Tab 4.4
Distribution

- Distribution - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
14	Operating Revenues		31,407,794	7,266,467	5,109,718	3,622,119	34,016	50,870	12,505,406	260,571	4,301	159,687	2,392,701	1,938
15														
16	Operating Expenses													
17	Operation & Maintenance Expenses		13,581,263	3,193,479	2,088,838	1,486,433	14,214	22,494	5,431,453	316,853	1,620	61,691	964,131	56
18	Depreciation Expense		6,450,689	1,517,166	1,048,773	689,529	5,531	8,025	2,613,920	57,341	719	29,776	479,885	25
19	Amortization Expense		747,217	175,667	121,894	80,061	592	784	304,363	4,318	85	3,517	55,935	-
20	Taxes Other Than Income		1,614,854	371,934	258,734	175,887	1,347	1,757	672,291	7,251	174	7,515	117,951	12
21	Income Taxes - Federal		408,174	94,011	65,398	44,458	340	444	169,930	1,833	44	1,900	29,814	3
22	Income Taxes - State		116,803	26,902	18,714	12,722	97	127	48,627	524	13	544	8,531	1
23	Income Taxes Deferred		2,435,922	561,042	390,287	265,317	2,032	2,651	1,014,115	10,938	263	11,337	177,923	18
24	Investment Tax Credit Adj		(227,703)	(52,445)	(36,483)	(24,801)	(190)	(248)	(94,796)	(1,022)	(25)	(1,060)	(16,632)	(2)
25	Misc Revenues & Expense		34,141	5,975	5,315	6,218	48	1,345	10,927	22	4	221	2,321	1,745
26														
27	Total Operating Expenses		25,161,360	5,893,731	3,961,472	2,735,824	24,012	37,380	10,170,828	398,058	2,898	115,440	1,819,859	1,858
28														
29	Operating Revenue For Return		6,246,434	1,372,736	1,148,246	886,295	10,004	13,490	2,334,578	(137,487)	1,403	44,247	572,842	80
30														
31														
32	Rate Base :													
33	Electric Plant In Service		233,904,613	55,009,576	38,163,887	25,058,052	185,309	247,217	95,248,812	1,351,690	26,645	1,101,130	17,510,460	1,835
34	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-	-
37	Prepayments		205,073	73,225	40,181	13,540	80	752	58,544	1,460	47	932	16,311	-
38	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
39	Materials & Supplies		725,342	170,645	118,098	77,151	570	501	296,734	4,220	82	3,395	54,296	(350)
40	Misc Deferred Debits		55,941	13,151	9,126	5,994	44	59	22,786	323	6	263	4,188	-
41	Cash Working Capital		639,813	150,445	98,405	70,026	670	1,060	255,876	14,927	76	2,906	45,420	3
42	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
44														
45	Total Rate Base Additions		235,530,782	55,417,042	38,429,698	25,224,763	186,673	249,588	95,882,752	1,372,620	26,858	1,108,626	17,630,674	1,488
46														
47	Rate Base Deductions :													
48	Accum Provision For Depreciation		(97,248,700)	(23,555,722)	(16,257,588)	(10,160,653)	(71,701)	(98,590)	(38,359,933)	(754,201)	(11,906)	(464,101)	(7,514,090)	(216)
49	Accum Provision For Amortization		(3,970,467)	(933,514)	(647,734)	(425,405)	(3,146)	(4,173)	(1,617,177)	(22,944)	(452)	(18,690)	(297,225)	(7)
50	Accum Deferred Income Taxes		(24,104,512)	(5,539,756)	(3,863,191)	(2,630,027)	(20,010)	(25,990)	(10,049,013)	(98,616)	(2,589)	(112,376)	(1,762,648)	(296)
51	Unamortized ITC		(20,091)	(4,621)	(3,219)	(2,191)	(17)	(22)	(8,369)	(87)	(2)	(94)	(1,469)	(0)
52	Customer Advance For Construction		(40,760)	(6,405)	(5,233)	(12,544)	(7)	(1,007)	(7,787)	-	-	(663)	(6,949)	(165)
53	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(1,696,245)	(398,778)	(276,711)	(181,746)	(1,344)	(1,780)	(690,929)	(9,802)	(193)	(7,985)	(126,978)	-
55														
56	Total Rate Base Deductions		(127,080,775)	(30,438,795)	(21,053,675)	(13,412,567)	(96,226)	(131,561)	(50,733,208)	(885,649)	(15,142)	(603,909)	(9,709,359)	(684)
57														
58	Total Rate Base		108,450,008	24,978,247	17,376,023	11,812,196	90,448	118,027	45,149,544	486,971	11,715	504,718	7,921,315	804
59														
60														
61	Return On Rate Base		5.76%	5.50%	6.61%	7.50%	11.06%	11.43%	5.17%	-28.23%	11.98%	8.77%	7.23%	10.00%
62														
63	Return On Equity		5.07%	4.50%	6.91%	8.85%	16.57%	17.37%	3.79%	-68.67%	18.56%	11.59%	8.26%	14.27%
64														
65														
66														

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
83		Total Rate Base		108,450,008	24,978,247	17,378,023	11,812,196	90,448	118,027	45,149,544	486,971	11,715	504,718	7,921,315	804
84															
85															
86		Return On Ratebase ($$)	6.07%	6,581,687	1,515,897	1,054,528	716,866	5,489	7,163	2,740,066	29,554	711	30,631	480,734	49
87		Operating & Maintenance Expense		13,581,263	3,193,479	2,088,838	1,486,433	14,214	22,494	5,431,453	316,853	1,620	61,691	964,131	56
88		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-	-
89		Depreciation Expense		6,450,689	1,517,166	1,048,773	689,529	5,531	8,025	2,613,920	57,341	719	29,776	479,885	25
90		Amortization Expense		747,217	175,667	121,894	80,061	592	784	304,363	4,318	85	3,517	55,935	-
91		Taxes Other Than Income		1,614,854	371,934	258,734	175,887	1,347	1,757	672,291	7,251	174	7,515	117,951	12
92		Federal Income Taxes		408,174	94,011	65,398	44,458	340	444	169,930	1,833	44	1,900	29,814	3
93		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
94		State Income Taxes		116,803	26,902	18,714	12,722	97	127	48,627	524	13	544	8,531	1
95		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
96		Deferred Income Taxes		2,435,922	561,042	390,287	265,317	2,032	2,651	1,014,115	10,938	263	11,337	177,923	18
97		Investment Tax Credit		(227,703)	(52,445)	(36,483)	(24,801)	(190)	(248)	(94,796)	(1,022)	(25)	(1,060)	(16,632)	(2)
98		Misc Revenue & Expenses		34,141	5,975	5,315	6,218	48	1,345	10,927	22	4	221	2,321	1,745
99		Revenue Credits		(568,844)	(59,244)	(41,780)	(155,557)	(504)	(13,072)	(212,797)	1,843	100	(7,226)	(76,759)	(3,849)
100															
101		Total Revenue Requirements		31,174,203	7,350,384	4,974,220	3,297,134	28,998	31,471	12,698,097	429,455	3,708	138,845	2,223,834	(1,943)
102		Operating Revenues		30,838,951	7,207,223	5,067,938	3,466,563	33,513	37,798	12,292,609	262,415	4,401	152,462	2,315,942	(1,911)
103															
104		Increase / (Decrease) Required to													
105		Earn Equal Rates of Return		335,252	143,161	(93,718)	(169,428)	(4,515)	(6,327)	405,488	167,040	(692)	(13,617)	(92,108)	(32)
106															
107		Existing Revenues		30,838,951	7,207,223	5,067,938	3,466,563	33,513	37,798	12,292,609	262,415	4,401	152,462	2,315,942	(1,911)
108			check	0	0	0	0	0	0	0	0	0	0	0	0
109		Percent Increase / (Decrease)													
110		Over Existing Rates To													
111		Equal Authorized RoE & RoR		1.09%	1.99%	-1.85%	-4.89%	-13.47%	-16.74%	3.30%	63.66%	-15.73%	-8.93%	-3.98%	1.65%
112															
113															
114															

PacifiCorp
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Witness David L. Taylor

ELECTRIC REVENUES

	A	B	BaseCase "MSP"		D	E	F	G	H	I	J	K	L	M	N	O
	FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
440		Residential Sales	A		7,359,685	7,207,223	-	-	-	-	-	-	-	152,462	-	-
442		Commercial & Industrial Sales	A		23,474,865	-	5,067,938	3,466,563	33,513	37,798	12,292,609	262,415	-	-	2,315,942	(1,911)
		Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
		Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
					23,474,865	-	5,067,938	3,466,563	33,513	37,798	12,292,609	262,415	-	-	2,315,942	(1,911)
444		Public Street & Highway Lighting	A		4,401	-	-	-	-	-	-	-	4,401	-	-	-
445		Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-	-
448		Interdepartmental	A		-	-	-	-	-	-	-	-	-	-	-	-
		Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-	-
		Total Sales to Ultimate Customers			30,838,951	7,207,223	5,067,938	3,466,563	33,513	37,798	12,292,609	262,415	4,401	152,462	2,315,942	(1,911)
447		Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-	-
		Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
		Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
449		Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-	-
		State Specific Revenue Credit	F140D		-	-	-	-	-	-	-	-	-	-	-	-
		AGA Revenue Credit	A	1.00	253,199	2,724	2,226	108,681	149	10,105	66,750	(1,986)	(130)	5,599	59,081	-
		Total Sales from Electricity			31,092,150	7,209,947	5,070,164	3,575,244	33,661	47,903	12,359,359	260,429	4,271	158,060	2,375,023	(1,911)
		Other Electric Operating Revenues														
450		Forfeited Discounts & Interest	A	-	-	-	-	-	-	-	-	-	-	-	-	-
		Customers	F40		-	-	-	-	-	-	-	-	-	-	-	-
451		Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-	-
		Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
		Customer	F40		-	-	-	-	-	-	-	-	-	-	-	-
453		Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-	-
454		Rent of Electric Property	A	1.00	237,306	41,753	27,042	33,099	248	-	121,719	61	20	1,124	12,239	-
		Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
		Customer	F40		3,030	1,586	789	60	0	1	226	32	1	16	319	0
					240,336	43,339	27,831	33,159	249	1	121,944	94	22	1,140	12,558	0
456		Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-	-
		Demand	F10		75,309	13,180	11,724	13,716	106	2,966	24,102	49	9	487	5,121	3,849
		Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
		Customer	F40		-	-	-	-	-	-	-	-	-	-	-	-
					75,309	13,180	11,724	13,716	106	2,966	24,102	49	9	487	5,121	3,849
		Total Other Electric Operating Revenues			315,645	56,520	39,554	46,875	355	2,967	146,047	143	30	1,627	17,678	3,849
		Total Electric Operating Revenues			31,407,794	7,266,467	5,109,718	3,622,119	34,016	50,870	12,505,406	260,571	4,301	159,687	2,392,701	1,938
		Miscellaneous Revenues														
41160		Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-	-
41170		Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-	-
4118		Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-	-
41181		Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-	-
4194		Impact Housing Interest Income	F10		34,141	5,975	5,315	6,218	48	1,345	10,927	22	4	221	2,321	1,745
421		(Gain)/Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-	-
		Total Miscellaneous Revenues			34,141	5,975	5,315	6,218	48	1,345	10,927	22	4	221	2,321	1,745
		Miscellaneous Expenses														
4311		Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-	-
DFA		Divergence Fairness Adjustment														
		Production	F105		-	-	-	-	-	-	-	-	-	-	-	-
		Transmission	F105		-	-	-	-	-	-	-	-	-	-	-	-
		Distribution	F105		-	-	-	-	-	-	-	-	-	-	-	-
		Net Miscellaneous Revenues And Expense			34,141	5,975	5,315	6,218	48	1,345	10,927	22	4	221	2,321	1,745

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Distribution - Total - Unbundled

STEAM POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 500		-	-	-	-	-	-	-	-	-	-	-	-
501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-	-
	SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
	Total 501		-	-	-	-	-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 502		-	-	-	-	-	-	-	-	-	-	-	-
503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 505		-	-	-	-	-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SE	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 506		-	-	-	-	-	-	-	-	-	-	-	-
507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 507		-	-	-	-	-	-	-	-	-	-	-	-
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 510		-	-	-	-	-	-	-	-	-	-	-	-
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 511		-	-	-	-	-	-	-	-	-	-	-	-
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 512		-	-	-	-	-	-	-	-	-	-	-	-
513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 513		-	-	-	-	-	-	-	-	-	-	-	-
514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 514		-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Distribution - 1... Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	HYDRAULIC POWER GENERATION													
535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-	-
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-	-
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-	-
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Hydraulic Power Generation		-	-	-	-	-	-	-	-	-	-	-	-
	OTHER POWER GENERATION													
546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
547	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-	-
	Total 547		-	-	-	-	-	-	-	-	-	-	-	-
548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total 548		-	-	-	-	-	-	-	-	-	-	-	-
549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-	-
550	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total 550		-	-	-	-	-	-	-	-	-	-	-	-
551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 553		-	-	-	-	-	-	-	-	-	-	-	-
554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 554		-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Power Generation		-	-	-	-	-	-	-	-	-	-	-	-
555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Ei Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGC	F18	-	-	-	-	-	-	-	-	-	-	-	-
	Total 555		-	-	-	-	-	-	-	-	-	-	-	-
556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-	-
557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	ACCT 557		-	-	-	-	-	-	-	-	-	-	-	-
	Embedded Cost Differentials	F10												
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Embedded Cost Differentials		-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Power Supply		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-

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TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-

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DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lat Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
580	Operation Supervision & Eng	F131	1,468,474	345,230	220,092	162,153	1,693	2,797	582,851	45,045	178	6,569	101,866	-
581	Load Dispatching	F20	354,533	62,379	40,400	49,450	371	-	181,647	92	30	1,679	18,285	-
582	Station Expense	F120	197,425	34,736	22,497	27,536	207	-	101,263	51	17	935	10,182	-
583	Overhead Line Expenses	F132	1,133,516	232,607	167,087	138,504	1,040	-	509,338	5,711	85	4,704	74,442	-
584	Underground Line Expense	F133	1,568	325	235	190	1	-	699	6	0	6	105	-
585	Street Lighting & Signal Systems	F130	5,689	-	-	-	-	-	-	5,689	-	-	-	-
586	Meter Expenses	F127	378,325	142,310	70,755	23,314	1,327	5,895	99,626	-	86	1,865	33,147	-
587	Customer Installation Expenses	F20	13,558	2,385	1,545	1,891	14	-	6,954	4	1	64	699	-
588	Misc. Distribution Expenses	F131	746,319	175,455	111,857	82,411	861	1,421	296,221	22,893	91	3,338	51,771	-
589	Rents	F131	67,880	15,958	10,174	7,496	78	129	26,942	2,082	8	304	4,709	-
590	Maint Supervision & Engineering	F131	27,674	6,506	4,148	3,056	32	53	10,984	849	3	124	1,920	-
591	Maintenance of Structures	F119	101,472	17,854	11,563	14,153	106	-	52,047	26	9	481	5,233	-
592	Maint of Station Equipment	F120	456,223	80,271	51,988	63,633	478	-	234,006	118	39	2,161	23,530	-
593	Maintenance of Overhead Lines	F134	1,826,198	409,948	281,610	217,126	1,572	-	770,269	8,637	187	7,959	128,890	-
594	Maint of Underground Lines	F135	845,523	260,600	156,281	88,137	521	-	255,367	2,064	184	4,421	77,948	-
595	Maint of Line Transformers	F125	128,129	24,391	22,722	11,714	-	-	58,788	97	5	625	9,786	-
596	Maint of Street Lighting & Signals	F130	160,062	-	-	-	-	-	-	160,062	-	-	-	-
597	Maintenance of Meters	F127	349,091	131,313	65,287	21,512	1,225	5,440	91,927	-	79	1,721	30,586	-
598	Maint of Misc. Distribution Plant	F131	896,563	210,777	134,375	99,001	1,034	1,708	355,854	27,502	109	4,010	62,193	-
DISTRIBUTION EXPENSE			9,158,224	2,153,045	1,372,616	1,011,276	10,561	17,443	3,634,984	280,928	1,113	40,966	635,292	-

