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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE)	
APPLICATION OF ROCKY)	CASE NO. PAC-E-10-07
MOUNTAIN POWER FOR)	
APPROVAL OF CHANGES TO ITS)	Direct Testimony of Steven R. McDougal
ELECTRIC SERVICE SCHEDULES)	
AND A PRICE INCREASE OF \$27.7)	
MILLION, OR APPROXIMATELY)	
13.7 PERCENT)	

ROCKY MOUNTAIN POWER

CASE NO. PAC-E-10-07

May 2010

1 **Q. Please state your name, business address and present position with Rocky**
2 **Mountain Power (“Company”), a division of PacifiCorp.**

3 A. My name is Steven R. McDougal, and my business address is 201 South Main,
4 Suite 2300, Salt Lake City, Utah, 84111. I am currently employed as the director
5 of revenue requirements for the Company.

6 **Qualifications**

7 **Q. Briefly describe your educational and professional background.**

8 A. I received a Master of Accountancy from Brigham Young University with an
9 emphasis in Management Advisory Services in 1983 and a Bachelor of Science
10 degree in Accounting from Brigham Young University in 1982. In addition to my
11 formal education, I have also attended various educational, professional, and
12 electric industry-related seminars. I have been employed by Rocky Mountain
13 Power or its predecessor companies since 1983. My experience at Rocky
14 Mountain Power includes various positions within regulation, finance, resource
15 planning, and internal audit.

16 **Q. What are your responsibilities as director of revenue requirements?**

17 A. My primary responsibilities include overseeing the calculation and reporting of
18 the Company’s regulated earnings or revenue requirement, assuring that the inter-
19 jurisdictional cost allocation methodology is correctly applied, and explaining
20 those calculations to regulators in the jurisdictions in which the Company
21 operates.

22 **Q. Have you testified in previous regulatory proceedings?**

23 A. Yes. I have provided testimony before the Utah Public Service Commission, the

1 Washington Utilities and Transportation Commission, the California Public
2 Utilities Commission, the Idaho Public Utilities Commission, the Wyoming
3 Public Service Commission, and the Utah State Tax Commission.

4 **Purpose and Overview of Testimony**

5 **Q. What is the purpose of your testimony in this proceeding?**

6 A. My direct testimony addresses the calculation of the Company's Idaho-allocated
7 revenue requirement and the revenue increase requested in the Company's filing.
8 I describe the major assumptions used by the Company to compute revenue
9 requirement and present the calculation of the requested price increase.

10 Specifically, I provide testimony on the following:

- 11 • The \$27.7 million retail revenue increase requested in this case
12 representing the increase over current rates required for the Company to
13 recover the costs incurred to serve Idaho customers;
- 14 • A description of the test period proposed in this case, including the
15 treatment of rate base and jurisdictional loads;
- 16 • Inter-jurisdictional allocations, including treatment of irrigation demand
17 side management ("DSM") costs and special contracts with ancillary
18 services;
- 19 • Treatment of revenue from the sale of renewable energy credits ("RECs");
- 20 • The detailed results of operation for the test period, demonstrating that
21 under current rates the Company will earn an overall return on equity
22 ("ROE") in Idaho of 5.7 percent, which is significantly below the return
23 on equity requested in this case and the current authorized return; and

- 1 • Calculation of the Load Growth Adjustment Rate (“LGAR”) based on
2 costs in this filing for use in the Energy Cost Adjustment Mechanism
3 (“ECAM”).

4 **Revenue Increase**

5 **Q. What revenue increase is the Company seeking in this case?**

6 A. The Company’s application supports an overall revenue increase of \$27.7 million,
7 or 13.7 percent. Exhibit No. 1 provides a summary of the Company’s Idaho-
8 allocated results of operations for the test period. At current rate levels, Rocky
9 Mountain Power will earn an overall ROE in Idaho of 5.7 percent during the test
10 period. This return is significantly less than the most recently approved ROE of
11 10.25 percent included in the stipulation approved by the Commission in Case
12 No. PAC-E-07-05 (the “2007 general rate case”), and is less than the 10.6 percent
13 return recommended by Company witness Dr. Samuel C. Hadaway in this
14 proceeding.

15 **Q. Is the Company requesting the full \$27.7 million as a change to customer
16 rates at this time?**

17 A. Yes. The Company’s current application requests that rates for all customers,
18 including the tariff contract customers whose rate plans expire December 31,
19 2010, be adjusted effective January 1, 2011, to reflect customers’ true cost of
20 service based on the test period data.

1 **Test Period**

2 **Q. What test period did the Company use to determine revenue requirement in**
3 **this case?**

4 A. Revenue requirement in the Company's application is based on the historical
5 twelve-month period ending December 31, 2009, adjusted for known and
6 measurable changes through December 31, 2010 (the "Test Period").

7 **Q. Is the Test Period in this case consistent with test periods used by the**
8 **Company in previous Idaho general rate cases?**

9 A. The Test Period is prepared in a manner consistent with the Company's general
10 rate cases filed previously in Idaho. Later in my testimony I provide additional
11 support for major decisions made in the Test Period preparation, including
12 treatment of rate base, normalization of jurisdictional loads, and treatment of
13 renewable energy credit sales. I also describe the process employed by the
14 Company to prepare revenue requirement, and provide brief descriptions of each
15 normalizing adjustment made to revenue, net power costs, depreciation, taxes,
16 rate base, and operations and maintenance ("O&M") expense.

17 **Q. What over-riding principle guided the Company's development of the Test**
18 **Period in this case?**

19 A. The primary objective in determining a test period is to develop normalized
20 results of operations which best reflect the operating conditions during the time
21 the new rates will be in effect ("rate effective period"). Multiple factors must be
22 considered to determine which test period best reflects these conditions.
23 Ultimately this is best accomplished with a forecast test period that coincides with

1 the rate effective period. However, since this method has not been previously
2 allowed by the Commission, the Company has relied on historical data with
3 normalizing adjustments made through December 2010 to reflect as closely as
4 possible the rate effective period.

5 **Q. Why is it important that the Test Period and the rate effective period be**
6 **aligned as closely as possible?**

7 A. In an environment of rapidly expanding rate base and increasing net power costs a
8 test period that is not aligned with the rate effective period cannot adequately
9 capture the conditions that the Company will experience while rates are in effect.
10 When a utility is in a significant investment cycle and experiencing other cost
11 increases, a pure historical test period constrains the utility to chronically under-
12 recover the true cost of service. The Company will continue to place needed
13 assets into service during the rate effective period. These assets will immediately
14 provide benefits to the Company's customers in Idaho, but the Company will no
15 longer be able to defer the cost of financing such assets in the form of allowance
16 for funds used during construction ("AFUDC") and will begin to incur
17 depreciation expense as soon as the asset is in service. Due to the current
18 regulatory framework in Idaho, rates cannot be adjusted to adequately recover the
19 cost of these assets until a future rate case whose historical test period captures
20 these plant additions. The ECAM mitigates the under recovery on increased fuel
21 costs related to new assets, but it can also work against the Company by passing
22 through the benefits of zero-cost energy from new wind facilities while the fixed
23 costs of these same facilities go unrecovered until they can be incorporated into a

1 general rate case.¹

2 **Q. What has the Company done in this case to better align the Test Period with**
3 **the rate effective period?**

4 A. A significant cost driver in this application is the capital investment the Company
5 has incurred to serve its retail customers. The Company has calculated rate base
6 on an end-of-period basis, including actual rate base at December 31, 2009, plus
7 major capital additions that will be in service by December 31, 2010, reflected at
8 the additions' full cost. The Company also proposed this treatment for rate base
9 in PAC-E-08-07 (the "2008 general rate case"). This treatment better aligns the
10 case with the level of investment that will be used and useful during the rate
11 effective period, and sets the customer rates at a more appropriate level. All of
12 the capital additions in this case will be in service prior to the anticipated date of
13 the price change. Expense and revenue items related to new capital additions,
14 including net power cost impacts, are annualized so that a full year of the cost or
15 benefit is included in the Test Period. Absent this treatment, customers would
16 receive the full benefit of capital additions such as the Dunlap wind facility
17 through the ECAM without paying the full capital cost of the resource.

18 **Q. Has the Company treated any revenue requirement components in this case**
19 **different from its past cases in Idaho?**

20 A. Yes. The historical 2009 load has been normalized to remove abnormal operating
21 conditions that occurred. Jurisdictional load directly impacts three main
22 components of the Company's revenue requirement: retail revenue, system net

¹ The current ECAM includes an adjustment mechanism designed to counteract this effect for select wind facilities, but this mechanism will expire once rates from this case are effective.

1 power costs, and inter-jurisdictional allocation factors.

2 **Q. Why is the use of the Company's normalized load necessary in this case?**

3 A. As the Company examined the historical 2009 load, it found anomalous results
4 that, if left unchanged, would materially distort the revenue requirement
5 calculation for the Test Period. During 2009, sales to irrigation customers and
6 Monsanto were significantly below levels experienced over the previous five
7 years. The table below illustrates the dramatic reduction in energy sales for these
8 customers in 2009.

Table 1: Tariff Contract and Irrigation Sales

<u>Year</u>	<u>MWh</u>
2004	1,969,495
2005	1,855,452
2006	1,954,176
2007	1,996,641
2008	1,952,495
Average 2004 - 2008	<u>1,945,651</u>
2009	1,526,683
Test Period	<u>1,908,390</u>

9 The Company typically adjusts residential and commercial historical loads in
10 general rate cases to normalize variation due to atypical temperatures. However,
11 the sharp reduction seen in tariff contract load in 2009 was not weather driven and
12 would not be normalized with the Company's traditional adjustment. A more
13 comprehensive adjustment to loads is needed to reflect energy usage for these
14 customers at a level expected during the Test Period, as well as load across the
15 Company's system. Company witness Dr. Peter C. Eelkema's testimony explains

1 how the Company's loads were developed and provides support for the projected
2 energy usage by customers in Idaho during 2010.

3 **Q. What is the impact of the anomalous historical load on the inter-**
4 **jurisdictional allocation factors?**

5 A. The reduced load in Idaho during 2009 causes a notable drop in Idaho's System
6 Generation ("SG")² allocation factor, which allocates the majority of system-wide
7 costs among the Company's six jurisdictions. The following table shows Idaho's
8 SG factor since fiscal year 2004 for previous years compared to the factor
9 computed using 2009 historical loads and the Company's 2010 forecasted loads.

Table 2: SG Allocation Factor

<u>Year</u>	<u>Idaho %</u>
FY 2004	6.39%
FY 2005	6.46%
FY 2006	6.29%
CY 2006	6.31%
CY 2007*	6.05%
CY 2008	5.81%
CY 2009	5.08%
CY 2010	5.51%

* Case No. PAC-E-08-07

Note: FY denotes a fiscal year ending on March 31, and CY denotes a calendar year ending December 31 of the given years.

10 This significant drop in the SG factor from one year to the next is not typical, and
11 highlights not only that the load in Idaho declined, but that it was inconsistent
12 with changes in other states' load, causing a reduction in the ratio of Idaho load
13 compared to system load. The Company does not expect the drop in Idaho load

² The SG factor measures each state's contribution to system demand and energy. Demand is weighted 75% and energy is weighted 25%.

1 during 2009 to continue into 2010, and setting rates in this case based on the 2009
2 trough would not be appropriate. Using the 2010 normalized load in this case
3 results in an SG factor more in line with historical trend in Idaho and is supported
4 by the Company's forecasting process that accounts for known changes in
5 customer load as explained by Dr. Eelkema.

6 **Inter-Jurisdictional Allocation**

7 **Q. You previously mentioned the Revised Protocol. Has the Company applied**
8 **that allocation method in this case?**

9 A. Yes. As approved by the Commission in Case No. PAC-E-02-03, the Idaho
10 jurisdictional revenue requirement in this case is computed using the Revised
11 Protocol allocation methodology.

12 **Q. Please briefly describe the history of inter-jurisdictional allocations and the**
13 **Revised Protocol.**

14 A. The first effort to achieve a multi-state agreement followed the merger of Pacific
15 Power and Light Company and Utah Power and Light in 1989. The PacifiCorp
16 Inter-Jurisdictional Task Force on Allocations ("PITA") was formed which
17 included Company personnel, regulatory agency representatives from each state
18 jurisdiction in which PacifiCorp serves (including Idaho), and other interested
19 parties. Two main issues were at the forefront of the PITA process: PacifiCorp's
20 integrated system operations and the equitable sharing of operational costs and
21 benefits.

22 The first agreement reached in March 1990 was called the Consensus
23 Allocation Method. Further methods were developed and implemented over time

1 to address emerging issues, including the PITA Accord in January 1993 and the
2 Modified Accord in June 1997. In April 1998, Utah chose not to follow the PITA
3 agreements, adopting another method of allocation, the Rolled In method. After
4 Utah's departure from the PITA agreements, other states began to question the
5 sustainability of the PITA process, and the group held its last meeting in April
6 2000.

7 On December 1, 2000, due in part to the breakdown of the PITA process,
8 the Company filed an application seeking approval to restructure into six separate
9 state electric companies, a generation company, and a service company. As a
10 result of strong opposition to the Company's proposal, interested parties began
11 discussions about the need for a common method of allocating costs, benefits and
12 risks. On March 7, 2002, the Company filed applications in five states requesting
13 the initiation of an investigation of inter-jurisdictional issues. Monthly multi-day
14 meetings ensued for the next 18 months. In September 2003, the Company
15 initiated proceedings in Utah, Oregon, Wyoming, and Idaho seeking ratification
16 of an Inter-Jurisdictional Cost Allocation Protocol ("Protocol").³

17 Subsequent to the filing of the Protocol, substantial discussions occurred
18 among interested parties in the context of what has been referred to as the MSP.
19 As a result of discussions among the MSP parties, the Company developed the
20 Revised Protocol which was ultimately approved in Utah, Oregon, Wyoming, and
21 Idaho and has been used (although not officially approved) in California.

³ The Company's Protocol filings were docketed as 02-035-04 in Utah, UM 1050 in Oregon, 20000-EI-02-183 in Wyoming, and PAC-E-02-3 in Idaho.

1 Q. **Is there ongoing discussion related to the Revised Protocol involving the**
2 **Company's other jurisdictions?**

3 A. Yes. The Revised Protocol commits the Company to continue the process
4 through at least annual meetings of the MSP Standing Committee to consider
5 changed circumstances and possible amendments, and to resolve new inter-
6 jurisdictional issues should they arise. The MSP enjoys much broader
7 participation than the previous PITA process. Standing Committee members are
8 provided by the commission staffs of Utah, Oregon, Idaho, and Wyoming, and
9 customer and other interest groups from various states participate in periodic
10 work groups and technical meetings. Terri Carlock of the Idaho Commission
11 staff held the position of chairperson of the Standing Committee until it was
12 transitioned to Darrell Zlomke of the Wyoming Commission staff in 2010. More
13 than 20 years after the merger of Utah Power and Pacific Power, the relevant
14 issues remain largely the same: PacifiCorp's integrated system operations and the
15 equitable sharing of operational costs and benefits.

16 Q. **Based on those discussions, should the Revised Protocol continue to be used**
17 **in this case?**

18 A. Yes. The MSP Standing Committee serves the purpose of exploring arising
19 issues related to the Revised Protocol along with possible solutions that may be
20 recommended for Commission approval. Ongoing discussions may result in
21 modifications to the currently approved method, but until such time as any
22 proposed deviations are brought before the Commission and approved for use,
23 revenue requirement should continue to be computed using the current Revised

1 Protocol.

2 **Q. Does the Revised Protocol prescribe the treatment of state-specific demand**
3 **side management programs?**

4 A. Yes. As described in Section IV, Subpart C of the Revised Protocol, demand-side
5 management programs are assigned to the State Resources category. According
6 to the Revised Protocol:

7 "Costs associated with Demand-Side Management Programs will
8 be assigned on a situs basis to the State in which the investment is
9 made. Benefits from these programs, in the form of reduced
10 consumption, will be reflected through time in the Load-Based
11 Dynamic Allocation Factors."

12 Using this allocation, there is consistency between the cost and benefit associated
13 with demand-side management programs as described below.

14 **Q. Have you treated the Idaho Irrigation Load Control Program as a demand-**
15 **side management program as contained in the Revised Protocol?**

16 A. Yes. As described by Dr. Eelkema, the Company's loads used to compute the
17 inter-jurisdictional allocation factors have been adjusted to reflect peak
18 curtailment during 2010. Consequently, Idaho's contribution to the system
19 coincident peak and the resulting rate for allocating system-wide costs are
20 reduced. The program costs recovered through base rates, namely the incentive
21 payments made to participating customers, are situs assigned to Idaho. This is
22 consistent with the Company's filings in previous Idaho rate cases using Revised
23 Protocol, as well as cases in the Company's other states utilizing the Revised
24 Protocol.

1 **Q. Do any other jurisdictions served by PacifiCorp have similar programs, and**
2 **are those programs treated in a similar manner in this case?**

3 A. Yes. The Company operates programs to control irrigation and central air
4 conditioning load in its Utah service territory. Both of these programs are treated
5 in a similar manner as the Idaho irrigation program, i.e. the Utah load used to
6 compute inter-jurisdictional allocation factors is reduced to reflect program
7 participation and the program costs are direct assigned to Utah.

8 **Q. Does the Revised Protocol prescribe the treatment of special contracts with**
9 **ancillary services?**

10 A. Yes. Appendix D of the Revised Protocol describes the treatment of special
11 contracts, including those with and without ancillary service contract attributes.

12 Specifically, the Revised Protocol states:

13 “For allocation purposes Special Contracts with Ancillary Service
14 Contract attributes are viewed as two transactions. PacifiCorp sells
15 the customer electricity at the retail service rate and then buys the
16 electricity back during the interruption period at the Ancillary
17 Service Contract rate. Loads of Special Contract customers will be
18 included in all Load-Based Dynamic Allocation Factors. When
19 interruptions of a Special Contract customer’s service occur, the
20 host jurisdiction’s Load-Based Dynamic Allocation Factors and
21 the retail service revenue are calculated as though the interruption
22 did not occur. Revenues received from Special Contract customer,
23 before any discounts for Customer Ancillary Service attributes of
24 the Special Contract, will be assigned to the State where the
25 Special Contract customer is located. Discounts from tariff prices
26 provided for in Special Contracts that recognize the Customer
27 Ancillary Service Contract attributes of the Contract, and payments
28 to retail customers for Customer Ancillary Services will be
29 allocated among States on the same basis as System Resources.”

1 **Q. Have you treated the Company's agreement with Monsanto as a special**
2 **contract with ancillary service contract attributes, as described in Appendix**
3 **D of the Revised Protocol?**

4 A. Yes. In the Company's calculation of Idaho revenue requirement, Monsanto's
5 load is included in the load-based dynamic allocation factors, and the retail
6 revenue is calculated as if there is no interruption and is direct assigned to Idaho.
7 In addition, the cost of the ancillary services is allocated among all states on the
8 same basis as other system resources. The net power cost study sponsored by
9 Company witness Dr. Hui Shu includes the payment to Monsanto based on the
10 terms of the special contract for 2010.

11 **REC Sales Revenue**

12 **Q. Please explain how revenue from the sale of RECs has been treated in this**
13 **case?**

14 A. Revenue from the sale of renewable energy credits is treated as a revenue offset in
15 the revenue requirement computation. This case includes a total of \$91.8 million
16 in revenue from the sale of RECs for the Test Period. Adjustment 3.6 of Exhibit
17 No. 2 provides the detailed calculation of revenue in the Test Period as well as the
18 inter-jurisdictional allocation of such revenue. Adjustment 3.6 is made up of two
19 main components: (1) adjusting the total Company revenue to the level expected
20 during the Test Period; and (2) reallocating revenue to avoid assigning a portion
21 to states for which the Company is currently not selling RECs in order to comply
22 with current or future requirements related to renewable energy.

1 **Q. Please explain the computation of total REC sales revenue for the Test**
2 **Period.**

3 A. To compute the level of REC revenue expected in the Test Period, the Company
4 must calculate the volume of wind-related RECs expected to be available for sale.
5 This calculation begins with the total wind generation from the net power cost
6 study for which the Company has the right to sell RECs. Then, in order to
7 comply with current and future restrictions related to renewable energy in
8 California and Oregon, the Company assumes that those states' allocated share of
9 RECs are banked, or go unsold, during the Test Period. Next, based on market
10 conditions and Company policy designed to mitigate the risks described by
11 Company witness Mr. Stefan Bird, the Company assumes it will be able to sell 75
12 percent of un-banked RECs. Sale transactions known at the time the rate case
13 was prepared, for both wind and non-wind-related RECs, are included at their
14 contractual volume and price. Known wind transactions are then compared to the
15 available wind generation after the adjustments described above, and any Test
16 Period RECs remaining available are assumed to be sold.

