$10	$3	$1		
SCHMAT	1101051	SRC Book Cost Depletion	SG	$216	$4	$59	$17	$27	$90	$14	$4	$1		
SCHMAT	120205	Trapper Mining Stock Basis	OTHER	$256									$256	
SCHMAT	145030	Distribution O&M Amort of Writeoff	SNPD	$45	$2	$14	$3	$3	$21	$2	$1			
SCHMAT	205411	PMI Sec 263A Adjustment	SE	$532	$10	$143	$41	$73	$217	$35	$11	$2		
SCHMAT	210000	Prepaid Insurance_IBEW 157 contingncy re	SO	$182	$5	$53	$14	$20	$76	$11	$3	$0		
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	$1,401	$36	$407	$109	$157	$581	$83	$25	$4		
SCHMAT	310102	IGC Book Depreciation	SG	$545	$10	$150	$43	$69	$227	$35	$10	$2		
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	SO	$ (2,153)	$ (55)	$ (625)	$ (167)	$ (241)	$ (893)	$ (128)	$ (38)	$ (5)		
SCHMAT	3201151	Misc - Reg Liab	SO	$2,153	$55	$625	$167	$241	$893	$128	$38	$5		
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR	$3,892		$3,892								
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT	$1,302					$1,302					
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT	$3,159					$3,159					
SCHMAT	320240	98/99 Early Retirement-OR Reg Asset	OR	$3,677		$3,677								
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	$11,524	$212	$3,162	$903	$1,455	$4,802	$737	$208	$45		
SCHMAT	415300	Environmental Cleanup Accrual	SO	$4,852	$124	$1,409	$376	$542	$2,013	$289	$85	$12		
SCHMAT	415301	Environmental Costs WA	WA	$100			$100							
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	$939	$17	$259	$74	$119	$393	$60	$17			
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	$52			$52							
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP	$1,673				$1,673						
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA	$333	$333									
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER	$8,017									$8,017	
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR	$269		$269								
SCHMAT	415803	WA RTO Grid West N/R w/o	WA	$47			$47							
SCHMAT	415806	ID RTO Grid West N/R	IDU	$27						$27				
SCHMAT	415850	POWERDALE DECOMM COSTS	SG	$7,964	$147	$2,185	$624	$1,005	$3,319	$509	$144	$31		
SCHMAT	415900	OR SB 408 Recovery	OTHER	$2,092									$2,092	
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0		
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu	SNPD	$57	$2	$17	$4	$4	$26	$3	$1			
SCHMAT	425250	TGS Buyout-SG	SG	$15	$0	$4	$1	$2	$6	$1	$0	$0		
SCHMAT	425260	Lakeview Buyout-SG	SG	$43	$1	$12	$3	$5	$18	$3	$1	$0		
SCHMAT	425280	Joseph Settlement-SG	SG	$137	$3	$38	$11	$17	$57	$9	$2	$1		
SCHMAT	425295	BPA Conservation Rate Credit	SG	$828	$15	$227	$65	$105	$345	$53	$15	$3		
SCHMAT	425360	Hermiston Swap	SG	$263	$5	$72	$21	$33	$110	$17	$5	$1		
SCHMAT	430100	Customer Service / Weatherization	SO	$505	$13	$147	$39	$56	$209	$30	$9	$1		
SCHMAT	505100	Energy West Accrued Liabilities	SE	$417	$8	$112	$32	$58	$170	$27	$8	$2		
SCHMAT	505125	PMI Accrued Royalties	SE	$593	$11	$160	$46	$82	$242	$39	$12	$2		
SCHMAT	505140	Purchase Card Trans Provision	SO	$1,005	$26	$292	$78	$112	$417	$60	$18	$3		
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG	$6,601	$122	$1,811	$517	$833	$2,751	$422	$119	$26		
SCHMAT	505510	PMIVacationBonus Adjustment	SE	$107	$2	$29	$8	$15	$43	$7	$2	$0		

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SCHMAT	605100	Trojan Decomissioning Costs	TROJD	$1,533	$28	$419	$120	$197	$636	$99	$28	$6		
SCHMAT	605120	IGC Bk Amort Abandoned Proj Lease Rights	SG	$505	$9	$139	$40	$64	$211	$32	$9	$2		
SCHMAT	605121	IGC Bk Amort Abandoned Proj Lease Rental	SG	$21	$0	$6	$2	$3	$9	$1	$0	$0		
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE	$3,840	$70	$1,033	$298	$530	$1,566	$253	$76	$14		
SCHMAT	610130	781 Shopping Incentive_OR	OR	$379		$379								
SCHMAT	610135	SB1149 Costs_OR OTHER	OTHER	$1,185									$1,185	
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT	$156					$156					
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	$27			$27							
SCHMAT	610145	Reg Liab-OR Balance Consol	OR	$49		$49								
SCHMAT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	$14									$14	
SCHMAT	705233	West Valley Lease Reduction - ID	IDU	$383						$383				
SCHMAT	705234	West Valley Lease Reduction - WY	WYU	$848							$848			
SCHMAT	705250	A&G Credit-WA	WA	$42			$42							
SCHMAT	705253	A&G Credit-ID	IDU	$400						$400				
SCHMAT	705254	A&G Credit-WY	WYP	$891				$891						
SCHMAT	715350	Misc. Deferred Credits	SO	$226	$6	$66	$18	$25	$94	$13	$4	$1		
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	$4,652	$115	$1,323	$353	$508	$1,989	$271	$81	$12		
SCHMAT	910530	Injuries and Damages Reserve	SO	$1,415	$36	$411	$110	$158	$587	$84	$25	$4		
SCHMAT	920110	PMIWY Extraction Tax	SE	$654	$12	$176	$51	$90	$267	$43	$13	$2		
SCHMAT	920150	FAS 112 Book Reserve	SO	$103	$3	$30	$8	$12	$43	$6	$2	$0		
SCHMAT	**Result**			**$748,664**	**$20,020**	**$220,217**	**$56,481**	**$80,824**	**$302,135**	**$42,390**	**$13,399**	**$1,635**	**$11,564**	
SCHMDP	110200	Tax Depletion - Deer Creek	SE											
SCHMDP	120100	Preferred Dividend - PPL	SNP	$381	$9	$108	$29	$42	$163	$22	$7	$1		
SCHMDP	120200	Trapper Mine Dividend Deduction	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
SCHMDP	130560	MEHC Insurance Services-Receivable	SO	$13,844	$354	$4,021	$1,074	$1,547	$5,745	$824	$243	$35		
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0		
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG	$10,900	$201	$2,991	$854	$1,376	$4,542	$697	$197	$43		
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	$419	$8	$113	$33	$58	$171	$28	$8	$2		
SCHMDP	720100	Medicare Subsidy	SO	$11,206	$287	$3,255	$869	$1,253	$4,650	$667	$197	$28		
SCHMDP	910900	PMIDepletion	SE	$3,306	$61	$889	$257	$456	$1,348	$218	$65	$12		
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	$25	$0	$7	$2	$3	$10	$2	$0	$0		
SCHMDP	920106	PMI DIVIDEND RECEIVED DEDUCTION	SE	$623	$11	$168	$48	$86	$254	$41	$12	$2		
SCHMDP	920918	PMI Overriding Royalty	SE	$22	$0	$6	$2	$3	$9	$1	$0	$0		
SCHMDP	**Result**			**$40,727**	**$932**	**$11,557**	**$3,167**	**$4,824**	**$16,893**	**$2,500**	**$730**	**$123**		
SCHMDT	105125	Tax Depreciation	TAXDEPR	$604,113	$16,188	$179,551	$48,414	$68,015	$243,961	$35,777	$10,684	$1,523		
SCHMDT	105126	PMITax Depreciation	SE	$14,188	$260	$3,816	$1,101	$1,957	$5,786	$934	$281	$52		
SCHMDT	105137	Capitalized Depreciation	SO	$4,678	$120	$1,359	$363	$523	$1,941	$278	$82	$12		
SCHMDT	105141	AFUDC	SNP	$62,756	$1,555	$17,845	$4,756	$6,858	$26,837	$3,653	$1,096	$156		
SCHMDT	105143	Basis Intangible Difference	SO	$6,807	$174	$1,977	$528	$761	$2,825	$405	$120	$17		
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	$23,351	$598	$6,782	$1,812	$2,610	$9,690	$1,390	$410	$59		
SCHMDT	105165	Coal Mine Development	SE	$543	$10	$146	$42	$75	$222	$36	$11	$2		
SCHMDT	105170	Coal Mine Receding Face (Extension)	SE	$1,324	$24	$356	$103	$183	$540	$87	$26	$5		
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	$462	$8	$124	$36	$64	$189	$30	$9	$2		
SCHMDT	105175	Removal Cost (net of salvage)	GPS	$43,589	$1,116	$12,660	$3,382	$4,873	$18,088	$2,595	$765	$110		
SCHMDT	105205	Coal Mine Development 30% Amort	SE	$848	$16	$228	$66	$117	$346	$56	$17	$3		
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	$1,451	$27	$390	$113	$200	$592	$96	$29	$5		
SCHMDT	110205	SRC Depletion - Tax Percentage Deduction	SG	$137	$3	$38	$11	$17	$57	$9	$2	$1		
SCHMDT	135100	IGC SP LONG TERM INCENTIVE PLAN	SO	$6,751	$173	$1,961	$524	$755	$2,802	$402	$119	$17		
SCHMDT	205100	Coal Pile Inventory Adjustment	SE	$105	$2	$28	$8	$15	$43	$7	$2	$0		
SCHMDT	205200	Coal M&S Inventory Write-Off	SE	$128	$2	$34	$10	$18	$52	$8	$3	$0		
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	$32		$32								
SCHMDT	210105	Self Insured Health Benefit	SO	$122	$3	$35	$9	$14	$50	$7	$2	$0		
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	$160					$160					
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	$18						$18				
SCHMDT	210180	Prepaid Membership Fees-EEI WSCC	SO	$611	$16	$178	$47	$68	$254	$36	$11	$2		
SCHMDT	220100	Bad Debts Allowance	BADDEBT	$4,973	$199	$1,916	$639	$268	$1,775	$179	$ (4)			
SCHMDT	305010	IGC Book/Tax Gain on Disposal	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0		
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP	$6	$0	$4	$1	$2						
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	$6,783	$174	$1,970	$526	$758	$2,815	$404	$119	$17		
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	$138	$3	$38	$11	$17	$57	$9	$2	$1		
SCHMDT	415602	WA Contra RTO Grid West N/R w/o	WA	$211			$211							

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SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	$14,143									$14,143	
SCHMDT	415804	OR RTO Grid West N/R	OR	$69		$69								
SCHMDT	415850	Unrecovered Plant Powerdale	SG	$10,440	$192	$2,865	$818	$1,318	$4,350	$668	$188	$41		
SCHMDT	415870	CA Def Excess NPC	CA	$758	$758									
SCHMDT	415871	WY Def Excess NPC	WYP	$29,108				$29,108						
SCHMDT	415880	UT Def Independent Evaluation Fee	UT	$301					$301					
SCHMDT	415890	ID MEHC Transition Costs	IDU	$1,831						$1,831				
SCHMDT	415895	OR RCAC Deferred	OR	$1,634		$1,634								
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	$1						$1				
SCHMDT	425110	Tenant Lease Allow-PSU Call Cntr	CN	$63	$2	$20	$5	$4	$29	$3	$1			
SCHMDT	425200	Other Environmental Liabilities	SO	$7,141	$183	$2,074	$554	$798	$2,963	$425	$125	$18		
SCHMDT	425210	Amort of Debt Disc & Exp	SNP	$56	$1	$16	$4	$6	$24	$3	$1	$0		
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	$755	$14	$207	$59	$95	$315	$48	$14	$3		
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	$9,249									$9,249	
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	$39	$1	$11	$3	$5	$16	$2	$1	$0		
SCHMDT	505150	Misc Current & Accrued Liability-SO	SO	$10,120	$259	$2,939	$785	$1,131	$4,199	$602	$178	$26		
SCHMDT	505600	IGC Vacation Accrual	SO	$840	$22	$244	$65	$94	$349	$50	$15	$2		
SCHMDT	505700	Accrued Retention Bonus	SO	$58	$1	$17	$5	$7	$24	$3	$1	$0		
SCHMDT	605710	Reverse Accrued Final Reclamation	SE	$700	$13	$188	$54	$97	$286	$46	$14	$3		
SCHMDT	610000	PMI Coal Mine Development	SE	$775	$14	$209	$60	$107	$316	$51	$15	$3		
SCHMDT	610100	PMIDEVT COST AMORT	SE	$1,152	$21	$310	$89	$159	$470	$76	$23	$4		
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	$41	$1	$12	$3	$5	$17	$2	$1	$0		
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	$1,094	$20	$294	$85	$151	$446	$72	$22	$4		
SCHMDT	610140	OR Rate Refunds	OTHER	$0									$0	
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	$468		$468								
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO	$2,233	$57	$649	$173	$250	$927	$133	$39	$6		
SCHMDT	705230	WA West Valley Lease Reduction	WA	$343			$343							
SCHMDT	705232	CA West Valley Lease Reduction	CA	$24	$24									
SCHMDT	705235	UT West Valley Lease Reduction	UT	$946					$946					
SCHMDT	705240	CA Alternative Rate for Energy Program(C	CA	$352	$352									
SCHMDT	705252	A&G Credit-CA	CA	$38	$38									
SCHMDT	705260	WA March 2006 Transition Plan Costs	WA	$1,624			$1,624							
SCHMDT	715050	Microsoft Software License Liability	SO	$532	$14	$155	$41	$60	$221	$32	$9	$1		
SCHMDT	715100	University of WY Contract Amort.	WYP	$0				$0						
SCHMDT	715720	WA NW Power Act	OTHER	$4,272									$4,272	
SCHMDT	715800	Redding Renegotiated Contract	SG	$550	$10	$151	$43	$69	$229	$35	$10	$2		
SCHMDT	720100	FAS 106 Accruals	SO	$6,386	$163	$1,855	$495	$714	$2,650	$380	$112	$16		
SCHMDT	720300	Pension / Retirement (Accrued / Prepaid)	SO	$154	$4	$45	$12	$17	$64	$9	$3	$0		
SCHMDT	720500	Severance Accrual	SO	$175	$4	$51	$14	$20	$72	$10	$3	$0		
SCHMDT	720550	Accrued CIC Severence	SO	$13,418	$344	$3,897	$1,041	$1,500	$5,568	$799	$236	$34		
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	$2,564									$2,564	
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE	$176	$3	$47	$14	$24	$72	$12	$3	$1		
SCHMDT	**Result**			**$908,911**	**$23,187**	**$249,894**	**$69,102**	**$123,905**	**$343,936**	**$51,712**	**$14,798**	**$2,149**	**$30,228**	
Overall Result				**(188,504)**	**(3,782)**	**(37,623)**	**(14,823)**	**(46,510)**	**(53,505)**	**(11,080)**	**(1,910)**	**(606)**	**(18,664)**	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PR	Utah	Idaho	Wy-UP	FERC
4191000	AFUDC - OTHER	SNP	$ (40,906)	$ (1,013)	$ (11,632)	$ (3,100)	$ (4,470)	$ (17,493)	$ (2,381)	$ (714)	$ (102)
4270000	INT ON LNG-TRM DBT	SNP	$277,719	$6,881	$78,972	$21,048	$30,348	$118,762	$16,166	$4,850	$691
4272000	INT ON PREF STK MAND	SNP	$1,013	$25	$288	$77	$111	$433	$59	$18	$3
4280000	AMT DBT DISC & EXP	SNP	$2,929	$73	$833	$222	$320	$1,252	$170	$51	$7
4281000	AMORTZN OF LOSS	SNP	$4,652	$115	$1,323	$353	$508	$1,989	$271	$81	$12
4282000	AMORTZN OF PREF STK	SNP	$84	$2	$24	$6	$9	$36	$5	$1	$0
4290000	AMT PREM ON DEBT	SNP	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
4291000	AM GAIN REACQ D-CR	SNP	$ (56)	$ (1)	$ (16)	$ (4)	$ (6)	$ (24)	$ (3)	$ (1)	$ (0)
4310000	OTHER INTEREST EXP	SNP	$26,223	$650	$7,457	$1,987	$2,866	$11,214	$1,526	$458	$65
4313000	INT EXP ON REG LIAB	SNP	$3,541	$88	$1,007	$268	$387	$1,514	$206	$62	$9
4320000	AFUDC - BORROWED	SNP	$ (28,654)	$ (710)	$ (8,148)	$ (2,172)	$ (3,131)	$ (12,253)	$ (1,668)	$ (500)	$ (71)
Overall Result			$246,542	$6,108	$70,107	$18,685	$26,941	$105,430	$14,351	$4,306	$613

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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IDAHO PUBLIC UTILITIES COMMISSION

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4101000	1051251	282DIT ACRS Property-CA	CA	$11,058	$11,058								
4101000	1051252	282DIT ACRS Property-FERC	FERC	$1,110								$1,110	
4101000	1051253	282DIT ACRS Property-ID	IDU	$13,171						$13,171			
4101000	1051255	282DIT ACRS Property-OR	OR	$133,189		$133,189							
4101000	1051256	282DIT ACRS Property-UT	UT	$94,978					$94,978				
4101000	1051257	282DIT ACRS Property-WA	WA	$24,410			$24,410						
4101000	1051258	282DIT ACRS Property-WYE	WYP	$52,134				$52,134					
4101000	1051259	282DIT ACRS Property-WYW	WYU	$3,450							$3,450		
4101000	105126	282DIT PMIDepreciation-Tax	SE	$5,384	$99	$1,448	$418	$743	$2,196	$355	$106	$20	
4101000	105143	282Basis Intangible Difference	SO	$2,583	$66	$750	$200	$289	$1,072	$154	$45	$7	
4101000	105145	282DIT Acquisition Adjustment	SG	$900	$17	$247	$71	$114	$375	$58	$16	$4	
4101000	105171	PMI Coal Mine Extension Costs	SE	$175	$3	$47	$14	$24	$72	$12	$3	$1	
4101000	105220	282CHOLLA APS TAX LEASE	SG	$1,656	$30	$454	$130	$209	$690	$106	$30	$7	
4101000	105330	282EPUD	OR	$101		$101							
4101000	110200	IGC Tax Percentage Depletion Deduct	SG	$551	$10	$151	$43	$70	$229	$35	$10	$2	
4101000	110205	SRC Tax Percentage Depletion Deduct	SG	$52	$1	$14	$4	$7	$22	$3	$1	$0	
4101000	120205	IGC Trapper Mining Stock Basis	OTHER	$ (97)									$ (97)
4101000	135100	IGC SP Long Term Incentive Plan	SO	$882	$23	$256	$68	$99	$366	$53	$15	$2	
4101000	205100	190Coal Pile Inventory	SE	$40	$1	$11	$3	$6	$16	$3	$1	$0	
4101000	205200	190M&S Inventory	SE	$49	$1	$13	$4	$7	$20	$3	$1	$0	
4101000	205411	190PMISec263A	SE										
4101000	210100	283OR PUC Prepaid Taxes	OR	$12		$12							
4101000	210105	Self Insured Health Benefits	SO	$46	$1	$13	$4	$5	$19	$3	$1	$0	
4101000	210120	283UT PUC Prepaid Taxes	UT	$61					$61				
4101000	210130	283ID PUC Prepaid Taxes	IDU	$7						$7			
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	$232	$6	$67	$18	$26	$96	$14	$4	$1	
4101000	220100	190Bad Debt Allowance	BADDEBT	$1,887	$76	$727	$243	$102	$674	$68	$ (2)		
4101000	305010	Book/Tax Gain on Disposal	GPS	$1	$0	$0	$0	$0	$0	$0	$0	$0	
4101000	305100	190Amort of Projects-Klamath Engineering	DGP	$2	$0	$1	$0	$1					
4101000	320115	190Reg Liability	SO	$4,327	$111	$1,257	$336	$484	$1,796	$258	$76	$11	
4101000	320116	190REG LIABILITY	SO	$8,078	$207	$2,346	$627	$903	$3,352	$481	$142	$20	
4101000	415120	283Def Reg Asset-Foote Creek Contract	SG	$52	$1	$14	$4	$7	$22	$3	$1	$0	
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	$5,367									$5,367
4101000	415802	Contra RTO Gridwest NR Writeoff WA	WA	$80			$80						
4101000	415804	RTO Gridwest NR Writeoff OR	OR	$26		$26							
4101000	415850	Unrecovered Plant Powerdale	SG	$3,962	$73	$1,087	$310	$500	$1,651	$253	$71	$16	
4101000	415870	Deferred Excess Net Power Costs CA	CA	$288	$288								
4101000	415871	Deferred Excess Net Power Costs WY	WYP	$11,047				$11,047					
4101000	415880	Deferred UT Independent Evaluation Fee	UT	$114					$114				
4101000	415890	ID MEHC Transition Costs	IDU	$695						$695			
4101000	415895	OR RCAC Deferred	OR	$620		$620							
4101000	415900	OR SB 408 Recovery	OTHER	$81									$81
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	$0						$0			
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	CN	$24	$1	$8	$2	$2	$11	$1	$0		
4101000	425200	190Centralia Sale Loss	OTHER	$2,710									$2,710
4101000	425210	190Amort of Debt Discount & Exp	SNP	$21	$1	$6	$2	$2	$9	$1	$0	$0	
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	$286	$5	$79	$22	$36	$119	$18	$5	$1	
4101000	425380	190Idaho Customer Bal Acct	OTHER	$3,510									$3,510
4101000	425700	283Trojan-Special Assessment-DOE-IRS	TROJD	$15	$0	$4	$1	$2	$6	$1	$0	$0	
4101000	505150	190Misc Current and Accrued Liability-SO	SO	$3,840	$98	$1,115	$298	$429	$1,594	$229	$67	$10	
4101000	505600	190Vacation Sickleave & PT Accrual	SO	$319	$8	$93	$25	$36	$132	$19	$6	$1	
4101000	505700	190Accrued Retention Bonus	SO	$22	$1	$6	$2	$2	$9	$1	$0	$0	
4101000	605710	190Reverse Accrued Final Reclamation	SE	$266	$5	$71	$21	$37	$108	$18	$5	$1	
4101000	610000	283PMI Development Costs	SE	$294	$5	$79	$23	$41	$120	$19	$6	$1	
4101000	610100	282PMI Amort Development	SE	$437	$8	$118	$34	$60	$178	$29	$9	$2	
4101000	610110	282PTax NOPAs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4101000	610114	PMI EITF Pre stripping Cost	SE	$415	$8	$112	$32	$57	$169	$27	$8	$2	
4101000	610140	190 OR Rate Refunds	OTHER	$0									$0
4101000	610146	190OR Reg Asset/Liability Consol	OR	$178		$178							
4101000	705210	190Property Insurance	SO	$847	$22	$246	$66	$95	$352	$50	$15	$2	
4101000	705230	190West Valley Lease Reduction-WA	WA	$130			$130						
4101000	705232	190West Valley Lease Reduction-CA	CA	$9	$9								

ROCKY MOUNTAIN POWER
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Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2007
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(Allocated in Thousands)

4101000	705235	190West Valley Lease Reduction-UT	UT	$359					$359				
4101000	705240	283CA Alternative Rate for Energy Progra	CA	$134	$134								
4101000	705252	283A&G Credit CA	CA	$15	$15								
4101000	705260	MEHC Transition Costs WA	WA	$616			$616						
4101000	715050	Microsoft Software License Liability	SO	$202	$5	$59	$16	$23	$84	$12	$4	$1	
4101000	7151001	MCI Fogwire	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4101000	715720	190NW Power Act (BPA Credits)- WA	OTHER	$1,621									$1,621
4101000	715800	190Redding Contract	SG	$209	$4	$57	$16	$26	$87	$13	$4	$1	
4101000	720100	283FAS 106 Accruals	SO	$5,537	$142	$1,608	$430	$619	$2,298	$330	$97	$14	
4101000	720200	190Deferred Compensation Payout	SO	$2,424	$62	$704	$188	$271	$1,006	$144	$43	$6	
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	$1,013	$26	$294	$79	$113	$421	$60	$18	$3	
4101000	720310	190Early Retirement-1998	SO	$206	$5	$60	$16	$23	$85	$12	$4	$1	
4101000	720500	190Severance	SO	$66	$2	$19	$5	$7	$28	$4	$1	$0	
4101000	720550	190Accrued CIC Severence	SO	$5,092	$130	$1,479	$395	$569	$2,113	$303	$89	$13	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	$973									$973
4101000	910580	190Wasatch workers comp reserve	SO	$71	$2	$21	$5	$8	$29	$4	$1	$0	
4101000	910905	283PMI BCC Underground Mine Cost Deplet	SE	$67	$1	$18	$5	$9	$27	$4	$1	$0	
4101000	930100	190OR BETC Credit	OTHER	$284									$284
4101000	9301001	Oregon BETC Credit	IBT	$121	$2	$47	$8	$6	$54	$3	$0	$ (0)	$ (0)
4101000	**Result**			**$415,098**	**$12,771**	**$149,336**	**$29,422**	**$69,247**	**$117,221**	**$17,038**	**$4,358**	**$1,257**	**$14,449**
4111000	105121	282DIT PMIDepreciation-Book	SE	$ (4,322)	$ (79)	$ (1,163)	$ (335)	$ (596)	$ (1,763)	$ (285)	$ (85)	$ (16)	
4111000	1051251	282DIT ACRS Property-CA	CA	$ (9,317)	$ (9,317)								
4111000	1051252	282DIT ACRS Property-FERC	FERC	$ (935)								$ (935)	
4111000	1051253	282DIT ACRS Property-ID	IDU	$ (11,098)						$ (11,098)			
4111000	1051255	282DIT ACRS Property-OR	OR	$ (112,226)		$ (112,226)							
4111000	1051256	282DIT ACRS Property-UT	UT	$ (80,029)					$ (80,029)				
4111000	1051257	282DIT ACRS Property-WA	WA	$ (20,568)			$ (20,568)						
4111000	1051258	282DIT ACRS Property-WYE	WYP	$ (43,928)				$ (43,928)					
4111000	1051259	282DIT ACRS Property-WYW	WYU	$ (2,907)							$ (2,907)		
4111000	105126	282PMI Tax Depreciation	SE										
4111000	105145	282DIT Acquisition Adjustment	SG	$ (900)	$ (17)	$ (247)	$ (71)	$ (114)	$ (375)	$ (58)	$ (16)	$ (4)	
4111000	105181	282Steam Rights Blundell Geothermal Tx D	SE										
4111000	105220	282CHOLLA TAX LEASE	SG	$ (1,894)	$ (35)	$ (520)	$ (148)	$ (239)	$ (789)	$ (121)	$ (34)	$ (7)	
4111000	1052201	190Cholla GE Tax Lease	SG	$ (300)	$ (6)	$ (82)	$ (24)	$ (38)	$ (125)	$ (19)	$ (5)	$ (1)	
4111000	105310	281Emergency Facilities	DGP	$ (300)	$ (11)	$ (166)	$ (47)	$ (76)					
4111000	105330	282EPUD	OR	$ (101)		$ (101)							
4111000	105340	282FERC Portion South Georgia-UPL	FERC	$ (24)								$ (24)	
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	$ (605)	$ (11)	$ (163)	$ (47)	$ (83)	$ (247)	$ (40)	$ (12)	$ (2)	
4111000	1101001	IGC Book Cost Depletion Addback	SE	$ (172)	$ (3)	$ (46)	$ (13)	$ (24)	$ (70)	$ (11)	$ (3)	$ (1)	
4111000	110105	SRC Book Cost Depletion	SG	$ (59)	$ (1)	$ (16)	$ (5)	$ (7)	$ (25)	$ (4)	$ (1)	$ (0)	
4111000	1101051	SRC Book Depletion for step up basis	SG	$ (82)	$ (2)	$ (22)	$ (6)	$ (10)	$ (34)	$ (5)	$ (1)	$ (0)	
4111000	145030	190Distribution O&M	SNPD	$ (17)	$ (1)	$ (5)	$ (1)	$ (1)	$ (8)	$ (1)	$ (0)		
4111000	205411	190PMI Sec263A	SE	$ (202)	$ (4)	$ (54)	$ (16)	$ (28)	$ (82)	$ (13)	$ (4)	$ (1)	
4111000	210000	283Prepaid Insur IBEW 157contingency res	SO	$ (69)	$ (2)	$ (20)	$ (5)	$ (8)	$ (29)	$ (4)	$ (1)	$ (0)	
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	$ (532)	$ (14)	$ (154)	$ (41)	$ (59)	$ (221)	$ (32)	$ (9)	$ (1)	
4111000	310102	282IGC Book/Tax Depreciation	SG	$ (207)	$ (4)	$ (57)	$ (16)	$ (26)	$ (86)	$ (13)	$ (4)	$ (1)	
4111000	320115	283INTERIM PROVISION_TOTAL REG ASSET_LIA	SO	$ (4,327)	$ (111)	$ (1,257)	$ (336)	$ (484)	$ (1,796)	$ (258)	$ (76)	$ (11)	
4111000	320116	190REG LIABILITY	SO	$ (8,078)	$ (207)	$ (2,346)	$ (627)	$ (903)	$ (3,352)	$ (481)	$ (142)	$ (20)	
4111000	320140	283May 2000 Transition Plan Costs-OR	OR	$ (1,477)		$ (1,477)							
4111000	320220	190Glenrock Excluding Reclamation-UT	UT	$ (494)					$ (494)				
4111000	320230	190FAS 87/88 Writeoff-UT rate order	UT	$ (1,199)					$ (1,199)				
4111000	320240	28398_99 Early Retirement-OR Reg Asset	OR	$ (1,395)		$ (1,395)							
4111000	415110	283Def Reg Asset-Transm Svc Deposit	SG	$ (4,373)	$ (81)	$ (1,200)	$ (343)	$ (552)	$ (1,822)	$ (280)	$ (79)	$ (17)	
4111000	415300	283Hazardous Waste/Envir. Cleanup	SO	$ (1,841)	$ (47)	$ (535)	$ (143)	$ (206)	$ (764)	$ (110)	$ (32)	$ (5)	
4111000	415301	190Hazardous Waste/Environmental-WA	WA	$ (38)			$ (38)						
4111000	4153011	190Hazardous Waste/Environmental-WA	WA	$ (0)			$ (0)						
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	$ (356)	$ (7)	$ (98)	$ (28)	$ (45)	$ (149)	$ (23)	$ (6)		
4111000	415510	190WA Disallowed Colstrip #3 Write-off	WA	$ (20)			$ (20)						
4111000	415555	WY PCAM Def Net Power Costs	WYP	$ (635)				$ (635)					
4111000	415640	190IDAI Costs-Deferred Access-CA	CA	$ (126)	$ (126)								
4111000	415650	190SB1149-Related Reg Assets-OR	OTHER	$ (3,043)									$ (3,043)
4111000	415680	190Def Intervenor Funding Grants-OR	OR	$ (102)		$ (102)							
4111000	415803	RTO Grid West N/R Writeoff WA	WA	$ (18)			$ (18)						
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	$ (10)						$ (10)			

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

4111000	425205	190PropDamageRepairs	SO	$ (11)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)	
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	$ (22)	$ (1)	$ (7)	$ (2)	$ (2)	$ (10)	$ (1)	$ (0)		
4111000	425250	190TGS Buyout-SG	SG	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)	
4111000	425260	190Lakeview Buyout-SG	SG	$ (16)	$ (0)	$ (5)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)	
4111000	425280	190Joseph Settlement-SG	SG	$ (52)	$ (1)	$ (14)	$ (4)	$ (7)	$ (22)	$ (3)	$ (1)	$ (0)	
4111000	425295	190BPA Conservation Rate Credit	SG	$ (314)	$ (6)	$ (86)	$ (25)	$ (40)	$ (131)	$ (20)	$ (6)	$ (1)	
4111000	425360	190Hermiston Swap	SG	$ (100)	$ (2)	$ (27)	$ (8)	$ (13)	$ (42)	$ (6)	$ (2)	$ (0)	
4111000	430100	283Weatherization	SO	$ (192)	$ (5)	$ (56)	$ (15)	$ (21)	$ (79)	$ (11)	$ (3)	$ (0)	
4111000	505100	190Trail Mountain Accrued Liabilities	SE	$ (158)	$ (3)	$ (43)	$ (12)	$ (22)	$ (65)	$ (10)	$ (3)	$ (1)	
4111000	505125	190Accrued Royalties	SE	$ (225)	$ (4)	$ (61)	$ (17)	$ (31)	$ (92)	$ (15)	$ (4)	$ (1)	
4111000	505140	190Purchase Card Trans Provision	SO	$ (381)	$ (10)	$ (111)	$ (30)	$ (43)	$ (158)	$ (23)	$ (7)	$ (1)	
4111000	505170	West Valley Contract Termination Fee Acc	SG	$ (2,505)	$ (46)	$ (687)	$ (196)	$ (316)	$ (1,044)	$ (160)	$ (45)	$ (10)	
4111000	505510	190PMIVacation Bonus	SE	$ (40)	$ (1)	$ (11)	$ (3)	$ (6)	$ (16)	$ (3)	$ (1)	$ (0)	
4111000	605100	190Trojan Decommissioning Amort	TROJD	$ (582)	$ (11)	$ (159)	$ (45)	$ (75)	$ (241)	$ (37)	$ (11)	$ (2)	
4111000	605120	282IGC Bk Amort Abandoned Proj Lease Rig	SG	$ (215)	$ (4)	$ (59)	$ (17)	$ (27)	$ (89)	$ (14)	$ (4)	$ (1)	
4111000	605121	282IGC Bk Amort Abandoned Proj Lease Ren	SG	$ (9)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)	
4111000	6101001	190Amort NOPAs 99-00 RAR	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0	
4111000	610111	282PMI Sale of Assets	SE	$ (1,457)	$ (27)	$ (392)	$ (113)	$ (201)	$ (594)	$ (96)	$ (29)	$ (5)	
4111000	610130	283781 Shopping Incentive-OR	OR	$ (144)		$ (144)							
4111000	610135	283 SB1149Costs-OROTHER	OTHER	$ (450)									$ (450)
4111000	610142	283Reg Liability-UT Home Energy Lifeline	UT	$ (59)					$ (59)				
4111000	610143	283Reg Liability-WA Low Energy Program	WA	$ (10)			$ (10)						
4111000	610145	190Reg Liab_OR Balance Consol	OR	$ (18)		$ (18)							
4111000	705200	190OR Gain on Sale of Halsey-OR	OTHER	$ (5)									$ (5)
4111000	705233	190West Valley Lease Reduction-ID	IDU	$ (145)						$ (145)			
4111000	705234	190West Valley Lease Reduction-WY	WYP	$ (322)				$ (322)					
4111000	705250	190A&G Credit WA	WA	$ (16)			$ (16)						
4111000	705253	190A&G Credit ID	IDU	$ (152)						$ (152)			
4111000	705254	190A&G Credit WY	WYP	$ (338)				$ (338)					
4111000	715350	190Misc Deferred Credits	SO	$ (86)	$ (2)	$ (25)	$ (7)	$ (10)	$ (36)	$ (5)	$ (2)	$ (0)	
4111000	720100	283FAS 106 Accruals	SO	$ (5,537)	$ (142)	$ (1,608)	$ (430)	$ (619)	$ (2,298)	$ (330)	$ (97)	$ (14)	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	$ (955)	$ (24)	$ (277)	$ (74)	$ (107)	$ (396)	$ (57)	$ (17)	$ (2)	
4111000	720310	SERP	SO	$ (206)	$ (5)	$ (60)	$ (16)	$ (23)	$ (85)	$ (12)	$ (4)	$ (1)	
4111000	740100	283Post Merger Debt Loss	SNP	$ (1,765)	$ (44)	$ (502)	$ (134)	$ (193)	$ (755)	$ (103)	$ (31)	$ (4)	
4111000	910530	190Injuries & Damages	SO	$ (537)	$ (14)	$ (156)	$ (42)	$ (60)	$ (223)	$ (32)	$ (9)	$ (1)	
4111000	920110	190PMIWYExtractionTax	SE	$ (248)	$ (5)	$ (67)	$ (19)	$ (34)	$ (101)	$ (16)	$ (5)	$ (1)	
4111000	920150	190FAS112 Book Reserve Postretirement Be	SO	$ (39)	$ (1)	$ (11)	$ (3)	$ (4)	$ (16)	$ (2)	$ (1)	$ (0)	
4111000	930100	190OR BETC Credit	OTHER	$363									$363
4111000	999999	Return to Provision True-up	SO										
4111000	Result			$ (335,270)	$ (10,440)	$ (128,042)	$ (24,135)	$ (50,579)	$ (100,024)	$ (14,121)	$ (3,702)	$ (1,094)	$ (3,135)
Overall Result				$79,828	$2,331	$21,294	$5,287	$18,668	$17,197	$2,917	$656	$163	$11,314

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4114000	DEF ITC CREDIT FED	DGU	$ (5,855)					$ (4,854)	$ (745)	$ (210)	$ (46)
4114000	DEF ITC CREDIT FED	**Result**	**$ (5,855)**					**$ (4,854)**	**$ (745)**	**$ (210)**	**$ (46)**
4114000	**Result**		**$ (5,855)**					**$ (4,854)**	**$ (745)**	**$ (210)**	**$ (46)**
Overall Result			**$ (5,855)**					**$ (4,854)**	**$ (745)**	**$ (210)**	**$ (46)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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Electric Plant in Service (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	FRANCHISES AND CONSENTS	IDU	$1,000						$1,000		
1010000	3020000	FRANCHISES AND CONSENTS	SG	$3,573	$66	$981	$280	$451	$1,489	$229	$64	$14
1010000	3020000	FRANCHISES AND CONSENTS	SG-P	$63,623	$1,171	$17,458	$4,984	$8,031	$26,512	$4,069	$1,147	$250
1010000	3020000	FRANCHISES AND CONSENTS	SG-U	$10,112	$186	$2,775	$792	$1,276	$4,214	$647	$182	$40
1010000	3020000	FRANCHISES AND CONSENTS	**Result**	**$78,309**	**$1,423**	**$21,214**	**$6,056**	**$9,759**	**$32,215**	**$5,944**	**$1,394**	**$304**
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	$13,180	$243	$3,617	$1,032	$1,664	$5,492	$843	$238	$52
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	**Result**	**$13,180**	**$243**	**$3,617**	**$1,032**	**$1,664**	**$5,492**	**$843**	**$238**	**$52**
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	$10,491	$269	$3,047	$814	$1,173	$4,353	$625	$184	$27
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	**Result**	**$10,491**	**$269**	**$3,047**	**$814**	**$1,173**	**$4,353**	**$625**	**$184**	**$27**
1010000	3031080	FUEL MANAGEMENT SYSTEM	SO	$3,253	$83	$945	$252	$364	$1,350	$194	$57	$8
1010000	3031080	FUEL MANAGEMENT SYSTEM	**Result**	**$3,253**	**$83**	**$945**	**$252**	**$364**	**$1,350**	**$194**	**$57**	**$8**
1010000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$4,410	$113	$1,281	$342	$493	$1,830	$263	$77	$11
1010000	3031230	AUTOMATE POLE CARD SYSTEM	**Result**	**$4,410**	**$113**	**$1,281**	**$342**	**$493**	**$1,830**	**$263**	**$77**	**$11**
1010000	3031260	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	$5,031	$129	$1,461	$390	$562	$2,088	$299	$88	$13
1010000	3031260	ENERGY MANAGEMENT SYSTEM SOFTWARE	**Result**	**$5,031**	**$129**	**$1,461**	**$390**	**$562**	**$2,088**	**$299**	**$88**	**$13**
1010000	3031300	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	$214	$5	$62	$17	$24	$89	$13	$4	$1
1010000	3031300	JURISDICTIONAL ALLOC REPORT SYSTEM	**Result**	**$214**	**$5**	**$62**	**$17**	**$24**	**$89**	**$13**	**$4**	**$1**
1010000	3031330	SALT LAKE SCADA SYSTEM	SO	$184	$5	$53	$14	$21	$76	$11	$3	$0
1010000	3031330	SALT LAKE SCADA SYSTEM	**Result**	**$184**	**$5**	**$53**	**$14**	**$21**	**$76**	**$11**	**$3**	**$0**
1010000	3031340	BARCODE SYSTEM	SO	$683	$17	$198	$53	$76	$283	$41	$12	$2
1010000	3031340	BARCODE SYSTEM	**Result**	**$683**	**$17**	**$198**	**$53**	**$76**	**$283**	**$41**	**$12**	**$2**
1010000	3031410	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	$389	$10	$113	$30	$44	$162	$23	$7	$1
1010000	3031410	CAPITAL ASST & ACCOUNTING TRACKING SYS	**Result**	**$389**	**$10**	**$113**	**$30**	**$44**	**$162**	**$23**	**$7**	**$1**
1010000	3031430	WAN/LAN SFTWR FOR TCP/VAX NETWK	SO	$181	$5	$53	$14	$20	$75	$11	$3	$0
1010000	3031430	WAN/LAN SFTWR FOR TCP/VAX NETWK	**Result**	**$181**	**$5**	**$53**	**$14**	**$20**	**$75**	**$11**	**$3**	**$0**
1010000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	$748	$19	$217	$58	$84	$310	$45	$13	$2
1010000	3031460	ENDEAVOR PROGRAM LIBRARY	**Result**	**$748**	**$19**	**$217**	**$58**	**$84**	**$310**	**$45**	**$13**	**$2**
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$2,852	$52	$767	$221	$393	$1,163	$188	$56	$10
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	**Result**	**$2,852**	**$52**	**$767**	**$221**	**$393**	**$1,163**	**$188**	**$56**	**$10**
1010000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$348	$9	$101	$27	$39	$144	$21	$6	$1
1010000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$348**	**$9**	**$101**	**$27**	**$39**	**$144**	**$21**	**$6**	**$1**
1010000	3031640	RETAIL ENERGY SERVICES TRACKING	SO	$481	$12	$140	$37	$54	$199	$29	$8	$1
1010000	3031640	RETAIL ENERGY SERVICES TRACKING	**Result**	**$481**	**$12**	**$140**	**$37**	**$54**	**$199**	**$29**	**$8**	**$1**
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	$12,168	$312	$3,534	$944	$1,360	$5,050	$724	$214	$31
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	**Result**	**$12,168**	**$312**	**$3,534**	**$944**	**$1,360**	**$5,050**	**$724**	**$214**	**$31**
1010000	3031710	ENERGY LOAN INFORMATION SYSTEM	SO	$729	$19	$212	$57	$81	$302	$43	$13	$2
1010000	3031710	ENERGY LOAN INFORMATION SYSTEM	**Result**	**$729**	**$19**	**$212**	**$57**	**$81**	**$302**	**$43**	**$13**	**$2**
1010000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$787	$20	$229	$61	$88	$327	$47	$14	$2
1010000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$787**	**$20**	**$229**	**$61**	**$88**	**$327**	**$47**	**$14**	**$2**
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	$291	$7	$84	$23	$33	$121	$17	$5	$1
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	**Result**	**$291**	**$7**	**$84**	**$23**	**$33**	**$121**	**$17**	**$5**	**$1**
1010000	3031780	OUTAGE REPORTING SYSTEM	SO	$3,498	$90	$1,016	$271	$391	$1,452	$208	$61	$9
1010000	3031780	OUTAGE REPORTING SYSTEM	**Result**	**$3,498**	**$90**	**$1,016**	**$271**	**$391**	**$1,452**	**$208**	**$61**	**$9**
1010000	3031810	ENGINEERING DOCUMENT MGT SYSTEM	SO	$1,083	$28	$314	$84	$121	$449	$64	$19	$3
1010000	3031810	ENGINEERING DOCUMENT MGT SYSTEM	**Result**	**$1,083**	**$28**	**$314**	**$84**	**$121**	**$449**	**$64**	**$19**	**$3**
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	$104,748	$2,777	$34,033	$7,718	$7,160	$47,861	$4,257	$943	
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	**Result**	**$104,748**	**$2,777**	**$34,033**	**$7,718**	**$7,160**	**$47,861**	**$4,257**	**$943**	
1010000	3031840	CRAIG PLANT MAINT MGT SYSTEM	SG	$193	$4	$53	$15	$24	$80	$12	$3	$1
1010000	3031840	CRAIG PLANT MAINT MGT SYSTEM	**Result**	**$193**	**$4**	**$53**	**$15**	**$24**	**$80**	**$12**	**$3**	**$1**
1010000	3031850	HELPDESK MAINFRAME SOFTWARE - VANTIVE	SO	$223	$6	$65	$17	$25	$93	$13	$4	$1
1010000	3031850	HELPDESK MAINFRAME SOFTWARE - VANTIVE	**Result**	**$223**	**$6**	**$65**	**$17**	**$25**	**$93**	**$13**	**$4**	**$1**
1010000	3031910	FACILITY JOINT USE SOFTWARE	SO	$464	$12	$135	$36	$52	$193	$28	$8	$1
1010000	3031910	FACILITY JOINT USE SOFTWARE	**Result**	**$464**	**$12**	**$135**	**$36**	**$52**	**$193**	**$28**	**$8**	**$1**
1010000	3032030	FRANCHISE TAX SYSTEM	SO	$417	$11	$121	$32	$47	$173	$25	$7	$1
1010000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$417**	**$11**	**$121**	**$32**	**$47**	**$173**	**$25**	**$7**	**$1**
1010000	3032040	S A P	SO	$159,827	$4,092	$46,421	$12,399	$17,866	$66,324	$9,515	$2,806	$404
1010000	3032040	S A P	**Result**	**$159,827**	**$4,092**	**$46,421**	**$12,399**	**$17,866**	**$66,324**	**$9,515**	**$2,806**	**$404**
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	$9,936	$254	$2,886	$771	$1,111	$4,123	$591	$174	$25
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	**Result**	**$9,936**	**$254**	**$2,886**	**$771**	**$1,111**	**$4,123**	**$591**	**$174**	**$25**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$1,660	$42	$482	$129	$186	$689	$99	$29	$4
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	Result	$1,660	$42	$482	$129	$186	$689	$99	$29	$4
1010000	3032240	DISASTER RECOVERY PROJECT	SO	$1,520	$39	$441	$118	$170	$631	$90	$27	$4
1010000	3032240	DISASTER RECOVERY PROJECT	Result	$1,520	$39	$441	$118	$170	$631	$90	$27	$4
1010000	3032250	DISPATCH MANAGEMENT SYSTEM	SO	$429	$11	$125	$33	$48	$178	$26	$8	$1
1010000	3032250	DISPATCH MANAGEMENT SYSTEM	Result	$429	$11	$125	$33	$48	$178	$26	$8	$1
1010000	3032260	DWHS - DATA WAREHOUSE	SO	$1,158	$30	$336	$90	$129	$481	$69	$20	$3
1010000	3032260	DWHS - DATA WAREHOUSE	Result	$1,158	$30	$336	$90	$129	$481	$69	$20	$3
1010000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$4,642	$119	$1,348	$360	$519	$1,926	$276	$82	$12
1010000	3032270	ENTERPRISE DATA WAREHOUSE	Result	$4,642	$119	$1,348	$360	$519	$1,926	$276	$82	$12
1010000	3032280	EMC DASD SOFTWARE	SO	$203	$5	$59	$16	$23	$84	$12	$4	$1
1010000	3032280	EMC DASD SOFTWARE	Result	$203	$5	$59	$16	$23	$84	$12	$4	$1
1010000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$619	$16	$180	$48	$69	$257	$37	$11	$2
1010000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	Result	$619	$16	$180	$48	$69	$257	$37	$11	$2
1010000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$239	$6	$69	$19	$27	$99	$14	$4	$1
1010000	3032300	EXPENDITURE PRIORITIZATION TOOL	Result	$239	$6	$69	$19	$27	$99	$14	$4	$1
1010000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$1,633	$42	$474	$127	$183	$678	$97	$29	$4
1010000	3032310	COMMON WORKSTATION & LOGIN APP	Result	$1,633	$42	$474	$127	$183	$678	$97	$29	$4
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$1,352	$35	$393	$105	$151	$561	$80	$24	$3
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	Result	$1,352	$35	$393	$105	$151	$561	$80	$24	$3
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$2,908	$74	$845	$226	$325	$1,207	$173	$51	$7
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	Result	$2,908	$74	$845	$226	$325	$1,207	$173	$51	$7
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$1,503	$38	$437	$117	$168	$624	$89	$26	$4
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	Result	$1,503	$38	$437	$117	$168	$624	$89	$26	$4
1010000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$1,919	$49	$557	$149	$215	$796	$114	$34	$5
1010000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	Result	$1,919	$49	$557	$149	$215	$796	$114	$34	$5
1010000	3032360	2002 GRID NET POWER COST MODELING	SO	$8,443	$216	$2,452	$655	$944	$3,504	$503	$148	$21
1010000	3032360	2002 GRID NET POWER COST MODELING	Result	$8,443	$216	$2,452	$655	$944	$3,504	$503	$148	$21
1010000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$237	$6	$69	$18	$27	$98	$14	$4	$1
1010000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	Result	$237	$6	$69	$18	$27	$98	$14	$4	$1
1010000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$343	$9	$100	$27	$38	$142	$20	$6	$1
1010000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	Result	$343	$9	$100	$27	$38	$142	$20	$6	$1
1010000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$1,603	$41	$465	$124	$179	$665	$95	$28	$4
1010000	3032390	INTEGRATED COST MGT STRUCTURE	Result	$1,603	$41	$465	$124	$179	$665	$95	$28	$4
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$5,286	$135	$1,535	$410	$591	$2,194	$315	$93	$13
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	Result	$5,286	$135	$1,535	$410	$591	$2,194	$315	$93	$13
1010000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	$514	$13	$149	$40	$57	$213	$31	$9	$1
1010000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	Result	$514	$13	$149	$40	$57	$213	$31	$9	$1
1010000	3032420	INTELLISYNC ANYWHERE	SO	$298	$8	$87	$23	$33	$124	$18	$5	$1
1010000	3032420	INTELLISYNC ANYWHERE	Result	$298	$8	$87	$23	$33	$124	$18	$5	$1
1010000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	$998	$26	$290	$77	$112	$414	$59	$18	$3
1010000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	Result	$998	$26	$290	$77	$112	$414	$59	$18	$3
1010000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$394	$10	$115	$31	$44	$164	$23	$7	$1
1010000	3032440	FINANCIAL FORECAST INTEGRATION	Result	$394	$10	$115	$31	$44	$164	$23	$7	$1
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$12,357	$316	$3,589	$959	$1,381	$5,128	$736	$217	$31
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	Result	$12,357	$316	$3,589	$959	$1,381	$5,128	$736	$217	$31
1010000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$447	$11	$130	$35	$50	$186	$27	$8	$1
1010000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	Result	$447	$11	$130	$35	$50	$186	$27	$8	$1
1010000	3032470	NOVELL LICENSES	SO	$258	$7	$75	$20	$29	$107	$15	$5	$1
1010000	3032470	NOVELL LICENSES	Result	$258	$7	$75	$20	$29	$107	$15	$5	$1
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$1,981	$53	$644	$146	$135	$905	$80	$18	
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	Result	$1,981	$53	$644	$146	$135	$905	$80	$18	
1010000	3032490	OFFICE XP SOFTWARE	SO	$1,441	$37	$419	$112	$161	$598	$86	$25	$4
1010000	3032490	OFFICE XP SOFTWARE	Result	$1,441	$37	$419	$112	$161	$598	$86	$25	$4
1010000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	$765	$20	$222	$59	$85	$317	$46	$13	$2
1010000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	Result	$765	$20	$222	$59	$85	$317	$46	$13	$2
1010000	3032510	OPERATIONS MAPPING SYSTEM	SO	$10,288	$263	$2,988	$798	$1,150	$4,269	$612	$181	$26
1010000	3032510	OPERATIONS MAPPING SYSTEM	Result	$10,288	$263	$2,988	$798	$1,150	$4,269	$612	$181	$26
1010000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	$249	$6	$72	$19	$28	$103	$15	$4	$1
1010000	3032520	OPERATIONS VISUALIZATION SYSTEM	Result	$249	$6	$72	$19	$28	$103	$15	$4	$1