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-

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Distribution - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	CUSTOMER SERVICE EXPENSE													
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
	SALES EXPENSE													
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
	ADMINISTRATION & GENERAL EXPENSE													
920	Administrative & General Salaries	F102D	1,998,969	469,947	326,095	214,182	1,584	2,097	814,237	11,551	228	9,410	149,639	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Administrative & General Salaries		1,998,969	469,947	326,095	214,182	1,584	2,097	814,237	11,551	228	9,410	149,639	-
921	Office Supplies & expenses	F102D	(356,615)	(83,838)	(58,175)	(38,210)	(283)	(374)	(145,259)	(2,061)	(41)	(1,679)	(26,696)	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Office Supplies & expenses		(356,615)	(83,838)	(58,175)	(38,210)	(283)	(374)	(145,259)	(2,061)	(41)	(1,679)	(26,696)	-
923	Outside Services	F102D	680,517	159,986	111,014	72,915	539	714	277,194	3,932	77	3,203	50,942	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Outside Services		680,517	159,986	111,014	72,915	539	714	277,194	3,932	77	3,203	50,942	0
924	Property Insurance	F102D	444,700	104,547	72,545	47,648	352	467	181,139	2,570	51	2,093	33,289	-
925	Injuries & Damages	F102D	322,883	75,908	52,672	34,596	256	339	131,520	1,866	37	1,520	24,170	-
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138D	(208,948)	(49,123)	(31,317)	(23,073)	(241)	(398)	(82,934)	(6,409)	(25)	(935)	(14,494)	0
930	Misc General Expenses	F138D	625,254	146,993	93,712	69,042	721	1,191	248,169	19,180	76	2,797	43,373	0
931	Rents	F102D	76,701	18,032	12,512	8,218	61	80	31,243	443	9	361	5,742	0
935	Maintenance of General Plant	F108D	839,578	197,982	137,165	89,838	664	936	341,161	4,854	96	3,954	62,673	56
	TOTAL ADMINISTRATIVE & GEN EXPENSE		4,423,039	1,040,434	716,222	475,156	3,654	5,051	1,796,469	35,925	507	20,725	328,839	56
	TOTAL O & M EXPENSE		13,581,263	3,193,479	2,088,838	1,486,433	14,214	22,494	5,431,453	316,853	1,620	61,691	964,131	56

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DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 403SP		-	-	-	-	-	-	-	-	-	-	-	-
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 403OP		-	-	-	-	-	-	-	-	-	-	-	-
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation													
	Land Rights	F118	17,469	3,074	1,991	2,437	18	-	8,960	5	1	83	901	-
	Structures	F119	14,359	2,526	1,636	2,003	15	-	7,365	4	1	68	741	-
	Station Equip	F120	343,320	60,406	39,123	47,886	359	-	176,096	89	29	1,626	17,707	-
	Poles & Towers	F121	1,761,465	372,844	272,552	208,804	1,567	-	767,860	9,495	128	7,091	121,124	-
	OH Conductors	F122	823,913	160,933	112,218	105,273	790	-	387,136	3,707	65	3,575	50,216	-
	UG Conduit	F123	133,007	32,883	25,874	13,288	100	-	48,867	154	8	451	11,381	-
	UG Conductor	F124	403,739	78,987	55,125	51,534	387	-	189,512	1,748	32	1,750	24,665	-
	Line Transformer	F125	1,195,819	227,636	212,063	109,330	-	-	548,663	907	51	5,834	91,335	-
	Services	F126	383,584	199,275	99,077	26,264	-	-	-	-	199	2,898	55,871	-
	Meters	F127	454,324	170,898	84,968	27,997	1,594	7,079	119,639	-	103	2,239	39,806	-
	Inst Cust Premises	F128	7,116	-	-	-	-	-	-	7,116	-	-	-	-
	Leased Property	F129	127	22	14	18	0	-	65	0	0	1	7	-
	Street Lighting	F130	29,012	-	-	-	-	-	-	29,012	-	-	-	-
	Total Distribution Expense		5,567,256	1,309,484	904,841	594,833	4,831	7,079	2,254,163	52,238	618	25,616	413,752	-
403GP	General Depreciation													
	Situs	F107D	572,344	134,555	93,367	61,324	454	600	233,132	3,307	65	2,694	42,845	-
	System Generation	F105D	7,893	1,856	1,288	846	6	8	3,215	46	1	37	591	-
	System Overheads	F102D	302,776	71,181	49,392	32,441	240	318	123,329	1,750	34	1,425	22,665	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	0	0	0	0	0	0	0	0	0	0	0	0
	SSGCH	F16	420	90	85	85	1	19	80	0	0	3	32	26
	Total General Expense		883,433	207,682	144,132	94,697	700	945	359,757	5,103	101	4,160	66,132	25
403GV0	General Vehicles	F105D	-	-	-	-	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			6,450,689	1,517,166	1,048,773	689,529	5,531	8,025	2,613,920	57,341	719	29,776	479,885	25

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen													
	Division	F10	0	0	0	0	0	0	0	0	0	0	0	0
	System Overheads	F102D	11,203	2,634	1,828	1,200	9	12	4,563	65	1	53	839	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Amort. Cap. Lease General		11,203	2,634	1,828	1,200	9	12	4,563	65	1	53	839	-
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant													
	Situs	F107D	48,629	11,432	7,933	5,210	39	51	19,808	281	6	229	3,640	0
	System Generation	F105D	4,327	1,017	706	464	3	5	1,762	25	0	20	324	0
	System Overheads	F102D	683,058	160,583	111,428	73,187	541	717	278,229	3,947	78	3,215	51,132	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Total Amort. Intangible Plant		736,014	173,033	120,067	78,861	583	772	299,799	4,253	84	3,465	55,097	0

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Distribution - Total - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-	-	-	-	-
404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant.	F110	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			747,217	175,667	121,894	80,061	592	784	304,363	4,318	85	3,517	55,935	0
					TAX OTHER THAN INCOME									
408	Taxes Other Than Income	F101D	1,614,854	371,934	258,734	175,887	1,347	1,757	672,291	7,251	174	7,515	117,951	12
	Customer - System	F101D	-	-	-	-	-	-	-	-	-	-	-	-
	Total Taxes Other Than Income		1,614,854	371,934	258,734	175,887	1,347	1,757	672,291	7,251	174	7,515	117,951	12
					DEFERRED ITC									
41140	Deferred I T C - Federal	F101D	(227,703)	(52,445)	(36,483)	(24,801)	(190)	(248)	(94,796)	(1,022)	(25)	(1,060)	(16,632)	(2)
41141	Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			(227,703)	(52,445)	(36,483)	(24,801)	(190)	(248)	(94,796)	(1,022)	(25)	(1,060)	(16,632)	(2)
					DEFERRED INCOME TAXES									
41010	Deferred Income Tax - Federal-DR	F101D	6,318,532	1,455,287	1,012,365	688,204	5,270	6,876	2,630,510	28,372	683	29,406	461,513	47
41011	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101D	(3,882,610)	(894,244)	(622,078)	(422,887)	(3,238)	(4,225)	(1,616,395)	(17,434)	(419)	(18,069)	(283,590)	(29)
41111	Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			2,435,922	561,042	390,287	265,317	2,032	2,651	1,014,115	10,938	263	11,337	177,923	18
					INCOME TAXES									
40911	State Income Taxes	F101D	116,803	26,902	18,714	12,722	97	127	48,627	524	13	544	8,531	1
40910	Federal Income Tax	F101D	408,174	94,011	65,398	44,458	340	444	169,930	1,833	44	1,900	29,814	3
TOTAL OPERATING EXPENSES			25,161,360	5,893,731	3,961,472	2,735,824	24,012	37,380	10,170,828	398,058	2,898	115,440	1,819,859	1,858

PacifiCorp
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Witness David L. Taylor

Distribution - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	ELECTRIC PLANT IN SERVICE STEAM PRODUCTION PLANT													
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 310		-	-	-	-	-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 311		-	-	-	-	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 312		-	-	-	-	-	-	-	-	-	-	-	-
314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 314		-	-	-	-	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 315		-	-	-	-	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 316		-	-	-	-	-	-	-	-	-	-	-	-
S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Steam Production Plant		-	-	-	-	-	-	-	-	-	-	-	-
	NUCLEAR PRODUCTION													
320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Nuclear Production Plant		-	-	-	-	-	-	-	-	-	-	-	-
	HYDRAULIC PRODUCTION PLANT													
330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-	-
H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Hydraulic Plant		-	-	-	-	-	-	-	-	-	-	-	-

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
783	Distribution - Total - Unbundled														
784	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
785			COS	Idaho			General Srv	General Srv	General Srv		St. & Area Lgt		Space	General Srv	
786	FERC			Jurisdiction	Residential	Residential	Large Power	Med Voltage	High Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	Contract 1
787	ACCT	DESCRIPTION	Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 9	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	
788	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
789															
790	341	Structures and Improvements	F10		-	-	-	-	-	-	-	-	-	-	-
791		SSGCT	F14		-	-	-	-	-	-	-	-	-	-	-
792		ACCT341			-	-	-	-	-	-	-	-	-	-	-
793															
794	342	Fuel Holders, Producers & Access	F10		-	-	-	-	-	-	-	-	-	-	-
795		SSGCT	F14		-	-	-	-	-	-	-	-	-	-	-
796		ACCT342			-	-	-	-	-	-	-	-	-	-	-
797															
798	343	Prime Movers	F10		-	-	-	-	-	-	-	-	-	-	-
799		SSCCT	F14		-	-	-	-	-	-	-	-	-	-	-
800		Total 343			-	-	-	-	-	-	-	-	-	-	-
801															
802	344	Generators	F10		-	-	-	-	-	-	-	-	-	-	-
803		SSGCT	F14		-	-	-	-	-	-	-	-	-	-	-
804		ACCT344			-	-	-	-	-	-	-	-	-	-	-
805															
806	345	Accessory Electric Plant	F10		-	-	-	-	-	-	-	-	-	-	-
807		SSGCT	F14		-	-	-	-	-	-	-	-	-	-	-
808		ACCT345			-	-	-	-	-	-	-	-	-	-	-
809															
810	346	Misc. Power Plant Equipment	F10		-	-	-	-	-	-	-	-	-	-	-
811															
812	O00	Unclassified Other Prod - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
813															
814	Total Other Production Plant				-	-	-	-	-	-	-	-	-	-	-
815															
816	Experimental Plant														
817	103	Experimental Plant	F10		-	-	-	-	-	-	-	-	-	-	-
818															
819	TOTAL PRODUCTION PLANT				-	-	-	-	-	-	-	-	-	-	-
820															
821					TRANSMISSION PLANT										
822	350	Land and Land Rights													
823		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
825															
826	352	Structures and Improvements													
827		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
829															
830	353	Station Equipment													
831		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
833															
834	354	Towers and Fixtures													
835		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
836		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
837															
838	355	Poles and Fixtures													
839		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
840		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
841															
842	356	Overhead Conductors													
843		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
844		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
845															
846	357	Underground Conduit													
847		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
848		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
849															
850	358	Underground Conductors													
851		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
852		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
853															
854	359	Roads and Trails													
855		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
856		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
857															
858															
859	T00	Unclassified Trans Plant - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
860	TS0	Unclassified Trans Sub - Acct 300	F10		-	-	-	-	-	-	-	-	-	-	-
861															
862	TOTAL TRANSMISSION PLANT				-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
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Witness David L. Taylor