17 **Q. Please explain the reallocation of revenue to avoid assigning revenue to states**
18 **for which the Company is currently not selling RECs.**

19 A. Revenue from REC sales is initially allocated system-wide in the Company's
20 results. However, because the Company currently banks the share of RECs
21 allocated to Oregon and California, those states should not receive an allocation
22 of the revenue generated from the sale of the remaining RECs. To appropriately
23 allocate the sales revenue to the remaining four states, an adjustment is made to

1 reverse Oregon and California share of the initial system allocation, and this
2 amount is spread ratably to the remaining states. Details are provided on pages
3 3.6.1 and 3.6.2 in Exhibit No. 2.

4 **Q. Is the Company proposing specific changes to the ratemaking treatment for**
5 **REC sales in this application?**

6 A. Yes. In addition to including the expected revenue from REC sales as a credit to
7 customers in this case, the Company believes actual REC sales revenue should be
8 tracked similar to net power costs and included as a component of the ECAM
9 calculation. The Company proposes that the current rate case serve to set the base
10 level of REC sales to which actual sales would be compared. Variations from the
11 base REC sales revenue would be deferred and recovered or refunded on a dollar
12 for dollar basis by way of subsequent ECAM proceedings. Company witness Mr.
13 Bird provides testimony describing the volatile nature of these transactions
14 supporting inclusion in the ECAM.

15 **Idaho Results of Operations**

16 **Q. Please explain how the Company developed the revenue requirement for the**
17 **Test Period.**

18 A. Revenue requirement preparation began with historical accounting information; in
19 this case the Company used the 12 months ended December 31, 2009. The
20 revenue requirement components in that historical period were analyzed to
21 determine if an adjustment was warranted to reflect normal operating conditions.
22 The historical information was adjusted to recognize known, measurable and
23 anticipated events and to include previous Commission-ordered adjustments.

1 Historical rate base is calculated using end-of-period balances as of
2 December 31, 2009. Major capital additions planned to go into service by
3 December 31, 2010, are added based on the full cost expected to be placed into
4 service. In order to synchronize other components of the revenue requirement,
5 costs and benefits related to these major plant additions are included in revenue
6 requirement on an annualized level regardless of the date the resource will go into
7 service. For example, the Dunlap I wind plant will be placed into service in
8 November 2010. The capital cost of the project is included in this case at the full
9 amount, an annual level of operation and maintenance expense is added, and the
10 net power cost study assumes generation from that project was available for a full
11 12 months.

12 **Q. Please describe Exhibit No. 2.**

13 A. Exhibit No. 2 is Rocky Mountain Power's Idaho results of operations report (the
14 "Report"). The historical period for the Report is the 12 months ended December
15 31, 2009, which has been adjusted for known and measurable changes through
16 December 31, 2010. The Report provides totals for revenue, expenses, net power
17 costs, depreciation, taxes, rate base and loads in the Test Period. The Report
18 presents operating results for the period in terms of both return on rate base and
19 ROE.

20 **Q. Please describe how Exhibit No. 2 is organized.**

21 A. The Report is organized into sections marked with tabs as follows:

- 22 • Tab 1 Summary contains a summary of normalized Idaho-allocated
23 results of operations.

- 1 • Tab 2 Results of Operations details the Company's overall revenue
2 requirement, showing unadjusted costs for the year ended December
3 2009 and fully normalized results of operations for the Test Period by
4 FERC account.
- 5 • Tabs 3 through 8 provide supporting documentation for the
6 normalizing adjustments required to reflect on-going costs of the
7 Company. Each of these sections begins with a numerical summary
8 that identifies each adjustment made to the 2009 actual results and the
9 adjustment's impact on the case. Each column has a numerical
10 reference to a corresponding page in Exhibit No. 2, which contains a
11 lead sheet showing the adjusted FERC account(s), allocation factor,
12 dollar amount and a brief description of the adjustment. The specific
13 adjustments included in each of these tab sections are described in
14 more detail below.
- 15 • Tab 9 is Tab 2 restated with the Idaho allocation based on the Rolled
16 In allocation method.
- 17 • Tab 10 contains the calculation of the Revised Protocol allocation
18 factors.

19 **Tab 3 – Revenue Adjustments**

20 **Q. Please describe the adjustments made to revenue in Tab 3.**

21 **A. Temperature Normalization (page 3.1) –** This adjustment recalculates Idaho
22 revenue based on temperature normalized historical load assuming average
23 temperature patterns.

1 **Revenue Normalization (page 3.2)** – This adjustment normalizes base year
2 revenue by removing items that should not be included to determine retail rates,
3 such as credits from the Bonneville Power Administration (“BPA”) for the
4 Residential Exchange Program. The expense side of the BPA credit is removed in
5 adjustment 5.2.

6 **Effective Price Change (page 3.3)** – This adjustment reflects the \$4.38 million
7 revenue increase which became effective on April 18, 2009, in the 2008 general
8 rate case. This adjustment also normalizes the pro forma effects for the special
9 contract price changes effective January 1, 2010 as determined in the 2007
10 general rate case.

11 **Forecast Price Change (page 3.4)** – This adjustment reflects the revenue effects
12 of using the normalized Idaho loads supported by Dr. Eelkema for the Test Period
13 ending December 2010.

14 **SO₂ Emission Allowances (page 3.5)** – Consistent with Case No. PAC-E-06-04,
15 this adjustment removes the sulfur dioxide (“SO₂”) sales occurring prior to June
16 30, 2009, and amortizes those sales over a 15-year period. SO₂ sales occurring
17 after June 30, 2009, are captured as part of the ECAM.

18 **Green Tag Revenue or RECs (page 3.6)** – In order to help meet jurisdiction
19 specific renewable portfolio standards, a market for green tags or RECs is
20 developing where the tag or green traits of qualifying power production facilities
21 can be detached and sold separately from the power itself. Generally, wind, solar,
22 geothermal and some other resources qualify as renewable resources, although
23 each state may have a slightly different definition. Currently, California and

1 Oregon have renewable portfolio standards that limit the Company's ability to sell
2 green tags. As I described earlier in my testimony, this adjustment adds into
3 results an incremental amount of 2010 REC revenues over and above the 2009
4 level, and correctly allocates the REC revenue among states to account for
5 banking in California and Oregon. The Company also proposes that REC
6 revenues be dealt with as part of the Company's ECAM proceeding due to the
7 volatility described in the testimony of Mr. Bird.

8 **Wheeling Revenue (page 3.7)** – During 2009 there were various transactions
9 resulting in wheeling revenue that the Company does not expect to occur in the
10 Test Period. These transactions relate to various prior period adjustments and
11 contract terminations. This adjustment also includes pro forma wheeling revenue
12 for the Test Period.

13 **Tab 4 – O&M Adjustments**

14 **Q. Has the Company made considerable efforts to control its operating costs?**

15 A. Yes. As part of the Mid American Energy Holdings Company (“MEHC”) merger
16 commitments in Case No. PAC-E-05-08, commitment I31, the Company agreed
17 to reduce its administrative and general expense below \$222.8 million annually,
18 adjusted for inflation. As shown in Exhibit No. 2, Page 2.2, the Company's actual
19 December 2009 A&G level is \$162.6 million, far below the merger commitment.

1 **Normalizing Adjustments**

2 **Q. Please describe the adjustments made to O&M expense in Tab 4 of Exhibit**
3 **No. 2.**

4 **A. Miscellaneous General Expense (page 4.1)** – This adjustment removes certain
5 miscellaneous expenses that should have been charged below-the-line to non-
6 regulated expenses. This adjustment also corrects the allocation of Utah related
7 sales tax refunds.

8 **Wage & Employee Benefit Adjustments (page 4.2 and 4.3)** – This adjustment
9 is used to compute labor-related costs for the Test Period. Labor-related costs are
10 computed by adjusting salaries, incentives, benefits and costs associated with FAS
11 87 (pension), FAS 106 (post retirement benefits) and FAS 112 (post employment
12 benefits) for changes expected beyond the actual costs experienced in 2009. Page
13 4.3.4 is a numerical summary starting with actual labor costs in 2009 and
14 summarizing the adjustments made to reflect the Test Period level of expense.
15 This summary is followed by the detailed worksheets used to adjust the labor
16 costs forward to the Test Period.

17 The first step to adjust labor is to annualize salary increases that occurred
18 during 2009. This was done by identifying actual wages by labor group by month
19 along with the date each labor group received wage increases. The next step is to
20 apply the wage increases through the end of the Test Period to the annualized
21 2009 salaries. The Company used union contract agreements to escalate union
22 labor group wages, while increases for non-union and exempt employees were
23 based on actual increases. This calculation is detailed on pages 4.3.5 through

1 4.3.6. Payroll taxes were updated to capture the impact of the changes to
2 employee salaries.

3 An adjustment is also made to incentive compensation, pension expenses,
4 and other employee benefit costs expected to be incurred in 2010. The Company
5 utilizes an incentive compensation program as part of its philosophy of delivering
6 market competitive pay structured in a manner that benefits customers with safe,
7 adequate and reliable electric service at a reasonable cost.

8 **MEHC Transition Savings (page 4.4)** – The Company eliminated many
9 positions in our labor force as a result of the MEHC transaction. These savings
10 were made possible by the payment of change-in-control severance, which is
11 currently being amortized over a three year period as authorized in Case Nos.
12 PAC-E-06-11 and PAC-E-07-05. Since the amortization will end December 31,
13 2010, this adjustment removes the amortization from results.

14 **Irrigation Load Control Program (page 4.5)** – Incentive payments made to
15 Idaho customers participating in the irrigation load control program were system
16 allocated in unadjusted data. This adjustment corrects that allocation and assigns
17 these costs directly to Idaho consistent with other DSM programs. This
18 adjustment also recognizes a \$261,233 increase in total incentive payments based
19 on program participation in the Test Period. An offsetting adjustment was made
20 to reduce the jurisdictional load used to develop allocation factors to reflect load
21 participating in the program during the Test Period irrigation season. This load
22 adjustment reduces Idaho load used to compute inter-jurisdictional allocation
23 factors and consequently the level of system-wide costs allocated to Idaho.

1 Details supporting the incremental adjustment are provided on pages 4.5.2 and
2 10.13.

3 **Incremental Generation O&M (page 4.6)** – This adjustment adds incremental
4 O&M expense for the High Plains, McFadden Ridge I, and the Dunlap I wind
5 generating plants, as well as the Dave Johnston coal plant scrubber, all of which
6 were placed into service during 2009 or will be during the Test Period.

7 Consistent with the end-of-period rate base treatment, this adjustment includes a
8 full year of O&M for the Dave Johnston scrubber and the Dunlap I wind plant,
9 even though they will be placed into service part way through the year. The net
10 power cost study sponsored by Company witness Dr. Shu also includes the full
11 year impact (cost or benefit) from these resources.

12 **Remove Non Recurring Entries (page 4.7)** – Various accounting entries were
13 made during 2009 that were non-recurring in nature or relate to a prior period.

14 This adjustment removes these items reducing total Company operating expense
15 by \$1.3 million.

16 **MEHC Affiliate Management Fee (page 4.8)** – This adjustment complies with
17 the MEHC acquisition commitment I28, which states:

18 “MEHC and PacifiCorp will hold customers harmless for increases in
19 costs retained by PacifiCorp that were previously assigned to affiliates
20 relating to management fees...This commitment is off settable to the
21 extent PacifiCorp demonstrates to the Commission’s satisfaction, in the
22 context of a general rate case the following:

23 i) Corporate allocations from MEHC to PacifiCorp included in
24 PacifiCorp’s rates are less than \$7.3 million...”

25 This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million.

26 **Intervenor Funding (page 4.9)** – This adjustment increases amortization expense
27 on previously deferred intervenor funding by the expected amortization amount

1 through the Test Period and rate base is adjusted to reflect all balances as of
2 December 2010.

3 **Generation Overhaul Expense (page 4.10)** – This adjustment normalizes
4 generation overhaul costs using a four year average methodology. Actual
5 overhaul expenses from 2006 - 2008 are escalated to 2009 dollars using escalation
6 indices and then those escalated expenses are averaged over four years. For the
7 Carrant Creek, Lake Side and Chehalis generating units, the four year average is
8 comprised of the overhaul expense projected during the first four full years these
9 plants are operational. The adjustment is calculated by subtracting the actual
10 overhaul costs from the four year averages.

11 **Memberships and Subscriptions (page 4.11)** – This adjustment removes
12 expenses in excess of Commission policy as stated in Order No. 29505. National
13 and regional trade organizations are recognized at 75 percent and dues for
14 membership in Western Electric Coordinating Council (“WECC”) and Northern
15 Tier Transmission Group are included at 100 percent. All other membership dues
16 are removed.

17 **Postretirement Measurement Date Change (page 4.12)** – This adjustment
18 removes the Idaho situs assigned expense related to a change in the measurement
19 date for postretirement benefits.

20 **Cash Basis Idaho Pension Expense (page 4.13)** – This adjustment replaces the
21 actuarially determined pension expense for the Test Period with the actual amount
22 funded (cash basis). This adjustment is consistent with the Idaho Commission’s
23 orders number 29838 and 29871 referring to a United Water case, and with the

1 Company's 2007 general rate case, Case No. PAC-E-07-05, and the Company's
2 2008 general rate case, Case No. PAC-E-08-07.

3 **Insurance Expense (page 4.14)** – This adjustment normalizes injury and damage
4 expenses to reflect a three-year average of gross expense minus insurance
5 proceeds. This adjustment also examines the level of captive insurance expense
6 which continues to remain below \$7.4 million as agreed to by the Company as
7 part of the MEHC transaction in Case No. PAC-E-05-08, commitment I29.

8 **DSM Removal (page 4.15)** – Idaho allows for recovery of DSM expenses
9 through the customer efficiency services rate adjustment (Schedule 191). This
10 adjustment removes Idaho DSM costs in order to prevent a double recovery
11 through base rates and Schedule 191.

12 **Wyoming Advertising (page 4.16)** – This adjustment removes from results
13 certain advertising costs that the Company was ordered to incur by the Wyoming
14 Public Service Commission. These costs will be charged situs to Wyoming
15 customers.

16 **Avian Settlement (page 4.17)** – In 2009 the Company and the U.S. Attorney for
17 Wyoming reached an agreement associated with increasing protection for wildlife
18 habitat in and around the Company's transmission and distribution assets. Under
19 the terms of the agreement, the Company is providing funds to various wildlife
20 agencies in Wyoming as well as Idaho, Utah and Montana to support
21 improvements to design and the construction of avian-safe power lines. This
22 adjustment removes the April 2009 reversal of a December 2008 entry. Also, this
23 adjustment includes capital improvements of existing power lines that will benefit

1 customers by protecting wild life habitat and reducing avian related outages.

2 **Tab 5 – Net Power Cost Adjustments**

3 **Q. Please describe the adjustments included in Tab 5.**

4 **A. Net Power Cost Study (page 5.1) –** The net power cost study adjustment
5 presents normalized Test Period steam and hydro power generation, fuel,
6 purchased power, wheeling expense and sales for resale based on the Company's
7 GRID model. It also normalizes hydro, weather conditions and plant availability
8 as described in Dr. Shu's testimony.

9 **BPA Residential Exchange (page 5.2) –** The Company received a monthly
10 purchase power credit from BPA which is treated as a 100 percent pass-through
11 customers eligible to participate in the Residential Exchange Program in Oregon,
12 Washington, and Idaho. This adjustment reverses the BPA purchase power
13 expense credit recorded.

14 **James River Royalty Offset and Little Mountain Steam Sales (page 5.3) –** On
15 January 13, 1993, the Company executed a contract with James River Paper
16 Company with respect to the Camas mill, later acquired by Georgia Pacific.
17 Under the agreement, the Company built a steam turbine and is recovering the
18 capital investment over the twenty-year operational term of the agreement as an
19 offset to royalties paid to James River based on contract provisions. The contract
20 costs of energy for the Camas unit are included in the Company's net power costs
21 as purchased power expense, but GRID does not include an offsetting revenue
22 credit for the capital and maintenance cost recovery. This adjustment adds the
23 royalty offset to account 456, other electric revenue, for the Test Period.

1 This adjustment also normalizes the ongoing level of steam revenues
2 related to the Little Mountain plant. Contractually, the steam revenues from Little
3 Mountain are tied to natural gas prices. The Company's net power cost study
4 includes the cost of running the Little Mountain plant but does not include the
5 offsetting steam revenues. This adjustment aligns the steam revenues to the gas
6 prices modeled in GRID.

7 **Electric Lake Settlement (page 5.4)** – Canyon Fuel Company (“CFC”) owns the
8 Skyline mine located near Electric Lake. Electric Lake is a reservoir owned by
9 the Company that provides water storage for the Huntington generating plant.
10 The two companies have disputed a claim made by PacifiCorp that CFC's mining
11 operations caused the lake to leak water into the Skyline mine, thus making it
12 unavailable for use by the Huntington generating plant. The Company has
13 incurred capital costs and O&M costs to pump water from the breach back into
14 Electric Lake. The two companies negotiated a settlement of the claims made by
15 the Company. The settlement of costs includes reimbursement to the Company
16 for O&M and capital costs associated with the pumping. The value of the
17 settlement was amortized over three years. This adjustment includes the
18 appropriate Test Period amortization and rate base balances.

19 **Tab 6 – Depreciation and Amortization Expense Adjustments**

20 **Q. Please describe the adjustments included in Tab 6.**

21 **A. Depreciation and Amortization Expense (page 6.1)** – This adjustment enters
22 into the Test Period results depreciation and amortization expense for the major
23 plant added to rate base in adjustment 8.6.

1 **Depreciation and Amortization Reserve (page 6.2)** – This adjustment enters
2 into Test Period results depreciation and amortization reserve for the major plant
3 additions added to rate base in adjustment 8.6.

4 **Hydro Decommissioning (page 6.3)** – Based on the Company's latest
5 depreciation study approved in Case No. PAC-E-07-14, an annual accrual of
6 \$19.4 million is required for the decommissioning of various hydro facilities.
7 This adjustment adjusts the decommissioning reserve balance to the end of the
8 Test Period level.

9 **Tab 7 – Tax Adjustments**

10 **Q. Please describe the adjustments included in Tab 7.**

11 **A. Interest True Up (page 7.1)** – This adjustment details the true up to interest
12 expense required to synchronize the Test Period expense with rate base. This is
13 done by multiplying normalized net rate base by the Company's weighted cost of
14 debt in this case.

15 **Property Tax Expense (page 7.2)** – Property tax expense for the Test Period was
16 computed by adjusting calendar year 2009 property tax expense for known and
17 anticipated changes in assessment levels through the end of the Test Period.

18 Please refer to Confidential Exhibit No. 3 for details supporting the Test Period
19 expense.

20 **Renewable Energy Tax Credit (page 7.3)** – The Company is entitled to
21 recognize certain tax credits as a result of placing qualifying renewable generating
22 plants into service. The federal tax credit is based on the generation of the plants
23 and the credit can be taken for ten years on qualifying property. Under the

1 calculation required by Internal Revenue Service Code Sec. 45(b)(2), the Test
2 Period renewable electricity production credit is 2.2 cents per kilowatt hour of the
3 electricity produced from wind energy. The Utah state tax credit is based on the
4 generation of the Blundell bottoming cycle, and the credit can be taken for four
5 years. In addition to the Utah state tax credit, the Company is able to recognize
6 the Oregon Business Energy Tax Credit, which is based on investment in specific
7 assets and is taken over a five year period on qualifying property.

8 **Idaho State Investment Tax Credit (page 7.4)** – The Idaho state investment tax
9 credit (“ITC”) is based on the plant placed in service, and the credit is usually
10 utilized in a subsequent period depending on the availability of Idaho state taxable
11 income. Since PacifiCorp is a 46(f)(1) Company, this adjustment includes into
12 results the ITC unamortized balance as a rate base reduction.