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1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$1,892	$48	$550	$147	$212	$785	$113	$33	$5
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	Result	$1,892	$48	$550	$147	$212	$785	$113	$33	$5
1010000	3032560	POWER TAX	SO	$792	$20	$230	$61	$89	$329	$47	$14	$2
1010000	3032560	POWER TAX	Result	$792	$20	$230	$61	$89	$329	$47	$14	$2
1010000	3032570	QUEST DATABASE MGMT TOOLS	SO	$525	$13	$152	$41	$59	$218	$31	$9	$1
1010000	3032570	QUEST DATABASE MGMT TOOLS	Result	$525	$13	$152	$41	$59	$218	$31	$9	$1
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$2,268	$58	$659	$176	$254	$941	$135	$40	$6
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	Result	$2,268	$58	$659	$176	$254	$941	$135	$40	$6
1010000	3032600	SINGLE PERSON SCHEDULING	SO	$9,035	$231	$2,624	$701	$1,010	$3,749	$538	$159	$23
1010000	3032600	SINGLE PERSON SCHEDULING	Result	$9,035	$231	$2,624	$701	$1,010	$3,749	$538	$159	$23
1010000	3032610	INTRANET SEARCH ENGINE	SO	$498	$13	$145	$39	$56	$206	$30	$9	$1
1010000	3032610	INTRANET SEARCH ENGINE	Result	$498	$13	$145	$39	$56	$206	$30	$9	$1
1010000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$335	$9	$97	$26	$37	$139	$20	$6	$1
1010000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	Result	$335	$9	$97	$26	$37	$139	$20	$6	$1
1010000	3032630	STERLING SOFTWARE	SO	$973	$25	$283	$75	$109	$404	$58	$17	$2
1010000	3032630	STERLING SOFTWARE	Result	$973	$25	$283	$75	$109	$404	$58	$17	$2
1010000	3032640	TIBCO SOFTWARE	SO	$3,670	$94	$1,066	$285	$410	$1,523	$218	$64	$9
1010000	3032640	TIBCO SOFTWARE	Result	$3,670	$94	$1,066	$285	$410	$1,523	$218	$64	$9
1010000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	$217	$6	$63	$17	$24	$90	$13	$4	$1
1010000	3032650	TELCO RESEARCH TRUE SYSTEMS	Result	$217	$6	$63	$17	$24	$90	$13	$4	$1
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$1,558	$40	$452	$121	$174	$646	$93	$27	$4
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	Result	$1,558	$40	$452	$121	$174	$646	$93	$27	$4
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$1,440	$27	$395	$113	$182	$600	$92	$26	$6
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	Result	$1,440	$27	$395	$113	$182	$600	$92	$26	$6
1010000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$1,662	$43	$483	$129	$186	$690	$99	$29	$4
1010000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	Result	$1,662	$43	$483	$129	$186	$690	$99	$29	$4
1010000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$694	$18	$201	$54	$78	$288	$41	$12	$2
1010000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	Result	$694	$18	$201	$54	$78	$288	$41	$12	$2
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$181	$3	$50	$14	$23	$76	$12	$3	$1
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	Result	$181	$3	$50	$14	$23	$76	$12	$3	$1
1010000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	SO	$594	$15	$172	$46	$66	$246	$35	$10	$2
1010000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	Result	$594	$15	$172	$46	$66	$246	$35	$10	$2
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$13,873	$255	$3,807	$1,087	$1,751	$5,781	$887	$250	$54
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	$13,873	$255	$3,807	$1,087	$1,751	$5,781	$887	$250	$54
1010000	3032740	GADSBY INTANGIBLE ASSETS	SG	$1,044	$19	$286	$82	$132	$435	$67	$19	$4
1010000	3032740	GADSBY INTANGIBLE ASSETS	Result	$1,044	$19	$286	$82	$132	$435	$67	$19	$4
1010000	3032750	EAGLE POINT HYDRO ASSETS	SG	$1,383	$25	$379	$108	$175	$576	$88	$25	$5
1010000	3032750	EAGLE POINT HYDRO ASSETS	Result	$1,383	$25	$379	$108	$175	$576	$88	$25	$5
1010000	3032760	SWIFT 2 IMPROVEMENTS	SG	$24,804	$457	$6,806	$1,943	$3,131	$10,336	$1,586	$447	$97
1010000	3032760	SWIFT 2 IMPROVEMENTS	Result	$24,804	$457	$6,806	$1,943	$3,131	$10,336	$1,586	$447	$97
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$33	$1	$9	$3	$4	$14	$2	$1	$0
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	$33	$1	$9	$3	$4	$14	$2	$1	$0
1010000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	$236	$6	$69	$18	$26	$98	$14	$4	$1
1010000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	Result	$236	$6	$69	$18	$26	$98	$14	$4	$1
1010000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$1,128	$29	$328	$88	$126	$468	$67	$20	$3
1010000	3032810	COMPUTER BASED TRAINING (CBT)	Result	$1,128	$29	$328	$88	$126	$468	$67	$20	$3
1010000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$538	$14	$156	$42	$60	$223	$32	$9	$1
1010000	3032820	2003 CCO OPEX MACHINE SOFTWARE	Result	$538	$14	$156	$42	$60	$223	$32	$9	$1
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$2,179	$56	$633	$169	$244	$904	$130	$38	$6
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	Result	$2,179	$56	$633	$169	$244	$904	$130	$38	$6
1010000	3032840	VERSION CONTROL SYSTEM	SO	$326	$8	$95	$25	$36	$135	$19	$6	$1
1010000	3032840	VERSION CONTROL SYSTEM	Result	$326	$8	$95	$25	$36	$135	$19	$6	$1
1010000	3032860	WEB SOFTWARE	SO	$4,279	$110	$1,243	$332	$478	$1,776	$255	$75	$11
1010000	3032860	WEB SOFTWARE	Result	$4,279	$110	$1,243	$332	$478	$1,776	$255	$75	$11
1010000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$413	$11	$120	$32	$46	$171	$25	$7	$1
1010000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	Result	$413	$11	$120	$32	$46	$171	$25	$7	$1
1010000	3032880	LINK RIVER DAM RIGHTS	SG	$345	$6	$95	$27	$43	$144	$22	$6	$1
1010000	3032880	LINK RIVER DAM RIGHTS	Result	$345	$6	$95	$27	$43	$144	$22	$6	$1
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$229	$4	$63	$18	$29	$95	$15	$4	$1
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	$229	$4	$63	$18	$29	$95	$15	$4	$1

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1010000	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	$193				$193				
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	Result	$193				$193				
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	$390						$390		
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	Result	$390						$390		
1010000	3032930	UTAH VHF (VPC) SPECTRUM	UT	$875					$875			
1010000	3032930	UTAH VHF (VPC) SPECTRUM	Result	$875					$875			
1010000	3032940	VISIO PRO	SO	$417	$11	$121	$32	$47	$173	$25	$7	$1
1010000	3032940	VISIO PRO	Result	$417	$11	$121	$32	$47	$173	$25	$7	$1
1010000	3032970	BULK LOAD DATA TOOL	SO	$870	$22	$253	$67	$97	$361	$52	$15	$2
1010000	3032970	BULK LOAD DATA TOOL	Result	$870	$22	$253	$67	$97	$361	$52	$15	$2
1010000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3032980	HAYDEN - VIBRATION SOFTWARE	Result	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3032990	P8DM - FILENET P8	SO	$3,130	$80	$909	$243	$350	$1,299	$186	$55	$8
1010000	3032990	P8DM - FILENET P8	Result	$3,130	$80	$909	$243	$350	$1,299	$186	$55	$8
1010000	3033010	ORACLE 8i DATABASE	SO	$1,393	$36	$405	$108	$156	$578	$83	$24	$4
1010000	3033010	ORACLE 8i DATABASE	Result	$1,393	$36	$405	$108	$156	$578	$83	$24	$4
1010000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$667	$17	$194	$52	$75	$277	$40	$12	$2
1010000	3033020	RCDA REGULATION DISCOVERY TOOL	Result	$667	$17	$194	$52	$75	$277	$40	$12	$2
1010000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$581	$15	$169	$45	$65	$241	$35	$10	$1
1010000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	Result	$581	$15	$169	$45	$65	$241	$35	$10	$1
1010000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$633	$16	$184	$49	$71	$263	$38	$11	$2
1010000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	Result	$633	$16	$184	$49	$71	$263	$38	$11	$2
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$2,767	$51	$759	$217	$349	$1,153	$177	$50	$11
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	Result	$2,767	$51	$759	$217	$349	$1,153	$177	$50	$11
1010000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SG	$273	$5	$75	$21	$34	$114	$17	$5	$1
1010000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	Result	$273	$5	$75	$21	$34	$114	$17	$5	$1
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	$36,013	$922	$10,460	$2,794	$4,026	$14,944	$2,144	$632	$91
1010000	3033120	RANGER EMS/SCADA SYSTEM	Result	$36,013	$922	$10,460	$2,794	$4,026	$14,944	$2,144	$632	$91
1010000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	SO	$2,006	$51	$583	$156	$224	$833	$119	$35	$5
1010000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	Result	$2,006	$51	$583	$156	$224	$833	$119	$35	$5
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$1,399	$36	$406	$109	$156	$580	$83	$25	$4
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	Result	$1,399	$36	$406	$109	$156	$580	$83	$25	$4
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	$1,264	$23	$347	$99	$160	$527	$81	$23	$5
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	Result	$1,264	$23	$347	$99	$160	$527	$81	$23	$5
1010000	3033160	ASST - AXIOS SYSTEMS ASSYST	SO	$423	$11	$123	$33	$47	$176	$25	$7	$1
1010000	3033160	ASST - AXIOS SYSTEMS ASSYST	Result	$423	$11	$123	$33	$47	$176	$25	$7	$1
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	$558	$15	$181	$41	$38	$255	$23	$5	
1010000	3033170	GTX VERSION 7 SOFTWARE	Result	$558	$15	$181	$41	$38	$255	$23	$5	
1010000	3033180	HPOV - HP Open Software	SO	$592	$15	$172	$46	$66	$246	$35	$10	$1
1010000	3033180	HPOV - HP Open Software	Result	$592	$15	$172	$46	$66	$246	$35	$10	$1
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	CN	$161	$4	$52	$12	$11	$73	$7	$1	
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	IDU	$2						$2		
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	OR	$9		$9						
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SE	$22	$0	$6	$2	$3	$9	$1	$0	$0
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SG	$1,004	$18	$276	$79	$127	$419	$64	$18	$4
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SO	$21,974	$563	$6,382	$1,705	$2,456	$9,119	$1,308	$386	$56
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	UT	$8					$8			
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WA	$3			$3					
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WYP	$53				$53				
1010000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	Result	$23,236	$586	$6,725	$1,800	$2,651	$9,627	$1,382	$406	$60
1010000	3100000	LAND & LAND RIGHTS	SG	$159	$3	$44	$12	$20	$66	$10	$3	$1
1010000	3100000	LAND & LAND RIGHTS	SSGCH	$1,147	$21	$329	$93	$146	$466	$67	$21	$4
1010000	3100000	LAND & LAND RIGHTS	Result	$1,306	$24	$372	$106	$166	$532	$77	$24	$5
1010000	3101000	LAND OWNED IN FEE	SG	$11,748	$216	$3,224	$920	$1,483	$4,896	$751	$212	$46
1010000	3101000	LAND OWNED IN FEE	SSGCH	$99	$2	$28	$8	$13	$40	$6	$2	$0
1010000	3101000	LAND OWNED IN FEE	Result	$11,847	$218	$3,252	$928	$1,496	$4,936	$757	$214	$47
1010000	3102000	LAND RIGHTS	SG	$35,102	$646	$9,632	$2,750	$4,431	$14,627	$2,245	$633	$138
1010000	3102000	LAND RIGHTS	Result	$35,102	$646	$9,632	$2,750	$4,431	$14,627	$2,245	$633	$138
1010000	3103000	WATER RIGHTS	SG	$39,700	$731	$10,894	$3,110	$5,011	$16,543	$2,539	$716	$156
1010000	3103000	WATER RIGHTS	Result	$39,700	$731	$10,894	$3,110	$5,011	$16,543	$2,539	$716	$156

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1010000	3108000	FEE LAND - LEASED	SG	$37	$1	$10	$3	$5	$15	$2	$1	$0
1010000	3108000	FEE LAND - LEASED	**Result**	**$37**	**$1**	**$10**	**$3**	**$5**	**$15**	**$2**	**$1**	**$0**
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$741,528	$13,650	$203,478	$58,091	$93,605	$308,999	$47,419	$13,373	$2,913
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$49,782	$921	$14,262	$4,050	$6,341	$20,201	$2,904	$920	$182
1010000	3110000	STRUCTURES AND IMPROVEMENTS	**Result**	**$791,310**	**$14,572**	**$217,740**	**$62,140**	**$99,946**	**$329,201**	**$50,323**	**$14,294**	**$3,095**
1010000	3120000	BOILER PLANT EQUIPMENT	SG	$2,579,051	$47,477	$707,701	$202,041	$325,559	$1,074,706	$164,924	$46,512	$10,131
1010000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$225,984	$4,182	$64,741	$18,383	$28,785	$91,704	$13,183	$4,178	$828
1010000	3120000	BOILER PLANT EQUIPMENT	**Result**	**$2,805,035**	**$51,658**	**$772,442**	**$220,424**	**$354,344**	**$1,166,410**	**$178,106**	**$50,691**	**$10,959**
1010000	3140000	TURBOGENERATOR UNITS	SG	$692,782	$12,753	$190,102	$54,272	$87,451	$288,686	$44,302	$12,494	$2,721
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	$53,612	$992	$15,359	$4,361	$6,829	$21,756	$3,127	$991	$196
1010000	3140000	TURBOGENERATOR UNITS	**Result**	**$746,394**	**$13,745**	**$205,461**	**$58,633**	**$94,280**	**$310,442**	**$47,429**	**$13,485**	**$2,918**
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$290,589	$5,349	$79,739	$22,765	$36,682	$121,090	$18,582	$5,241	$1,141
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$46,945	$869	$13,449	$3,819	$5,980	$19,050	$2,739	$868	$172
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$337,535**	**$6,218**	**$93,188**	**$26,583**	**$42,661**	**$140,141**	**$21,321**	**$6,109**	**$1,313**
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$50	$1	$14	$4	$6	$21	$3	$1	$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SSGCH	$13	$0	$4	$1	$2	$5	$1	$0	$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	**Result**	**$63**	**$1**	**$17**	**$5**	**$8**	**$26**	**$4**	**$1**	**$0**
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$23,770	$438	$6,523	$1,862	$3,001	$9,905	$1,520	$429	$93
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$3,145	$58	$901	$256	$401	$1,276	$183	$58	$12
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	**Result**	**$26,915**	**$496**	**$7,424**	**$2,118**	**$3,401**	**$11,181**	**$1,703**	**$487**	**$105**
1010000	3300000	LAND AND LAND RIGHTS	SG-U	$125	$2	$34	$10	$16	$52	$8	$2	$0
1010000	3300000	LAND AND LAND RIGHTS	**Result**	**$125**	**$2**	**$34**	**$10**	**$16**	**$52**	**$8**	**$2**	**$0**
1010000	3301000	LAND OWNED IN FEE	SG-P	$5,096	$94	$1,398	$399	$643	$2,123	$326	$92	$20
1010000	3301000	LAND OWNED IN FEE	SG-U	$5,524	$102	$1,516	$433	$697	$2,302	$353	$100	$22
1010000	3301000	LAND OWNED IN FEE	**Result**	**$10,620**	**$195**	**$2,914**	**$832**	**$1,341**	**$4,425**	**$679**	**$192**	**$42**
1010000	3302000	LAND RIGHTS	SG-P	$8,036	$148	$2,205	$630	$1,014	$3,349	$514	$145	$32
1010000	3302000	LAND RIGHTS	SG-U	$64	$1	$17	$5	$8	$27	$4	$1	$0
1010000	3302000	LAND RIGHTS	**Result**	**$8,099**	**$149**	**$2,222**	**$634**	**$1,022**	**$3,375**	**$518**	**$146**	**$32**
1010000	3303000	WATER RIGHTS	SG-U	$140	$3	$38	$11	$18	$58	$9	$3	$1
1010000	3303000	WATER RIGHTS	**Result**	**$140**	**$3**	**$38**	**$11**	**$18**	**$58**	**$9**	**$3**	**$1**
1010000	3304000	FLOOD RIGHTS	SG-P	$260	$5	$71	$20	$33	$108	$17	$5	$1
1010000	3304000	FLOOD RIGHTS	SG-U	$91	$2	$25	$7	$11	$38	$6	$2	$0
1010000	3304000	FLOOD RIGHTS	**Result**	**$351**	**$6**	**$96**	**$27**	**$44**	**$146**	**$22**	**$6**	**$1**
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$310	$6	$85	$24	$39	$129	$20	$6	$1
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	**Result**	**$310**	**$6**	**$85**	**$24**	**$39**	**$129**	**$20**	**$6**	**$1**
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	$6	$0	$2	$0	$1	$2	$0	$0	$0
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	$7,194	$132	$1,974	$564	$908	$2,998	$460	$130	$28
1010000	3310000	STRUCTURES AND IMPROVE	**Result**	**$7,199**	**$133**	**$1,976**	**$564**	**$909**	**$3,000**	**$460**	**$130**	**$28**
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$39,411	$725	$10,814	$3,087	$4,975	$16,423	$2,520	$711	$155
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$2,733	$50	$750	$214	$345	$1,139	$175	$49	$11
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	**Result**	**$42,144**	**$776**	**$11,564**	**$3,302**	**$5,320**	**$17,562**	**$2,695**	**$760**	**$166**
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$19,361	$356	$5,313	$1,517	$2,444	$8,068	$1,238	$349	$76
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$364	$7	$100	$28	$46	$152	$23	$7	$1
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	**Result**	**$19,725**	**$363**	**$5,412**	**$1,545**	**$2,490**	**$8,219**	**$1,261**	**$356**	**$77**
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$11,953	$220	$3,280	$936	$1,509	$4,981	$764	$216	$47
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$1,902	$35	$522	$149	$240	$792	$122	$34	$7
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	**Result**	**$13,855**	**$255**	**$3,802**	**$1,085**	**$1,749**	**$5,773**	**$886**	**$250**	**$54**
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$93	$2	$26	$7	$12	$39	$6	$2	$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$89	$2	$25	$7	$11	$37	$6	$2	$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	**Result**	**$182**	**$3**	**$50**	**$14**	**$23**	**$76**	**$12**	**$3**	**$1**
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$2,683	$49	$736	$210	$339	$1,118	$172	$48	$11
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$23,009	$424	$6,314	$1,803	$2,904	$9,588	$1,471	$415	$90
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	**Result**	**$25,692**	**$473**	**$7,050**	**$2,013**	**$3,243**	**$10,706**	**$1,643**	**$463**	**$101**
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$218,158	$4,016	$59,863	$17,090	$27,539	$90,908	$13,951	$3,934	$857
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$30,384	$559	$8,337	$2,380	$3,835	$12,661	$1,943	$548	$119
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	**Result**	**$248,541**	**$4,575**	**$68,201**	**$19,471**	**$31,374**	**$103,569**	**$15,894**	**$4,482**	**$976**
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$7,237	$133	$1,986	$567	$914	$3,016	$463	$131	$28
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$546	$10	$150	$43	$69	$228	$35	$10	$2
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	**Result**	**$7,783**	**$143**	**$2,136**	**$610**	**$982**	**$3,243**	**$498**	**$140**	**$31**
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$425	$8	$117	$33	$54	$177	$27	$8	$2

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1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$63	$1	$17	$5	$8	$26	$4	$1	$0
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	**Result**	**$489**	**$9**	**$134**	**$38**	**$62**	**$204**	**$31**	**$9**	**$2**
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$527	$10	$145	$41	$66	$219	$34	$9	$2
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	**Result**	**$527**	**$10**	**$145**	**$41**	**$66**	**$219**	**$34**	**$9**	**$2**
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$67,988	$1,252	$18,656	$5,326	$8,582	$28,331	$4,348	$1,226	$267
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$21,296	$392	$5,844	$1,668	$2,688	$8,874	$1,362	$384	$84
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	**Result**	**$89,284**	**$1,644**	**$24,500**	**$6,994**	**$11,271**	**$37,205**	**$5,709**	**$1,610**	**$351**
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	$437	$8	$120	$34	$55	$182	$28	$8	$2
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$30,727	$566	$8,432	$2,407	$3,879	$12,804	$1,965	$554	$121
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$7,559	$139	$2,074	$592	$954	$3,150	$483	$136	$30
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$38,722**	**$713**	**$10,626**	**$3,033**	**$4,888**	**$16,136**	**$2,476**	**$698**	**$152**
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$3,593	$66	$986	$281	$454	$1,497	$230	$65	$14
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$46	$1	$13	$4	$6	$19	$3	$1	$0
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	**Result**	**$3,639**	**$67**	**$999**	**$285**	**$459**	**$1,516**	**$233**	**$66**	**$14**
1010000	3350000	MISC POWER PLANT EQUIP	SG-U	$215	$4	$59	$17	$27	$90	$14	$4	$1
1010000	3350000	MISC POWER PLANT EQUIP	**Result**	**$215**	**$4**	**$59**	**$17**	**$27**	**$90**	**$14**	**$4**	**$1**
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$2,298	$42	$631	$180	$290	$958	$147	$41	$9
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	**Result**	**$2,298**	**$42**	**$631**	**$180**	**$290**	**$958**	**$147**	**$41**	**$9**
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$49	$1	$14	$4	$6	$21	$3	$1	$0
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	**Result**	**$49**	**$1**	**$14**	**$4**	**$6**	**$21**	**$3**	**$1**	**$0**
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$9	$0	$2	$1	$1	$4	$1	$0	$0
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	**Result**	**$9**	**$0**	**$2**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$12,372	$228	$3,395	$969	$1,562	$5,155	$791	$223	$49
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$1,428	$26	$392	$112	$180	$595	$91	$26	$6
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	**Result**	**$13,799**	**$254**	**$3,787**	**$1,081**	**$1,742**	**$5,750**	**$882**	**$249**	**$54**
1010000	3401000	LAND OWNED IN FEE	SG	$4,123	$76	$1,131	$323	$520	$1,718	$264	$74	$16
1010000	3401000	LAND OWNED IN FEE	**Result**	**$4,123**	**$76**	**$1,131**	**$323**	**$520**	**$1,718**	**$264**	**$74**	**$16**
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$17,420	$321	$4,780	$1,365	$2,199	$7,259	$1,114	$314	$68
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	**Result**	**$17,420**	**$321**	**$4,780**	**$1,365**	**$2,199**	**$7,259**	**$1,114**	**$314**	**$68**
1010000	3410000	STRUCTURES & IMPROVEMENTS	SG	$76,780	$1,413	$21,069	$6,015	$9,692	$31,995	$4,910	$1,385	$302
1010000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$4,122	$71	$1,016	$297	$478	$1,871	$304	$66	$19
1010000	3410000	STRUCTURES & IMPROVEMENTS	**Result**	**$80,902**	**$1,485**	**$22,085**	**$6,312**	**$10,170**	**$33,865**	**$5,214**	**$1,450**	**$321**
1010000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$116	$2	$29	$8	$13	$53	$9	$2	$1
1010000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	**Result**	**$116**	**$2**	**$29**	**$8**	**$13**	**$53**	**$9**	**$2**	**$1**
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$16,935	$312	$4,647	$1,327	$2,138	$7,057	$1,083	$305	$67
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$2,258	$39	$556	$163	$262	$1,025	$166	$36	$11
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	**Result**	**$19,193**	**$351**	**$5,203**	**$1,490**	**$2,399**	**$8,082**	**$1,249**	**$341**	**$77**
1010000	3430000	PRIME MOVERS	SG	$667,307	$12,284	$183,112	$52,276	$84,236	$278,071	$42,673	$12,035	$2,621
1010000	3430000	PRIME MOVERS	SSGCT	$50,703	$876	$12,496	$3,658	$5,878	$23,011	$3,739	$808	$237
1010000	3430000	PRIME MOVERS	**Result**	**$718,010**	**$13,160**	**$195,607**	**$55,935**	**$90,114**	**$301,082**	**$46,411**	**$12,843**	**$2,859**
1010000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$615	$11	$152	$44	$71	$279	$45	$10	$3
1010000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	**Result**	**$615**	**$11**	**$152**	**$44**	**$71**	**$279**	**$45**	**$10**	**$3**
1010000	3440000	GENERATORS	SG	$158,474	$2,917	$43,486	$12,415	$20,005	$66,037	$10,134	$2,858	$623
1010000	3440000	GENERATORS	SSGCT	$15,874	$274	$3,912	$1,145	$1,840	$7,204	$1,170	$253	$74
1010000	3440000	GENERATORS	**Result**	**$174,348**	**$3,191**	**$47,398**	**$13,560**	**$21,845**	**$73,241**	**$11,304**	**$3,111**	**$697**
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$70,946	$1,306	$19,468	$5,558	$8,956	$29,564	$4,537	$1,279	$279
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$4,041	$70	$996	$292	$469	$1,834	$298	$64	$19
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	**Result**	**$74,987**	**$1,376**	**$20,464**	**$5,849**	**$9,424**	**$31,398**	**$4,835**	**$1,344**	**$298**
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$5,193	$96	$1,425	$407	$656	$2,164	$332	$94	$20
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	**Result**	**$5,193**	**$96**	**$1,425**	**$407**	**$656**	**$2,164**	**$332**	**$94**	**$20**
1010000	3500000	LAND AND LAND RIGHTS	SG	$842	$15	$231	$66	$106	$351	$54	$15	$3
1010000	3500000	LAND AND LAND RIGHTS	**Result**	**$842**	**$15**	**$231**	**$66**	**$106**	**$351**	**$54**	**$15**	**$3**
1010000	3501000	LAND OWNED IN FEE	SG	$30,535	$562	$8,379	$2,392	$3,855	$12,724	$1,953	$551	$120
1010000	3501000	LAND OWNED IN FEE	**Result**	**$30,535**	**$562**	**$8,379**	**$2,392**	**$3,855**	**$12,724**	**$1,953**	**$551**	**$120**
1010000	3502000	LAND RIGHTS	SG	$61,517	$1,132	$16,881	$4,819	$7,765	$25,635	$3,934	$1,109	$242
1010000	3502000	LAND RIGHTS	**Result**	**$61,517**	**$1,132**	**$16,881**	**$4,819**	**$7,765**	**$25,635**	**$3,934**	**$1,109**	**$242**
1010000	3520000	STRUCTURES & IMPROVEMENTS	SG	$59,499	$1,095	$16,327	$4,661	$7,511	$24,794	$3,805	$1,073	$234
1010000	3520000	STRUCTURES & IMPROVEMENTS	**Result**	**$59,499**	**$1,095**	**$16,327**	**$4,661**	**$7,511**	**$24,794**	**$3,805**	**$1,073**	**$234**
1010000	3530000	STATION EQUIPMENT	SG	$860,998	$15,850	$236,261	$67,450	$108,686	$358,783	$55,059	$15,528	$3,382
1010000	3530000	STATION EQUIPMENT	**Result**	**$860,998**	**$15,850**	**$236,261**	**$67,450**	**$108,686**	**$358,783**	**$55,059**	**$15,528**	**$3,382**

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1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$77,984	$1,436	$21,399	$6,109	$9,844	$32,496	$4,987	$1,406	$306
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	**Result**	**$77,984**	**$1,436**	**$21,399**	**$6,109**	**$9,844**	**$32,496**	**$4,987**	**$1,406**	**$306**
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$55,942	$1,030	$15,351	$4,382	$7,062	$23,311	$3,577	$1,009	$220
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$55,942**	**$1,030**	**$15,351**	**$4,382**	**$7,062**	**$23,311**	**$3,577**	**$1,009**	**$220**
1010000	3540000	TOWERS AND FIXTURES	SG	$402,658	$7,412	$110,491	$31,544	$50,828	$167,790	$25,749	$7,262	$1,582
1010000	3540000	TOWERS AND FIXTURES	**Result**	**$402,658**	**$7,412**	**$110,491**	**$31,544**	**$50,828**	**$167,790**	**$25,749**	**$7,262**	**$1,582**
1010000	3550000	POLES AND FIXTURES	SG	$518,785	$9,550	$142,357	$40,641	$65,487	$216,181	$33,175	$9,356	$2,038
1010000	3550000	POLES AND FIXTURES	**Result**	**$518,785**	**$9,550**	**$142,357**	**$40,641**	**$65,487**	**$216,181**	**$33,175**	**$9,356**	**$2,038**
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$648,286	$11,934	$177,892	$50,786	$81,835	$270,145	$41,456	$11,692	$2,547
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$648,286**	**$11,934**	**$177,892**	**$50,786**	**$81,835**	**$270,145**	**$41,456**	**$11,692**	**$2,547**
1010000	3562000	CLEARING AND GRADING	SG	$30,300	$558	$8,314	$2,374	$3,825	$12,626	$1,938	$546	$119
1010000	3562000	CLEARING AND GRADING	**Result**	**$30,300**	**$558**	**$8,314**	**$2,374**	**$3,825**	**$12,626**	**$1,938**	**$546**	**$119**
1010000	3570000	UNDERGROUND CONDUIT	SG	$3,277	$60	$899	$257	$414	$1,366	$210	$59	$13
1010000	3570000	UNDERGROUND CONDUIT	**Result**	**$3,277**	**$60**	**$899**	**$257**	**$414**	**$1,366**	**$210**	**$59**	**$13**
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$7,320	$135	$2,009	$573	$924	$3,050	$468	$132	$29
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$7,320**	**$135**	**$2,009**	**$573**	**$924**	**$3,050**	**$468**	**$132**	**$29**
1010000	3590000	ROADS AND TRAILS	SG	$11,483	$211	$3,151	$900	$1,450	$4,785	$734	$207	$45
1010000	3590000	ROADS AND TRAILS	**Result**	**$11,483**	**$211**	**$3,151**	**$900**	**$1,450**	**$4,785**	**$734**	**$207**	**$45**
1010000	3600000	LAND AND LAND RIGHTS	IDU	$1						$1		
1010000	3600000	LAND AND LAND RIGHTS	OR	$8		$8						
1010000	3600000	LAND AND LAND RIGHTS	UT	$168					$168			
1010000	3600000	LAND AND LAND RIGHTS	WA	$0			$0					
1010000	3600000	LAND AND LAND RIGHTS	WYP	$4				$4				
1010000	3600000	LAND AND LAND RIGHTS	WYU	$2							$2	
1010000	3600000	LAND AND LAND RIGHTS	**Result**	**$183**		**$8**	**$0**	**$4**	**$168**	**$1**	**$2**	
1010000	3601000	LAND OWNED IN FEE	CA	$116	$116							
1010000	3601000	LAND OWNED IN FEE	IDU	$294						$294		
1010000	3601000	LAND OWNED IN FEE	OR	$5,147		$5,147						
1010000	3601000	LAND OWNED IN FEE	UT	$22,242					$22,242			
1010000	3601000	LAND OWNED IN FEE	WA	$1,258			$1,258					
1010000	3601000	LAND OWNED IN FEE	WYP	$482				$482				
1010000	3601000	LAND OWNED IN FEE	WYU	$48							$48	
1010000	3601000	LAND OWNED IN FEE	**Result**	**$29,587**	**$116**	**$5,147**	**$1,258**	**$482**	**$22,242**	**$294**	**$48**	
1010000	3602000	LAND RIGHTS	CA	$914	$914							
1010000	3602000	LAND RIGHTS	IDU	$959						$959		
1010000	3602000	LAND RIGHTS	OR	$3,556		$3,556						
1010000	3602000	LAND RIGHTS	UT	$6,381					$6,381			
1010000	3602000	LAND RIGHTS	WA	$298			$298					
1010000	3602000	LAND RIGHTS	WYP	$1,945				$1,945				
1010000	3602000	LAND RIGHTS	WYU	$1,334							$1,334	
1010000	3602000	LAND RIGHTS	**Result**	**$15,388**	**$914**	**$3,556**	**$298**	**$1,945**	**$6,381**	**$959**	**$1,334**	
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	$1,465	$1,465							
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$797						$797		
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	$12,936		$12,936						
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	$26,593					$26,593			
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	$2,161			$2,161					
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$5,064				$5,064				
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$180							$180	
1010000	3610000	STRUCTURES & IMPROVEMENTS	**Result**	**$49,196**	**$1,465**	**$12,936**	**$2,161**	**$5,064**	**$26,593**	**$797**	**$180**	
1010000	3620000	STATION EQUIPMENT	CA	$13,322	$13,322							
1010000	3620000	STATION EQUIPMENT	IDU	$22,431						$22,431		
1010000	3620000	STATION EQUIPMENT	OR	$164,609		$164,609						
1010000	3620000	STATION EQUIPMENT	UT	$311,631					$311,631			
1010000	3620000	STATION EQUIPMENT	WA	$41,929			$41,929					
1010000	3620000	STATION EQUIPMENT	WYP	$87,261				$87,261				
1010000	3620000	STATION EQUIPMENT	WYU	$5,665							$5,665	
1010000	3620000	STATION EQUIPMENT	**Result**	**$646,847**	**$13,322**	**$164,609**	**$41,929**	**$87,261**	**$311,631**	**$22,431**	**$5,665**	
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$218	$218							
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$350						$350		
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$2,893		$2,893						

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1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$11,479					$11,479			
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$776			$776					
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$2,738				$2,738				
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$31							$31	
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$18,485**	**$218**	**$2,893**	**$776**	**$2,738**	**$11,479**	**$350**	**$31**	
1010000	3630000	STORAGE BATTERY EQUIPMENT	UT	$1,393					$1,393			
1010000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$1,393**					**$1,393**			
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	UT	$65					$65			
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	**Result**	**$65**					**$65**			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$46,035	$46,035							
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$53,860						$53,860		
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$287,674		$287,674						
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$263,007					$263,007			
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$80,207			$80,207					
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$74,130				$74,130				
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$15,625							$15,625	
1010000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$820,538**	**$46,035**	**$287,674**	**$80,207**	**$74,130**	**$263,007**	**$53,860**	**$15,625**	
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$31,445	$31,445							
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$32,360						$32,360		
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$212,201		$212,201						
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$181,510					$181,510			
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$53,725			$53,725					
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$73,354				$73,354				
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$9,673							$9,673	
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$594,268**	**$31,445**	**$212,201**	**$53,725**	**$73,354**	**$181,510**	**$32,360**	**$9,673**	
1010000	3652000	CLEARING AND GRADING	IDU	$91						$91		
1010000	3652000	CLEARING AND GRADING	OR	$13		$13						
1010000	3652000	CLEARING AND GRADING	UT	$1,479					$1,479			
1010000	3652000	CLEARING AND GRADING	WYU	$19							$19	
1010000	3652000	CLEARING AND GRADING	**Result**	**$1,603**		**$13**			**$1,479**	**$91**	**$19**	
1010000	3660000	UNDERGROUND CONDUIT	CA	$14,581	$14,581							
1010000	3660000	UNDERGROUND CONDUIT	IDU	$6,532						$6,532		
1010000	3660000	UNDERGROUND CONDUIT	OR	$76,600		$76,600						
1010000	3660000	UNDERGROUND CONDUIT	UT	$137,019					$137,019			
1010000	3660000	UNDERGROUND CONDUIT	WA	$13,855			$13,855					
1010000	3660000	UNDERGROUND CONDUIT	WYP	$9,875				$9,875				
1010000	3660000	UNDERGROUND CONDUIT	WYU	$3,421							$3,421	
1010000	3660000	UNDERGROUND CONDUIT	**Result**	**$261,883**	**$14,581**	**$76,600**	**$13,855**	**$9,875**	**$137,019**	**$6,532**	**$3,421**	
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$15,969	$15,969							
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$21,444						$21,444		
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$136,481		$136,481						
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$394,150					$394,150			
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$17,947			$17,947					
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$23,946				$23,946				
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$15,031							$15,031	
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$624,968**	**$15,969**	**$136,481**	**$17,947**	**$23,946**	**$394,150**	**$21,444**	**$15,031**	
1010000	3680000	LINE TRANSFORMERS	CA	$42,488	$42,488							
1010000	3680000	LINE TRANSFORMERS	IDU	$59,350						$59,350		
1010000	3680000	LINE TRANSFORMERS	OR	$346,035		$346,035						
1010000	3680000	LINE TRANSFORMERS	UT	$334,812					$334,812			
1010000	3680000	LINE TRANSFORMERS	WA	$83,908			$83,908					
1010000	3680000	LINE TRANSFORMERS	WYP	$63,314				$63,314				
1010000	3680000	LINE TRANSFORMERS	WYU	$10,067							$10,067	
1010000	3680000	LINE TRANSFORMERS	**Result**	**$939,974**	**$42,488**	**$346,035**	**$83,908**	**$63,314**	**$334,812**	**$59,350**	**$10,067**	
1010000	3691000	SERVICES - OVERHEAD	CA	$7,566	$7,566							
1010000	3691000	SERVICES - OVERHEAD	IDU	$5,887						$5,887		
1010000	3691000	SERVICES - OVERHEAD	OR	$62,446		$62,446						
1010000	3691000	SERVICES - OVERHEAD	UT	$61,019					$61,019			
1010000	3691000	SERVICES - OVERHEAD	WA	$15,070			$15,070					
1010000	3691000	SERVICES - OVERHEAD	WYP	$11,508				$11,508				

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1010000	3691000	SERVICES - OVERHEAD	WYU	$1,803							$1,803	
1010000	3691000	SERVICES - OVERHEAD	**Result**	**$165,299**	**$7,566**	**$62,446**	**$15,070**	**$11,508**	**$61,019**	**$5,887**	**$1,803**	
1010000	3692000	SERVICES - UNDERGROUND	CA	$12,728	$12,728							
1010000	3692000	SERVICES - UNDERGROUND	IDU	$17,929						$17,929		
1010000	3692000	SERVICES - UNDERGROUND	OR	$126,969		$126,969						
1010000	3692000	SERVICES - UNDERGROUND	UT	$112,048					$112,048			
1010000	3692000	SERVICES - UNDERGROUND	WA	$26,068			$26,068					
1010000	3692000	SERVICES - UNDERGROUND	WYP	$17,733				$17,733				
1010000	3692000	SERVICES - UNDERGROUND	WYU	$4,799							$4,799	
1010000	3692000	SERVICES - UNDERGROUND	**Result**	**$318,273**	**$12,728**	**$126,969**	**$26,068**	**$17,733**	**$112,048**	**$17,929**	**$4,799**	
1010000	3700000	METERS	CA	$3,923	$3,923							
1010000	3700000	METERS	IDU	$13,732						$13,732		
1010000	3700000	METERS	OR	$59,169		$59,169						
1010000	3700000	METERS	UT	$81,177					$81,177			
1010000	3700000	METERS	WA	$13,651			$13,651					
1010000	3700000	METERS	WYP	$12,146				$12,146				
1010000	3700000	METERS	WYU	$2,857							$2,857	
1010000	3700000	METERS	**Result**	**$186,655**	**$3,923**	**$59,169**	**$13,651**	**$12,146**	**$81,177**	**$13,732**	**$2,857**	
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$271	$271							
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$160						$160		
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$2,438		$2,438						
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$4,579					$4,579			
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$532			$532					
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$748				$748				
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$138							$138	
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$8,865**	**$271**	**$2,438**	**$532**	**$748**	**$4,579**	**$160**	**$138**	
1010000	3720000	LEASED PROP ON CUST PREMISES	IDU	$5						$5		
1010000	3720000	LEASED PROP ON CUST PREMISES	UT	$45					$45			
1010000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$50**					**$45**	**$5**		
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$672	$672							
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$570						$570		
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$20,208		$20,208						
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$24,785					$24,785			
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$3,608			$3,608					
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$6,261				$6,261				
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$2,076							$2,076	
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$58,180**	**$672**	**$20,208**	**$3,608**	**$6,261**	**$24,785**	**$570**	**$2,076**	
1010000	3890000	LAND AND LAND RIGHTS	IDU	$93						$93		
1010000	3890000	LAND AND LAND RIGHTS	OR	$228		$228						
1010000	3890000	LAND AND LAND RIGHTS	UT	$1,334					$1,334			
1010000	3890000	LAND AND LAND RIGHTS	WYU	$434							$434	
1010000	3890000	LAND AND LAND RIGHTS	**Result**	**$2,089**		**$228**			**$1,334**	**$93**	**$434**	
1010000	3891000	LAND OWNED IN FEE	CA	$218	$218							
1010000	3891000	LAND OWNED IN FEE	CN	$1,129	$30	$367	$83	$77	$516	$46	$10	
1010000	3891000	LAND OWNED IN FEE	IDU	$100						$100		
1010000	3891000	LAND OWNED IN FEE	OR	$1,888		$1,888						
1010000	3891000	LAND OWNED IN FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	SO	$5,598	$143	$1,626	$434	$626	$2,323	$333	$98	$14
1010000	3891000	LAND OWNED IN FEE	UT	$2,562					$2,562			
1010000	3891000	LAND OWNED IN FEE	WA	$1,099			$1,099					
1010000	3891000	LAND OWNED IN FEE	WYP	$313				$313				
1010000	3891000	LAND OWNED IN FEE	WYU	$72							$72	
1010000	3891000	LAND OWNED IN FEE	**Result**	**$12,979**	**$391**	**$3,881**	**$1,616**	**$1,016**	**$5,401**	**$479**	**$181**	**$14**
1010000	3892000	LAND RIGHTS	IDU	$5						$5		
1010000	3892000	LAND RIGHTS	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3892000	LAND RIGHTS	UT	$34					$34			
1010000	3892000	LAND RIGHTS	WYP	$27				$27				
1010000	3892000	LAND RIGHTS	WYU	$22							$22	
1010000	3892000	LAND RIGHTS	**Result**	**$89**	**$0**	**$0**	**$0**	**$27**	**$35**	**$5**	**$22**	**$0**
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$1,409	$1,409							

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1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$7,724	$205	$2,509	$569	$528	$3,529	$314	$70	
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$9,593						$9,593		
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$19,485		$19,485						
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$5,747	$106	$1,577	$450	$726	$2,395	$368	$104	$23
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$73,815	$1,890	$21,439	$5,726	$8,251	$30,631	$4,394	$1,296	$187
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$35,195					$35,195			
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$10,792			$10,792					
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$3,259				$3,259				
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$2,307							$2,307	
1010000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$169,325**	**$3,609**	**$45,011**	**$17,538**	**$12,763**	**$71,750**	**$14,668**	**$3,777**	**$209**
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$797	$797							
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$3,273	$87	$1,063	$241	$224	$1,496	$133	$29	
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$9,986		$9,986						
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$16,834	$431	$4,889	$1,306	$1,882	$6,985	$1,002	$296	$43
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$19					$19			
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$2,372			$2,372					
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$7,616				$7,616				
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$39							$39	
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	**Result**	**$40,936**	**$1,315**	**$15,939**	**$3,919**	**$9,721**	**$8,500**	**$1,135**	**$364**	**$43**
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$104	$104							
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$932	$25	$303	$69	$64	$426	$38	$8	
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$57						$57		
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$494		$494						
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$40	$1	$11	$3	$5	$17	$3	$1	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$13,211	$338	$3,837	$1,025	$1,477	$5,482	$786	$232	$33
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$274					$274			
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$82			$82					
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$233				$233				
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$10							$10	
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$15,437**	**$467**	**$4,645**	**$1,179**	**$1,778**	**$6,199**	**$884**	**$251**	**$34**
1010000	3910000	OFFICE FURNITURE	CA	$145	$145							
1010000	3910000	OFFICE FURNITURE	CN	$1,938	$51	$630	$143	$132	$886	$79	$17	
1010000	3910000	OFFICE FURNITURE	IDU	$178						$178		
1010000	3910000	OFFICE FURNITURE	OR	$2,794		$2,794						
1010000	3910000	OFFICE FURNITURE	SE	$11	$0	$3	$1	$1	$4	$1	$0	$0
1010000	3910000	OFFICE FURNITURE	SG	$2,968	$55	$814	$232	$375	$1,237	$190	$54	$12
1010000	3910000	OFFICE FURNITURE	SO	$17,226	$441	$5,003	$1,336	$1,926	$7,148	$1,025	$302	$44
1010000	3910000	OFFICE FURNITURE	SSGCH	$74	$1	$21	$6	$9	$30	$4	$1	$0
1010000	3910000	OFFICE FURNITURE	UT	$902					$902			
1010000	3910000	OFFICE FURNITURE	WA	$683			$683					
1010000	3910000	OFFICE FURNITURE	WYP	$1,060				$1,060				
1010000	3910000	OFFICE FURNITURE	WYU	$63							$63	
1010000	3910000	OFFICE FURNITURE	**Result**	**$28,042**	**$693**	**$9,266**	**$2,402**	**$3,504**	**$10,207**	**$1,477**	**$438**	**$56**
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$3,599	$92	$1,045	$279	$402	$1,493	$214	$63	$9
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$3,599**	**$92**	**$1,045**	**$279**	**$402**	**$1,493**	**$214**	**$63**	**$9**
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$162	$162							
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$4,051	$107	$1,316	$299	$277	$1,851	$165	$36	
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$808						$808		
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$2,551		$2,551						
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$150	$3	$40	$12	$21	$61	$10	$3	$1
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$2,161	$40	$593	$169	$273	$900	$138	$39	$8
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$51,395	$1,316	$14,927	$3,987	$5,745	$21,327	$3,060	$902	$130
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$186	$3	$53	$15	$24	$75	$11	$3	$1
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$3	$0	$1	$0	$0	$2	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$2,728					$2,728			
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$862			$862					
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$2,061				$2,061				
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$184							$184	
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$67,302**	**$1,631**	**$19,481**	**$5,344**	**$8,400**	**$26,945**	**$4,192**	**$1,168**	**$140**
1010000	3913000	OFFICE EQUIPMENT	CA	$12	$12							

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1010000	3913000	OFFICE EQUIPMENT	CN	$71	$2	$23	$5	$5	$32	$3	$1	
1010000	3913000	OFFICE EQUIPMENT	IDU	$5						$5		
1010000	3913000	OFFICE EQUIPMENT	OR	$69		$69						
1010000	3913000	OFFICE EQUIPMENT	SG	$653	$12	$179	$51	$82	$272	$42	$12	$3
1010000	3913000	OFFICE EQUIPMENT	SO	$288	$7	$84	$22	$32	$120	$17	$5	$1
1010000	3913000	OFFICE EQUIPMENT	SSGCT	$7	$0	$2	$0	$1	$3	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	UT	$107					$107			
1010000	3913000	OFFICE EQUIPMENT	WA	$10			$10					
1010000	3913000	OFFICE EQUIPMENT	WYP	$34				$34				
1010000	3913000	OFFICE EQUIPMENT	WYU	$14							$14	
1010000	3913000	OFFICE EQUIPMENT	**Result**	**$1,268**	**$33**	**$356**	**$90**	**$154**	**$534**	**$67**	**$31**	**$3**
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$91	$91							
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$433						$433		
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$1,868		$1,868						
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$635	$12	$174	$50	$80	$264	$41	$11	$2
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$1,147	$29	$333	$89	$128	$476	$68	$20	$3
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$45	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCT	$7	$0	$2	$1	$1	$3	$1	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$2,471					$2,471			
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$404			$404					
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$421				$421				
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$21							$21	
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	**Result**	**$7,544**	**$133**	**$2,391**	**$547**	**$636**	**$3,233**	**$545**	**$54**	**$6**
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	CN	$10	$0	$3	$1	$1	$4	$0	$0	
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$54						$54		
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$528		$528						
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$89	$2	$24	$7	$11	$37	$6	$2	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$475	$12	$138	$37	$53	$197	$28	$8	$1
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$20	$0	$6	$2	$3	$8	$1	$0	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$611					$611			
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$83			$83					
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$111				$111				
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	**Result**	**$1,980**	**$14**	**$699**	**$129**	**$178**	**$858**	**$90**	**$10**	**$2**
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$423	$423							
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$1,154						$1,154		
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$5,572		$5,572						
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$521	$10	$140	$40	$72	$212	$34	$10	$2
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$6,109	$112	$1,676	$479	$771	$2,546	$391	$110	$24
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$1,221	$31	$355	$95	$136	$507	$73	$21	$3
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$183	$3	$53	$15	$23	$74	$11	$3	$1
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$25	$0	$6	$2	$3	$12	$2	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$9,402					$9,402			
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$1,075			$1,075					
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$1,841				$1,841				
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$433							$433	
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	**Result**	**$27,959**	**$580**	**$7,802**	**$1,705**	**$2,847**	**$12,752**	**$1,664**	**$579**	**$30**
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$746	$746							
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$2,369						$2,369		
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$8,729		$8,729						
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$173	$3	$46	$13	$24	$70	$11	$3	$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$3,940	$73	$1,081	$309	$497	$1,642	$252	$71	$15
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$1,054	$27	$306	$82	$118	$437	$63	$19	$3
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$55	$1	$16	$4	$7	$22	$3	$1	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$13,605					$13,605			
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$2,351			$2,351					
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$2,564				$2,564				
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$693							$693	
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	**Result**	**$36,279**	**$849**	**$10,178**	**$2,759**	**$3,210**	**$15,777**	**$2,699**	**$787**	**$19**
1010000	3920600	DUMP TRUCKS	OR	$76		$76						
1010000	3920600	DUMP TRUCKS	SE	$4	$0	$1	$0	$0	$1	$0	$0	$0

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1010000	3920600	DUMP TRUCKS	SG	$2,514	$46	$690	$197	$317	$1,047	$161	$45	$10
1010000	3920600	DUMP TRUCKS	UT	$146					$146			
1010000	3920600	DUMP TRUCKS	**Result**	**$2,740**	**$46**	**$767**	**$197**	**$318**	**$1,195**	**$161**	**$45**	**$10**
1010000	3920900	TRAILERS	CA	$276	$276							
1010000	3920900	TRAILERS	IDU	$795						$795		
1010000	3920900	TRAILERS	OR	$2,561		$2,561						
1010000	3920900	TRAILERS	SE	$51	$1	$14	$4	$7	$21	$3	$1	$0
1010000	3920900	TRAILERS	SG	$1,850	$34	$508	$145	$234	$771	$118	$33	$7
1010000	3920900	TRAILERS	SO	$986	$25	$286	$76	$110	$409	$59	$17	$2
1010000	3920900	TRAILERS	SSGCH	$51	$1	$15	$4	$7	$21	$3	$1	$0
1010000	3920900	TRAILERS	SSGCT	$19	$0	$5	$1	$2	$9	$1	$0	$0
1010000	3920900	TRAILERS	UT	$4,008					$4,008			
1010000	3920900	TRAILERS	WA	$583			$583					
1010000	3920900	TRAILERS	WYP	$1,572				$1,572				
1010000	3920900	TRAILERS	WYU	$341							$341	
1010000	3920900	TRAILERS	**Result**	**$13,095**	**$338**	**$3,388**	**$814**	**$1,932**	**$5,239**	**$980**	**$394**	**$10**
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$25	$25							
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$30						$30		
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$137		$137						
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$203	$4	$56	$16	$26	$84	$13	$4	$1
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$109					$109			
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$21			$21					
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$103				$103				
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$16							$16	
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	**Result**	**$660**	**$29**	**$198**	**$38**	**$131**	**$201**	**$43**	**$20**	**$1**
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$233		$233						
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$407	$7	$112	$32	$51	$170	$26	$7	$2
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$353	$9	$102	$27	$39	$146	$21	$6	$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$818					$818			
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$170			$170					
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$86				$86				
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	**Result**	**$2,067**	**$17**	**$447**	**$229**	**$177**	**$1,134**	**$47**	**$14**	**$2**
1010000	3923000	TRANSPORTATION EQUIPMENT	SO	$3,636	$93	$1,056	$282	$406	$1,509	$216	$64	$9
1010000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$3,636**	**$93**	**$1,056**	**$282**	**$406**	**$1,509**	**$216**	**$64**	**$9**
1010000	3930000	STORES EQUIPMENT	CA	$160	$160							
1010000	3930000	STORES EQUIPMENT	IDU	$625						$625		
1010000	3930000	STORES EQUIPMENT	OR	$2,469		$2,469						
1010000	3930000	STORES EQUIPMENT	SG	$3,803	$70	$1,043	$298	$480	$1,585	$243	$69	$15
1010000	3930000	STORES EQUIPMENT	SO	$495	$13	$144	$38	$55	$205	$29	$9	$1
1010000	3930000	STORES EQUIPMENT	SSGCT	$107	$2	$26	$8	$12	$49	$8	$2	$1
1010000	3930000	STORES EQUIPMENT	UT	$3,754					$3,754			
1010000	3930000	STORES EQUIPMENT	WA	$534			$534					
1010000	3930000	STORES EQUIPMENT	WYP	$1,051				$1,051				
1010000	3930000	STORES EQUIPMENT	WYU	$259							$259	
1010000	3930000	STORES EQUIPMENT	**Result**	**$13,256**	**$244**	**$3,682**	**$878**	**$1,599**	**$5,593**	**$905**	**$338**	**$17**
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$678	$678							
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$1,577						$1,577		
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$9,652		$9,652						
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$7	$0	$2	$1	$1	$3	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$24,683	$454	$6,773	$1,934	$3,116	$10,285	$1,578	$445	$97
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$4,174	$107	$1,212	$324	$467	$1,732	$248	$73	$11
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$2,003	$37	$574	$163	$255	$813	$117	$37	$7
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$70	$1	$17	$5	$8	$32	$5	$1	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$12,010					$12,010			
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$2,406			$2,406					
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$3,593				$3,593				
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$739							$739	
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$61,592**	**$1,277**	**$18,231**	**$4,832**	**$7,439**	**$24,875**	**$3,527**	**$1,295**	**$115**
1010000	3950000	LABORATORY EQUIPMENT	CA	$343	$343							