Distribution - Total - Unbundled

DISTRIBUTION PLANT

FERC ACCT	DESCRIPTION	C COS Factor		D Idaho Jurisdiction Normalized	E Residential Schedule 1	F Residential Schedule 36	G General Srv Large Power Schedule 6	H General Srv Med Voltage Schedule 8	I General Srv High Voltage Schedule 9	J Irrigation Schedule 10	K St. & Area Lgt Schedules 7, 11, 12	L Traffic Signls Schedule 12	M Space Heating Schedule 19	N General Srv Small Power Schedule 23	O Contract 1
360	Land and Land Rights														
	Demand Primary	F20		1,149,294	202,214	130,966	160,301	1,203	-	589,495	297	99	5,444	59,275	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	1,149,294	202,214	130,966	160,301	1,203	-	589,495	297	99	5,444	59,275	-
361	Structures and Improvements														
	Demand Primary	F20		767,250	134,995	87,431	107,014	803	-	393,537	198	66	3,634	39,571	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	767,250	134,995	87,431	107,014	803	-	393,537	198	66	3,634	39,571	-
362	Station Equipment														
	Demand Primary	F20		18,314,387	3,222,345	2,086,988	2,554,448	19,175	-	9,393,804	4,738	1,571	86,749	944,568	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	18,314,387	3,222,345	2,086,988	2,554,448	19,175	-	9,393,804	4,738	1,571	86,749	944,568	-
364	Poles, Towers & Fixtures														
	Demand Primary	F20	1.00	38,053,275	6,895,325	4,336,303	5,307,583	39,842	-	19,518,262	9,844	3,264	180,246	1,962,605	-
	Demand Secondary	F22	1.00	6,489,947	2,782,014	2,591,696	-	-	-	-	-	-	-	1,116,238	-
				-	-	-	-	-	-	-	231,518	-	-	-	-
	Assigned	A	1.00	231,518	-	-	-	-	-	-	241,362	3,264	180,246	3,078,843	-
				44,774,740	9,477,339	6,927,999	5,307,583	39,842	-	19,518,262					
365	Overhead Conductors														
	Demand Primary	F20	1.00	26,813,455	4,717,723	3,055,487	3,739,879	28,074	-	13,753,141	6,936	2,300	127,007	1,382,909	-
	Demand Secondary	F22	1.00	2,331,605	999,478	931,103	-	-	-	-	-	-	-	401,024	-
				124,761	-	-	-	-	-	-	124,761	-	-	-	-
	Assigned	A	1.00	29,269,821	5,717,200	3,986,590	3,739,879	28,074	-	13,753,141	131,697	2,300	127,007	1,783,934	-
366	Underground Conduit														
	Demand Primary	F20	1.00	3,896,376	685,552	444,006	543,458	4,080	-	1,998,527	1,008	334	18,456	200,956	-
	Demand Secondary	F22	1.00	1,537,900	659,244	614,145	-	-	-	-	-	-	-	264,511	-
				-	-	-	-	-	-	-	5,306	-	-	-	-
	Assigned	A	1.00	5,306	-	-	-	-	-	-	6,314	334	18,456	465,467	-
				5,439,583	1,344,796	1,058,151	543,458	4,080	-	1,998,527					
367	Underground Conductors														
	Demand Primary	F20	1.00	16,792,136	2,954,511	1,913,522	2,342,128	17,582	-	8,613,012	4,344	1,440	79,539	866,058	-
	Demand Secondary	F22	1.00	1,482,035	635,297	591,836	-	-	-	-	-	-	-	254,903	-
				75,097	-	-	-	-	-	-	75,097	-	-	-	-
	Assigned	A	1.00	18,349,268	3,589,808	2,505,358	2,342,128	17,582	-	8,613,012	79,441	1,440	79,539	1,120,960	-
368	Line Transformers														
	Demand Secondary	F21		50,832,664	9,676,499	9,014,528	4,647,466	-	-	23,322,926	38,569	2,163	247,975	3,882,538	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	50,832,664	9,676,499	9,014,528	4,647,466	-	-	23,322,926	38,569	2,163	247,975	3,882,538	-
369	Services														
	Customer	F70		16,183,278	8,407,359	4,180,030	1,108,057	-	-	-	-	8,385	122,261	2,357,186	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	16,183,278	8,407,359	4,180,030	1,108,057	-	-	-	-	8,385	122,261	2,357,186	-
370	Meters														
	Customer	F60		13,408,537	5,043,740	2,507,682	826,287	47,039	208,938	3,530,926	-	3,047	66,085	1,174,793	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	13,408,537	5,043,740	2,507,682	826,287	47,039	208,938	3,530,926	-	3,047	66,085	1,174,793	-
371	Install on Customers' Premises														
	Demand Primary	F20	1.00	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-	-	-	-	-
				155,210	-	-	-	-	-	-	155,210	-	-	-	-
	Assigned	A	1.00	155,210	-	-	-	-	-	-	155,210	-	-	-	-
372	Leased Property														
	Demand Primary	F20	1.00	4,873	857	555	680	5	-	2,500	1	0	23	251	-
	Demand Secondary	F22	1.00	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	1.00	4,873	857	555	680	5	-	2,500	1	0	23	251	-
373	Street Lights	A	1.00	492,909	-	-	-	-	-	-	492,909	-	-	-	-
D00	Unclassified Dist Plant - Acct 300	F22		-	-	-	-	-	-	-	-	-	-	-	-
D50	Unclassified Dist Sub - Acct 300	F20	1.00	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT				199,141,815	46,817,151	32,486,279	21,337,302	157,804	208,938	81,116,129	1,150,737	22,668	937,419	14,907,388	-

Pacificorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Distribution - Total - Unbundled

GENERAL PLANT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
389	Land and Land Rights													
	Situs	F107D	232,890	54,704	37,959	24,932	184	244	94,781	1,345	26	1,095	17,419	0
	System Generation	F105D	13	3	2	1	0	0	5	0	0	0	1	-
	System Overheads	F102D	98,095	23,062	16,002	10,511	78	103	39,957	567	11	462	7,343	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Land & Land Rights		330,798	77,769	53,964	35,444	262	347	134,743	1,912	38	1,557	24,763	-
390	Structures and Improvements													
	Situs	F107D	7,357,847	1,729,790	1,200,296	788,366	5,831	7,720	2,997,060	42,517	838	34,636	550,795	-
	System Generation	F105D	3,638	855	593	390	3	4	1,482	21	0	17	272	-
	System Overheads	F102D	1,702,061	400,145	277,660	182,369	1,349	1,786	693,298	9,835	194	8,012	127,413	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Structures and Improvements		9,063,546	2,130,790	1,478,549	971,125	7,182	9,509	3,691,840	52,374	1,032	42,665	678,480	-
391	Office Furniture & Equipment													
	Situs	F107D	635,303	149,356	103,638	68,070	503	667	258,777	3,671	72	2,991	47,558	0
	System Generation	F105D	12,028	2,828	1,962	1,289	10	13	4,899	70	1	57	900	-
	System Overheads	F102D	1,463,696	344,107	238,775	156,830	1,160	1,536	596,205	8,458	167	6,890	109,570	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	935	201	188	190	2	42	179	1	0	7	70	55
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total Office Furniture & Equipment		2,111,963	496,492	344,563	226,378	1,674	2,257	860,060	12,199	240	9,945	158,098	55
392	Transportation Equipment													
	Situs	F107D	2,924,976	687,646	477,155	313,400	2,318	3,069	1,191,426	16,902	333	13,769	218,958	-
	System Generation	F105D	15,208	3,575	2,481	1,629	12	16	6,195	88	2	72	1,138	-
	System Overheads	F102D	111,218	26,147	18,143	11,917	88	117	45,302	643	13	524	8,326	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	532	114	107	108	1	24	102	1	0	4	40	31
	Total Transportation Equipment		3,051,934	717,482	497,887	327,054	2,419	3,225	1,243,025	17,633	347	14,368	228,462	31
393	Stores Equipment													
	Situs	F107D	379,565	89,234	61,919	40,669	301	398	154,607	2,193	43	1,787	28,414	-
	System Generation	F105D	3,968	938	651	427	3	4	1,624	23	0	19	299	-
	System Overheads	F102D	11,720	2,755	1,912	1,256	9	12	4,774	68	1	55	877	-
	Total Stores Equipment		395,273	92,927	64,481	42,352	313	415	161,006	2,284	45	1,861	29,589	-
394	Tools, Shop & Garage Equipment													
	Situs	F107D	759,633	178,586	123,920	81,392	602	797	309,420	4,390	86	3,576	56,865	-
	System Generation	F105D	30,221	7,105	4,930	3,238	24	32	12,310	175	3	142	2,262	-
	System Overheads	F102D	67,821	15,944	11,064	7,267	54	71	27,625	392	8	319	5,077	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	2,881	618	581	584	5	130	551	3	0	23	216	170
	Total Tools, Shop & Garage Equipment		860,556	202,253	140,494	92,481	684	1,029	349,906	4,959	98	4,060	64,420	170
395	Laboratory Equipment													
	Situs	F107D	694,863	163,358	113,354	74,452	551	729	283,037	4,015	79	3,271	52,016	-
	System Generation	F105D	7,742	1,820	1,263	830	6	8	3,154	45	1	36	580	-
	System Overheads	F102D	93,059	21,878	15,181	9,971	74	98	37,905	538	11	438	6,966	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	94	20	19	19	0	4	18	0	0	1	7	6
	Total Laboratory Equipment		795,758	187,076	129,817	85,272	631	839	324,115	4,598	91	3,746	59,569	6
396	Power Operated Equipment													
	Situs	F107D	4,730,968	1,112,225	771,769	506,906	3,749	4,964	1,927,058	27,338	539	22,270	354,152	-
	System Generation	F105D	26,889	6,321	4,386	2,881	21	28	10,953	155	3	127	2,013	0
	System Overheads	F102D	79,326	18,649	12,941	8,499	63	83	32,312	458	9	373	5,938	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	1,413	303	285	286	2	64	270	1	0	11	106	83
	Total Power Operated Equipment		4,838,596	1,137,499	789,381	518,573	3,835	5,139	1,970,593	27,953	551	22,781	362,209	83
397	Communication Equipment													
	Situs	F107D	2,752,587	647,118	449,033	294,929	2,181	2,888	1,121,207	15,906	313	12,957	206,054	-
	System Generation	F105D	1,769,281	415,948	288,625	189,572	1,402	1,856	720,678	10,224	201	8,329	132,445	-
	System Overheads	F102D	1,532,913	360,379	250,066	164,246	1,215	1,608	624,399	8,858	174	7,216	114,751	0
	Customer - System	F42	101,310	44,345	22,048	3,935	13	547	20,760	811	31	449	8,371	-
	Energy	F30	210	33	33	35	0	9	73	0	0	1	12	12
	SSGCH	F16	25,037	5,375	5,046	5,076	41	1,126	4,788	25	3	198	1,862	1,478
	Total Communication Equipment		6,181,338	1,473,199	1,014,851	657,794	4,852	8,034	2,491,906	35,824	723	29,150	463,515	1,490

PacifiCorp
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Distribution - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	GENERAL PLANT													
398	Misc. Equipment													
	Situs	F107D	44,561	10,476	7,269	4,774	35	47	18,151	257	5	210	3,336	-
	System Generation	F105D	2,331	548	380	250	2	2	949	13	0	11	174	-
	System Overheads	F102D	51,741	12,164	8,441	5,544	41	54	21,076	299	6	244	3,873	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	0	0	0	0	0	0	0	0	0	0	0	0
	Total Misc. Equipment		98,633	23,188	16,090	10,568	78	103	40,176	570	11	464	7,383	0
399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-
399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
390L	General Capital Lease	F30	309,636	49,190	48,172	52,429	409	13,225	108,253	385	39	1,812	18,064	17,658
	Remove Capital Lease	F30	0	0	0	0	0	0	0	0	0	0	0	0
392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	(309,636)	(49,190)	(48,172)	(52,429)	(409)	(13,225)	(108,253)	(385)	(39)	(1,812)	(18,064)	(17,658)
G00	Unclassified Gen Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-	-
GV0	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GENERAL PLANT		27,728,394	6,538,675	4,530,077	2,967,040	21,931	30,899	11,267,370	160,305	3,176	130,597	2,076,489	1,835
	INTANGIBLE PLANT													
301	Organization													
	Situs	F107D	629,568	148,008	102,702	67,456	499	661	256,441	3,638	72	2,964	47,128	0
	System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102D	-	-	-	-	-	-	-	-	-	-	-	-
	Total Organization		629,568	148,008	102,702	67,456	499	661	256,441	3,638	72	2,964	47,128	-
302	Franchise & Consent													
	Situs	F107D	396,672	93,256	64,710	42,502	314	416	161,576	2,292	45	1,867	29,694	-
	System Generation	F105D	73,451	17,268	11,982	7,870	58	77	29,919	424	8	346	5,498	0
	Total Franchise & Consent		470,123	110,523	76,692	50,372	373	493	191,495	2,717	54	2,213	35,193	-
303	Miscellaneous Intangible Plant													
	Situs	F107D	0	0	0	0	0	0	0	0	0	0	0	0
	System Generation	F105D	35,067	8,244	5,720	3,757	28	37	14,284	203	4	165	2,625	-
	System Overheads	F102D	5,899,646	1,386,974	962,417	632,125	4,675	6,190	2,403,094	34,091	672	27,771	441,637	0
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Total Miscellaneous Intangible Plant		5,934,712	1,395,218	968,138	635,882	4,703	6,227	2,417,377	34,294	676	27,936	444,262	0
I00	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL INTANGIBLE PLANT		7,034,404	1,653,750	1,147,532	753,710	5,574	7,380	2,865,313	40,648	801	33,113	526,582	-
	TOTAL ELECTRIC PLANT IN SERVICE		233,904,613	55,009,576	38,163,867	25,058,052	185,309	247,217	95,248,812	1,351,690	26,645	1,101,130	17,510,460	1,835

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MISC RATE BASE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
105	Plant Held For Future Use													
	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-
	General	F102	-	-	-	-	-	-	-	-	-	-	-	-
	Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-
120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-	-
151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
154	Materials and Supplies	F102D	733,487	172,439	119,655	78,590	581	770	298,770	4,238	83	3,453	54,907	-
	SSGCH	F16	(5,929)	(1,273)	(1,195)	(1,202)	(10)	(267)	(1,134)	(6)	(1)	(47)	(446)	(350)
	Total Material & Supplies		727,558	171,166	118,460	77,388	572	503	297,636	4,233	83	3,406	54,462	(350)
163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-	-	-	-
25318	Provo Working Capital Deposit	F102D	(2,216)	(521)	(361)	(237)	(2)	(2)	(903)	(13)	(0)	(10)	(166)	-
165	Prepayments	F102D	81,625	19,189	13,316	8,746	65	86	33,248	472	9	384	6,110	-
	Customer - System	F42	123,449	54,035	26,866	4,795	16	667	25,296	989	38	548	10,200	0
	Total Prepayments		205,073	73,225	40,181	13,540	80	752	58,544	1,460	47	932	16,311	-
182	Misc Regulatory Assets	F102D	44,368	10,431	7,238	4,754	35	47	18,072	256	5	209	3,321	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Misc Regulatory Assets		44,368	10,431	7,238	4,754	35	47	18,072	256	5	209	3,321	-
186	Misc Deferred Debits	F102D	11,573	2,721	1,888	1,240	9	12	4,714	67	1	54	866	-
CWC	Cash Working Capital	F137D	214,496	50,436	32,990	23,476	224	355	85,782	5,004	26	974	15,227	1
OWC	Other Working Capital	F137D	425,317	100,009	65,415	46,550	445	704	170,094	9,923	51	1,932	30,193	2
	SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Working Capital		425,317	100,009	65,415	46,550	445	704	170,094	9,923	51	1,932	30,193	2
18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-	-
1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE ADDITIONS			1,626,169	407,466	265,810	166,711	1,364	2,371	633,940	20,930	212	7,497	120,214	(347)