13 **AFUDC Equity (page 7.5)** – This adjustment includes the appropriate level of
14 AFUDC – Equity into results for the purpose of aligning the tax Schedule M’s
15 with regulatory income.

16 **Adjust Accumulated Deferred Income Taxes to Actual (page 7.6)** – This
17 adjustment aligns the Company’s original jurisdictionally allocated accumulated
18 deferred income taxes related to depreciable and amortizable assets with actual
19 deferred income tax expense from the Power Tax system.

20 **Correct Allocation Factor (page 7.7)** – This adjustment corrects an allocation
21 factor on an item related to accumulated deferred income taxes.

22 **Income Tax Normalization (page 7.8)** – As described in the testimony and
23 exhibits of Company witness Mr. Ryan R. Fuller, the income taxes in this case

1 have been presented on a fully normalized basis, excluding AFUDC equity.
2 Accordingly, this adjustment removes the base period Idaho allocated income tax
3 flow-through.

4 **Medicare Subsidy (page 7.9)** – On March 23, 2010, the Patient Protection and
5 Affordable Care Act was signed into law. The Act, including a subsequent
6 amendment to the Act (the amendment is known as the Health Care and
7 Education Reconciliation Act signed into law March 30, 2010), changes the
8 deductibility of certain costs incurred for post-retirement prescription drug
9 coverage. This change is described in the Company’s accounting application in
10 Case No. PAC-E-10-4 and in the testimony of Mr. Fuller.

11 **Q. How have current state and federal income tax expenses been calculated?**

12 A. Current state and federal income tax expenses were calculated by applying the
13 applicable tax rates to the taxable income calculated in the Report. State income
14 tax expense was calculated using the state statutory rates applied to the
15 jurisdictional pre-tax income. The result of accumulating those state tax expense
16 calculations is then allocated among the jurisdictions using the Income Before
17 Tax (“IBT”) factor. Federal income tax expense is calculated using the same
18 methodology that the Company uses in preparing its filed income tax returns. The
19 detail supporting this calculation is contained on pages 2.18 through 2.20.

20 **Tab 8 – Rate Base Adjustments**

21 **Q. Please describe the adjustments included in Tab 8.**

22 A. **Update Cash Working Capital (page 8.1)** – This adjustment supports the
23 calculation of cash working capital included in rate base based on the normalized

1 results of operations for the Test Period. Total cash working capital is calculated
2 by multiplying jurisdictional net lag days by the average daily cost of service.
3 Net lag days in this case are based on a lead lag study prepared by the Company
4 using calendar year 2007 information. The Company's 2008 general rate case
5 relied on this same lead lag study, a copy of which was provided along with the
6 Company's filing in that case. Based on the results of the 2007 lead lag study, the
7 Company experiences 4.72 net lag days in Idaho requiring a cash working capital
8 balance of \$2.1 million to be included in rate base.

9 **Trapper Mine Rate Base (page 8.2)** – The Company owns a 21.4 percent share
10 of the Trapper Mine, which provides coal to the Craig generating plant. This
11 investment is accounted for on the Company's books in FERC account 123.1,
12 investment in subsidiary company, which is not included as a regulatory rate base
13 account. The normalized coal cost from Trapper Mine in net power costs includes
14 operation and maintenance costs but does not include a return on investment.
15 This adjustment adds the Company's portion of the Trapper Mine net plant
16 investment to rate base in order for the Company to earn a return on its
17 investment.

18 **Jim Bridger Mine Rate Base (page 8.3)** – The Company owns a two-thirds
19 interest in the Bridger Coal Company, which supplies coal to the Jim Bridger
20 generating plant. The Company's investment in Bridger Coal Company is
21 recorded on the books of Pacific Minerals, Inc. Because of this ownership
22 arrangement, the coal mine investment is not included in electric plant in service.
23 The normalized coal costs for Bridger Coal Company in net power costs include

1 the operation and maintenance costs of the mine but provide no return on
2 investment. This adjustment is necessary to properly reflect the Bridger Coal
3 Company investment in rate base in order for the Company to earn a return on its
4 investment.

5 **Environmental Settlement (PERCO) (page 8.4)** – In 1996, the Company
6 received an insurance settlement of \$33 million for environmental clean-up
7 projects. These funds were transferred to a subsidiary called PacifiCorp
8 Environmental Remediation Company (“PERCO”). This fund balance is
9 amortized or reduced as PERCO expends dollars on clean-up costs. PERCO
10 received an additional \$5 million of insurance proceeds plus associated liabilities
11 from Rocky Mountain Power in 1998. This adjustment includes the unspent
12 insurance proceeds in results of operations as a reduction to rate base.

13 **Customer Advances for Construction (page 8.5)** – Refundable customer
14 advances for construction are recorded to FERC account 252. The December
15 2009 balances do not reflect the proper allocation because amounts were recorded
16 to a corporate cost center location rather than state-specific locations in the
17 Company’s accounting system. This adjustment corrects the allocation of
18 customer advances.

19 **Pro Forma Major Plant Additions (page 8.6)** – To reasonably represent the cost
20 of system infrastructure required to serve our customers, the Company has
21 identified capital projects that will be completed by the end of the Test Period.
22 Company business units identified capital projects with expenditures over \$5
23 million that will be used and useful by December 31, 2010. Additions by

1 functional category are summarized on separate sheets, indicating the in-service
2 date and amount by project. The associated depreciation expense and
3 accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

4 **Miscellaneous Rate Base (page 8.7)** – In this adjustment fuel stock is increased
5 due to the cost of coal and the number of tons stored at each site. Also, prepaid
6 overhaul balances in FERC account 186 for the Lake Side, Chehalis, and Current
7 Creek plants are adjusted forward to reflect future payments and transfers of
8 capital to electric plant in service expected during the Test Period.

9 **Powerdale Hydro Decommission (page 8.8)** – Powerdale is a hydroelectric
10 generating facility located on the Hood River in Oregon. This facility was
11 scheduled to be decommissioned in 2010; however, in 2006 a flash flood washed
12 out a major section of the flow line. The Company determined that the cost to
13 repair this facility was not economical and determined it was in the ratepayers'
14 best interest to cease operation of the facility.

15 This adjustment reflects the treatment approved by the Commission in
16 Case No. PAC-E-07-04. During 2007, the net book value (including an offset for
17 insurance proceeds) of the assets to be retired was transferred to the unrecovered
18 plant regulatory asset. In addition, future decommissioning costs are deferred as
19 they are spent and amortized over 10 years, beginning in the subsequent year.

20 **Goose Creek Transmission (page 8.9)** – On April 1, 2008, the Company sold its
21 undivided interest in 13.85 miles of transmission line, running from the
22 Company's Goose Creek switching station and extending north to the Decker 230
23 kV substation near Decker, Montana. The assets sold included structures,

1 miscellaneous support equipment, easements, and rights-of-way associated with
2 the transmission line. The sale of the transmission line resulted in the Goose
3 Creek switching station no longer being needed or useful to the Company. The
4 Company plans to remove the Goose Creek switching station including all above
5 ground facilities. Consistent with Commission Order No. 30904, in September
6 2009 the Company wrote off the gain associated with the sale. This adjustment
7 removes the rate base and accumulated depreciation balances and depreciation
8 expense included in December 2009 unadjusted results.

9 **FERC 105 (PHFU) (page 8.10)** – This adjustment removes all plant held for
10 future use (“PHFU”) assets from FERC account 105. The Company's is making
11 this adjustment in compliance with Title 16 of Public Utility Regulation, chapter
12 5, "Powers and Duties of Public Utilities Commission" section 61-502A.

13 **EITF 04-6 Coal Stripping (page 8.11)** – In Docket No. PAC-E-09-08, The
14 Company filed for an Accounting Order authorizing the Company to record, as a
15 regulatory asset, the costs associated with the removal of overburden and waste
16 materials at its affiliate coal mines. In January 2010, the Commission ordered the
17 Company in Order No. 30987 to record the removal costs within its fuel expense
18 account but withheld its review and judgment regarding the propriety of these
19 removal costs until such time as the Company files an application with the
20 Commission seeking a specific recovery of these costs through rates. This
21 adjustment aligns the costs of coal stripping and the benefits to customers by
22 adding the deferred stripping costs into rate base as a regulatory asset. The

1 related reduction to fuel expense is accounted for in the net power costs
2 adjustment 5.1.

3 **Tab 9 – Rolled In**

4 **Q. Please describe the information contained behind Tab 9 Rolled In**

5 A. Tab 9 is Tab 2 restated with the Idaho allocation based on the rolled in allocation
6 method. This information is being provided pursuant to the Commission order on
7 inter-jurisdictional issues in Case No. PAC-E-02-03.

8 **Tab 10 – Allocation Factors**

9 **Q. Please describe the information contained behind Tab 10 Allocation Factors**

10 A. Tab 10 Allocation Factors summarizes the derivation of the jurisdictional
11 allocation factors using the Revised Protocol allocation methodology. Factors in
12 this case are based on the load forecast through December 2010 and pro forma
13 account balances.

14 **Rate Mitigation Cap**

15 **Q. In the Company's previous rate case the price increase was reduced by a rate**
16 **mitigation cap. Is a rate mitigation cap applied to the revenue requirement**
17 **in this case?**

18 A. No. The rate mitigation cap was approved by the Commission in Case No. PAC-
19 E-02-03 and was applied to rate cases as described in the following excerpt from
20 the stipulation in that case:

21 "For all Idaho general rate proceedings initiated after the effective
22 date of this Stipulation and Revised Protocol, and until March 31,
23 2009, the Company's Idaho revenue requirement to be used for
24 purposes of setting rates for Idaho customers will be the lesser of:
25 (i) the Company's Idaho revenue requirement calculated under the
26 Rolled-In Allocation Method multiplied by 101.67 percent, or (ii)

1 the Company's Idaho revenue requirement resulting from use of
2 the Revised Protocol."

3 The rate mitigation cap is no longer applicable in Idaho under the Revised
4 Protocol as approved by the Commission. The revenue increase sought in this
5 case is supported by revenue requirement allocated to Idaho according to the
6 Revised Protocol.

7 **Load Growth Adjustment Rate**

8 **Q. Has the Company updated the calculation of the LGAR that is applied to the**
9 **calculation of net power costs to be recovered through the ECAM?**

10 A. Yes. Exhibit No. 4 provides the detailed calculation, using revenue requirement
11 numbers from Exhibit No. 2. To calculate the LGAR I have incorporated the
12 applicable elements from this case, including production-related return on
13 investment and non-NPC expenses, into the template approved by the
14 Commission in Case No. PAC-E-08-08. The LGAR itself does not affect revenue
15 requirement in this case, but is applied to the calculation of net power costs to be
16 deferred and recovered through the ECAM, and is to be updated each time base
17 net power costs are updated in a general rate case. Using the revenue requirement
18 in the Company's filing results in an increase in the LGAR from \$17.48 per MWh
19 to \$20.19 per MWh. The Company will also provide an updated calculation of
20 this rate based on the Commission-approved outcome of this case.

21 **Q. Does this conclude your direct testimony?**

22 A. Yes.

Case No. PAC-E-10-07
Exhibit No. 1
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Revenue Requirement Summary

May 2010

Rocky Mountain Power
IDAHO
Results of Operations - REVISED PROTOCOL
12 Months Ended DECEMBER 2009

Rocky Mountain Power
Exhibit No. 1 Page 1 of 3
Case No. PAC-E-10-07
Witness: Steven R. McDougal

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	202,733,162	27,697,872	230,431,033
3 Interdepartmental	-		
4 Special Sales	45,289,382		
5 Other Operating Revenues	13,773,492		
6 Total Operating Revenues	<u>261,796,035</u>		
7			
8 Operating Expenses:			
9 Steam Production	60,406,070		
10 Nuclear Production	-		
11 Hydro Production	2,133,930		
12 Other Power Supply	79,705,561		
13 Transmission	10,588,482		
14 Distribution	11,434,564		
15 Customer Accounting	4,643,836	64,379	4,708,215
16 Customer Service & Info	1,847,458		
17 Sales	-		
18 Administrative & General	11,494,297		
19			
20 Total O&M Expenses	<u>182,254,199</u>		
21			
22 Depreciation	27,477,478		
23 Amortization	2,100,480		
24 Taxes Other Than Income	5,735,330		5,735,330
25 Income Taxes - Federal	(17,477,596)	9,232,626	(8,244,970)
26 Income Taxes - State	(1,952,739)	1,254,561	(698,178)
27 Income Taxes - Def Net	25,508,213		
28 Investment Tax Credit Adj.	(201,494)		
29 Misc Revenue & Expense	(279,445)		
30			
31 Total Operating Expenses:	223,164,426	10,551,566	233,715,992
32			
33 Operating Rev For Return:	<u>38,631,609</u>	<u>17,146,306</u>	<u>55,777,915</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,168,782,728		
37 Plant Held for Future Use	(0)		
38 Misc Deferred Debits	4,174,115		
39 Elec Plant Acq Adj	3,352,852		
40 Nuclear Fuel	-		
41 Prepayments	2,570,335		
42 Fuel Stock	12,146,136		
43 Material & Supplies	9,955,906		
44 Working Capital	3,095,969		
45 Weatherization Loans	3,503,640		
46 Misc Rate Base	123,279		
47			
48 Total Electric Plant:	<u>1,207,704,959</u>	-	<u>1,207,704,959</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(371,681,993)		
52 Accum Prov For Amort	(21,605,949)		
53 Accum Def Income Tax	(140,588,834)		
54 Unamortized ITC	(228,311)		
55 Customer Adv For Const	(947,697)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(5,192,760)		
58			
59 Total Rate Base Deductions	<u>(540,245,544)</u>	-	<u>(540,245,544)</u>
60			
61 Total Rate Base:	<u>667,459,415</u>	-	<u>667,459,415</u>
62			
63 Return on Rate Base	5.788%		8.357%
64			
65 Return on Equity	5.669%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	44,507,993	27,633,492	72,141,485
69 Other Deductions			
70 Interest (AFUDC)	(3,235,657)		(3,235,657)
71 Interest	18,808,472		18,808,472
72 Schedule "M" Additions	43,239,731		43,239,731
73 Schedule "M" Deductions	113,145,215		113,145,215
74 Income Before Tax	<u>(40,970,306)</u>	<u>27,633,492</u>	<u>(13,336,814)</u>
75			
76 State Income Taxes	(1,952,739)	1,254,561	(698,178)
77 Taxable Income	<u>(39,017,567)</u>	<u>26,378,932</u>	<u>(12,638,636)</u>
78			
79 Federal Income Taxes + Other	<u>(17,477,596)</u>	<u>9,232,626</u>	<u>(8,244,970)</u>

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending December 31, 2009

	Exhibit 2		Tab 3		Tab 4	Tab 5	Tab 6
	Tab 2 Total Company Actual Results December 2009	Tab 2 Idaho Allocated Actual Results December 2009	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments	
1 Operating Revenues:							
2 General Business Revenues	3,484,413,565	186,759,389	15,973,773	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	643,321,157	34,986,299	-	-	10,303,083	-	-
5 Other Operating Revenues	226,031,658	14,263,037	4,302,583	(5,010,486)	218,378	-	-
6 Total Operating Revenues	4,353,766,380	236,008,725	20,276,356	(5,010,486)	10,521,461	-	-
7							
8 Operating Expenses:							
9 Steam Production	898,300,862	54,579,857	-	469,585	5,356,628	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	37,924,259	2,089,057	-	44,873	-	-	-
12 Other Power Supply	1,023,694,683	66,851,190	-	7,320,567	5,533,804	-	-
13 Transmission	172,874,522	9,532,492	(4,913)	-	59,134	1,001,768	-
14 Distribution	215,488,741	11,148,340	-	286,225	-	-	-
15 Customer Accounting	93,785,007	4,505,501	-	138,335	-	-	-
16 Customer Service & Info	71,462,744	6,836,635	-	(4,989,177)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	162,619,511	9,473,261	-	1,811,040	-	-	-
19							
20 Total O&M Expenses	2,676,130,329	165,016,333	(4,913)	5,140,583	11,892,200	-	-
21							
22 Depreciation	464,027,603	24,372,146	-	1,497	-	3,104,302	-
23 Amortization	43,696,570	2,251,446	-	-	-	34,942	-
24 Taxes Other Than Income	123,877,487	5,321,337	-	-	-	-	-
25 Income Taxes - Federal	(169,083,383)	(14,015,615)	6,992,701	(3,231,060)	(476,568)	(818,724)	-
26 Income Taxes - State	(22,655,140)	(1,927,760)	950,192	(439,047)	(64,758)	(111,251)	-
27 Income Taxes - Def Net	482,616,183	23,827,937	(252,521)	(182,892)	21,117	(261,400)	-
28 Investment Tax Credit Adj.	(1,874,204)	(201,494)	-	-	-	-	-
29 Misc Revenue & Expense	(5,975,707)	(296,743)	17,298	-	-	-	-
30							
31 Total Operating Expenses:	3,590,761,738	204,347,587	7,702,757	1,289,080	11,371,991	1,947,870	-
32							
33 Operating Rev For Return:	768,004,643	31,661,138	12,573,578	(6,299,566)	(850,530)	(1,947,870)	-
34							
35 Rate Base							
36 Electric Plant In Service	19,556,037,605	1,054,504,200	-	74,490	-	-	-
37 Plant Held for Future Use	13,674,549	570,032	-	-	-	-	-
38 Misc Deferred Debits	140,117,584	3,620,813	-	(17,580)	(108,911)	-	-
39 Elec Plant Acq Adj	60,866,907	3,352,852	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	46,150,453	2,570,335	-	-	-	-	-
42 Fuel Stock	167,792,599	10,626,940	-	-	-	-	-
43 Material & Supplies	177,874,022	9,955,906	-	-	-	-	-
44 Working Capital	55,802,250	2,912,834	-	-	-	-	-
45 Wastewater Loans	37,358,188	3,503,640	-	-	-	-	-
46 Misc Rate Base	1,809,172	122,279	-	-	-	-	-
47							
48 Total Electric Plant:	20,257,483,328	1,091,740,831	-	56,910	(108,911)	-	-
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	(6,626,518,392)	(369,078,016)	-	(1,497)	-	(2,615,963)	-
52 Accum Prov For Amort	(427,140,689)	(21,580,546)	-	-	-	(25,402)	-
53 Accum Def Income Tax	(2,332,318,663)	(140,546,898)	1,701,671	896,145	15,885	261,400	-
54 Unamortized ITC	(7,294,222)	(44,168)	-	-	-	-	-
55 Customer Adv For Const	(20,944,655)	(668,658)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(57,365,419)	(2,686,594)	(2,402,284)	-	77,389	-	-
58							
59 Total Rate Base Deductions	(9,471,582,043)	(534,622,870)	(700,613)	896,648	93,274	(2,379,965)	-
60							
61 Total Rate Base:	10,785,901,285	557,117,960	(700,613)	953,558	(15,637)	(2,379,965)	-
62							
63 Return on Rate Base	7.074%	5.683%					
64							
65 Return on Equity	8.138%	5.468%					