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1010000	3950000	LABORATORY EQUIPMENT	IDU	$1,309						$1,309		
1010000	3950000	LABORATORY EQUIPMENT	OR	$10,424		$10,424						
1010000	3950000	LABORATORY EQUIPMENT	SE	$42	$1	$11	$3	$6	$17	$3	$1	$0
1010000	3950000	LABORATORY EQUIPMENT	SG	$6,313	$116	$1,732	$495	$797	$2,631	$404	$114	$25
1010000	3950000	LABORATORY EQUIPMENT	SO	$5,566	$143	$1,617	$432	$622	$2,310	$331	$98	$14
1010000	3950000	LABORATORY EQUIPMENT	SSGCH	$245	$5	$70	$20	$31	$99	$14	$5	$1
1010000	3950000	LABORATORY EQUIPMENT	SSGCT	$110	$2	$27	$8	$13	$50	$8	$2	$1
1010000	3950000	LABORATORY EQUIPMENT	UT	$7,873					$7,873			
1010000	3950000	LABORATORY EQUIPMENT	WA	$2,098			$2,098					
1010000	3950000	LABORATORY EQUIPMENT	WYP	$3,654				$3,654				
1010000	3950000	LABORATORY EQUIPMENT	WYU	$893							$893	
1010000	3950000	LABORATORY EQUIPMENT	**Result**	**$38,871**	**$609**	**$13,882**	**$3,055**	**$5,123**	**$12,980**	**$2,069**	**$1,112**	**$40**
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	$1,034	$1,034							
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	$1,307						$1,307		
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	$5,516		$5,516						
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	$358	$7	$98	$28	$45	$149	$23	$6	$1
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	$38	$1	$11	$3	$4	$16	$2	$1	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	$3,407					$3,407			
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	$1,586			$1,586					
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	$1,932				$1,932				
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	$469							$469	
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	**Result**	**$15,646**	**$1,042**	**$5,625**	**$1,617**	**$1,981**	**$3,572**	**$1,332**	**$476**	**$2**
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$173	$173							
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$233						$233		
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$899		$899						
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$88	$2	$24	$7	$11	$37	$6	$2	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$79	$2	$23	$6	$9	$33	$5	$1	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$2,264					$2,264			
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$205				$205				
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$210							$210	
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$4,152**	**$177**	**$946**	**$13**	**$225**	**$2,334**	**$244**	**$213**	**$1**
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$1,063	$1,063							
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$1,912						$1,912		
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$10,287		$10,287						
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$912	$17	$250	$71	$115	$380	$58	$16	$4
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	$141	$4	$41	$11	$16	$59	$8	$2	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$46	$1	$13	$4	$6	$19	$3	$1	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$12,528					$12,528			
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$2,144			$2,144					
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$3,738				$3,738				
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$819							$819	
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	**Result**	**$33,589**	**$1,084**	**$10,592**	**$2,230**	**$3,875**	**$12,985**	**$1,981**	**$838**	**$4**
1010000	3961000	CRANES	OR	$153		$153						
1010000	3961000	CRANES	SG	$2,508	$46	$688	$197	$317	$1,045	$160	$45	$10
1010000	3961000	CRANES	SO	$43	$1	$13	$3	$5	$18	$3	$1	$0
1010000	3961000	CRANES	UT	$67					$67			
1010000	3961000	CRANES	**Result**	**$2,772**	**$47**	**$854**	**$200**	**$321**	**$1,130**	**$163**	**$46**	**$10**
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$35	$1	$9	$3	$5	$14	$2	$1	$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$22,016	$405	$6,041	$1,725	$2,779	$9,174	$1,408	$397	$86
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$929	$24	$270	$72	$104	$386	$55	$16	$2
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$257	$5	$74	$21	$33	$104	$15	$5	$1
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$633					$633			
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$70				$70				
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	**Result**	**$23,939**	**$434**	**$6,394**	**$1,820**	**$2,990**	**$10,311**	**$1,480**	**$419**	**$90**
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$980	$980							
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$2,073						$2,073		
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$8,561		$8,561						
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$154	$3	$42	$12	$19	$64	$10	$3	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$395	$10	$115	$31	$44	$164	$24	$7	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$11,089					$11,089			

ROCKY MOUNTAIN POWER
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1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$2,180			$2,180					
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$3,056				$3,056				
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$432							$432	
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$28,920**	**$993**	**$8,718**	**$2,223**	**$3,120**	**$11,317**	**$2,106**	**$442**	**$2**
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$379	$379							
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$1,060						$1,060		
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$1,240		$1,240						
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$39	$1	$10	$3	$5	$16	$3	$1	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$4,593	$85	$1,260	$360	$580	$1,914	$294	$83	$18
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$147	$4	$43	$11	$16	$61	$9	$3	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$421	$8	$121	$34	$54	$171	$25	$8	$2
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$3,310					$3,310			
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$563			$563					
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$863				$863				
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$581							$581	
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	**Result**	**$13,195**	**$475**	**$2,674**	**$972**	**$1,518**	**$5,471**	**$1,389**	**$675**	**$20**
1010000	3970000	COMMUNICATION EQUIPMENT	CA	$2,807	$2,807							
1010000	3970000	COMMUNICATION EQUIPMENT	CN	$4,544	$120	$1,476	$335	$311	$2,076	$185	$41	
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	$6,122						$6,122		
1010000	3970000	COMMUNICATION EQUIPMENT	OR	$36,291		$36,291						
1010000	3970000	COMMUNICATION EQUIPMENT	SE	$108	$2	$29	$8	$15	$44	$7	$2	$0
1010000	3970000	COMMUNICATION EQUIPMENT	SG	$76,395	$1,406	$20,963	$5,985	$9,643	$31,834	$4,885	$1,378	$300
1010000	3970000	COMMUNICATION EQUIPMENT	SO	$46,403	$1,188	$13,478	$3,600	$5,187	$19,256	$2,762	$815	$117
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$893	$17	$256	$73	$114	$362	$52	$17	$3
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$50	$1	$12	$4	$6	$23	$4	$1	$0
1010000	3970000	COMMUNICATION EQUIPMENT	UT	$28,076					$28,076			
1010000	3970000	COMMUNICATION EQUIPMENT	WA	$9,276			$9,276					
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	$15,385				$15,385				
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	$2,953							$2,953	
1010000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$229,302**	**$5,542**	**$72,505**	**$19,280**	**$30,661**	**$81,671**	**$14,017**	**$5,206**	**$421**
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	$79	$79							
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	$131						$131		
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	$2,514		$2,514						
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	$532	$10	$146	$42	$67	$222	$34	$10	$2
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	$1,417	$36	$412	$110	$158	$588	$84	$25	$4
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$22	$0	$6	$2	$3	$9	$1	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	$1,342					$1,342			
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	$448			$448					
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	$625				$625				
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	$37							$37	
1010000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$7,149**	**$126**	**$3,078**	**$602**	**$854**	**$2,161**	**$251**	**$72**	**$6**
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	$17	$17							
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	$190	$5	$62	$14	$13	$87	$8	$2	
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$61						$61		
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	$456		$456						
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE	$4	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	$1,212	$22	$333	$95	$153	$505	$78	$22	$5
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	$3,109	$80	$903	$241	$348	$1,290	$185	$55	$8
1010000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$3	$0	$1	$0	$0	$1	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	$333					$333			
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	$93			$93					
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$150				$150				
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$24							$24	
1010000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$5,650**	**$124**	**$1,755**	**$443**	**$664**	**$2,218**	**$332**	**$102**	**$13**
1010000	3991500	Coal Mine Asset Retirement Obligations	SE	$633	$12	$170	$49	$87	$258	$42	$13	$2
1010000	3991500	Coal Mine Asset Retirement Obligations	**Result**	**$633**	**$12**	**$170**	**$49**	**$87**	**$258**	**$42**	**$13**	**$2**
1010000	3992100	LAND OWNED IN FEE	SE	$2,635	$48	$709	$204	$364	$1,075	$174	$52	$10
1010000	3992100	LAND OWNED IN FEE	**Result**	**$2,635**	**$48**	**$709**	**$204**	**$364**	**$1,075**	**$174**	**$52**	**$10**
1010000	3992200	LAND RIGHTS	SE	$52,511	$963	$14,124	$4,075	$7,245	$21,414	$3,459	$1,038	$193

ROCKY MOUNTAIN POWER
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1010000	3992200	LAND RIGHTS	Result	$52,511	$963	$14,124	$4,075	$7,245	$21,414	$3,459	$1,038	$193
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$38,465	$706	$10,346	$2,985	$5,307	$15,686	$2,533	$761	$141
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	Result	$38,465	$706	$10,346	$2,985	$5,307	$15,686	$2,533	$761	$141
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	$11,838	$217	$3,184	$919	$1,633	$4,828	$780	$234	$44
1010000	3994100	SURFACE - PLANT EQUIPMENT	Result	$11,838	$217	$3,184	$919	$1,633	$4,828	$780	$234	$44
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$3,303	$61	$888	$256	$456	$1,347	$218	$65	$12
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	Result	$3,303	$61	$888	$256	$456	$1,347	$218	$65	$12
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$57,162	$1,049	$15,375	$4,436	$7,886	$23,310	$3,765	$1,130	$210
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	Result	$57,162	$1,049	$15,375	$4,436	$7,886	$23,310	$3,765	$1,130	$210
1010000	3994600	LONGWALL SHIELDS	SE	$17,700	$325	$4,761	$1,374	$2,442	$7,218	$1,166	$350	$65
1010000	3994600	LONGWALL SHIELDS	Result	$17,700	$325	$4,761	$1,374	$2,442	$7,218	$1,166	$350	$65
1010000	3994700	LONGWALL EQUIPMENT	SE	$10,787	$198	$2,901	$837	$1,488	$4,399	$710	$213	$40
1010000	3994700	LONGWALL EQUIPMENT	Result	$10,787	$198	$2,901	$837	$1,488	$4,399	$710	$213	$40
1010000	3994800	MAINLINE EXTENSION	SE	$15,891	$292	$4,274	$1,233	$2,192	$6,480	$1,047	$314	$58
1010000	3994800	MAINLINE EXTENSION	Result	$15,891	$292	$4,274	$1,233	$2,192	$6,480	$1,047	$314	$58
1010000	3994900	SECTION EXTENSION	SE	$3,613	$66	$972	$280	$498	$1,473	$238	$71	$13
1010000	3994900	SECTION EXTENSION	Result	$3,613	$66	$972	$280	$498	$1,473	$238	$71	$13
1010000	3995100	VEHICLES	SE	$1,107	$20	$298	$86	$153	$451	$73	$22	$4
1010000	3995100	VEHICLES	Result	$1,107	$20	$298	$86	$153	$451	$73	$22	$4
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$4,164	$76	$1,120	$323	$575	$1,698	$274	$82	$15
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	Result	$4,164	$76	$1,120	$323	$575	$1,698	$274	$82	$15
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$2,140	$39	$575	$166	$295	$872	$141	$42	$8
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	Result	$2,140	$39	$575	$166	$295	$872	$141	$42	$8
1010000	3996100	COMPUTERS - MAINFRAME	SE	$625	$11	$168	$49	$86	$255	$41	$12	$2
1010000	3996100	COMPUTERS - MAINFRAME	Result	$625	$11	$168	$49	$86	$255	$41	$12	$2
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$35,121	$644	$9,447	$2,726	$4,846	$14,322	$2,313	$695	$129
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	Result	$35,121	$644	$9,447	$2,726	$4,846	$14,322	$2,313	$695	$129
1010000	Result			$15,743,459	$403,416	$4,574,826	$1,221,895	$1,762,606	$6,529,576	$937,384	$273,875	$39,882
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	$435	$435							
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	$1,346						$1,346		
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	$5,767		$5,767						
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	$14,540					$14,540			
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	$1,526			$1,526					
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	$3,016							$3,016	
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	Result	$26,632	$435	$5,767	$1,526		$14,540	$1,346	$3,016	
1061000	Result			$26,632	$435	$5,767	$1,526		$14,540	$1,346	$3,016	
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	$13,753	$253	$3,774	$1,077	$1,736	$5,731	$879	$248	$54
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	Result	$13,753	$253	$3,774	$1,077	$1,736	$5,731	$879	$248	$54
1062000	Result			$13,753	$253	$3,774	$1,077	$1,736	$5,731	$879	$248	$54
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	$3,464	$64	$951	$271	$437	$1,444	$222	$62	$14
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	Result	$3,464	$64	$951	$271	$437	$1,444	$222	$62	$14
1063000	Result			$3,464	$64	$951	$271	$437	$1,444	$222	$62	$14
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	$450	$12	$131	$35	$50	$187	$27	$8	$1
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	Result	$450	$12	$131	$35	$50	$187	$27	$8	$1
1064000	Result			$450	$12	$131	$35	$50	$187	$27	$8	$1
Overall Result				$15,787,759	$404,180	$4,585,448	$1,224,805	$1,764,830	$6,551,478	$939,858	$277,210	$39,951

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	CAPITAL LEASE COMMON	OR	$5,918		$5,918					
1011000	3908000	CAPITAL LEASE COMMON	SG	$12,412	$228	$3,406	$972	$5,172	$794	$224	$49
1011000	3908000	CAPITAL LEASE COMMON	SO	$12,902	$330	$3,747	$1,001	$5,354	$768	$227	$33
1011000	3908000	CAPITAL LEASE COMMON	WYP	$1,388							
1011000	3908000	CAPITAL LEASE COMMON	**Result**	**$32,620**	**$559**	**$13,072**	**$1,973**	**$10,526**	**$1,562**	**$450**	**$81**
1011000	**Result**			**$32,620**	**$559**	**$13,072**	**$1,973**	**$10,526**	**$1,562**	**$450**	**$81**
Overall Result				**$32,620**	**$559**	**$13,072**	**$1,973**	**$10,526**	**$1,562**	**$450**	**$81**

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ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-UPL	FERC
1050000	3500000	LAND AND LAND RIGHTS	SG	$633	$12	$174	$50	$264	$40	$11	$2
1050000	3500000	LAND AND LAND RIGHTS	**Result**	**$633**	**$12**	**$174**	**$50**	**$264**	**$40**	**$11**	**$2**
1050000	3501000	LAND OWNED IN FEE	SG	$6,045	$111	$1,659	$474	$2,519	$387	$109	$24
1050000	3501000	LAND OWNED IN FEE	**Result**	**$6,045**	**$111**	**$1,659**	**$474**	**$2,519**	**$387**	**$109**	**$24**
1050000	3601000	LAND OWNED IN FEE	UT	$1,375				$1,375			
1050000	3601000	LAND OWNED IN FEE	**Result**	**$1,375**				**$1,375**			
1050000	3992200	LAND RIGHTS	SE	$477	$9	$128	$37	$194	$31	$9	$2
1050000	3992200	LAND RIGHTS	**Result**	**$477**	**$9**	**$128**	**$37**	**$194**	**$31**	**$9**	**$2**
1050000	**Result**			**$8,530**	**$132**	**$1,961**	**$560**	**$4,352**	**$458**	**$130**	**$28**
Overall Result				**$8,530**	**$132**	**$1,961**	**$560**	**$4,352**	**$458**	**$130**	**$28**

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ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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Deferred Debits (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	$407	$7	$109	$32	$166	$27	$8	$1		
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	Result	$407	$7	$109	$32	$166	$27	$8	$1		
1861000	Result			$407	$7	$109	$32	$166	$27	$8	$1		
1861200	185025	FINANCING COST DEFERRED	SO	$6	$0	$2	$0	$3	$0	$0	$0		
1861200	185025	FINANCING COST DEFERRED	Result	$6	$0	$2	$0	$3	$0	$0	$0		
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	$190	$5	$55	$15	$79	$11	$3	$0		
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	Result	$190	$5	$55	$15	$79	$11	$3	$0		
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	$2,307								$2,307	
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	Result	$2,307								$2,307	
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	$1,194								$1,194	
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	Result	$1,194								$1,194	
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	$582								$582	
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	Result	$582								$582	
1861200	Result			$4,279	$5	$57	$15	$81	$12	$3	$0	$4,083	
1861310	184690	Deferred Development Costs	SG										
1861310	184690	Deferred Development Costs	Result										
1861310	Result												
1865000	134200	Deferred Longwall Costs	SE	$1,171	$21	$315	$91	$477	$77	$23	$4		
1865000	134200	Deferred Longwall Costs	Result	$1,171	$21	$315	$91	$477	$77	$23	$4		
1865000	184404	TRAIL MOUNTAIN - DRILLING	SE										
1865000	184404	TRAIL MOUNTAIN - DRILLING	Result										
1865000	184405	BRIDGER DEFERRED BILLINGS	SE										
1865000	184405	BRIDGER DEFERRED BILLINGS	Result										
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	$5,195	$95	$1,397	$403	$2,119	$342	$103	$19		
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	Result	$5,195	$95	$1,397	$403	$2,119	$342	$103	$19		
1865000	Result			$6,366	$117	$1,712	$494	$2,596	$419	$126	$23		
1867000	134300	DEFERRED CHARGES	SE	$168	$3	$45	$13	$69	$11	$3	$1		
1867000	134300	DEFERRED CHARGES	Result	$168	$3	$45	$13	$69	$11	$3	$1		
1867000	Result			$168	$3	$45	$13	$69	$11	$3	$1		
1868000	185306	TGS BUYOUT	SG	$195	$4	$53	$15	$81	$12	$4	$1		
1868000	185306	TGS BUYOUT	Result	$195	$4	$53	$15	$81	$12	$4	$1		
1868000	185309	LAKEVIEW BUYOUT	SG	$69	$1	$19	$5	$29	$4	$1	$0		
1868000	185309	LAKEVIEW BUYOUT	Result	$69	$1	$19	$5	$29	$4	$1	$0		
1868000	185310	BUFFALO SETTLEMENT	SG										
1868000	185310	BUFFALO SETTLEMENT	Result										
1868000	185311	JOSEPH SETTLEMENT	SG	$1,454	$27	$399	$114	$606	$93	$26	$6		
1868000	185311	JOSEPH SETTLEMENT	Result	$1,454	$27	$399	$114	$606	$93	$26	$6		
1868000	185312	TRI-STATE FIRM WHEELING	SG										
1868000	185312	TRI-STATE FIRM WHEELING	Result										
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	$15,079	$278	$4,138	$1,181	$6,283	$964	$272	$59		
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	Result	$15,079	$278	$4,138	$1,181	$6,283	$964	$272	$59		
1868000	185318	BOGUS CREEK SETTLEMENT	SG										
1868000	185318	BOGUS CREEK SETTLEMENT	Result										
1868000	185335	LACOMB IRRIGATION	SG	$667	$12	$183	$52	$278	$43	$12	$3		
1868000	185335	LACOMB IRRIGATION	Result	$667	$12	$183	$52	$278	$43	$12	$3		
1868000	185336	BOGUS CREEK	SG	$1,345	$25	$369	$105	$560	$86	$24	$5		
1868000	185336	BOGUS CREEK	Result	$1,345	$25	$369	$105	$560	$86	$24	$5		
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	$729	$13	$200	$57	$304	$47	$13	$3		

ROCKY MOUNTAIN POWER
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Deferred Debits (Actuals)

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1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	**Result**	**$729**	**$13**	**$200**	**$57**	**$304**	**$47**	**$13**	**$3**		
1868000	185342	JIM BOYD HYDRO BUYOUT	SG	$545	$10	$150	$43	$227	$35	$10	$2		
1868000	185342	JIM BOYD HYDRO BUYOUT	**Result**	**$545**	**$10**	**$150**	**$43**	**$227**	**$35**	**$10**	**$2**		
1868000	185346	RTO Grid West N/R w/o - WA	WA	$188			$188						
1868000	185346	RTO Grid West N/R w/o - WA	**Result**	**$188**			**$188**						
1868000	185349	LGIA LT Transmission Prepaid	SG	$9,601	$177	$2,635	$752	$4,001	$614	$173	$38		
1868000	185349	LGIA LT Transmission Prepaid	**Result**	**$9,601**	**$177**	**$2,635**	**$752**	**$4,001**	**$614**	**$173**	**$38**		
1868000	185351	BPS LT Transmission PrePaid	SG	$1,200	$22	$329	$94	$500	$77	$22	$5		
1868000	185351	BPS LT Transmission PrePaid	**Result**	**$1,200**	**$22**	**$329**	**$94**	**$500**	**$77**	**$22**	**$5**		
1868000	185353	P En Sv Dep-frm Tran	SG	$263	$5	$72	$21	$109	$17	$5	$1		
1868000	185353	P En Sv Dep-frm Tran	**Result**	**$263**	**$5**	**$72**	**$21**	**$109**	**$17**	**$5**	**$1**		
1868000	185354	Trans Sev Dep to P E	SG	$ (263)	$ (5)	$ (72)	$ (21)	$ (109)	$ (17)	$ (5)	$ (1)		
1868000	185354	Trans Sev Dep to P E	**Result**	**$ (263)**	**$ (5)**	**$ (72)**	**$ (21)**	**$ (109)**	**$ (17)**	**$ (5)**	**$ (1)**		
1868000	**Result**			**$31,071**	**$569**	**$8,474**	**$2,607**	**$12,869**	**$1,975**	**$557**	**$121**		
1869000	135033	BETC SUPER GOOD CENTS	OTHER										
1869000	135033	BETC SUPER GOOD CENTS	**Result**										
1869000	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER										
1869000	135034	BETC WZ TAX CREDIT LOAN PROGRAM	**Result**										
1869000	135037	BETC INDUSTRIAL FINANSWER	OTHER										
1869000	135037	BETC INDUSTRIAL FINANSWER	**Result**										
1869000	135039	BETC CASH REBATE/INCENTIVE	OTHER										
1869000	135039	BETC CASH REBATE/INCENTIVE	**Result**										
1869000	135049	BETC - COMMERCIAL RETROFIT	OTHER										
1869000	135049	BETC - COMMERCIAL RETROFIT	**Result**										
1869000	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER										
1869000	135052	BETC-INDUSTRIAL SMALL RETRO FIT	**Result**										
1869000	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG										
1869000	185326	STRATEGIC PLANNING SOLAR II PROJECT	**Result**										
1869000	185327	FIRTH COGENERATION BUYOUT	SG										
1869000	185327	FIRTH COGENERATION BUYOUT	**Result**										
1869000	185333	OPTION PURCHASES	SG										
1869000	185333	OPTION PURCHASES	**Result**										
1869000	185334	HERMISTON SWAP	SG	$5,039	$93	$1,383	$395	$2,100	$322	$91	$20		
1869000	185334	HERMISTON SWAP	**Result**	**$5,039**	**$93**	**$1,383**	**$395**	**$2,100**	**$322**	**$91**	**$20**		
1869000	**Result**			**$5,039**	**$93**	**$1,383**	**$395**	**$2,100**	**$322**	**$91**	**$20**		
Overall Result				**$47,331**	**$794**	**$11,781**	**$3,556**	**$17,881**	**$2,766**	**$789**	**$167**	**$4,083**	

SECTION B12

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ON PURPOSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

RECEIVED
08 APR 30 AM 10: 23
IDAHO PUBLIC
UTILITIES COMMISSION

Material & Supplies (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-UPL	FERC
1511100	0	COAL INVENTORY - CARBON	SE	$948	$17	$255	$74	$386	$62	$19	$3
1511100	0	COAL INVENTORY - CARBON	Result	$948	$17	$255	$74	$386	$62	$19	$3
1511100	Result			$948	$17	$255	$74	$386	$62	$19	$3
1511120	0	COAL INVENTORY - HUNTER	SE	$14,579	$267	$3,921	$1,131	$5,945	$960	$288	$54
1511120	0	COAL INVENTORY - HUNTER	Result	$14,579	$267	$3,921	$1,131	$5,945	$960	$288	$54
1511120	Result			$14,579	$267	$3,921	$1,131	$5,945	$960	$288	$54
1511130	0	COAL INVENTORY - HUNTINGTON	SE	$14,951	$274	$4,021	$1,160	$6,097	$985	$296	$55
1511130	0	COAL INVENTORY - HUNTINGTON	Result	$14,951	$274	$4,021	$1,160	$6,097	$985	$296	$55
1511130	Result			$14,951	$274	$4,021	$1,160	$6,097	$985	$296	$55
1511140	0	COAL INVENTORY - JIM BRIDGER	SE	$9,519	$175	$2,560	$739	$3,882	$627	$188	$35
1511140	0	COAL INVENTORY - JIM BRIDGER	Result	$9,519	$175	$2,560	$739	$3,882	$627	$188	$35
1511140	Result			$9,519	$175	$2,560	$739	$3,882	$627	$188	$35
1511160	0	COAL INVENTORY - NAUGHTON	SE	$7,195	$132	$1,935	$558	$2,934	$474	$142	$26
1511160	0	COAL INVENTORY - NAUGHTON	Result	$7,195	$132	$1,935	$558	$2,934	$474	$142	$26
1511160	Result			$7,195	$132	$1,935	$558	$2,934	$474	$142	$26
1511180	0	COAL INVENTORY - WYODAK	SE								
1511180	0	COAL INVENTORY - WYODAK	Result								
1511180	Result										
1511200	0	COAL INVENTORY - CHOLLA	SSECH	$4,570	$83	$1,262	$366	$1,840	$276	$92	$16
1511200	0	COAL INVENTORY - CHOLLA	Result	$4,570	$83	$1,262	$366	$1,840	$276	$92	$16
1511200	Result			$4,570	$83	$1,262	$366	$1,840	$276	$92	$16
1511300	0	COAL INVENTORY - COLSTIP	SE	$492	$9	$132	$38	$201	$32	$10	$2
1511300	0	COAL INVENTORY - COLSTIP	Result	$492	$9	$132	$38	$201	$32	$10	$2
1511300	Result			$492	$9	$132	$38	$201	$32	$10	$2
1511400	0	COAL INVENTORY - CRAIG	SE	$1,965	$36	$528	$152	$801	$129	$39	$7
1511400	0	COAL INVENTORY - CRAIG	Result	$1,965	$36	$528	$152	$801	$129	$39	$7
1511400	Result			$1,965	$36	$528	$152	$801	$129	$39	$7
1511500	0	COAL INVENTORY - DEER CREEK	SE	$24,004	$440	$6,456	$1,863	$9,789	$1,581	$475	$88
1511500	0	COAL INVENTORY - DEER CREEK	Result	$24,004	$440	$6,456	$1,863	$9,789	$1,581	$475	$88
1511500	Result			$24,004	$440	$6,456	$1,863	$9,789	$1,581	$475	$88
1511600	0	COAL INVENTORY - DAVE JOHNSTON	SE	$3,968	$73	$1,067	$308	$1,618	$261	$78	$15
1511600	0	COAL INVENTORY - DAVE JOHNSTON	Result	$3,968	$73	$1,067	$308	$1,618	$261	$78	$15
1511600	Result			$3,968	$73	$1,067	$308	$1,618	$261	$78	$15
1511700	0	COAL INVENTORY ROCK GARDEN PILE	SE	$1,988	$36	$535	$154	$811	$131	$39	$7
1511700	0	COAL INVENTORY ROCK GARDEN PILE	Result	$1,988	$36	$535	$154	$811	$131	$39	$7
1511700	Result			$1,988	$36	$535	$154	$811	$131	$39	$7
1511800	0	COAL INVENTORY	SE								
1511800	0	COAL INVENTORY	Result								
1511800	Result										
1511900	0	COAL INVENTORY - HAYDEN	SE	$1,099	$20	$296	$85	$448	$72	$22	$4
1511900	0	COAL INVENTORY - HAYDEN	Result	$1,099	$20	$296	$85	$448	$72	$22	$4
1511900	Result			$1,099	$20	$296	$85	$448	$72	$22	$4
1512000	0	NATURAL GAS	SE								
1512000	0	NATURAL GAS	Result								

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1512000	**Result**										
1512110	0	NATURAL GAS - HERMISTON	SE								
1512110	0	NATURAL GAS - HERMISTON	**Result**								
1512110	**Result**										
1512150	0	NATURAL GAS - LITTLE MOUNTAIN	SE	$6	$0	$2	$0	$2	$0	$0	$0
1512150	0	NATURAL GAS - LITTLE MOUNTAIN	**Result**	**$6**	**$0**	**$2**	**$0**	**$2**	**$0**	**$0**	**$0**
1512150	**Result**			**$6**	**$0**	**$2**	**$0**	**$2**	**$0**	**$0**	**$0**
1512160	0	NATURAL GAS - NAUGHTON	SE								
1512160	0	NATURAL GAS - NAUGHTON	**Result**								
1512160	**Result**										
1512170	0	NATURAL GAS - WEST VALLEY	SE	$24	$0	$6	$2	$10	$2	$0	$0
1512170	0	NATURAL GAS - WEST VALLEY	**Result**	**$24**	**$0**	**$6**	**$2**	**$10**	**$2**	**$0**	**$0**
1512170	**Result**			**$24**	**$0**	**$6**	**$2**	**$10**	**$2**	**$0**	**$0**
1512180	0	NATURAL GAS - CLAY BASIN	SE	$1,631	$30	$439	$127	$665	$107	$32	$6
1512180	0	NATURAL GAS - CLAY BASIN	**Result**	**$1,631**	**$30**	**$439**	**$127**	**$665**	**$107**	**$32**	**$6**
1512180	**Result**			**$1,631**	**$30**	**$439**	**$127**	**$665**	**$107**	**$32**	**$6**
1512500	0	NATURAL GAS - CURRANT CREEK	SE	$339	$6	$91	$26	$138	$22	$7	$1
1512500	0	NATURAL GAS - CURRANT CREEK	**Result**	**$339**	**$6**	**$91**	**$26**	**$138**	**$22**	**$7**	**$1**
1512500	**Result**			**$339**	**$6**	**$91**	**$26**	**$138**	**$22**	**$7**	**$1**
1512700	0	NATURAL GAS - GADSBY	SE	$51	$1	$14	$4	$21	$3	$1	$0
1512700	0	NATURAL GAS - GADSBY	**Result**	**$51**	**$1**	**$14**	**$4**	**$21**	**$3**	**$1**	**$0**
1512700	**Result**			**$51**	**$1**	**$14**	**$4**	**$21**	**$3**	**$1**	**$0**
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	$356	$7	$96	$28	$145	$23	$7	$1
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	**Result**	**$356**	**$7**	**$96**	**$28**	**$145**	**$23**	**$7**	**$1**
1512800	**Result**			**$356**	**$7**	**$96**	**$28**	**$145**	**$23**	**$7**	**$1**
1514000	0	FUEL STOCK COAL MINE	SE	$2,346	$43	$631	$182	$957	$155	$46	$9
1514000	0	FUEL STOCK COAL MINE	**Result**	**$2,346**	**$43**	**$631**	**$182**	**$957**	**$155**	**$46**	**$9**
1514000	**Result**			**$2,346**	**$43**	**$631**	**$182**	**$957**	**$155**	**$46**	**$9**
1514300	0	OIL INVENTORY - COLSTRIP	SE	$111	$2	$30	$9	$45	$7	$2	$0
1514300	0	OIL INVENTORY - COLSTRIP	**Result**	**$111**	**$2**	**$30**	**$9**	**$45**	**$7**	**$2**	**$0**
1514300	**Result**			**$111**	**$2**	**$30**	**$9**	**$45**	**$7**	**$2**	**$0**
1514400	0	OIL INVENTORY - CRAIG	SE	$108	$2	$29	$8	$44	$7	$2	$0
1514400	0	OIL INVENTORY - CRAIG	**Result**	**$108**	**$2**	**$29**	**$8**	**$44**	**$7**	**$2**	**$0**
1514400	**Result**			**$108**	**$2**	**$29**	**$8**	**$44**	**$7**	**$2**	**$0**
1514800	0	OIL INVENTORY - OTHER	SE								
1514800	0	OIL INVENTORY - OTHER	**Result**								
1514800	**Result**										
1514900	0	OIL INVENTORY - HAYDEN	SE	$32	$1	$9	$2	$13	$2	$1	$0
1514900	0	OIL INVENTORY - HAYDEN	**Result**	**$32**	**$1**	**$9**	**$2**	**$13**	**$2**	**$1**	**$0**
1514900	**Result**			**$32**	**$1**	**$9**	**$2**	**$13**	**$2**	**$1**	**$0**
1541000	0	MATERIAL CONTROL ADJUST	SO	$ (148)	$ (4)	$ (43)	$ (11)	$ (61)	$ (9)	$ (3)	$ (0)
1541000	0	MATERIAL CONTROL ADJUST	**Result**	**$ (148)**	**$ (4)**	**$ (43)**	**$ (11)**	**$ (61)**	**$ (9)**	**$ (3)**	**$ (0)**
1541000	1510	JIM BRIDGER STORE ROOM	SG	$14,145	$260	$3,881	$1,108	$5,894	$905	$255	$56
1541000	1510	JIM BRIDGER STORE ROOM	**Result**	**$14,145**	**$260**	**$3,881**	**$1,108**	**$5,894**	**$905**	**$255**	**$56**
1541000	1515	DAVE JOHNSTON STORE ROOM	SNPPS	$6,190	$114	$1,704	$486	$2,575	$393	$112	$24

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1541000	1515	DAVE JOHNSTON STORE ROOM	**Result**	**$6,190**	**$114**	**$1,704**	**$486**	**$2,575**	**$393**	**$112**	**$24**
1541000	1520	WYODAK STORE ROOM	SNPPS	$3,132	$58	$862	$246	$1,303	$199	$57	$12
1541000	1520	WYODAK STORE ROOM	**Result**	**$3,132**	**$58**	**$862**	**$246**	**$1,303**	**$199**	**$57**	**$12**
1541000	1525	GADSBY STORE ROOM	SNPPS	$3,218	$59	$886	$253	$1,339	$205	$58	$13
1541000	1525	GADSBY STORE ROOM	**Result**	**$3,218**	**$59**	**$886**	**$253**	**$1,339**	**$205**	**$58**	**$13**
1541000	1530	CARBON STORE ROOM	SNPPS	$3,139	$58	$864	$247	$1,306	$199	$57	$12
1541000	1530	CARBON STORE ROOM	**Result**	**$3,139**	**$58**	**$864**	**$247**	**$1,306**	**$199**	**$57**	**$12**
1541000	1535	NAUGHTON STORE ROOM	SNPPS	$8,446	$156	$2,325	$663	$3,513	$537	$153	$33
1541000	1535	NAUGHTON STORE ROOM	**Result**	**$8,446**	**$156**	**$2,325**	**$663**	**$3,513**	**$537**	**$153**	**$33**
1541000	1540	HUNTINGTON STORE ROOM	SNPPS	$9,803	$181	$2,698	$770	$4,077	$623	$177	$38
1541000	1540	HUNTINGTON STORE ROOM	**Result**	**$9,803**	**$181**	**$2,698**	**$770**	**$4,077**	**$623**	**$177**	**$38**
1541000	1545	HUNTER STORE ROOM	SNPPS	$16,102	$297	$4,432	$1,265	$6,698	$1,023	$291	$63
1541000	1545	HUNTER STORE ROOM	**Result**	**$16,102**	**$297**	**$4,432**	**$1,265**	**$6,698**	**$1,023**	**$291**	**$63**
1541000	1550	BLUNDELL STORE ROOM	SNPPS	$591	$11	$163	$46	$246	$38	$11	$2
1541000	1550	BLUNDELL STORE ROOM	**Result**	**$591**	**$11**	**$163**	**$46**	**$246**	**$38**	**$11**	**$2**
1541000	1560	WEST VALLEY GAS PLANT	SNPPS	$1,787	$33	$492	$140	$743	$114	$32	$7
1541000	1560	WEST VALLEY GAS PLANT	**Result**	**$1,787**	**$33**	**$492**	**$140**	**$743**	**$114**	**$32**	**$7**
1541000	1565	CURRANT CREEK PLANT	SG	$1,858	$34	$510	$146	$774	$119	$33	$7
1541000	1565	CURRANT CREEK PLANT	**Result**	**$1,858**	**$34**	**$510**	**$146**	**$774**	**$119**	**$33**	**$7**
1541000	1570	LAKESIDE PLANT	SNPPS	$1,012	$19	$279	$80	$421	$64	$18	$4
1541000	1570	LAKESIDE PLANT	**Result**	**$1,012**	**$19**	**$279**	**$80**	**$421**	**$64**	**$18**	**$4**
1541000	1605	HYDRO NORTH - LEWIS RIVER	SNPPH								
1541000	1605	HYDRO NORTH - LEWIS RIVER	**Result**								
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG								
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	**Result**								
1541000	1675	HYDRO EAST - UTAH	SG								
1541000	1675	HYDRO EAST - UTAH	**Result**								
1541000	1680	HYDRO EAST - IDAHO	SG								
1541000	1680	HYDRO EAST - IDAHO	**Result**								
1541000	2005	CASPER STORE ROOM	WYP	$492							
1541000	2005	CASPER STORE ROOM	**Result**	**$492**							
1541000	2010	BUFFALO STORE ROOM	WYP	$102							
1541000	2010	BUFFALO STORE ROOM	**Result**	**$102**							
1541000	2015	DOUGLAS STORE ROOM	WYP	$142							
1541000	2015	DOUGLAS STORE ROOM	**Result**	**$142**							
1541000	2020	CODY STORE ROOM	WYP	$472							
1541000	2020	CODY STORE ROOM	**Result**	**$472**							
1541000	2030	WORLAND STORE ROOM	WYP	$457							
1541000	2030	WORLAND STORE ROOM	**Result**	**$457**							
1541000	2035	RIVERTON STORE ROOM	WYP	$238							
1541000	2035	RIVERTON STORE ROOM	**Result**	**$238**							
1541000	2040	EVANSTON STORE ROOM	WYU	$464						$464	
1541000	2040	EVANSTON STORE ROOM	**Result**	**$464**						**$464**	
1541000	2045	KEMMERER STORE ROOM	WYU	$8						$8	
1541000	2045	KEMMERER STORE ROOM	**Result**	**$8**						**$8**	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1541000	2050	PINEDALE STORE ROOM	WYU	$491						$491	
1541000	2050	PINEDALE STORE ROOM	**Result**	**$491**						**$491**	
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	$1,272							
1541000	2060	ROCK SPRINGS STORE ROOM	**Result**	**$1,272**							
1541000	2065	RAWLINS STORE ROOM	WYP	$472							
1541000	2065	RAWLINS STORE ROOM	**Result**	**$472**							
1541000	2070	LARAMIE STORE ROOM	WYP	$309							
1541000	2070	LARAMIE STORE ROOM	**Result**	**$309**							
1541000	2075	REXBERG STORE ROOM	IDU	$784					$784		
1541000	2075	REXBERG STORE ROOM	**Result**	**$784**					**$784**		
1541000	2085	SHELLY STORE ROOM	IDU	$590					$590		
1541000	2085	SHELLY STORE ROOM	**Result**	**$590**					**$590**		
1541000	2090	PRESTON STORE ROOM	IDU	$88					$88		
1541000	2090	PRESTON STORE ROOM	**Result**	**$88**					**$88**		
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	$136					$136		
1541000	2095	LAVA HOT SPRINGS STORE ROOM	**Result**	**$136**					**$136**		
1541000	2100	MONTPELIER STORE ROOM	IDU	$147					$147		
1541000	2100	MONTPELIER STORE ROOM	**Result**	**$147**					**$147**		
1541000	2110	BRIDGERLAND STORE ROOM	UT	$448				$448			
1541000	2110	BRIDGERLAND STORE ROOM	**Result**	**$448**				**$448**			
1541000	2205	TREMONTON STORE ROOM	UT	$189				$189			
1541000	2205	TREMONTON STORE ROOM	**Result**	**$189**				**$189**			
1541000	2210	OGDEN STORE ROOM	UT	$1,295				$1,295			
1541000	2210	OGDEN STORE ROOM	**Result**	**$1,295**				**$1,295**			
1541000	2215	LAYTON STORE ROOM	UT	$538				$538			
1541000	2215	LAYTON STORE ROOM	**Result**	**$538**				**$538**			
1541000	2220	SALT LAKE METRO STORE ROOM	UT	$6,885				$6,885			
1541000	2220	SALT LAKE METRO STORE ROOM	**Result**	**$6,885**				**$6,885**			
1541000	2225	SALT LAKE TOOL ROOM	UT	$281				$281			
1541000	2225	SALT LAKE TOOL ROOM	**Result**	**$281**				**$281**			
1541000	2230	JORDAN VALLEY STORE ROOM	UT	$1,248				$1,248			
1541000	2230	JORDAN VALLEY STORE ROOM	**Result**	**$1,248**				**$1,248**			
1541000	2235	PARK CITY STORE ROOM	UT	$751				$751			
1541000	2235	PARK CITY STORE ROOM	**Result**	**$751**				**$751**			
1541000	2240	TOOELE STORE ROOM	UT	$549				$549			
1541000	2240	TOOELE STORE ROOM	**Result**	**$549**				**$549**			
1541000	2245	WASATCH RESTORATION CENTER	UT	$285				$285			
1541000	2245	WASATCH RESTORATION CENTER	**Result**	**$285**				**$285**			
1541000	2405	AMERICAN FORK STORE ROOM	UT	$964				$964			
1541000	2405	AMERICAN FORK STORE ROOM	**Result**	**$964**				**$964**			
1541000	2410	SANTAQUIN STORE ROOM	UT	$385				$385			
1541000	2410	SANTAQUIN STORE ROOM	**Result**	**$385**				**$385**			
1541000	2415	DELTA STORE ROOM	UT	$212				$212			
1541000	2415	DELTA STORE ROOM	**Result**	**$212**				**$212**			
1541000	2420	VERNAL STORE ROOM	UT	$398				$398			

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1541000	2420	VERNAL STORE ROOM	**Result**	**$398**				**$398**			
1541000	2425	PRICE STORE ROOM	UT	$463				$463			
1541000	2425	PRICE STORE ROOM	**Result**	**$463**				**$463**			
1541000	2430	MOAB STORE ROOM	UT	$372				$372			
1541000	2430	MOAB STORE ROOM	**Result**	**$372**				**$372**			
1541000	2435	BLANDING STORE ROOM	UT	$121				$121			
1541000	2435	BLANDING STORE ROOM	**Result**	**$121**				**$121**			
1541000	2445	RICHFIELD STORE ROOM	UT	$92				$92			
1541000	2445	RICHFIELD STORE ROOM	**Result**	**$92**				**$92**			
1541000	2450	CEDAR CITY STORE ROOM	UT	$852				$852			
1541000	2450	CEDAR CITY STORE ROOM	**Result**	**$852**				**$852**			
1541000	2455	MILFORD STORE ROOM	UT	$188				$188			
1541000	2455	MILFORD STORE ROOM	**Result**	**$188**				**$188**			
1541000	2460	WASHINGTON STORE ROOM	UT	$305				$305			
1541000	2460	WASHINGTON STORE ROOM	**Result**	**$305**				**$305**			
1541000	2620	WALLA WALLA STORE ROOM	WA	$1,003			$1,003				
1541000	2620	WALLA WALLA STORE ROOM	**Result**	**$1,003**			**$1,003**				
1541000	2625	SUNNYSIDE STORE ROOM	WA	$219			$219				
1541000	2625	SUNNYSIDE STORE ROOM	**Result**	**$219**			**$219**				
1541000	2630	YAKIMA STORE ROOM	WA	$205			$205				
1541000	2630	YAKIMA STORE ROOM	**Result**	**$205**			**$205**				
1541000	2635	ENTERPRISE STORE ROOM	OR	$195		$195					
1541000	2635	ENTERPRISE STORE ROOM	**Result**	**$195**		**$195**					
1541000	2640	PENDLETON STORE ROOM	OR	$472		$472					
1541000	2640	PENDLETON STORE ROOM	**Result**	**$472**		**$472**					
1541000	2650	HOOD RIVER STORE ROOM	OR	$155		$155					
1541000	2650	HOOD RIVER STORE ROOM	**Result**	**$155**		**$155**					
1541000	2655	PORTLAND METRO - STORE ROOM	OR	$5,699		$5,699					
1541000	2655	PORTLAND METRO - STORE ROOM	**Result**	**$5,699**		**$5,699**					
1541000	2660	ASTORIA STORE ROOM	OR	$1,086		$1,086					
1541000	2660	ASTORIA STORE ROOM	**Result**	**$1,086**		**$1,086**					
1541000	2665	MADRAS STORE ROOM	OR	$468		$468					
1541000	2665	MADRAS STORE ROOM	**Result**	**$468**		**$468**					
1541000	2670	PRINEVILLE STORE ROOM	OR	$13		$13					
1541000	2670	PRINEVILLE STORE ROOM	**Result**	**$13**		**$13**					
1541000	2675	BEND STORE ROOM	OR	$1,177		$1,177					
1541000	2675	BEND STORE ROOM	**Result**	**$1,177**		**$1,177**					
1541000	2805	ALBANY STORE ROOM	OR	$203		$203					
1541000	2805	ALBANY STORE ROOM	**Result**	**$203**		**$203**					
1541000	2810	LINCOLN CITY STORE ROOM	OR	$204		$204					
1541000	2810	LINCOLN CITY STORE ROOM	**Result**	**$204**		**$204**					
1541000	2825	COTTAGE GROVE STORE ROOM	OR	$8		$8					
1541000	2825	COTTAGE GROVE STORE ROOM	**Result**	**$8**		**$8**					
1541000	2830	ROSEBURG STORE ROOM	OR	$1,629		$1,629					
1541000	2830	ROSEBURG STORE ROOM	**Result**	**$1,629**		**$1,629**					

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1541000	2835	COOS BAY STORE ROOM	OR	$492		$492						
1541000	2835	COOS BAY STORE ROOM	**Result**	**$492**		**$492**						
1541000	2840	GRANTS PASS STORE ROOM	OR	$458		$458						
1541000	2840	GRANTS PASS STORE ROOM	**Result**	**$458**		**$458**						
1541000	2845	MEDFORD STORE ROOM	OR	$823		$823						
1541000	2845	MEDFORD STORE ROOM	**Result**	**$823**		**$823**						
1541000	2850	KLAMATH FALLS STORE ROOM	OR	$1,706		$1,706						
1541000	2850	KLAMATH FALLS STORE ROOM	**Result**	**$1,706**		**$1,706**						
1541000	2855	LAKEVIEW STORE ROOM	OR	$98		$98						
1541000	2855	LAKEVIEW STORE ROOM	**Result**	**$98**		**$98**						
1541000	2860	ALTURAS STORE ROOM	CA	$73	$73							
1541000	2860	ALTURAS STORE ROOM	**Result**	**$73**	**$73**							
1541000	2865	MT SHASTA STORE ROOM	CA	$178	$178							
1541000	2865	MT SHASTA STORE ROOM	**Result**	**$178**	**$178**							
1541000	2870	YREKA STORE ROOM	CA	$484	$484							
1541000	2870	YREKA STORE ROOM	**Result**	**$484**	**$484**							
1541000	2875	CRESENT CITY STORE ROOM	CA	$365	$365							
1541000	2875	CRESENT CITY STORE ROOM	**Result**	**$365**	**$365**							
1541000	5005	TREMONTON STORE ROOM	SO	$2	$0	$0	$0	$1	$0	$0	$0
1541000	5005	TREMONTON STORE ROOM	**Result**	**$2**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1541000	5110	MATERIAL PACKAGING CENTER - WEST	OR	$0		$0						
1541000	5110	MATERIAL PACKAGING CENTER - WEST	**Result**	**$0**		**$0**						
1541000	5115	DEMC - SLC	SNPD	$11	$0	$3	$1	$5	$0	$0	
1541000	5115	DEMC - SLC	**Result**	**$11**	**$0**	**$3**	**$1**	**$5**	**$0**	**$0**	
1541000	5120	DEMC - MEDFORD	OR	$126		$126						
1541000	5120	DEMC - MEDFORD	**Result**	**$126**		**$126**						
1541000	5125	DEMC - OREGON	OR	$4,478		$4,478						
1541000	5125	DEMC - OREGON	**Result**	**$4,478**		**$4,478**						
1541000	5130	MEDFORD HUB	OR	$3,757		$3,757						
1541000	5130	MEDFORD HUB	**Result**	**$3,757**		**$3,757**						
1541000	5135	YAKIMA HUB	WA	$3,750			$3,750					
1541000	5135	YAKIMA HUB	**Result**	**$3,750**			**$3,750**					
1541000	5140	PRESTON HUB	IDU	$2,412					$2,412			
1541000	5140	PRESTON HUB	**Result**	**$2,412**					**$2,412**			
1541000	5150	RICHFIELD HUB	UT	$3,037				$3,037				
1541000	5150	RICHFIELD HUB	**Result**	**$3,037**				**$3,037**				
1541000	5155	CASPER HUB	WYP	$2,745								
1541000	5155	CASPER HUB	**Result**	**$2,745**								
1541000	5160	SALT LAKE METRO HUB	UT	$10,074				$10,074				
1541000	5160	SALT LAKE METRO HUB	**Result**	**$10,074**				**$10,074**				
1541000	5200	UTAH TRANSPORTATION BUILDING	SNPD	$236	$9	$71	$16	$107	$11	$4	
1541000	5200	UTAH TRANSPORTATION BUILDING	**Result**	**$236**	**$9**	**$71**	**$16**	**$107**	**$11**	**$4**	
1541000	5300	METER TEST WAREHOUSE	UT	$6				$6			
1541000	5300	METER TEST WAREHOUSE	**Result**	**$6**				**$6**			
1541000	**Result**			**$140,807**	**$2,384**	**$42,374**	**$10,633**	**$58,877**	**$8,578**	**$2,218**	**$271**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1541500	0	M&S GLENROCK COAL MINE	SE	$198	$4	$53	$15	$81	$13	$4	$1
1541500	0	M&S GLENROCK COAL MINE	**Result**	**$198**	**$4**	**$53**	**$15**	**$81**	**$13**	**$4**	**$1**
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	$3,664	$67	$985	$284	$1,494	$241	$72	$13
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	$310	$8	$90	$24	$129	$18	$5	$1
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	**Result**	**$3,974**	**$75**	**$1,076**	**$308**	**$1,623**	**$260**	**$78**	**$14**
1541500	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	$ (1,240)				$ (1,240)			
1541500	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	**Result**	**$ (1,240)**				**$ (1,240)**			
1541500	**Result**			**$2,932**	**$79**	**$1,129**	**$324**	**$464**	**$273**	**$82**	**$15**
1541900	0	PLANT M&S - GENERATION JV CUTBACK	SG								
1541900	0	PLANT M&S - GENERATION JV CUTBACK	**Result**								
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	$549	$10	$151	$43	$229	$35	$10	$2
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SSGCH	$1,306	$24	$374	$106	$530	$76	$24	$5
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	**Result**	**$1,855**	**$34**	**$525**	**$149**	**$759**	**$111**	**$34**	**$7**
1541900	**Result**			**$1,855**	**$34**	**$525**	**$149**	**$759**	**$111**	**$34**	**$7**
1549900	0	OBSOLETE & SURPLUS	SO								
1549900	0	OBSOLETE & SURPLUS	**Result**								
1549900	102930	SB Asset # 120930	SO	$ (27)	$ (1)	$ (8)	$ (2)	$ (11)	$ (2)	$ (0)	$ (0)
1549900	102930	SB Asset # 120930	**Result**	**$ (27)**	**$ (1)**	**$ (8)**	**$ (2)**	**$ (11)**	**$ (2)**	**$ (0)**	**$ (0)**
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SNPPS	$ (806)	$ (15)	$ (222)	$ (63)	$ (335)	$ (51)	$ (15)	$ (3)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	**Result**	**$ (818)**	**$ (15)**	**$ (225)**	**$ (64)**	**$ (340)**	**$ (52)**	**$ (15)**	**$ (3)**
1549900	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	$ (4,857)	$ (180)	$ (1,459)	$ (337)	$ (2,211)	$ (224)	$ (75)	
1549900	120931	INVENTORY RESERVE POWER DELIVERY	**Result**	**$ (4,857)**	**$ (180)**	**$ (1,459)**	**$ (337)**	**$ (2,211)**	**$ (224)**	**$ (75)**	
1549900	**Result**			**$ (5,703)**	**$ (196)**	**$ (1,692)**	**$ (403)**	**$ (2,563)**	**$ (278)**	**$ (90)**	**$ (3)**
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	$ (398)	$ (7)	$ (107)	$ (31)	$ (162)	$ (26)	$ (8)	$ (1)
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	**Result**	**$ (398)**	**$ (7)**	**$ (107)**	**$ (31)**	**$ (162)**	**$ (26)**	**$ (8)**	**$ (1)**
2531600	**Result**			**$ (398)**	**$ (7)**	**$ (107)**	**$ (31)**	**$ (162)**	**$ (26)**	**$ (8)**	**$ (1)**
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	$ (1,399)	$ (26)	$ (376)	$ (109)	$ (570)	$ (92)	$ (28)	$ (5)
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	**Result**	**$ (1,399)**	**$ (26)**	**$ (376)**	**$ (109)**	**$ (570)**	**$ (92)**	**$ (28)**	**$ (5)**
2531700	**Result**			**$ (1,399)**	**$ (26)**	**$ (376)**	**$ (109)**	**$ (570)**	**$ (92)**	**$ (28)**	**$ (5)**
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	$ (273)	$ (5)	$ (75)	$ (21)	$ (114)	$ (17)	$ (5)	$ (1)
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	**Result**	**$ (273)**	**$ (5)**	**$ (75)**	**$ (21)**	**$ (114)**	**$ (17)**	**$ (5)**	**$ (1)**
2531800	**Result**			**$ (273)**	**$ (5)**	**$ (75)**	**$ (21)**	**$ (114)**	**$ (17)**	**$ (5)**	**$ (1)**
Overall Result				**$228,104**	**$3,918**	**$66,093**	**$17,560**	**$93,483**	**$14,470**	**$3,990**	**$613**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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UTILITIES COMMISSION

Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1310000	CASH	SNP	$22,999	$570	$6,540	$1,743	$2,513	$9,835	$1,339	$402	$57		
1310000	CASH	**Result**	**$22,999**	**$570**	**$6,540**	**$1,743**	**$2,513**	**$9,835**	**$1,339**	**$402**	**$57**		
1310000	**Result**		**$22,999**	**$570**	**$6,540**	**$1,743**	**$2,513**	**$9,835**	**$1,339**	**$402**	**$57**		
1350000	WORKING FUNDS	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0		
1350000	WORKING FUNDS	**Result**	**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**		
1350000	**Result**		**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**		
1410000	NOTES RECEIVABLE	SO	$918	$24	$267	$71	$103	$381	$55	$16	$2		
1410000	NOTES RECEIVABLE	**Result**	**$918**	**$24**	**$267**	**$71**	**$103**	**$381**	**$55**	**$16**	**$2**		
1410000	**Result**		**$918**	**$24**	**$267**	**$71**	**$103**	**$381**	**$55**	**$16**	**$2**		
1430000	OTHER ACCOUNTS RECEIVABLE	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0		
1430000	OTHER ACCOUNTS RECEIVABLE	**Result**	**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**		
1430000	**Result**		**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**		
1431000	EMPLOYEE RECEIVABLES	SO	$288	$7	$84	$22	$32	$119	$17	$5	$1		
1431000	EMPLOYEE RECEIVABLES	**Result**	**$288**	**$7**	**$84**	**$22**	**$32**	**$119**	**$17**	**$5**	**$1**		
1431000	**Result**		**$288**	**$7**	**$84**	**$22**	**$32**	**$119**	**$17**	**$5**	**$1**		
1431010	JOINT OWNERSHIP - O & M	SO											
1431010	JOINT OWNERSHIP - O & M	**Result**											
1431010	**Result**												
1431200	MISC OTHER LOANS	SO											
1431200	MISC OTHER LOANS	**Result**											
1431200	**Result**												
1432600	PC LOANS - EMPLOYEE	SO											
1432600	PC LOANS - EMPLOYEE	**Result**											
1432600	**Result**												
1433000	JOINT OWNER RECEIVABLE	SO	$934	$24	$271	$72	$104	$387	$56	$16	$2		
1433000	JOINT OWNER RECEIVABLE	**Result**	**$934**	**$24**	**$271**	**$72**	**$104**	**$387**	**$56**	**$16**	**$2**		
1433000	**Result**		**$934**	**$24**	**$271**	**$72**	**$104**	**$387**	**$56**	**$16**	**$2**		
1435100	CASH OVER & SHORT	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
1435100	CASH OVER & SHORT	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
1435100	**Result**		**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**		
1435500	UNDIST WIRE TRANS	SO	$ (52)	$ (1)	$ (15)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)		
1435500	UNDIST WIRE TRANS	**Result**	**$ (52)**	**$ (1)**	**$ (15)**	**$ (4)**	**$ (6)**	**$ (21)**	**$ (3)**	**$ (1)**	**$ (0)**		
1435500	**Result**		**$ (52)**	**$ (1)**	**$ (15)**	**$ (4)**	**$ (6)**	**$ (21)**	**$ (3)**	**$ (1)**	**$ (0)**		
1436000	OTHER ACCOUNTS RECEIVABLE	SO	$12,815	$328	$3,722	$994	$1,433	$5,318	$763	$225	$32		
1436000	OTHER ACCOUNTS RECEIVABLE	**Result**	**$12,815**	**$328**	**$3,722**	**$994**	**$1,433**	**$5,318**	**$763**	**$225**	**$32**		
1436000	**Result**		**$12,815**	**$328**	**$3,722**	**$994**	**$1,433**	**$5,318**	**$763**	**$225**	**$32**		
1436100	A/R - PACIFICORP FOUNDATION	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0		
1436100	A/R - PACIFICORP FOUNDATION	**Result**	**$16**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**		
1436100	**Result**		**$16**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**		
1437000	CSS OAR BILLINGS	SO	$3,315	$85	$963	$257	$371	$1,376	$197	$58	$8		
1437000	CSS OAR BILLINGS	**Result**	**$3,315**	**$85**	**$963**	**$257**	**$371**	**$1,376**	**$197**	**$58**	**$8**		
1437000	**Result**		**$3,315**	**$85**	**$963**	**$257**	**$371**	**$1,376**	**$197**	**$58**	**$8**		
1437100	OTHER ACCT REC CCS	SO	$ (712)	$ (18)	$ (207)	$ (55)	$ (80)	$ (295)	$ (42)	$ (13)	$ (2)		
1437100	OTHER ACCT REC CCS	**Result**	**$ (712)**	**$ (18)**	**$ (207)**	**$ (55)**	**$ (80)**	**$ (295)**	**$ (42)**	**$ (13)**	**$ (2)**		
1437100	**Result**		**$ (712)**	**$ (18)**	**$ (207)**	**$ (55)**	**$ (80)**	**$ (295)**	**$ (42)**	**$ (13)**	**$ (2)**		
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	$ (2,401)	$ (44)	$ (646)	$ (186)	$ (331)	$ (979)	$ (158)	$ (47)	$ (9)		
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	**Result**	**$ (2,401)**	**$ (44)**	**$ (646)**	**$ (186)**	**$ (331)**	**$ (979)**	**$ (158)**	**$ (47)**	**$ (9)**		
2300000	**Result**		**$ (2,401)**	**$ (44)**	**$ (646)**	**$ (186)**	**$ (331)**	**$ (979)**	**$ (158)**	**$ (47)**	**$ (9)**		

ROCKY MOUNTAIN POWER
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2320000	JOINT OWNER RECEIVABLES - CREDIT	SE	$ (1,216)	$ (22)	$ (327)	$ (94)	$ (168)	$ (496)	$ (80)	$ (24)	$ (4)	
2320000	JOINT OWNER RECEIVABLES - CREDIT	**Result**	**$ (1,216)**	**$ (22)**	**$ (327)**	**$ (94)**	**$ (168)**	**$ (496)**	**$ (80)**	**$ (24)**	**$ (4)**	
2320000	Mountain Fuel Supply Co	SE										
2320000	Mountain Fuel Supply Co	**Result**										
2320000	Spring Creek Coal - Centralia Purchases	SE										
2320000	Spring Creek Coal - Centralia Purchases	**Result**										
2320000	Genwal Coal Co Inc	SE										
2320000	Genwal Coal Co Inc	**Result**										
2320000	Foidel Creek/Cypress Coal Purchase	SE										
2320000	Foidel Creek/Cypress Coal Purchase	**Result**										
2320000	MEDICAL INSURANCE WITHHOLDING	SO										
2320000	MEDICAL INSURANCE WITHHOLDING	**Result**										
2320000	Dental Insurance Withholding	SO										
2320000	Dental Insurance Withholding	**Result**										
2320000	LIFE INSURANCE WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
2320000	LIFE INSURANCE WITHHOLDING	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	Spouse Life Insurance Withholding	SO										
2320000	Spouse Life Insurance Withholding	**Result**										
2320000	Dependent Life Insurance Withholding	SO										
2320000	Dependent Life Insurance Withholding	**Result**										
2320000	Stock/401(k) Withholding	SO										
2320000	Stock/401(k) Withholding	**Result**										
2320000	MUTUAL AID WITHHOLDING	SO										
2320000	MUTUAL AID WITHHOLDING	**Result**										
2320000	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
2320000	UNION DUES/CONTRIBUTIONS WITHHOLDING	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	MET PAY HOME & AUTO WITHHOLDINGS	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0	
2320000	MET PAY HOME & AUTO WITHHOLDINGS	**Result**	**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	
2320000	CREDIT UNION WITHHOLDINGS	SO	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	
2320000	CREDIT UNION WITHHOLDINGS	**Result**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	SAVINGS BONDS WITHHOLDINGS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
2320000	SAVINGS BONDS WITHHOLDINGS	**Result**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	
2320000	UNITED FUND/CHARITABLE WITHHOLDINGS	**Result**	**$ (3)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)	
2320000	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	**Result**	**$ (4)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	Pre-Tax Medical Withholdings	SO										
2320000	Pre-Tax Medical Withholdings	**Result**										
2320000	Accidental Death & Disability Liability	SO										
2320000	Accidental Death & Disability Liability	**Result**										
2320000	HEALTH/FITNESS FACILITY LIABILITY	SO										
2320000	HEALTH/FITNESS FACILITY LIABILITY	**Result**										
2320000	EARTH SHARE OREGON PAYROLL DEDUCTION	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	
2320000	EARTH SHARE OREGON PAYROLL DEDUCTION	**Result**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
2320000	OTHER PAYROLL LIABILITY	SO	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	
2320000	OTHER PAYROLL LIABILITY	**Result**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	
2320000	K-Plus Employer Contributions - Fixed	SO	$ (512)	$ (13)	$ (149)	$ (40)	$ (57)	$ (212)	$ (30)	$ (9)	$ (1)	
2320000	K-Plus Employer Contributions - Fixed	**Result**	**$ (512)**	**$ (13)**	**$ (149)**	**$ (40)**	**$ (57)**	**$ (212)**	**$ (30)**	**$ (9)**	**$ (1)**	
2320000	METLIFE MEDICAL INSURANCE	SO	$ (3,056)	$ (78)	$ (888)	$ (237)	$ (342)	$ (1,268)	$ (182)	$ (54)	$ (8)	

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2320000	METLIFE MEDICAL INSURANCE	Result	$ (3,056)	$ (78)	$ (888)	$ (237)	$ (342)	$ (1,268)	$ (182)	$ (54)	$ (8)		
2320000	OTHER EMPLOYEE BENEFITS	SO											
2320000	OTHER EMPLOYEE BENEFITS	Result											
2320000	METLIFE DENTAL INSURANCE	SO	$ (169)	$ (4)	$ (49)	$ (13)	$ (19)	$ (70)	$ (10)	$ (3)	$ (0)		
2320000	METLIFE DENTAL INSURANCE	Result	$ (169)	$ (4)	$ (49)	$ (13)	$ (19)	$ (70)	$ (10)	$ (3)	$ (0)		
2320000	METLIFE VISION INSURANCE	SO	$ (20)	$ (1)	$ (6)	$ (2)	$ (2)	$ (8)	$ (1)	$ (0)	$ (0)		
2320000	METLIFE VISION INSURANCE	Result	$ (20)	$ (1)	$ (6)	$ (2)	$ (2)	$ (8)	$ (1)	$ (0)	$ (0)		
2320000	LUMENOS HEALTH PLAN	SO											
2320000	LUMENOS HEALTH PLAN	Result											
2320000	HMO HEALTH PLAN	SO	$ (49)	$ (1)	$ (14)	$ (4)	$ (5)	$ (20)	$ (3)	$ (1)	$ (0)		
2320000	HMO HEALTH PLAN	Result	$ (49)	$ (1)	$ (14)	$ (4)	$ (5)	$ (20)	$ (3)	$ (1)	$ (0)		
2320000	DELTA DENTAL	SO											
2320000	DELTA DENTAL	Result											
2320000	IBEW 57 MEDICAL INSURANCE	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0		
2320000	IBEW 57 MEDICAL INSURANCE	Result	$2	$0	$1	$0	$0	$1	$0	$0	$0		
2320000	ESOP ACCRUAL	SO											
2320000	ESOP ACCRUAL	Result											
2320000	WEST VALLEY CITY STORM DRAINS FEE	SO	$ (239)	$ (6)	$ (69)	$ (19)	$ (27)	$ (99)	$ (14)	$ (4)	$ (1)		
2320000	WEST VALLEY CITY STORM DRAINS FEE	Result	$ (239)	$ (6)	$ (69)	$ (19)	$ (27)	$ (99)	$ (14)	$ (4)	$ (1)		
2320000	DRAPER CITY STORM DRAIN	SO											
2320000	DRAPER CITY STORM DRAIN	Result											
2320000	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)		
2320000	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	Result	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)		
2320000	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2320000	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	Result	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2320000	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
2320000	"HEALTH REIMBURSEMENT, CURRENT YEAR"	Result	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
2320000	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	$ (50)	$ (1)	$ (14)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)		
2320000	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	Result	$ (50)	$ (1)	$ (14)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)		
2320000	Cal ISO Trans Payable	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2320000	Cal ISO Trans Payable	Result	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2320000	659 Training Trust-Comp Match	SO											
2320000	659 Training Trust-Comp Match	Result											
2320000	Medicare Subsidies Payable to FAS 106 Tr	SO	$ (1,055)	$ (27)	$ (306)	$ (82)	$ (118)	$ (438)	$ (63)	$ (19)	$ (3)		
2320000	Medicare Subsidies Payable to FAS 106 Tr	Result	$ (1,055)	$ (27)	$ (306)	$ (82)	$ (118)	$ (438)	$ (63)	$ (19)	$ (3)		
2320000	FLATHEAD ELECTRIC CO-OP LIABILITY	SE											
2320000	FLATHEAD ELECTRIC CO-OP LIABILITY	Result											
2320000	Miscellaneous Payroll	SO											
2320000	Miscellaneous Payroll	Result											
2320000	Payroll Reconciliation	SO											
2320000	Payroll Reconciliation	Result											
2320000	Sales Incentive Accrual	SO											
2320000	Sales Incentive Accrual	Result											
2320000	Incentive Plan - Power Supply	SO											
2320000	Incentive Plan - Power Supply	Result											
2320000	Incentive Plan - Wt&T	SO											
2320000	Incentive Plan - Wt&T	Result											
2320000	GUL Cash Fund (Met Life)	SO											
2320000	GUL Cash Fund (Met Life)	Result											

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2320000	Met Pay	SO											
2320000	Met Pay	**Result**											
2320000	IBEW Universal Life	SO											
2320000	IBEW Universal Life	**Result**											
2320000	Continuation Pay	SO											
2320000	Continuation Pay	**Result**											
2320000	International Assign Adj	SO											
2320000	International Assign Adj	**Result**											
2320000	Safety Award	SO											
2320000	Safety Award	**Result**											
2320000	PROVISION FOR WORKERS' COMPENSATION	SO	$ (279)	$ (7)	$ (81)	$ (22)	$ (31)	$ (116)	$ (17)	$ (5)	$ (1)		
2320000	PROVISION FOR WORKERS' COMPENSATION	**Result**	**$ (279)**	**$ (7)**	**$ (81)**	**$ (22)**	**$ (31)**	**$ (116)**	**$ (17)**	**$ (5)**	**$ (1)**		
2320000	Accrued Severance - Reclass to Long-Term	SO	$4,162	$107	$1,209	$323	$465	$1,727	$248	$73	$11		
2320000	Accrued Severance - Reclass to Long-Term	**Result**	**$4,162**	**$107**	**$1,209**	**$323**	**$465**	**$1,727**	**$248**	**$73**	**$11**		
2320000	**Result**		**$ (2,495)**	**$ (55)**	**$ (699)**	**$ (194)**	**$ (311)**	**$ (1,027)**	**$ (156)**	**$ (47)**	**$ (8)**		
2533000	TRAIL MTN MINE RECLAMATION	SE	$ (1,144)	$ (21)	$ (308)	$ (89)	$ (158)	$ (467)	$ (75)	$ (23)	$ (4)		
2533000	TRAIL MTN MINE RECLAMATION	**Result**	**$ (1,144)**	**$ (21)**	**$ (308)**	**$ (89)**	**$ (158)**	**$ (467)**	**$ (75)**	**$ (23)**	**$ (4)**		
2533000	DESERET MINE RECLAMATION	SE	$ (554)	$ (10)	$ (149)	$ (43)	$ (76)	$ (226)	$ (36)	$ (11)	$ (2)		
2533000	DESERET MINE RECLAMATION	**Result**	**$ (554)**	**$ (10)**	**$ (149)**	**$ (43)**	**$ (76)**	**$ (226)**	**$ (36)**	**$ (11)**	**$ (2)**		
2533000	TRAPPER MINE FINAL RECLAMATION	SE	$ (3,907)	$ (72)	$ (1,051)	$ (303)	$ (539)	$ (1,593)	$ (257)	$ (77)	$ (14)		
2533000	TRAPPER MINE FINAL RECLAMATION	**Result**	**$ (3,907)**	**$ (72)**	**$ (1,051)**	**$ (303)**	**$ (539)**	**$ (1,593)**	**$ (257)**	**$ (77)**	**$ (14)**		
2533000	**Result**		**$ (5,605)**	**$ (103)**	**$ (1,508)**	**$ (435)**	**$ (773)**	**$ (2,286)**	**$ (369)**	**$ (111)**	**$ (21)**		
2541050	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$20	$0	$5	$2	$3	$8	$1	$0	$0		
2541050	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	**Result**	**$20**	**$0**	**$5**	**$2**	**$3**	**$8**	**$1**	**$0**	**$0**		
2541050	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	$ (30)									$ (30)	
2541050	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	$ (457)	$ (8)	$ (123)	$ (35)	$ (63)	$ (186)	$ (30)	$ (9)	$ (2)		
2541050	ARO/REG DIFF - DEER CREEK MINE RECLAMA	**Result**	**$ (488)**	**$ (8)**	**$ (123)**	**$ (35)**	**$ (63)**	**$ (186)**	**$ (30)**	**$ (9)**	**$ (2)**	**$ (30)**	
2541050	**Result**		**$ (468)**	**$ (8)**	**$ (118)**	**$ (34)**	**$ (60)**	**$ (178)**	**$ (29)**	**$ (9)**	**$ (2)**	**$ (30)**	
Overall Result			**$29,558**	**$809**	**$8,661**	**$2,254**	**$2,997**	**$12,639**	**$1,670**	**$496**	**$63**	**$ (30)**	

ROCKY MOUNTAIN POWER
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Miscellaneous Rate Base (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	$157,194	$2,894	$43,135	$12,314	$65,504	$10,052	$2,835	$617		
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	**Result**	**$157,194**	**$2,894**	**$43,135**	**$12,314**	**$65,504**	**$10,052**	**$2,835**	**$617**		
1140000	**Result**			**$157,194**	**$2,894**	**$43,135**	**$12,314**	**$65,504**	**$10,052**	**$2,835**	**$617**		
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	$ (82,628)	$ (1,521)	$ (22,674)	$ (6,473)	$ (34,432)	$ (5,284)	$ (1,490)	$ (325)		
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	**Result**	**$ (82,628)**	**$ (1,521)**	**$ (22,674)**	**$ (6,473)**	**$ (34,432)**	**$ (5,284)**	**$ (1,490)**	**$ (325)**		
1150000	**Result**			**$ (82,628)**	**$ (1,521)**	**$ (22,674)**	**$ (6,473)**	**$ (34,432)**	**$ (5,284)**	**$ (1,490)**	**$ (325)**		
1651000	132000	PREPAID INSURANCE	SE	$166	$3	$45	$13	$68	$11	$3	$1		
1651000	132000	PREPAID INSURANCE	**Result**	**$166**	**$3**	**$45**	**$13**	**$68**	**$11**	**$3**	**$1**		
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO										
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	**Result**										
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO										
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	**Result**										
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO										
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	**Result**										
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO										
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	**Result**										
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO										
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	**Result**										
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO										
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	**Result**										
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	$1,632	$42	$474	$127	$677	$97	$29	$4		
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	**Result**	**$1,632**	**$42**	**$474**	**$127**	**$677**	**$97**	**$29**	**$4**		
1651000	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO										
1651000	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	**Result**										
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO										
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	**Result**										
1651000	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO										
1651000	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	**Result**										
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	$7,665	$196	$2,226	$595	$3,181	$456	$135	$19		
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	**Result**	**$7,665**	**$196**	**$2,226**	**$595**	**$3,181**	**$456**	**$135**	**$19**		
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	$1,493	$38	$434	$116	$620	$89	$26	$4		
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	**Result**	**$1,493**	**$38**	**$434**	**$116**	**$620**	**$89**	**$26**	**$4**		
1651000	132015	PREPAID INSURANCE - FOOTE CREEK	SG										
1651000	132015	PREPAID INSURANCE - FOOTE CREEK	**Result**										
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	$458	$12	$133	$36	$190	$27	$8	$1		
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	**Result**	**$458**	**$12**	**$133**	**$36**	**$190**	**$27**	**$8**	**$1**		
1651000	132045	PREPAID WORKERS COMPENSATION	SO	$256	$7	$74	$20	$106	$15	$5	$1		
1651000	132045	PREPAID WORKERS COMPENSATION	**Result**	**$256**	**$7**	**$74**	**$20**	**$106**	**$15**	**$5**	**$1**		
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	$106	$3	$31	$8	$44	$6	$2	$0		
1651000	132050	PREPAID IBEW 57 MEDICAL	**Result**	**$106**	**$3**	**$31**	**$8**	**$44**	**$6**	**$2**	**$0**		
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	$739	$19	$215	$57	$307	$44	$13	$2		
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	**Result**	**$739**	**$19**	**$215**	**$57**	**$307**	**$44**	**$13**	**$2**		
1651000	132722	I/C PRPD CAP PROP IN	SO	$1,230	$31	$357	$95	$510	$73	$22	$3		
1651000	132722	I/C PRPD CAP PROP IN	**Result**	**$1,230**	**$31**	**$357**	**$95**	**$510**	**$73**	**$22**	**$3**		
1651000	132723	I/C PRPD CAP LIAB IN	SO	$351	$9	$102	$27	$145	$21	$6	$1		
1651000	132723	I/C PRPD CAP LIAB IN	**Result**	**$351**	**$9**	**$102**	**$27**	**$145**	**$21**	**$6**	**$1**		
1651000	**Result**			**$14,097**	**$360**	**$4,091**	**$1,094**	**$5,849**	**$840**	**$248**	**$36**		
1652000	132101	PREPAID PROPERTY TAX	GPS	$8,000	$205	$2,324	$621	$3,320	$476	$140	$20		
1652000	132101	PREPAID PROPERTY TAX	**Result**	**$8,000**	**$205**	**$2,324**	**$621**	**$3,320**	**$476**	**$140**	**$20**		
1652000	132102	CA - PREPAID PROPERTY TAX	GPS										
1652000	132102	CA - PREPAID PROPERTY TAX	**Result**										
1652000	132103	UT - PREPAID PROPERTY TAX	GPS										
1652000	132103	UT - PREPAID PROPERTY TAX	**Result**										
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS										
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	**Result**										
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	$32	$1	$9	$3	$13	$2	$1	$0		
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	**Result**	**$32**	**$1**	**$9**	**$3**	**$13**	**$2**	**$1**	**$0**		

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1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA										
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	**Result**										
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU										
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	**Result**										
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU										
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	**Result**										
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO										
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	**Result**										
1652000	248050	UNCLAIMED/OUTSTANDING	SO										
1652000	248050	UNCLAIMED/OUTSTANDING	**Result**										
1652000	**Result**			**$8,032**	**$206**	**$2,333**	**$623**	**$3,333**	**$478**	**$141**	**$20**		
1652100	132040	PREPAID PENSION COSTS	SO										
1652100	132040	PREPAID PENSION COSTS	**Result**										
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	$595	$11	$163	$47	$248	$38	$11	$2		
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	**Result**	**$596**	**$11**	**$163**	**$47**	**$248**	**$38**	**$11**	**$2**		
1652100	132310	PREPAID RATING AGNCY	SO	$47	$1	$14	$4	$20	$3	$1	$0		
1652100	132310	PREPAID RATING AGNCY	**Result**	**$47**	**$1**	**$14**	**$4**	**$20**	**$3**	**$1**	**$0**		
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO										
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	**Result**										
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	$11	$0	$3	$1	$5	$1	$0	$0		
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	**Result**	**$11**	**$0**	**$3**	**$1**	**$5**	**$1**	**$0**	**$0**		
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	$46	$1	$13	$4	$19	$3	$1	$0		
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	**Result**	**$46**	**$1**	**$13**	**$4**	**$19**	**$3**	**$1**	**$0**		
1652100	132607	OTHER PREP-FERC LAND	SG										
1652100	132607	OTHER PREP-FERC LAND	**Result**										
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	$295	$5	$81	$23	$123	$19	$5	$1		
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	**Result**	**$295**	**$5**	**$81**	**$23**	**$123**	**$19**	**$5**	**$1**		
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	$314	$6	$86	$25	$131	$20	$6	$1		
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	**Result**	**$314**	**$6**	**$86**	**$25**	**$131**	**$20**	**$6**	**$1**		
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	$185								$185	
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	**Result**	**$185**								**$185**	
1652100	132650	PREPAID DUES	SE	$2,184	$40	$588	$170	$891	$144	$43	$8		
1652100	132650	PREPAID DUES	**Result**	**$2,184**	**$40**	**$588**	**$170**	**$891**	**$144**	**$43**	**$8**		
1652100	132700	PREPAID RENT	GPS	$256	$7	$74	$20	$106	$15	$4	$1		
1652100	132700	PREPAID RENT	**Result**	**$256**	**$7**	**$74**	**$20**	**$106**	**$15**	**$4**	**$1**		
1652100	132701	INTERCO PREPAID RENT	GPS										
1652100	132701	INTERCO PREPAID RENT	**Result**										
1652100	132705	Prepaid Pole Contact	SG	$267	$5	$73	$21	$111	$17	$5	$1		
1652100	132705	Prepaid Pole Contact	**Result**	**$267**	**$5**	**$73**	**$21**	**$111**	**$17**	**$5**	**$1**		
1652100	132735	PREPAID RENT WEST VALLEY	SG										
1652100	132735	PREPAID RENT WEST VALLEY	**Result**										
1652100	132740	PREPAID O&M WIND	SG	$152	$3	$42	$12	$63	$10	$3	$1		
1652100	132740	PREPAID O&M WIND	**Result**	**$152**	**$3**	**$42**	**$12**	**$63**	**$10**	**$3**	**$1**		
1652100	132825	Prepaid LGIA Transmission	SG	$2,240	$41	$615	$176	$934	$143	$40	$9		
1652100	132825	Prepaid LGIA Transmission	**Result**	**$2,240**	**$41**	**$615**	**$176**	**$934**	**$143**	**$40**	**$9**		
1652100	132900	PREPAYMENTS - OTHER	SE	$72	$1	$19	$6	$29	$5	$1	$0		
1652100	132900	PREPAYMENTS - OTHER	SO	$554	$14	$161	$43	$230	$33	$10	$1		
1652100	132900	PREPAYMENTS - OTHER	**Result**	**$626**	**$16**	**$180**	**$49**	**$259**	**$38**	**$11**	**$2**		
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	$610		$610							
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	**Result**	**$610**		**$610**							
1652100	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA										
1652100	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	**Result**										
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	$1,698				$1,698					
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	**Result**	**$1,698**				**$1,698**					
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	$164					$164				
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	**Result**	**$164**					**$164**				
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	$ (0)									
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	**Result**	**$ (0)**									

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1652100	132910	Prepayments - Hardware & Software	SO	$4,381	$112	$1,273	$340	$1,818	$261	$77	$11		
1652100	132910	Prepayments - Hardware & Software	Result	$4,381	$112	$1,273	$340	$1,818	$261	$77	$11		
1652100	132924	OTH PREPAY-OREGON DOE FEE	OR	$245		$245							
1652100	132924	OTH PREPAY-OREGON DOE FEE	Result	$245		$245							
1652100	132926	PREPAID ROYALTIES	SE	$816	$15	$219	$63	$333	$54	$16	$3		
1652100	132926	PREPAID ROYALTIES	Result	$816	$15	$219	$63	$333	$54	$16	$3		
1652100	132998	PREPAID INSURANCE	SO	$ (507)	$ (13)	$ (147)	$ (39)	$ (210)	$ (30)	$ (9)	$ (1)		
1652100	132998	PREPAID INSURANCE	Result	$ (507)	$ (13)	$ (147)	$ (39)	$ (210)	$ (30)	$ (9)	$ (1)		
1652100	132999	PREPAY - RECLASS TO LT	SO	$ (1,934)	$ (50)	$ (562)	$ (150)	$ (803)	$ (115)	$ (34)	$ (5)		
1652100	132999	PREPAY - RECLASS TO LT	Result	$ (1,934)	$ (50)	$ (562)	$ (150)	$ (803)	$ (115)	$ (34)	$ (5)		
1652100	134000	L/T PREPAY RECLASS	SO	$2,441	$62	$709	$189	$1,013	$145	$43	$6		
1652100	134000	L/T PREPAY RECLASS	Result	$2,441	$62	$709	$189	$1,013	$145	$43	$6		
1652100	182600	PREPAYMENT-OTHER	SE										
1652100	182600	PREPAYMENT-OTHER	Result										
1652100	Result			$15,133	$263	$4,279	$952	$6,759	$929	$223	$40	$185	
1655000	132400	PREPAID - TAXES	SE										
1655000	132400	PREPAID - TAXES	Result										
1655000	Result												
2281100	280301	ACC. PROV. PROP INS. - THERMAL	SO	$ (472)	$ (12)	$ (137)	$ (37)	$ (196)	$ (28)	$ (8)	$ (1)		
2281100	280301	ACC. PROV. PROP INS. - THERMAL	Result	$ (472)	$ (12)	$ (137)	$ (37)	$ (196)	$ (28)	$ (8)	$ (1)		
2281100	Result			$ (472)	$ (12)	$ (137)	$ (37)	$ (196)	$ (28)	$ (8)	$ (1)		
2281200	280290	STORM REIMBURSEMENTS	SO	$35	$1	$10	$3	$14	$2	$1	$0		
2281200	280290	STORM REIMBURSEMENTS	Result	$35	$1	$10	$3	$14	$2	$1	$0		
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	SO	$ (272)	$ (7)	$ (79)	$ (21)	$ (113)	$ (16)	$ (5)	$ (1)		
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	Result	$ (272)	$ (7)	$ (79)	$ (21)	$ (113)	$ (16)	$ (5)	$ (1)		
2281200	280311		SO										
2281200	280311		Result										
2281200	Result			$ (238)	$ (6)	$ (69)	$ (18)	$ (99)	$ (14)	$ (4)	$ (1)		
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	$ (4,477)	$ (115)	$ (1,300)	$ (347)	$ (1,858)	$ (267)	$ (79)	$ (11)		
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	Result	$ (4,477)	$ (115)	$ (1,300)	$ (347)	$ (1,858)	$ (267)	$ (79)	$ (11)		
2282100	Result			$ (4,477)	$ (115)	$ (1,300)	$ (347)	$ (1,858)	$ (267)	$ (79)	$ (11)		
2282200	280312	ACC. PROV. I & D - AUTO	SO	$ (189)	$ (5)	$ (55)	$ (15)	$ (78)	$ (11)	$ (3)	$ (0)		
2282200	280312	ACC. PROV. I & D - AUTO	Result	$ (189)	$ (5)	$ (55)	$ (15)	$ (78)	$ (11)	$ (3)	$ (0)		
2282200	Result			$ (189)	$ (5)	$ (55)	$ (15)	$ (78)	$ (11)	$ (3)	$ (0)		
2282300	280313	ACC. PROV. I&D - CONST.	SO	$ (6)	$ (0)	$ (2)	$ (0)	$ (3)	$ (0)	$ (0)	$ (0)		
2282300	280313	ACC. PROV. I&D - CONST.	Result	$ (6)	$ (0)	$ (2)	$ (0)	$ (3)	$ (0)	$ (0)	$ (0)		
2282300	Result			$ (6)	$ (0)	$ (2)	$ (0)	$ (3)	$ (0)	$ (0)	$ (0)		
2283000	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO										
2283000	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	Result										
2283000	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO										
2283000	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	Result										
2283000	280330	FAS 112 BOOK RESERVE	SO	$ (16,574)	$ (424)	$ (4,814)	$ (1,286)	$ (6,878)	$ (987)	$ (291)	$ (42)		
2283000	280330	FAS 112 BOOK RESERVE	Result	$ (16,574)	$ (424)	$ (4,814)	$ (1,286)	$ (6,878)	$ (987)	$ (291)	$ (42)		
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	$ (2,602)	$ (67)	$ (756)	$ (202)	$ (1,080)	$ (155)	$ (46)	$ (7)		
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	Result	$ (2,602)	$ (67)	$ (756)	$ (202)	$ (1,080)	$ (155)	$ (46)	$ (7)		
2283000	Result			$ (19,176)	$ (491)	$ (5,570)	$ (1,488)	$ (7,957)	$ (1,142)	$ (337)	$ (49)		
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	$ (21,546)	$ (552)	$ (6,258)	$ (1,671)	$ (8,941)	$ (1,283)	$ (378)	$ (55)		
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	Result	$ (21,546)	$ (552)	$ (6,258)	$ (1,671)	$ (8,941)	$ (1,283)	$ (378)	$ (55)		
2283400	Result			$ (21,546)	$ (552)	$ (6,258)	$ (1,671)	$ (8,941)	$ (1,283)	$ (378)	$ (55)		
2283500	280340	PENSION	SO										
2283500	280340	PENSION	Result										
2283500	280350	Pension - Local 57	SO	$ (1,041)	$ (27)	$ (302)	$ (81)	$ (432)	$ (62)	$ (18)	$ (3)		
2283500	280350	Pension - Local 57	Result	$ (1,041)	$ (27)	$ (302)	$ (81)	$ (432)	$ (62)	$ (18)	$ (3)		
2283500	Result			$ (1,041)	$ (27)	$ (302)	$ (81)	$ (432)	$ (62)	$ (18)	$ (3)		
2284100	284901	BLACK LUNG RESERVE	SE										
2284100	284901	BLACK LUNG RESERVE	Result										
2284100	Result												
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	$ (2,527)	$ (46)	$ (691)	$ (198)	$ (1,049)	$ (162)	$ (46)	$ (10)		

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2284200	284910	DECOMMISSIONING LIABILITY	**Result**	**$ (2,527)**	**$ (46)**	**$ (691)**	**$ (198)**	**$ (1,049)**	**$ (162)**	**$ (46)**	**$ (10)**		
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD										
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	**Result**										
2284200	**Result**			**$ (2,527)**	**$ (46)**	**$ (691)**	**$ (198)**	**$ (1,049)**	**$ (162)**	**$ (46)**	**$ (10)**		
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	$ (2,326)	$ (43)	$ (636)	$ (182)	$ (966)	$ (149)	$ (43)	$ (9)		
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	**Result**	**$ (2,326)**	**$ (43)**	**$ (636)**	**$ (182)**	**$ (966)**	**$ (149)**	**$ (43)**	**$ (9)**		
2300000	**Result**			**$ (2,326)**	**$ (43)**	**$ (636)**	**$ (182)**	**$ (966)**	**$ (149)**	**$ (43)**	**$ (9)**		
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	$ (230)	$ (230)								
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	$ (77)					$ (77)				
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	$ (1,933)		$ (1,933)							
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	$ (743)				$ (743)					
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	$ (390)			$ (390)						
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	$ (168)									
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	$ (8)						$ (8)			
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	**Result**	**$ (3,549)**	**$ (230)**	**$ (1,933)**	**$ (390)**	**$ (743)**	**$ (77)**	**$ (8)**			
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	$ (1,553)								$ (1,553)	
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	**Result**	**$ (1,553)**								**$ (1,553)**	
2530000	**Result**			**$ (5,102)**	**$ (230)**	**$ (1,933)**	**$ (390)**	**$ (743)**	**$ (77)**	**$ (8)**		**$ (1,553)**	
2532500	289301	PARIBAS FUTURES 5310	SE										
2532500	289301	PARIBAS FUTURES 5310	**Result**										
2532500	**Result**												
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	$ (3,051)	$ (56)	$ (821)	$ (237)	$ (1,244)	$ (201)	$ (60)	$ (11)		
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	**Result**	**$ (3,051)**	**$ (56)**	**$ (821)**	**$ (237)**	**$ (1,244)**	**$ (201)**	**$ (60)**	**$ (11)**		
2539900	289520	MILL FORK COAL LEASE	SE	$ (29)	$ (1)	$ (8)	$ (2)	$ (12)	$ (2)	$ (1)	$ (0)		
2539900	289520	MILL FORK COAL LEASE	**Result**	**$ (29)**	**$ (1)**	**$ (8)**	**$ (2)**	**$ (12)**	**$ (2)**	**$ (1)**	**$ (0)**		
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	$ (799)	$ (20)	$ (232)	$ (62)	$ (331)	$ (48)	$ (14)	$ (2)		
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	**Result**	**$ (799)**	**$ (20)**	**$ (232)**	**$ (62)**	**$ (331)**	**$ (48)**	**$ (14)**	**$ (2)**		
2539900	289904	LAKEVIEW BUYOUT	SG										
2539900	289904	LAKEVIEW BUYOUT	**Result**										
2539900	289907	FIRTH COGENERATION BUYOUT	SG										
2539900	289907	FIRTH COGENERATION BUYOUT	**Result**										
2539900	289909	REDDING CONTRACT	SG	$ (4,675)	$ (86)	$ (1,283)	$ (366)	$ (1,948)	$ (299)	$ (84)	$ (18)		
2539900	289909	REDDING CONTRACT	**Result**	**$ (4,675)**	**$ (86)**	**$ (1,283)**	**$ (366)**	**$ (1,948)**	**$ (299)**	**$ (84)**	**$ (18)**		
2539900	289912	OPTION SALES	SG										
2539900	289912	OPTION SALES	**Result**										
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	$ (559)	$ (10)	$ (153)	$ (44)	$ (233)	$ (36)	$ (10)	$ (2)		
2539900	289913	MCI - F.O.G. WIRE LEASE	**Result**	**$ (559)**	**$ (10)**	**$ (153)**	**$ (44)**	**$ (233)**	**$ (36)**	**$ (10)**	**$ (2)**		
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	$ (7,394)	$ (136)	$ (2,029)	$ (579)	$ (3,081)	$ (473)	$ (133)	$ (29)		
2539900	289914	AMERICAN ELECTRIC POWER CRP	**Result**	**$ (7,394)**	**$ (136)**	**$ (2,029)**	**$ (579)**	**$ (3,081)**	**$ (473)**	**$ (133)**	**$ (29)**		
2539900	289915	FOOTCREEK CONTRACT	SG	$ (1,049)	$ (19)	$ (288)	$ (82)	$ (437)	$ (67)	$ (19)	$ (4)		
2539900	289915	FOOTCREEK CONTRACT	**Result**	**$ (1,049)**	**$ (19)**	**$ (288)**	**$ (82)**	**$ (437)**	**$ (67)**	**$ (19)**	**$ (4)**		
2539900	289917	West Valley Contract Term	SG										
2539900	289917	West Valley Contract Term	**Result**										
2539900	**Result**			**$ (17,556)**	**$ (329)**	**$ (4,813)**	**$ (1,372)**	**$ (7,287)**	**$ (1,125)**	**$ (322)**	**$ (67)**		
2540000	288115	REG LIABILITY PROP INS RESERVE	SO	$ (1,117)	$ (29)	$ (324)	$ (87)	$ (463)	$ (66)	$ (20)	$ (3)		
2540000	288115	REG LIABILITY PROP INS RESERVE	**Result**	**$ (1,117)**	**$ (29)**	**$ (324)**	**$ (87)**	**$ (463)**	**$ (66)**	**$ (20)**	**$ (3)**		
2540000	288116	Calif Alternative Rate for Energy (CARE)	OTHER										
2540000	288116	Calif Alternative Rate for Energy (CARE)	**Result**										
2540000	288140	Reg Liability - WA A&G Credit	WA	$126			$126						
2540000	288140	Reg Liability - WA A&G Credit	**Result**	**$126**			**$126**						
2540000	**Result**			**$ (991)**	**$ (29)**	**$ (324)**	**$39**	**$ (463)**	**$ (66)**	**$ (20)**	**$ (3)**		
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP										
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	**Result**										
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	$ (850)	$ (16)	$ (232)	$ (66)	$ (353)	$ (55)	$ (16)	$ (3)		
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	**Result**	**$ (850)**	**$ (16)**	**$ (232)**	**$ (66)**	**$ (353)**	**$ (55)**	**$ (16)**	**$ (3)**		
2541050	**Result**			**$ (850)**	**$ (16)**	**$ (232)**	**$ (66)**	**$ (353)**	**$ (55)**	**$ (16)**	**$ (3)**		
Overall Result				**$35,333**	**$302**	**$8,840**	**$2,684**	**$16,588**	**$2,574**	**$676**	**$178**	**$ (1,368)**	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	OTHER	$1,962											$1,962
1242000	0	INT FREE-PPL	WA	$10			$10								
1242000	0	INT FREE-PPL	Result	$1,972			$10								$1,962
1242000	Result			$1,972			$10								$1,962
1242300	0	IDAHO-UPL	IDU	$24								$24			
1242300	0	IDAHO-UPL	OTHER												
1242300	0	IDAHO-UPL	Result	$24								$24			
1242300	Result			$24								$24			
1243000	0	INT BEARING 6.5%-PPL	OTHER	$2											$2
1243000	0	INT BEARING 6.5%-PPL	Result	$2											$2
1243000	Result			$2											$2
1243200	0	INT BEARING VAR%-PPL	OR	$0		$0									
1243200	0	INT BEARING VAR%-PPL	OTHER	$22											$22
1243200	0	INT BEARING VAR%-PPL	WA	$ (0)			$ (0)								
1243200	0	INT BEARING VAR%-PPL	Result	$22		$0	$ (0)								$22
1243200	Result			$22		$0	$ (0)								$22
1243300	0	TAX CREDIT-PPL	OR												
1243300	0	TAX CREDIT-PPL	OTHER	$1											$1
1243300	0	TAX CREDIT-PPL	Result	$1											$1
1243300	Result			$1											$1
1243400	0	NEW 0% INT-PPL	OTHER												
1243400	0	NEW 0% INT-PPL	Result												
1243400	Result														
1244100	0	ENERGY FINANSWER	CA												
1244100	0	ENERGY FINANSWER	IDU												
1244100	0	ENERGY FINANSWER	OTHER	$1,642											$1,642
1244100	0	ENERGY FINANSWER	UT	$1,036							$1,036				
1244100	0	ENERGY FINANSWER	WA	$107			$107								
1244100	0	ENERGY FINANSWER	WYP												
1244100	0	ENERGY FINANSWER	Result	$2,784			$107				$1,036				$1,642
1244100	Result			$2,784			$107				$1,036				$1,642
1244200	0	PACIFIC ENVIRON	OR												
1244200	0	PACIFIC ENVIRON	OTHER	$4											$4
1244200	0	PACIFIC ENVIRON	Result	$4											$4
1244200	Result			$4											$4
1244300	0	INDUST FINANSWER	CA	$8	$8										
1244300	0	INDUST FINANSWER	OTHER												
1244300	0	INDUST FINANSWER	Result	$8	$8										
1244300	Result			$8	$8										
1244500	0	HOME COMFORT	CA	$28	$28										
1244500	0	HOME COMFORT	OTHER	$6											$6
1244500	0	HOME COMFORT	SO	$ (2)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	
1244500	0	HOME COMFORT	WA	$86			$86								
1244500	0	HOME COMFORT	Result	$120	$28	$ (1)	$86			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$6
1244500	Result			$120	$28	$ (1)	$86			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$6
1244900	0	"FINANSWER 12,000"	OTHER	$52											$52
1244900	0	"FINANSWER 12,000"	UT	$22							$22				
1244900	0	"FINANSWER 12,000"	WYU	$9									$9		
1244900	0	"FINANSWER 12,000"	Result	$82							$22		$9		$52
1244900	Result			$82							$22		$9		$52
1245300	0	IRRIGATION FINANSWER	CA	$32	$32										
1245300	0	IRRIGATION FINANSWER	OTHER	$ (20)											$ (20)
1245300	0	IRRIGATION FINANSWER	Result	$11	$32										$ (20)
1245300	Result			$11	$32										$ (20)
1245400	0	RETRO ENERGY FINANS	OTHER	$140											$140
1245400	0	RETRO ENERGY FINANS	UT	$2							$2				
1245400	0	RETRO ENERGY FINANS	Result	$142							$2				$140
1245400	Result			$142							$2				$140
1247000	0	ELI/GAWL SYSTEM	CA	$362	$362										
1247000	0	ELI/GAWL SYSTEM	IDU	$17								$17			
1247000	0	ELI/GAWL SYSTEM	OTHER	$ (6,954)											$ (6,954)
1247000	0	ELI/GAWL SYSTEM	UT	$4,615							$4,615				
1247000	0	ELI/GAWL SYSTEM	WA	$1,914			$1,914								
1247000	0	ELI/GAWL SYSTEM	WYP	$117						$117					
1247000	0	ELI/GAWL SYSTEM	WYU	$5									$5		
1247000	0	ELI/GAWL SYSTEM	Result	$76	$362		$1,914			$117	$4,615	$17	$5		$ (6,954)
1247000	Result			$76	$362		$1,914			$117	$4,615	$17	$5		$ (6,954)
1247100	0	CSS/ELI SYSTEM	OTHER	$ (81)											$ (81)
1247100	0	CSS/ELI SYSTEM	Result	$ (81)											$ (81)
1247100	Result			$ (81)											$ (81)
1249000	0	ESC - RESERVE	CA	$ (1)	$ (1)										
1249000	0	ESC - RESERVE	IDU	$ (0)								$ (0)			
1249000	0	ESC - RESERVE	OTHER	$ (72)											$ (72)
1249000	0	ESC - RESERVE	SO												
1249000	0	ESC - RESERVE	UT	$ (20)							$ (20)				
1249000	0	ESC - RESERVE	WA	$ (4)			$ (4)								
1249000	0	ESC - RESERVE	WYU	$ (0)									$ (0)		
1249000	0	ESC - RESERVE	Result	$ (97)	$ (1)		$ (4)				$ (20)	$ (0)	$ (0)		$ (72)
1249000	Result			$ (97)	$ (1)		$ (4)				$ (20)	$ (0)	$ (0)		$ (72)
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	$15,250	$281	$4,172	$1,193			$1,952	$6,334	$960	$279	$59	
1822200	185801	UNRECOVD PLANT - TROJAN-DR	Result	$15,250	$281	$4,172	$1,193			$1,952	$6,334	$960	$279	$59	
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	$ (12,312)	$ (227)	$ (3,368)	$ (963)			$ (1,576)	$ (5,114)	$ (791)	$ (225)	$ (48)	
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	Result	$ (12,312)	$ (227)	$ (3,368)	$ (963)			$ (1,576)	$ (5,114)	$ (791)	$ (225)	$ (48)	
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	$17,981	$331	$4,916	$1,406			$2,307	$7,464	$1,156	$330	$70	

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ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)
Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	Result	$17,991	$331	$4,916	$1,406			$2,307	$7,464	$1,156	$330	$70	
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	$ (13,693)	$ (252)	$ (3,744)	$ (1,071)			$ (1,757)	$ (5,684)	$ (880)	$ (251)	$ (53)	
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	Result	$ (13,693)	$ (252)	$ (3,744)	$ (1,071)			$ (1,757)	$ (5,684)	$ (880)	$ (251)	$ (53)	
1822200	Result			$7,228	$133	$1,976	$565			$926	$3,000	$464	$132	$28	
1822230	185808	UNREC PLANT TROJAN - WA	WA	$ (988)			$ (988)								
1822230	185808	UNREC PLANT TROJAN - WA	Result	$ (988)			$ (988)								
1822230	Result			$ (988)			$ (988)								
1822240	185809	UNREC PLANT TROJAN - OR	OR	$ (243)		$ (243)									
1822240	185809	UNREC PLANT TROJAN - OR	Result	$ (243)		$ (243)									
1822240	Result			$ (243)		$ (243)									
1822600	187058	Trail Mountain Mine Closure Costs	SE												
1822600	187058	Trail Mountain Mine Closure Costs	Result												
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE												
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	Result												
1822600	Result														
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	$3,982	$73	$1,093	$312			$503	$1,659	$255	$72	$16	
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	Result	$3,982	$73	$1,093	$312			$503	$1,659	$255	$72	$16	
1822700	Result			$3,982	$73	$1,093	$312			$503	$1,659	$255	$72	$16	
1823000	101218	ENERGY FINANSWER - UT 1996	UT	$112							$112				
1823000	101218	ENERGY FINANSWER - UT 1996	Result	$112							$112				
1823000	Result			$112							$112				
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	$472	$472										
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	Result	$472	$472										
1823020	Result			$472	$472										
1823040	187002	OREGON DIRECT ACCESS	OTHER												
1823040	187002	OREGON DIRECT ACCESS	Result												
1823040	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	$73											$73
1823040	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	Result	$73											$73
1823040	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	$16											$16
1823040	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	Result	$16											$16
1823040	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	$439											$439
1823040	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	Result	$439											$439
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	$710											$710
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	Result	$710											$710
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER												
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	Result												
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	$173											$173
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	Result	$173											$173
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$97											$97
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	Result	$97											$97
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$1,736											$1,736
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	Result	$1,736											$1,736
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	$285											$285
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	Result	$285											$285
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	$142											$142
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	Result	$142											$142
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	$916											$916
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	Result	$916											$916
1823040	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	$327											$327
1823040	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	Result	$327											$327
1823040	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	$83											$83
1823040	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	Result	$83											$83
1823040	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	$468											$468
1823040	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	Result	$468											$468
1823040	187774	SB1149 Implementation Costs 5 - Resident	OTHER	$327											$327
1823040	187774	SB1149 Implementation Costs 5 - Resident	Result	$327											$327
1823040	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	$134											$134
1823040	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	Result	$134											$134
1823040	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	$663											$663
1823040	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	Result	$663											$663
1823040	187777	SB1149 Implementation Costs Phase VI - R	OTHER	$628											$628
1823040	187777	SB1149 Implementation Costs Phase VI - R	Result	$628											$628
1823040	187778	SB1149 Implementation Costs VI - Small	OTHER	$257											$257
1823040	187778	SB1149 Implementation Costs VI - Small	Result	$257											$257
1823040	187779	SB1149 Implementation Costs VI - Large N	OTHER	$771											$771
1823040	187779	SB1149 Implementation Costs VI - Large N	Result	$771											$771
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	$173											$173
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	Result	$173											$173
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	$75											$75
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	Result	$75											$75
1823040	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	$242											$242
1823040	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	Result	$242											$242
1823040	Result			$8,736											$8,736
1823870	187104	FAS 87/88 PENSION UT	UT	$1,580							$1,580				
1823870	187104	FAS 87/88 PENSION UT	Result	$1,580							$1,580				
1823870	Result			$1,580							$1,580				
1823910	100600	UST REMEDIATION	SO												
1823910	100600	UST REMEDIATION	Result												
1823910	100601	UST REMEDIATION	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0	
1823910	100601	UST REMEDIATION	Result	$0	$0	$0	$0			$0	$0	$0	$0	$0	
1823910	100615	AMERICAN BARREL	SO	$ (0)	$ (0)	$ (0)	$ (0)			$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100615	AMERICAN BARREL	Result	$ (0)	$ (0)	$ (0)	$ (0)			$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100616	AMERICAN BARREL	SO	$ (0)	$ (0)	$ (0)	$ (0)			$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100616	AMERICAN BARREL	Result	$ (0)	$ (0)	$ (0)	$ (0)			$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100617	AMERICAN BARREL	SO	$0	$0	$0	$0			$0	$0	$0	$0	$0	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