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A	B		D Idaho Jurisdiction Normalized	E Residential Schedule 1	F Residential Schedule 36	G General Srv Large Power Schedule 6	H General Srv Med Voltage Schedule 8	I General Srv High Voltage Schedule 9	J Irrigation Schedule 10	K St. & Area Lgt Schedules 7, 11, 12	L Traffic Sgnls Schedule 12	M Space Heating Schedule 19	N General Srv Small Power Schedule 23	O Contract 1
FERC ACCT	DESCRIPTION													
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102D	(17,209)	(4,046)	(2,807)	(1,844)	(14)	(18)	(7,010)	(99)	(2)	(61)	(1,288)	-
2282	Accum Prov for Injuries & Damages	F102D	(207,497)	(48,781)	(33,849)	(22,233)	(164)	(218)	(84,519)	(1,199)	(24)	(977)	(15,533)	-
2283	Accum Prov for Pension & Benefits	F102D	(1,380,675)	(324,589)	(225,231)	(147,934)	(1,094)	(1,449)	(562,388)	(7,978)	(157)	(6,499)	(103,355)	-
254	Reg Liabilities-Insurance	F102D	(90,864)	(21,362)	(14,823)	(9,736)	(72)	(95)	(37,012)	(525)	(10)	(428)	(6,802)	-
22.844	Provision for Hydro Relicensing	F10	-	-	-	-	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	(40,760)	(6,405)	(5,233)	(12,544)	(7)	(1,007)	(7,787)	-	-	(663)	(6,949)	(165)
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104D	39,973	9,195	6,404	4,360	33	44	16,851	173	4	186	2,922	0
	Labor	F138D	42,812	10,065	6,417	4,727	49	82	16,992	1,313	5	192	2,970	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		82,785	19,260	12,821	9,087	83	125	33,844	1,486	10	378	5,892	0
281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	-	-	-	-
282	Accum Deferred Income Taxes	F104D	(24,075,114)	(5,537,764)	(3,857,261)	(2,625,871)	(20,043)	(26,210)	(10,028,776)	(104,249)	(2,592)	(112,194)	(1,759,862)	(293)
	Labor	F138D	(46,462)	(10,923)	(6,964)	(5,130)	(54)	(88)	(18,441)	(1,425)	(6)	(208)	(3,223)	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(24,121,576)	(5,548,687)	(3,864,225)	(2,631,002)	(20,096)	(26,299)	(10,047,217)	(105,674)	(2,598)	(112,402)	(1,763,085)	(293)
283	Accum Deferred Income Taxes	F104D	(303,220)	(69,747)	(48,581)	(33,072)	(252)	(330)	(126,310)	(1,313)	(33)	(1,413)	(22,165)	(4)
	Labor	F138D	219,812	51,677	32,945	24,272	253	419	87,245	6,743	27	963	15,248	-
	Customer - System	F42	17,688	7,742	3,849	687	2	96	3,624	142	5	78	1,462	0
	Total Accum Deferred Income Taxes		(65,721)	(10,328)	(11,787)	(8,113)	3	184	(35,440)	5,571	(1)	(351)	(5,456)	(4)
255	Accum Investment Tax Credit	F104D	(20,091)	(4,621)	(3,219)	(2,191)	(17)	(22)	(8,369)	(87)	(2)	(94)	(1,469)	(0)
TOTAL RATE BASE DEDUCTIONS			(25,861,608)	(5,949,560)	(4,148,353)	(2,826,509)	(21,378)	(28,798)	(10,756,098)	(108,505)	(2,784)	(121,117)	(1,898,044)	(461)
	ACCUMULATED DEPRECIATION PRODUCTION PLANT													
108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Steam Prod Accumulated Depr		-	0	0	0	0	0	0	0	0	0	0	0
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-	-
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-	-
	TRANSMISSION PLANT													
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT													
108360	Land and Land Rights	F118	(152,272)	(26,792)	(17,352)	(21,239)	(159)	-	(78,103)	(39)	(13)	(721)	(7,853)	-
108361	Structures and Improvements	F119	(417,129)	(73,392)	(47,533)	(58,180)	(437)	-	(213,953)	(108)	(36)	(1,976)	(21,513)	-
108362	Station Equipment	F120	(6,647,817)	(1,169,657)	(757,542)	(927,222)	(6,960)	-	(3,409,794)	(1,720)	(570)	(31,489)	(342,862)	-

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A FERC ACCT	B DESCRIPTION		D Idaho Jurisdiction Normalized	E Residential Schedule 1	F Residential Schedule 36	G General Srv Large Power Schedule 6	H General Srv Med Voltage Schedule 8	I General Srv High Voltage Schedule 9	J Irrigation Schedule 10	K St. & Area Lgt Schedules 7, 11, 12	L Traffic Signs Schedule 12	M Space Heating Schedule 19	N General Srv Small Power Schedule 23	O Contract 1
108364	Poles, Towers & Fixtures	F121	(18,757,525)	(3,970,351)	(2,902,353)	(2,223,511)	(16,691)	-	(8,176,804)	(101,114)	(1,367)	(75,511)	(1,289,823)	-
108365	Overhead Conductors	F122	(8,889,344)	(1,736,333)	(1,210,741)	(1,135,814)	(8,526)	-	(4,176,875)	(39,997)	(698)	(38,572)	(541,787)	-
108366	Underground Conduit	F123	(3,152,340)	(779,335)	(613,218)	(314,944)	(2,364)	-	(1,158,184)	(3,659)	(194)	(10,696)	(269,747)	-
108367	Underground Conductors	F124	(9,323,762)	(1,824,079)	(1,273,041)	(1,190,099)	(6,934)	-	(4,376,505)	(40,366)	(732)	(40,416)	(569,590)	-
108368	Line Transformers	F125	(24,582,898)	(4,679,597)	(4,359,465)	(2,247,535)	-	-	(11,279,069)	(18,652)	(1,046)	(119,922)	(1,877,612)	-
108369	Services	F126	(9,354,174)	(4,859,578)	(2,416,119)	(640,474)	-	-	-	-	(4,846)	(70,669)	(1,362,489)	-
108370	Meters	F127	(5,655,557)	(2,127,388)	(1,057,710)	(348,518)	(19,840)	(88,127)	(1,489,301)	-	(1,285)	(27,874)	(495,514)	-
108371	Install on Customers' Premises	F128	(153,276)	-	-	-	-	-	-	(153,276)	-	-	-	-
108372	Leased Property	F129	(4,864)	(856)	(554)	(678)	(5)	-	(2,495)	(1)	(0)	(23)	(251)	-
108373	Street Lights	F130	(338,546)	-	-	-	-	-	-	(338,546)	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102D	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			(87,429,502)	(21,247,357)	(14,655,628)	(9,108,213)	(63,917)	(88,127)	(34,361,084)	(697,478)	(10,788)	(417,868)	(6,779,042)	-
					GENERAL PLANT									
108GP	General Plant Accumulated Depr													
	Situs	F107D	(8,166,058)	(1,919,796)	(1,332,140)	(874,963)	(6,471)	(8,568)	(3,326,268)	(47,187)	(930)	(38,440)	(611,298)	-
	System Generation	F105D	(78,307)	(18,409)	(12,774)	(8,390)	(62)	(82)	(31,897)	(452)	(9)	(369)	(5,862)	-
	System Overheads	F102D	(1,571,178)	(369,375)	(256,308)	(168,346)	(1,245)	(1,648)	(639,985)	(9,079)	(179)	(7,396)	(117,615)	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	(3)	(1)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)
	SSGCH	F16	(3,653)	(784)	(736)	(741)	(6)	(164)	(699)	(4)	(0)	(29)	(275)	(216)
	Total General Plant Accumulated Depr		(9,819,198)	(2,308,365)	(1,601,959)	(1,052,440)	(7,784)	(10,463)	(3,998,850)	(56,723)	(1,118)	(46,234)	(735,048)	(216)
108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(9,819,198)	(2,308,365)	(1,601,959)	(1,052,440)	(7,784)	(10,463)	(3,998,850)	(56,723)	(1,118)	(46,234)	(735,048)	(216)
TOTAL ACCUM DEPR - PLANT IN SERVICE			(97,248,700)	(23,555,722)	(16,257,588)	(10,160,653)	(71,701)	(98,590)	(38,359,933)	(754,201)	(11,906)	(464,101)	(7,514,090)	(216)
					ACCUMULATED AMORTIZATION									
111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General													
	Division	F108D	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F108D	(109,666)	(25,861)	(17,917)	(11,735)	(87)	(122)	(44,563)	(634)	(13)	(517)	(8,213)	(7)
	Total Accum Prov for Amort-General		(109,666)	(25,861)	(17,917)	(11,735)	(87)	(122)	(44,563)	(634)	(13)	(517)	(8,213)	(7)
111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible													
	Situs	F107D	(778,977)	(183,133)	(127,076)	(83,465)	(617)	(817)	(317,300)	(4,501)	(89)	(3,667)	(58,313)	-
	System Generation	F105D	(17,189)	(4,041)	(2,804)	(1,842)	(14)	(18)	(7,002)	(99)	(2)	(81)	(1,287)	-
	System Overheads	F102D	(3,064,634)	(720,479)	(499,938)	(328,364)	(2,428)	(3,215)	(1,248,312)	(17,709)	(349)	(14,426)	(229,413)	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-Intangible		(3,860,800)	(907,653)	(629,818)	(413,670)	(3,059)	(4,051)	(1,572,614)	(22,310)	(439)	(18,174)	(289,012)	-
111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(3,970,467)	(933,514)	(647,734)	(425,405)	(3,146)	(4,173)	(1,617,177)	(22,944)	(452)	(18,690)	(297,225)	(7)

Exhibit No. 24
CASE NO. PAC-E-05-1
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Tab 4.5
Retail Service

- Retail - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
14	Operating Revenues		6,134,141	3,005,303	1,522,162	237,473	2,300	24,634	634,322	34,984	1,685	29,168	640,109	2,001
15														
16	Operating Expenses													
17	Operation & Maintenance Expenses		5,445,265	2,719,583	1,369,270	201,465	2,091	18,992	489,643	37,547	1,434	25,589	579,376	274
18	Depreciation Expense		43,760	19,154	9,523	1,700	6	236	8,967	350	13	194	3,616	-
19	Amortization Expense		386,188	169,040	84,045	14,999	49	2,085	79,135	3,093	118	1,713	31,910	-
20	Taxes Other Than Income		41,357	16,122	8,554	2,525	15	308	9,771	289	11	193	3,392	179
21	Income Taxes - Federal		32,083	12,507	6,636	1,958	11	239	7,580	224	8	150	2,631	139
22	Income Taxes - State		8,904	3,471	1,842	544	3	66	2,104	62	2	42	730	39
23	Income Taxes Deferred		(13,217)	(5,152)	(2,734)	(807)	(5)	(98)	(3,123)	(92)	(3)	(62)	(1,084)	(57)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
26														
27	Total Operating Expenses		5,944,340	2,934,725	1,477,135	222,384	2,171	21,828	594,077	41,473	1,583	27,819	620,571	573
28														
29	Operating Revenue For Return		189,801	70,577	45,027	15,089	129	2,805	40,245	(6,488)	102	1,349	19,538	1,428
30														
31														
32	Rate Base :													
33	Electric Plant In Service		5,071,236	2,096,034	1,071,457	244,640	1,098	28,955	1,146,647	38,774	1,441	22,843	413,822	5,525
34	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-	-
37	Prepayments		3,162	1,384	688	123	0	17	648	25	1	14	261	-
38	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
40	Misc Deferred Debits		253,146	48,892	40,158	40,661	312	7,172	86,807	543	29	1,513	17,741	9,318
41	Cash Working Capital		89,714	44,807	22,560	3,319	34	313	8,067	619	24	422	9,546	5
42	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
44														
45	Total Rate Base Additions		5,417,258	2,191,117	1,134,863	288,742	1,444	36,456	1,242,170	39,961	1,495	24,791	441,370	14,848
46														
47	Rate Base Deductions :													
48	Accum Provision For Depreciation		(243,487)	(106,578)	(52,989)	(9,457)	(31)	(1,315)	(49,894)	(1,950)	(75)	(1,080)	(20,119)	-
49	Accum Provision For Amortization		(2,323,020)	(1,011,264)	(504,105)	(92,367)	(316)	(12,614)	(480,847)	(18,520)	(706)	(10,319)	(191,713)	(248)
50	Accum Deferred Income Taxes		443,254	210,887	103,563	14,063	68	2,007	66,815	3,490	136	1,985	40,564	(325)
51	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
52	Customer Advance For Construction		398	63	51	123	0	10	76	-	-	6	68	2
53	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
55														
56	Total Rate Base Deductions		(2,122,855)	(906,893)	(453,481)	(87,638)	(279)	(11,912)	(463,850)	(16,979)	(645)	(9,407)	(171,199)	(572)
57														
58	Total Rate Base		3,294,402	1,284,223	681,382	201,104	1,166	24,545	778,320	22,982	850	15,384	270,170	14,276
59														
60														
61	Return On Rate Base		5.76%	5.50%	6.61%	7.50%	11.06%	11.43%	5.17%	-28.23%	11.98%	8.77%	7.23%	10.00%
62														
63	Return On Equity		5.07%	4.50%	6.91%	8.85%	16.57%	17.37%	3.79%	-68.67%	18.56%	11.59%	8.26%	14.27%
64														
65														
66														

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
83		Total Rate Base		3,294,402	1,284,223	681,382	201,104	1,166	24,545	778,320	22,982	850	15,384	270,170	14,276
84															
85															
86		Return On Ratebase ($)	6.07%	199,933	77,938	41,352	12,205	71	1,490	47,235	1,395	52	934	16,396	866
87		Operating & Maintenance Expense		5,445,265	2,719,583	1,369,270	201,465	2,091	18,992	489,643	37,547	1,434	25,589	579,376	274
88		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-	-
89		Depreciation Expense		43,760	19,154	9,523	1,700	6	236	8,967	350	13	194	3,616	-
90		Amortization Expense		386,188	169,040	84,045	14,999	49	2,085	79,135	3,093	118	1,713	31,910	-
91		Taxes Other Than Income		41,357	16,122	8,554	2,525	15	308	9,771	289	11	193	3,392	179
92		Federal Income Taxes		32,083	12,507	6,636	1,958	11	239	7,580	224	8	150	2,631	139
93		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
94		State Income Taxes		8,904	3,471	1,842	544	3	66	2,104	62	2	42	730	39
95		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
96		Deferred Income Taxes		(13,217)	(5,152)	(2,734)	(807)	(5)	(98)	(3,123)	(92)	(3)	(62)	(1,084)	(57)
97		Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-	-
98		Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-	-
99		Revenue Credits		(354,290)	(101,335)	(50,916)	(14,549)	(116)	(681)	(123,158)	(1,832)	(70)	(3,032)	(58,575)	(25)
100															
101		Total Revenue Requirements		5,789,983	2,911,328	1,467,571	220,040	2,126	22,637	518,155	41,036	1,565	25,721	578,393	1,414
102		Operating Revenues		5,779,851	2,903,967	1,471,246	222,925	2,184	23,952	511,164	33,153	1,615	26,136	581,534	1,975
103															
104		Increase / (Decrease) Required to													
105		Earn Equal Rates of Return		10,132	7,360	(3,675)	(2,885)	(58)	(1,316)	6,990	7,883	(50)	(415)	(3,141)	(561)
106															
107		Existing Revenues		5,779,851	2,903,967	1,471,246	222,925	2,184	23,952	511,164	33,153	1,615	26,136	581,534	1,975
108		check		0	0	0	0	0	0	0	0	0	0	0	0
109		Percent Increase / (Decrease)													
110		Over Existing Rates To													
111		Equal Authorized RoE & RoR		0.18%	0.25%	-0.25%	-1.29%	-2.66%	-5.49%	1.37%	23.78%	-3.11%	-1.59%	-0.54%	-28.41%
112															
113															
114															