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending December 31, 2009

	Exhibit 2		Idaho Normalized Results
	Tab 7	Tab 8	
	Tax Adjustments	Rate Base Adjustments	
1 Operating Revenues:			
2 General Business Revenues	-	-	202,733,162
3 Interdepartmental	-	-	-
4 Special Sales	-	-	45,289,382
5 Other Operating Revenues	-	-	13,773,492
6 Total Operating Revenues	-	-	261,796,035
7			
8 Operating Expenses:			
9 Steam Production	-	-	60,406,070
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	2,133,980
12 Other Power Supply	-	-	79,705,581
13 Transmission	-	-	10,588,482
14 Distribution	-	-	11,434,564
15 Customer Accounting	-	-	4,643,836
16 Customer Service & Info	-	-	1,847,458
17 Sales	-	-	-
18 Administrative & General	209,996	-	11,494,297
19			
20 Total O&M Expenses	209,996	-	182,254,199
21			
22 Depreciation	-	(468)	27,477,478
23 Amortization	-	(185,908)	2,100,480
24 Taxes Other Than Income	413,992	-	5,735,330
25 Income Taxes - Federal	(4,118,090)	(1,810,240)	(17,477,596)
26 Income Taxes - State	(114,133)	(245,982)	(1,952,739)
27 Income Taxes - Def Net	229,019	2,126,953	25,508,213
28 Investment Tax Credit Adj.	-	-	(201,494)
29 Misc Revenue & Expense	-	-	(279,445)
30			
31 Total Operating Expenses:	(3,379,215)	(115,644)	223,164,426
32			
33 Operating Rev For Return:	3,379,215	115,644	38,631,609
34			
35 Rate Base:			
36 Electric Plant In Service	-	114,204,038	1,168,782,728
37 Plant Held for Future Use	-	(570,032)	-
38 Misc Deferred Debts	-	679,793	4,174,115
39 Elec Plant Acq Adj.	-	-	3,352,852
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	2,570,335
42 Fuel Stock	-	1,519,196	12,146,136
43 Material & Supplies	-	-	9,955,906
44 Working Capital	-	183,135	3,095,969
45 Weatherization Loans	-	-	3,503,640
46 Misc Rate Base	-	-	123,279
47			
48 Total Electric Plant:	-	116,016,129	1,207,704,959
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	13,482	(371,681,933)
52 Accum Prov For Amort	-	-	(21,605,949)
53 Accum Def Income Tax	(898,818)	(2,020,219)	(140,588,834)
54 Unamortized ITC	(184,142)	-	(228,311)
55 Customer Adv For Const	-	(261,039)	(947,697)
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	(181,282)	(5,192,760)
58			
59 Total Rate Base Deductions	(1,082,960)	(2,449,057)	(540,245,544)
60			
61 Total Rate Base:	(1,082,960)	113,567,072	667,459,415
62			
63 Return on Rate Base			5.788%
64			
65 Return on Equity			5.669%

Case No. PAC-E-10-07
Exhibit No. 2
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

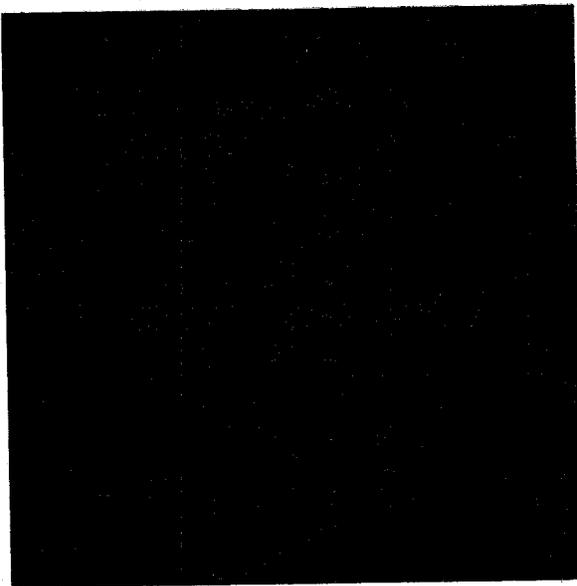
ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Revenue Requirement

May 2010

Case No. PAC-E-10-07
Exhibit No. 2
Witness: Steven R. McDougal



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ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Revenue Requirement

May 2010

Rocky Mountain Power
IDAHO
Results of Operations - REVISED PROTOCOL
12 Months Ended DECEMBER 2009

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	202,733,162	27,697,872	230,431,033
3 Interdepartmental	-		
4 Special Sales	45,289,382		
5 Other Operating Revenues	13,773,492		
6 Total Operating Revenues	<u>261,796,035</u>		
7			
8 Operating Expenses:			
9 Steam Production	60,406,070		
10 Nuclear Production	-		
11 Hydro Production	2,133,930		
12 Other Power Supply	79,705,581		
13 Transmission	10,588,482		
14 Distribution	11,434,564		
15 Customer Accounting	4,643,836	64,379	4,708,215
16 Customer Service & Info	1,847,458		
17 Sales	-		
18 Administrative & General	11,494,297		
19			
20 Total O&M Expenses	<u>182,254,199</u>		
21			
22 Depreciation	27,477,478		
23 Amortization	2,100,480		
24 Taxes Other Than Income	5,735,330		5,735,330
25 Income Taxes - Federal	(17,477,596)	9,232,626	(8,244,970)
26 Income Taxes - State	(1,952,739)	1,254,561	(698,178)
27 Income Taxes - Def Net	25,508,213		
28 Investment Tax Credit Adj.	(201,494)		
29 Misc Revenue & Expense	(279,445)		
30			
31 Total Operating Expenses:	<u>223,164,426</u>	<u>10,551,566</u>	<u>233,715,992</u>
32			
33 Operating Rev For Return:	<u>38,631,609</u>	<u>17,146,306</u>	<u>55,777,915</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,168,782,728		
37 Plant Held for Future Use	(0)		
38 Misc Deferred Debits	4,174,115		
39 Elec Plant Acq Adj	3,352,852		
40 Nuclear Fuel	-		
41 Prepayments	2,570,335		
42 Fuel Stock	12,146,136		
43 Material & Supplies	9,955,906		
44 Working Capital	3,095,969		
45 Weatherization Loans	3,503,640		
46 Misc Rate Base	123,279		
47			
48 Total Electric Plant:	<u>1,207,704,959</u>	-	<u>1,207,704,959</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(371,681,993)		
52 Accum Prov For Amort	(21,605,949)		
53 Accum Def Income Tax	(140,588,834)		
54 Unamortized ITC	(228,311)		
55 Customer Adv For Const	(947,697)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(5,192,760)		
58			
59 Total Rate Base Deductions	<u>(540,245,544)</u>	-	<u>(540,245,544)</u>
60			
61 Total Rate Base:	<u>667,459,415</u>	-	<u>667,459,415</u>
62			
63 Return on Rate Base	5.788%		8.357%
64			
65 Return on Equity	5.669%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	44,507,993	27,633,492	72,141,485
69 Other Deductions			
70 Interest (AFUDC)	(3,235,657)		(3,235,657)
71 Interest	18,808,472	-	18,808,472
72 Schedule "M" Additions	43,239,731	-	43,239,731
73 Schedule "M" Deductions	113,145,215	-	113,145,215
74 Income Before Tax	<u>(40,970,306)</u>	<u>27,633,492</u>	<u>(13,336,814)</u>
75			
76 State Income Taxes	(1,952,739)	1,254,561	(698,178)
77 Taxable Income	<u>(39,017,567)</u>	<u>26,378,932</u>	<u>(12,638,636)</u>
78			
79 Federal Income Taxes + Other	<u>(17,477,596)</u>	<u>9,232,626</u>	<u>(8,244,970)</u>

**Rocky Mountain Power
IDAHO
Results of Operations - REVISED PROTOCOL
12 Months Ended DECEMBER 2009**

Net Rate Base	\$ 667,459,415	Ref. Page 1.1
Return on Rate Base Requested	<u>8.357%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	55,777,915	
Less Current Operating Revenues	<u>(38,631,609)</u>	
Increase to Current Revenues	17,146,306	
Net to Gross Bump-up	<u>161.54%</u>	
Price Change Required for Requested Return	<u>\$ 27,697,872</u>	
Requested Price Change	\$ 27,697,872	
Uncollectible Percent	<u>0.232%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 64,379</u>	
Requested Price Change	\$ 27,697,872	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 27,697,872	
Uncollectible Expense	(64,379)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 27,633,492</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 1,254,561</u>	
Taxable Income	\$ 26,378,932	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 9,232,626</u>	
Operating Income	100.000%	
Net Operating Income	61.905%	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.54%</u>	

**Rocky Mountain Power
IDAHO
Results of Operations - REVISED PROTOCOL
12 Months Ended DECEMBER 2009**

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.232% See Note (1) below
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	99.768%
State Income Tax @ 4.54%	<u>4.529%</u>
Sub-Total	95.238%
Federal Income Tax @ 35.00%	<u>33.333%</u>
Net Operating Income	<u><u>61.905%</u></u>

(1) Uncollectible Accounts =	<u>472,263</u>	Pg 2.12, Situs from Account 904
	202,733,162	Pg 2.2, General Business Revenues

ROCKY MOUNTAIN POWER
State of Idaho
Actual, Adjusted & Normalized Results of Operations - Revised Protocol
Results of Operations December 2009

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	186,759,389	(2,662,372)	184,097,017	1,442,197	185,539,214	17,193,948	202,733,162
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	34,986,299	-	34,986,299	-	34,986,299	10,303,083	45,289,382
5 Other Operating Revenues	14,263,037	(3,924,456)	10,338,581	90,465	10,429,046	3,344,446	13,773,492
6 Total Operating Revenues	236,008,725	(6,586,828)	229,421,897	1,532,662	230,954,559	30,841,477	261,796,035
7							
8 Operating Expenses:							
9 Steam Production	54,579,857	100,899	54,680,756	5,835	54,686,591	5,719,479	60,406,070
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,089,057	-	2,089,057	907	2,089,964	43,966	2,133,930
12 Other Power Supply	66,851,190	5,350,512	72,201,702	2,064	72,203,766	7,501,795	79,705,561
13 Transmission	9,532,492	(4,913)	9,527,579	1,196	9,528,775	1,059,707	10,588,482
14 Distribution	11,148,340	(43)	11,148,297	5,788	11,154,085	280,479	11,434,564
15 Customer Accounting	4,505,501	-	4,505,501	2,797	4,508,298	135,538	4,643,836
16 Customer Service	6,836,635	(5,012,686)	1,823,949	475	1,824,424	23,034	1,847,458
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,473,261	1,696,145	11,169,406	4,732	11,174,138	320,159	11,494,297
xx							
19 Total O&M Expenses	165,016,333	2,129,914	167,146,247	23,795	167,170,041	15,084,157	182,254,199
xx							
20 Depreciation	24,372,146	(468)	24,371,679	679,243	25,050,922	2,426,557	27,477,478
21 Amortization	2,251,446	-	2,251,446	9,540	2,260,986	(160,506)	2,100,480
22 Taxes Other Than Income	5,321,337	-	5,321,337	-	5,321,337	413,992	5,735,330
23 Income Taxes - Federal	(14,015,615)	(4,098,471)	(18,114,086)	(482,177)	(18,596,263)	1,118,667	(17,477,596)
24 Income Taxes - State	(1,927,760)	(278,866)	(2,206,626)	66,247	(2,140,379)	187,640	(1,952,739)
25 Income Taxes - Def Net	23,827,937	(190,618)	23,637,319	(261,400)	23,375,919	2,132,294	25,508,213
26 Investment Tax Credit Adj.	(201,494)	-	(201,494)	-	(201,494)	-	(201,494)
27 Misc Revenue & Expense	(296,743)	17,298	(279,445)	-	(279,445)	-	(279,445)
xx							
28 Total Operating Expenses:	204,347,587	(2,421,211)	201,926,376	35,248	201,961,624	21,202,802	223,164,426
29							
30 Operating Rev For Return:	31,661,138	(4,165,617)	27,495,521	1,497,414	28,992,935	9,638,674	38,631,609
31							
32 Rate Base:							
33 Electric Plant In Service	1,054,504,200	11,091,440	1,065,595,640	-	1,065,595,640	103,187,088	1,168,782,728
34 Plant Held for Future Use	570,032	(570,032)	-	-	-	-	-
35 Misc Deferred Debits	3,620,813	-	3,620,813	-	3,620,813	553,302	4,174,115
36 Elec Plant Acq Adj	3,352,852	-	3,352,852	-	3,352,852	-	3,352,852
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,570,335	-	2,570,335	-	2,570,335	-	2,570,335
39 Fuel Stock	10,626,940	-	10,626,940	-	10,626,940	1,519,196	12,146,136
40 Material & Supplies	9,955,906	-	9,955,906	-	9,955,906	-	9,955,906
41 Working Capital	2,912,834	(29,056)	2,883,778	(5,070)	2,878,708	217,261	3,095,969
42 Weatherization Loans	3,503,640	-	3,503,640	-	3,503,640	-	3,503,640
43 Misc Rate Base	123,279	-	123,279	-	123,279	-	123,279
xx							
44 Total Electric Plant:	1,091,740,831	10,492,352	1,102,233,182	(5,070)	1,102,228,112	105,476,846	1,207,704,959
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(369,078,016)	13,482	(369,064,534)	-	(369,064,534)	(2,617,460)	(371,681,993)
48 Accum Prov For Amort	(21,580,546)	-	(21,580,546)	-	(21,580,546)	(25,402)	(21,605,949)
49 Accum Def Income Tax	(140,546,898)	1,695,171	(138,851,727)	261,400	(138,590,327)	(1,998,507)	(140,588,834)
50 Unamortized ITC	(44,168)	(184,142)	(228,311)	-	(228,311)	-	(228,311)
51 Customer Adv For Const	(686,658)	(261,039)	(947,697)	-	(947,697)	-	(947,697)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(2,686,584)	(2,828,444)	(5,515,027)	-	(5,515,027)	322,267	(5,192,760)
54							
55 Total Rate Base Deductions	(534,622,870)	(1,564,971)	(536,187,842)	261,400	(535,926,442)	(4,319,101)	(540,245,544)
56							
57 Total Rate Base:	557,117,960	8,927,380	566,045,341	256,330	566,301,670	101,157,745	667,459,415
58							
59 Return on Rate Base	5.683%	-	4.857%	-	5.120%	-	5.788%
xx							
60 Return on Equity	5.468%	-1.585%	3.884%	0.503%	4.387%	1.282%	5.669%
61							
62 TAX CALCULATION:							
63 Operating Revenue	39,344,206	(8,733,573)	30,610,633	820,084	31,430,717	13,077,276	44,507,993
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,395,871)	160,213	(3,235,657)	-	(3,235,657)	-	(3,235,657)
66 Interest	18,630,991	(2,680,286)	15,950,705	7,223	15,957,928	2,850,544	18,808,472
67 Schedule "M" Additions	40,921,492	(613,641)	40,307,852	688,783	40,996,635	2,243,096	43,239,731
68 Schedule "M" Deductions	107,002,952	(1,719,377)	105,283,575	-	105,283,575	7,861,640	113,145,215
69 Income Before Tax	(41,972,374)	(5,107,763)	(47,080,137)	1,501,644	(45,578,493)	4,608,187	(40,970,306)
70							
71 State Income Taxes	(1,927,760)	(278,866)	(2,206,626)	66,247	(2,140,379)	187,640	(1,952,739)
72 Taxable Income	(40,044,614)	(4,828,898)	(44,873,511)	1,435,397	(43,438,114)	4,420,547	(39,017,567)
73							
74 Federal Income Taxes + Other	(14,015,615)	(4,098,471)	(18,114,086)	(482,177)	(18,596,263)	1,118,667	(17,477,596)

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

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

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

IDAHO SUMMARY OF ADJUSTMENTS TOTAL

Page 1.4

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	(Tab 9)	(Tab 10)
1 Operating Revenues:									
2 General Business Revenues	15,973,773	15,973,773	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	10,303,083	-	-	10,303,083	-	-	-	-	-
5 Other Operating Revenues	(489,545)	4,302,563	(5,010,486)	218,378	-	-	-	-	-
6 Total Operating Revenues	25,787,310	20,276,335	(6,010,486)	10,521,461	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	5,828,213	-	469,685	5,358,528	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	44,873	-	44,873	-	-	-	-	-	-
12 Other Power Supply	12,854,371	-	7,320,587	5,533,804	-	-	-	-	-
13 Transmission	1,055,990	(4,913)	59,134	1,001,768	-	-	-	-	-
14 Distribution	286,225	-	286,225	-	-	-	-	-	-
15 Customer Accounting	138,335	-	138,335	-	-	-	-	-	-
16 Customer Service & Info	(4,989,177)	-	(4,989,177)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	2,021,036	-	1,811,040	-	-	209,996	-	-	-
19 Total O&M Expenses	17,237,866	(4,913)	5,140,583	11,892,200	-	209,996	-	-	-
20 Depreciation	3,105,332	-	1,497	-	3,104,302	-	(488)	-	-
21 Amortization	(150,968)	-	-	-	34,942	-	(185,908)	-	-
22 Taxes Other Than Income	413,992	-	-	-	-	413,992	-	-	-
23 Income Taxes: Federal	(3,461,981)	6,992,701	(3,231,060)	(476,568)	(818,724)	(4,118,090)	(1,810,240)	-	-
24 State	(24,978)	950,192	(439,047)	(64,758)	(111,251)	(114,133)	(245,982)	-	-
25 Deferred Income Taxes	1,680,276	(252,521)	(182,892)	21,117	(261,400)	229,019	2,126,953	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	17,298	17,298	-	-	-	-	-	-	-
28 Total Operating Expenses:	18,816,839	7,702,757	1,289,080	11,371,991	1,947,870	(3,379,215)	(115,644)	-	-
29									
30 Operating Rev For Return:	6,970,471	12,573,578	(6,299,566)	(850,530)	(1,947,870)	3,379,215	115,644	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	114,278,528	-	74,490	-	-	-	114,204,038	-	-
34 Plant Held for Future Use	(570,032)	-	-	-	-	-	(570,032)	-	-
35 Misc Deferred Debits	553,302	-	(17,580)	(108,911)	-	-	879,793	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	1,519,196	-	-	-	-	-	1,519,196	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	183,135	-	-	-	-	-	183,135	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	116,964,128	-	56,910	(108,911)	-	-	116,016,129	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	(2,603,977)	-	(1,497)	-	(2,615,963)	-	13,482	-	-
48 Accum Prov For Amort	(25,402)	-	-	-	(25,402)	-	-	-	-
49 Accum Def Income Tax	(41,938)	1,701,671	898,145	15,885	261,400	(898,818)	(2,020,219)	-	-
50 Unamortized ITC	(184,142)	-	-	-	-	(184,142)	-	-	-
51 Customer Adv For Const	(261,039)	-	-	-	-	-	(261,039)	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,506,176)	(2,402,284)	-	77,389	-	-	(181,282)	-	-
54									
55 Total Deductions:	(5,622,673)	(700,613)	896,648	93,274	(2,379,965)	(1,082,960)	(2,449,057)	-	-
56									
57 Total Rate Base:	110,341,455	(700,613)	953,558	(15,637)	(2,379,965)	(1,082,960)	113,587,072	-	-
58									
59									
60 Estimated ROE impact	0.201%	4.351%	-2.185%	-0.293%	-0.627%	1.188%	-1.814%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	5,163,787	20,283,950	(10,152,566)	(1,370,739)	(3,139,245)	(623,988)	188,375	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	160,213	-	-	-	-	160,213	-	-	-
69 Interest	177,481	-	-	-	-	177,481	-	-	-
70 Schedule "M" Additions	2,318,239	-	(596,061)	(55,581)	688,783	-	2,281,097	-	-
72 Schedule "M" Deductions	6,142,283	(685,388)	(1,077,879)	81	-	-	7,885,569	-	-
73 Income Before Tax	1,002,068	20,929,338	(9,870,848)	(1,428,381)	(2,450,462)	(961,683)	(5,418,096)	-	-
74									
76 State Income Taxes	(24,978)	950,192	(439,047)	(64,758)	(111,251)	(114,133)	(245,982)	-	-
77 Taxable Income	1,027,048	19,979,146	(9,231,801)	(1,361,623)	(2,339,211)	(847,551)	(5,172,115)	-	-
78									
79 Federal Income Taxes	(3,461,981)	6,992,701	(3,231,060)	(476,568)	(818,724)	(4,118,090)	(1,810,240)	-	-

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2009
FILE:	JAM Dec 2009 ID GRC
PREPARED BY:	Revenue Requirement Department
DATE:	5/20/2010
TIME:	1:51:09 PM
TYPE OF RATE BASE:	Year-End
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.60%	5.92%	2.818%
PREFERRED	0.30%	5.41%	0.016%
COMMON	52.10%	10.60%	5.523%
	<u>100.00%</u>		<u>8.357%</u>