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Allocation Method - Factor Revised Protocol
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1823910	100617	AMERICAN BARREL	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100618	AMERICAN BARREL	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100618	AMERICAN BARREL	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100629	TACOMA MGP CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100629	TACOMA MGP CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100635	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100635	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100636	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100636	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100637	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100637	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100638	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100638	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100639	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100639	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100640	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100640	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100641	INS RECOVERY/SITES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100641	INS RECOVERY/SITES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100647	VARIOUS MINOR SITES	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100647	VARIOUS MINOR SITES	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100648	VARIOUS MINOR SITES	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100648	VARIOUS MINOR SITES	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100649	VARIOUS MINOR SITES	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100649	VARIOUS MINOR SITES	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100650	VARIOUS MINOR SITES	SO	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100650	VARIOUS MINOR SITES	Result	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100651	VARIOUS MINOR SITES	SO	$4	$0	$1	$0		$0	$2	$0	$0	$0
1823910	100651	VARIOUS MINOR SITES	Result	$4	$0	$1	$0		$0	$2	$0	$0	$0
1823910	100652	VARIOUS MINOR SITES	SO	$5	$0	$1	$0		$1	$2	$0	$0	$0
1823910	100652	VARIOUS MINOR SITES	Result	$5	$0	$1	$0		$1	$2	$0	$0	$0
1823910	100653	VARIOUS MINOR SITES	SO	$14	$0	$4	$1		$2	$6	$1	$0	$0
1823910	100653	VARIOUS MINOR SITES	Result	$14	$0	$4	$1		$2	$6	$1	$0	$0
1823910	100659	ANNEX#1 INVESTIGATE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100659	ANNEX#1 INVESTIGATE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100667	ENVIRON CEDAR DIESEL	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100667	ENVIRON CEDAR DIESEL	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100669	SUPERFUND INS RECOVR	SO										
1823910	100669	SUPERFUND INS RECOVR	Result										
1823910	100670	SUPERFUND INS RECOVR	SO	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1823910	100670	SUPERFUND INS RECOVR	Result	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1823910	100671	SUPERFUND INS RECOVR	SO	$ (7)	$ (0)	$ (2)	$ (1)		$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
1823910	100671	SUPERFUND INS RECOVR	Result	$ (7)	$ (0)	$ (2)	$ (1)		$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
1823910	100705	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100705	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100706	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100706	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100707	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100707	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100708	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100708	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100709	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100709	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100710	HAZARDOUS WASTE	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100710	HAZARDOUS WASTE	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100836	VISIBILITY STUDIES	SO										
1823910	100836	VISIBILITY STUDIES	Result										
1823910	100837	VISIBILITY STUDIES	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100837	VISIBILITY STUDIES	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100838	VISIBILITY STUDIES	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100838	VISIBILITY STUDIES	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100839	VISIBILITY STUDIES	SO	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1823910	100839	VISIBILITY STUDIES	Result	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1823910	100840	VISIBILITY STUDIES	SO	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100840	VISIBILITY STUDIES	Result	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100841	VISIBILITY STUDIES	SO	$2	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100841	VISIBILITY STUDIES	Result	$2	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100842	VISIBILITY STUDIES	SO	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100842	VISIBILITY STUDIES	Result	$3	$0	$1	$0		$0	$1	$0	$0	$0
1823910	100843	VISIBILITY STUDIES	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100843	VISIBILITY STUDIES	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100846	ASTORIA DT MGP NON	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100846	ASTORIA DT MGP NON	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100847	ASTORIA DT MGP NON	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100847	ASTORIA DT MGP NON	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100850	ASTORIA DT MGP REIMB	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100850	ASTORIA DT MGP REIMB	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100852	NTO INVEST/CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100852	NTO INVEST/CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100853	NTO INVEST/CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100853	NTO INVEST/CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100854	NTO INVEST/CLEANUP	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100854	NTO INVEST/CLEANUP	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100855	NTO INVEST/CLEANUP	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0
1823910	100855	NTO INVEST/CLEANUP	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0

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1823910	100856	NTO INVEST/CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100856	NTO INVEST/CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100859	HOLIDAY CLUB CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100859	HOLIDAY CLUB CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100862	EUGENE MGP CLEANUP	SO											
1823910	100862	EUGENE MGP CLEANUP	Result											
1823910	100863	EUGENE MGP CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100863	EUGENE MGP CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100867	JB GROUNDWATER INVEST	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100867	JB GROUNDWATER INVEST	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100870	DJ GROUNDWATER INVEST	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100870	DJ GROUNDWATER INVEST	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100871	D-SM RETAIL MINOR SIT	SO	$6	$0	$2	$1		$1	$3	$0	$0	$0	
1823910	100871	D-SM RETAIL MINOR SIT	Result	$6	$0	$2	$1		$1	$3	$0	$0	$0	
1823910	100872	D-SM RETAIL MINOR SIT	SO	$2	$0	$1	$0		$0	$1	$0	$0	$0	
1823910	100872	D-SM RETAIL MINOR SIT	Result	$2	$0	$1	$0		$0	$1	$0	$0	$0	
1823910	100873	D-SM RETAIL MINOR SIT	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100873	D-SM RETAIL MINOR SIT	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100874	D-SM RETAIL MINOR SIT	SO	$1	$0	$0	$0		$0	$1	$0	$0	$0	
1823910	100874	D-SM RETAIL MINOR SIT	Result	$1	$0	$0	$0		$0	$1	$0	$0	$0	
1823910	100875	D-SM RETAIL MINOR SIT	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100875	D-SM RETAIL MINOR SIT	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100878	WASTE MANAGE GENERAL	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100878	WASTE MANAGE GENERAL	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100881	WASTE MANAGE PLANTS	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100881	WASTE MANAGE PLANTS	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100886	WASTE MANAGE CALIF	SO	$ (0)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100886	WASTE MANAGE CALIF	Result	$ (0)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100890	WASTE MANAGE MONTANA	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100890	WASTE MANAGE MONTANA	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100893	WASTE MANAGE OREGON	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100893	WASTE MANAGE OREGON	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100897	WASTE MANAGE UTAH	SO	$ (0)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100897	WASTE MANAGE UTAH	Result	$ (0)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100900	WASTE MANAGE WASH	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100900	WASTE MANAGE WASH	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	100909	WASTE MINIMIZ/RECYCLE	SO											
1823910	100909	WASTE MINIMIZ/RECYCLE	Result											
1823910	100910	WASTE MINIMIZ/RECYCLE	SO	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	100910	WASTE MINIMIZ/RECYCLE	Result	$ (1)	$ (0)	$ (0)	$ (0)		$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	$16	$0	$5	$1		$2	$7	$1	$0	$0	
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	Result	$16	$0	$5	$1		$2	$7	$1	$0	$0	
1823910	101867	DS-M RETAIL MINOR SITES	SO	$67	$2	$19	$5		$7	$28	$4	$1	$0	
1823910	101867	DS-M RETAIL MINOR SITES	Result	$67	$2	$19	$5		$7	$28	$4	$1	$0	
1823910	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	SO	$76	$2	$22	$6		$9	$32	$5	$1	$0	
1823910	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	Result	$76	$2	$22	$6		$9	$32	$5	$1	$0	
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	101912	UTAH METALS CLEANUP	SO	$5	$0	$2	$0		$1	$2	$0	$0	$0	
1823910	101912	UTAH METALS CLEANUP	Result	$5	$0	$2	$0		$1	$2	$0	$0	$0	
1823910	102026	D-SM RETAIL MINOR SITES	SO	$126	$3	$37	$10		$14	$52	$8	$2	$0	
1823910	102026	D-SM RETAIL MINOR SITES	Result	$126	$3	$37	$10		$14	$52	$8	$2	$0	
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	$6	$0	$2	$0		$1	$2	$0	$0	$0	
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	Result	$6	$0	$2	$0		$1	$2	$0	$0	$0	
1823910	102041	UTAH METALS CLEANUP	SO	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102041	UTAH METALS CLEANUP	Result	$0	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102103	UTAH METALS CLEANUP	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102103	UTAH METALS CLEANUP	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	SO	$110	$3	$32	$8		$12	$45	$7	$2	$0	
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	Result	$110	$3	$32	$8		$12	$45	$7	$2	$0	
1823910	102105	D-SM RETAIL MINOR SITES	SO	$8	$0	$2	$1		$1	$3	$0	$0	$0	
1823910	102105	D-SM RETAIL MINOR SITES	Result	$8	$0	$2	$1		$1	$3	$0	$0	$0	
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	$206	$5	$60	$16		$23	$85	$12	$4	$1	
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	Result	$206	$5	$60	$16		$23	$85	$12	$4	$1	
1823910	102193	UTAH METALS CLEANUP	SO	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102193	UTAH METALS CLEANUP	Result	$1	$0	$0	$0		$0	$0	$0	$0	$0	
1823910	102194	DSM RETAIL MINOR SITES	SO	$133	$3	$39	$10		$15	$55	$8	$2	$0	
1823910	102194	DSM RETAIL MINOR SITES	Result	$133	$3	$39	$10		$15	$55	$8	$2	$0	
1823910	102324	DSM RETAIL MINOR SITES	SO	$123	$3	$36	$10		$14	$51	$7	$2	$0	
1823910	102324	DSM RETAIL MINOR SITES	Result	$123	$3	$36	$10		$14	$51	$7	$2	$0	
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	$79	$2	$23	$6		$9	$33	$5	$1	$0	
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	Result	$79	$2	$23	$6		$9	$33	$5	$1	$0	
1823910	102326	UTAH METALS CLEANUP	SO	$19	$0	$5	$1		$2	$8	$1	$0	$0	
1823910	102326	UTAH METALS CLEANUP	Result	$19	$0	$5	$1		$2	$8	$1	$0	$0	
1823910	102463	D-SM RETAIL MINOR SITES	SO	$162	$4	$47	$13		$18	$67	$10	$3	$0	
1823910	102463	D-SM RETAIL MINOR SITES	Result	$162	$4	$47	$13		$18	$67	$10	$3	$0	
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	$40	$1	$12	$3		$4	$17	$2	$1	$0	
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	Result	$40	$1	$12	$3		$4	$17	$2	$1	$0	
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	$2,355	$60	$684	$183		$263	$977	$140	$41	$6	
1823910	102467	THIRD WEST SUBSTATION CLEANUP	Result	$2,355	$60	$684	$183		$263	$977	$140	$41	$6	
1823910	102477	SALT LAKE CITY AUTO	SO	$25	$1	$7	$2		$3	$10	$1	$0	$0	
1823910	102477	SALT LAKE CITY AUTO	Result	$25	$1	$7	$2		$3	$10	$1	$0	$0	
1823910	102570	D-SM RETAIL MINOR SITES	SO	$1,043	$27	$303	$81		$117	$433	$62	$18	$3	
1823910	102570	D-SM RETAIL MINOR SITES	Result	$1,043	$27	$303	$81		$117	$433	$62	$18	$3	
1823910	102571	SALT LAKE CITY AUTO	SO	$6	$0	$2	$0		$1	$2	$0	$0	$0	

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1823910	102571	SALT LAKE CITY AUTO	Result	$6	$0	$2	$0			$1	$2	$0	$0	$0	
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	$ (403)			$ (403)								
1823910	102584	WASHINGTON NON-DEFERRED COSTS	Result	$ (403)			$ (403)								
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	$313	$8	$91	$24			$35	$130	$19	$5	$1	
1823910	102661	ASTORIA YOUNG BAY CLEANUP	Result	$313	$8	$91	$24			$35	$130	$19	$5	$1	
1823910	102687	PORTLAND STEAM PIPE REMOVAL	SO	$930	$24	$270	$72			$104	$386	$55	$16	$2	
1823910	102687	PORTLAND STEAM PIPE REMOVAL	Result	$930	$24	$270	$72			$104	$386	$55	$16	$2	
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	$659	$17	$192	$51			$74	$274	$39	$12	$2	
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	Result	$659	$17	$192	$51			$74	$274	$39	$12	$2	
1823910	Result			$6,147	$168	$1,902	$105			$732	$2,718	$390	$115	$17	
1823920	101181	IND FINANSWER 92	UT	$4							$4				
1823920	101181	IND FINANSWER 92	Result	$4							$4				
1823920	101182	IND FINANSWER 93	UT	$23							$23				
1823920	101182	IND FINANSWER 93	Result	$23							$23				
1823920	101183	IND FINANSWER 94	UT	$55							$55				
1823920	101183	IND FINANSWER 94	Result	$55							$55				
1823920	101184	IND FINANSWER 95	UT	$75							$75				
1823920	101184	IND FINANSWER 95	Result	$75							$75				
1823920	101185	IND FINANSWER 96	UT	$46							$46				
1823920	101185	IND FINANSWER 96	Result	$46							$46				
1823920	101187	COMM BUILDING 92	UT	$2							$2				
1823920	101187	COMM BUILDING 92	Result	$2							$2				
1823920	101188	COMM BUILDING 93	UT	$2							$2				
1823920	101188	COMM BUILDING 93	Result	$2							$2				
1823920	101189	COMM BUILDING 94	UT	$0							$0				
1823920	101189	COMM BUILDING 94	Result	$0							$0				
1823920	101190	COMM BUILDING 96	UT	$5							$5				
1823920	101190	COMM BUILDING 96	Result	$5							$5				
1823920	101196	LOW INCOME 96	UT												
1823920	101196	LOW INCOME 96	Result												
1823920	101210	"RFP LOW INCOME, UT 1996"	UT												
1823920	101210	"RFP LOW INCOME, UT 1996"	Result												
1823920	101214	ENERGY FINANSWER92	UT	$16							$16				
1823920	101214	ENERGY FINANSWER92	Result	$16							$16				
1823920	101215	ENERGY FINANSWER93	UT	$91							$91				
1823920	101215	ENERGY FINANSWER93	Result	$91							$91				
1823920	101216	ENERGY FINANSWER - UT 1994	UT	$174							$174				
1823920	101216	ENERGY FINANSWER - UT 1994	Result	$174							$174				
1823920	101217	ENERGY FINANSWER - UT 1995	UT	$146							$146				
1823920	101217	ENERGY FINANSWER - UT 1995	Result	$146							$146				
1823920	101221	COMM COMPETITIVE93	UT	$29							$29				
1823920	101221	COMM COMPETITIVE93	Result	$29							$29				
1823920	101222	COMM RETROFIT 93	UT	$1							$1				
1823920	101222	COMM RETROFIT 93	Result	$1							$1				
1823920	101223	FINANSWER 12000 92	UT	$5							$5				
1823920	101223	FINANSWER 12000 92	Result	$5							$5				
1823920	101224	FINANSWER 12000 93	UT	$6							$6				
1823920	101224	FINANSWER 12000 93	Result	$6							$6				
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	UT	$14							$14				
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	Result	$14							$14				
1823920	101226	WHOLESALE PURCH 92	UT	$1							$1				
1823920	101226	WHOLESALE PURCH 92	Result	$1							$1				
1823920	101232	REFRIGERATION 96	UT												
1823920	101232	REFRIGERATION 96	Result												
1823920	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	$1						$1					
1823920	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	Result	$1						$1					
1823920	101260	"ENERGY FINANCSER, WYO-P 1997"	WYP	$1						$1					
1823920	101260	"ENERGY FINANCSER, WYO-P 1997"	Result	$1						$1					
1823920	101261	"ENERGY FINANCSER, WYO-P 1998"	WYP	$0						$0					
1823920	101261	"ENERGY FINANCSER, WYO-P 1998"	Result	$0						$0					
1823920	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	$0						$0					
1823920	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	Result	$0						$0					
1823920	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	$0						$0					
1823920	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	Result	$0						$0					
1823920	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	$0						$0					
1823920	101270	COMMERCIAL RETROFIT - WYOMING P 1998	Result	$0						$0					
1823920	101279	SUPER GOOD CENTS WYP 1996	WYP												
1823920	101279	SUPER GOOD CENTS WYP 1996	Result												
1823920	101280	SUPER GOOD CENTS WYP 1997	WYP	$2						$2					
1823920	101280	SUPER GOOD CENTS WYP 1997	Result	$2						$2					
1823920	101281	SUPER GOOD CENTS WYP 1998	WYP	$8						$8					
1823920	101281	SUPER GOOD CENTS WYP 1998	Result	$8						$8					
1823920	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	$2									$2		
1823920	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	Result	$2									$2		
1823920	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	$10									$10		
1823920	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	Result	$10									$10		
1823920	101902	ENERGY FINANSWER - WY PPL 1999	WYP	$5						$5					
1823920	101902	ENERGY FINANSWER - WY PPL 1999	Result	$5						$5					
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	$6						$6					
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	Result	$6						$6					
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	$0						$0					
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	Result	$0						$0					
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	$3						$3					
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	Result	$3						$3					
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	$9						$9					

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1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	Result	$9						$9				
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	$0						$0				
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	Result	$0						$0				
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	$0						$0				
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	Result	$0						$0				
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	$0								$0		
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	Result	$0								$0		
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	$2,929										$2,929
1823920	102030	ENERGY FINANSWER - WASHINGTON	Result	$2,929										$2,929
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	$13,183										$13,183
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	Result	$13,183										$13,183
1823920	102033	LOW INCOME - WASHINGTON	OTHER	$4,832										$4,832
1823920	102033	LOW INCOME - WASHINGTON	Result	$4,832										$4,832
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	$14										$14
1823920	102034	SELF AUDIT - WASHINGTON	Result	$14										$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	$788										$788
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	Result	$788										$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	$13										$13
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	Result	$13										$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	$624										$624
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	Result	$624										$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	$88										$88
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	Result	$88										$88
1823920	102040	NEEA - WASHINGTON	OTHER	$2,622										$2,622
1823920	102040	NEEA - WASHINGTON	Result	$2,622										$2,622
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	$2										$2
1823920	102043	ENERGY CODE DEVELOPMENT	Result	$2										$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	$154										$154
1823920	102044	HOME COMFORT - WASHINGTON	Result	$154										$154
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	$22										$22
1823920	102045	WEATHERIZATION - WASHINGTON	Result	$22										$22
1823920	102046	HASSLE FREE	OTHER	$41										$41
1823920	102046	HASSLE FREE	Result	$41										$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	$0						$0				
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	Result	$0						$0				
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	$18						$18				
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	Result	$18						$18				
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	$47						$47				
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	Result	$47						$47				
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	$0						$0				
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	Result	$0						$0				
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	$0								$0		
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	Result	$0								$0		
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	$1,183										$1,183
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	Result	$1,183										$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	$24										$24
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	Result	$24										$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	$ (32,908)										$ (32,908)
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	Result	$ (32,908)										$ (32,908)
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	$1,280										$1,280
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	Result	$1,280										$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	$1,353										$1,353
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	Result	$1,353										$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	$4,202										$4,202
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	Result	$4,202										$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	$848										$848
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	Result	$848										$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	$0										$0
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	Result	$0										$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$498										$498
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	Result	$498										$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$82										$82
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	Result	$82										$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	$7						$7				
1823920	102158	ENERGY FINANSWER - WYP - 2002	Result	$7						$7				
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	$25						$25				
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	Result	$25						$25				
1823920	102160	SELF AUDIT - WYP - 2002	WYP	$0						$0				
1823920	102160	SELF AUDIT - WYP - 2002	Result	$0						$0				
1823920	102161	SELF AUDIT - WYU - 2002	WYP	$0						$0				
1823920	102161	SELF AUDIT - WYU - 2002	Result	$0						$0				
1823920	102185	WEB AUDIT PILOT - WA	OTHER	$527										$527
1823920	102185	WEB AUDIT PILOT - WA	Result	$527										$527
1823920	102186	APPLIANCE REBATE - WA	OTHER	$18										$18
1823920	102186	APPLIANCE REBATE - WA	Result	$18										$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	$71										$71
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	Result	$71										$71
1823920	102196	POWER FORWARD UT 2002	OTHER	$115										$115
1823920	102196	POWER FORWARD UT 2002	Result	$115										$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	$28										$28
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	Result	$28										$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	$1,237										$1,237
1823920	102206	SCHOOL ENERGY EDUCATION - WA	Result	$1,237										$1,237
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	$2						$2				
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	Result	$2						$2				

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1823920	102209	AIR CONDITIONING - UT 2002	OTHER	$24											$24
1823920	102209	AIR CONDITIONING - UT 2002	Result	$24											$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	$1								$1			
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	Result	$1								$1			
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	$1,509											$1,509
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	Result	$1,509											$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	$1,271											$1,271
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	Result	$1,271											$1,271
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	$3						$3					
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	Result	$3						$3					
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	$460											$460
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	Result	$460											$460
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	$2,564											$2,564
1823920	102225	AIR CONDITIONING - UT 2003	Result	$2,564											$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	$1,187											$1,187
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	Result	$1,187											$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	$895											$895
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	Result	$895											$895
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	$13											$13
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	Result	$13											$13
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	$1,542											$1,542
1823920	102229	ENERGY FINANSWER - UT 2003	Result	$1,542											$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	$1,658											$1,658
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	Result	$1,658											$1,658
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	$191											$191
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	Result	$191											$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	$14											$14
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	Result	$14											$14
1823920	102233	POWER FORWARD - UT 2003	OTHER	$ (27)											$ (27)
1823920	102233	POWER FORWARD - UT 2003	Result	$ (27)											$ (27)
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	$2						$2					
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	Result	$2						$2					
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	$0						$0					
1823920	102237	ENERGY FINANSWER - WYP 2003	Result	$0						$0					
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	$27						$27					
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	Result	$27						$27					
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	$0						$0					
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	Result	$0						$0					
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	$ (235)											$ (235)
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	Result	$ (235)											$ (235)
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	$4											$4
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	Result	$4											$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	$7											$7
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	Result	$7											$7
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	$22											$22
1823920	102336	LOW INCOME - UTAH - 2004	Result	$22											$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	$3,561											$3,561
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	Result	$3,561											$3,561
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	$2,910											$2,910
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	Result	$2,910											$2,910
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	$3,026											$3,026
1823920	102339	AIR CONDITIONING - UT 2004	Result	$3,026											$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	$1,547											$1,547
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	Result	$1,547											$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	$285											$285
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	Result	$285											$285
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	$ (1)											$ (1)
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	Result	$ (1)											$ (1)
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	$1,227											$1,227
1823920	102343	ENERGY FINANSWER - UT 2004	Result	$1,227											$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	$2,562											$2,562
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	Result	$2,562											$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	$230											$230
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	Result	$230											$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	$51											$51
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	Result	$51											$51
1823920	102347	POWER FORWARD - UT 2004	OTHER	$54											$54
1823920	102347	POWER FORWARD - UT 2004	Result	$54											$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	$89											$89
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	Result	$89											$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	$129											$129
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	Result	$129											$129
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	$6								$6			
1823920	102351	ENERGY FINANSWER - ID/UT 2004	Result	$6								$6			
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	$1						$1					
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	Result	$1						$1					
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	$13						$13					
1823920	102362	ENERGY FINANSWER - WYP 2004	Result	$13						$13					
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	$33						$33					
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	Result	$33						$33					
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	$0						$0					
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	Result	$0						$0					
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	$395											$395
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	Result	$395											$395
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$76											$76

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1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	$76											$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$1,143											$1,143
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	Result	$1,143											$1,143
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$433											$433
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	Result	$433											$433
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$446											$446
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	$446											$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$146											$146
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	$146											$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	$ (93,924)											$ (93,924)
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	Result	$ (93,924)											$ (93,924)
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	$2											$2
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	Result	$2											$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	$23											$23
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	Result	$23											$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$1								$1			
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	Result	$1								$1			
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4								$4			
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result	$4								$4			
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4								$4			
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result	$4								$4			
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$4								$4			
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result	$4								$4			
1823920	102518	ENERGY FINANSWER - IDUT 2005	IDU	$15								$15			
1823920	102518	ENERGY FINANSWER - IDUT 2005	Result	$15								$15			
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$4								$4			
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	Result	$4								$4			
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$3								$3			
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result	$3								$3			
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2								$2			
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result	$2								$2			
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$34								$34			
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result	$34								$34			
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	$48											$48
1823920	102532	LOW INCOME - UTAH - 2005	Result	$48											$48
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	$3,306											$3,306
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	Result	$3,306											$3,306
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$3,060											$3,060
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	$3,060											$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	$2,347											$2,347
1823920	102535	AIR CONDITIONING - UTAH - 2005	Result	$2,347											$2,347
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$65											$65
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	Result	$65											$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	$223											$223
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	Result	$223											$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	$1,476											$1,476
1823920	102539	ENERGY FINANSWER - UTAH - 2005	Result	$1,476											$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	$3,485											$3,485
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	Result	$3,485											$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$60											$60
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	Result	$60											$60
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	$50											$50
1823920	102543	POWER FORWARD - UTAH - 2005	Result	$50											$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	$67											$67
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	Result	$67											$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	$103											$103
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	Result	$103											$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$944											$944
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	$944											$944
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,967											$1,967
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	$1,967											$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$421											$421
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	$421											$421
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$105											$105
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	Result	$105											$105
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	$36											$36
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	Result	$36											$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	$6						$6					
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	Result	$6						$6					
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	$21						$21					
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	Result	$21						$21					
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	$0						$0					
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	Result	$0						$0					
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	$1						$1					
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	Result	$1						$1					
1823920	102556	1823920/102556	OTHER	$0											$0
1823920	102556	1823920/102556	Result	$0											$0
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	$53											$53
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	Result	$53											$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	$3											$3
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	Result	$3											$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	$2						$2					
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	Result	$2						$2					
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	$5						$5					
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	Result	$5						$5					

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1823920	102706	LOW INCOME-UTAH-2006	OTHER	$119											$119
1823920	102706	LOW INCOME-UTAH-2006	Result	$119											$119
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	$3,752											$3,752
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	Result	$3,752											$3,752
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	$8,624											$8,624
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	Result	$8,624											$8,624
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	$1,499											$1,499
1823920	102709	AIR CONDITIONING-UTAH-2006	Result	$1,499											$1,499
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	$2,187											$2,187
1823920	102712	ENERGY FINANSWER-UTAH-2006	Result	$2,187											$2,187
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	$2,748											$2,748
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	Result	$2,748											$2,748
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	$65											$65
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	Result	$65											$65
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	$122											$122
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	Result	$122											$122
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	$1,848											$1,848
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	Result	$1,848											$1,848
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	$2,469											$2,469
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	Result	$2,469											$2,469
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	$536											$536
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	Result	$536											$536
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	$211											$211
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	Result	$211											$211
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	$8											$8
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	Result	$8											$8
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	$0											$0
1823920	102725	CALIFORNIA DSM EXPENSE-2006	Result	$0											$0
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	$241											$241
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	Result	$241											$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	$309											$309
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	Result	$309											$309
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	$13		$13									
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	Result	$13		$13									
1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	$ (2,398)											$ (2,398)
1823920	102767	DSR COSTS BEING AMORTIZED	Result	$ (2,398)											$ (2,398)
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	$1		$1									
1823920	102788	DSR COSTS BEING AMORTIZED	Result	$1		$1									
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	$5		$5									
1823920	102789	DSR COSTS BEING AMORTIZED	Result	$5		$5									
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	$4		$4									
1823920	102790	DSR COSTS BEING AMORTIZED	Result	$4		$4									
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	$4		$4									
1823920	102791	DSR COSTS BEING AMORTIZED	Result	$4		$4									
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	$4		$4									
1823920	102792	DSR COSTS BEING AMORTIZED	Result	$4		$4									
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	$0											$0
1823920	102796	DSR COSTS BEING AMORTIZED	Result	$0											$0
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	$1		$1									
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	Result	$1		$1									
1823920	102799	MAJOR CUSTOMER 99	WYP	$2		$2									
1823920	102799	MAJOR CUSTOMER 99	Result	$2		$2									
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	$5		$5									
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	Result	$5		$5									
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	$3		$3									
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	Result	$3		$3									
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	$2		$2									
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	Result	$2		$2									
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	$0		$0									
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	Result	$0		$0									
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	$0		$0									
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	Result	$0		$0									
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	$0		$0									
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	Result	$0		$0									
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$2,991											$2,991
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	$2,991											$2,991
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	$441											$441
1823920	102820	AIR CONDITIONING - UTAH - 2007	Result	$441											$441
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	$976											$976
1823920	102821	ENERGY FINANSWER - UTAH - 2007	Result	$976											$976
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	$1,685											$1,685
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	Result	$1,685											$1,685
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	$59											$59
1823920	102823	LOW INCOME - UTAH - 2007	Result	$59											$59
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	$25											$25
1823920	102824	POWER FORWARD - UTAH - 2007	Result	$25											$25
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	$1,699											$1,699
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	Result	$1,699											$1,699
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	$31											$31
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	Result	$31											$31
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	$54											$54
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	Result	$54											$54
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$968											$968
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	$968											$968
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,636											$1,636

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1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	$1,638											$1,638
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$484											$484
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	$484											$484
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$94											$94
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	Result	$94											$94
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	$138											$138
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	Result	$138											$138
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	$1,517											$1,517
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	Result	$1,517											$1,517
1823920	Result			$ (6,569)						$294	$698	$80	$12		$ (7,660)
1823930	101300	WEATHERIZATION 96	IDU	$1								$1			
1823930	101300	WEATHERIZATION 96	Result	$1								$1			
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	$0								$0			
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	Result	$0								$0			
1823930	101302	SUPER GOOD CENT 90	IDU	$30								$30			
1823930	101302	SUPER GOOD CENT 90	Result	$30								$30			
1823930	101303	SUPER GOOD CENT 91	IDU	$50								$50			
1823930	101303	SUPER GOOD CENT 91	Result	$50								$50			
1823930	101304	SUPER GOOD CENT 92	IDU	$91								$91			
1823930	101304	SUPER GOOD CENT 92	Result	$91								$91			
1823930	101305	CASH GRANT ID 92	IDU	$198								$198			
1823930	101305	CASH GRANT ID 92	Result	$198								$198			
1823930	101306	LOW INCOME ID 90	IDU	$1								$1			
1823930	101306	LOW INCOME ID 90	Result	$1								$1			
1823930	101307	LOW INCOME ID 91	IDU	$5								$5			
1823930	101307	LOW INCOME ID 91	Result	$5								$5			
1823930	101308	LOW INCOME ID 92	IDU	$8								$8			
1823930	101308	LOW INCOME ID 92	Result	$8								$8			
1823930	101309	LOW INCOME ID 93	IDU	$12								$12			
1823930	101309	LOW INCOME ID 93	Result	$12								$12			
1823930	101310	LOW INCOME ID 94	IDU	$8								$8			
1823930	101310	LOW INCOME ID 94	Result	$8								$8			
1823930	101311	LOW INCOME ID 95	IDU	$8								$8			
1823930	101311	LOW INCOME ID 95	Result	$8								$8			
1823930	101312	LOW INCOME ID 96	IDU	$3								$3			
1823930	101312	LOW INCOME ID 96	Result	$3								$3			
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1996"	IDU	$6								$6			
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1996"	Result	$6								$6			
1823930	101314	CASH GRANT ID 90	IDU	$37								$37			
1823930	101314	CASH GRANT ID 90	Result	$37								$37			
1823930	101315	CASH GRANT ID 91	IDU	$9								$9			
1823930	101315	CASH GRANT ID 91	Result	$9								$9			
1823930	101316	CASH GRANT ID 92	IDU	$6								$6			
1823930	101316	CASH GRANT ID 92	Result	$6								$6			
1823930	101317	CASH GRANT ID 93	IDU	$8								$8			
1823930	101317	CASH GRANT ID 93	Result	$8								$8			
1823930	101318	CASH GRANT ID 94	IDU	$3								$3			
1823930	101318	CASH GRANT ID 94	Result	$3								$3			
1823930	101319	CASH GRANT ID 95	IDU	$4								$4			
1823930	101319	CASH GRANT ID 95	Result	$4								$4			
1823930	101320	CASH GRANT ID 96	IDU	$1								$1			
1823930	101320	CASH GRANT ID 96	Result	$1								$1			
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	$0								$0			
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	Result	$0								$0			
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	$0								$0			
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	Result	$0								$0			
1823930	101323	"WEATHER LOANS, IDAHO - U 1996"	IDU	$0								$0			
1823930	101323	"WEATHER LOANS, IDAHO - U 1996"	Result	$0								$0			
1823930	101324	EARLY PAYOFF ID 92	IDU	$143								$143			
1823930	101324	EARLY PAYOFF ID 92	Result	$143								$143			
1823930	101325	EARLY PAYOFF ID 93	IDU	$2								$2			
1823930	101325	EARLY PAYOFF ID 93	Result	$2								$2			
1823930	101326	IRRIGATION ID 93	IDU	$0								$0			
1823930	101326	IRRIGATION ID 93	Result	$0								$0			
1823930	101327	IRRIGATION ID 94	IDU	$1								$1			
1823930	101327	IRRIGATION ID 94	Result	$1								$1			
1823930	101328	IRRIGATION ID 95	IDU	$0								$0			
1823930	101328	IRRIGATION ID 95	Result	$0								$0			
1823930	101329	SELF AUDIT - IDAHO-UT 1996	IDU	$0								$0			
1823930	101329	SELF AUDIT - IDAHO-UT 1996	Result	$0								$0			
1823930	101330	REG MOBILE HOME 93	IDU	$107								$107			
1823930	101330	REG MOBILE HOME 93	Result	$107								$107			
1823930	101331	REG MOBILE HOME 94	IDU	$59								$59			
1823930	101331	REG MOBILE HOME 94	Result	$59								$59			
1823930	101332	REG MOBILE HOME 95	IDU	$30								$30			
1823930	101332	REG MOBILE HOME 95	Result	$30								$30			
1823930	101333	REG MOBILE HOME 96	IDU	$87								$87			
1823930	101333	REG MOBILE HOME 96	Result	$87								$87			
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	$ (20)								$ (20)			
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	Result	$ (20)								$ (20)			
1823930	101335	TECH MONITOR ID 92	IDU	$0								$0			
1823930	101335	TECH MONITOR ID 92	Result	$0								$0			
1823930	101336	TECH MONITOR ID 93	IDU	$1								$1			
1823930	101336	TECH MONITOR ID 93	Result	$1								$1			
1823930	101337	HASSLE FREE ID 92	IDU	$1								$1			

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1823930	101337	HASSLE FREE ID 92	Result	$1								$1		
1823930	101338	HASSLE FREE ID 94	IDU	$1								$1		
1823930	101338	HASSLE FREE ID 94	Result	$1								$1		
1823930	101339	HASSLE FREE ID 95	IDU	$2								$2		
1823930	101339	HASSLE FREE ID 95	Result	$2								$2		
1823930	101340	HASSLE FREE ID 96	IDU	$1								$1		
1823930	101340	HASSLE FREE ID 96	Result	$1								$1		
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	$1								$1		
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	Result	$1								$1		
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	$1								$1		
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	Result	$1								$1		
1823930	101343	ENERGY FINANSWER91	IDU	$3								$3		
1823930	101343	ENERGY FINANSWER91	Result	$3								$3		
1823930	101344	ENERGY FINANSWER92	IDU	$7								$7		
1823930	101344	ENERGY FINANSWER92	Result	$7								$7		
1823930	101345	ENERGY FINANSWER93	IDU	$3								$3		
1823930	101345	ENERGY FINANSWER93	Result	$3								$3		
1823930	101346	ENERGY FINANSWER94	IDU	$7								$7		
1823930	101346	ENERGY FINANSWER94	Result	$7								$7		
1823930	101347	ENERGY FINANSWER95	IDU	$13								$13		
1823930	101347	ENERGY FINANSWER95	Result	$13								$13		
1823930	101348	ENERGY FINANSWER96	IDU	$12								$12		
1823930	101348	ENERGY FINANSWER96	Result	$12								$12		
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	$12								$12		
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	Result	$12								$12		
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	$0								$0		
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	Result	$0								$0		
1823930	101351	MAJOR CUSTOMER 95	IDU	$0								$0		
1823930	101351	MAJOR CUSTOMER 95	Result	$0								$0		
1823930	101353	IND FINANSWER 94	IDU	$0								$0		
1823930	101353	IND FINANSWER 94	Result	$0								$0		
1823930	101354	IND FINANSWER 96	IDU	$5								$5		
1823930	101354	IND FINANSWER 96	Result	$5								$5		
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	$0								$0		
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	Result	$0								$0		
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	$1								$1		
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	Result	$1								$1		
1823930	101357	COMM RETROFIT 93	IDU	$0								$0		
1823930	101357	COMM RETROFIT 93	Result	$0								$0		
1823930	101358	FINANSWER 12000 92	IDU	$1								$1		
1823930	101358	FINANSWER 12000 92	Result	$1								$1		
1823930	101359	FINANSWER 12000 93	IDU	$0								$0		
1823930	101359	FINANSWER 12000 93	Result	$0								$0		
1823930	101360	FINANSWER 12000 94	IDU	$2								$2		
1823930	101360	FINANSWER 12000 94	Result	$2								$2		
1823930	101361	WHOLESALE PURCH 92	IDU	$1								$1		
1823930	101361	WHOLESALE PURCH 92	Result	$1								$1		
1823930	101362	MANF ACQUISITION92	IDU	$13								$13		
1823930	101362	MANF ACQUISITION92	Result	$13								$13		
1823930	101363	HOME COMFORT 92	IDU	$1								$1		
1823930	101363	HOME COMFORT 92	Result	$1								$1		
1823930	101364	REFRIGERATION 92	IDU	$0								$0		
1823930	101364	REFRIGERATION 92	Result	$0								$0		
1823930	101365	REFRIGERATION 93	IDU	$0								$0		
1823930	101365	REFRIGERATION 93	Result	$0								$0		
1823930	101366	REFRIGERATION 94	IDU	$1								$1		
1823930	101366	REFRIGERATION 94	Result	$1								$1		
1823930	101367	REFRIGERATION 95	IDU	$3								$3		
1823930	101367	REFRIGERATION 95	Result	$3								$3		
1823930	101368	REFRIGERATION 96	IDU	$0								$0		
1823930	101368	REFRIGERATION 96	Result	$0								$0		
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	$0								$0		
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	Result	$0								$0		
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	$51								$51		
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	Result	$51								$51		
1823930	101371	REG ENERGY MNGT 93	IDU	$0								$0		
1823930	101371	REG ENERGY MNGT 93	Result	$0								$0		
1823930	101372	PROG DEVELOPMNT 93	IDU	$0								$0		
1823930	101372	PROG DEVELOPMNT 93	Result	$0								$0		
1823930	101373	LOAD STUDIES 93	IDU	$3								$3		
1823930	101373	LOAD STUDIES 93	Result	$3								$3		
1823930	101374	SUPER GOOD CENTS93	IDU	$63								$63		
1823930	101374	SUPER GOOD CENTS93	Result	$63								$63		
1823930	101375	SUPER GOOD CENTS94	IDU	$54								$54		
1823930	101375	SUPER GOOD CENTS94	Result	$54								$54		
1823930	101376	SUPER GOOD CENTS95	IDU	$31								$31		
1823930	101376	SUPER GOOD CENTS95	Result	$31								$31		
1823930	101377	SUPER GOOD CENTS96	IDU	$1								$1		
1823930	101377	SUPER GOOD CENTS96	Result	$1								$1		
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	$0								$0		
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	Result	$0								$0		
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	$0								$0		
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	Result	$0								$0		
1823930	101380	INT BEARING VAR 96	IDU	$0								$0		
1823930	101380	INT BEARING VAR 96	Result	$0								$0		

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1823930	101381	EF LIGHT PRO 93	IDU	$0								$0		
1823930	101381	EF LIGHT PRO 93	Result	$0								$0		
1823930	101382	IRRIGATION 93	IDU	$5								$5		
1823930	101382	IRRIGATION 93	Result	$6								$6		
1823930	101383	DSM OTHER PROGS 94	IDU	$1								$1		
1823930	101383	DSM OTHER PROGS 94	Result	$1								$1		
1823930	101384	DSM OTHER PROGS 95	IDU	$0								$0		
1823930	101384	DSM OTHER PROGS 95	Result	$0								$0		
1823930	101385	DSM OTHER PROGS 96	IDU	$1								$1		
1823930	101385	DSM OTHER PROGS 96	Result	$1								$1		
1823930	101386	MARKET RESEARCH 94	IDU	$2								$2		
1823930	101386	MARKET RESEARCH 94	Result	$2								$2		
1823930	101387	MARKET RESEARCH 95	IDU	$1								$1		
1823930	101387	MARKET RESEARCH 95	Result	$1								$1		
1823930	101388	MARKET RESEARCH 96	IDU	$0								$0		
1823930	101388	MARKET RESEARCH 96	Result	$0								$0		
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	$16								$16		
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	Result	$16								$16		
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	$1								$1		
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	Result	$1								$1		
1823930	101883	LOW INCOME WEATHER - 1999	IDU	$2								$2		
1823930	101883	LOW INCOME WEATHER - 1999	Result	$2								$2		
1823930	101884	SELF AUDIT - 1999	IDU	$0								$0		
1823930	101884	SELF AUDIT - 1999	Result	$0								$0		
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	$1								$1		
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	Result	$1								$1		
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	$1								$1		
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	Result	$1								$1		
1823930	101914	NEEA - IDAHO UTAH 1999	IDU	$145								$145		
1823930	101914	NEEA - IDAHO UTAH 1999	Result	$145								$145		
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	$10								$10		
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	Result	$10								$10		
1823930	101920	LOW INCOME BID WZ - IDU 1999	IDU	$0								$0		
1823930	101920	LOW INCOME BID WZ - IDU 1999	Result	$0								$0		
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	$4								$4		
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	Result	$4								$4		
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	$1								$1		
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	Result	$1								$1		
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	$3								$3		
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	Result	$3								$3		
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	$15								$15		
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	Result	$15								$15		
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	$0								$0		
1823930	101930	SELF AUDIT - IDAHO-UT 2000	Result	$0								$0		
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	$2								$2		
1823930	101950	"LOW INCOME BID WZ, ID 2000"	Result	$2								$2		
1823930	101955	NEEA - IDAHO-UT 2000	IDU	$143								$143		
1823930	101955	NEEA - IDAHO-UT 2000	Result	$143								$143		
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	$23								$23		
1823930	102062	ENERGY FINANSWER - ID-UT 2001	Result	$23								$23		
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	$3								$3		
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	Result	$3								$3		
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	$10								$10		
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	Result	$10								$10		
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	$32								$32		
1823930	102065	LOW INCOME WZ - ID-UT 2001	Result	$32								$32		
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	$1								$1		
1823930	102066	SELF AUDIT - ID-UT 2001	Result	$1								$1		
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	$146								$146		
1823930	102079	NEEA - IDAHO - UTAH 2001	Result	$146								$146		
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	$0								$0		
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	Result	$0								$0		
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	$0								$0		
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	Result	$0								$0		
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	$2								$2		
1823930	102182	LOW INCOME WZ - IDU - 2002	Result	$2								$2		
1823930	102183	SELF AUDIT - IDU - 2002	IDU	$0								$0		
1823930	102183	SELF AUDIT - IDU - 2002	Result	$0								$0		
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	$156								$156		
1823930	102184	NEEA - IDU - 2002 ACTUALS	Result	$156								$156		
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	$4								$4		
1823930	102204	COMPACT FLUORESCENT - UT 2002	Result	$4								$4		
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	$6								$6		
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	Result	$6								$6		
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	$9								$9		
1823930	102217	COMPACT FLOURESCENT - IDU 2002	Result	$9								$9		
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	$0								$0		
1823930	102218	ENERGY FINANSWER - IDU 2003	Result	$0								$0		
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	$135								$135		
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	Result	$135								$135		
1823930	102220	LOAN INCOME WZ - IDU 2003	IDU	$9								$9		
1823930	102220	LOAN INCOME WZ - IDU 2003	Result	$9								$9		
1823930	102221	NEEA - IDU 2003	IDU	$301								$301		
1823930	102221	NEEA - IDU 2003	Result	$301								$301		
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	$0								$0		

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1823930	102222	SELF AUDIT - IDAHO-UT 2003	Result	$0							$0			
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	$205							$205			
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	Result	$205							$205			
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	$80							$80			
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	Result	$80							$80			
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	$37							$37			
1823930	102353	LOW INCOME WZ - IDU 2004	Result	$37							$37			
1823930	102354	NEEA - IDU 2004	IDU	$164							$164			
1823930	102354	NEEA - IDU 2004	Result	$164							$164			
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	$0							$0			
1823930	102355	SELF AUDIT - IDAHO-UT 2004	Result	$0							$0			
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	$235							$235			
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	Result	$235							$235			
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	$5							$5			
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	Result	$5							$5			
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	$45							$45			
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	Result	$45							$45			
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	$51							$51			
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	Result	$51							$51			
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	$227							$227			
1823930	102521	NEEA - IDAHO - UTAH 2005	Result	$227							$227			
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	$0							$0			
1823930	102522	SELF AUDIT - IDAHO-UT 2005	Result	$0							$0			
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	$334							$334			
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	Result	$334							$334			
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	$2							$2			
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	Result	$2							$2			
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	$0							$0			
1823930	102573	ENERGY FINANSWER ID/UT 2006	Result	$0							$0			
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	$3							$3			
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	Result	$3							$3			
1823930	102575	LOW INCOME WZ -ID-UT 2006	IDU	$144							$144			
1823930	102575	LOW INCOME WZ -ID-UT 2006	Result	$144							$144			
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	$359							$359			
1823930	102576	NEEA-IDAHO-UTAH 2006	Result	$359							$359			
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	$361							$361			
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	Result	$361							$361			
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	$2							$2			
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	Result	$2							$2			
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	$143							$143			
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	Result	$143							$143			
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	$117							$117			
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	Result	$117							$117			
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	$47							$47			
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	Result	$47							$47			
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	$246							$246			
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	Result	$246							$246			
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	$103							$103			
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	Result	$103							$103			
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	$0										$0
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	Result	$0										$0
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	$2										$2
1823930	102809	ENERGY FINANSWER IDU 2007	Result	$2										$2
1823930	102810	Industrial Finanswer ID - 2007	OTHER	$0										$0
1823930	102810	Industrial Finanswer ID - 2007	Result	$0										$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	$423										$423
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	Result	$423										$423
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	$51										$51
1823930	102812	LOW INCOME WZ - ID-UT 2007	Result	$51										$51
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	$180										$180
1823930	102813	NEEA - IDAHO - UTAH 2007	Result	$180										$180
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	$62										$62
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	Result	$62										$62
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	$31										$31
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	Result	$31										$31
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	$60										$60
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	Result	$60										$60
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	$137										$137
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	Result	$137										$137
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$115										$115
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	Result	$115										$115
1823930	Result			$6,364							$5,304			$1,060
1823940	101391	DSR CARRY CHG ID-U	IDU	$697							$697			
1823940	101391	DSR CARRY CHG ID-U	Result	$697							$697			
1823940	101469	ENERGY FINANSWER94	UT	$ (1)							$ (1)			
1823940	101469	ENERGY FINANSWER94	Result	$ (1)							$ (1)			
1823940	101470	ENERGY FINANSWER95	UT	$3							$3			
1823940	101470	ENERGY FINANSWER95	Result	$3							$3			
1823940	101471	ENERGY FINANSWER96	UT	$7							$7			
1823940	101471	ENERGY FINANSWER96	Result	$7							$7			
1823940	101472	IND FINANSWER 94	UT	$1							$1			
1823940	101472	IND FINANSWER 94	Result	$1							$1			
1823940	101473	IND FINANSWER 95	UT	$3							$3			
1823940	101473	IND FINANSWER 95	Result	$3							$3			
1823940	101474	IND FINANSWER 96	UT	$ (4)							$ (4)			

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1823940	101474	IND FINANSWER 96	Result	$ (4)							$ (4)				
1823940	101477	COMM RETRO 94	UT	$ (0)							$ (0)				
1823940	101477	COMM RETRO 94	Result	$ (0)							$ (0)				
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	$2,858											$2,858
1823940	102146	UT CARRYING CHARGE - 2001/2002	Result	$2,858											$2,858
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	$ (439)											$ (439)
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	Result	$ (439)											$ (439)
1823940	102766	DSR CARRYING CHARGES	IDU	$11								$11			
1823940	102766	DSR CARRYING CHARGES	Result	$11								$11			
1823940	Result			$3,136							$8	$708			$2,419
1823960	101662	NET LOST REVN COMM	UT	$15							$15				
1823960	101662	NET LOST REVN COMM	Result	$15							$15				
1823960	101663	NET LOST REVN COMM	UT	$73							$73				
1823960	101663	NET LOST REVN COMM	Result	$73							$73				
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	$47							$47				
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	Result	$47							$47				
1823960	101669	NET LOST REVN LOW	UT	$0							$0				
1823960	101669	NET LOST REVN LOW	Result	$0							$0				
1823960	101672	NET LOST REVN SERP	UT	$0							$0				
1823960	101672	NET LOST REVN SERP	Result	$0							$0				
1823960	101673	NET LOST REVN 12000	UT	$1							$1				
1823960	101673	NET LOST REVN 12000	Result	$1							$1				
1823960	101674	NET LOST REVN 12000	UT	$4							$4				
1823960	101674	NET LOST REVN 12000	Result	$4							$4				
1823960	101675	NET LOST REVN 12000	UT	$2							$2				
1823960	101675	NET LOST REVN 12000	Result	$2							$2				
1823960	101680	NET LOST REVN MAJOR	UT	$9							$9				
1823960	101680	NET LOST REVN MAJOR	Result	$9							$9				
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	$2							$2				
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	Result	$2							$2				
1823960	101682	NET LOST REVN COMM	UT	$20							$20				
1823960	101682	NET LOST REVN COMM	Result	$20							$20				
1823960	101683	NET LOST REVN COMM	UT	$96							$96				
1823960	101683	NET LOST REVN COMM	Result	$96							$96				
1823960	101684	NET LOST REVN COMM	UT	$16							$16				
1823960	101684	NET LOST REVN COMM	Result	$16							$16				
1823960	101685	NET LOST REVN IND	UT	$1							$1				
1823960	101685	NET LOST REVN IND	Result	$1							$1				
1823960	101686	NET LOST REVN IND	UT	$7							$7				
1823960	101686	NET LOST REVN IND	Result	$7							$7				
1823960	101687	NET LOST REVN IND	UT	$12							$12				
1823960	101687	NET LOST REVN IND	Result	$12							$12				
1823960	101688	NET LOST REVN IND	UT	$3							$3				
1823960	101688	NET LOST REVN IND	Result	$3							$3				
1823960	101691	NET LOST EF RETRO	UT	$27							$27				
1823960	101691	NET LOST EF RETRO	Result	$27							$27				
1823960	101692	NET LOST EF RETRO	UT	$15							$15				
1823960	101692	NET LOST EF RETRO	Result	$15							$15				
1823960	101694	NET LOST CES WAY	UT	$3							$3				
1823960	101694	NET LOST CES WAY	Result	$3							$3				
1823960	101695	NET LOST EF CUSTOM	UT	$45							$45				
1823960	101695	NET LOST EF CUSTOM	Result	$45							$45				
1823960	101696	NET LOST EF CUSTOM	UT	$49							$49				
1823960	101696	NET LOST EF CUSTOM	Result	$49							$49				
1823960	101697	NET LOST EF PRESCRIPT	UT	$1							$1				
1823960	101697	NET LOST EF PRESCRIPT	Result	$1							$1				
1823960	101698	NET LOST EF PRESCRIPT	UT	$3							$3				
1823960	101698	NET LOST EF PRESCRIPT	Result	$3							$3				
1823960	101699	NET LOST EF COMMERCIAL	UT	$2							$2				
1823960	101699	NET LOST EF COMMERCIAL	Result	$2							$2				
1823960	101700	NET LOST EF COMMERCIAL	UT	$30							$30				
1823960	101700	NET LOST EF COMMERCIAL	Result	$30							$30				
1823960	Result			$486							$486				
1823990	184500	Deferred Regulatory Expense	IDU	$28								$28			
1823990	184500	Deferred Regulatory Expense	Result	$28								$28			
1823990	186099	Regulatory Asset - Balance Reclass	OTHER	$2,115											$2,115
1823990	186099	Regulatory Asset - Balance Reclass	Result	$2,115											$2,115
1823990	186100	Calif Alternative Rate for Energy (CARE)	CA	$1,566	$1,566										
1823990	186100	Calif Alternative Rate for Energy (CARE)	Result	$1,566	$1,566										
1823990	187003	RETAIL ACCESS PROJECT - INC	OTHER	$578											$578
1823990	187003	RETAIL ACCESS PROJECT - INC	Result	$578											$578
1823990	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	$1											$1
1823990	187004	ENERGY TRUST OF OREGON - SB 1149	Result	$1											$1
1823990	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER												
1823990	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	Result												
1823990	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE												
1823990	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	Result												
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	$11,318	$209	$3,118	$890		$1,434	$4,735	$727	$206		
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	Result	$11,318	$209	$3,118	$890		$1,434	$4,735	$727	$206		
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	$709			$709							
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	Result	$709			$709							
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE											
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	Result											
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE											
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	Result											