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

ELECTRIC REVENUES

A	B	BaseCase "MSP"		D	E		G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
440	Residential Sales	A		2,930,103	2,903,967	-	-	-	-	-	-	-	26,136	-	-
442	Commercial & Industrial Sales	A		2,848,133	-	1,471,246	222,925	2,184	23,952	511,164	33,153	-	-	581,534	1,975
	Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
	Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
				2,848,133	-	1,471,246	222,925	2,184	23,952	511,164	33,153	-	-	581,534	1,975
444	Public Street & Highway Lighting	A		1,615	-	-	-	-	-	-	-	1,615	-	-	-
445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-	-
448	Interdepartmental	A		-	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
Total Sales to Ultimate Customers				5,779,851	2,903,967	1,471,246	222,925	2,184	23,952	511,164	33,153	1,615	26,136	581,534	1,975
447	Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-	-
State Specific Revenue Credit		F140R		-	-	-	-	-	-	-	-	-	-	-	-
AGA Revenue Credit		A		-	-	-	-	-	-	-	-	-	-	-	-
Total Sales from Electricity				5,779,851	2,903,967	1,471,246	222,925	2,184	23,952	511,164	33,153	1,615	26,136	581,534	1,975
Other Electric Operating Revenues															
450	Forfeited Discounts & Interest	A	1.00	248,579	64,687	32,162	5,868	98	268	111,676	1,112	42	1,568	31,074	24
	Customers	F40		-	-	-	-	-	-	-	-	-	-	-	-
				248,579	64,687	32,162	5,868	98	268	111,676	1,112	42	1,568	31,074	24
451	Misc Electric Revenue	A	1.00	105,633	36,607	18,735	8,680	18	413	11,476	719	28	1,464	27,492	1
	Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
	Customer	F40		-	-	-	-	-	-	-	-	-	-	-	-
				105,633	36,607	18,735	8,680	18	413	11,476	719	28	1,464	27,492	1
453	Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-	-
454	Rent of Electric Property	A		-	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
	Customer	F40		78	41	20	2	0	0	6	1	0	0	8	0
				78	41	20	2	0	0	6	1	0	0	8	0
456	Other Electric Revenue	A		-	-	-	-	-	-	-	-	-	-	-	-
	Demand	F10		-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30		-	-	-	-	-	-	-	-	-	-	-	-
	Customer	F40		-	-	-	-	-	-	-	-	-	-	-	-
Total Other Electric Operating Revenues				354,290	101,335	50,916	14,549	116	681	123,158	1,832	70	3,032	58,575	25
Total Electric Operating Revenues				6,134,141	3,005,303	1,522,162	237,473	2,300	24,634	634,322	34,984	1,685	29,168	640,109	2,001
Miscellaneous Revenues															
41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-	-
41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-	-
4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-	-
41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-	-
4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-	-	-	-	-	-
421	(Gain)/Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues				-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenses															
4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-	-
DFA	Divergence Fairness Adjustment														
	Production	F105		-	-	-	-	-	-	-	-	-	-	-	-
	Transmission	F105		-	-	-	-	-	-	-	-	-	-	-	-
	Distribution	F105		-	-	-	-	-	-	-	-	-	-	-	-
Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Retail - Total - [illegible]

STEAM POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 8	General Srv Med Voltage Schedule 9	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 500		-	-	-	-	-	-	-	-	-	-	-	-
501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-	-
	SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
	Total 501		-	-	-	-	-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 502		-	-	-	-	-	-	-	-	-	-	-	-
503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 505		-	-	-	-	-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SE	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 506		-	-	-	-	-	-	-	-	-	-	-	-
507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 507		-	-	-	-	-	-	-	-	-	-	-	-
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 510		-	-	-	-	-	-	-	-	-	-	-	-
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 511		-	-	-	-	-	-	-	-	-	-	-	-
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 512		-	-	-	-	-	-	-	-	-	-	-	-
513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 513		-	-	-	-	-	-	-	-	-	-	-	-
514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 514		-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
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Witness David L. Taylor

Retail - Total - [illegible]ed

HYDRAULIC POWER GENERATION

A		C	D	E	F	G	H	I	J	K	L	M	I	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 9	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-	-
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-	-
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-	-
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-	-

OTHER POWER GENERATION

546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
547	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-	-
	Total 547		-	-	-	-	-	-	-	-	-	-	-	-
548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total 548		-	-	-	-	-	-	-	-	-	-	-	-
549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-	-
550	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total 550		-	-	-	-	-	-	-	-	-	-	-	-
551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-	-
553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 553		-	-	-	-	-	-	-	-	-	-	-	-
554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 554		-	-	-	-	-	-	-	-	-	-	-	-
Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-	-
555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Ei Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGC	F18	-	-	-	-	-	-	-	-	-	-	-	-
	Total 555		-	-	-	-	-	-	-	-	-	-	-	-
556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-	-
557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	ACCT 557		-	-	-	-	-	-	-	-	-	-	-	-
	Embedded Cost Differentials	F10												
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Tool Embedded Cost Differentials		-	-	-	-	-	-	-	-	-	-	-	-
Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-

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Retail - Total - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-

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Witness David L. Taylor

Retail - Total - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-	-
\L DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	347,697	171,185	86,535	14,898	174	1,620	32,461	1,923	74	1,557	37,264	7
902	Meter Reading Expense	F47	1,313,468	668,600	332,420	38,791	1,426	1,708	92,135	815	31	4,336	173,207	-
903	Customer Receipts & Collections	F48	2,088,853	1,020,069	507,165	90,514	297	12,583	235,954	18,662	713	10,336	192,560	-
904	Uncollectible Accounts	F80	119,147	45,089	36,839	21,582	37	2,117	674	-	-	1,100	11,642	68
905	Misc. Customer Accounts Exp	F136	44,858	22,085	11,164	1,922	22	209	4,188	248	9	201	4,808	1
TOTAL CUSTOMER ACCOUNTS EXPENSE			3,914,022	1,927,028	974,122	167,706	1,956	18,237	365,411	21,649	828	17,530	419,480	76

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Retail - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 9	General Srv Med Voltage Schedule 9	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	CUSTOMER SERVICE EXPENSE													
907	Supervision	F40	247,619	129,646	64,489	4,916	16	44	18,448	2,635	101	1,314	26,036	4
908	Customer Assistance	F40	1,137,703	595,670	296,189	22,588	74	204	84,760	12,109	463	6,036	119,623	19
909	Informational & Instructional Adv	F40	12,433	6,510	3,237	247	1	2	926	132	5	66	1,307	0
910	Misc. Customer Service	F40	28,867	15,114	7,514	573	2	5	2,151	307	12	153	3,035	0
	TOTAL CUSTOMER SERVICE EXPENSE		1,426,622	746,940	371,389	28,324	93	255	106,285	15,184	580	7,569	150,001	23
	SALES EXPENSE													
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	144	76	38	3	0	0	11	2	0	1	15	0
	TOTAL SALES EXPENSE		144	76	38	3	0	0	11	2	0	1	15	0
	ADMINISTRATION & GENERAL EXPENSE													
920	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	128	56	28	5	0	1	26	1	0	1	11	-
	Administrative & General Salaries		128	56	28	5	0	1	26	1	0	1	11	-
921	Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	955	418	208	37	0	5	196	8	0	4	79	-
	Office Supplies & expenses		955	418	208	37	0	5	196	8	0	4	79	-
923	Outside Services	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	3,046	1,333	663	118	0	16	624	24	1	14	252	-
	Outside Services		3,046	1,333	663	118	0	16	624	24	1	14	252	0
924	Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F138R	(146,192)	(73,196)	(36,831)	(5,366)	(56)	(506)	(12,912)	(1,008)	(39)	(687)	(15,589)	(3)
930	Misc General Expenses	F138R	204,966	102,623	51,638	7,523	79	710	18,103	1,414	54	963	21,856	4
931	Rents	F102R	0	0	0	0	0	0	0	0	0	0	0	0
935	Maintenance of General Plant	F108R	41,573	14,305	8,035	3,115	20	274	11,900	275	9	195	3,271	174
	TOTAL ADMINISTRATIVE & GEN EXPENSE		104,476	45,539	23,741	5,432	43	500	17,937	714	26	490	9,880	175
	TOTAL O & M EXPENSE		5,445,265	2,719,583	1,369,270	201,465	2,091	18,992	489,643	37,547	1,434	25,589	579,376	274

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Retail - Total - Unbundled

DEPRECIATION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
572	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
573		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
574		Total 403SP		-	-	-	-	-	-	-	-	-	-	-	-
576	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
578	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
580	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
581		SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
582		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
583		Total 403OP		-	-	-	-	-	-	-	-	-	-	-	-
585	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-	-
587	403	Distribution Depreciation													
588		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-	-
589		Structures	F119	-	-	-	-	-	-	-	-	-	-	-	-
590		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-	-
591		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-	-
592		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-	-
593		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-	-
594		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-	-
595		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-	-
596		Services	F126	-	-	-	-	-	-	-	-	-	-	-	-
597		Meters	F127	-	-	-	-	-	-	-	-	-	-	-	-
598		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-	-
599		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-	-
600		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-	-
601		Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-	-
603	403GP	General Depreciation													
604		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
605		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
606		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
607		Customer - System	F42	43,760	19,154	9,523	1,700	6	236	8,967	350	13	194	3,616	-
608		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
609		SSGCT	F14	0	0	0	0	0	0	0	0	0	0	0	0
610		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
611		Total General Expense		43,760	19,154	9,523	1,700	6	236	8,967	350	13	194	3,616	-
613	403GV0	General Vehicles	F105R	-	-	-	-	-	-	-	-	-	-	-	-
615	403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-	-
617	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
620	TOTAL DEPRECIATION EXPENSE			43,760	19,154	9,523	1,700	6	236	8,967	350	13	194	3,616	-

AMORTIZATION EXPENSE

625	404CLG	Amort of LT Plant - Cap. Lease Gen Division	F10	0	0	0	0	0	0	0	0	0	0	0	0
627		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
628		Customer - System	F42	7,545	3,303	1,642	293	1	41	1,546	60	2	33	623	-
629		Total Amort. Cap. Lease General		7,545	3,303	1,642	293	1	41	1,546	60	2	33	623	-
631	404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-	-
633	404IP	Amort of LT Plant - Intangible Plant													
634		Situs	F107R	0	0	0	0	0	0	0	0	0	0	0	0
635		System Generation	F105R	0	0	0	0	0	0	0	0	0	0	0	0
636		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
637		Customer - System	F42	378,643	165,738	82,403	14,706	48	2,045	77,589	3,032	116	1,679	31,287	-
638		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
639		Total Amort. Intangible Plant		378,643	165,738	82,403	14,706	48	2,045	77,589	3,032	116	1,679	31,287	0

Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Retail - Total - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-	-	-	-	-
404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			386,188	169,040	84,045	14,999	49	2,085	79,135	3,093	118	1,713	31,910	0
					TAX OTHER THAN INCOME									
408	Taxes Other Than Income	F101R	41,357	16,122	8,554	2,525	15	308	9,771	289	11	193	3,392	179
	Customer - System	F101R	-	-	-	-	-	-	-	-	-	-	-	-
	Total Taxes Other Than Income		41,357	16,122	8,554	2,525	15	308	9,771	289	11	193	3,392	179
					DEFERRED ITC									
41140	Deferred I T C - Federal	F101R	0	0	0	0	0	0	0	0	0	0	0	0
41141	Deferred I T C - Idaho	F101R	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			0	0	0	0	0	0	0	0	0	0	0	0
					DEFERRED INCOME TAXES									
41010	Deferred Income Tax - Federal-DR	F101R	440,925	171,881	91,197	26,916	156	3,285	104,171	3,076	114	2,059	36,160	
41011	Deferred Income Tax - State-DR	F101R	-	-	-	-	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101R	(454,142)	(177,034)	(93,930)	(27,723)	(161)	(3,384)	(107,293)	(3,168)	(117)	(2,121)	(37,244)	(1,968)
41111	Deferred Income Tax - State-CR	F101R	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			(13,217)	(5,152)	(2,734)	(807)	(5)	(99)	(3,123)	(92)	(3)	(62)	(1,084)	(57)
					INCOME TAXES									
40911	State Income Taxes	F101R	8,904	3,471	1,842	544	3	66	2,104	62	2	42	730	39
40910	Federal Income Tax	F101R	32,083	12,507	6,636	1,958	11	239	7,580	224	8	150	2,631	139
TOTAL OPERATING EXPENSES			5,944,340	2,934,725	1,477,135	222,384	2,171	21,828	594,077	41,473	1,583	27,819	620,571	573

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Retail - Total - Unbundled

ELECTRIC PLANT IN SERVICE
STEAM PRODUCTION PLANT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 310		-	-	-	-	-	-	-	-	-	-	-	-
311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 311		-	-	-	-	-	-	-	-	-	-	-	-
312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 312		-	-	-	-	-	-	-	-	-	-	-	-
314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 314		-	-	-	-	-	-	-	-	-	-	-	-
315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 315		-	-	-	-	-	-	-	-	-	-	-	-
316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total 316		-	-	-	-	-	-	-	-	-	-	-	-
S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
	Total Steam Production Plant		-	-	-	-	-	-	-	-	-	-	-	-

NUCLEAR PRODUCTION

320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-	-

HYDRAULIC PRODUCTION PLANT

330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-	-
H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-	-

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Witness David L. Taylor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
783	Retail - Total - Unbundled														
784	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
785				Idaho			General Srv	General Srv	General Srv		St. & Area Lgt		Space	General Srv	
786	FERC			Jurisdiction	Residential	Residential	Large Power	Med Voltage	High Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
787	ACCT	DESCRIPTION	COS Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 9	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
788	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-	-
789															
790	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-
791		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
792		ACCT341		-	-	-	-	-	-	-	-	-	-	-	-
793															
794	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	-	-	-	-
795		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
796		ACCT342		-	-	-	-	-	-	-	-	-	-	-	-
797															
798	343	Prime Movers	F10	-	-	-	-	-	-	-	-	-	-	-	-
799		SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
800		Total 343		-	-	-	-	-	-	-	-	-	-	-	-
801															
802	344	Generators	F10	-	-	-	-	-	-	-	-	-	-	-	-
803		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
804		ACCT344		-	-	-	-	-	-	-	-	-	-	-	-
805															
806	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
807		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
808		ACCT345		-	-	-	-	-	-	-	-	-	-	-	-
809															
810	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-
811															
812	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
813															
814	Total Other Production Plant			-	-	-	-	-	-	-	-	-	-	-	-
815															
816	Experimental Plant														
817	103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
818															
819	TOTAL PRODUCTION PLANT			-	-	-	-	-	-	-	-	-	-	-	-
820															
821					TRANSMISSION PLANT										
822	350	Land and Land Rights													
823		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
825				-	-	-	-	-	-	-	-	-	-	-	-
826	352	Structures and Improvements													
827		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
829				-	-	-	-	-	-	-	-	-	-	-	-
830	353	Station Equipment													
831		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
833				-	-	-	-	-	-	-	-	-	-	-	-
834	354	Towers and Fixtures													
835		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
836		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
837				-	-	-	-	-	-	-	-	-	-	-	-
838	355	Poles and Fixtures													
839		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
840		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
841				-	-	-	-	-	-	-	-	-	-	-	-
842	356	Overhead Conductors													
843		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
844		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
845				-	-	-	-	-	-	-	-	-	-	-	-
846	357	Underground Conduit													
847		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
848		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
849				-	-	-	-	-	-	-	-	-	-	-	-
850	358	Underground Conductors													
851		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
852		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
853				-	-	-	-	-	-	-	-	-	-	-	-
854	359	Roads and Trails													
855		Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
856		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
857				-	-	-	-	-	-	-	-	-	-	-	-
858															
859	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
860	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-
861															
862	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Retail - Total - Unbundled