OTHER INFORMATION

The Company's current estimated cost of equity is 10.6%. The capital structure is calculated using the five quarter average from 12/31/2009 to 12/31/2010.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			IDAHO	
		TOTAL	OTHER	IDAHO	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	3,484,413,565	3,297,654,176	186,759,389	15,973,773	202,733,162
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	643,321,157	608,334,858	34,986,299	10,303,083	45,289,382
5 Other Operating Revenues	2.4	226,031,658	211,768,621	14,263,037	(489,545)	13,773,492
6 Total Operating Revenues	2.4	4,353,766,380	4,117,757,655	236,008,725	25,787,310	261,796,035
7						
8 Operating Expenses:						
9 Steam Production	2.5	898,300,862	843,721,006	54,579,857	5,826,213	60,406,070
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	37,924,259	35,835,202	2,089,057	44,873	2,133,930
12 Other Power Supply	2.9	1,023,694,683	956,843,493	66,851,190	12,854,371	79,705,561
13 Transmission	2.10	172,874,522	163,342,030	9,532,492	1,055,990	10,588,482
14 Distribution	2.12	215,468,741	204,320,401	11,148,340	286,225	11,434,564
15 Customer Accounting	2.12	93,785,007	89,279,506	4,505,501	138,335	4,643,836
16 Customer Service & Infor	2.13	71,462,744	64,626,109	6,836,635	(4,989,177)	1,847,458
17 Sales	2.13	0	0	0	0	0
18 Administrative & General	2.14	162,619,511	153,146,250	9,473,261	2,021,036	11,494,297
19						
20 Total O & M Expenses	2.14	2,676,130,329	2,511,113,996	165,016,333	17,237,866	182,254,199
21						
22 Depreciation	2.16	464,027,603	439,655,457	24,372,146	3,105,332	27,477,478
23 Amortization	2.17	43,698,570	41,447,124	2,251,446	(150,966)	2,100,480
24 Taxes Other Than Income	2.17	123,877,487	118,556,149	5,321,337	413,992	5,735,330
25 Income Taxes - Federal	2.20	(169,083,383)	(155,067,768)	(14,015,615)	(3,461,981)	(17,477,596)
26 Income Taxes - State	2.20	(22,655,140)	(20,727,379)	(1,927,760)	(24,978)	(1,952,739)
27 Income Taxes - Def Net	2.19	482,616,183	458,788,246	23,827,937	1,680,276	25,508,213
28 Investment Tax Credit Adj.	2.17	(1,874,204)	(1,672,710)	(201,494)	0	(201,494)
29 Misc Revenue & Expense	2.4	(5,975,707)	(5,678,965)	(296,743)	17,298	(279,445)
30						
31 Total Operating Expenses	2.20	3,590,761,738	3,386,414,150	204,347,587	18,816,839	223,164,426
32						
33 Operating Revenue for Return		763,004,643	731,343,505	31,661,138	6,970,471	38,631,609
34						
35 Rate Base:						
36 Electric Plant in Service	2.30	19,556,037,605	18,501,533,405	1,054,504,200	114,278,528	1,168,782,728
37 Plant Held for Future Use	2.31	13,674,549	13,104,516	570,032	(570,032)	(0)
38 Misc Deferred Debits	2.33	140,117,584	136,496,771	3,620,813	553,302	4,174,115
39 Elec Plant Acq Adj	2.31	60,866,907	57,514,055	3,352,852	0	3,352,852
40 Nuclear Fuel	2.31	0	0	0	0	0
41 Prepayments	2.32	46,150,453	43,580,118	2,570,335	0	2,570,335
42 Fuel Stock	2.32	167,792,599	157,165,659	10,626,940	1,519,196	12,146,136
43 Material & Supplies	2.32	177,874,022	167,918,116	9,955,906	0	9,955,906
44 Working Capital	2.33	55,802,250	52,889,415	2,912,834	183,135	3,095,969
45 Weatherization Loans	2.31	37,358,188	33,854,547	3,503,640	0	3,503,640
46 Miscellaneous Rate Base	2.34	1,809,172	1,685,894	123,279	0	123,279
47						
48 Total Electric Plant		20,257,483,328	19,165,742,497	1,091,740,831	115,964,128	1,207,704,959
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.38	(6,626,518,392)	(6,257,440,375)	(369,078,016)	(2,603,977)	(371,681,993)
52 Accum Prov For Amort	2.39	(427,140,689)	(405,560,142)	(21,580,546)	(25,402)	(21,605,949)
53 Accum Def Income Taxes	2.35	(2,332,318,663)	(2,191,771,765)	(140,546,898)	(41,936)	(140,588,834)
54 Unamortized ITC	2.35	(7,294,222)	(7,250,054)	(44,168)	(184,142)	(228,311)
55 Customer Adv for Const	2.34	(20,944,658)	(20,258,001)	(686,658)	(261,039)	(947,697)
56 Customer Service Deposits	2.34	0	0	0	0	0
57 Misc. Rate Base Deductions	2.34	(57,365,419)	(54,678,835)	(2,686,584)	(2,506,176)	(5,192,760)
58						
59 Total Rate Base Deductions		(9,471,582,043)	(8,936,959,173)	(534,622,870)	(5,622,673)	(540,245,544)
60						
61 Total Rate Base		10,785,901,285	10,228,783,324	557,117,960	110,341,455	667,459,415
62						
63 Return on Rate Base		7.074%		5.683%		5.788%
64						
65 Return on Equity		8.138%		5.468%		5.669%
66 Net Power Costs		1,042,847,444		67,484,891		69,234,037
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact		90,564,789		4,677,891		5,604,383
69 Rate Base Decrease		(739,879,667)		(46,785,528)		(55,120,325)

REVISED PROTOCOL

Year-End

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO		
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		20,160,039	19,049,523	1,110,515	37,227	1,147,743	
217		P	SSGCH		1,216,352	1,150,075	66,277	-	66,277	
218				B2	21,376,391	20,199,598	1,176,792	37,227	1,214,019	
219										
220	501	Fuel Related-Non NPC								
221		P	SE		11,157,930	10,448,562	709,368	1,067	710,434	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SSECT		-	-	-	-	-	
225		P	SSECH		3,213,384	3,019,878	193,506	-	193,506	
226				B2	14,371,314	13,468,440	902,874	1,067	903,941	
227										
228	501NPC	Fuel Related-NPC								
229		P	SE		552,903,370	517,752,418	35,150,952	5,304,933	40,455,884	
230		P	SE		-	-	-	-	-	
231		P	SE		-	-	-	-	-	
232		P	SSECT		-	-	-	-	-	
233		P	SSECH		52,991,371	49,800,292	3,191,079	65,913	3,256,992	
234				B2	605,894,741	567,552,710	38,342,031	5,370,846	43,712,877	
235										
236		Total Fuel Related				620,266,055	581,021,150	39,244,905	5,371,913	44,616,817
237										
238	502	Steam Expenses								
239		P	SG		30,407,397	28,732,406	1,674,991	41,453	1,716,444	
240		P	SSGCH		5,101,692	4,823,710	277,982	-	277,982	
241				B2	35,509,090	33,556,116	1,952,973	41,453	1,994,426	
242										
243	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	147	147	
245				B2	-	-	-	147	147	
246										
247	503NPC	Steam From Other Sources-NPC								
248		P	SE		3,597,576	3,368,859	228,717	(14,218)	214,498	
249				B2	3,597,576	3,368,859	228,717	(14,218)	214,498	
250										
251	505	Electric Expenses								
252		P	SG		2,754,507	2,602,775	151,732	3,675	155,407	
253		P	SSGCH		1,150,021	1,087,358	62,663	-	62,663	
254				B2	3,904,528	3,690,134	214,395	3,675	218,069	
255										
256	506	Misc. Steam Expense								
257		P	SG		42,056,734	39,740,040	2,316,694	91,485	2,408,180	
258		P	SE		-	-	-	-	-	
259		P	SSGCH		1,502,518	1,420,649	81,870	(1)	81,869	
260				B2	43,559,253	41,160,689	2,398,564	91,485	2,490,049	
261										
262	507	Rents								
263		P	SG		448,653	423,939	24,714	-	24,714	
264		P	SSGCH		1,762	1,666	96	-	96	
265				B2	450,415	425,605	24,810	-	24,810	
266										
267	510	Maint Supervision & Engineering								
268		P	SG		4,057,736	3,834,216	223,520	106,827	330,348	
269		P	SSGCH		1,912,378	1,808,176	104,202	-	104,202	
270				B2	5,970,114	5,642,392	327,722	106,827	434,550	
271										
272										
273										
274	511	Maintenance of Structures								
275		P	SG		21,886,763	20,681,131	1,205,632	14,388	1,220,020	
276		P	SSGCH		938,302	887,176	51,126	(2)	51,124	
277				B2	22,825,065	21,568,307	1,256,758	14,386	1,271,144	
278										
279	512	Maintenance of Boiler Plant								
280		P	SG		91,029,755	86,015,382	5,014,372	141,730	5,156,102	
281		P	SSGCH		3,403,827	3,218,358	185,469	(298)	185,170	
282				B2	94,433,581	89,233,740	5,199,841	141,432	5,341,273	
283										
284	513	Maintenance of Electric Plant								
285		P	SG		33,316,896	31,481,635	1,835,260	25,634	1,860,894	
286		P	SSGCH		410,626	388,252	22,374	-	22,374	
287				B2	33,727,522	31,869,887	1,857,635	25,634	1,883,269	
288										
289	514	Maintenance of Misc. Steam Plant								
290		P	SG		9,660,457	9,128,311	532,146	6,265	538,411	
291		P	SSGCH		3,020,817	2,856,218	164,599	(11)	164,588	
292				B2	12,681,274	11,984,529	696,745	6,254	702,999	
293										
294		Total Steam Power Generation			B2	898,300,862	843,721,006	54,579,857	5,826,213	60,406,070

REVISED PROTOCOL									
Year-End				UNADJUSTED RESULTS			IDAHO		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC							
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		3,168,766	2,994,214	174,551	1,298	175,850
361		P	SG		349,844	330,573	19,271	146	19,417
362									
363				B2	3,518,610	3,324,787	193,823	1,444	195,267
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369									
370				B2	-	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		11,894,606	11,239,392	655,214	10,025	665,239
375		P	SG		5,705,129	5,390,862	314,267	7,665	321,932
376									
377									
378				B2	17,599,735	16,630,254	969,481	17,690	987,171
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		180,404	170,466	9,938	(31)	9,907
383		P	SG		3,040	2,873	167	(3)	165
384									
385				B2	183,444	173,339	10,105	(33)	10,072
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		84,358	79,711	4,647	2	4,649
390		P	SG		-	-	-	-	-
391									
392				B2	84,358	79,711	4,647	2	4,649
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		1,092,399	1,032,224	60,175	606	60,781
397		P	SG		114,713	108,394	6,319	196	6,515
398									
399				B2	1,207,112	1,140,619	66,494	802	67,296
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,189,774	1,124,235	65,539	632	66,170
407		P	SG		410,765	388,138	22,627	280	22,907
408									
409				B2	1,600,539	1,512,374	88,166	912	89,077
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		1,188,647	1,123,171	65,477	1,140	66,617
414		P	SG		327,068	309,052	18,017	531	18,548
415									
416				B2	1,515,716	1,432,223	83,493	1,671	85,164
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		1,925,303	1,819,248	106,055	1,076	107,132
421		P	SG		614,013	580,190	33,823	379	34,202
422									
423				B2	2,539,316	2,399,438	139,878	1,455	141,333
424									
425				B2	37,924,259	35,835,202	2,089,057	44,873	2,133,930

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO	
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
645	583	Overhead Line Expenses							
646		DPW	S		5,777,056	5,475,120	301,936	11,118	313,054
647		DPW	SNPD		17,767	16,948	820	29	849
648				B2	5,794,824	5,492,068	302,756	11,147	313,903
649									
650	584	Underground Line Expense							
651		DPW	S		305	305	-	-	-
652		DPW	SNPD		-	-	-	-	-
653				B2	305	305	-	-	-
654									
655	585	Street Lighting & Signal Systems							
656		DPW	S		-	-	-	-	-
657		DPW	SNPD		207,152	197,594	9,558	402	9,960
658				B2	207,152	197,594	9,558	402	9,960
659									
660	586	Meter Expenses							
661		DPW	S		5,630,733	5,374,972	255,761	9,193	264,954
662		DPW	SNPD		1,082,827	1,032,867	49,960	1,765	51,725
663				B2	6,713,560	6,407,839	305,721	10,958	316,679
664									
665	587	Customer Installation Expenses							
666		DPW	S		12,458,762	12,009,846	448,917	16,305	465,222
667		DPW	SNPD		496	473	23	1	24
668				B2	12,459,259	12,010,319	448,940	16,306	465,246
669									
670	588	Misc. Distribution Expenses							
671		DPW	S		1,903,892	1,827,783	76,109	(2,139)	73,970
672		DPW	SNPD		5,537,508	5,282,016	255,492	(46)	255,446
673				B2	7,441,400	7,109,799	331,601	(2,186)	329,416
674									
675	589	Rents							
676		DPW	S		3,082,013	3,056,279	25,733	33	25,767
677		DPW	SNPD		114,242	108,971	5,271	0	5,271
678				B2	3,196,255	3,165,250	31,004	33	31,038
679									
680	590	Maint Supervision & Engineering							
681		DPW	S		1,168,290	1,079,917	88,373	3,126	91,498
682		DPW	SNPD		6,367,680	6,073,885	293,795	10,425	304,219
683				B2	7,535,970	7,153,802	382,168	13,550	395,718
684									
685	591	Maintenance of Structures							
686		DPW	S		1,855,991	1,709,849	146,142	-	146,142
687		DPW	SNPD		159,999	152,617	7,382	-	7,382
688				B2	2,015,990	1,862,466	153,524	-	153,524
689									
690	592	Maintenance of Station Equipment							
691		DPW	S		10,926,178	10,135,064	791,114	25,517	816,631
692		DPW	SNPD		1,874,179	1,787,708	86,472	3,387	89,858
693				B2	12,800,357	11,922,771	877,586	28,904	906,490
694									
695	593	Maintenance of Overhead Lines							
696		DPW	S		82,112,317	77,011,054	5,101,264	100,942	5,202,206
697		DPW	SNPD		1,224,337	1,167,848	56,489	951	57,440
698				B2	83,336,655	78,178,902	5,157,753	101,893	5,259,646
699									
700	594	Maintenance of Underground Lines							
701		DPW	S		22,479,205	21,746,414	732,791	18,984	751,774
702		DPW	SNPD		7,391	7,050	341	11	352
703				B2	22,486,595	21,753,464	733,132	18,995	752,126
704									
705	595	Maintenance of Line Transformers							
706		DPW	S		24,717	24,717	-	-	-
707		DPW	SNPD		1,081,164	1,031,280	49,883	1,698	51,581
708				B2	1,105,880	1,055,997	49,883	1,698	51,581
709									
710	596	Maint of Street Lighting & Signal Sys.							
711		DPW	S		4,217,687	4,084,975	132,712	4,670	137,382
712		DPW	SNPD		-	-	-	-	-
713				B2	4,217,687	4,084,975	132,712	4,670	137,382

REVISED PROTOCOL										
Year-End										
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC			TOTAL	OTHER				
847	923	Outside Services								
848		PTD	S		630	630	-	-	-	-
849		CUST	CN		-	-	-	-	-	-
850		PTD	SO		11,038,720	10,443,488	595,232	(25,987)	569,245	
851				B2	11,039,350	10,444,118	595,232	(25,987)	569,245	
852										
853	924	Property Insurance								
854		PTD	SO		23,970,318	22,677,786	1,292,532	-	1,292,532	
855				B2	23,970,318	22,677,786	1,292,532	-	1,292,532	
856										
857	925	Injuries & Damages								
858		PTD	SO		7,434,336	7,033,460	400,876	113,441	514,316	
859				B2	7,434,336	7,033,460	400,876	113,441	514,316	
860										
861	926	Employee Pensions & Benefits								
862		LABOR	S		-	-	-	-	-	
863		CUST	CN		-	-	-	-	-	
864		LABOR	SO		-	-	-	-	-	
865				B2	-	-	-	-	-	
866										
867	927	Franchise Requirements								
868		DMSC	S		-	-	-	-	-	
869		DMSC	SO		-	-	-	-	-	
870				B2	-	-	-	-	-	
871										
872	928	Regulatory Commission Expense								
873		DMSC	S		11,943,931	11,526,839	417,092	4,691	421,783	
874		CUST	CN		-	-	-	-	-	
875		DMSC	SO		2,197,338	2,078,852	118,485	78	118,563	
876		FERC	SG		2,323,478	2,195,489	127,989	-	127,989	
877				B2	16,464,747	15,801,180	663,566	4,769	668,335	
878										
879	929	Duplicate Charges								
880		LABOR	S		-	-	-	-	-	
881		LABOR	SO		(3,420,843)	(3,236,383)	(184,459)	(246)	(184,706)	
882				B2	(3,420,843)	(3,236,383)	(184,459)	(246)	(184,706)	
883										
884	930	Misc General Expenses								
885		PTD	S		5,290,870	5,282,370	8,500	201,496	209,996	
886		CUST	CN		4,500	4,325	175	(44)	131	
887		LABOR	SO		14,400,017	13,623,536	776,480	2,503,642	3,280,122	
888				B2	19,695,387	18,910,232	785,155	2,705,094	3,490,249	
889										
890	931	Rents								
891		PTD	S		961,066	961,066	-	-	-	
892		PTD	SO		5,238,518	4,956,045	282,472	-	282,472	
893				B2	6,199,584	5,917,112	282,472	-	282,472	
894										
895	935	Maintenance of General Plant								
896		G	S		15,577	15,577	-	-	-	
897		CUST	CN		-	-	-	-	-	
898		G	SO		23,181,924	21,931,904	1,250,020	9,939	1,259,958	
899				B2	23,197,501	21,947,481	1,250,020	9,939	1,259,958	
900										
901		Total Administrative & General Expense		B2	162,619,511	153,146,250	9,473,261	2,021,036	11,494,297	
902										
903		Summary of A&G Expense by Factor								
904		S			13,508,275	12,078,050	1,430,224	(798,295)	631,929	
905		SO			146,783,259	138,868,386	7,914,873	2,819,375	10,734,248	
906		SG			2,323,478	2,195,489	127,989	-	127,989	
907		CN			4,500	4,325	175	(44)	131	
908		Total A&G Expense by Factor			162,619,511	153,146,250	9,473,261	2,021,036	11,494,297	
909										
910		Total O&M Expense		B2	2,676,130,329	2,511,113,996	165,016,333	17,237,866	182,254,199	