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assests (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1823990	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE												
1823990	187070	Trail Mtn Mine Costs - Deseret Settlemen	Result												
1823990	187061	RTO Grid West N/R - OR	OTHER	$845											$845
1823990	187061	RTO Grid West N/R - OR	Result	$845											$845
1823990	187062	RTO Grid West N/R - WY	OTHER	$414											$414
1823990	187062	RTO Grid West N/R - WY	Result	$414											$414
1823990	187106	BSIP/SAP - UT	UT												
1823990	187106	BSIP/SAP - UT	Result												
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	$3,080							$3,080				
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	Result	$3,080							$3,080				
1823990	187108	SOFTWARE WRITE DOWN 1997 - UT	UT												
1823990	187108	SOFTWARE WRITE DOWN 1997 - UT	Result												
1823990	187109	SOFTWARE WRITE DOWN 1999 - UT	UT												
1823990	187109	SOFTWARE WRITE DOWN 1999 - UT	Result												
1823990	187110	TRANSITION TEAM COSTS - UT	UT												
1823990	187110	TRANSITION TEAM COSTS - UT	Result												
1823990	187112	P&M STRIKE AMORT - UT	UT												
1823990	187112	P&M STRIKE AMORT - UT	Result												
1823990	187113	98 EARLY RETIREMENT - OR	OR	$1,838		$1,838									
1823990	187113	98 EARLY RETIREMENT - OR	Result	$1,838		$1,838									
1823990	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER												
1823990	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	Result												
1823990	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA												
1823990	187201	MAY 2000 TRANSITION PLAN COSTS - CA	Result												
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	$12,000		$12,000									
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	Result	$12,000		$12,000									
1823990	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT												
1823990	187204	MAY 2000 TRANSITION PLAN COSTS - UT	Result												
1823990	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP												
1823990	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	Result												
1823990	187211	MEHC TRANSITION PLAN - WA	WA	$812			$812								
1823990	187211	MEHC TRANSITION PLAN - WA	Result	$812			$812								
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	OTHER	$971											$971
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	Result	$971											$971
1823990	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER												
1823990	187764	IMPLEMENTATION COST II - RESIDENTIAL	Result												
1823990	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER												
1823990	187768	IMPLEMENTATION COST 3 - NON RES SMALL	Result												
1823990	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER												
1823990	187769	IMPLEMENTATION COST 3 - NON RES LARGE	Result												
1823990	187902	UT - DEFERRED NET POWER COSTS	OTHER												
1823990	187902	UT - DEFERRED NET POWER COSTS	Result												
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	$1,717											$1,717
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	Result	$1,717											$1,717
1823990	187904	ID - DEFERRED NET POWER COSTS	OTHER												
1823990	187904	ID - DEFERRED NET POWER COSTS	Result												
1823990	187905	CA - DEF NET POWER COSTS	CA	$379	$379										
1823990	187905	CA - DEF NET POWER COSTS	Result	$379	$379										
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	$144											$144
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	Result	$144											$144
1823990	187908	Def Net Power WY - 2007	OTHER	$14,554											$14,554
1823990	187908	Def Net Power WY - 2007	Result	$14,554											$14,554
1823990	187912	CONTRA - REGULATORY ASSETS	CA												
1823990	187912	CONTRA - REGULATORY ASSETS	Result												
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	$817											$817
1823990	187920	OR-RCAC REV REQUIREMENT	Result	$817											$817
1823990	187951	DEFERRED COST OF TOU GUARANTEE	OR												
1823990	187951	DEFERRED COST OF TOU GUARANTEE	Result												
1823990	187952	DEFERRED INTERVENER	OR	$699		$699									
1823990	187952	DEFERRED INTERVENER	Result	$699		$699									
1823990	187955	Defd UT Ind Eval Fee	UT	$150							$150				
1823990	187955	Defd UT Ind Eval Fee	Result	$150							$150				
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	$ (436)	$ (8)	$ (120)	$ (34)			$ (55)	$ (181)	$ (26)	$ (8)	$ (2)	
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	Result	$ (436)	$ (8)	$ (120)	$ (34)			$ (55)	$ (181)	$ (26)	$ (8)	$ (2)	
1823990	Result			$54,300	$2,148	$17,838	$2,377			$1,379	$7,784	$727	$197	$ (2)	$22,156
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	$ (543)		$ (543)									
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	Result	$ (543)		$ (543)									
1823993	Result			$ (543)		$ (543)									
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	$ (978)			$ (978)								
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	Result	$ (978)			$ (978)								
1823994	Result			$ (978)			$ (978)								
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	$ (332)								$ (332)			
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	Result	$ (332)								$ (332)			
1823995	Result			$ (332)								$ (332)			
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	$3,224											$3,224
1823999	186001	DSM Regulatory Assets-Accruals	Result	$3,224											$3,224
1823999	Result			$3,224											$3,224
Overall Result				$91,179	$3,421	$21,721	$3,507			$3,961	$23,694	$7,636	$642	$89	$26,600

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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Depreciation Reserve (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3102000	LAND RIGHTS	SG	$ (18,257)	$ (336)	$ (6,010)	$ (1,430)	$ (2,305)	$ (7,608)	$ (1,167)	$ (329)	$ (72)
1080000	3102000	LAND RIGHTS	Result	$ (18,257)	$ (336)	$ (6,010)	$ (1,430)	$ (2,305)	$ (7,608)	$ (1,167)	$ (329)	$ (72)
1080000	3103000	WATER RIGHTS	SG	$ (15,156)	$ (279)	$ (4,159)	$ (1,187)	$ (1,913)	$ (6,316)	$ (969)	$ (273)	$ (60)
1080000	3103000	WATER RIGHTS	Result	$ (15,156)	$ (279)	$ (4,159)	$ (1,187)	$ (1,913)	$ (6,316)	$ (969)	$ (273)	$ (60)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$ (424,506)	$ (7,815)	$ (116,486)	$ (33,255)	$ (53,586)	$ (176,894)	$ (27,146)	$ (7,656)	$ (1,668)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$ (26,743)	$ (495)	$ (7,661)	$ (2,175)	$ (3,406)	$ (10,652)	$ (1,560)	$ (494)	$ (98)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	Result	$ (451,248)	$ (8,309)	$ (124,147)	$ (35,431)	$ (56,993)	$ (187,746)	$ (28,706)	$ (8,150)	$ (1,765)
1080000	3120000	BOILER PLANT EQUIPMENT	SG	$ (1,239,432)	$ (22,816)	$ (340,105)	$ (97,096)	$ (156,456)	$ (516,479)	$ (79,258)	$ (22,353)	$ (4,869)
1080000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$ (129,725)	$ (2,401)	$ (37,164)	$ (10,553)	$ (16,524)	$ (52,643)	$ (7,567)	$ (2,399)	$ (475)
1080000	3120000	BOILER PLANT EQUIPMENT	Result	$ (1,369,157)	$ (25,217)	$ (377,269)	$ (107,649)	$ (172,980)	$ (569,121)	$ (86,826)	$ (24,751)	$ (5,344)
1080000	3140000	TURBOGENERATOR UNITS	SG	$ (325,532)	$ (5,993)	$ (89,327)	$ (25,502)	$ (41,093)	$ (135,651)	$ (20,817)	$ (5,871)	$ (1,279)
1080000	3140000	TURBOGENERATOR UNITS	SSGCH	$ (29,496)	$ (546)	$ (8,450)	$ (2,399)	$ (3,757)	$ (11,970)	$ (1,721)	$ (545)	$ (108)
1080000	3140000	TURBOGENERATOR UNITS	Result	$ (355,028)	$ (6,538)	$ (97,777)	$ (27,901)	$ (44,850)	$ (147,621)	$ (22,538)	$ (6,416)	$ (1,387)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (164,762)	$ (3,033)	$ (45,211)	$ (12,907)	$ (20,798)	$ (68,657)	$ (10,536)	$ (2,971)	$ (647)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$ (27,610)	$ (511)	$ (7,910)	$ (2,246)	$ (3,517)	$ (11,204)	$ (1,611)	$ (511)	$ (101)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	$ (192,371)	$ (3,544)	$ (53,121)	$ (15,153)	$ (24,315)	$ (79,861)	$ (12,147)	$ (3,482)	$ (748)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$ (34)	$ (1)	$ (9)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	Result	$ (34)	$ (1)	$ (9)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$ (11,483)	$ (211)	$ (3,151)	$ (900)	$ (1,449)	$ (4,785)	$ (734)	$ (207)	$ (45)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$ (1,849)	$ (34)	$ (530)	$ (150)	$ (235)	$ (750)	$ (108)	$ (34)	$ (7)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	Result	$ (13,332)	$ (246)	$ (3,681)	$ (1,050)	$ (1,685)	$ (5,535)	$ (842)	$ (241)	$ (52)
1080000	3302000	LAND RIGHTS	SG-P	$ (4,021)	$ (74)	$ (1,103)	$ (315)	$ (508)	$ (1,676)	$ (257)	$ (73)	$ (16)
1080000	3302000	LAND RIGHTS	SG-U	$ (12)	$ (0)	$ (3)	$ (1)	$ (2)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3302000	LAND RIGHTS	Result	$ (4,033)	$ (74)	$ (1,107)	$ (316)	$ (509)	$ (1,681)	$ (258)	$ (73)	$ (16)
1080000	3303000	WATER RIGHTS	SG-U	$ (21)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (0)	$ (0)
1080000	3303000	WATER RIGHTS	Result	$ (21)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (0)	$ (0)
1080000	3304000	FLOOD RIGHTS	SG-P	$ (158)	$ (3)	$ (43)	$ (12)	$ (20)	$ (66)	$ (10)	$ (3)	$ (1)
1080000	3304000	FLOOD RIGHTS	SG-U	$ (22)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (0)	$ (0)
1080000	3304000	FLOOD RIGHTS	Result	$ (180)	$ (3)	$ (49)	$ (14)	$ (23)	$ (75)	$ (11)	$ (3)	$ (1)
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$ (203)	$ (4)	$ (56)	$ (16)	$ (26)	$ (85)	$ (13)	$ (4)	$ (1)
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	Result	$ (203)	$ (4)	$ (56)	$ (16)	$ (26)	$ (85)	$ (13)	$ (4)	$ (1)
1080000	3310000	STRUCTURES AND IMPROVE	SG-P	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	SG-U	$ (3,720)	$ (68)	$ (1,021)	$ (291)	$ (470)	$ (1,550)	$ (238)	$ (67)	$ (15)
1080000	3310000	STRUCTURES AND IMPROVE	Result	$ (3,720)	$ (68)	$ (1,021)	$ (291)	$ (470)	$ (1,550)	$ (238)	$ (67)	$ (15)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$ (17,004)	$ (313)	$ (4,666)	$ (1,332)	$ (2,147)	$ (7,086)	$ (1,087)	$ (307)	$ (67)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$ (408)	$ (8)	$ (112)	$ (32)	$ (52)	$ (170)	$ (26)	$ (7)	$ (2)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	Result	$ (17,413)	$ (321)	$ (4,778)	$ (1,364)	$ (2,198)	$ (7,256)	$ (1,113)	$ (314)	$ (68)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$ (6,138)	$ (113)	$ (1,684)	$ (481)	$ (775)	$ (2,558)	$ (392)	$ (111)	$ (24)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$ (122)	$ (2)	$ (34)	$ (10)	$ (15)	$ (51)	$ (8)	$ (2)	$ (0)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	Result	$ (6,260)	$ (115)	$ (1,718)	$ (490)	$ (790)	$ (2,609)	$ (400)	$ (113)	$ (25)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$ (4,285)	$ (79)	$ (1,176)	$ (336)	$ (541)	$ (1,786)	$ (274)	$ (77)	$ (17)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$ (338)	$ (6)	$ (93)	$ (26)	$ (43)	$ (141)	$ (22)	$ (6)	$ (1)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	Result	$ (4,623)	$ (85)	$ (1,269)	$ (362)	$ (584)	$ (1,926)	$ (296)	$ (83)	$ (18)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$ (694)	$ (13)	$ (191)	$ (54)	$ (88)	$ (289)	$ (44)	$ (13)	$ (3)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$ (16,002)	$ (295)	$ (4,391)	$ (1,254)	$ (2,020)	$ (6,668)	$ (1,023)	$ (289)	$ (63)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	Result	$ (16,696)	$ (307)	$ (4,582)	$ (1,308)	$ (2,108)	$ (6,957)	$ (1,068)	$ (301)	$ (66)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$ (108,707)	$ (2,001)	$ (29,829)	$ (8,516)	$ (13,722)	$ (45,299)	$ (6,951)	$ (1,960)	$ (427)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$ (8,907)	$ (164)	$ (2,444)	$ (698)	$ (1,124)	$ (3,712)	$ (570)	$ (161)	$ (35)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	Result	$ (117,614)	$ (2,165)	$ (32,274)	$ (9,214)	$ (14,847)	$ (49,010)	$ (7,521)	$ (2,121)	$ (462)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$ (2,525)	$ (46)	$ (693)	$ (198)	$ (319)	$ (1,052)	$ (161)	$ (46)	$ (10)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$ (150)	$ (3)	$ (41)	$ (12)	$ (19)	$ (63)	$ (10)	$ (3)	$ (1)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	Result	$ (2,675)	$ (49)	$ (734)	$ (210)	$ (338)	$ (1,115)	$ (171)	$ (48)	$ (11)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$ (515)	$ (9)	$ (141)	$ (40)	$ (65)	$ (215)	$ (33)	$ (9)	$ (2)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$ (33)	$ (1)	$ (9)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	Result	$ (549)	$ (10)	$ (151)	$ (43)	$ (69)	$ (229)	$ (35)	$ (10)	$ (2)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$ (27,833)	$ (512)	$ (7,637)	$ (2,180)	$ (3,513)	$ (11,598)	$ (1,780)	$ (502)	$ (109)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$ (6,660)	$ (123)	$ (1,827)	$ (522)	$ (841)	$ (2,775)	$ (426)	$ (120)	$ (26)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	Result	$ (34,492)	$ (635)	$ (9,465)	$ (2,702)	$ (4,354)	$ (14,373)	$ (2,206)	$ (622)	$ (135)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$ (8,282)	$ (152)	$ (2,273)	$ (649)	$ (1,045)	$ (3,451)	$ (530)	$ (149)	$ (33)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$ (3,211)	$ (59)	$ (881)	$ (252)	$ (405)	$ (1,338)	$ (205)	$ (58)	$ (13)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	Result	$ (11,493)	$ (212)	$ (3,154)	$ (900)	$ (1,451)	$ (4,789)	$ (735)	$ (207)	$ (45)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$ (1,683)	$ (31)	$ (462)	$ (132)	$ (212)	$ (701)	$ (108)	$ (30)	$ (7)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$ (19)	$ (0)	$ (5)	$ (2)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)

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1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	Result	$ (1,702)	$ (31)	$ (467)	$ (133)	$ (215)	$ (709)	$ (109)	$ (31)	$ (7)
1080000	3350000	MISC POWER PLANT EQUIP	SG-U	$ (117)	$ (2)	$ (32)	$ (9)	$ (15)	$ (49)	$ (7)	$ (2)	$ (0)
1080000	3350000	MISC POWER PLANT EQUIP	Result	$ (117)	$ (2)	$ (32)	$ (9)	$ (15)	$ (49)	$ (7)	$ (2)	$ (0)
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$ (1,008)	$ (19)	$ (277)	$ (79)	$ (127)	$ (420)	$ (64)	$ (18)	$ (4)
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	Result	$ (1,008)	$ (19)	$ (277)	$ (79)	$ (127)	$ (420)	$ (64)	$ (18)	$ (4)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$ (34)	$ (1)	$ (9)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	Result	$ (34)	$ (1)	$ (9)	$ (3)	$ (4)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	Result	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$ (4,407)	$ (81)	$ (1,209)	$ (345)	$ (556)	$ (1,837)	$ (282)	$ (79)	$ (17)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$ (553)	$ (10)	$ (152)	$ (43)	$ (70)	$ (230)	$ (35)	$ (10)	$ (2)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	Result	$ (4,960)	$ (91)	$ (1,361)	$ (389)	$ (626)	$ (2,067)	$ (317)	$ (89)	$ (19)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	Result	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3410000	STRUCTURES & IMPROVEMENTS	SG	$ (5,321)	$ (98)	$ (1,460)	$ (417)	$ (672)	$ (2,217)	$ (340)	$ (96)	$ (21)
1080000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$ (745)	$ (13)	$ (184)	$ (54)	$ (86)	$ (338)	$ (55)	$ (12)	$ (3)
1080000	3410000	STRUCTURES & IMPROVEMENTS	Result	$ (6,066)	$ (111)	$ (1,644)	$ (471)	$ (756)	$ (2,555)	$ (395)	$ (108)	$ (24)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$ (804)	$ (15)	$ (221)	$ (63)	$ (101)	$ (335)	$ (51)	$ (14)	$ (3)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$ (439)	$ (8)	$ (108)	$ (32)	$ (51)	$ (199)	$ (32)	$ (7)	$ (2)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	Result	$ (1,243)	$ (22)	$ (329)	$ (95)	$ (152)	$ (534)	$ (84)	$ (21)	$ (5)
1080000	3430000	PRIME MOVERS	SG	$ (50,409)	$ (928)	$ (13,832)	$ (3,949)	$ (6,363)	$ (21,006)	$ (3,224)	$ (909)	$ (198)
1080000	3430000	PRIME MOVERS	SSGCT	$ (9,577)	$ (165)	$ (2,360)	$ (691)	$ (1,110)	$ (4,347)	$ (706)	$ (153)	$ (45)
1080000	3430000	PRIME MOVERS	Result	$ (59,986)	$ (1,093)	$ (16,193)	$ (4,640)	$ (7,474)	$ (25,352)	$ (3,930)	$ (1,062)	$ (243)
1080000	3440000	GENERATORS	SG	$ (14,777)	$ (272)	$ (4,055)	$ (1,158)	$ (1,865)	$ (6,157)	$ (945)	$ (266)	$ (58)
1080000	3440000	GENERATORS	SSGCT	$ (3,087)	$ (53)	$ (761)	$ (223)	$ (358)	$ (1,401)	$ (228)	$ (49)	$ (14)
1080000	3440000	GENERATORS	Result	$ (17,863)	$ (325)	$ (4,815)	$ (1,380)	$ (2,223)	$ (7,558)	$ (1,173)	$ (316)	$ (72)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (5,277)	$ (97)	$ (1,448)	$ (413)	$ (666)	$ (2,199)	$ (337)	$ (95)	$ (21)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$ (654)	$ (11)	$ (161)	$ (47)	$ (76)	$ (297)	$ (48)	$ (10)	$ (3)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	Result	$ (5,931)	$ (108)	$ (1,609)	$ (461)	$ (742)	$ (2,496)	$ (386)	$ (106)	$ (24)
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$ (300)	$ (6)	$ (82)	$ (24)	$ (38)	$ (125)	$ (19)	$ (5)	$ (1)
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	Result	$ (300)	$ (6)	$ (82)	$ (24)	$ (38)	$ (125)	$ (19)	$ (5)	$ (1)
1080000	3502000	LAND RIGHTS	SG	$ (20,277)	$ (373)	$ (5,564)	$ (1,588)	$ (2,560)	$ (8,449)	$ (1,297)	$ (366)	$ (80)
1080000	3502000	LAND RIGHTS	Result	$ (20,277)	$ (373)	$ (5,564)	$ (1,588)	$ (2,560)	$ (8,449)	$ (1,297)	$ (366)	$ (80)
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	$ (24,035)	$ (442)	$ (6,595)	$ (1,883)	$ (3,034)	$ (10,016)	$ (1,537)	$ (433)	$ (94)
1080000	3520000	STRUCTURES & IMPROVEMENTS	Result	$ (24,035)	$ (442)	$ (6,595)	$ (1,883)	$ (3,034)	$ (10,016)	$ (1,537)	$ (433)	$ (94)
1080000	3530000	STATION EQUIPMENT	SG	$ (314,161)	$ (5,783)	$ (86,207)	$ (24,611)	$ (39,657)	$ (130,913)	$ (20,090)	$ (5,666)	$ (1,234)
1080000	3530000	STATION EQUIPMENT	Result	$ (314,161)	$ (5,783)	$ (86,207)	$ (24,611)	$ (39,657)	$ (130,913)	$ (20,090)	$ (5,666)	$ (1,234)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$ (28,416)	$ (523)	$ (7,797)	$ (2,226)	$ (3,587)	$ (11,841)	$ (1,817)	$ (512)	$ (112)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	Result	$ (28,416)	$ (523)	$ (7,797)	$ (2,226)	$ (3,587)	$ (11,841)	$ (1,817)	$ (512)	$ (112)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$ (37,110)	$ (683)	$ (10,183)	$ (2,907)	$ (4,684)	$ (15,464)	$ (2,373)	$ (669)	$ (146)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	Result	$ (37,110)	$ (683)	$ (10,183)	$ (2,907)	$ (4,684)	$ (15,464)	$ (2,373)	$ (669)	$ (146)
1080000	3540000	TOWERS AND FIXTURES	SG	$ (165,679)	$ (3,050)	$ (45,463)	$ (12,979)	$ (20,914)	$ (69,039)	$ (10,595)	$ (2,988)	$ (651)
1080000	3540000	TOWERS AND FIXTURES	Result	$ (165,679)	$ (3,050)	$ (45,463)	$ (12,979)	$ (20,914)	$ (69,039)	$ (10,595)	$ (2,988)	$ (651)
1080000	3550000	POLES AND FIXTURES	SG	$ (179,954)	$ (3,313)	$ (49,380)	$ (14,097)	$ (22,716)	$ (74,988)	$ (11,508)	$ (3,245)	$ (707)
1080000	3550000	POLES AND FIXTURES	Result	$ (179,954)	$ (3,313)	$ (49,380)	$ (14,097)	$ (22,716)	$ (74,988)	$ (11,508)	$ (3,245)	$ (707)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$ (251,056)	$ (4,622)	$ (68,891)	$ (19,668)	$ (31,691)	$ (104,616)	$ (16,054)	$ (4,528)	$ (986)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	Result	$ (251,056)	$ (4,622)	$ (68,891)	$ (19,668)	$ (31,691)	$ (104,616)	$ (16,054)	$ (4,528)	$ (986)
1080000	3562000	CLEARING AND GRADING	SG	$ (21,739)	$ (400)	$ (5,965)	$ (1,703)	$ (2,744)	$ (9,059)	$ (1,390)	$ (392)	$ (85)
1080000	3562000	CLEARING AND GRADING	Result	$ (21,739)	$ (400)	$ (5,965)	$ (1,703)	$ (2,744)	$ (9,059)	$ (1,390)	$ (392)	$ (85)
1080000	3570000	UNDERGROUND CONDUIT	SG	$ (1,291)	$ (24)	$ (354)	$ (101)	$ (163)	$ (538)	$ (83)	$ (23)	$ (5)
1080000	3570000	UNDERGROUND CONDUIT	Result	$ (1,291)	$ (24)	$ (354)	$ (101)	$ (163)	$ (538)	$ (83)	$ (23)	$ (5)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$ (2,085)	$ (38)	$ (572)	$ (163)	$ (263)	$ (869)	$ (133)	$ (38)	$ (8)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	Result	$ (2,085)	$ (38)	$ (572)	$ (163)	$ (263)	$ (869)	$ (133)	$ (38)	$ (8)
1080000	3590000	ROADS AND TRAILS	SG	$ (4,336)	$ (80)	$ (1,190)	$ (340)	$ (547)	$ (1,807)	$ (277)	$ (78)	$ (17)
1080000	3590000	ROADS AND TRAILS	Result	$ (4,336)	$ (80)	$ (1,190)	$ (340)	$ (547)	$ (1,807)	$ (277)	$ (78)	$ (17)
1080000	3602000	LAND RIGHTS	CA	$ (427)	$ (427)							
1080000	3602000	LAND RIGHTS	IDU	$ (218)						$ (218)		
1080000	3602000	LAND RIGHTS	OR	$ (1,599)		$ (1,599)						
1080000	3602000	LAND RIGHTS	UT	$ (1,393)					$ (1,393)			
1080000	3602000	LAND RIGHTS	WA	$ (183)			$ (183)					
1080000	3602000	LAND RIGHTS	WYP	$ (1,143)				$ (1,143)				
1080000	3602000	LAND RIGHTS	WYU	$ (314)							$ (314)	
1080000	3602000	LAND RIGHTS	Result	$ (5,276)	$ (427)	$ (1,599)	$ (183)	$ (1,143)	$ (1,393)	$ (218)	$ (314)	
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	$ (584)	$ (584)							

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1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$ (534)						$ (534)		
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	$ (4,002)		$ (4,002)						
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	$ (7,381)					$ (7,381)			
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	$ (675)			$ (675)					
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$ (2,450)				$ (2,450)				
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$ (97)							$ (97)	
1080000	3610000	STRUCTURES & IMPROVEMENTS	**Result**	**$ (15,723)**	**$ (584)**	**$ (4,002)**	**$ (675)**	**$ (2,450)**	**$ (7,381)**	**$ (534)**	**$ (97)**	
1080000	3620000	STATION EQUIPMENT	CA	$ (4,593)	$ (4,593)							
1080000	3620000	STATION EQUIPMENT	IDU	$ (7,081)						$ (7,081)		
1080000	3620000	STATION EQUIPMENT	OR	$ (39,191)		$ (39,191)						
1080000	3620000	STATION EQUIPMENT	UT	$ (55,329)					$ (55,329)			
1080000	3620000	STATION EQUIPMENT	WA	$ (16,282)			$ (16,282)					
1080000	3620000	STATION EQUIPMENT	WYP	$ (27,437)				$ (27,437)				
1080000	3620000	STATION EQUIPMENT	WYU	$ (1,789)							$ (1,789)	
1080000	3620000	STATION EQUIPMENT	**Result**	**$ (151,703)**	**$ (4,593)**	**$ (39,191)**	**$ (16,282)**	**$ (27,437)**	**$ (55,329)**	**$ (7,081)**	**$ (1,789)**	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$ (184)	$ (184)							
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$ (422)						$ (422)		
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$ (2,305)		$ (2,305)						
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$ (10,614)					$ (10,614)			
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$ (650)			$ (650)					
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$ (2,335)				$ (2,335)				
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$ (3)							$ (3)	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	**Result**	**$ (16,513)**	**$ (184)**	**$ (2,305)**	**$ (650)**	**$ (2,335)**	**$ (10,614)**	**$ (422)**	**$ (3)**	
1080000	3630000	STORAGE BATTERY EQUIPMENT	UT	$ (413)					$ (413)			
1080000	3630000	STORAGE BATTERY EQUIPMENT	**Result**	**$ (413)**					**$ (413)**			
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$ (1)					$ (1)			
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	**Result**	**$ (1)**					**$ (1)**			
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$ (23,834)	$ (23,834)							
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$ (24,100)						$ (24,100)		
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$ (173,425)		$ (173,425)						
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$ (102,978)					$ (102,978)			
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$ (54,083)			$ (54,083)					
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$ (44,160)				$ (44,160)				
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$ (6,820)							$ (6,820)	
1080000	3640000	"POLES, TOWERS AND FIXTURES"	**Result**	**$ (429,399)**	**$ (23,834)**	**$ (173,425)**	**$ (54,083)**	**$ (44,160)**	**$ (102,978)**	**$ (24,100)**	**$ (6,820)**	
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$ (12,107)	$ (12,107)							
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$ (11,872)						$ (11,872)		
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$ (108,145)		$ (108,145)						
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$ (54,657)					$ (54,657)			
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$ (20,654)			$ (20,654)					
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$ (32,186)				$ (32,186)				
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$ (2,689)							$ (2,689)	
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	**Result**	**$ (242,309)**	**$ (12,107)**	**$ (108,145)**	**$ (20,654)**	**$ (32,186)**	**$ (54,657)**	**$ (11,872)**	**$ (2,689)**	
1080000	3652000	CLEARING AND GRADING	IDU	$ (82)						$ (82)		
1080000	3652000	CLEARING AND GRADING	OR	$ (4)		$ (4)						
1080000	3652000	CLEARING AND GRADING	UT	$ (1,076)					$ (1,076)			
1080000	3652000	CLEARING AND GRADING	WYU	$ (11)							$ (11)	
1080000	3652000	CLEARING AND GRADING	**Result**	**$ (1,172)**		**$ (4)**			**$ (1,076)**	**$ (82)**	**$ (11)**	
1080000	3660000	UNDERGROUND CONDUIT	CA	$ (3,105)	$ (3,105)							
1080000	3660000	UNDERGROUND CONDUIT	IDU	$ (3,220)						$ (3,220)		
1080000	3660000	UNDERGROUND CONDUIT	OR	$ (37,201)		$ (37,201)						
1080000	3660000	UNDERGROUND CONDUIT	UT	$ (56,256)					$ (56,256)			
1080000	3660000	UNDERGROUND CONDUIT	WA	$ (3,771)			$ (3,771)					
1080000	3660000	UNDERGROUND CONDUIT	WYP	$ (4,224)				$ (4,224)				
1080000	3660000	UNDERGROUND CONDUIT	WYU	$ (1,619)							$ (1,619)	
1080000	3660000	UNDERGROUND CONDUIT	**Result**	**$ (109,395)**	**$ (3,105)**	**$ (37,201)**	**$ (3,771)**	**$ (4,224)**	**$ (56,256)**	**$ (3,220)**	**$ (1,619)**	
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$ (5,312)	$ (5,312)							
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$ (10,463)						$ (10,463)		
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$ (45,867)		$ (45,867)						
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$ (139,306)					$ (139,306)			
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$ (5,653)			$ (5,653)					
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$ (10,973)				$ (10,973)				
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$ (8,552)							$ (8,552)	
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	**Result**	**$ (226,126)**	**$ (5,312)**	**$ (45,867)**	**$ (5,653)**	**$ (10,973)**	**$ (139,306)**	**$ (10,463)**	**$ (8,552)**	

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1080000	3680000	LINE TRANSFORMERS	CA	$ (24,732)	$ (24,732)							
1080000	3680000	LINE TRANSFORMERS	IDU	$ (26,776)						$ (26,776)		
1080000	3680000	LINE TRANSFORMERS	OR	$ (134,642)		$ (134,642)						
1080000	3680000	LINE TRANSFORMERS	UT	$ (106,723)					$ (106,723)			
1080000	3680000	LINE TRANSFORMERS	WA	$ (28,852)			$ (28,852)					
1080000	3680000	LINE TRANSFORMERS	WYP	$ (23,429)				$ (23,429)				
1080000	3680000	LINE TRANSFORMERS	WYU	$ (4,436)							$ (4,436)	
1080000	3680000	LINE TRANSFORMERS	**Result**	**$ (349,591)**	**$ (24,732)**	**$ (134,642)**	**$ (28,852)**	**$ (23,429)**	**$ (106,723)**	**$ (26,776)**	**$ (4,436)**	
1080000	3691000	SERVICES - OVERHEAD	CA	$ (2,097)	$ (2,097)							
1080000	3691000	SERVICES - OVERHEAD	IDU	$ (3,863)						$ (3,863)		
1080000	3691000	SERVICES - OVERHEAD	OR	$ (20,790)		$ (20,790)						
1080000	3691000	SERVICES - OVERHEAD	UT	$ (27,590)					$ (27,590)			
1080000	3691000	SERVICES - OVERHEAD	WA	$ (5,319)			$ (5,319)					
1080000	3691000	SERVICES - OVERHEAD	WYP	$ (3,277)				$ (3,277)				
1080000	3691000	SERVICES - OVERHEAD	WYU	$ (491)							$ (491)	
1080000	3691000	SERVICES - OVERHEAD	**Result**	**$ (63,427)**	**$ (2,097)**	**$ (20,790)**	**$ (5,319)**	**$ (3,277)**	**$ (27,590)**	**$ (3,863)**	**$ (491)**	
1080000	3692000	SERVICES - UNDERGROUND	CA	$ (2,872)	$ (2,872)							
1080000	3692000	SERVICES - UNDERGROUND	IDU	$ (6,738)						$ (6,738)		
1080000	3692000	SERVICES - UNDERGROUND	OR	$ (30,174)		$ (30,174)						
1080000	3692000	SERVICES - UNDERGROUND	UT	$ (29,617)					$ (29,617)			
1080000	3692000	SERVICES - UNDERGROUND	WA	$ (6,288)			$ (6,288)					
1080000	3692000	SERVICES - UNDERGROUND	WYP	$ (5,253)				$ (5,253)				
1080000	3692000	SERVICES - UNDERGROUND	WYU	$ (1,064)							$ (1,064)	
1080000	3692000	SERVICES - UNDERGROUND	**Result**	**$ (82,007)**	**$ (2,872)**	**$ (30,174)**	**$ (6,288)**	**$ (5,253)**	**$ (29,617)**	**$ (6,738)**	**$ (1,064)**	
1080000	3700000	METERS	CA	$ (1,646)	$ (1,646)							
1080000	3700000	METERS	IDU	$ (5,550)						$ (5,550)		
1080000	3700000	METERS	OR	$ (28,224)		$ (28,224)						
1080000	3700000	METERS	UT	$ (33,624)					$ (33,624)			
1080000	3700000	METERS	WA	$ (6,542)			$ (6,542)					
1080000	3700000	METERS	WYP	$ (5,562)				$ (5,562)				
1080000	3700000	METERS	WYU	$ (1,401)							$ (1,401)	
1080000	3700000	METERS	**Result**	**$ (82,549)**	**$ (1,646)**	**$ (28,224)**	**$ (6,542)**	**$ (5,562)**	**$ (33,624)**	**$ (5,550)**	**$ (1,401)**	
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$ (93)	$ (93)							
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$ (137)						$ (137)		
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$ (1,558)		$ (1,558)						
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$ (3,314)					$ (3,314)			
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$ (299)			$ (299)					
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$ (427)				$ (427)				
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$ (66)							$ (66)	
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	**Result**	**$ (5,895)**	**$ (93)**	**$ (1,558)**	**$ (299)**	**$ (427)**	**$ (3,314)**	**$ (137)**	**$ (66)**	
1080000	3720000	LEASED PROP ON CUST PREMISES	IDU	$ (5)						$ (5)		
1080000	3720000	LEASED PROP ON CUST PREMISES	UT	$ (37)					$ (37)			
1080000	3720000	LEASED PROP ON CUST PREMISES	**Result**	**$ (42)**					**$ (37)**	**$ (5)**		
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$ (466)	$ (466)							
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$ (267)						$ (267)		
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$ (6,982)		$ (6,982)						
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$ (9,346)					$ (9,346)			
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$ (1,610)			$ (1,610)					
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$ (1,305)				$ (1,305)				
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$ (508)							$ (508)	
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	**Result**	**$ (20,483)**	**$ (466)**	**$ (6,982)**	**$ (1,610)**	**$ (1,305)**	**$ (9,346)**	**$ (267)**	**$ (508)**	
1080000	3892000	LAND RIGHTS	IDU	$ (1)						$ (1)		
1080000	3892000	LAND RIGHTS	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3892000	LAND RIGHTS	UT	$ (6)					$ (6)			
1080000	3892000	LAND RIGHTS	WYP	$ (1)				$ (1)				
1080000	3892000	LAND RIGHTS	WYU	$ (1)							$ (1)	
1080000	3892000	LAND RIGHTS	**Result**	**$ (9)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (6)**	**$ (1)**	**$ (1)**	**$ (0)**
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$ (530)	$ (530)							
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$ (1,422)	$ (38)	$ (462)	$ (105)	$ (97)	$ (650)	$ (58)	$ (13)	
1080000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$ (3,359)						$ (3,359)		
1080000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$ (4,377)		$ (4,377)						
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$ (1,791)	$ (33)	$ (491)	$ (140)	$ (226)	$ (746)	$ (115)	$ (32)	$ (7)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$ (17,572)	$ (450)	$ (5,104)	$ (1,363)	$ (1,964)	$ (7,292)	$ (1,046)	$ (309)	$ (44)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$ (10,109)					$ (10,109)			

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1080000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$ (2,469)			$ (2,469)					
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$ (926)				$ (926)				
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$ (865)							$ (865)	
1080000	3900000	STRUCTURES AND IMPROVEMENTS	**Result**	**$ (43,419)**	**$ (1,051)**	**$ (10,434)**	**$ (4,077)**	**$ (3,214)**	**$ (18,797)**	**$ (4,577)**	**$ (1,218)**	**$ (52)**
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$ (28)	$ (28)							
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$ (406)	$ (11)	$ (132)	$ (30)	$ (28)	$ (185)	$ (16)	$ (4)	
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$ (57)						$ (57)		
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$ (285)		$ (285)						
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$ (22)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (0)	$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$ (6,971)	$ (178)	$ (2,025)	$ (541)	$ (779)	$ (2,893)	$ (415)	$ (122)	$ (18)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$ (176)					$ (176)			
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$ (70)			$ (70)					
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$ (136)				$ (136)				
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$ (4)							$ (4)	
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	**Result**	**$ (8,154)**	**$ (217)**	**$ (2,448)**	**$ (642)**	**$ (946)**	**$ (3,263)**	**$ (490)**	**$ (130)**	**$ (18)**
1080000	3910000	OFFICE FURNITURE	CA	$ (120)	$ (120)							
1080000	3910000	OFFICE FURNITURE	CN	$ (808)	$ (21)	$ (263)	$ (60)	$ (55)	$ (369)	$ (33)	$ (7)	
1080000	3910000	OFFICE FURNITURE	IDU	$ (112)						$ (112)		
1080000	3910000	OFFICE FURNITURE	OR	$ (1,516)		$ (1,516)						
1080000	3910000	OFFICE FURNITURE	SE	$ (9)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3910000	OFFICE FURNITURE	SG	$ (1,539)	$ (28)	$ (422)	$ (121)	$ (194)	$ (641)	$ (98)	$ (28)	$ (6)
1080000	3910000	OFFICE FURNITURE	SO	$ (9,611)	$ (246)	$ (2,791)	$ (746)	$ (1,074)	$ (3,988)	$ (572)	$ (169)	$ (24)
1080000	3910000	OFFICE FURNITURE	SSGCH	$ (40)	$ (1)	$ (12)	$ (3)	$ (5)	$ (16)	$ (2)	$ (1)	$ (0)
1080000	3910000	OFFICE FURNITURE	UT	$ (571)					$ (571)			
1080000	3910000	OFFICE FURNITURE	WA	$ (364)			$ (364)					
1080000	3910000	OFFICE FURNITURE	WYP	$ (738)				$ (738)				
1080000	3910000	OFFICE FURNITURE	WYU	$ (39)							$ (39)	
1080000	3910000	OFFICE FURNITURE	**Result**	**$ (15,468)**	**$ (416)**	**$ (5,007)**	**$ (1,294)**	**$ (2,068)**	**$ (6,590)**	**$ (819)**	**$ (244)**	**$ (31)**
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$ (1,528)	$ (39)	$ (444)	$ (119)	$ (171)	$ (634)	$ (91)	$ (27)	$ (4)
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	**Result**	**$ (1,528)**	**$ (39)**	**$ (444)**	**$ (119)**	**$ (171)**	**$ (634)**	**$ (91)**	**$ (27)**	**$ (4)**
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$ (106)	$ (106)							
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$ (2,023)	$ (54)	$ (657)	$ (149)	$ (138)	$ (924)	$ (82)	$ (18)	
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$ (451)						$ (451)		
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$ (1,748)		$ (1,748)						
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$ (77)	$ (1)	$ (21)	$ (6)	$ (11)	$ (31)	$ (5)	$ (2)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$ (1,406)	$ (26)	$ (386)	$ (110)	$ (177)	$ (586)	$ (90)	$ (25)	$ (6)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$ (30,291)	$ (775)	$ (8,798)	$ (2,350)	$ (3,386)	$ (12,570)	$ (1,803)	$ (532)	$ (77)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$ (165)	$ (3)	$ (47)	$ (13)	$ (21)	$ (67)	$ (10)	$ (3)	$ (1)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$ (1,872)					$ (1,872)			
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$ (494)			$ (494)					
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$ (1,105)				$ (1,105)				
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$ (125)							$ (125)	
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	**Result**	**$ (39,865)**	**$ (966)**	**$ (11,657)**	**$ (3,123)**	**$ (4,839)**	**$ (16,051)**	**$ (2,441)**	**$ (706)**	**$ (83)**
1080000	3913000	OFFICE EQUIPMENT	CA	$ (10)	$ (10)							
1080000	3913000	OFFICE EQUIPMENT	CN	$ (49)	$ (1)	$ (16)	$ (4)	$ (3)	$ (22)	$ (2)	$ (0)	
1080000	3913000	OFFICE EQUIPMENT	IDU	$ (4)						$ (4)		
1080000	3913000	OFFICE EQUIPMENT	OR	$ (56)		$ (56)						
1080000	3913000	OFFICE EQUIPMENT	SG	$ (280)	$ (5)	$ (77)	$ (22)	$ (35)	$ (117)	$ (18)	$ (5)	$ (1)
1080000	3913000	OFFICE EQUIPMENT	SO	$ (206)	$ (5)	$ (60)	$ (16)	$ (23)	$ (86)	$ (12)	$ (4)	$ (1)
1080000	3913000	OFFICE EQUIPMENT	SSGCT	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3913000	OFFICE EQUIPMENT	UT	$ (82)					$ (82)			
1080000	3913000	OFFICE EQUIPMENT	WA	$ (7)			$ (7)					
1080000	3913000	OFFICE EQUIPMENT	WYP	$ (25)				$ (25)				
1080000	3913000	OFFICE EQUIPMENT	WYU	$ (12)							$ (12)	
1080000	3913000	OFFICE EQUIPMENT	**Result**	**$ (733)**	**$ (22)**	**$ (209)**	**$ (49)**	**$ (87)**	**$ (308)**	**$ (36)**	**$ (21)**	**$ (2)**
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$ (35)	$ (35)							
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$ (147)						$ (147)		
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$ (452)		$ (452)						
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$ (258)	$ (5)	$ (71)	$ (20)	$ (33)	$ (107)	$ (16)	$ (5)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$ (295)	$ (8)	$ (86)	$ (23)	$ (33)	$ (122)	$ (18)	$ (5)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$ (39)	$ (1)	$ (11)	$ (3)	$ (5)	$ (16)	$ (2)	$ (1)	$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCT	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$ (789)					$ (789)			

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1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$ (150)			$ (150)					
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$ (87)				$ (87)				
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$ (6)							$ (6)	
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	**Result**	**$ (2,261)**	**$ (48)**	**$ (621)**	**$ (196)**	**$ (158)**	**$ (1,036)**	**$ (184)**	**$ (16)**	**$ (2)**
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	CN	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$ (14)						$ (14)		
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$ (163)		$ (163)						
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$ (29)	$ (1)	$ (8)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$ (161)	$ (4)	$ (47)	$ (12)	$ (18)	$ (67)	$ (10)	$ (3)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$ (196)					$ (196)			
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$ (30)			$ (30)					
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$ (29)				$ (29)				
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	**Result**	**$ (639)**	**$ (5)**	**$ (223)**	**$ (46)**	**$ (53)**	**$ (282)**	**$ (27)**	**$ (4)**	**$ (1)**
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$ (150)	$ (150)							
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$ (443)						$ (443)		
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$ (1,628)		$ (1,628)						
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$ (114)	$ (2)	$ (31)	$ (9)	$ (16)	$ (46)	$ (7)	$ (2)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$ (2,269)	$ (42)	$ (623)	$ (178)	$ (286)	$ (946)	$ (145)	$ (41)	$ (9)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$ (501)	$ (13)	$ (146)	$ (39)	$ (56)	$ (208)	$ (30)	$ (9)	$ (1)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$ (114)	$ (2)	$ (33)	$ (9)	$ (15)	$ (46)	$ (7)	$ (2)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$ (7)	$ (0)	$ (2)	$ (0)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$ (3,382)					$ (3,382)			
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$ (434)			$ (434)					
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$ (447)				$ (447)				
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$ (96)							$ (96)	
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	**Result**	**$ (9,584)**	**$ (208)**	**$ (2,461)**	**$ (670)**	**$ (820)**	**$ (4,631)**	**$ (633)**	**$ (150)**	**$ (11)**
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$ (175)	$ (175)							
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$ (603)						$ (603)		
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$ (2,266)		$ (2,266)						
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$ (128)	$ (2)	$ (35)	$ (10)	$ (18)	$ (52)	$ (8)	$ (3)	$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$ (1,501)	$ (28)	$ (412)	$ (118)	$ (189)	$ (626)	$ (96)	$ (27)	$ (6)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$ (408)	$ (10)	$ (119)	$ (32)	$ (46)	$ (169)	$ (24)	$ (7)	$ (1)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$ (44)	$ (1)	$ (13)	$ (4)	$ (6)	$ (18)	$ (3)	$ (1)	$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$ (3,635)					$ (3,635)			
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$ (712)			$ (712)					
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$ (510)				$ (510)				
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$ (130)							$ (130)	
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	**Result**	**$ (10,112)**	**$ (217)**	**$ (2,843)**	**$ (875)**	**$ (768)**	**$ (4,500)**	**$ (735)**	**$ (167)**	**$ (8)**
1080000	3920600	DUMP TRUCKS	OR	$ (42)		$ (42)						
1080000	3920600	DUMP TRUCKS	SE	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920600	DUMP TRUCKS	SG	$ (1,165)	$ (21)	$ (320)	$ (91)	$ (147)	$ (485)	$ (74)	$ (21)	$ (5)
1080000	3920600	DUMP TRUCKS	UT	$ (94)					$ (94)			
1080000	3920600	DUMP TRUCKS	**Result**	**$ (1,303)**	**$ (21)**	**$ (363)**	**$ (91)**	**$ (147)**	**$ (580)**	**$ (75)**	**$ (21)**	**$ (5)**
1080000	3920900	TRAILERS	CA	$ (92)	$ (92)							
1080000	3920900	TRAILERS	IDU	$ (227)						$ (227)		
1080000	3920900	TRAILERS	OR	$ (484)		$ (484)						
1080000	3920900	TRAILERS	SE	$ (44)	$ (1)	$ (12)	$ (3)	$ (6)	$ (18)	$ (3)	$ (1)	$ (0)
1080000	3920900	TRAILERS	SG	$ (503)	$ (9)	$ (138)	$ (39)	$ (64)	$ (210)	$ (32)	$ (9)	$ (2)
1080000	3920900	TRAILERS	SO	$ (234)	$ (6)	$ (68)	$ (18)	$ (26)	$ (97)	$ (14)	$ (4)	$ (1)
1080000	3920900	TRAILERS	SSGCH	$ (30)	$ (1)	$ (9)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3920900	TRAILERS	SSGCT	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920900	TRAILERS	UT	$ (1,230)					$ (1,230)			
1080000	3920900	TRAILERS	WA	$ (143)			$ (143)					
1080000	3920900	TRAILERS	WYP	$ (521)				$ (521)				
1080000	3920900	TRAILERS	WYU	$ (121)							$ (121)	
1080000	3920900	TRAILERS	**Result**	**$ (3,631)**	**$ (109)**	**$ (711)**	**$ (206)**	**$ (621)**	**$ (1,567)**	**$ (277)**	**$ (136)**	**$ (3)**
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$ (18)	$ (18)							
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$ (6)						$ (6)		
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$ (43)		$ (43)						
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$ (79)	$ (1)	$ (22)	$ (6)	$ (10)	$ (33)	$ (5)	$ (1)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$ (9)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$ (31)					$ (31)			
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$ (9)			$ (9)					

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1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$ (24)				$ (24)					
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$ (2)								$ (2)	
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	**Result**	**$ (220)**	**$ (19)**	**$ (67)**	**$ (16)**	**$ (35)**	**$ (68)**	**$ (12)**	**$ (3)**	**$ (0)**	
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$ (130)		$ (130)							
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$ (142)	$ (3)	$ (39)	$ (11)	$ (18)	$ (59)	$ (9)	$ (3)	$ (1)	
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$ (150)	$ (4)	$ (43)	$ (12)	$ (17)	$ (62)	$ (9)	$ (3)	$ (0)	
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$ (383)					$ (383)				
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$ (68)			$ (68)						
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$ (21)				$ (21)					
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	**Result**	**$ (893)**	**$ (6)**	**$ (212)**	**$ (90)**	**$ (55)**	**$ (505)**	**$ (18)**	**$ (5)**	**$ (1)**	
1080000	3923000	TRANSPORTATION EQUIPMENT	SO	$ (148)	$ (4)	$ (43)	$ (11)	$ (17)	$ (61)	$ (9)	$ (3)	$ (0)	
1080000	3923000	TRANSPORTATION EQUIPMENT	**Result**	**$ (148)**	**$ (4)**	**$ (43)**	**$ (11)**	**$ (17)**	**$ (61)**	**$ (9)**	**$ (3)**	**$ (0)**	
1080000	3930000	STORES EQUIPMENT	CA	$ (96)	$ (96)								
1080000	3930000	STORES EQUIPMENT	IDU	$ (312)						$ (312)			
1080000	3930000	STORES EQUIPMENT	OR	$ (720)		$ (720)							
1080000	3930000	STORES EQUIPMENT	SG	$ (1,363)	$ (25)	$ (374)	$ (107)	$ (172)	$ (568)	$ (87)	$ (25)	$ (5)	
1080000	3930000	STORES EQUIPMENT	SO	$ (278)	$ (7)	$ (81)	$ (22)	$ (31)	$ (116)	$ (17)	$ (5)	$ (1)	
1080000	3930000	STORES EQUIPMENT	SSGCT	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)	
1080000	3930000	STORES EQUIPMENT	UT	$ (1,349)					$ (1,349)				
1080000	3930000	STORES EQUIPMENT	WA	$ (174)			$ (174)						
1080000	3930000	STORES EQUIPMENT	WYP	$ (383)				$ (383)					
1080000	3930000	STORES EQUIPMENT	WYU	$ (186)							$ (186)		
1080000	3930000	STORES EQUIPMENT	**Result**	**$ (4,876)**	**$ (129)**	**$ (1,179)**	**$ (303)**	**$ (588)**	**$ (2,039)**	**$ (417)**	**$ (216)**	**$ (6)**	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$ (293)	$ (293)								
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$ (479)						$ (479)			
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$ (3,423)		$ (3,423)							
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$ (10,896)	$ (201)	$ (2,990)	$ (854)	$ (1,375)	$ (4,540)	$ (697)	$ (197)	$ (43)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$ (1,668)	$ (43)	$ (485)	$ (129)	$ (186)	$ (692)	$ (99)	$ (29)	$ (4)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$ (1,062)	$ (20)	$ (304)	$ (86)	$ (135)	$ (431)	$ (62)	$ (20)	$ (4)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$ (7)	$ (0)	$ (2)	$ (0)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)	
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$ (4,272)					$ (4,272)				
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$ (992)			$ (992)						
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$ (1,297)				$ (1,297)					
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$ (326)							$ (326)		
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	**Result**	**$ (24,719)**	**$ (556)**	**$ (7,205)**	**$ (2,062)**	**$ (2,996)**	**$ (9,940)**	**$ (1,338)**	**$ (572)**	**$ (51)**	
1080000	3950000	LABORATORY EQUIPMENT	CA	$ (192)	$ (192)								
1080000	3950000	LABORATORY EQUIPMENT	IDU	$ (478)						$ (478)			
1080000	3950000	LABORATORY EQUIPMENT	OR	$ (4,889)		$ (4,889)							
1080000	3950000	LABORATORY EQUIPMENT	SE	$ (33)	$ (1)	$ (9)	$ (3)	$ (5)	$ (14)	$ (2)	$ (1)	$ (0)	
1080000	3950000	LABORATORY EQUIPMENT	SG	$ (2,565)	$ (47)	$ (704)	$ (201)	$ (324)	$ (1,069)	$ (164)	$ (46)	$ (10)	
1080000	3950000	LABORATORY EQUIPMENT	SO	$ (2,576)	$ (66)	$ (748)	$ (200)	$ (288)	$ (1,069)	$ (153)	$ (45)	$ (7)	
1080000	3950000	LABORATORY EQUIPMENT	SSGCH	$ (42)	$ (1)	$ (12)	$ (3)	$ (5)	$ (17)	$ (2)	$ (1)	$ (0)	
1080000	3950000	LABORATORY EQUIPMENT	SSGCT	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (7)	$ (1)	$ (0)	$ (0)	
1080000	3950000	LABORATORY EQUIPMENT	UT	$ (4,109)					$ (4,109)				
1080000	3950000	LABORATORY EQUIPMENT	WA	$ (1,207)			$ (1,207)						
1080000	3950000	LABORATORY EQUIPMENT	WYP	$ (1,919)				$ (1,919)					
1080000	3950000	LABORATORY EQUIPMENT	WYU	$ (530)							$ (530)		
1080000	3950000	LABORATORY EQUIPMENT	**Result**	**$ (18,556)**	**$ (307)**	**$ (6,366)**	**$ (1,615)**	**$ (2,542)**	**$ (6,285)**	**$ (802)**	**$ (623)**	**$ (17)**	
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	$ (392)	$ (392)								
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	$ (548)						$ (548)			
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	$ (1,588)		$ (1,588)							
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	$ (213)	$ (4)	$ (58)	$ (17)	$ (27)	$ (89)	$ (14)	$ (4)	$ (1)	
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	$ (25)	$ (1)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (0)	$ (0)	
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	$ (1,402)					$ (1,402)				
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	$ (821)			$ (821)						
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	$ (565)				$ (565)					
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	$ (153)							$ (153)		
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	**Result**	**$ (5,706)**	**$ (396)**	**$ (1,654)**	**$ (840)**	**$ (595)**	**$ (1,501)**	**$ (563)**	**$ (157)**	**$ (1)**	
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (62)	$ (62)								
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (86)						$ (86)			
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (260)		$ (260)							
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (73)	$ (1)	$ (20)	$ (6)	$ (9)	$ (30)	$ (5)	$ (1)	$ (0)	
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (48)	$ (1)	$ (14)	$ (4)	$ (5)	$ (20)	$ (3)	$ (1)	$ (0)	