DISTRIBUTION PLANT

FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
360	Land and Land Rights													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures and Improvements													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, Towers & Fixtures													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
365	Overhead Conductors													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
366	Underground Conduit													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
367	Underground Conductors													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
368	Line Transformers													
	Demand Secondary	F21	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
369	Services													
	Customer	F70	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
370	Meters													
	Customer	F60	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
371	Install on Customers' Premises													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
372	Leased Property													
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	-	-	-	-	-	-	-	-	-	-	-	-
373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-
D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-	-	-	-	-
DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT														

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Retail - Total - Unbundled

GENERAL PLANT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 9	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
389	Land and Land Rights													
	Situs	F107R	0	0	0	0	0	0	0	0	0	0	0	0
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	43,404	18,998	9,446	1,666	6	234	8,894	348	13	193	3,586	-
	Total Land & Land Rights		43,404	18,998	9,446	1,666	6	234	8,894	348	13	193	3,586	-
390	Structures and Improvements													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	440,001	192,595	95,756	17,090	56	2,376	90,163	3,524	135	1,952	36,356	-
	Total Structures and Improvements		440,001	192,595	95,756	17,090	56	2,376	90,163	3,524	135	1,952	36,356	-
391	Office Furniture & Equipment													
	Situs	F107R	0	0	0	0	0	0	0	0	0	0	0	0
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	241,456	105,689	52,547	9,378	31	1,304	49,478	1,934	74	1,071	19,951	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total Office Furniture & Equipment		241,456	105,689	52,547	9,378	31	1,304	49,478	1,934	74	1,071	19,951	-
392	Transportation Equipment													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	628	275	137	24	0	3	129	5	0	3	52	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transportation Equipment		628	275	137	24	0	3	129	5	0	3	52	0
393	Stores Equipment													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Total Stores Equipment		-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	-	-	-	0
395	Laboratory Equipment													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0
396	Power Operated Equipment													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	0	0	0	0	0	0	0	0	0	0	0	0
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	0	0	0	0	0	0	0	0	0	0	0	0
	Total Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-	-
397	Communication Equipment													
	Situs	F107R	262,620	61,740	42,841	28,139	208	276	106,972	1,518	30	1,236	19,659	-
	System Generation	F105R	168,804	39,685	27,537	18,087	134	177	68,759	975	19	795	12,636	-
	System Overheads	F102R	146,253	28,247	23,201	23,491	180	4,143	50,152	314	17	874	10,250	5,383
	Customer - System	F42	9,666	4,231	2,104	375	1	52	1,981	77	3	43	799	-
	Energy	F30	20	3	3	3	0	1	7	0	0	0	1	1
	SSGCH	F16	2,389	513	481	484	4	107	457	2	0	19	180	141
	Total Communication Equipment		589,751	134,419	96,168	70,580	527	4,757	228,328	2,887	69	2,967	43,525	5,525

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GENERAL PLANT

1009	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1010															
1011				Idaho			General Srv	General Srv	General Srv		St. & Area Lgt		Space	General Srv	
1012				Jurisdiction	Residential	Residential	Large Power	Med Voltage	High Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
1013	FERC		COS	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 9	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
1014	ACCT	DESCRIPTION	Factor												
1015	398	Misc. Equipment													
1016		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
1017		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
1018		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1019		Customer - System	F42	6,218	2,722	1,353	242	1	34	1,274	50	2	28	514	0
1020		Energy	F30	0	0	0	0	0	0	0	0	0	0	0	0
1021		Total Misc. Equipment		6,218	2,722	1,353	242	1	34	1,274	50	2	28	514	0
1022															
1023	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-
1024	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1025		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1026															
1027	390L	General Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1028		Remove Capital Lease	F30	0	0	0	0	0	0	0	0	0	0	0	0
1029															
1030	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1031		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1032															
1033	G00	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1034	GV0	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1035															
1036	TOTAL GENERAL PLANT			1,321,458	454,699	255,407	98,999	620	8,707	378,265	8,746	293	6,212	103,984	5,525
1037															
1038															
1039						INTANGIBLE PLANT									
1040															
1041															
1042	301	Organization													
1043		Situs	F107R	0	0	0	0	0	0	0	0	0	0	0	0
1044		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
1045		System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1046		Total Organization		-	-	-	-	-	-	-	-	-	-	-	-
1047															
1048	302	Franchise & Consent													
1049		Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
1050		System Generation	F105R	0	0	0	0	0	0	0	0	0	0	0	0
1051		Total Franchise & Consent		-	-	-	-	-	-	-	-	-	-	-	-
1052															
1053	303	Miscellaneous Intangible Plant													
1054		Situs	F107R	0	0	0	0	0	0	0	0	0	0	0	0
1055		System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
1056		System Overheads	F102R	0	0	0	0	0	0	0	0	0	0	0	0
1057		Customer - System	F42	3,749,778	1,641,336	816,051	145,640	478	20,247	768,383	30,028	1,148	16,631	309,837	-
1058		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1059		Total Miscellaneous Intangible Plant		3,749,778	1,641,336	816,051	145,640	478	20,247	768,383	30,028	1,148	16,631	309,837	0
1060															
1061	I00	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1062															
1063	TOTAL INTANGIBLE PLANT			3,749,778	1,641,336	816,051	145,640	478	20,247	768,383	30,028	1,148	16,631	309,837	-
1064															
1065															
1066	TOTAL ELECTRIC PLANT IN SERVICE			5,071,236	2,096,034	1,071,457	244,640	1,098	28,955	1,146,647	38,774	1,441	22,843	413,822	5,525
1067															
1068															

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MISC RATE BASE

1069	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1070															
1071				Idaho			General Srv	General Srv	General Srv		St. & Area Lgt		Space	General Srv	
1072				Jurisdiction	Residential	Residential	Large Power	Med Voltage	High Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
1073	FERC		COS	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 9	Schedule 9	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
1074	ACCT	DESCRIPTION	Factor												
1075	105	Plant Held For Future Use													
1076		Production	F10	-	-	-	-	-	-	-	-	-	-	-	-
1077		Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-
1078		Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-
1079		General	F102	-	-	-	-	-	-	-	-	-	-	-	-
1080		Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
1081		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
1082															
1083	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-
1084															
1085	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
1086															
1087	124	Weatherization	F40	-	-	-	-	-	-	-	-	-	-	-	-
1088															
1089	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-
1090		SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
1091		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
1092															
1093	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
1094															
1095	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1096															
1097	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1098															
1099	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1100															
1101	154	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1102		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
1103		Total Material & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
1104															
1105	163	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1106															
1107	25318	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1108															
1109	165	Prepayments	F102R	-	-	-	-	-	-	-	-	-	-	-	-
1110		Customer - System	F42	3,162	1,384	688	123	0	17	648	25	1	14	261	0
1111		Total Prepayments		3,162	1,384	688	123	0	17	648	25	1	14	261	-
1112															
1113	182	Misc Regulatory Assets	F102R	245,049	47,328	38,874	39,360	302	6,942	84,031	526	28	1,464	17,174	9,020
1114		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
1115		Total Misc Regulatory Assets		245,049	47,328	38,874	39,360	302	6,942	84,031	526	28	1,464	17,174	9,020
1116															
1117	186	Misc Deferred Debits	F102R	8,097	1,564	1,284	1,301	10	229	2,777	17	1	48	567	298
1118															
1119	CWC	Cash Working Capital	F137R	75,418	37,667	18,965	2,790	29	263	6,782	520	20	354	8,024	4
1120															
1121	OWC	Other Working Capital	F137R	14,296	7,140	3,595	529	5	50	1,286	99	4	67	1,521	1
1122		SSECH	F35	-	-	-	-	-	-	-	-	-	-	-	-
1123		Total Other Working Capital		14,296	7,140	3,595	529	5	50	1,286	99	4	67	1,521	1
1124															
1125	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-	-
1126															
1127	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
1128															
1129	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-
1130	TOTAL RATE BASE ADDITIONS			346,022	95,082	63,406	44,103	347	7,502	95,522	1,187	54	1,948	27,548	9,322
1131															

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Retail - Total - Unbundled

A	B		D	E	F	G	H	I	J	K	L	M	N	O
FERC ACCT	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-	-	-	-	-
254	Reg Liabilities-Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-
22,844	Provision for Hydro Relicensing	F10	-	-	-	-	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	398	63	51	123	0	10	76	-	-	6	68	2
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104R	0	0	0	0	0	0	0	0	0	0	0	0
	Labor	F138R	29,954	14,997	7,546	1,099	11	104	2,646	207	8	141	3,194	1
	Customer - System	F42	447,237	195,763	97,331	17,371	57	2,415	91,645	3,581	137	1,984	36,954	-
	Total Accum Deferred Income Taxes		477,191	210,760	104,877	18,470	68	2,519	94,291	3,788	145	2,124	40,148	1
281	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-	-
282	Accum Deferred Income Taxes	F104R	(154,112)	(60,187)	(31,648)	(8,787)	(46)	(925)	(37,896)	(1,126)	(41)	(704)	(12,428)	(325)
	Labor	F138R	(32,507)	(16,276)	(8,190)	(1,193)	(12)	(113)	(2,871)	(224)	(9)	(153)	(3,466)	(1)
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		(186,620)	(76,463)	(39,838)	(9,980)	(59)	(1,037)	(40,767)	(1,350)	(49)	(857)	(15,894)	(325)
283	Accum Deferred Income Taxes	F104R	(1,564)	(611)	(321)	(89)	(0)	(9)	(385)	(11)	(0)	(7)	(126)	(3)
	Labor	F138R	153,793	77,002	38,746	5,645	59	532	13,583	1,061	41	723	16,399	3
	Customer - System	F42	453	198	99	18	0	2	93	4	0	2	37	0
	Total Accum Deferred Income Taxes		152,683	76,589	38,523	5,573	59	526	13,292	1,053	40	718	16,311	(0)
255	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE DEDUCTIONS			443,652	210,949	103,614	14,186	68	2,017	66,892	3,490	136	1,992	40,632	(324)
	ACCUMULATED DEPRECIATION PRODUCTION PLANT													
108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-	-
	Total Steam Prod Accumulated Depr		-	0	0	0	0	0	0	0	0	0	0	0
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-	-
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-	-
	TRANSMISSION PLANT													
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT													
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-	-

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FERC ACCT	DESCRIPTION		D Idaho Jurisdiction Normalized	E Residential Schedule 1	F Residential Schedule 36	G General Srv Large Power Schedule 6	H General Srv Med Voltage Schedule 8	I General Srv High Voltage Schedule 9	J Irrigation Schedule 10	K St. & Area Lgt Schedules 7, 11, 12	L Traffic Signls Schedule 12	M Space Heating Schedule 19	N General Srv Small Power Schedule 23	O Contract 1
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-	-
						GENERAL PLANT								
108GP	General Plant Accumulated Depr													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	(243,487)	(106,578)	(52,989)	(9,457)	(31)	(1,315)	(49,894)	(1,950)	(75)	(1,080)	(20,119)	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	0	0	0	0	0	0	0	0	0	0	0	0
	Total General Plant Accumulated Depr		(243,487)	(106,578)	(52,989)	(9,457)	(31)	(1,315)	(49,894)	(1,950)	(75)	(1,080)	(20,119)	-
108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			(243,487)	(106,578)	(52,989)	(9,457)	(31)	(1,315)	(49,894)	(1,950)	(75)	(1,080)	(20,119)	-
TOTAL ACCUM DEPR - PLANT IN SERVICE			(243,487)	(106,578)	(52,989)	(9,457)	(31)	(1,315)	(49,894)	(1,950)	(75)	(1,080)	(20,119)	-
						ACCUMULATED AMORTIZATION								
111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General													
	Division	F108R	(59,357)	(20,424)	(11,472)	(4,447)	(28)	(391)	(16,991)	(393)	(13)	(279)	(4,671)	(248)
	System Overheads	F108R	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		(59,357)	(20,424)	(11,472)	(4,447)	(28)	(391)	(16,991)	(393)	(13)	(279)	(4,671)	(248)
111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible													
	Situs	F107R	-	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	(2,263,663)	(990,840)	(492,633)	(87,920)	(288)	(12,223)	(463,857)	(18,127)	(693)	(10,040)	(187,042)	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-Intangible		(2,263,663)	(990,840)	(492,633)	(87,920)	(288)	(12,223)	(463,857)	(18,127)	(693)	(10,040)	(187,042)	-
111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			(2,323,020)	(1,011,264)	(504,105)	(92,367)	(316)	(12,614)	(480,847)	(18,520)	(706)	(10,319)	(191,713)	(248)

PacifiCorp
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Tab 4.6
Miscellaneous

• MISC - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

	A	B	C	D	E	F	G	H	J	K	L	M	N	O
		DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
14		Operating Revenues		1,031,954	443,949	259,237	61,959	464	146,458	(17,010)	532	6,900	110,842	9,190
15														
16		Operating Expenses												
17		Operation & Maintenance Expenses		292,632	58,479	47,779	46,485	410	96,627	674	44	1,819	20,871	9,745
18		Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
19		Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
20		Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-
21		Income Taxes - Federal		266,460	140,812	69,764	4,736	13	18,792	2,869	110	1,411	28,155	(141)
22		Income Taxes - State		76,541	40,448	20,040	1,360	4	5,398	824	31	405	8,088	(41)
23		Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-
24		Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
25		Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
26														
27		Total Operating Expenses		635,632	239,740	137,583	52,581	426	120,817	4,367	185	3,636	57,114	9,563
28														
29		Operating Revenue For Return		396,322	204,209	121,654	9,377	37	25,641	(21,377)	346	3,264	53,728	(373)
30														
31														
32		Rate Base :												
33		Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-
34		Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
35		Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
36		Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-
37		Prepayments		69,894	13,499	11,088	11,227	86	23,968	150	8	418	4,898	2,573
38		Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
39		Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
40		Misc Deferred Debits		(182,320)	(35,213)	(28,923)	(29,285)	(225)	(62,520)	(391)	(21)	(1,089)	(12,778)	(6,711)
41		Cash Working Capital		8,672	1,733	1,416	1,378	12	2,864	20	1	54	619	289
42		Weatherization Loans		7,135,137	3,735,761	1,857,372	141,660	464	531,573	75,939	2,903	37,853	750,218	116
43		Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
44														
45		Total Rate Base Additions		7,031,383	3,715,780	1,840,953	124,980	338	495,885	75,718	2,891	37,236	742,957	(3,733)
46														
47		Rate Base Deductions :												
48		Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-
49		Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-
50		Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
51		Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
52		Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
53		Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
54		Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
55														
56		Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
57														
58		Total Rate Base		7,031,383	3,715,780	1,840,953	124,980	338	495,885	75,718	2,891	37,236	742,957	(3,733)
59														
60		Return On Rate Base		5.64%	5.50%	6.61%	7.50%	11.06%	5.17%	-28.23%	11.98%	8.77%	7.23%	10.00%
61														
62		Return On Equity		4.80%	4.50%	6.91%	8.85%	16.57%	3.79%	-68.67%	18.56%	11.59%	8.26%	14.27%
63														
64														
65														
66														