REVISED PROTOCOL

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO		
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1231	SCHMDF	Deductions - Flow Through								
1232		SCHMDF	S		-	-	-	-	-	
1233		SCHMDF	DGP		-	-	-	-	-	
1234		SCHMDF	DGU		-	-	-	-	-	
1235				B6	-	-	-	-	-	
1236	SCHMDP	Deductions - Permanent								
1237		SCHMDP	S		904	904	-	-	-	
1238		P	SE		840,899	787,439	53,460	-	53,460	
1239		PTD	SNP		381,063	360,830	20,234	-	20,234	
1240		SCHMDP	IBT		-	-	-	-	-	
1241		P	SG		-	-	-	-	-	
1242		SCHMDP-SO	SO		26,365,079	24,943,416	1,421,663	-	1,421,663	
1243				B6	27,587,945	26,092,589	1,495,356	-	1,495,356	
1244										
1245	SCHMDT	Deductions - Temporary								
1246		GP	S		39,346,405	38,274,657	1,071,748	(915,314)	156,434	
1247		DPW	BADDEBT		1,168,170	1,122,860	45,310	-	45,310	
1248		SCHMDT-SNF	SNP		94,462,842	89,447,097	5,015,745	-	5,015,745	
1249		SCHMDT	CN		60,323	57,980	2,343	-	2,343	
1250		SCHMDT	SSGCH		68,842	65,091	3,751	-	3,751	
1251		CUST	DGP		-	-	-	-	-	
1252		P	SE		41,542,935	38,901,834	2,641,101	401,512	3,042,613	
1253		SCHMDT-SG	SG		135,152,429	127,707,560	7,444,869	7,710,054	15,154,923	
1254		SCHMDT-GPE	GPS		82,386,340	77,943,889	4,442,451	-	4,442,451	
1255		SCHMDT-SO	SO		48,456,951	45,844,047	2,612,904	(1,053,989)	1,558,915	
1256		TAXDEPR	TAXDEPR		1,622,113,173	1,539,894,065	82,219,108	-	82,219,108	
1257		DPW	SNPD		179,120	170,856	8,264	-	8,264	
1258				B6	2,084,937,530	1,959,429,935	105,507,595	6,142,263	111,649,859	
1259										
1260	TOTAL SCHEDULE - M DEDUCTIONS				B6	2,092,525,475	1,985,522,523	107,002,952	6,142,263	113,145,215
1261										
1262	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(1,270,831,613)	(1,204,750,154)	(66,081,459)	(3,824,025)	(69,905,484)
1263										
1264										
1265										
1266	40911	State Income Taxes								
1267		IBT	IBT		(22,655,140)	(20,727,379)	(1,927,760)	45,494	(1,882,266)	
1268		IBT	SE		-	-	-	-	-	
1269		PTC	P		-	-	-	(70,472)	(70,472)	
1270		IBT	IBT		-	-	-	-	-	
1271	Total State Tax Expense					(22,655,140)	(20,727,379)	(1,927,760)	(24,978)	(1,952,739)
1272										
1273										
1274	Calculation of Taxable Income:									
1275		Operating Revenues				4,353,766,380	4,117,757,655	236,008,725	25,787,310	261,796,035
1276		Operating Deductions:								
1277		O & M Expenses				2,676,130,329	2,511,113,996	165,016,333	17,237,866	182,254,199
1278		Depreciation Expense				464,027,603	439,655,457	24,372,146	3,105,332	27,477,478
1279		Amortization Expense				43,698,570	41,447,124	2,251,446	(150,966)	2,100,480
1280		Taxes Other Than Income				123,877,487	118,556,149	5,321,337	413,992	5,735,330
1281		Interest & Dividends (AFUDC-Equity)				(63,955,322)	(60,559,451)	(3,395,871)	160,213	(3,235,657)
1282		Misc Revenue & Expense				(5,975,707)	(5,678,965)	(296,743)	17,298	(279,445)
1283		Total Operating Deductions				3,237,802,959	3,044,534,311	193,268,649	20,783,736	214,052,385
1284		Other Deductions:								
1285		Interest Deductions				350,882,327	332,251,336	18,630,991	177,481	18,808,472
1286		Interest on PCRBS				-	-	-	-	-
1287		Schedule M Adjustments				(1,270,831,613)	(1,204,750,154)	(66,081,459)	(3,824,025)	(69,905,484)
1288										
1289		Income Before State Taxes				(505,750,519)	(463,778,145)	(41,972,374)	1,002,068	(40,970,306)
1290										
1291		State Income Taxes				(22,655,140)	(20,727,379)	(1,927,760)	(24,978)	(1,952,739)
1292										
1293	Total Taxable Income					(483,095,380)	(443,050,766)	(40,044,614)	1,027,046	(39,017,567)
1294										
1295		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1296										
1297	Federal Income Tax - Calculated					(169,083,383)	(155,067,768)	(14,015,615)	359,466	(13,656,149)
1298										
1299	Adjustments to Calculated Tax:									
1300	40910	PMI	P	SE	-	-	-	-	-	
1301	40910	REC	P	SG	-	-	-	(3,821,447)	(3,821,447)	
1302	40910		P	SO	-	-	-	-	-	
1303	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1304	Federal Income Tax Expense					(169,083,383)	(155,067,768)	(14,015,615)	(3,461,981)	(17,477,596)
1305										
1306	Total Operating Expenses					3,590,761,738	3,386,414,150	204,347,587	18,816,839	223,164,426

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO	ADJUSTMENT	ADJ TOTAL
					TOTAL	OTHER				
1307	310	Land and Land Rights								
1308		P	SG		2,329,517	2,201,196	128,321	-	128,321	
1309		P	SG		34,798,446	32,881,574	1,916,872	-	1,916,872	
1310		P	SG		56,303,435	53,201,961	3,101,474	-	3,101,474	
1311		P	S		-	-	-	-	-	
1312		P	SSGCH		2,448,255	2,314,854	133,401	-	133,401	
1313				B8	95,879,653	90,599,585	5,280,068	-	5,280,068	
1314										
1315	311	Structures and Improvements								
1316		P	SG		234,107,411	221,211,609	12,895,802	-	12,895,802	
1317		P	SG		325,036,982	307,132,327	17,904,655	-	17,904,655	
1318		P	SG		221,770,821	209,554,580	12,216,241	-	12,216,241	
1319		P	SSGCH		57,386,063	54,259,197	3,126,866	-	3,126,866	
1320				B8	838,301,276	792,157,712	46,143,564	-	46,143,564	
1321										
1322	312	Boiler Plant Equipment								
1323		P	SG		698,182,038	659,722,695	38,459,343	-	38,459,343	
1324		P	SG		658,624,890	622,344,552	36,280,338	-	36,280,338	
1325		P	SG		1,442,122,538	1,362,683,248	79,439,290	33,484,991	112,924,281	
1326		P	SSGCH		325,425,382	307,693,523	17,731,858	-	17,731,858	
1327				B8	3,124,354,848	2,952,444,018	171,910,830	33,484,991	205,395,820	
1328										
1329	314	Turbogenerator Units								
1330		P	SG		139,149,055	131,484,032	7,665,023	-	7,665,023	
1331		P	SG		141,986,218	134,164,910	7,821,308	-	7,821,308	
1332		P	SG		487,922,642	461,045,433	26,877,209	-	26,877,209	
1333		P	SSGCH		63,734,933	60,262,128	3,472,805	-	3,472,805	
1334				B8	832,792,848	786,956,504	45,836,344	-	45,836,344	
1335										
1336	315	Accessory Electric Equipment								
1337		P	SG		87,739,621	82,906,486	4,833,135	-	4,833,135	
1338		P	SG		138,674,494	131,035,612	7,638,882	-	7,638,882	
1339		P	SG		74,099,755	70,017,971	4,081,783	-	4,081,783	
1340		P	SSGCH		66,352,508	62,737,076	3,615,432	-	3,615,432	
1341				B8	366,866,378	346,697,146	20,169,232	-	20,169,232	
1342										
1343										
1344										
1345	316	Misc Power Plant Equipment								
1346		P	SG		4,786,848	4,523,164	263,683	-	263,683	
1347		P	SG		5,245,086	4,956,160	288,925	-	288,925	
1348		P	SG		15,109,785	14,277,463	832,322	-	832,322	
1349		P	SSGCH		4,037,788	3,817,776	220,012	-	220,012	
1350				B8	29,179,506	27,574,563	1,604,943	-	1,604,943	
1351										
1352	317	Steam Plant ARO								
1353		P	S		-	-	-	-	-	
1354				B8	-	-	-	-	-	
1355										
1356	SP	Unclassified Steam Plant - Account 300								
1357		P	SG		787,304	743,936	43,369	-	43,369	
1358				B8	787,304	743,936	43,369	-	43,369	
1359										
1360										
1361		Total Steam Production Plant		B8	5,288,161,813	4,997,173,464	290,988,349	33,484,991	324,473,340	
1362										
1363										
1364		Summary of Steam Production Plant by Factor								
1365		S			-	-	-	-	-	
1366		DGP			-	-	-	-	-	
1367		DGU			-	-	-	-	-	
1368		SG			4,768,776,885	4,506,088,910	262,687,975	33,484,991	296,172,966	
1369		SSGCH			519,384,929	491,084,554	28,300,374	-	28,300,374	
1370		Total Steam Production Plant by Factor			5,288,161,813	4,997,173,464	290,988,349	33,484,991	324,473,340	
1371	320	Land and Land Rights								
1372		P	SG		-	-	-	-	-	
1373		P	SG		-	-	-	-	-	
1374				B8	-	-	-	-	-	
1375										
1376	321	Structures and Improvements								
1377		P	SG		-	-	-	-	-	
1378		P	SG		-	-	-	-	-	
1379				B8	-	-	-	-	-	

REVISED PROTOCOL

Year-End					UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
1453									
1454									
1455	335	Misc. Power Plant Equipment							
1456		P	SG		1,197,194	1,131,247	65,947	-	65,947
1457		P	SG		186,194	175,938	10,257	-	10,257
1458		P	SG		996,385	941,499	54,886	-	54,886
1459		P	SG		11,353	10,728	625	-	625
1460				B8	2,391,127	2,259,411	131,715	-	131,715
1461									
1462	336	Roads, Railroads & Bridges							
1463		P	SG		4,620,060	4,365,564	254,496	-	254,496
1464		P	SG		828,931	783,269	45,662	-	45,662
1465		P	SG		9,817,317	9,276,530	540,787	-	540,787
1466		P	SG		682,347	644,760	37,587	-	37,587
1467				B8	15,948,654	15,070,123	878,531	-	878,531
1468									
1469	337	Hydro Plant ARO							
1470		P	S		-	-	-	-	-
1471				B8	-	-	-	-	-
1472									
1473	HP	Unclassified Hydro Plant - Acct 300							
1474		P	S		-	-	-	-	-
1475		P	SG		-	-	-	-	-
1476		P	SG		-	-	-	-	-
1477		P	SG		-	-	-	-	-
1478				B8	-	-	-	-	-
1479									
1480				B8	628,142,548	593,541,329	34,601,219	324,857	34,926,077
1481									
1482		Summary of Hydraulic Plant by Factor							
1483		S			-	-	-	-	-
1484		SG			628,142,548	593,541,329	34,601,219	324,857	34,926,077
1485		DGP			-	-	-	-	-
1486		DGU			-	-	-	-	-
1487					628,142,548	593,541,329	34,601,219	324,857	34,926,077
1488									
1489	340	Land and Land Rights							
1490		P	SG		23,516,708	22,221,290	1,295,417	-	1,295,417
1491		P	SG		-	-	-	-	-
1492		P	SSGCT		-	-	-	-	-
1493				B8	23,516,708	22,221,290	1,295,417	-	1,295,417
1494									
1495	341	Structures and Improvements							
1496		P	SG		151,043,941	142,723,688	8,320,252	-	8,320,252
1497		P	SG		163,512	154,505	9,007	-	9,007
1498		P	SSGCT		4,241,952	4,011,670	230,282	-	230,282
1499				B8	155,449,405	146,889,863	8,559,541	-	8,559,541
1500									
1501	342	Fuel Holders, Producers & Accessories							
1502		P	SG		8,406,209	7,943,153	463,056	-	463,056
1503		P	SG		121,339	114,655	6,684	-	6,684
1504		P	SSGCT		2,284,126	2,160,128	123,998	-	123,998
1505				B8	10,811,674	10,217,936	593,738	-	593,738
1506									
1507	343	Prime Movers							
1508		P	S		-	-	-	-	-
1509		P	SG		754,466	712,906	41,560	-	41,560
1510		P	SG		2,223,358,082	2,100,884,449	122,473,634	14,387,299	136,860,932
1511		P	SSGCT		51,744,608	48,935,561	2,809,048	-	2,809,048
1512				B8	2,275,857,156	2,150,532,915	125,324,241	14,387,299	139,711,540
1513									
1514	344	Generators							
1515		P	S		-	-	-	-	-
1516		P	SG		-	-	-	-	-
1517		P	SG		331,535,449	313,272,825	18,262,623	-	18,262,623
1518		P	SSGCT		15,873,643	15,011,915	861,729	-	861,729
1519				B8	347,409,092	328,284,740	19,124,352	-	19,124,352

REVISED PROTOCOL

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC								
1651	366	Underground Conduit								
1652		DPW	S		290,621,174	283,247,994	7,373,179	-	7,373,179	
1653				B8	290,621,174	283,247,994	7,373,179	-	7,373,179	
1654										
1655										
1656										
1657										
1658	367	Underground Conductors								
1659		DPW	S		697,799,779	674,120,851	23,678,928	-	23,678,928	
1660				B8	697,799,779	674,120,851	23,678,928	-	23,678,928	
1661										
1662	368	Line Transformers								
1663		DPW	S		1,056,509,849	990,583,151	65,926,697	-	65,926,697	
1664				B8	1,056,509,849	990,583,151	65,926,697	-	65,926,697	
1665										
1666	369	Services								
1667		DPW	S		559,763,102	531,874,191	27,888,911	-	27,888,911	
1668				B8	559,763,102	531,874,191	27,888,911	-	27,888,911	
1669										
1670	370	Meters								
1671		DPW	S		187,209,616	173,388,196	13,821,420	-	13,821,420	
1672				B8	187,209,616	173,388,196	13,821,420	-	13,821,420	
1673										
1674	371	Installations on Customers' Premises								
1675		DPW	S		8,809,120	8,644,004	165,115	-	165,115	
1676				B8	8,809,120	8,644,004	165,115	-	165,115	
1677										
1678	372	Leased Property								
1679		DPW	S		-	-	-	-	-	
1680				B8	-	-	-	-	-	
1681										
1682	373	Street Lights								
1683		DPW	S		62,885,404	62,283,269	602,135	-	602,135	
1684				B8	62,885,404	62,283,269	602,135	-	602,135	
1685										
1686	DP	Unclassified Dist Plant - Acct 300								
1687		DPW	S		20,216,252	19,291,256	924,997	-	924,997	
1688				B8	20,216,252	19,291,256	924,997	-	924,997	
1689										
1690	DS0	Unclassified Dist Sub Plant - Acct 300								
1691		DPW	S		-	-	-	-	-	
1692				B8	-	-	-	-	-	
1693										
1694										
1695		Total Distribution Plant		B8	5,326,637,791	5,061,863,333	264,774,458	-	264,774,458	
1696										
1697		Summary of Distribution Plant by Factor								
1698		S			5,326,637,791	5,061,863,333	264,774,458	-	264,774,458	
1699										
1700		Total Distribution Plant by Factor			5,326,637,791	5,061,863,333	264,774,458	-	264,774,458	

REVISED PROTOCOL

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC								
1701	389	Land and Land Rights								
1702		G-SITUS	S		9,472,275	9,274,636	197,639	-	197,639	
1703		CUST	CN		1,128,506	1,084,668	43,838	-	43,838	
1704		PT	SG		332	314	18	-	18	
1705		G-SG	SG		1,228	1,160	68	-	68	
1706		PTD	SO		5,598,055	5,296,196	301,859	-	301,859	
1707				B8	16,200,395	15,656,974	543,422	-	543,422	
1708										
1709	390	Structures and Improvements								
1710		G-SITUS	S		111,200,704	101,422,380	9,778,324	-	9,778,324	
1711		PT	SG		358,127	338,400	19,727	-	19,727	
1712		PT	SG		1,653,732	1,562,636	91,096	-	91,096	
1713		CUST	CN		12,319,587	11,841,025	478,563	-	478,563	
1714		G-SG	SG		3,675,782	3,473,302	202,480	-	202,480	
1715		PTD	SO		102,313,681	96,796,704	5,516,977	-	5,516,977	
1716				B8	231,521,614	215,434,446	16,087,167	-	16,087,167	
1717										
1718	391	Office Furniture & Equipment								
1719		G-SITUS	S		13,065,614	12,137,233	928,381	-	928,381	
1720		PT	SG		1,046	988	58	-	58	
1721		PT	SG		5,295	5,003	292	-	292	
1722		CUST	CN		8,685,337	8,347,949	337,388	-	337,388	
1723		G-SG	SG		4,784,588	4,521,029	263,559	-	263,559	
1724		P	SE		97,829	91,609	6,219	-	6,219	
1725		PTD	SO		54,551,124	51,609,608	2,941,516	-	2,941,516	
1726		G-SG	SSGCH		74,351	70,300	4,051	-	4,051	
1727		G-SG	SSGCT		-	-	-	-	-	
1728				B8	81,265,184	76,783,720	4,481,463	-	4,481,463	
1729										
1730	392	Transportation Equipment								
1731		G-SITUS	S		73,113,164	68,190,669	4,922,495	-	4,922,495	
1732		PTD	SO		7,996,779	7,565,575	431,204	-	431,204	
1733		G-SG	SG		17,254,817	16,304,336	950,481	-	950,481	
1734		CUST	CN		-	-	-	-	-	
1735		PT	SG		838,181	792,010	46,171	-	46,171	
1736		P	SE		404,148	378,454	25,694	-	25,694	
1737		PT	SG		120,286	113,660	6,626	-	6,626	
1738		G-SG	SSGCH		374,178	353,790	20,388	-	20,388	
1739		PT	SSGCT		44,655	42,231	2,424	-	2,424	
1740				B8	100,146,208	93,740,725	6,405,483	-	6,405,483	
1741										
1742	393	Stores Equipment								
1743		G-SITUS	S		8,861,339	8,312,757	548,582	-	548,582	
1744		PT	SG		108,431	102,458	5,973	-	5,973	
1745		PT	SG		360,063	340,229	19,834	-	19,834	
1746		PTD	SO		445,293	421,282	24,011	-	24,011	
1747		G-SG	SG		4,062,155	3,838,392	223,764	-	223,764	
1748		PT	SSGCT		53,971	51,041	2,930	-	2,930	
1749				B8	13,891,252	13,066,158	825,094	-	825,094	

Year-End					UNADJUSTED RESULTS			IDAHO		
FERC	BUS			Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR							
1880	303	Miscellaneous Intangible Plant								
1881		I-SITUS	S		6,042,837	5,626,978	415,859	-	415,859	
1882		I-SG	SG		95,041,256	89,805,910	5,235,346	631,847	5,867,193	
1883		PTD	SO		366,513,585	346,750,373	19,763,212	-	19,763,212	
1884		P	SE		3,453,872	3,234,291	219,581	-	219,581	
1885		CUST	CN		118,758,961	114,145,691	4,613,271	-	4,613,271	
1886		P	SG		-	-	-	-	-	
1887		P	SSGCT		-	-	-	-	-	
1888				B8	589,810,510	559,563,242	30,247,268	631,847	30,879,115	
1889	303	Less Non-Utility Plant								
1890		I-SITUS	S		-	-	-	-	-	
1891					589,810,510	559,563,242	30,247,268	631,847	30,879,115	
1892	IP	Unclassified Intangible Plant - Acct 300								
1893		I-SITUS	S		-	-	-	-	-	
1894		I-SG	SG		-	-	-	-	-	
1895		P	SG		-	-	-	-	-	
1896		PTD	SO		-	-	-	-	-	
1897					-	-	-	-	-	
1898					-	-	-	-	-	
1899		Total Intangible Plant			B8	709,565,190	671,776,323	37,788,867	631,847	38,420,714
1900										
1901		Summary of Intangible Plant by Factor								
1902		S			7,042,837	5,626,978	1,415,859	-	1,415,859	
1903		DGP			-	-	-	-	-	
1904		DGU			-	-	-	-	-	
1905		SG			213,795,935	202,018,990	11,776,945	631,847	12,408,792	
1906		SO			366,513,585	346,750,373	19,763,212	-	19,763,212	
1907		CN			118,758,961	114,145,691	4,613,271	-	4,613,271	
1908		SSGCT			-	-	-	-	-	
1909		SSGCH			-	-	-	-	-	
1910		SE			3,453,872	3,234,291	219,581	-	219,581	
1911		Total Intangible Plant by Factor				709,565,190	671,776,323	37,788,867	631,847	38,420,714
1912		Summary of Unclassified Plant (Account 106)								
1913		DP			20,216,252	19,291,256	924,997	-	924,997	
1914		DS0			-	-	-	-	-	
1915		GP			4,694,044	4,440,931	253,113	-	253,113	
1916		HP			-	-	-	-	-	
1917		NP			-	-	-	-	-	
1918		OP			-	-	-	-	-	
1919		TP			84,550,623	79,893,154	4,657,469	-	4,657,469	
1920		TS0			-	-	-	-	-	
1921		IP			-	-	-	-	-	
1922		MP			-	-	-	-	-	
1923		SP			787,304	743,936	43,369	-	43,369	
1924		Total Unclassified Plant by Factor				110,248,224	104,369,276	5,878,948	-	5,878,948
1925										
1926		Total Electric Plant in Service			B8	19,556,037,605	18,501,533,405	1,054,504,200	114,278,528	1,168,782,728