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1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (905)					$ (905)			
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (54)				$ (54)				
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (59)							$ (59)	
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$ (1,547)**	**$ (64)**	**$ (294)**	**$ (9)**	**$ (69)**	**$ (955)**	**$ (94)**	**$ (61)**	**$ (0)**
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$ (278)	$ (278)							
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$ (375)						$ (375)		
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$ (1,538)		$ (1,538)						
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$ (190)	$ (4)	$ (52)	$ (15)	$ (24)	$ (79)	$ (12)	$ (3)	$ (1)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	$ (53)	$ (1)	$ (15)	$ (4)	$ (6)	$ (22)	$ (3)	$ (1)	$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$ (26)	$ (0)	$ (8)	$ (2)	$ (3)	$ (11)	$ (2)	$ (0)	$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$ (2,041)					$ (2,041)			
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$ (546)			$ (546)					
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$ (447)				$ (447)				
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$ (149)							$ (149)	
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	**Result**	**$ (5,644)**	**$ (283)**	**$ (1,614)**	**$ (567)**	**$ (480)**	**$ (2,153)**	**$ (392)**	**$ (153)**	**$ (1)**
1080000	3961000	CRANES	OR	$ (52)		$ (52)						
1080000	3961000	CRANES	SG	$ (819)	$ (15)	$ (225)	$ (64)	$ (103)	$ (341)	$ (52)	$ (15)	$ (3)
1080000	3961000	CRANES	SO	$ (28)	$ (1)	$ (8)	$ (2)	$ (3)	$ (11)	$ (2)	$ (0)	$ (0)
1080000	3961000	CRANES	SSGCH	$ (92)	$ (2)	$ (26)	$ (7)	$ (12)	$ (37)	$ (5)	$ (2)	$ (0)
1080000	3961000	CRANES	UT	$ (38)					$ (38)			
1080000	3961000	CRANES	**Result**	**$ (1,029)**	**$ (17)**	**$ (311)**	**$ (74)**	**$ (118)**	**$ (428)**	**$ (59)**	**$ (17)**	**$ (4)**
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$ (22)	$ (0)	$ (6)	$ (2)	$ (3)	$ (9)	$ (1)	$ (0)	$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$ (5,140)	$ (95)	$ (1,410)	$ (403)	$ (649)	$ (2,142)	$ (329)	$ (93)	$ (20)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$ (560)	$ (14)	$ (163)	$ (43)	$ (63)	$ (232)	$ (33)	$ (10)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$ (205)	$ (4)	$ (59)	$ (17)	$ (26)	$ (83)	$ (12)	$ (4)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$ (250)					$ (250)			
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$ (26)				$ (26)				
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	**Result**	**$ (6,203)**	**$ (113)**	**$ (1,638)**	**$ (464)**	**$ (766)**	**$ (2,717)**	**$ (375)**	**$ (107)**	**$ (22)**
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (557)	$ (557)							
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (516)						$ (516)		
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (1,782)		$ (1,782)						
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (49)	$ (1)	$ (13)	$ (4)	$ (6)	$ (20)	$ (3)	$ (1)	$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (200)	$ (5)	$ (58)	$ (16)	$ (22)	$ (83)	$ (12)	$ (4)	$ (1)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (2,587)					$ (2,587)			
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$ (832)			$ (832)					
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (602)				$ (602)				
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (115)							$ (115)	
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	**Result**	**$ (7,239)**	**$ (563)**	**$ (1,854)**	**$ (851)**	**$ (630)**	**$ (2,691)**	**$ (531)**	**$ (119)**	**$ (1)**
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$ (159)	$ (159)							
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$ (205)						$ (205)		
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$ (324)		$ (324)						
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$ (29)	$ (1)	$ (8)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$ (1,560)	$ (29)	$ (428)	$ (122)	$ (197)	$ (650)	$ (100)	$ (28)	$ (6)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$ (82)	$ (2)	$ (24)	$ (6)	$ (9)	$ (34)	$ (5)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$ (201)	$ (4)	$ (58)	$ (16)	$ (26)	$ (82)	$ (12)	$ (4)	$ (1)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$ (729)					$ (729)			
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$ (241)			$ (241)					
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$ (172)				$ (172)				
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$ (111)							$ (111)	
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	**Result**	**$ (3,814)**	**$ (194)**	**$ (841)**	**$ (389)**	**$ (408)**	**$ (1,507)**	**$ (324)**	**$ (145)**	**$ (7)**
1080000	3970000	COMMUNICATION EQUIPMENT	CA	$ (1,004)	$ (1,004)							
1080000	3970000	COMMUNICATION EQUIPMENT	CN	$ (1,136)	$ (30)	$ (369)	$ (84)	$ (78)	$ (519)	$ (46)	$ (10)	
1080000	3970000	COMMUNICATION EQUIPMENT	IDU	$ (3,313)						$ (3,313)		
1080000	3970000	COMMUNICATION EQUIPMENT	OR	$ (15,869)		$ (15,869)						
1080000	3970000	COMMUNICATION EQUIPMENT	SE	$ (13)	$ (0)	$ (3)	$ (1)	$ (2)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	SG	$ (29,024)	$ (534)	$ (7,964)	$ (2,274)	$ (3,664)	$ (12,094)	$ (1,856)	$ (523)	$ (114)
1080000	3970000	COMMUNICATION EQUIPMENT	SO	$ (13,674)	$ (350)	$ (3,972)	$ (1,061)	$ (1,529)	$ (5,674)	$ (814)	$ (240)	$ (35)
1080000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$ (681)	$ (13)	$ (195)	$ (55)	$ (87)	$ (276)	$ (40)	$ (13)	$ (2)
1080000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	UT	$ (9,388)					$ (9,388)			
1080000	3970000	COMMUNICATION EQUIPMENT	WA	$ (3,828)			$ (3,828)					
1080000	3970000	COMMUNICATION EQUIPMENT	WYP	$ (5,578)				$ (5,578)				
1080000	3970000	COMMUNICATION EQUIPMENT	WYU	$ (911)							$ (911)	
1080000	3970000	COMMUNICATION EQUIPMENT	**Result**	**$ (84,423)**	**$ (1,931)**	**$ (28,373)**	**$ (7,303)**	**$ (10,937)**	**$ (27,959)**	**$ (6,070)**	**$ (1,698)**	**$ (151)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1080000	3972000	MOBILE RADIO EQUIPMENT	CA	$ (68)	$ (68)							
1080000	3972000	MOBILE RADIO EQUIPMENT	IDU	$ (70)						$ (70)		
1080000	3972000	MOBILE RADIO EQUIPMENT	OR	$ (2,029)		$ (2,029)						
1080000	3972000	MOBILE RADIO EQUIPMENT	SG	$ (343)	$ (6)	$ (94)	$ (27)	$ (43)	$ (143)	$ (22)	$ (6)	$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	SO	$ (1,176)	$ (30)	$ (341)	$ (91)	$ (131)	$ (488)	$ (70)	$ (21)	$ (3)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$ (14)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	UT	$ (682)					$ (682)			
1080000	3972000	MOBILE RADIO EQUIPMENT	WA	$ (288)			$ (288)					
1080000	3972000	MOBILE RADIO EQUIPMENT	WYP	$ (468)				$ (468)				
1080000	3972000	MOBILE RADIO EQUIPMENT	WYU	$ (17)							$ (17)	
1080000	3972000	MOBILE RADIO EQUIPMENT	**Result**	**$ (5,155)**	**$ (105)**	**$ (2,469)**	**$ (407)**	**$ (644)**	**$ (1,319)**	**$ (163)**	**$ (44)**	**$ (4)**
1080000	3980000	MISCELLANEOUS EQUIPMENT	CA	$ (8)	$ (8)							
1080000	3980000	MISCELLANEOUS EQUIPMENT	CN	$ (74)	$ (2)	$ (24)	$ (5)	$ (5)	$ (34)	$ (3)	$ (1)	
1080000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$ (23)						$ (23)		
1080000	3980000	MISCELLANEOUS EQUIPMENT	OR	$ (191)		$ (191)						
1080000	3980000	MISCELLANEOUS EQUIPMENT	SE	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SG	$ (414)	$ (8)	$ (114)	$ (32)	$ (52)	$ (173)	$ (26)	$ (7)	$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SO	$ (1,419)	$ (36)	$ (412)	$ (110)	$ (159)	$ (589)	$ (84)	$ (25)	$ (4)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	UT	$ (148)					$ (148)			
1080000	3980000	MISCELLANEOUS EQUIPMENT	WA	$ (47)			$ (47)					
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$ (60)				$ (60)				
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$ (12)							$ (12)	
1080000	3980000	MISCELLANEOUS EQUIPMENT	**Result**	**$ (2,398)**	**$ (54)**	**$ (741)**	**$ (195)**	**$ (276)**	**$ (944)**	**$ (137)**	**$ (45)**	**$ (5)**
1080000	3991500	COAL MINE ASSET RETIREMENT OBLIGATIONS	SE	$ (35)	$ (1)	$ (9)	$ (3)	$ (5)	$ (14)	$ (2)	$ (1)	$ (0)
1080000	3991500	COAL MINE ASSET RETIREMENT OBLIGATIONS	**Result**	**$ (35)**	**$ (1)**	**$ (9)**	**$ (3)**	**$ (5)**	**$ (14)**	**$ (2)**	**$ (1)**	**$ (0)**
1080000	3992200	LAND RIGHTS	SE	$ (27,272)	$ (500)	$ (7,335)	$ (2,116)	$ (3,763)	$ (11,121)	$ (1,796)	$ (539)	$ (100)
1080000	3992200	LAND RIGHTS	**Result**	**$ (27,272)**	**$ (500)**	**$ (7,335)**	**$ (2,116)**	**$ (3,763)**	**$ (11,121)**	**$ (1,796)**	**$ (539)**	**$ (100)**
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$ (26,798)	$ (492)	$ (7,208)	$ (2,080)	$ (3,697)	$ (10,928)	$ (1,765)	$ (530)	$ (98)
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	**Result**	**$ (26,798)**	**$ (492)**	**$ (7,208)**	**$ (2,080)**	**$ (3,697)**	**$ (10,928)**	**$ (1,765)**	**$ (530)**	**$ (98)**
1080000	3994100	SURFACE - PLANT EQUIPMENT	SE	$ (7,693)	$ (141)	$ (2,069)	$ (597)	$ (1,061)	$ (3,137)	$ (507)	$ (152)	$ (28)
1080000	3994100	SURFACE - PLANT EQUIPMENT	**Result**	**$ (7,693)**	**$ (141)**	**$ (2,069)**	**$ (597)**	**$ (1,061)**	**$ (3,137)**	**$ (507)**	**$ (152)**	**$ (28)**
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$ (138)	$ (3)	$ (37)	$ (11)	$ (19)	$ (56)	$ (9)	$ (3)	$ (1)
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	**Result**	**$ (138)**	**$ (3)**	**$ (37)**	**$ (11)**	**$ (19)**	**$ (56)**	**$ (9)**	**$ (3)**	**$ (1)**
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$ (38,063)	$ (698)	$ (10,238)	$ (2,954)	$ (5,251)	$ (15,522)	$ (2,507)	$ (753)	$ (140)
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	**Result**	**$ (38,063)**	**$ (698)**	**$ (10,238)**	**$ (2,954)**	**$ (5,251)**	**$ (15,522)**	**$ (2,507)**	**$ (753)**	**$ (140)**
1080000	3994600	LONGWALL SHIELDS	SE	$ (11,299)	$ (207)	$ (3,039)	$ (877)	$ (1,559)	$ (4,608)	$ (744)	$ (223)	$ (42)
1080000	3994600	LONGWALL SHIELDS	**Result**	**$ (11,299)**	**$ (207)**	**$ (3,039)**	**$ (877)**	**$ (1,559)**	**$ (4,608)**	**$ (744)**	**$ (223)**	**$ (42)**
1080000	3994700	LONGWALL EQUIPMENT	SE	$ (5,866)	$ (108)	$ (1,578)	$ (455)	$ (809)	$ (2,392)	$ (386)	$ (116)	$ (22)
1080000	3994700	LONGWALL EQUIPMENT	**Result**	**$ (5,866)**	**$ (108)**	**$ (1,578)**	**$ (455)**	**$ (809)**	**$ (2,392)**	**$ (386)**	**$ (116)**	**$ (22)**
1080000	3994800	MAINLINE EXTENSION	SE	$ (7,577)	$ (139)	$ (2,038)	$ (588)	$ (1,045)	$ (3,090)	$ (499)	$ (150)	$ (28)
1080000	3994800	MAINLINE EXTENSION	**Result**	**$ (7,577)**	**$ (139)**	**$ (2,038)**	**$ (588)**	**$ (1,045)**	**$ (3,090)**	**$ (499)**	**$ (150)**	**$ (28)**
1080000	3994900	SECTION EXTENSION	SE	$ (1,949)	$ (36)	$ (524)	$ (151)	$ (269)	$ (795)	$ (128)	$ (39)	$ (7)
1080000	3994900	SECTION EXTENSION	**Result**	**$ (1,949)**	**$ (36)**	**$ (524)**	**$ (151)**	**$ (269)**	**$ (795)**	**$ (128)**	**$ (39)**	**$ (7)**
1080000	3995100	VEHICLES	SE	$ (405)	$ (7)	$ (109)	$ (31)	$ (56)	$ (165)	$ (27)	$ (8)	$ (1)
1080000	3995100	VEHICLES	**Result**	**$ (405)**	**$ (7)**	**$ (109)**	**$ (31)**	**$ (56)**	**$ (165)**	**$ (27)**	**$ (8)**	**$ (1)**
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$ (1,658)	$ (30)	$ (446)	$ (129)	$ (229)	$ (676)	$ (109)	$ (33)	$ (6)
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	**Result**	**$ (1,658)**	**$ (30)**	**$ (446)**	**$ (129)**	**$ (229)**	**$ (676)**	**$ (109)**	**$ (33)**	**$ (6)**
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$ (1,032)	$ (19)	$ (278)	$ (80)	$ (142)	$ (421)	$ (68)	$ (20)	$ (4)
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	**Result**	**$ (1,032)**	**$ (19)**	**$ (278)**	**$ (80)**	**$ (142)**	**$ (421)**	**$ (68)**	**$ (20)**	**$ (4)**
1080000	3996100	COMPUTERS - MAINFRAME	SE	$ (355)	$ (7)	$ (95)	$ (28)	$ (49)	$ (145)	$ (23)	$ (7)	$ (1)
1080000	3996100	COMPUTERS - MAINFRAME	**Result**	**$ (355)**	**$ (7)**	**$ (95)**	**$ (28)**	**$ (49)**	**$ (145)**	**$ (23)**	**$ (7)**	**$ (1)**
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$ (24,439)	$ (448)	$ (6,573)	$ (1,897)	$ (3,372)	$ (9,966)	$ (1,610)	$ (483)	$ (90)
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	**Result**	**$ (24,439)**	**$ (448)**	**$ (6,573)**	**$ (1,897)**	**$ (3,372)**	**$ (9,966)**	**$ (1,610)**	**$ (483)**	**$ (90)**
1080000	**Result**			**$ (6,049,786)**	**$ (162,611)**	**$ (1,808,480)**	**$ (486,429)**	**$ (698,285)**	**$ (2,395,973)**	**$ (374,100)**	**$ (108,033)**	**$ (15,875)**
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	$ (7,007)	$ (129)	$ (1,923)	$ (549)	$ (885)	$ (2,920)	$ (448)	$ (126)	$ (28)
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	$2,884	$53	$791	$226	$364	$1,202	$184	$52	$11
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	**Result**	**$ (4,123)**	**$ (76)**	**$ (1,131)**	**$ (323)**	**$ (521)**	**$ (1,718)**	**$ (264)**	**$ (74)**	**$ (16)**
1085000	**Result**			**$ (4,123)**	**$ (76)**	**$ (1,131)**	**$ (323)**	**$ (521)**	**$ (1,718)**	**$ (264)**	**$ (74)**	**$ (16)**
Overall Result				**$ (6,053,909)**	**$ (162,687)**	**$ (1,809,611)**	**$ (486,752)**	**$ (698,805)**	**$ (2,397,691)**	**$ (374,363)**	**$ (108,107)**	**$ (15,891)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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IDAHO PUBLIC UTILITIES COMMISSION

Amortization Reserve (Actuals)
Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1110000	3020000	FRANCHISES AND CONSENTS	IDU	$ (685)								$ (685)				
1110000	3020000	FRANCHISES AND CONSENTS	SG	$ (445)	$ (8)	$ (122)	$ (85)			$ (56)	$ (185)	$ (28)	$ (8)	$ (2)		
1110000	3020000	FRANCHISES AND CONSENTS	SG-P	$ (1,206)	$ (225)	$ (3,349)	$ (956)			$ (1,541)	$ (5,086)	$ (781)	$ (220)	$ (48)		
1110000	3020000	FRANCHISES AND CONSENTS	SG-U	$ (2,878)	$ (53)	$ (790)	$ (225)			$ (363)	$ (1,199)	$ (184)	$ (52)	$ (11)		
1110000	3020000	FRANCHISES AND CONSENTS	**Result**	**$ (16,214)**	**$ (286)**	**$ (4,261)**	**$ (1,217)**			**$ (1,960)**	**$ (6,471)**	**$ (1,678)**	**$ (280)**	**$ (61)**		
1110000	3031040	INTANGIBLE PLANT	OR	$ (11)		$ (11)										
1110000	3031040	INTANGIBLE PLANT	SG	$ (4,215)	$ (78)	$ (1,157)	$ (330)			$ (532)	$ (1,757)	$ (270)	$ (76)	$ (17)		
1110000	3031040	INTANGIBLE PLANT	**Result**	**$ (4,226)**	**$ (78)**	**$ (1,168)**	**$ (330)**			**$ (532)**	**$ (1,757)**	**$ (270)**	**$ (76)**	**$ (17)**		
1110000	3031050	REGIONAL CONST MGMT SYS	SO	$ (9,802)	$ (251)	$ (2,847)	$ (760)			$ (1,096)	$ (4,068)	$ (584)	$ (172)	$ (25)		
1110000	3031050	REGIONAL CONST MGMT SYS	**Result**	**$ (9,802)**	**$ (251)**	**$ (2,847)**	**$ (760)**			**$ (1,096)**	**$ (4,068)**	**$ (584)**	**$ (172)**	**$ (25)**		
1110000	3031080	FUEL MGMT SYSTEM	SO	$ (3,253)	$ (83)	$ (945)	$ (252)			$ (364)	$ (1,350)	$ (194)	$ (57)	$ (8)		
1110000	3031080	FUEL MGMT SYSTEM	**Result**	**$ (3,253)**	**$ (83)**	**$ (945)**	**$ (252)**			**$ (364)**	**$ (1,350)**	**$ (194)**	**$ (57)**	**$ (8)**		
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$ (4,410)	$ (113)	$ (1,281)	$ (342)			$ (493)	$ (1,830)	$ (263)	$ (77)	$ (11)		
1110000	3031230	AUTOMATE POLE CARD SYSTEM	**Result**	**$ (4,410)**	**$ (113)**	**$ (1,281)**	**$ (342)**			**$ (493)**	**$ (1,830)**	**$ (263)**	**$ (77)**	**$ (11)**		
1110000	3031260	ENERGY MGMT SYSTEM SOFT	SO	$ (5,031)	$ (129)	$ (1,461)	$ (390)			$ (562)	$ (2,088)	$ (299)	$ (88)	$ (13)		
1110000	3031260	ENERGY MGMT SYSTEM SOFT	**Result**	**$ (5,031)**	**$ (129)**	**$ (1,461)**	**$ (390)**			**$ (562)**	**$ (2,088)**	**$ (299)**	**$ (88)**	**$ (13)**		
1110000	3031300	JURISDIC ALLOC REPORTING SYS	SO	$ (214)	$ (5)	$ (62)	$ (17)			$ (24)	$ (89)	$ (13)	$ (4)	$ (1)		
1110000	3031300	JURISDIC ALLOC REPORTING SYS	**Result**	**$ (214)**	**$ (5)**	**$ (62)**	**$ (17)**			**$ (24)**	**$ (89)**	**$ (13)**	**$ (4)**	**$ (1)**		
1110000	3031330	SALT LAKE SCADA SYSTEM	SO	$ (184)	$ (5)	$ (53)	$ (14)			$ (21)	$ (76)	$ (11)	$ (3)	$ (0)		
1110000	3031330	SALT LAKE SCADA SYSTEM	**Result**	**$ (184)**	**$ (5)**	**$ (53)**	**$ (14)**			**$ (21)**	**$ (76)**	**$ (11)**	**$ (3)**	**$ (0)**		
1110000	3031340	BARCODE SYSTEM	SO	$ (356)	$ (9)	$ (104)	$ (28)			$ (40)	$ (148)	$ (21)	$ (6)	$ (1)		
1110000	3031340	BARCODE SYSTEM	**Result**	**$ (356)**	**$ (9)**	**$ (104)**	**$ (28)**			**$ (40)**	**$ (148)**	**$ (21)**	**$ (6)**	**$ (1)**		
1110000	3031410	PLATINUM DB2 MGMT SOFTWARE	SO	$ (389)	$ (10)	$ (113)	$ (30)			$ (44)	$ (162)	$ (23)	$ (7)	$ (1)		
1110000	3031410	PLATINUM DB2 MGMT SOFTWARE	**Result**	**$ (389)**	**$ (10)**	**$ (113)**	**$ (30)**			**$ (44)**	**$ (162)**	**$ (23)**	**$ (7)**	**$ (1)**		
1110000	3031430	WAN/LAN SFTWR FOR TCP/VAX	SO	$ (181)	$ (5)	$ (53)	$ (14)			$ (20)	$ (75)	$ (11)	$ (3)	$ (0)		
1110000	3031430	WAN/LAN SFTWR FOR TCP/VAX	**Result**	**$ (181)**	**$ (5)**	**$ (53)**	**$ (14)**			**$ (20)**	**$ (75)**	**$ (11)**	**$ (3)**	**$ (0)**		
1110000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	$ (748)	$ (19)	$ (217)	$ (58)			$ (84)	$ (310)	$ (45)	$ (13)	$ (2)		
1110000	3031460	ENDEAVOR PROGRAM LIBRARY	**Result**	**$ (748)**	**$ (19)**	**$ (217)**	**$ (58)**			**$ (84)**	**$ (310)**	**$ (45)**	**$ (13)**	**$ (2)**		
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$ (783)	$ (14)	$ (211)	$ (61)			$ (108)	$ (319)	$ (52)	$ (15)	$ (3)		
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	**Result**	**$ (783)**	**$ (14)**	**$ (211)**	**$ (61)**			**$ (108)**	**$ (319)**	**$ (52)**	**$ (15)**	**$ (3)**		
1110000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$ (332)	$ (9)	$ (97)	$ (26)			$ (37)	$ (138)	$ (20)	$ (6)	$ (1)		
1110000	3031570	KWH HISTORICAL DATA COLLECTION	**Result**	**$ (332)**	**$ (9)**	**$ (97)**	**$ (26)**			**$ (37)**	**$ (138)**	**$ (20)**	**$ (6)**	**$ (1)**		
1110000	3031640	REST-PHASE 2 AND 3 (PROJECT 11049)	SO	$ (481)	$ (12)	$ (140)	$ (37)			$ (54)	$ (199)	$ (29)	$ (8)	$ (1)		
1110000	3031640	REST-PHASE 2 AND 3 (PROJECT 11049)	**Result**	**$ (481)**	**$ (12)**	**$ (140)**	**$ (37)**			**$ (54)**	**$ (199)**	**$ (29)**	**$ (8)**	**$ (1)**		
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$ (9,721)	$ (249)	$ (2,824)	$ (754)			$ (1,087)	$ (4,034)	$ (579)	$ (171)	$ (25)		
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	**Result**	**$ (9,721)**	**$ (249)**	**$ (2,824)**	**$ (754)**			**$ (1,087)**	**$ (4,034)**	**$ (579)**	**$ (171)**	**$ (25)**		
1110000	3031710	ENERGY LOAN INFORMATION SYS	SO	$ (729)	$ (19)	$ (212)	$ (57)			$ (81)	$ (302)	$ (43)	$ (13)	$ (2)		
1110000	3031710	ENERGY LOAN INFORMATION SYS	**Result**	**$ (729)**	**$ (19)**	**$ (212)**	**$ (57)**			**$ (81)**	**$ (302)**	**$ (43)**	**$ (13)**	**$ (2)**		
1110000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$ (786)	$ (20)	$ (228)	$ (61)			$ (88)	$ (326)	$ (47)	$ (14)	$ (2)		
1110000	3031730	EQUIPMENT TRACKING SYSTEM	**Result**	**$ (786)**	**$ (20)**	**$ (228)**	**$ (61)**			**$ (88)**	**$ (326)**	**$ (47)**	**$ (14)**	**$ (2)**		
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$ (202)	$ (5)	$ (59)	$ (16)			$ (23)	$ (84)	$ (12)	$ (4)	$ (1)		
1110000	3031760	RECORD CENTER MGMT SOFTWARE	**Result**	**$ (202)**	**$ (5)**	**$ (59)**	**$ (16)**			**$ (23)**	**$ (84)**	**$ (12)**	**$ (4)**	**$ (1)**		
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	$ (3,498)	$ (90)	$ (1,016)	$ (271)			$ (391)	$ (1,452)	$ (208)	$ (61)	$ (9)		
1110000	3031780	OUTAGE REPORTING SYSTEM	**Result**	**$ (3,498)**	**$ (90)**	**$ (1,016)**	**$ (271)**			**$ (391)**	**$ (1,452)**	**$ (208)**	**$ (61)**	**$ (9)**		
1110000	3031810	ENGINEERING DOCUMENT MGT SYS	SO	$ (1,083)	$ (28)	$ (314)	$ (84)			$ (121)	$ (449)	$ (64)	$ (19)	$ (3)		
1110000	3031810	ENGINEERING DOCUMENT MGT SYS	**Result**	**$ (1,083)**	**$ (28)**	**$ (314)**	**$ (84)**			**$ (121)**	**$ (449)**	**$ (64)**	**$ (19)**	**$ (3)**		
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	$ (75,457)	$ (2,001)	$ (24,516)	$ (5,560)			$ (5,158)	$ (34,477)	$ (3,066)	$ (679)			
1110000	3031830	CUSTOMER SERVICE SYSTEM	**Result**	**$ (75,457)**	**$ (2,001)**	**$ (24,516)**	**$ (5,560)**			**$ (5,158)**	**$ (34,477)**	**$ (3,066)**	**$ (679)**			
1110000	3031840	CRAIG PLANT MAINT MGT SYSTEM	SG	$ (193)	$ (4)	$ (53)	$ (15)			$ (24)	$ (80)	$ (12)	$ (3)	$ (1)		
1110000	3031840	CRAIG PLANT MAINT MGT SYSTEM	**Result**	**$ (193)**	**$ (4)**	**$ (53)**	**$ (15)**			**$ (24)**	**$ (80)**	**$ (12)**	**$ (3)**	**$ (1)**		
1110000	3031850	HELPDESK MAINFRAME SOFT - VAN	SO	$ (223)	$ (6)	$ (65)	$ (17)			$ (25)	$ (93)	$ (13)	$ (4)	$ (1)		
1110000	3031850	HELPDESK MAINFRAME SOFT - VAN	**Result**	**$ (223)**	**$ (6)**	**$ (65)**	**$ (17)**			**$ (25)**	**$ (93)**	**$ (13)**	**$ (4)**	**$ (1)**		
1110000	3031910	POLE CONTRACT RENTAL SYSTEM	SO	$ (464)	$ (12)	$ (135)	$ (36)			$ (52)	$ (193)	$ (28)	$ (8)	$ (1)		
1110000	3031910	POLE CONTRACT RENTAL SYSTEM	**Result**	**$ (464)**	**$ (12)**	**$ (135)**	**$ (36)**			**$ (52)**	**$ (193)**	**$ (28)**	**$ (8)**	**$ (1)**		
1110000	3032030	FRANCHISE TAX SYSTEM	SO	$ (412)	$ (11)	$ (120)	$ (32)			$ (46)	$ (171)	$ (25)	$ (7)	$ (1)		
1110000	3032030	FRANCHISE TAX SYSTEM	**Result**	**$ (412)**	**$ (11)**	**$ (120)**	**$ (32)**			**$ (46)**	**$ (171)**	**$ (25)**	**$ (7)**	**$ (1)**		
1110000	3032040	SAP	SO	$ (95,470)	$ (2,444)	$ (27,729)	$ (7,406)			$ (10,672)	$ (39,617)	$ (5,683)	$ (1,676)	$ (242)		
1110000	3032040	SAP	**Result**	**$ (95,470)**	**$ (2,444)**	**$ (27,729)**	**$ (7,406)**			**$ (10,672)**	**$ (39,617)**	**$ (5,683)**	**$ (1,676)**	**$ (242)**		
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$ (9,632)	$ (247)	$ (2,798)	$ (747)			$ (1,077)	$ (3,997)	$ (573)	$ (169)	$ (24)		
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	**Result**	**$ (9,632)**	**$ (247)**	**$ (2,798)**	**$ (747)**			**$ (1,077)**	**$ (3,997)**	**$ (573)**	**$ (169)**	**$ (24)**		
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$ (1,305)	$ (33)	$ (379)	$ (101)			$ (146)	$ (542)	$ (78)	$ (23)	$ (3)		
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	**Result**	**$ (1,305)**	**$ (33)**	**$ (379)**	**$ (101)**			**$ (146)**	**$ (542)**	**$ (78)**	**$ (23)**	**$ (3)**		
1110000	3032240	DISASTER RECOVERY PROJECT	SO	$ (1,489)	$ (38)	$ (432)	$ (116)			$ (166)	$ (618)	$ (89)	$ (26)	$ (4)		
1110000	3032240	DISASTER RECOVERY PROJECT	**Result**	**$ (1,489)**	**$ (38)**	**$ (432)**	**$ (116)**			**$ (166)**	**$ (618)**	**$ (89)**	**$ (26)**	**$ (4)**		

ROCKY MOUNTAIN POWER
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1110000	3032250	DISPATCH MANAGEMENT SYSTEM	SO	$ (429)	$ (11)	$ (125)	$ (33)			$ (48)	$ (178)	$ (26)	$ (8)	$ (1)		
1110000	3032250	DISPATCH MANAGEMENT SYSTEM	Result	$ (429)	$ (11)	$ (125)	$ (33)			$ (48)	$ (178)	$ (26)	$ (8)	$ (1)		
1110000	3032260	DWHS - DATA WAREHOUSE	SO	$ (1,158)	$ (30)	$ (336)	$ (90)			$ (129)	$ (481)	$ (69)	$ (20)	$ (3)		
1110000	3032260	DWHS - DATA WAREHOUSE	Result	$ (1,158)	$ (30)	$ (336)	$ (90)			$ (129)	$ (481)	$ (69)	$ (20)	$ (3)		
1110000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$ (3,921)	$ (100)	$ (1,139)	$ (304)			$ (438)	$ (1,627)	$ (233)	$ (69)	$ (10)		
1110000	3032270	ENTERPRISE DATA WAREHOUSE	Result	$ (3,921)	$ (100)	$ (1,139)	$ (304)			$ (438)	$ (1,627)	$ (233)	$ (69)	$ (10)		
1110000	3032280	EMC DASD SOFTWARE	SO	$ (186)	$ (5)	$ (54)	$ (14)			$ (21)	$ (77)	$ (11)	$ (3)	$ (0)		
1110000	3032280	EMC DASD SOFTWARE	Result	$ (186)	$ (5)	$ (54)	$ (14)			$ (21)	$ (77)	$ (11)	$ (3)	$ (0)		
1110000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$ (453)	$ (12)	$ (132)	$ (35)			$ (51)	$ (188)	$ (27)	$ (8)	$ (1)		
1110000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	Result	$ (453)	$ (12)	$ (132)	$ (35)			$ (51)	$ (188)	$ (27)	$ (8)	$ (1)		
1110000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$ (153)	$ (4)	$ (45)	$ (12)			$ (17)	$ (64)	$ (9)	$ (3)	$ (0)		
1110000	3032300	EXPENDITURE PRIORITIZATION TOOL	Result	$ (153)	$ (4)	$ (45)	$ (12)			$ (17)	$ (64)	$ (9)	$ (3)	$ (0)		
1110000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$ (1,341)	$ (34)	$ (390)	$ (104)			$ (150)	$ (557)	$ (80)	$ (24)	$ (3)		
1110000	3032310	COMMON WORKSTATION & LOGIN APP	Result	$ (1,341)	$ (34)	$ (390)	$ (104)			$ (150)	$ (557)	$ (80)	$ (24)	$ (3)		
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$ (1,310)	$ (34)	$ (381)	$ (102)			$ (146)	$ (544)	$ (78)	$ (23)	$ (3)		
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	Result	$ (1,310)	$ (34)	$ (381)	$ (102)			$ (146)	$ (544)	$ (78)	$ (23)	$ (3)		
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$ (2,204)	$ (56)	$ (640)	$ (171)			$ (246)	$ (914)	$ (131)	$ (39)	$ (6)		
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	Result	$ (2,204)	$ (56)	$ (640)	$ (171)			$ (246)	$ (914)	$ (131)	$ (39)	$ (6)		
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$ (1,472)	$ (38)	$ (427)	$ (114)			$ (165)	$ (611)	$ (88)	$ (26)	$ (4)		
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	Result	$ (1,472)	$ (38)	$ (427)	$ (114)			$ (165)	$ (611)	$ (88)	$ (26)	$ (4)		
1110000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$ (1,305)	$ (33)	$ (379)	$ (101)			$ (146)	$ (541)	$ (78)	$ (23)	$ (3)		
1110000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	Result	$ (1,305)	$ (33)	$ (379)	$ (101)			$ (146)	$ (541)	$ (78)	$ (23)	$ (3)		
1110000	3032360	2002 GRID NET POWER COST MODELING	SO	$ (7,086)	$ (181)	$ (2,058)	$ (550)			$ (792)	$ (2,941)	$ (422)	$ (124)	$ (18)		
1110000	3032360	2002 GRID NET POWER COST MODELING	Result	$ (7,086)	$ (181)	$ (2,058)	$ (550)			$ (792)	$ (2,941)	$ (422)	$ (124)	$ (18)		
1110000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$ (144)	$ (4)	$ (42)	$ (11)			$ (16)	$ (60)	$ (9)	$ (3)	$ (0)		
1110000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	Result	$ (144)	$ (4)	$ (42)	$ (11)			$ (16)	$ (60)	$ (9)	$ (3)	$ (0)		
1110000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$ (259)	$ (7)	$ (75)	$ (20)			$ (29)	$ (108)	$ (15)	$ (5)	$ (1)		
1110000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	Result	$ (259)	$ (7)	$ (75)	$ (20)			$ (29)	$ (108)	$ (15)	$ (5)	$ (1)		
1110000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$ (1,495)	$ (38)	$ (434)	$ (116)			$ (167)	$ (620)	$ (89)	$ (26)	$ (4)		
1110000	3032390	INTEGRATED COST MGT STRUCTURE	Result	$ (1,495)	$ (38)	$ (434)	$ (116)			$ (167)	$ (620)	$ (89)	$ (26)	$ (4)		
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$ (4,534)	$ (116)	$ (1,317)	$ (352)			$ (507)	$ (1,881)	$ (270)	$ (80)	$ (11)		
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	Result	$ (4,534)	$ (116)	$ (1,317)	$ (352)			$ (507)	$ (1,881)	$ (270)	$ (80)	$ (11)		
1110000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	$ (478)	$ (12)	$ (139)	$ (37)			$ (53)	$ (198)	$ (28)	$ (8)	$ (1)		
1110000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	Result	$ (478)	$ (12)	$ (139)	$ (37)			$ (53)	$ (198)	$ (28)	$ (8)	$ (1)		
1110000	3032420	INTELLISYNC ANYWHERE	SO	$ (298)	$ (8)	$ (87)	$ (23)			$ (33)	$ (124)	$ (18)	$ (5)	$ (1)		
1110000	3032420	INTELLISYNC ANYWHERE	Result	$ (298)	$ (8)	$ (87)	$ (23)			$ (33)	$ (124)	$ (18)	$ (5)	$ (1)		
1110000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	$ (950)	$ (24)	$ (276)	$ (74)			$ (106)	$ (394)	$ (57)	$ (17)	$ (2)		
1110000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	Result	$ (950)	$ (24)	$ (276)	$ (74)			$ (106)	$ (394)	$ (57)	$ (17)	$ (2)		
1110000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$ (295)	$ (8)	$ (86)	$ (23)			$ (33)	$ (123)	$ (18)	$ (5)	$ (1)		
1110000	3032440	FINANCIAL FORECAST INTEGRATION	Result	$ (295)	$ (8)	$ (86)	$ (23)			$ (33)	$ (123)	$ (18)	$ (5)	$ (1)		
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$ (11,297)	$ (289)	$ (3,281)	$ (876)			$ (1,263)	$ (4,688)	$ (673)	$ (198)	$ (29)		
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	Result	$ (11,297)	$ (289)	$ (3,281)	$ (876)			$ (1,263)	$ (4,688)	$ (673)	$ (198)	$ (29)		
1110000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$ (329)	$ (8)	$ (95)	$ (25)			$ (37)	$ (136)	$ (20)	$ (6)	$ (1)		
1110000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	Result	$ (329)	$ (8)	$ (95)	$ (25)			$ (37)	$ (136)	$ (20)	$ (6)	$ (1)		
1110000	3032470	NOVELL LICENSES	SO	$ (258)	$ (7)	$ (75)	$ (20)			$ (29)	$ (107)	$ (15)	$ (5)	$ (1)		
1110000	3032470	NOVELL LICENSES	Result	$ (258)	$ (7)	$ (75)	$ (20)			$ (29)	$ (107)	$ (15)	$ (5)	$ (1)		
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$ (1,601)	$ (42)	$ (520)	$ (118)			$ (109)	$ (732)	$ (65)	$ (14)			
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	Result	$ (1,601)	$ (42)	$ (520)	$ (118)			$ (109)	$ (732)	$ (65)	$ (14)			
1110000	3032490	OFFICE XP SOFTWARE	SO	$ (1,420)	$ (36)	$ (412)	$ (110)			$ (159)	$ (589)	$ (85)	$ (25)	$ (4)		
1110000	3032490	OFFICE XP SOFTWARE	Result	$ (1,420)	$ (36)	$ (412)	$ (110)			$ (159)	$ (589)	$ (85)	$ (25)	$ (4)		
1110000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	$ (765)	$ (20)	$ (222)	$ (59)			$ (85)	$ (317)	$ (46)	$ (13)	$ (2)		
1110000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	Result	$ (765)	$ (20)	$ (222)	$ (59)			$ (85)	$ (317)	$ (46)	$ (13)	$ (2)		
1110000	3032510	OPERATIONS MAPPING SYSTEM	SO	$ (10,226)	$ (262)	$ (2,970)	$ (793)			$ (1,143)	$ (4,243)	$ (609)	$ (180)	$ (26)		
1110000	3032510	OPERATIONS MAPPING SYSTEM	Result	$ (10,226)	$ (262)	$ (2,970)	$ (793)			$ (1,143)	$ (4,243)	$ (609)	$ (180)	$ (26)		
1110000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	$ (235)	$ (6)	$ (68)	$ (18)			$ (26)	$ (98)	$ (14)	$ (4)	$ (1)		
1110000	3032520	OPERATIONS VISUALIZATION SYSTEM	Result	$ (235)	$ (6)	$ (68)	$ (18)			$ (26)	$ (98)	$ (14)	$ (4)	$ (1)		
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$ (1,127)	$ (29)	$ (327)	$ (87)			$ (126)	$ (467)	$ (67)	$ (20)	$ (3)		
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	Result	$ (1,127)	$ (29)	$ (327)	$ (87)			$ (126)	$ (467)	$ (67)	$ (20)	$ (3)		
1110000	3032560	POWER TAX	SO	$ (646)	$ (17)	$ (188)	$ (50)			$ (72)	$ (268)	$ (38)	$ (11)	$ (2)		
1110000	3032560	POWER TAX	Result	$ (646)	$ (17)	$ (188)	$ (50)			$ (72)	$ (268)	$ (38)	$ (11)	$ (2)		
1110000	3032570	QUEST DATABASE MGMT TOOLS	SO	$ (505)	$ (13)	$ (147)	$ (39)			$ (56)	$ (210)	$ (30)	$ (9)	$ (1)		
1110000	3032570	QUEST DATABASE MGMT TOOLS	Result	$ (505)	$ (13)	$ (147)	$ (39)			$ (56)	$ (210)	$ (30)	$ (9)	$ (1)		
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$ (1,616)	$ (41)	$ (469)	$ (125)			$ (181)	$ (671)	$ (96)	$ (28)	$ (4)		
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	Result	$ (1,616)	$ (41)	$ (469)	$ (125)			$ (181)	$ (671)	$ (96)	$ (28)	$ (4)		
1110000	3032600	SINGLE PERSON SCHEDULING	SO	$ (5,777)	$ (148)	$ (1,678)	$ (448)			$ (646)	$ (2,397)	$ (344)	$ (101)	$ (15)		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3032600	SINGLE PERSON SCHEDULING	Result	$ (5,777)	$ (148)	$ (1,678)	$ (448)			$ (646)	$ (2,397)	$ (344)	$ (101)	$ (15)			
1110000	3032610	INTRANET SEARCH ENGINE	SO	$ (469)	$ (12)	$ (136)	$ (36)			$ (52)	$ (195)	$ (28)	$ (8)	$ (1)			
1110000	3032610	INTRANET SEARCH ENGINE	Result	$ (469)	$ (12)	$ (136)	$ (36)			$ (52)	$ (195)	$ (28)	$ (8)	$ (1)			
1110000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$ (265)	$ (7)	$ (77)	$ (21)			$ (30)	$ (110)	$ (16)	$ (5)	$ (1)			
1110000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	Result	$ (265)	$ (7)	$ (77)	$ (21)			$ (30)	$ (110)	$ (16)	$ (5)	$ (1)			
1110000	3032630	STERLING SOFTWARE	SO	$ (973)	$ (25)	$ (283)	$ (75)			$ (109)	$ (404)	$ (58)	$ (17)	$ (2)			
1110000	3032630	STERLING SOFTWARE	Result	$ (973)	$ (25)	$ (283)	$ (75)			$ (109)	$ (404)	$ (58)	$ (17)	$ (2)			
1110000	3032640	TIBCO SOFTWARE	SO	$ (3,346)	$ (86)	$ (972)	$ (260)			$ (374)	$ (1,388)	$ (199)	$ (59)	$ (8)			
1110000	3032640	TIBCO SOFTWARE	Result	$ (3,346)	$ (86)	$ (972)	$ (260)			$ (374)	$ (1,388)	$ (199)	$ (59)	$ (8)			
1110000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	$ (217)	$ (6)	$ (63)	$ (17)			$ (24)	$ (90)	$ (13)	$ (4)	$ (1)			
1110000	3032650	TELCO RESEARCH TRUE SYSTEMS	Result	$ (217)	$ (6)	$ (63)	$ (17)			$ (24)	$ (90)	$ (13)	$ (4)	$ (1)			
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$ (1,299)	$ (33)	$ (377)	$ (101)			$ (145)	$ (539)	$ (77)	$ (23)	$ (3)			
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	Result	$ (1,299)	$ (33)	$ (377)	$ (101)			$ (145)	$ (539)	$ (77)	$ (23)	$ (3)			
1110000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$ (983)	$ (18)	$ (270)	$ (77)			$ (124)	$ (409)	$ (63)	$ (18)	$ (4)			
1110000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	Result	$ (983)	$ (18)	$ (270)	$ (77)			$ (124)	$ (409)	$ (63)	$ (18)	$ (4)			
1110000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$ (1,087)	$ (28)	$ (316)	$ (84)			$ (122)	$ (451)	$ (65)	$ (19)	$ (3)			
1110000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	Result	$ (1,087)	$ (28)	$ (316)	$ (84)			$ (122)	$ (451)	$ (65)	$ (19)	$ (3)			
1110000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$ (571)	$ (15)	$ (166)	$ (44)			$ (64)	$ (237)	$ (34)	$ (10)	$ (1)			
1110000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	Result	$ (571)	$ (15)	$ (166)	$ (44)			$ (64)	$ (237)	$ (34)	$ (10)	$ (1)			
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$ (10)	$ (0)	$ (3)	$ (1)			$ (1)	$ (4)	$ (1)	$ (0)	$ (0)			
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	Result	$ (10)	$ (0)	$ (3)	$ (1)			$ (1)	$ (4)	$ (1)	$ (0)	$ (0)			
1110000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	SO	$ (292)	$ (7)	$ (85)	$ (23)			$ (33)	$ (121)	$ (17)	$ (5)	$ (1)			
1110000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	Result	$ (292)	$ (7)	$ (85)	$ (23)			$ (33)	$ (121)	$ (17)	$ (5)	$ (1)			
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$ (7,915)	$ (146)	$ (2,172)	$ (620)			$ (999)	$ (3,298)	$ (506)	$ (143)	$ (31)			
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	$ (7,915)	$ (146)	$ (2,172)	$ (620)			$ (999)	$ (3,298)	$ (506)	$ (143)	$ (31)			
1110000	3032740	GADSBY INTANGIBLE ASSETS	SG	$ (1,044)	$ (19)	$ (286)	$ (82)			$ (132)	$ (435)	$ (67)	$ (19)	$ (4)			
1110000	3032740	GADSBY INTANGIBLE ASSETS	Result	$ (1,044)	$ (19)	$ (286)	$ (82)			$ (132)	$ (435)	$ (67)	$ (19)	$ (4)			
1110000	3032750	EAGLE POINT HYDRO ASSETS	SG	$ (1,053)	$ (19)	$ (289)	$ (82)			$ (133)	$ (439)	$ (67)	$ (19)	$ (4)			
1110000	3032750	EAGLE POINT HYDRO ASSETS	Result	$ (1,053)	$ (19)	$ (289)	$ (82)			$ (133)	$ (439)	$ (67)	$ (19)	$ (4)			
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	$ (2,635)	$ (49)	$ (723)	$ (206)			$ (333)	$ (1,098)	$ (169)	$ (48)	$ (10)			
1110000	3032760	SWIFT 2 IMPROVEMENTS	Result	$ (2,635)	$ (49)	$ (723)	$ (206)			$ (333)	$ (1,098)	$ (169)	$ (48)	$ (10)			
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$ (2)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)			
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	$ (2)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)			
1110000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	$ (225)	$ (6)	$ (65)	$ (17)			$ (25)	$ (93)	$ (13)	$ (4)	$ (1)			
1110000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	Result	$ (225)	$ (6)	$ (65)	$ (17)			$ (25)	$ (93)	$ (13)	$ (4)	$ (1)			
1110000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$ (1,020)	$ (26)	$ (296)	$ (79)			$ (114)	$ (423)	$ (61)	$ (18)	$ (3)			
1110000	3032810	COMPUTER BASED TRAINING (CBT)	Result	$ (1,020)	$ (26)	$ (296)	$ (79)			$ (114)	$ (423)	$ (61)	$ (18)	$ (3)			
1110000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$ (483)	$ (12)	$ (140)	$ (37)			$ (54)	$ (200)	$ (29)	$ (8)	$ (1)			
1110000	3032820	2003 CCO OPEX MACHINE SOFTWARE	Result	$ (483)	$ (12)	$ (140)	$ (37)			$ (54)	$ (200)	$ (29)	$ (8)	$ (1)			
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	$ (1,628)	$ (42)	$ (473)	$ (126)			$ (182)	$ (676)	$ (97)	$ (29)	$ (4)			
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	Result	$ (1,628)	$ (42)	$ (473)	$ (126)			$ (182)	$ (676)	$ (97)	$ (29)	$ (4)			
1110000	3032840	VERSION CONTROL SYSTEM	SO	$ (326)	$ (8)	$ (95)	$ (25)			$ (36)	$ (135)	$ (19)	$ (6)	$ (1)			
1110000	3032840	VERSION CONTROL SYSTEM	Result	$ (326)	$ (8)	$ (95)	$ (25)			$ (36)	$ (135)	$ (19)	$ (6)	$ (1)			
1110000	3032860	WEB SOFTWARE	SO	$ (3,774)	$ (97)	$ (1,096)	$ (293)			$ (422)	$ (1,566)	$ (225)	$ (66)	$ (10)			
1110000	3032860	WEB SOFTWARE	Result	$ (3,774)	$ (97)	$ (1,096)	$ (293)			$ (422)	$ (1,566)	$ (225)	$ (66)	$ (10)			
1110000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$ (272)	$ (7)	$ (79)	$ (21)			$ (30)	$ (113)	$ (16)	$ (5)	$ (1)			
1110000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	Result	$ (272)	$ (7)	$ (79)	$ (21)			$ (30)	$ (113)	$ (16)	$ (5)	$ (1)			
1110000	3032880	LINK RIVER DAM RIGHTS	SG	$ (345)	$ (6)	$ (95)	$ (27)			$ (43)	$ (144)	$ (22)	$ (6)	$ (1)			
1110000	3032880	LINK RIVER DAM RIGHTS	Result	$ (345)	$ (6)	$ (95)	$ (27)			$ (43)	$ (144)	$ (22)	$ (6)	$ (1)			
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$ (27)	$ (1)	$ (7)	$ (2)			$ (3)	$ (11)	$ (2)	$ (0)	$ (0)			
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	$ (27)	$ (1)	$ (7)	$ (2)			$ (3)	$ (11)	$ (2)	$ (0)	$ (0)			
1110000	3032940	VISIO PRO	SO	$ (417)	$ (11)	$ (121)	$ (32)			$ (47)	$ (173)	$ (25)	$ (7)	$ (1)			
1110000	3032940	VISIO PRO	Result	$ (417)	$ (11)	$ (121)	$ (32)			$ (47)	$ (173)	$ (25)	$ (7)	$ (1)			
1110000	3032970	BULK LOAD DATA TOOL	SO	$ (418)	$ (11)	$ (121)	$ (32)			$ (47)	$ (173)	$ (25)	$ (7)	$ (1)			
1110000	3032970	BULK LOAD DATA TOOL	Result	$ (418)	$ (11)	$ (121)	$ (32)			$ (47)	$ (173)	$ (25)	$ (7)	$ (1)			
1110000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$ (2)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)			
1110000	3032980	HAYDEN - VIBRATION SOFTWARE	Result	$ (2)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)			
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$ (1,314)	$ (34)	$ (382)	$ (102)			$ (147)	$ (545)	$ (78)	$ (23)	$ (3)			
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	Result	$ (1,314)	$ (34)	$ (382)	$ (102)			$ (147)	$ (545)	$ (78)	$ (23)	$ (3)			
1110000	3033010	ORACLE 8i DATABASE UPGRADE	SO	$ (912)	$ (23)	$ (265)	$ (71)			$ (102)	$ (379)	$ (54)	$ (16)	$ (2)			
1110000	3033010	ORACLE 8i DATABASE UPGRADE	Result	$ (912)	$ (23)	$ (265)	$ (71)			$ (102)	$ (379)	$ (54)	$ (16)	$ (2)			
1110000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$ (306)	$ (8)	$ (89)	$ (24)			$ (34)	$ (127)	$ (18)	$ (5)	$ (1)			
1110000	3033020	RCDA REGULATION DISCOVERY TOOL	Result	$ (306)	$ (8)	$ (89)	$ (24)			$ (34)	$ (127)	$ (18)	$ (5)	$ (1)			
1110000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$ (247)	$ (6)	$ (72)	$ (19)			$ (28)	$ (103)	$ (15)	$ (4)	$ (1)			
1110000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	Result	$ (247)	$ (6)	$ (72)	$ (19)			$ (28)	$ (103)	$ (15)	$ (4)	$ (1)			