PacifiCorp
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PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004

	A	B	C	D	E	F	G	H	J	K	L	M	N	O
		DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
83		Total Rate Base		7,031,383	3,715,780	1,840,953	124,980	338	495,885	75,718	2,891	37,236	742,957	(3,733)
84														
85														
86		Return On Ratebase ($$)	6.07%	426,725	225,506	111,725	7,585	21	30,095	4,595	175	2,260	45,089	(227)
87		Operating & Maintenance Expense		292,632	58,479	47,779	46,485	410	96,627	674	44	1,819	20,871	9,745
88		Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-
89		Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
90		Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
91		Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-
92		Federal Income Taxes		266,460	140,812	69,764	4,736	13	18,792	2,869	110	1,411	28,155	(141)
93		FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
94		State Income Taxes		76,541	40,448	20,040	1,360	4	5,398	824	31	405	8,088	(41)
95		SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-
96		Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
97		Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-
98		Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-
99		Revenue Credits		(196,545)	(33,340)	(30,591)	(34,958)	(271)	(64,841)	(167)	(23)	(1,230)	(12,731)	(10,434)
100														
101		Total Revenue Requirements		865,813	431,905	218,717	25,209	176	86,071	8,796	337	4,665	89,472	(1,098)
102		Operating Revenues		835,410	410,609	228,646	27,001	193	81,617	(17,177)	508	5,670	98,110	(1,244)
103														
104		Increase / (Decrease) Required to												
105		Earn Equal Rates of Return		30,403	21,297	(9,929)	(1,793)	(17)	4,454	25,973	(171)	(1,005)	(8,639)	147
106														
107		Existing Revenues		835,410	410,609	228,646	27,001	193	81,617	(17,177)	508	5,670	98,110	(1,244)
108	check			0	0	0	0	0	0	0	0	0	0	0
109		Percent Increase / (Decrease)												
110		Over Existing Rates To												
111		Equal Authorized RoE & RoR		3.64%	5.19%	-4.34%	-6.64%	-8.76%	5.46%	-151.21%	-33.64%	-17.72%	-8.81%	-11.79%
112														
113														
114														

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ELECTRIC REVENUES

	A	B	BaseCase "MSP"		D	E	F	G	H	J	K	L	M	N	O
	FERC ACCT	DESCRIPTION	COS Factor		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
126	440	Residential Sales	A		416,278	410,609	-	-	-	-	-	-	5,670	-	-
128	442	Commercial & Industrial Sales	A		418,623	-	228,646	27,001	193	81,617	(17,177)	-	-	98,110	(1,244)
129		Interruptible Demand	F10		-	-	-	-	-	-	-	-	-	-	-
130		Interruptible Energy	F30		-	-	-	-	-	-	-	-	-	-	-
131					418,623	-	228,646	27,001	193	81,617	(17,177)	-	-	98,110	(1,244)
133	444	Public Street & Highway Lighting	A		508	-	-	-	-	-	-	508	-	-	-
135	445	Other Sales to Public Authority	A		-	-	-	-	-	-	-	-	-	-	-
137	448	Interdepartmental	A		-	-	-	-	-	-	-	-	-	-	-
138		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
141	Total Sales to Ultimate Customers				835,410	410,609	228,646	27,001	193	81,617	(17,177)	508	5,670	98,110	(1,244)
143	447	Sales for Resale	F11		-	-	-	-	-	-	-	-	-	-	-
144		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
145		Energy	F30		-	-	-	-	-	-	-	-	-	-	-
148	449	Provision for Rate Refund	F11		-	-	-	-	-	-	-	-	-	-	-
150	State Specific Revenue Credit		F140M		-	-	-	-	-	-	-	-	-	-	-
152	AGA Revenue Credit		A		-	-	-	-	-	-	-	-	-	-	-
154	Total Sales from Electricity				835,410	410,609	228,646	27,001	193	81,617	(17,177)	508	5,670	98,110	(1,244)
156	Other Electric Operating Revenues														
157	450	Forfeited Discounts & Interest	A		-	-	-	-	-	-	-	-	-	-	-
158		Customers	F40		-	-	-	-	-	-	-	-	-	-	-
161	451	Misc Electric Revenue	A		-	-	-	-	-	-	-	-	-	-	-
162		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
163		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
166	453	Water Sales	F10		-	-	-	-	-	-	-	-	-	-	-
168	454	Rent of Electric Property	A		-	-	-	-	-	-	-	-	-	-	-
169		Demand	F10		-	-	-	-	-	-	-	-	-	-	-
170		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
173	456	Other Electric Revenue	A	1.00	196,517	33,336	30,587	34,953	271	64,831	167	23	1,230	12,730	10,432
174		Demand	F10		0	0	0	0	0	0	0	0	0	0	0
175		Energy	F30		27	4	4	5	0	10	0	0	0	2	2
176		Customer	F40		-	-	-	-	-	-	-	-	-	-	-
					196,545	33,340	30,591	34,958	271	64,841	167	23	1,230	12,731	10,434
179	Total Other Electric Operating Revenues				196,545	33,340	30,591	34,958	271	64,841	167	23	1,230	12,731	10,434
181	Total Electric Operating Revenues				1,031,954	443,949	259,237	61,959	464	146,458	(17,010)	532	6,900	110,842	9,190
183	Miscellaneous Revenues														
184	41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-	-	-	-	-
185	41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-
186	4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-	-	-	-	-
187	41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-	-	-	-	-
188	4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-	-	-	-	-
189	421	(Gain)/Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-	-	-	-	-
191	Total Miscellaneous Revenues				-	-	-	-	-	-	-	-	-	-	-
193	Miscellaneous Expenses														
194	4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-	-	-	-	-
196	DFA	Divergence Fairness Adjustment													
197		Production	F105		-	-	-	-	-	-	-	-	-	-	-
198		Transmission	F105		-	-	-	-	-	-	-	-	-	-	-
199		Distribution	F105		-	-	-	-	-	-	-	-	-	-	-
202	Net Miscellaneous Revenues And Expense				-	-	-	-	-	-	-	-	-	-	-

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Witness David L. Taylor

MISC - T[illegible] - Unbundled

STEAM POWER GENERATION

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 500		-	-	-	-	-	-	-	-	-	-	-
501	Fuel Related	F30	-	-	-	-	-	-	-	-	-	-	-
	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-
	SSECH	F35	-	-	-	-	-	-	-	-	-	-	-
	Total 501		-	-	-	-	-	-	-	-	-	-	-
502	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 502		-	-	-	-	-	-	-	-	-	-	-
503	Steam From Other Sources	F30	-	-	-	-	-	-	-	-	-	-	-
505	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 505		-	-	-	-	-	-	-	-	-	-	-
506	Misc. Steam Expense	F10	-	-	-	-	-	-	-	-	-	-	-
	SE	F30	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 506		-	-	-	-	-	-	-	-	-	-	-
507	Rents	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 507		-	-	-	-	-	-	-	-	-	-	-
510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 510		-	-	-	-	-	-	-	-	-	-	-
511	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 511		-	-	-	-	-	-	-	-	-	-	-
512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 512		-	-	-	-	-	-	-	-	-	-	-
513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 513		-	-	-	-	-	-	-	-	-	-	-
514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 514		-	-	-	-	-	-	-	-	-	-	-
Total Steam Power Generation			-	-	-	-	-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

517	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F30	-	-	-	-	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

MISC - Total - Unbundled

A	B	C	D	E	F	G	H	J	K	L	M	N	O
					HYDRAULIC POWER GENERATION								
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 9	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
535	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
536	Water For Power	F10	-	-	-	-	-	-	-	-	-	-	-
537	Hydraulic Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
538	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-	-	-	-	-
541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
542	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation			-	-	-	-	-	-	-	-	-	-	-
					OTHER POWER GENERATION								
546	Operation Super & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
547	Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
547	SSECT	F33	-	-	-	-	-	-	-	-	-	-	-
	Total 547		-	-	-	-	-	-	-	-	-	-	-
548	Generation Expense	F10	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-
	Total 548		-	-	-	-	-	-	-	-	-	-	-
549	Miscellaneous Other	F10	-	-	-	-	-	-	-	-	-	-	-
550	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	Total 550		-	-	-	-	-	-	-	-	-	-	-
551	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-
552	Maintenance of Structures	F10	-	-	-	-	-	-	-	-	-	-	-
553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 553		-	-	-	-	-	-	-	-	-	-	-
554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 554		-	-	-	-	-	-	-	-	-	-	-
Total Other Power Generation			-	-	-	-	-	-	-	-	-	-	-
555	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-
	Ei Demand	F10	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
	SSGC	F18	-	-	-	-	-	-	-	-	-	-	-
	Total 555		-	-	-	-	-	-	-	-	-	-	-
556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-
557	Other Expenses	F10	-	-	-	-	-	-	-	-	-	-	-
	SGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	ACCT 557		-	-	-	-	-	-	-	-	-	-	-
	Embedded Cost Differentials	F10											
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
	Existing QF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-
	Tool Embedded Cost Differentials		-	-	-	-	-	-	-	-	-	-	-
Total Other Power Supply			-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

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Witness David L. Taylor

MISC - Total - Unbundled

TRANSMISSION EXPENSE

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contrac
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

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Witness David L. Taylor

MISC - Total - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-	-	-	-	-

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MISC - Total - Unbundled

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	CUSTOMER SERVICE EXPENSE												
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-	-	-	-	-
	SALES EXPENSE												
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-
	ADMINISTRATION & GENERAL EXPENSE												
920	Administrative & General Salaries	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Administrative & General Salaries		-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Office Supplies & expenses		-	-	-	-	-	-	-	-	-	-	-
923	Outside Services	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Outside Services		-	-	-	-	-	-	-	-	-	-	-
924	Property Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102M	-	-	-	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	292,632	58,479	47,779	46,485	410	96,627	674	44	1,819	20,871	9,745
929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-	-	-	-
930	Misc General Expenses	F138M	-	-	-	-	-	-	-	-	-	-	-
931	Rents	F102M	-	-	-	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108M	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE			292,632	58,479	47,779	46,485	410	96,627	674	44	1,819	20,871	9,745
TOTAL O & M EXPENSE			292,632	58,479	47,779	46,485	410	96,627	674	44	1,819	20,871	9,745

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MISC - Total - ndled

DEPRECIATION EXPENSE

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract
403SP	Steam Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 403SP		-	-	-	-	-	-	-	-	-	-	-
403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total 403OP		-	-	-	-	-	-	-	-	-	-	-
403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation												
	Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
	Structures	F119	-	-	-	-	-	-	-	-	-	-	-
	Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-
	Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-
	OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
	UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
	UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-
	Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-
	Services	F126	-	-	-	-	-	-	-	-	-	-	-
	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
	Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-
	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
	Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution Expense		-	-	-	-	-	-	-	-	-	-	-
403GP	General Depreciation												
	Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total General Expense		-	-	-	-	-	-	-	-	-	-	-
403GV0	General Vehicles	F105M	-	-	-	-	-	-	-	-	-	-	-
403MP	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-
403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			-	-	-	-	-	-	-	-	-	-	-

AMORTIZATION EXPENSE

404CLG	Amort of LT Plant - Cap. Lease Gen												
	Division	F10	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Total Amort. Cap. Lease General		-	-	-	-	-	-	-	-	-	-	-
404CLS	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant												
	Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
	Total Amort. Intangible Plant		-	-	-	-	-	-	-	-	-	-	-

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MISC - Total - Unbundled

AMORTIZATION EXPENSE (continued)

A	B	C	D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
404M	Amort of LT Plant - Mining Plant	F30	-	-	-	-	-	-	-	-	-	-	-
404330	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			-	-	-	-	-	-	-	-	-	-	-
					TAX OTHER THAN INCOME								
408	Taxes Other Than Income	F101M	0	0	0	0	0	0	0	0	0	0	0
	Customer - System	F101M	-	-	-	-	-	-	-	-	-	-	-
	Total Taxes Other Than Income		0	0	0	0	0	0	0	0	0	0	0
					DEFERRED ITC								
41140	Deferred I T C - Federal	F101M	-	-	-	-	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101M	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-	-	-	-	-
					DEFERRED INCOME TAXES								
41010	Deferred Income Tax - Federal-DR	F101M	-	-	-	-	-	-	-	-	-	-	-
41011	Deferred Income Tax - State-DR	F101M	-	-	-	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101M	-	-	-	-	-	-	-	-	-	-	-
41111	Deferred Income Tax - State-CR	F101M	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES			-	-	-	-	-	-	-	-	-	-	-
					INCOME TAXES								
40911	State Income Taxes	F101M	76,541	40,448	20,040	1,360	4	5,398	824	31	405	8,088	(41)
40910	Federal Income Tax	F101M	266,460	140,812	69,764	4,736	13	18,792	2,869	110	1,411	28,155	(141)
TOTAL OPERATING EXPENSES			635,632	239,740	137,583	52,581	426	120,817	4,367	185	3,636	57,114	9,563

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705 MISC - Total Unbundled

ELECTRIC PLANT IN SERVICE
STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	J	K	L	M	N	O
708				Idaho			General Srv	General Srv		St. & Area Lgt		Space	General Srv	
709	FERC		COS	Jurisdiction	Residential	Residential	Large Power	Med Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
710	ACCT	DESCRIPTION	Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
711	310	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
712		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
713		Total 310		-	-	-	-	-	-	-	-	-	-	-
714														
715	311	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
716		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
717		Total 311		-	-	-	-	-	-	-	-	-	-	-
718														
719	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
720		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
721		Total 312		-	-	-	-	-	-	-	-	-	-	-
722														
723	314	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
724		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
725		Total 314		-	-	-	-	-	-	-	-	-	-	-
726														
727	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
728		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
729		Total 315		-	-	-	-	-	-	-	-	-	-	-
730														
731	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
732		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
733		Total 316		-	-	-	-	-	-	-	-	-	-	-
734														
735	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
736														
737														
738														
739		Total Steam Production Plant		-	-	-	-	-	-	-	-	-	-	-
740														
741														
742					NUCLEAR PRODUCTION									
743														
744														
745	320	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
746														
747	321	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
748														
749	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
750														
751	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	-	-	-	-
752														
753	324	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
754														
755	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
756														
757	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
758														
759	Total Nuclear Production Plant			-	-	-	-	-	-	-	-	-	-	-
760														
761														
762					HYDRAULIC PRODUCTION PLANT									
763														
764														
765	330	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
766														
767	331	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
768														
769	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-	-	-	-	-
770														
771	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-	-	-	-	-
772														
773	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
774														
775	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
776														
777	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-	-	-	-	-
778														
779	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
780														
781	Total Hydraulic Plant			-	-	-	-	-	-	-	-	-	-	-
782														