REVISED PROTOCOL

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1927	Summary of Electric Plant by Factor									
1928	S				5,822,986,950	5,524,998,077	297,988,873	-	297,988,873	
1929	SE				282,182,299	264,242,498	17,939,801	13,511,711	31,451,512	
1930	DGU				-	-	-	-	-	
1931	DGP				-	-	-	-	-	
1932	SG				12,137,724,526	11,469,118,223	668,606,302	100,766,817	769,373,119	
1933	SO				616,914,834	583,649,441	33,265,393	-	33,265,393	
1934	CN				143,733,644	138,150,216	5,583,429	-	5,583,429	
1935	DEU				-	-	-	-	-	
1936	SSGCH				523,827,225	495,284,798	28,542,427	-	28,542,427	
1937	SSGCT				77,268,130	73,073,492	4,194,637	-	4,194,637	
1938	Less Capital Leases				(48,600,002)	(48,983,340)	(1,616,663)	-	(1,616,663)	
1939					19,556,037,605	18,501,533,405	1,054,504,200	114,278,528	1,168,782,728	
1940	105 Plant Held For Future Use									
1941	DPW	S			3,473,204	3,473,204	-	-	-	
1942	P	SG			-	-	-	-	-	
1943	T	SG			325,029	307,125	17,904	(509,444)	(491,540)	
1944	P	SG			8,923,302	8,431,762	491,540	-	491,540	
1945	P	SE			953,014	892,426	60,588	(60,588)	-	
1946	G	SG			-	-	-	-	-	
1947										
1948										
1949	Total Plant Held For Future Use				B10	13,674,549	13,104,516	570,032	(570,032)	(0)
1950										
1951	114 Electric Plant Acquisition Adjustments									
1952	P	S			-	-	-	-	-	
1953	P	SG			142,633,069	134,776,129	7,856,940	-	7,856,940	
1954	P	SG			14,560,711	13,758,634	802,076	-	802,076	
1955	Total Electric Plant Acquisition Adjustment				B15	157,193,780	148,534,764	8,659,016	-	8,659,016
1956										
1957	115 Accum Provision for Asset Acquisition Adjustments									
1958	P	S			-	-	-	-	-	
1959	P	SG			(84,100,707)	(79,468,021)	(4,632,686)	-	(4,632,686)	
1960	P	SG			(12,226,166)	(11,552,688)	(673,478)	-	(673,478)	
1961					B15	(96,326,873)	(91,020,709)	(5,306,164)	-	(5,306,164)
1962										
1963	120 Nuclear Fuel									
1964	P	SE			-	-	-	-	-	
1965	Total Nuclear Fuel				B15	-	-	-	-	
1966										
1967	124 Weatherization									
1968	DMSC	S			2,633,178	2,599,959	33,220	-	33,220	
1969	DMSC	SO			(4,454)	(4,214)	(240)	-	(240)	
1970					B16	2,628,725	2,595,745	32,980	-	32,980
1971										
1972	182W Weatherization									
1973	DMSC	S			34,729,463	31,258,802	3,470,661	-	3,470,661	
1974	DMSC	SG			-	-	-	-	-	
1975	DMSC	SGCT			-	-	-	-	-	
1976	DMSC	SO			-	-	-	-	-	
1977					B16	34,729,463	31,258,802	3,470,661	-	3,470,661
1978										
1979	186W Weatherization									
1980	DMSC	S			-	-	-	-	-	
1981	DMSC	CN			-	-	-	-	-	
1982	DMSC	CNP			-	-	-	-	-	
1983	DMSC	SG			-	-	-	-	-	
1984	DMSC	SO			-	-	-	-	-	
1985					B16	-	-	-	-	
1986										
1987	Total Weatherization				B16	37,358,188	33,854,547	3,503,640	-	3,503,640

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC	BUS				TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2109										
2110	1869	Misc Deferred Debits-Trojan								
2111		P	S		-	-	-	-	-	
2112		P	SNPPN		-	-	-	-	-	
2113				B15	-	-	-	-	-	
2114										
2115		Total Miscellaneous Rate Base			B15	1,809,172	1,685,894	123,279	-	123,279
2116										
2117		Total Rate Base Additions			B15	701,445,723	664,209,092	37,236,631	1,685,600	38,922,231
2118	235	Customer Service Deposits								
2119		CUST	S		-	-	-	-	-	
2120		CUST	CN		-	-	-	-	-	
2121		Total Customer Service Deposits			B15	-	-	-	-	-
2122										
2123	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2124	2282	Inj & Dam	PTD	SO	(7,487,871)	(7,084,109)	(403,762)	-	(403,762)	
2125	2283	Pen & Ben	PTD	SO	(22,725,860)	(21,500,432)	(1,225,428)	-	(1,225,428)	
2126	254	Reg Liab	PTD	SG	-	-	-	-	-	
2127	254	Reg Liab	PTD	SE	(1,217,286)	(1,139,897)	(77,389)	77,389	-	
2128	254	Ins Prov	PTD	SO	(109,564)	(103,656)	(5,908)	-	(5,908)	
2129				B15	(31,540,581)	(29,828,094)	(1,712,487)	77,389	(1,635,098)	
2130										
2131	22841	Accum Misc Oper Provisions - Other								
2132		P	S		-	-	-	-	-	
2133		P	SG		(1,500,000)	(1,417,373)	(82,627)	-	(82,627)	
2134				B15	(1,500,000)	(1,417,373)	(82,627)	-	(82,627)	
2135										
2136	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2137	230	ARO	P	TROJP	(1,711,281)	(1,614,808)	(96,473)	-	(96,473)	
2138	254105	ARO	P	TROJP	(3,608,947)	(3,405,494)	(203,453)	-	(203,453)	
2139	254		P	S	(6,009,324)	(6,009,324)	-	-	-	
2140				B15	(11,329,552)	(11,029,626)	(299,926)	-	(299,926)	
2141										
2142	252	Customer Advances for Construction								
2143		DPW	S		(13,473,111)	(13,198,024)	(275,088)	6,822	(268,266)	
2144		DPW	SE		-	-	-	-	-	
2145		T	SG		(7,471,547)	(7,059,977)	(411,570)	(267,861)	(679,431)	
2146		DPW	SO		-	-	-	-	-	
2147		CUST	CN		-	-	-	-	-	
2148		Total Customer Advances for Construction			B19	(20,944,658)	(20,258,001)	(686,658)	(261,039)	(947,697)
2149										
2150	25398	SO2 Emissions								
2151		P	SE		-	-	-	(2,402,284)	(2,402,284)	
2152				B19	-	-	-	(2,402,284)	(2,402,284)	
2153										
2154	25399	Other Deferred Credits								
2155		P	S		(3,803,740)	(3,728,560)	(75,180)	-	(75,180)	
2156		LABOR	SO		-	-	-	(181,282)	(181,282)	
2157		P	SG		(8,008,237)	(7,567,103)	(441,134)	-	(441,134)	
2158		P	SE		(1,183,310)	(1,108,081)	(75,229)	-	(75,229)	
2159				B19	(12,995,286)	(12,403,743)	(591,543)	(181,282)	(772,824)	

Year-End					UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
2219									
2220									
2221	108SP		Steam Prod Plant Accumulated Depr						
2222		P	S		-	-	-	-	-
2223		P	SG		(828,531,539)	(782,891,896)	(45,639,643)	-	(45,639,643)
2224		P	SG		(936,120,976)	(884,554,772)	(51,566,204)	-	(51,566,204)
2225		P	SG		(552,789,110)	(522,338,733)	(30,450,377)	(792,318)	(31,242,695)
2226		P	SSGCH		(158,685,661)	(150,039,158)	(8,646,503)	-	(8,646,503)
2227				B17	(2,476,127,286)	(2,339,824,559)	(136,302,727)	(792,318)	(137,095,045)
2228									
2229	108NP		Nuclear Prod Plant Accumulated Depr						
2230		P	SG		-	-	-	-	-
2231		P	SG		-	-	-	-	-
2232		P	SG		-	-	-	-	-
2233				B17	-	-	-	-	-
2234									
2235									
2236	108HP		Hydraulic Prod Plant Accum Depr						
2237		P	S		-	-	-	-	-
2238		P	SG		(150,429,735)	(142,143,316)	(8,286,419)	-	(8,286,419)
2239		P	SG		(28,604,226)	(27,028,563)	(1,575,663)	-	(1,575,663)
2240		P	SG		(59,853,861)	(56,556,813)	(3,297,049)	(70,598)	(3,367,647)
2241		P	SG		(12,861,842)	(12,153,348)	(708,494)	(72,398)	(780,893)
2242				B17	(251,749,664)	(237,882,039)	(13,867,625)	(142,997)	(14,010,622)
2243									
2244	108OP		Other Production Plant - Accum Depr						
2245		P	S		-	-	-	-	-
2246		P	SG		(1,347,482)	(1,273,256)	(74,226)	-	(74,226)
2247		P	SG		-	-	-	-	-
2248		P	SG		(263,762,956)	(249,233,579)	(14,529,377)	(583,034)	(15,112,411)
2249		P	SSGCT		(19,564,578)	(18,502,480)	(1,062,098)	-	(1,062,098)
2250				B17	(284,675,015)	(269,009,315)	(15,665,701)	(583,034)	(16,248,735)
2251									
2252	108EP		Experimental Plant - Accum Depr						
2253		P	SG		-	-	-	-	-
2254		P	SG		-	-	-	-	-
2255					-	-	-	-	-
2256									
2257				B17	(3,012,551,966)	(2,846,715,913)	(165,836,053)	(1,518,349)	(167,354,402)
2258									
2259			Summary of Prod Plant Depreciation by Factor						
2260		S			-	-	-	-	-
2261		DGP			-	-	-	-	-
2262		DGU			-	-	-	-	-
2263		SG			(2,834,301,727)	(2,678,174,275)	(156,127,452)	(1,518,349)	(157,645,801)
2264		SSGCH			(158,685,661)	(150,039,158)	(8,646,503)	-	(8,646,503)
2265		SSGCT			(19,564,578)	(18,502,480)	(1,062,098)	-	(1,062,098)
2266			Total of Prod Plant Depreciation by Factor		(3,012,551,966)	(2,846,715,913)	(165,836,053)	(1,518,349)	(167,354,402)
2267									
2268									
2269	108TP		Transmission Plant Accumulated Depr						
2270		T	SG		(387,899,460)	(366,532,026)	(21,367,434)	-	(21,367,434)
2271		T	SG		(387,667,554)	(366,312,895)	(21,354,659)	-	(21,354,659)
2272		T	SG		(367,272,330)	(347,041,141)	(20,231,189)	(1,030,788)	(21,261,976)
2273			Total Trans Plant Accum Depreciation	B17	(1,142,839,344)	(1,079,886,063)	(62,953,281)	(1,030,788)	(63,984,069)

REVISED PROTOCOL

Year-End	FERC	BUS				UNADJUSTED RESULTS			IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2274	108360	Land and Land Rights								
2275		DPW	S		(5,731,126)	(5,471,879)	(259,247)	-	(259,247)	
2276				B17	(5,731,126)	(5,471,879)	(259,247)	-	(259,247)	
2277										
2278	108361	Structures and Improvements								
2279		DPW	S		(13,581,278)	(13,138,403)	(442,875)	-	(442,875)	
2280				B17	(13,581,278)	(13,138,403)	(442,875)	-	(442,875)	
2281										
2282	108362	Station Equipment								
2283		DPW	S		(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)	
2284				B17	(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)	
2285										
2286	108363	Storage Battery Equipment								
2287		DPW	S		(775,263)	(775,263)	-	-	-	
2288				B17	(775,263)	(775,263)	-	-	-	
2289										
2290	108364	Poles, Towers & Fixtures								
2291		DPW	S		(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)	
2292				B17	(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)	
2293										
2294	108365	Overhead Conductors								
2295		DPW	S		(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)	
2296				B17	(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)	
2297										
2298	108366	Underground Conduit								
2299		DPW	S		(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)	
2300				B17	(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)	
2301										
2302	108367	Underground Conductors								
2303		DPW	S		(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)	
2304				B17	(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)	
2305										
2306	108368	Line Transformers								
2307		DPW	S		(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)	
2308				B17	(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)	
2309										
2310	108369	Services								
2311		DPW	S		(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)	
2312				B17	(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)	
2313										
2314	108370	Meters								
2315		DPW	S		(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)	
2316				B17	(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)	
2317										
2318										
2319										
2320	108371	Installations on Customers' Premises								
2321		DPW	S		(7,846,403)	(7,709,414)	(136,989)	-	(136,989)	
2322				B17	(7,846,403)	(7,709,414)	(136,989)	-	(136,989)	
2323										
2324	108372	Leased Property								
2325		DPW	S		-	-	-	-	-	
2326				B17	-	-	-	-	-	
2327										
2328	108373	Street Lights								
2329		DPW	S		(28,660,733)	(28,170,544)	(490,188)	-	(490,188)	
2330				B17	(28,660,733)	(28,170,544)	(490,188)	-	(490,188)	
2331										
2332	108D00	Unclassified Dist Plant - Acct 300								
2333		DPW	S		-	-	-	-	-	
2334				B17	-	-	-	-	-	
2335										
2336	108DS	Unclassified Dist Sub Plant - Acct 300								
2337		DPW	S		-	-	-	-	-	
2338				B17	-	-	-	-	-	
2339										
2340	108DP	Unclassified Dist Sub Plant - Acct 300								
2341		DPW	S		730,582	729,334	1,248	-	1,248	
2342				B17	730,582	729,334	1,248	-	1,248	
2343										
2344										
2345		Total Distribution Plant Accum Depreciation		B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)	
2346										
2347		Summary of Distribution Plant Depr by Factor								
2348		S			(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)	
2349										
2350		Total Distribution Depreciation by Factor		B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)	

Year-End						UNADJUSTED RESULTS			IDAHO	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
2422										
2423	111HP	Accum Prov for Amort-Hydro								
2424		P	SG		-	-	-	-	-	
2425		P	SG		-	-	-	-	-	
2426		P	SG		(13,027)	(12,310)	(718)	-	(718)	
2427		P	SG		(390,637)	(369,119)	(21,518)	-	(21,518)	
2428				B18	(403,664)	(381,429)	(22,236)	-	(22,236)	
2429										
2430										
2431	111IP	Accum Prov for Amort-Intangible Plant								
2432		I-SITUS	S		(866,992)	(130,826)	(736,166)	-	(736,166)	
2433		P	SG		-	-	-	-	-	
2434		P	SG		(332,638)	(314,315)	(18,323)	-	(18,323)	
2435		P	SE		(1,011,087)	(946,807)	(64,280)	-	(64,280)	
2436		I-SG	SG		(42,153,361)	(39,831,344)	(2,322,017)	(25,402)	(2,347,419)	
2437		I-SG	SG		(11,454,352)	(10,823,389)	(630,963)	-	(630,963)	
2438		I-SG	SG		(3,111,807)	(2,940,393)	(171,414)	-	(171,414)	
2439		CUST	CN		(89,511,348)	(86,034,220)	(3,477,128)	-	(3,477,128)	
2440		P	SSGCT		-	-	-	-	-	
2441		P	SSGCH		(67,877)	(64,179)	(3,699)	-	(3,699)	
2442		PTD	SO		(250,449,855)	(236,945,052)	(13,504,802)	-	(13,504,802)	
2443				B18	(398,959,316)	(378,030,525)	(20,928,792)	(25,402)	(20,954,194)	
2444	111IP	Less Non-Utility Plant								
2445		NUTIL	OTH		-	-	-	-	-	
2446					(398,959,316)	(378,030,525)	(20,928,792)	(25,402)	(20,954,194)	
2447										
2448	111390	Accum Amtr - Capital Lease								
2449		G-SITUS	S		(5,302,423)	(5,302,423)	-	-	-	
2450		P	SG		(1,390,857)	(1,314,242)	(76,615)	-	(76,615)	
2451		PTD	SO		1,860,994	1,760,645	100,349	-	100,349	
2452					(4,832,287)	(4,856,020)	23,733	-	23,733	
2453										
2454		Remove Capital Lease Amtr								
2455					4,832,287	4,856,020	(23,733)	-	(23,733)	
2456										
2457										
2458										
2459										
2460										
2461		Summary of Amortization by Factor								
2462		S			(21,586,600)	(20,850,434)	(736,166)	-	(736,166)	
2463		DGP			-	-	-	-	-	
2464		DGU			-	-	-	-	-	
2465		SE			(1,011,087)	(946,807)	(64,280)	-	(64,280)	
2466		SO			(258,496,078)	(244,557,406)	(13,938,672)	-	(13,938,672)	
2467		CN			(91,964,653)	(88,392,225)	(3,572,428)	-	(3,572,428)	
2468		SSGCT			-	-	-	-	-	
2469		SSGCH			(67,877)	(64,179)	(3,699)	-	(3,699)	
2470		SG			(58,846,679)	(55,605,111)	(3,241,568)	(25,402)	(3,266,970)	
2471		Less Capital Lease								
2472					4,832,287	4,856,020	(23,733)	-	(23,733)	
2472		Total Provision For Amortization by Factor								
				B18	(427,140,689)	(405,560,142)	(21,580,546)	(25,402)	(21,605,949)	

	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 Forecast Price Change	3.5 SO2 Emission Allowances	3.6 Green Tag Revenue	
1 Operating Revenues:							
2 General Business Revenues	15,973,773	(1,056,819)	(1,605,553)	3,921,800	14,714,345	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	4,302,563	-	-	-	-	4,233,192	
6 Total Operating Revenues	20,276,335	(1,056,819)	(1,605,553)	3,921,800	14,714,345	4,233,192	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	(4,913)	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	(4,913)	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	6,992,701	(353,094)	(239,375)	1,310,312	4,916,210	(80,523)	
24 State	950,192	(47,980)	(32,527)	178,050	668,031	(10,942)	
25 Deferred Income Taxes	(252,521)	-	(337,421)	-	-	84,900	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	17,298	-	-	-	-	17,298	
28 Total Operating Expenses:	7,702,757	(401,073)	(609,323)	1,488,362	5,584,241	10,733	
29							
30 Operating Rev For Return:	12,573,578	(655,746)	(996,230)	2,433,437	9,130,104	(10,733)	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	1,701,671	-	789,980	-	-	911,691	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(2,402,284)	-	-	-	-	(2,402,284)	
54							
55 Total Deductions:	(700,613)	-	789,980	-	-	(1,490,593)	
56							
57 Total Rate Base:	(700,613)	-	789,980	-	-	(1,490,593)	
58							
59							
60 Estimated ROE impact	4.351%	-0.226%	-0.358%	0.838%	3.146%	0.026%	0.905%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,263,950	(1,056,819)	(1,605,553)	3,921,800	14,714,345	(17,298)	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	(665,388)	-	(889,097)	-	-	223,709	
72 Income Before Tax	20,929,338	(1,056,819)	(716,456)	3,921,800	14,714,345	(241,007)	
73							
74 State Income Taxes	950,192	(47,980)	(32,527)	178,050	668,031	(10,942)	
75							
76 Taxable Income	19,979,146	(1,008,839)	(683,929)	3,743,750	14,046,314	(230,065)	
77							
78 Federal Income Taxes	6,992,701	(353,094)	(239,375)	1,310,312	4,916,210	(80,523)	

	3.7	0	0	0	0	0	0
Wheeling Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	69,370	-	-	-	-	-	-
6 Total Operating Revenues	69,370	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(4,913)	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(4,913)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	24,819	-	-	-	-	-	-
24 State	3,372	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	23,278	-	-	-	-	-	-
29							
30 Operating Rev For Return:	46,092	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.016%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	74,283	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	74,283	-	-	-	-	-	-
73							
74 State Income Taxes	3,372	-	-	-	-	-	-
75							
76 Taxable Income	70,911	-	-	-	-	-	-
77							
78 Federal Income Taxes	24,819	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(898,935)	ID	Situs	(898,935)	
Commercial	442	1	(157,884)	ID	Situs	(157,884)	
Total			<u>(1,056,819)</u>			<u>(1,056,819)</u>	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 - 2009). Only residential and commercial sales are considered weather sensitive. Industrial sales are more sensitive to specific economic factors. This revenue adjustment corresponds with temperature adjustments made to load and net power costs.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Summary of Revenue Adjustments
 Proforma Test Period 12 Months Ending December 2010
 In (000's)

	A	B	C	D	E	F	G	H	I
	Booked Revenue Dec-09	Adj 3.2 Normalizing Adjustments ¹	Adj 3.1 Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Adj 3.3 Type 2 Annualized Price Change ²	Adj 3.3 Type 3 Proforma Price Change ³	Adj 3.4 Type 3 Forecast Unit ⁴	Total Adjusted Revenue
Residential	\$59,247	(\$389)	(\$899)	(\$1,288)	\$57,959	\$897	\$0	\$777	\$59,633
Commercial	\$30,434	(\$462)	(\$158)	(\$619)	\$29,815	\$227	\$0	(\$1,578)	\$28,464
Industrial	\$11,310	(\$753)	\$0	(\$753)	\$10,557	\$179	\$0	(\$750)	\$9,985
Irrigation	\$37,541	(\$543)	\$0	(\$543)	\$36,999	\$1	\$0	\$3,059	\$40,059
Public St & Hwy ⁶	\$473	(\$4)	\$0	(\$4)	\$469	\$139	\$0	(\$7)	\$601
Special Contract 2	\$3,698	\$69	\$0	\$69	\$3,767	\$0	\$264	\$436	\$4,466
Special Contract 1-Firm	\$3,082	\$18	\$0	\$18	\$3,100	\$0	\$153	(\$0)	\$3,252
Special Contract 1-Non Firm	\$40,975	(\$630)	\$0	(\$630)	\$40,344	\$0	\$2,009	\$12,727	\$55,080
Special Contract 1 - Curtailed ⁵	\$0	\$1,087	\$0	\$1,087	\$1,087	\$0	\$54	\$51	\$1,193
Total Idaho	\$186,759	(\$1,606)	(\$1,057)	(\$2,662)	\$184,097	\$1,442	\$2,480	\$14,714	\$202,733
Formula:				B + C	A + D				E+F+G+H