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

1110000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$ (248)	$ (6)	$ (72)	$ (19)			$ (28)	$ (103)	$ (15)	$ (4)	$ (1)		
1110000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	Result	$ (248)	$ (6)	$ (72)	$ (19)			$ (28)	$ (103)	$ (15)	$ (4)	$ (1)		
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$ (135)	$ (2)	$ (37)	$ (11)			$ (17)	$ (56)	$ (9)	$ (2)	$ (1)		
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	Result	$ (135)	$ (2)	$ (37)	$ (11)			$ (17)	$ (56)	$ (9)	$ (2)	$ (1)		
1110000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SO	$ (90)	$ (2)	$ (26)	$ (7)			$ (10)	$ (37)	$ (5)	$ (2)	$ (0)		
1110000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	Result	$ (90)	$ (2)	$ (26)	$ (7)			$ (10)	$ (37)	$ (5)	$ (2)	$ (0)		
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	$ (4,458)	$ (114)	$ (1,295)	$ (346)			$ (498)	$ (1,850)	$ (265)	$ (78)	$ (11)		
1110000	3033120	RANGER EMS/SCADA SYSTEM	Result	$ (4,458)	$ (114)	$ (1,295)	$ (346)			$ (498)	$ (1,850)	$ (265)	$ (78)	$ (11)		
1110000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	SO	$ (290)	$ (7)	$ (84)	$ (23)			$ (32)	$ (120)	$ (17)	$ (5)	$ (1)		
1110000	3033130	K2-KWI COMMERCIAL RISK SYSTEM	Result	$ (290)	$ (7)	$ (84)	$ (23)			$ (32)	$ (120)	$ (17)	$ (5)	$ (1)		
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$ (1,343)	$ (34)	$ (390)	$ (104)			$ (150)	$ (557)	$ (80)	$ (24)	$ (3)		
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	Result	$ (1,343)	$ (34)	$ (390)	$ (104)			$ (150)	$ (557)	$ (80)	$ (24)	$ (3)		
1110000	3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	SG	$ (184)	$ (3)	$ (51)	$ (14)			$ (23)	$ (77)	$ (12)	$ (3)	$ (1)		
1110000	3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	Result	$ (184)	$ (3)	$ (51)	$ (14)			$ (23)	$ (77)	$ (12)	$ (3)	$ (1)		
1110000	3033160	Axios Systems Assyst	SO	$ (46)	$ (1)	$ (13)	$ (4)			$ (5)	$ (19)	$ (3)	$ (1)	$ (0)		
1110000	3033160	Axios Systems Assyst	Result	$ (46)	$ (1)	$ (13)	$ (4)			$ (5)	$ (19)	$ (3)	$ (1)	$ (0)		
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	$ (41)	$ (1)	$ (13)	$ (3)			$ (3)	$ (19)	$ (2)	$ (0)			
1110000	3033170	GTX VERSION 7 SOFTWARE	Result	$ (41)	$ (1)	$ (13)	$ (3)			$ (3)	$ (19)	$ (2)	$ (0)			
1110000	3033180	HPOV - HP Openview Software	SO	$ (5)	$ (0)	$ (1)	$ (0)			$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
1110000	3033180	HPOV - HP Openview Software	Result	$ (5)	$ (0)	$ (1)	$ (0)			$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	CN	$ (108)	$ (3)	$ (35)	$ (8)			$ (7)	$ (49)	$ (4)	$ (1)			
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	IDU	$ (0)								$ (0)				
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	OR	$ (4)		$ (4)										
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SE	$ (7)	$ (0)	$ (2)	$ (1)			$ (1)	$ (3)	$ (0)	$ (0)	$ (0)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SG	$ (11,193)	$ (206)	$ (3,071)	$ (877)			$ (1,413)	$ (4,664)	$ (716)	$ (202)	$ (44)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SG-P	$ (17)	$ (0)	$ (5)	$ (1)			$ (2)	$ (7)	$ (1)	$ (0)	$ (0)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SO	$ (678)	$ (17)	$ (197)	$ (53)			$ (76)	$ (281)	$ (40)	$ (12)	$ (2)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	SSGCH	$ (17)	$ (0)	$ (5)	$ (1)			$ (2)	$ (7)	$ (1)	$ (0)	$ (0)		
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	UT	$ (4)							$ (4)					
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WA	$ (1)			$ (1)									
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	WYP	$ (10)						$ (10)						
1110000	3034900	EMS - ENERGY MANAGEMENT SYSTEMS	Result	$ (12,041)	$ (227)	$ (3,319)	$ (941)			$ (1,512)	$ (5,017)	$ (763)	$ (216)	$ (46)		
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$ (3)	$ (0)	$ (1)	$ (0)			$ (0)	$ (1)	$ (0)	$ (0)	$ (0)		
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$ (44)	$ (1)	$ (12)	$ (3)			$ (6)	$ (18)	$ (3)	$ (1)	$ (0)		
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	Result	$ (47)	$ (1)	$ (13)	$ (4)			$ (6)	$ (19)	$ (3)	$ (1)	$ (0)		
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$ (249)	$ (5)	$ (68)	$ (20)			$ (31)	$ (104)	$ (16)	$ (4)	$ (1)		
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	Result	$ (249)	$ (5)	$ (68)	$ (20)			$ (31)	$ (104)	$ (16)	$ (4)	$ (1)		
1110000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$ (83)	$ (1)	$ (20)	$ (6)			$ (10)	$ (38)	$ (6)	$ (1)	$ (0)		
1110000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	Result	$ (83)	$ (1)	$ (20)	$ (6)			$ (10)	$ (38)	$ (6)	$ (1)	$ (0)		
1110000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$ (394)	$ (7)	$ (97)	$ (28)			$ (46)	$ (179)	$ (29)	$ (6)	$ (2)		
1110000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	Result	$ (394)	$ (7)	$ (97)	$ (28)			$ (46)	$ (179)	$ (29)	$ (6)	$ (2)		
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$ (715)	$ (715)											
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$ (1,863)	$ (49)	$ (605)	$ (137)			$ (127)	$ (651)	$ (76)	$ (17)			
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$ (7,838)		$ (7,838)										
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$ (8,958)	$ (229)	$ (2,602)	$ (695)			$ (1,001)	$ (3,717)	$ (533)	$ (157)	$ (23)		
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$ (9)							$ (9)					
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$ (1,244)			$ (1,244)									
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$ (5,748)						$ (5,748)						
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$ (25)									$ (25)			
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	Result	$ (26,401)	$ (994)	$ (11,045)	$ (2,076)			$ (6,877)	$ (4,578)	$ (609)	$ (199)	$ (23)		
1110000	3908000	CAPITAL LEASE COMMON	OR	$ (765)		$ (765)										
1110000	3908000	CAPITAL LEASE COMMON	SG	$ (548)	$ (10)	$ (150)	$ (43)			$ (69)	$ (228)	$ (35)	$ (10)	$ (2)		
1110000	3908000	CAPITAL LEASE COMMON	SO	$2,647	$68	$769	$205			$296	$1,098	$158	$46	$7		
1110000	3908000	CAPITAL LEASE COMMON	WYP	$ (285)						$ (285)						
1110000	3908000	CAPITAL LEASE COMMON	Result	$1,049	$58	$ (147)	$162			$ (58)	$870	$123	$37	$5		
1110000	Result			$ (391,422)	$ (10,021)	$ (119,210)	$ (29,990)			$ (45,117)	$ (158,654)	$ (21,677)	$ (5,940)	$ (813)		
Overall Result				$ (391,422)	$ (10,021)	$ (119,210)	$ (29,990)			$ (45,117)	$ (158,654)	$ (21,677)	$ (5,940)	$ (813)		

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

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UTAH PUBLIC SERVICE COMMISSION

Deferred Income Tax Balance (Actuals)
Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	$ (102)	$ (2)	$ (27)	$ (8)	$ (14)	$ (42)	$ (7)	$ (2)	$ (0)		
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	Result	$ (102)	$ (2)	$ (27)	$ (8)	$ (14)	$ (42)	$ (7)	$ (2)	$ (0)		
1901000	287303	DTA-PMI 105.171 PP&E	SE	$ (88)	$ (2)	$ (24)	$ (7)	$ (12)	$ (36)	$ (6)	$ (2)	$ (0)		
1901000	287303	DTA-PMI 105.171 PP&E	Result	$ (88)	$ (2)	$ (24)	$ (7)	$ (12)	$ (36)	$ (6)	$ (2)	$ (0)		
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	$22		$22								
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	Result	$22		$22								
1901000	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE											
1901000	287308	DTA 920.100 Bridger Reclamation Trust Ea	Result											
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	$65									$65	
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	Result	$65									$65	
1901000	287310	DTA 705.210 Property Insurance(Injuries	SO	$424	$11	$123	$33	$47	$176	$25	$7	$1		
1901000	287310	DTA 705.210 Property Insurance(Injuries	Result	$424	$11	$123	$33	$47	$176	$25	$7	$1		
1901000	287314	DTA 415.700 Reg liability BPA balancing	OTHER	$2,628									$2,628	
1901000	287314	DTA 415.700 Reg liability BPA balancing	Result	$2,628									$2,628	
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	$8,177	$209	$2,375	$634	$914	$3,393	$487	$144	$21		
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	Result	$8,177	$209	$2,375	$634	$914	$3,393	$487	$144	$21		
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	$2,289	$59	$665	$178	$256	$950	$136	$40	$6		
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	Result	$2,289	$59	$665	$178	$256	$950	$136	$40	$6		
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	$8,002	$205	$2,324	$621	$894	$3,320	$476	$140	$20		
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	Result	$8,002	$205	$2,324	$621	$894	$3,320	$476	$140	$20		
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	$334	$9	$97	$26	$37	$139	$20	$6	$1		
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	Result	$334	$9	$97	$26	$37	$139	$20	$6	$1		
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	SO	$988	$25	$287	$77	$110	$410	$59	$17	$2		
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	Result	$988	$25	$287	$77	$110	$410	$59	$17	$2		
1901000	287328	DTA 720.310 SERP	SO	$10,096	$258	$2,932	$783	$1,129	$4,190	$601	$177	$26		
1901000	287328	DTA 720.310 SERP	Result	$10,096	$258	$2,932	$783	$1,129	$4,190	$601	$177	$26		
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	$13,340	$342	$3,875	$1,035	$1,491	$5,536	$794	$234	$34		
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	Result	$13,340	$342	$3,875	$1,035	$1,491	$5,536	$794	$234	$34		
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	$212	$4	$58	$17	$27	$88	$14	$4	$1		
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	Result	$212	$4	$58	$17	$27	$88	$14	$4	$1		
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	$2,806	$52	$770	$220	$354	$1,169	$179	$51	$11		
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	Result	$2,806	$52	$770	$220	$354	$1,169	$179	$51	$11		
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	$3,783	$152	$1,458	$486	$204	$1,351	$136	$ (3)			
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	Result	$3,783	$152	$1,458	$486	$204	$1,351	$136	$ (3)			
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	SO	$2,006	$51	$583	$156	$224	$833	$119	$35	$5		
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	Result	$2,006	$51	$583	$156	$224	$833	$119	$35	$5		
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	$398	$7	$109	$31	$50	$166	$25	$7	$2		
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	Result	$398	$7	$109	$31	$50	$166	$25	$7	$2		
1901000	287344	DTA 715.800 Redding Contract - Prepaid	SG	$1,774	$33	$487	$139	$224	$739	$113	$32	$7		
1901000	287344	DTA 715.800 Redding Contract - Prepaid	Result	$1,774	$33	$487	$139	$224	$739	$113	$32	$7		
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	$759	$28	$228	$53	$58	$345	$35	$12			
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	Result	$759	$28	$228	$53	$58	$345	$35	$12			
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	$11	$0	$3	$1	$1	$5	$1	$0	$0		
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	Result	$11	$0	$3	$1	$1	$5	$1	$0	$0		
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	$1,259	$23	$339	$98	$174	$514	$83	$25	$5		
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	Result	$1,259	$23	$339	$98	$174	$514	$83	$25	$5		
1901000	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	$130									$130	
1901000	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	Result	$130									$130	
1901000	287353	DTA 505.140 Purchase Card Trans Povision	SO	$191	$5	$55	$15	$21	$79	$11	$3	$0		
1901000	287353	DTA 505.140 Purchase Card Trans Povision	Result	$191	$5	$55	$15	$21	$79	$11	$3	$0		
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	$4,814	$123	$1,398	$373	$538	$1,998	$287	$85	$12		
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	Result	$4,814	$123	$1,398	$373	$538	$1,998	$287	$85	$12		
1901000	287355	DTA 505.150 DEFERRED MAGCORP REVENUES	UT	$44					$44					
1901000	287355	DTA 505.150 DEFERRED MAGCORP REVENUES	Result	$44					$44					
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	$3,584	$92	$1,041	$278	$401	$1,487	$213	$63	$9		
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	Result	$3,584	$92	$1,041	$278	$401	$1,487	$213	$63	$9		
1901000	287360	DTA 425.700 Special Assessment - DOE	TROJD	$7	$0	$2	$1	$1	$3	$0	$0	$0		
1901000	287360	DTA 425.700 Special Assessment - DOE	Result	$7	$0	$2	$1	$1	$3	$0	$0	$0		
1901000	287363	DTA Amortization Overburden	SE											
1901000	287363	DTA Amortization Overburden	Result											
1901000	287364	DTA 910.670 Merger Cost Amort	SO	$248	$6	$72	$19	$28	$103	$15	$4	$1		
1901000	287364	DTA 910.670 Merger Cost Amort	Result	$248	$6	$72	$19	$28	$103	$15	$4	$1		
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	$2	$0	$1	$0	$0						
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	Result	$2	$0	$1	$0	$0						
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	$1,347									$1,347	
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	Result	$1,347									$1,347	

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1901000	287373	DTA 910.580 Wasach workers comp reserve	SO	$1,872	$48	$544	$145	$209	$777	$111	$33	$5	
1901000	287373	DTA 910.580 Wasach workers comp reserve	Result	$1,872	$48	$544	$145	$209	$777	$111	$33	$5	
1901000	287389	DTA 610.145, OR CONSOLIDATION	OR	$803		$803							
1901000	287389	DTA 610.145, OR CONSOLIDATION	Result	$803		$803							
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	$124	$3	$40	$9	$8	$57	$5	$1		
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	Result	$124	$3	$40	$9	$8	$57	$5	$1		
1901000	287396	DTA425.110 Tenant Lease Allowances	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	
1901000	287396	DTA425.110 Tenant Lease Allowances	Result	$0	$0	$0	$0	$0	$0	$0	$0	$0	
1901000	287399	DTA 920.150 FAS 112	SO	$1,722	$44	$500	$134	$192	$715	$103	$30	$4	
1901000	287399	DTA 920.150 FAS 112	Result	$1,722	$44	$500	$134	$192	$715	$103	$30	$4	
1901000	287402	DTA 415.801 CONTRA G	SG	$429	$8	$118	$34	$54	$179	$27	$8	$2	
1901000	287402	DTA 415.801 CONTRA G	Result	$429	$8	$118	$34	$54	$179	$27	$8	$2	
1901000	287407	DTA 705.230 LEASE WV	WA	$65			$65						
1901000	287407	DTA 705.230 LEASE WV	Result	$65			$65						
1901000	287408	DTA 705.231 LEASE-OR	OR										
1901000	287408	DTA 705.231 LEASE-OR	Result										
1901000	287409	DTA 705.232 LEASE-CA	CA	$25	$25								
1901000	287409	DTA 705.232 LEASE-CA	Result	$25	$25								
1901000	287410	DTA 705.233 LEASE-ID	IDU	$177						$177			
1901000	287410	DTA 705.233 LEASE-ID	Result	$177						$177			
1901000	287411	DTA 705.234 LEASE-WY	WYP	$392				$392					
1901000	287411	DTA 705.234 LEASE-WY	Result	$392				$392					
1901000	287412	DTA 705.235 LEASE-UT	UT	$338					$338				
1901000	287412	DTA 705.235 LEASE-UT	Result	$338					$338				
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	$6,854	$176	$1,991	$532	$766	$2,844	$408	$120	$17	
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	Result	$6,854	$176	$1,991	$532	$766	$2,844	$408	$120	$17	
1901000	287414	DTA 505.700 RT BONUS	SO	$11	$0	$3	$1	$1	$5	$1	$0	$0	
1901000	287414	DTA 505.700 RT BONUS	Result	$11	$0	$3	$1	$1	$5	$1	$0	$0	
1901000	287415	DTA 205.200 M&S INV	SE	$4,588	$84	$1,234	$356	$633	$1,871	$302	$91	$17	
1901000	287415	DTA 205.200 M&S INV	Result	$4,588	$84	$1,234	$356	$633	$1,871	$302	$91	$17	
1901000	287420	DTA 705.250 A&G Credit - WA	WA	$154			$154						
1901000	287420	DTA 705.250 A&G Credit - WA	Result	$154			$154						
1901000	287422	DTA 705.252 A&G Credit - CA	CA	$40	$40								
1901000	287422	DTA 705.252 A&G Credit - CA	Result	$40	$40								
1901000	287423	DTA 705.253 A&G Credit - ID	IDU	$181						$181			
1901000	287423	DTA 705.253 A&G Credit - ID	Result	$181						$181			
1901000	287424	DTA 705.254 A&G Credit - WY	WYP	$404				$404					
1901000	287424	DTA 705.254 A&G Credit - WY	Result	$404				$404					
1901000	287429	DTA 425.225 Duke Contract Novation	SG	$1,158	$21	$318	$91	$146	$482	$74	$21	$5	
1901000	287429	DTA 425.225 Duke Contract Novation	Result	$1,158	$21	$318	$91	$146	$482	$74	$21	$5	
1901000	287430	DTA 505.125 Accrued Royalties	SE	$931	$17	$251	$72	$129	$380	$61	$18	$3	
1901000	287430	DTA 505.125 Accrued Royalties	Result	$931	$17	$251	$72	$129	$380	$61	$18	$3	
1901000	287431	DTA 505.160 Cal PUC Fee	CA	$9	$9								
1901000	287431	DTA 505.160 Cal PUC Fee	Result	$9	$9								
1901000	287432	DTA 715.050 Microsoft Lic Liability	SO	$303	$8	$88	$24	$34	$126	$18	$5	$1	
1901000	287432	DTA 715.050 Microsoft Lic Liability	Result	$303	$8	$88	$24	$34	$126	$18	$5	$1	
1901000	287433	DTA 425.295 BPA Rate Credits	SE	$320	$6	$86	$25	$44	$130	$21	$6	$1	
1901000	287433	DTA 425.295 BPA Rate Credits	Result	$320	$6	$86	$25	$44	$130	$21	$6	$1	
1901000	287450	DTA 505.115 SALES & USE TAX	OTHER	$ (0)									$ (0)
1901000	287450	DTA 505.115 SALES & USE TAX	Result	$ (0)									$ (0)
1901000	287451	DTA 425.380 ID CUST	OTHER	$1,501									$1,501
1901000	287451	DTA 425.380 ID CUST	Result	$1,501									$1,501
1901000	287454	DTA 415.310 ENVN WA	WA	$153			$153						
1901000	287454	DTA 415.310 ENVN WA	Result	$153			$153						
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	$1,080	$28	$314	$84	$121	$448	$64	$19	$3	
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	Result	$1,080	$28	$314	$84	$121	$448	$64	$19	$3	
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	$749	$19	$218	$58	$84	$311	$45	$13	$2	
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	Result	$749	$19	$218	$58	$84	$311	$45	$13	$2	
1901000	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	$40			$40						
1901000	287459	DTA 415.802 Contra RTO Grid West N/R w/o	Result	$40			$40						
1901000	287463	DTA 605.300 Perco Environmental Liabilit	SO	$4,056	$104	$1,178	$315	$453	$1,683	$241	$71	$10	
1901000	287463	DTA 605.300 Perco Environmental Liabilit	Result	$4,056	$104	$1,178	$315	$453	$1,683	$241	$71	$10	
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	$287	$5	$79	$22	$36	$119	$18	$5	$1	
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	Result	$287	$5	$79	$22	$36	$119	$18	$5	$1	
1901000	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	$165	$4	$48	$13	$18	$69	$10	$3	$0	
1901000	287465	DTA 610.100N Amort NOPA's 99-00 RAR	Result	$165	$4	$48	$13	$18	$69	$10	$3	$0	
1901000	287467	DTA 210.105 Self Ins	SO	$ (23)	$ (1)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (0)	$ (0)	

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1901000	287467	DTA 210.105 Self Ins	Result	$ (23)	$ (1)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (0)	$ (0)		
1901000	287468	DTA 610.120N Conting	OTHER	$ (1,107)									$ (1,107)	
1901000	287468	DTA 610.120N Conting	Result	$ (1,107)									$ (1,107)	
1901000	287469	DTA 610.211 Rever	OTHER	$2,577									$2,577	
1901000	287469	DTA 610.211 Rever	Result	$2,577									$2,577	
1901000	287471	DTA 505.170 WV CONT	SSGCT	$1,253	$22	$309	$90	$145	$569	$92	$20	$6		
1901000	287471	DTA 505.170 WV CONT	Result	$1,253	$22	$309	$90	$145	$569	$92	$20	$6		
1901000	287473	DTA 705.270 Reg Liab	OTHER	$88									$88	
1901000	287473	DTA 705.270 Reg Liab	Result	$88									$88	
1901000	287474	DTA 705.271 Reg Liab	OTHER	$15									$15	
1901000	287474	DTA 705.271 Reg Liab	Result	$15									$15	
1901000	287475	DTA 705.272 Reg Liab	OTHER	$7									$7	
1901000	287475	DTA 705.272 Reg Liab	Result	$7									$7	
1901000	287476	DTA 705.273 Reg Liab	OTHER	$112									$112	
1901000	287476	DTA 705.273 Reg Liab	Result	$112									$112	
1901000	287477	DTA 705.274 Reg Liab	OTHER	$4									$4	
1901000	287477	DTA 705.274 Reg Liab	Result	$4									$4	
1901000	287478	DTA 705.275 Reg Liab	OTHER	$20									$20	
1901000	287478	DTA 705.275 Reg Liab	Result	$20									$20	
1901000	287479	DTA 105.221 Saf Her	SG	$16,651	$307	$4,569	$1,304	$2,102	$6,938	$1,065	$300	$65		
1901000	287479	DTA 105.221 Saf Her	Result	$16,651	$307	$4,569	$1,304	$2,102	$6,938	$1,065	$300	$65		
1901000	287499	DTA - PMI Def Tax	SE	$5,129	$94	$1,379	$398	$708	$2,091	$338	$101	$19		
1901000	287499	DTA - PMI Def Tax	Result	$5,129	$94	$1,379	$398	$708	$2,091	$338	$101	$19		
1901000	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	$993	$18	$267	$77	$137	$405	$65	$20	$4		
1901000	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	Result	$993	$18	$267	$77	$137	$405	$65	$20	$4		
1901000	287693	DTL 610.030N, 99-00 RAR - BCC	SE	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
1901000	287693	DTL 610.030N, 99-00 RAR - BCC	Result	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
1901000	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$64	$1	$17	$5	$9	$26	$4	$1	$0		
1901000	287706	DTL 610.100 COAL MINE DEVT PMI	Result	$64	$1	$17	$5	$9	$26	$4	$1	$0		
1901000	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	$ (794)	$ (15)	$ (214)	$ (62)	$ (110)	$ (324)	$ (52)	$ (16)	$ (3)		
1901000	287720	DTL 610.100 PMI DEV'T COST AMORT	Result	$ (794)	$ (15)	$ (214)	$ (62)	$ (110)	$ (324)	$ (52)	$ (16)	$ (3)		
1901000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$105	$2	$28	$8	$14	$43	$7	$2	$0		
1901000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	Result	$105	$2	$28	$8	$14	$43	$7	$2	$0		
1901000	287722	DTL 505.510 PMI VAC ACCRUAL	SE	$151	$3	$41	$12	$21	$62	$10	$3	$1		
1901000	287722	DTL 505.510 PMI VAC ACCRUAL	Result	$151	$3	$41	$12	$21	$62	$10	$3	$1		
1901000	287723	DTL 205.411 PMI SEC. 263A	SE	$336	$6	$90	$26	$46	$137	$22	$7	$1		
1901000	287723	DTL 205.411 PMI SEC. 263A	Result	$336	$6	$90	$26	$46	$137	$22	$7	$1		
1901000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	$8,886	$163	$2,390	$690	$1,226	$3,624	$585	$176	$33		
1901000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	Result	$8,886	$163	$2,390	$690	$1,226	$3,624	$585	$176	$33		
1901000	287726	DTL PMI PP&E	SE	$ (7,461)	$ (137)	$ (2,007)	$ (579)	$ (1,029)	$ (3,042)	$ (491)	$ (148)	$ (27)		
1901000	287726	DTL PMI PP&E	Result	$ (7,461)	$ (137)	$ (2,007)	$ (579)	$ (1,029)	$ (3,042)	$ (491)	$ (148)	$ (27)		
1901000	287735	DTL 910.905 PMI COST DEPLETION	SE	$ (7)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)		
1901000	287735	DTL 910.905 PMI COST DEPLETION	Result	$ (7)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)		
1901000	Result			$125,474	$2,804	$33,924	$9,550	$14,150	$48,007	$7,330	$1,992	$332	$7,386	
2811000	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP											
2811000	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	Result											
2811000	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP											
2811000	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	Result											
2811000	287612	DTL Emergency Facility	DGP	$ (150)	$ (6)	$ (83)	$ (24)	$ (38)						
2811000	287612	DTL Emergency Facility	Result	$ (150)	$ (6)	$ (83)	$ (24)	$ (38)						
2811000	Result			$ (150)	$ (6)	$ (83)	$ (24)	$ (38)						
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	$ (6,798)	$ (174)	$ (1,974)	$ (527)	$ (760)	$ (2,821)	$ (405)	$ (119)	$ (17)		
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	Result	$ (6,798)	$ (174)	$ (1,974)	$ (527)	$ (760)	$ (2,821)	$ (405)	$ (119)	$ (17)		
2820000	Result			$ (6,798)	$ (174)	$ (1,974)	$ (527)	$ (760)	$ (2,821)	$ (405)	$ (119)	$ (17)		
2821000	287001	ADIT - DEVELOPMENT 30% AMORT	SE											
2821000	287001	ADIT - DEVELOPMENT 30% AMORT	Result											
2821000	287003	ADIT AMORT LTD TERM PLT	SO											
2821000	287003	ADIT AMORT LTD TERM PLT	Result											
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	$ (2,115)	$ (39)	$ (580)	$ (166)	$ (267)	$ (881)	$ (135)	$ (38)	$ (8)		
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	Result	$ (2,115)	$ (39)	$ (580)	$ (166)	$ (267)	$ (881)	$ (135)	$ (38)	$ (8)		
2821000	287602	DTL EPUD	OR	$ (453)		$ (453)								
2821000	287602	DTL EPUD	Result	$ (453)		$ (453)								
2821000	287603	DTL FERC SOGA-UPL	FERC	$ (18)								$ (18)		
2821000	287603	DTL FERC SOGA-UPL	Result	$ (18)								$ (18)		
2821000	287605	DTL PP&E Powertax	DITBAL	$ (1,296,477)	$ (32,790)	$ (355,604)	$ (89,720)	$ (123,941)	$ (579,347)	$ (85,040)	$ (27,637)	$ (2,825)		$428
2821000	287605	DTL PP&E Powertax	Result	$ (1,296,477)	$ (32,790)	$ (355,604)	$ (89,720)	$ (123,941)	$ (579,347)	$ (85,040)	$ (27,637)	$ (2,825)		$428
2821000	287606	DTL PP&E Adjustment	DITBAL	$18,071	$457	$4,957	$1,251	$1,728	$8,075	$1,185	$385	$39		$ (6)

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2821000	287606	DTL PP&E Adjustment	Result	$18,071	$457	$4,957	$1,251	$1,728	$8,075	$1,185	$385	$39		$ (6)
2821000	287608	DTL Safe Harbor Lease Cholla	SG	$4,137	$76	$1,135	$324	$522	$1,724	$265	$75	$16		
2821000	287608	DTL Safe Harbor Lease Cholla	Result	$4,137	$76	$1,135	$324	$522	$1,724	$265	$75	$16		
2821000	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	$ (465)	$ (9)	$ (128)	$ (36)	$ (59)	$ (194)	$ (30)	$ (8)	$ (2)		
2821000	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	Result	$ (465)	$ (9)	$ (128)	$ (36)	$ (59)	$ (194)	$ (30)	$ (8)	$ (2)		
2821000	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	$ (16,621)	$ (426)	$ (4,827)	$ (1,289)	$ (1,858)	$ (6,897)	$ (989)	$ (292)	$ (42)		
2821000	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	Result	$ (16,621)	$ (426)	$ (4,827)	$ (1,289)	$ (1,858)	$ (6,897)	$ (989)	$ (292)	$ (42)		
2821000	287692	DTL 610.005N Sec 17	SO	$560	$14	$163	$43	$63	$232	$33	$10	$1		
2821000	287692	DTL 610.005N Sec 17	Result	$560	$14	$163	$43	$63	$232	$33	$10	$1		
2821000	287703	DTL 610.110N, 99-00 RAR	SO	$12,362	$316	$3,591	$959	$1,382	$5,130	$736	$217	$31		
2821000	287703	DTL 610.110N, 99-00 RAR	Result	$12,362	$316	$3,591	$959	$1,382	$5,130	$736	$217	$31		
2821000	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	$ (275)	$ (5)	$ (74)	$ (21)	$ (38)	$ (112)	$ (18)	$ (5)	$ (1)		
2821000	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	Result	$ (275)	$ (5)	$ (74)	$ (21)	$ (38)	$ (112)	$ (18)	$ (5)	$ (1)		
2821000	287753	DTL 110.100 BOOK DEPLETION	SE	$ (9,564)	$ (175)	$ (2,572)	$ (742)	$ (1,319)	$ (3,900)	$ (630)	$ (189)	$ (35)		
2821000	287753	DTL 110.100 BOOK DEPLETION	Result	$ (9,564)	$ (175)	$ (2,572)	$ (742)	$ (1,319)	$ (3,900)	$ (630)	$ (189)	$ (35)		
2821000	287765	DTL 610.095N Roll	SO	$ (4,088)	$ (105)	$ (1,187)	$ (317)	$ (457)	$ (1,697)	$ (243)	$ (72)	$ (10)		
2821000	287765	DTL 610.095N Roll	Result	$ (4,088)	$ (105)	$ (1,187)	$ (317)	$ (457)	$ (1,697)	$ (243)	$ (72)	$ (10)		
2821000	287766	DTL 610.100N Amort	SO	$141	$4	$41	$11	$16	$59	$8	$2	$0		
2821000	287766	DTL 610.100N Amort	Result	$141	$4	$41	$11	$16	$59	$8	$2	$0		
2821000	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OR	$ (56)		$ (56)								
2821000	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	Result	$ (56)		$ (56)								
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	$ (255)						$ (255)				
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	Result	$ (255)						$ (255)				
2821000	287771	DTL 110.205 SRC tax depletion	SE	$342	$6	$92	$27	$47	$139	$23	$7	$1		
2821000	287771	DTL 110.205 SRC tax depletion	Result	$342	$6	$92	$27	$47	$139	$23	$7	$1		
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	$982									$982	
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	Result	$982									$982	
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	$ (2,577)									$ (2,577)	
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	Result	$ (2,577)									$ (2,577)	
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	$ (129)									$ (129)	
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	Result	$ (129)									$ (129)	
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	$ (129)									$ (129)	
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	Result	$ (129)									$ (129)	
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	$ (129)									$ (129)	
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	Result	$ (129)									$ (129)	
2821000	287788	DTL 110.105 SRC BOOK DEPLETION	SE	$ (2,014)	$ (37)	$ (542)	$ (156)	$ (278)	$ (821)	$ (133)	$ (40)	$ (7)		
2821000	287788	DTL 110.105 SRC BOOK DEPLETION	Result	$ (2,014)	$ (37)	$ (542)	$ (156)	$ (278)	$ (821)	$ (133)	$ (40)	$ (7)		
2821000	Result			$ (1,298,767)	$ (32,712)	$ (356,045)	$ (89,834)	$ (124,460)	$ (578,490)	$ (85,223)	$ (27,586)	$ (2,859)	$ (1,981)	$422
2831000	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	$ (111)	$ (2)	$ (30)	$ (9)	$ (14)	$ (46)	$ (7)	$ (2)	$ (0)		
2831000	287613	DTL 605.100 Trojan Decomissioning Costs	Result	$ (111)	$ (2)	$ (30)	$ (9)	$ (14)	$ (46)	$ (7)	$ (2)	$ (0)		
2831000	287614	DTL 430.100 Weatherization	SO	$ (3,365)	$ (86)	$ (977)	$ (261)	$ (376)	$ (1,396)	$ (200)	$ (59)	$ (9)		
2831000	287614	DTL 430.100 Weatherization	Result	$ (3,365)	$ (86)	$ (977)	$ (261)	$ (376)	$ (1,396)	$ (200)	$ (59)	$ (9)		
2831000	287616	DTL Interim provision reg assets/Liabil	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2831000	287616	DTL Interim provision reg assets/Liabil	Result	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	$ (4,554)		$ (4,554)								
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	Result	$ (4,554)		$ (4,554)								
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	$ (599)					$ (599)					
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	Result	$ (599)					$ (599)					
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	$ (1,169)					$ (1,169)					
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	Result	$ (1,169)					$ (1,169)					
2831000	287630	DTL 320.240 98 Early Retirement-OR rate	OR	$ (698)		$ (698)								
2831000	287630	DTL 320.240 98 Early Retirement-OR rate	Result	$ (698)		$ (698)								
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	$ (4,191)	$ (77)	$ (1,150)	$ (326)	$ (529)	$ (1,746)	$ (268)	$ (76)	$ (16)		
2831000	287634	DTL 415.300 Environmental Clean-up Accru	Result	$ (4,191)	$ (77)	$ (1,150)	$ (326)	$ (529)	$ (1,746)	$ (268)	$ (76)	$ (16)		
2831000	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	$ (3,086)	$ (57)	$ (850)	$ (243)	$ (391)	$ (1,291)	$ (198)	$ (56)			
2831000	287635	DTL 415.500 Cholla Plt Transact Costs-AP	Result	$ (3,086)	$ (57)	$ (850)	$ (243)	$ (391)	$ (1,291)	$ (198)	$ (56)			
2831000	287638	DTL 415.640 IDAI Costs - direct access C	CA	$ (179)	$ (179)									
2831000	287638	DTL 415.640 IDAI Costs - direct access C	Result	$ (179)	$ (179)									
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	$ (269)			$ (269)							
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	Result	$ (269)			$ (269)							
2831000	287640	DTL 415.680 Deferred Intervener Funding	OR	$ (265)		$ (265)								
2831000	287640	DTL 415.680 Deferred Intervener Funding	Result	$ (265)		$ (265)								
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	$ (1,691)									$ (1,691)	
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	Result	$ (1,691)									$ (1,691)	
2831000	287647	DTL 425.100 Deferred Regulatory Expense	SO	$ (11)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)		
2831000	287647	DTL 425.100 Deferred Regulatory Expense	Result	$ (11)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)		
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	$ (1,794)	$ (33)	$ (483)	$ (139)	$ (248)	$ (732)	$ (118)	$ (35)	$ (7)		

ROCKY MOUNTAIN POWER
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Deferred Income Tax Balance (Actuals)
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2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	Result	$ (1,794)	$ (33)	$ (483)	$ (139)	$ (248)	$ (732)	$ (118)	$ (35)	$ (7)		
2831000	287653	DTL 425.250 TGS Buyout	SG	$ (74)	$ (1)	$ (20)	$ (6)	$ (9)	$ (31)	$ (5)	$ (1)	$ (0)		
2831000	287653	DTL 425.250 TGS Buyout	Result	$ (74)	$ (1)	$ (20)	$ (6)	$ (9)	$ (31)	$ (5)	$ (1)	$ (0)		
2831000	287654	DTL 425.260 Lakeview Buyout	SG	$ (26)	$ (0)	$ (7)	$ (2)	$ (3)	$ (11)	$ (2)	$ (0)	$ (0)		
2831000	287654	DTL 425.260 Lakeview Buyout	Result	$ (26)	$ (0)	$ (7)	$ (2)	$ (3)	$ (11)	$ (2)	$ (0)	$ (0)		
2831000	287656	DTL 425.280 Joseph Settlement	SG	$ (552)	$ (10)	$ (151)	$ (43)	$ (70)	$ (230)	$ (35)	$ (10)	$ (2)		
2831000	287656	DTL 425.280 Joseph Settlement	Result	$ (552)	$ (10)	$ (151)	$ (43)	$ (70)	$ (230)	$ (35)	$ (10)	$ (2)		
2831000	287661	DTL 425.360 Hermiston Swap	SG	$ (1,912)	$ (35)	$ (525)	$ (150)	$ (241)	$ (797)	$ (122)	$ (34)	$ (8)		
2831000	287661	DTL 425.360 Hermiston Swap	Result	$ (1,912)	$ (35)	$ (525)	$ (150)	$ (241)	$ (797)	$ (122)	$ (34)	$ (8)		
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	$ (231)		$ (231)								
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	Result	$ (231)		$ (231)								
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	$ (645)					$ (645)					
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	Result	$ (645)					$ (645)					
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	$ (62)						$ (62)				
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	Result	$ (62)						$ (62)				
2831000	287669	DTL 210.180 PRE MEM	SO	$ (744)	$ (19)	$ (216)	$ (58)	$ (83)	$ (309)	$ (44)	$ (13)	$ (2)		
2831000	287669	DTL 210.180 PRE MEM	Result	$ (744)	$ (19)	$ (216)	$ (58)	$ (83)	$ (309)	$ (44)	$ (13)	$ (2)		
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	$ (8,827)	$ (219)	$ (2,510)	$ (669)	$ (965)	$ (3,775)	$ (514)	$ (154)	$ (22)		
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	Result	$ (8,827)	$ (219)	$ (2,510)	$ (669)	$ (965)	$ (3,775)	$ (514)	$ (154)	$ (22)		
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	$1,118	$21	$301	$87	$154	$456	$74	$22	$4		
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	Result	$1,118	$21	$301	$87	$154	$456	$74	$22	$4		
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	Result	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2831000	287694	DTL 610.095N, 99-00 RAR	SO	$ (139)	$ (4)	$ (40)	$ (11)	$ (16)	$ (58)	$ (8)	$ (2)	$ (0)		
2831000	287694	DTL 610.095N, 99-00 RAR	Result	$ (139)	$ (4)	$ (40)	$ (11)	$ (16)	$ (58)	$ (8)	$ (2)	$ (0)		
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	$ (269)		$ (269)								
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	Result	$ (269)		$ (269)								
2831000	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	$ (1,388)									$ (1,388)	
2831000	287698	DTL 610.135, REG ASSET, SB 1149	Result	$ (1,388)									$ (1,388)	
2831000	287702	DTL 610.057N, BCC 99-00 RAR	SE											
2831000	287702	DTL 610.057N, BCC 99-00 RAR	Result											
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$ (147)	$ (3)	$ (40)	$ (11)	$ (20)	$ (60)	$ (10)	$ (3)	$ (1)		
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	Result	$ (147)	$ (3)	$ (40)	$ (11)	$ (20)	$ (60)	$ (10)	$ (3)	$ (1)		
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	$ (21,484)	$ (550)	$ (6,240)	$ (1,667)	$ (2,402)	$ (8,915)	$ (1,279)	$ (377)	$ (54)		
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	Result	$ (21,484)	$ (550)	$ (6,240)	$ (1,667)	$ (2,402)	$ (8,915)	$ (1,279)	$ (377)	$ (54)		
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	$729	$13	$196	$57	$101	$297	$48	$14	$3		
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	Result	$729	$13	$196	$57	$101	$297	$48	$14	$3		
2831000	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	$ (753)	$ (14)	$ (202)	$ (58)	$ (104)	$ (307)	$ (50)	$ (15)	$ (3)		
2831000	287720	DTL 610.100 PMI DEV'T COST AMORT	Result	$ (753)	$ (14)	$ (202)	$ (58)	$ (104)	$ (307)	$ (50)	$ (15)	$ (3)		
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$105	$2	$28	$8	$14	$43	$7	$2	$0		
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	Result	$105	$2	$28	$8	$14	$43	$7	$2	$0		
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	SE	$196	$4	$53	$15	$27	$80	$13	$4	$1		
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	Result	$196	$4	$53	$15	$27	$80	$13	$4	$1		
2831000	287723	DTL 205.411 PMI SEC. 263A	SE	$346	$6	$93	$27	$48	$141	$23	$7	$1		
2831000	287723	DTL 205.411 PMI SEC. 263A	Result	$346	$6	$93	$27	$48	$141	$23	$7	$1		
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	$10,022	$184	$2,696	$778	$1,383	$4,087	$660	$198	$37		
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	Result	$10,022	$184	$2,696	$778	$1,383	$4,087	$660	$198	$37		
2831000	287726	DTL PMI PP&E	SE	$ (8,788)	$ (161)	$ (2,364)	$ (682)	$ (1,212)	$ (3,584)	$ (579)	$ (174)	$ (32)		
2831000	287726	DTL PMI PP&E	Result	$ (8,788)	$ (161)	$ (2,364)	$ (682)	$ (1,212)	$ (3,584)	$ (579)	$ (174)	$ (32)		
2831000	287729	DTL 610.142 UT HOME	OTHER	$ (277)									$ (277)	
2831000	287729	DTL 610.142 UT HOME	Result	$ (277)									$ (277)	
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	$ (32)			$ (32)							
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	Result	$ (32)			$ (32)							
2831000	287733	DTL 210.000 Prepaid Ins. Cont Reserve	OTHER	$ (40)									$ (40)	
2831000	287733	DTL 210.000 Prepaid Ins. Cont Reserve	Result	$ (40)									$ (40)	
2831000	287735	DTL 910.905 PMI Cost Depletion	SE	$ (41)	$ (1)	$ (11)	$ (3)	$ (6)	$ (17)	$ (3)	$ (1)	$ (0)		
2831000	287735	DTL 910.905 PMI Cost Depletion	Result	$ (41)	$ (1)	$ (11)	$ (3)	$ (6)	$ (17)	$ (3)	$ (1)	$ (0)		
2831000	287736	DTL 415.555 WY Def Net Power Costs	WYP	$ (652)				$ (652)						
2831000	287736	DTL 415.555 WY Def Net Power Costs	Result	$ (652)				$ (652)						
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	$ (71)			$ (71)							
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	Result	$ (71)			$ (71)							
2831000	287747	DTL 705.240 CA Energy Program	CA	$ (594)	$ (594)									
2831000	287747	DTL 705.240 CA Energy Program	Result	$ (594)	$ (594)									
2831000	287748	DTL 705.251 A&G Credit - OR	OR	$ (437)		$ (437)								
2831000	287748	DTL 705.251 A&G Credit - OR	Result	$ (437)		$ (437)								
2831000	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	$ (5)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		
2831000	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	Result	$ (5)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)		

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Deferred Income Tax Balance (Actuals)

Beg / End Average as of December 2007
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(Allocated in Thousands)

2831000	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	$ (12,152)									$ (12,152)	
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	Result	$ (12,152)									$ (12,152)	
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	$ (10,044)	$ (184)	$ (2,701)	$ (779)	$ (1,386)	$ (4,096)	$ (662)	$ (199)	$ (37)		
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	Result	$ (10,044)	$ (184)	$ (2,701)	$ (779)	$ (1,386)	$ (4,096)	$ (662)	$ (199)	$ (37)		
2831000	287752	DTL 910.240 Legal Reserve	OTHER	$ (1)									$ (1)	
2831000	287752	DTL 910.240 Legal Reserve	Result	$ (1)									$ (1)	
2831000	287762	DTL 705.260 Reg Asset	SO	$ (308)	$ (8)	$ (89)	$ (24)	$ (34)	$ (128)	$ (18)	$ (5)	$ (1)		
2831000	287762	DTL 705.260 Reg Asset	Result	$ (308)	$ (8)	$ (89)	$ (24)	$ (34)	$ (128)	$ (18)	$ (5)	$ (1)		
2831000	287763	DTL 715.720 NW Power	WA	$ (369)			$ (369)							
2831000	287763	DTL 715.720 NW Power	Result	$ (369)			$ (369)							
2831000	287764	DTL 610.146 OR Reg	OR	$ (67)		$ (67)								
2831000	287764	DTL 610.146 OR Reg	Result	$ (67)		$ (67)								
2831000	287770	DTL 120.205 TRAPPER MINING STOCK BASIS	SE	$ (25)	$ (0)	$ (7)	$ (2)	$ (3)	$ (10)	$ (2)	$ (0)	$ (0)		
2831000	287770	DTL 120.205 TRAPPER MINING STOCK BASIS	Result	$ (25)	$ (0)	$ (7)	$ (2)	$ (3)	$ (10)	$ (2)	$ (0)	$ (0)		
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	$ (42)									$ (42)	
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	Result	$ (42)									$ (42)	
2831000	287779	DTL 415.850 Unrec Plt	SG	$ (1,981)	$ (36)	$ (544)	$ (155)	$ (250)	$ (826)	$ (127)	$ (36)	$ (8)		
2831000	287779	DTL 415.850 Unrec Plt	Result	$ (1,981)	$ (36)	$ (544)	$ (155)	$ (250)	$ (826)	$ (127)	$ (36)	$ (8)		
2831000	287781	DTL 415.870 Def CA	OTHER	$ (144)									$ (144)	
2831000	287781	DTL 415.870 Def CA	Result	$ (144)									$ (144)	
2831000	287782	DTL 415.871 Def Wy	OTHER	$ (5,523)									$ (5,523)	
2831000	287782	DTL 415.871 Def Wy	Result	$ (5,523)									$ (5,523)	
2831000	287783	DTL 415.880 Def Ut	UT	$ (57)					$ (57)					
2831000	287783	DTL 415.880 Def Ut	Result	$ (57)					$ (57)					
2831000	287784	DTL 415.900 OR SB RE	OTHER	$ (40)									$ (40)	
2831000	287784	DTL 415.900 OR SB RE	Result	$ (40)									$ (40)	
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	$ (347)						$ (347)				
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	Result	$ (347)						$ (347)				
2831000	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	$ (310)		$ (310)								
2831000	287787	DTL 415.895 OR _RCAC SEP-DEC 07	Result	$ (310)		$ (310)								
2831000	287789	DTL 415.804 RTO GW	OR	$ (13)		$ (13)								
2831000	287789	DTL 415.804 RTO GW	Result	$ (13)		$ (13)								
2831000	287791	DTL 415.806 RTO GW	IDU	$5						$5				
2831000	287791	DTL 415.806 RTO GW	Result	$5						$5				
2831000	287990	DTL - PMI Def Tax	SE	$ (5,129)	$ (94)	$ (1,379)	$ (398)	$ (708)	$ (2,091)	$ (338)	$ (101)	$ (19)		
2831000	287990	DTL - PMI Def Tax	Result	$ (5,129)	$ (94)	$ (1,379)	$ (398)	$ (708)	$ (2,091)	$ (338)	$ (101)	$ (19)		
2831000	Result			$ (94,207)	$ (2,140)	$ (24,022)	$ (5,470)	$ (7,997)	$ (27,827)	$ (4,169)	$ (1,108)	$ (175)	$ (21,300)	
Overall Result				$ (1,274,448)	$ (32,227)	$ (348,200)	$ (86,305)	$ (119,106)	$ (561,130)	$ (82,467)	$ (26,821)	$ (2,719)	$ (15,895)	$422

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	285602	ACCUM DEF ITC - PPL - 1983	ITC84	$ (3,200)	$ (105)	$ (2,271)	$ (454)	$ (350)						$ (20)
2551000	285602	ACCUM DEF ITC - PPL - 1983	**Result**	**$ (3,200)**	**$ (105)**	**$ (2,271)**	**$ (454)**	**$ (350)**						**$ (20)**
2551000	285603	ACCUM DEF ITC - PPL - 1984	ITC85	$ (2,271)	$ (123)	$ (1,537)	$ (303)	$ (264)						$ (44)
2551000	285603	ACCUM DEF ITC - PPL - 1984	**Result**	**$ (2,271)**	**$ (123)**	**$ (1,537)**	**$ (303)**	**$ (264)**						**$ (44)**
2551000	285604	ACCUM DEF ITC - PPL - 1985	ITC85	$ (2,470)	$ (134)	$ (1,672)	$ (330)	$ (287)						$ (47)
2551000	285604	ACCUM DEF ITC - PPL - 1985	**Result**	**$ (2,470)**	**$ (134)**	**$ (1,672)**	**$ (330)**	**$ (287)**						**$ (47)**
2551000	285605	ACCUM DEF ITC - PPL - 1986	ITC86	$ (2,096)	$ (100)	$ (1,354)	$ (275)	$ (325)						$ (41)
2551000	285605	ACCUM DEF ITC - PPL - 1986	**Result**	**$ (2,096)**	**$ (100)**	**$ (1,354)**	**$ (275)**	**$ (325)**						**$ (41)**
2551000	285606	ACCUM DEF ITC - PPL - 1987	ITC88	$ (296)	$ (13)	$ (181)	$ (44)	$ (50)						$ (8)
2551000	285606	ACCUM DEF ITC - PPL - 1987	**Result**	**$ (296)**	**$ (13)**	**$ (181)**	**$ (44)**	**$ (50)**						**$ (8)**
2551000	285607	ACCUM DEF ITC - PPL - 1988	ITC89	$ (634)	$ (31)	$ (357)	$ (97)	$ (131)						$ (18)
2551000	285607	ACCUM DEF ITC - PPL - 1988	**Result**	**$ (634)**	**$ (31)**	**$ (357)**	**$ (97)**	**$ (131)**						**$ (18)**
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	$ (388)	$ (6)	$ (62)	$ (15)	$ (15)	$ (182)	$ (54)	$ (53)			$ (1)
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	**Result**	**$ (388)**	**$ (6)**	**$ (62)**	**$ (15)**	**$ (15)**	**$ (182)**	**$ (54)**	**$ (53)**			**$ (1)**
2551000	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG											
2551000	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	**Result**											
2551000	**Result**			**$ (11,355)**	**$ (512)**	**$ (7,435)**	**$ (1,519)**	**$ (1,421)**	**$ (182)**	**$ (54)**	**$ (53)**			**$ (180)**
Overall Result				**$ (11,355)**	**$ (512)**	**$ (7,435)**	**$ (1,519)**	**$ (1,421)**	**$ (182)**	**$ (54)**	**$ (53)**			**$ (180)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances (Actuals)

Beg / End Average as of December 2007
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	$1	$1							
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	$ (193)	$ (5)	$ (63)	$ (14)	$ (13)	$ (88)	$ (8)	$ (2)	
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	$ (26)						$ (26)		
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	$ (651)		$ (651)						
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	$ (1,772)	$ (33)	$ (486)	$ (139)	$ (224)	$ (738)	$ (113)	$ (32)	$ (7)
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	$ (8,622)					$ (8,622)			
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	$ (16)			$ (16)					
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	$ (1,635)				$ (1,635)				
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	$ (953)							$ (953)	
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	**Result**	**$ (13,868)**	**$ (37)**	**$ (1,200)**	**$ (169)**	**$ (1,872)**	**$ (9,449)**	**$ (147)**	**$ (987)**	**$ (7)**
2520000	**Result**			**$ (13,868)**	**$ (37)**	**$ (1,200)**	**$ (169)**	**$ (1,872)**	**$ (9,449)**	**$ (147)**	**$ (987)**	**$ (7)**
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	$33	$1	$11	$2	$2	$15	$1	$0	
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	$ (80)					$ (80)			
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	**Result**	**$ (47)**	**$1**	**$11**	**$2**	**$2**	**$ (65)**	**$1**	**$0**	
2523990	**Result**			**$ (47)**	**$1**	**$11**	**$2**	**$2**	**$ (65)**	**$1**	**$0**	
Overall Result				**$ (13,915)**	**$ (36)**	**$ (1,189)**	**$ (167)**	**$ (1,870)**	**$ (9,514)**	**$ (146)**	**$ (987)**	**$ (7)**

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