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783	MISC - Tot.	...ndled												
784	A	B	C	D	E	F	G	H	J	K	L	M	N	O
785				Idaho			General Srv	General Srv		St. & Area Lgt		Space	General Srv	
786	FERC		COS	Jurisdiction	Residential	Residential	Large Power	Med Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
787	ACCT	DESCRIPTION	Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
788	340	Land and Land Rights	F10	-	-	-	-	-	-	-	-	-	-	-
789														
790	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-
791		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
792		ACCT341		-	-	-	-	-	-	-	-	-	-	-
793														
794	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	-	-	-
795		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
796		ACCT342		-	-	-	-	-	-	-	-	-	-	-
797														
798	343	Prime Movers	F10	-	-	-	-	-	-	-	-	-	-	-
799		SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-
800		Total 343		-	-	-	-	-	-	-	-	-	-	-
801														
802	344	Generators	F10	-	-	-	-	-	-	-	-	-	-	-
803		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
804		ACCT344		-	-	-	-	-	-	-	-	-	-	-
805														
806	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-
807		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
808		ACCT345		-	-	-	-	-	-	-	-	-	-	-
809														
810	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-
811														
812	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
813														
814	Total Other Production Plant			-	-	-	-	-	-	-	-	-	-	-
815														
816	Experimental Plant													
817	103	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-
818														
819	TOTAL PRODUCTION PLANT			-	-	-	-	-	-	-	-	-	-	-
820														
821					TRANSMISSION PLANT									
822	350	Land and Land Rights												
823		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
825				-	-	-	-	-	-	-	-	-	-	-
826	352	Structures and Improvements												
827		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
829				-	-	-	-	-	-	-	-	-	-	-
830	353	Station Equipment												
831		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
833				-	-	-	-	-	-	-	-	-	-	-
834	354	Towers and Fixtures												
835		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
836		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
837				-	-	-	-	-	-	-	-	-	-	-
838	355	Poles and Fixtures												
839		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
840		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
841				-	-	-	-	-	-	-	-	-	-	-
842	356	Overhead Conductors												
843		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
844		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
845				-	-	-	-	-	-	-	-	-	-	-
846	357	Underground Conduit												
847		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
848		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
849				-	-	-	-	-	-	-	-	-	-	-
850	358	Underground Conductors												
851		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
852		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
853				-	-	-	-	-	-	-	-	-	-	-
854	359	Roads and Trails												
855		Demand	F10	-	-	-	-	-	-	-	-	-	-	-
856		Direct Assigned	A	-	-	-	-	-	-	-	-	-	-	-
857				-	-	-	-	-	-	-	-	-	-	-
858														
859	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
860	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-
861														
862	TOTAL TRANSMISSION PLANT			-	-	-	-	-	-	-	-	-	-	-

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MISC - Total - Unbundled

DISTRIBUTION PLANT

FERC ACCT	DESCRIPTION	COS Factor	Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
	A B	C	D	E	F	G	H	J	K	L	M	N	O
360	Land and Land Rights												
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-		-	-	-
			-	-	-	-	-	-	-	-	-	-	-
361	Structures and Improvements												
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment												
	Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
364	Poles, Towers & Fixtures												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
365	Overhead Conductors												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
366	Underground Conduit												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
367	Underground Conductors												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
368	Line Transformers												
	Demand Secondary	F21	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
369	Services												
	Customer	F70	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
370	Meters												
	Customer	F60	-	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
371	Install on Customers' Premises												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
372	Leased Property												
	Demand Primary	F20	- -	-	-	-	-	-	-	-	-	-	-
	Demand Secondary	F22	- -	-	-	-	-	-	-	-	-	-	-
	Assigned	A	- -	-	-	-	-		-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
373	Street Lights	A	- -	-	-	-	-	-	-	-	-	-	-
D00	Unclassified Dist Plant - Acct 300	F22	- -	-	-	-	-	-	-	-	-	-	-
DS0	Unclassified Dist Sub - Acct 300	F20	- -	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT			-	-	-	-	-	-	-	-	-	-	-

931 MISC - Total - L[illegible]d

GENERAL PLANT

	A	B	C	D	E	F	G	H	J	K	L	M	N	O
932														
933				Idaho			General Srv	General Srv		St. & Area Lgt		Space	General Srv	
934														
935	FERC		COS	Jurisdiction	Residential	Residential	Large Power	Med Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
936	ACCT	DESCRIPTION	Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 9	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract
937	389	Land and Land Rights												
938		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
939		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
940		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
941		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
942		Total Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-
943														
944	390	Structures and Improvements												
945		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
946		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
947		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
948		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
949		Total Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-
950														
951	391	Office Furniture & Equipment												
952		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
953		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
954		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
955		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
956		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
957		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
958		SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
959		Total Office Furniture & Equipment		-	-	-	-	-	-	-	-	-	-	-
960														
961	392	Transportation Equipment												
962		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
963		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
964		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
965		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
966		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
967		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
968		Total Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-
969														
970	393	Stores Equipment												
971		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
972		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
973		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
974		Total Stores Equipment		-	-	-	-	-	-	-	-	-	-	-
975														
976	394	Tools, Shop & Garage Equipment												
977		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
978		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
979		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
980		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
981		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
982		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-	-	-	-
983														
984	395	Laboratory Equipment												
985		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
986		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
987		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
988		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
989		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
990		Total Laboratory Equipment		-	-	-	-	-	-	-	-	-	-	-
991														
992	396	Power Operated Equipment												
993		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
994		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
995		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
996		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
997		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
998		Total Power Operated Equipment		-	-	-	-	-	-	-	-	-	-	-
999														
1000	397	Communication Equipment												
1001		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1002		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1003		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1004		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1005		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1006		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
1007		Total Communication Equipment		-	-	-	-	-	-	-	-	-	-	-
1008														

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Witness David L. Taylor

MISC - Total - Unbundled

GENERAL PLANT

1009	A	B	C	D	E	F	G	H	J	K	L	M	N	O
1013	FERC		COS	Idaho Jurisdiction	Residential	Residential	General Srv Large Power	General Srv Med Voltage	Irrigation	St. & Area Lgt Schedules	Traffic Sgnls	Space Heating	General Srv Small Power	
1014	ACCT	DESCRIPTION	Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contract 1
1015	398	Misc. Equipment												
1016		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1017		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1018		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1019		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1020		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1021		Total Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-
1022														
1023	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-
1024	399L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1025		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1026														
1027	390L	General Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1028		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1029														
1030	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1031		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1032														
1033	G00	Unclassified Gen Plant - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1034	GV0	Unclassified Gen Veh - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1035														
1036	TOTAL GENERAL PLANT			-	-	-	-	-	-	-	-	-	-	-
1037														
1038														
1039					INTANGIBLE PLANT									
1040														
1041														
1042	301	Organization												
1043		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1044		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1045		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1046		Total Organization		-	-	-	-	-	-	-	-	-	-	-
1047														
1048	302	Franchise & Consent												
1049		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1050		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1051		Total Franchise & Consent		-	-	-	-	-	-	-	-	-	-	-
1052														
1053	303	Miscellaneous Intangible Plant												
1054		Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
1055		System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
1056		System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
1057		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
1058		Energy	F30	-	-	-	-	-	-	-	-	-	-	-
1059		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	-	-	-
1060														
1061	I00	Unclass Intangible Plant - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
1062														
1063	TOTAL INTANGIBLE PLANT			-	-	-	-	-	-	-	-	-	-	-
1064														
1065														
1066	TOTAL ELECTRIC PLANT IN SERVICE			-	-	-	-	-	-	-	-	-	-	-
1067														
1068														

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MISC RATE BASE

1069	A	B	C	D	E	F	G	H	J	K	L	M	N	O
1070														
1071	FERC			Idaho			General Srv	General Srv		St. & Area Lgt		Space	General Srv	
1072				Jurisdiction	Residential	Residential	Large Power	Med Voltage	Irrigation	Schedules	Traffic Sgnls	Heating	Small Power	
1073	ACCT	DESCRIPTION	COS Factor	Normalized	Schedule 1	Schedule 36	Schedule 6	Schedule 8	Schedule 10	7, 11, 12	Schedule 12	Schedule 19	Schedule 23	Contra
1074	105	Plant Held For Future Use												
1075		Production	F10	-	-	-	-	-	-	-	-	-	-	-
1076		Transmission	F10	-	-	-	-	-	-	-	-	-	-	-
1077		Distribution	F20	-	-	-	-	-	-	-	-	-	-	-
1078		General	F102	-	-	-	-	-	-	-	-	-	-	-
1079		Mining	F30	-	-	-	-	-	-	-	-	-	-	-
1080		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
1081	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-
1082	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-
1083	124	Weatherization	F40	7,135,137	3,735,761	1,857,372	141,660	464	531,573	75,939	2,903	37,853	750,218	1
1084	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-
1085		SSECH	F35	-	-	-	-	-	-	-	-	-	-	-
1086		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
1087	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-
1088	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1089	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1090	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-
1091	154	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	-	-	-
1092		SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
1093		Total Material & Supplies		-	-	-	-	-	-	-	-	-	-	-
1094	163	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-	-	-	-
1095	25318	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	-	-	-
1096	165	Prepayments	F102M	69,894	13,499	11,088	11,227	86	23,968	150	8	418	4,898	2,5
1097		Customer - System	F42	0	0	0	0	0	0	0	0	0	0	
1098		Total Prepayments		69,894	13,499	11,088	11,227	86	23,968	150	8	418	4,898	2,5
1099	182	Misc Regulatory Assets	F102M	(182,320)	(35,213)	(28,923)	(29,285)	(225)	(62,520)	(391)	(21)	(1,089)	(12,778)	(6,7
1100		SSGCH	F16	0	0	0	0	0	0	0	0	0	0	
1101		Total Misc Regulatory Assets		(182,320)	(35,213)	(28,923)	(29,285)	(225)	(62,520)	(391)	(21)	(1,089)	(12,778)	(6,71
1102	186	Misc Deferred Debits	F102M	-	-	-	-	-	-	-	-	-	-	-
1103	CWC	Cash Working Capital	F137M	8,672	1,733	1,416	1,378	12	2,864	20	1	54	619	28
1104	OWC	Other Working Capital	F137M	-	-	-	-	-	-	-	-	-	-	-
1105		SSECH	F35	-	-	-	-	-	-	-	-	-	-	-
1106		Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-
1107	18222	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-
1108	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-
1109	141	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-
1110	TOTAL RATE BASE ADDITIONS			7,031,383	3,715,780	1,840,953	124,980	338	495,885	75,718	2,891	37,236	742,957	(3,73

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A			D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contrac
235	Customer Service Deposits	F51	-	-	-	-	-	-	-	-	-	-	-
2281	Accum Prov for Property Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-
2282	Accum Prov for Injuries & Damages	F102M	-	-	-	-	-	-	-	-	-	-	-
2283	Accum Prov for Pension & Benefits	F102M	-	-	-	-	-	-	-	-	-	-	-
254	Reg Liabilities-Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-
22,844	Provision for Hydro Relicensing	F10	-	-	-	-	-	-	-	-	-	-	-
22842	Accum Misc Oper Prov - Trojan	F30	-	-	-	-	-	-	-	-	-	-	-
252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-
25399	Other Deferred Credits	F10	-	-	-	-	-	-	-	-	-	-	-
190	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
	Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
281	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
282	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
	Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
283	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-	-	-	-	-
	Labor	F138M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
255	Accum Investment Tax Credit	F104M	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE DEDUCTIONS			-	-	-	-	-	-	-	-	-	-	-
				ACCUMULATED DEPRECIATION PRODUCTION PLANT									
108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	
	Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-	-	-	-	-
108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-
108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
	SSCCT	F14	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production - Accum Depr		-	-	-	-	-	-	-	-	-	-	-
108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPRECIATION			-	-	-	-	-	-	-	-	-	-	-
				TRANSMISSION PLANT									
108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-
				DISTRIBUTION PLANT									
108360	Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-
108361	Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-
108362	Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-

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MISC - Total - Unbundled

A	B		D	E	F	G	H	J	K	L	M	N	O
FERC ACCT	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1
108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-	-	-	-	-
108365	Overhead Conductors	F122	-	-	-	-	-	-	-	-	-	-	-
108366	Underground Conduit	F123	-	-	-	-	-	-	-	-	-	-	-
108367	Underground Conductors	F124	-	-	-	-	-	-	-	-	-	-	-
108368	Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-
108369	Services	F126	-	-	-	-	-	-	-	-	-	-	-
108370	Meters	F127	-	-	-	-	-	-	-	-	-	-	-
108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-	-	-	-	-
108372	Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-
108373	Street Lights	F130	-	-	-	-	-	-	-	-	-	-	-
108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-	-	-	-	-
108D	Unclassified Dist Sub - Acct 300	F102M	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR			-	-	-	-	-	-	-	-	-	-	-
				GENERAL PLANT									
108GP	General Plant Accumulated Depr												
	Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	F14	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	F16	-	-	-	-	-	-	-	-	-	-	-
	Total General Plant Accumulated Depr		-	-	-	-	-	-	-	-	-	-	-
108MP	Mining Plant Accumulated Depr.	F30	-	-	-	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
1081399L	Accum Depr - Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM DEPR - PLANT IN SERVICE			-	-	-	-	-	-	-	-	-	-	-
				ACCUMULATED AMORTIZATION									
111CLS	Accum Prov for Amort-Steam	F30	-	-	-	-	-	-	-	-	-	-	-
111CLG	Accum Prov for Amort-General												
	Division	F108M	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F108M	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-General		-	-	-	-	-	-	-	-	-	-	-
111CLH	Accum Prov for Amort-Hydro	F30	-	-	-	-	-	-	-	-	-	-	-
111IP	Accum Prov for Amort-Intangible												
	Situs	F107M	-	-	-	-	-	-	-	-	-	-	-
	System Generation	F105M	-	-	-	-	-	-	-	-	-	-	-
	System Overheads	F102M	-	-	-	-	-	-	-	-	-	-	-
	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-
	Energy	F30	-	-	-	-	-	-	-	-	-	-	-
	Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-	-	-	-	-
111399	Accum Prov for Amort-Mining	F30	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM PROV FOR AMORTIZATION			-	-	-	-	-	-	-	-	-	-	-

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