1. Includes out of period adjustments, normalization of special contract revenues and the removal of the BPA credit.
 2. Annualization of actual revenues to reflect new rates effective April 18, 2009; Moving Schedules 7 and 7A from Residential, Commercial and Industrial to Public Street Lighting; Moving Schedule 23 from Public Street Lighting to Industrial.
 3. Proforma of actual revenues to reflect new rates effective January 1, 2010.
 4. Due to forecast.
 5. The revenue associated with curtailed loads (including interruption and buy-through kWh) is equal to the total curtailed kWh times the non-firm energy rates.
 6. Includes Schedules 7, 7A, 11 and 12 only.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(388,719)	ID	Situs	(388,719)	
Commercial	442	1	(461,551)	ID	Situs	(461,551)	
Industrial	442	1	(752,859)	ID	Situs	(752,859)	
Irrigation	442	1	(542,580)	ID	Situs	(542,580)	
Special Contract 2	442	1	69,089	ID	Situs	69,089	
Special Contract 1 - Firm	442	1	18,003	ID	Situs	18,003	
Special Contract 1 - Non Firm	442	1	(630,308)	ID	Situs	(630,308)	
Special Contract 1 - Curtailed	442	1	1,087,486	ID	Situs	1,087,486	
Public Street & Highway	444	1	(4,115)	ID	Situs	(4,115)	
Total			<u>(1,605,553)</u>			<u>(1,605,553)</u>	3.1.1
Adjustment to Tax:							
Schedule M - A&G Credit	SCHMDT	1	(451,245)	ID	Situs	(451,245)	
Deferred Income Tax Expense	41010	1	(171,252)	ID	Situs	(171,252)	
Schedule M - West Valley	SCHMDT	1	(437,852)	ID	Situs	(437,852)	
Deferred Income Tax Expense	41010	1	(166,169)	ID	Situs	(166,169)	
Schedule M - NW Power Act	SCHMDT	1	(155,562)	OTHER	0.000%	-	
Deferred Income Tax Expense	41010	1	(59,037)	OTHER	0.000%	-	
Accumulated Def. Income Tax Balance	283	1	789,980	ID	Situs	789,980	

Description of Adjustment:

Included in actual revenue are a number of items that should not be included in regulatory results. These items include the BPA credit, the SMUD regulatory liability amortization, the acquisition commitment amortization & write-off, and special contract pass-through revenue. This adjustment normalizes revenues by removing the effect of these items.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	2	896,631	ID	Situs	896,631	
Commercial	442	2	227,249	ID	Situs	227,249	
Industrial	442	2	178,556	ID	Situs	178,556	
Irrigation	442	2	1,153	ID	Situs	1,153	
Special Contract 2	442	2	-	ID	Situs	-	
Special Contract 1-Firm	442	2	-	ID	Situs	-	
Special Contract 1-Non Firm	442	2	-	ID	Situs	-	
Special Contract 1 - Curtailed	442	2	-	ID	Situs	-	
Public Street & Highway	444	2	138,610	ID	Situs	138,610	
Other Sales to Public Authorities	445	2	-	ID	Situs	-	
Total Type 2			<u>1,442,197</u>			<u>1,442,197</u>	3.1.1
Residential	440	3	-	ID	Situs	-	
Commercial	442	3	-	ID	Situs	-	
Industrial	442	3	-	ID	Situs	-	
Irrigation	442	3	-	ID	Situs	-	
Special Contract 2	442	3	264,117	ID	Situs	264,117	
Special Contract 1-Firm	442	3	152,597	ID	Situs	152,597	
Special Contract 1-Non Firm	442	3	2,008,706	ID	Situs	2,008,706	
Special Contract 1 - Curtailed	442	3	54,183	ID	Situs	54,183	
Public Street & Highway	444	3	-	ID	Situs	-	
Other Sales to Public Authorities	445	3	-	ID	Situs	-	
Total Type 3			<u>2,479,602</u>			<u>2,479,602</u>	3.1.1

Description of Adjustment:

This adjustment annualizes the price change (Type 2) occurring during the 12 months ended December 2009 from the Idaho general rate case, Case No. PAC-E-08-07 (\$4.38 million), which was effective April 18, 2009. This adjustment also normalizes the proforma effects (Type 3) for special contract price changes effective January 1, 2010 as established in Idaho general rate case, Case No. PAC-E-07-05.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	3	777,380	ID	Situs	777,380	
Commercial	442	3	(1,578,424)	ID	Situs	(1,578,424)	
Industrial	442	3	(750,475)	ID	Situs	(750,475)	
Irrigation	442	3	3,059,398	ID	Situs	3,059,398	
Special Contract 2	442	3	435,541	ID	Situs	435,541	
Special Contract 1-Firm	442	3	(0)	ID	Situs	(0)	
Special Contract 1-Non Firm	442	3	12,726,685	ID	Situs	12,726,685	
Special Contract 1 - Curtailed	442	3	50,916	ID	Situs	50,916	
Public Street & Highway	444	3	(6,674)	ID	Situs	(6,674)	
Other Sales to Public Authorities	445	3	-	ID	Situs	-	
Total Type 3			<u>14,714,345</u>			<u>14,714,345</u>	3.1.1

Description of Adjustment:

This adjustment reflects the incremental retail revenue resulting from the Company's load forecast for 2010 compared to the normalized historical revenue.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove CY 2009 Allowance Sales	4118	1	3,790,891	SE	6.358%	241,007	3.5.1
Add CY 2010 Amortization	4118	1	(3,518,808)	SE	6.358%	(223,709)	3.5.1
			<u>272,083</u>			<u>17,298</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	1	(37,786,481)	SE	6.358%	(2,402,284)	3.5.1
Adjustment to Tax:							
Accumulated Deferred Income Taxes	190	1	14,340,347	SE	6.358%	911,691	3.5.1
Schedule M Deduction	SCHMDT	1	3,518,808	SE	6.358%	223,709	3.5.1
DIT Expense	41010	1	1,335,423	SE	6.358%	84,900	3.5.1

Description of Adjustment:

Over the years, the Company's annual revenue from the sale of sulfur dioxide ("SO2") emission allowances has been uneven. This adjustment removes the sales occurring in the six months ended June 2009 and includes amortization of sales over a 15 year period. This treatment was included in the Company's stipulated general rate case in Case No. PAC-E-06-4. After June 30, 2009, all SO2 sales will be captured in the Energy Cost Adjustment Mechanism (ECAM), and the sales made prior to such date will continue to be amortized. Consequently, this adjustment reflects the continued amortization through CY 2010 of all sales made through June 2009.

Description	Date Booked	Sales To Date	Beginning of the Period		End Unamortized Balance	Current Period Amortization	Unamortized Balance	Unrealized Gain SCHMAT	Realized Gain SCHMIDT	D.I.T. Expense		Accumulated Deferred Income Tax	Accumulated Deferred Income Tax
			Dec-09	Dec-10						12 Months Ended	12 Months Ended		
EPA Auction	May-05	2,065,357	780,232	1,285,125	137,688	1,422,813	0	137,688	0	52,254	539,972	487,718	
EPA Auction	Jun-05	200,914	74,772	126,142	13,392	139,534	0	13,392	0	5,082	52,954	47,872	
J.P. Morgan Sale	Dec-05	13,958,500	4,730,367	9,228,133	930,564	10,158,697	0	930,564	0	353,158	3,855,327	3,502,169	
J.P. Morgan Sale	Feb-06	12,995,000	4,259,446	8,735,554	866,328	9,601,882	0	866,328	0	328,780	3,644,010	3,315,230	
EPA Auction	May-06	2,392,408	744,296	1,648,112	159,492	1,807,604	0	159,492	0	60,529	686,004	625,475	
EPA Auction	Jun-06	232,244	70,950	161,294	15,480	176,774	0	15,480	0	5,875	67,088	61,213	
Saracen Energy	Mar-07	2,322,500	593,538	1,728,962	154,836	1,883,798	0	154,836	0	58,762	714,920	656,158	
EPA Auction / Louis Dreyfus	Apr-07	3,727,548	931,905	2,795,643	248,508	3,044,151	0	248,508	0	94,311	1,155,286	1,060,974	
EPA Auction / Louis Dreyfus	May-07	2,897,500	708,268	2,189,232	193,164	2,382,396	0	193,164	0	73,308	904,143	830,835	
Alpha Energy / Fortis	Oct-07	2,872,500	622,362	2,250,138	191,496	2,441,634	0	191,496	0	72,675	926,625	853,950	
Saracen / DTE Coal Services	Dec-07	2,843,450	584,489	2,258,961	189,564	2,448,525	0	189,564	0	71,941	929,240	857,298	
EPA Auction	Apr-08	1,192,027	218,526	973,501	79,464	1,052,965	0	79,464	0	30,157	399,611	369,454	
Sempra #1	Oct-08	149,500	22,437	127,063	9,972	137,035	0	9,972	0	3,784	52,006	48,222	
Various	Nov-08	1,393,500	201,292	1,192,208	92,904	1,285,112	0	92,904	0	35,258	487,713	452,455	
Shell, Dreyfus	Dec-08	2,154,000	299,175	1,854,825	143,604	1,998,429	0	143,604	0	54,499	758,424	703,925	
Shell	Jan-09	194,500	25,944	168,556	12,972	181,528	0	12,972	0	4,923	68,892	63,969	
EPA Auction	Apr-09	173,141	20,202	152,939	11,544	164,483	0	11,544	0	4,381	62,423	58,042	
Various*	Jun-09	1,017,500	107,407	910,093	67,836	977,929	0	67,836	0	25,744	371,134	345,389	
Edison Mission; Vitol, Inc.	Aug-09	1,455,000											
Koch Supply and Trading, LP; Vitol; AES Deepwater	Sep-09	950,750											
Totals		52,782,089	14,995,608	37,786,481	3,518,808	41,305,289	0	3,518,808	0	1,335,423	15,675,770	14,340,347	

Actual SO2 Sales
 CY 2009
 Ending Balance **3,790,891** Ref # 3.5
 SO2 credit/Unamortized Balance
 Deferred Income Tax Expense **1,335,423** Ref # 3.5
 DIT Unamort Balance **14,340,347** Ref # 3.5

June 2009 Various Buyers:
 CEZ Environmental Opportunities I LP 93,125
 CEZ Environmental Markets LP 645,000
 NRG 186,250
 Ohio Valley 1,017,500

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Re-allocation for Non-RPS States	456	1	19,847,414	SG	5.508%	1,093,294	3.6.1
Adjustment for CA RPS Banking	456	1	(1,210,981)	CA	Situs	-	3.6.1
Adjustment for OR RPS Banking	456	1	(18,636,433)	OR	Situs	-	3.6.1
			-			1,093,294	
Incremental CY 2010 REC Revenues	456	3	40,985,931	SG	5.508%	2,257,709	3.6.2
Re-allocation for Non-RPS States	456	3	16,015,051	SG	5.508%	882,189	3.6.2
Adjustment for CA RPS Banking	456	3	(977,151)	CA	Situs	-	3.6.2
Adjustment for OR RPS Banking	456	3	(15,037,900)	OR	Situs	-	3.6.2
			-			882,189	

Description of Adjustment:

A market for green tags or renewable energy credits ("RECs") exists where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These RECs may be applied to meet renewable portfolio standards in various states. Currently, California and Oregon have renewable portfolio standards. As such, the Company does not sell California or Oregon eligible RECs. Instead, the Company uses the renewable output to comply with current year or future year renewable portfolio requirements. This adjustment adds into results an incremental amount of calendar year 2010 REC revenues over and above the 2009 level. This adjustment also reallocates Oregon and California's SG factor amounts to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Green Tag Revenues
 Adjustment for December 2009 Revenue and Renewable Portfolio Standards

\$ 50,793,765

Total 2009 Green Tag Revenues

2009 RPS Reallocation Adjustment		Total							FERC
Type	Factor	California	Oregon	Washington	Wyoming	Utah	Idaho		
	SG	1.714%	26.382%	8.166%	15.460%	42.388%	5.508%	0.381%	
SG Factor Amounts									
CY 2009 REC Revenues	SG	870,743	13,400,323	4,147,908	7,852,476	21,530,642	2,797,974	193,701	
Adjustment for RPS/Commission Order	SG	340,238	5,236,110	1,620,775	3,068,316	8,412,993	1,093,294	75,688	
Adjustment for RPS/Commission Order	Situs	(1,210,981)	(18,636,433)						
2009 REC Revenues - Reallocated totals		Ref 3.6	Ref 3.6	5,768,682	10,920,792	29,943,635	3,891,268	269,388	
		-	-						

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Green Tag Revenues
 Adjustment for December 2010 Revenue and Renewable Portfolio Standards

Total 2010 Revenue

\$ 91,779,696 Ref 3.6.3

Incremental Revenues for CY 2010 Vintage Sales
 (2010 REC Revenues less 2009 Actual REC Revenues)

\$ 40,985,931 Ref 3.6

Incremental Adjustment to CY 2010 SG Factor Amounts	Type	Factor	Total 100.000%	California 1.714%	Oregon 26.382%	Washington 8.166%	Wyoming 15.460%	Utah 42.388%	Idaho 5.508%	FERC 0.381%
CY 2010 REC Revenues - Incremental	3	SG	40,985,931 Ref 3.6	702,610	10,812,837	3,346,983	6,336,231	17,373,262	2,257,709	156,299
Adjustment for RPS/Commission Order	3	SG	16,015,051	274,541	4,225,063	1,307,817	2,475,851	6,788,517	882,189	61,073
Adjustment for RPS/Commission Order	3	Situs	(16,015,051)	(977,151) Ref 3.6	(15,037,900) Ref 3.6	-	-	-	-	-
2010 Forecast REC Revenues - Reallocated Total			40,985,931	-	-	4,654,800	8,812,082	24,161,779	3,139,898	217,372

Rocky Mountain Power
Idaho General Rate Case - December 2009
Green Tag Revenues
Total Revenue Calculation

Total Wind Generation from GRID - MWh	4,339,922	
Renewable Energy Credits Allocation		
ID/WA/UT/WY/FERC - SG Factor Allocated Portion	71.90%	
Wind MWh Available for Sale	3,120,573	
Percent Sold in Test Period	75.00%	
MWh Sold in Test Period	2,340,430	
Known Contract Sales - MWh	1,782,626	
Available Wind Credits Remaining for Sale	557,803	
	2,340,430	
Known Contract Sales for 2010 - Wind	\$69,165,212	A
Remaining Available Sold @ \$5.00 per MWh	\$2,789,017	B
Total 2010 Vintage REC Sales		
Wind	\$71,954,230	(A+B)
Non-Wind	\$18,010,672	
Total 2010 Revenue for CY 2010 Vintage	\$89,964,902	
Total 2010 Revenue for CY2009 Vintage	\$1,814,795	
Grand Total Revenue for Test Period	\$91,779,696	Ref 3.6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	1	(131,883)	SG	5.508%	(7,265)	3.7.2
Other Electric Revenues	456	2	1,642,275	SG	5.508%	90,465	3.7.2
Other Electric Revenues	456	3	(251,061)	SG	5.508%	(13,830)	3.7.2
			<u>1,259,331</u>			<u>69,370</u>	3.7.2
Wheeling Imbalance Expense	566	1	(89,186)	SG	5.508%	(4,913)	

Adjustment Detail:

Actual Wheeling Revenues 12 ME Dec 2009	63,697,983	B1
Total Adjustments	<u>1,259,331</u>	3.7.2
Normalized Wheeling Revenues	<u>64,957,314</u>	3.7.2

Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2010 by adjusting the actual revenues for the 12 months ended December 31, 2009 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Wheeling Revenue Adjustment

Adj Type	Customer	Post Merger Pt1 to Pt 301812	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302802	Use of Facilities 302801	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
	BPA		(4,711,230)									(4,711,230)
	WAPA Folsom		(1,000)									(1,000)
	Powder River Energy Corp					(175)						(175)
	South Columbia Basin Irrigation District					(2,379)						(2,379)
	Cowlitz County PUD					(109,196)						(109,196)
	Basin Electric Network	(442,215)			(16,980)	(30,347)		(138,212)		(23,385)		(653,139)
	Black Hills	(1,896,794)			(213,342)	(295,328)		(128,230)	(152)	(6,575)		(2,025,175)
	Bonneville Power Administration	(983,532)		(1,044,070)		(1,171,506)		(12)	(6,420)		(8,093)	(3,714,365)
	Cargill				(903)	(317)		(1,591,591)				(1,598,011)
	Constellation	(90,874)			(1,003,296)	(392,972)		(642,130)	(372)			(742,689)
	Coral Power/Shell				(50)	(2,119)		(29,299)				(29,299)
	Deseret Generation and Trans.			(2,380,987)								(3,777,255)
	Fall River											(151,308)
	FtHed Electric	(905)										(3,074)
	SeaWest Windpower					(36,182)			(1,012,846)			(36,182)
	Idaho Power Company	(663,209)				(90,108)		(158,594)				(1,924,566)
	Morgan Stanley							(855,634)	(619)			(855,253)
	PG&E					(20,327,547)		(981)				(20,328,528)
	Portland General Electric							(2,756)				(2,756)
	Powerex	(1,822,500)			(23,732)	(8,338)		(2,387,831)	(2,638)		(745)	(4,245,785)
	Iberdrola (PPM)	(1,195,254)			(233,948)	(82,198)		(1,282,697)	(290,229)		(46,427)	(3,140,753)
	Public Service Company of Colorado							(20,954)	(139,742)			(160,696)
	Rainbow Energy Marketing							(152,856)	(115,164)			(268,021)
	Sempra Energy Trading Corp									1,628		1,628
	Sierra Pacific Power							(34,196)	(221,856)			(256,051)
	Slate of South Dakota	(97,200)										(97,200)
	TransAlta Energy							(115,528)				(115,528)
	Tri-State Generation and Trans.		(95,370)					(94,701)				(190,072)
	UAMPS	(2,232)			(371,535)	(210,732)						(6,135,638)
	Utah Municipal Power Agency				(71,340)	(36,000)						(2,149,188)
	Warm Springs	(119,700)										(119,700)
	WAPA	(22,434)										(61,700)
	WAPA	(162,000)						(995,307)				(3,791,342)
	NextEra				(994)	(349)						(167,806)
	Southern Calif Edison Com Direct							(56,847)				(56,847)
	PP&L Montana											(57,969)
	US Bureau of Reclamation	(10,049)										(19,784)
	Moon Lake Electric Association			(25,187)								(30,899)
	Eugene Water & Electric Board			(19,784)								(125,564)
	Sempra Energy Solutions							(30,899)				(131,625)
	Enel	(112,327)			(9,796)	(3,442)						(204,326)
	Raser (Intermountain Renewables)	(184,073)			(11,400)	(4,005)			(3,720)			(50,625)
	Seattle City Light	(50,625)										(6)
	Rear Energy											(882)
	Citigroup Energy											(292)
	JPM Ventures Energy											(2,073)
	Integryst/Raser											(6)
	Colorado Springs Utilities											(6)
	Macquarie Cook Power, Inc.											(6,331)
	Endure Energy, LLC											(90,654)
	Salt River Project											(2,797)
	Gila River Power											(1,997)
	Black Hills/Colorado Electric	(138,998)		98,372				828,916	217,578			976,870
	Accruals and Adjustments	(8,126,544)	(23,181)	(15,760,678)	(1,959,315)	(1,127,285)	6,374	(8,005,386)	(1,575,980)	(28,333)	(60,855)	(63,697,983)
	Total Revenue 12 ME Dec 2009		(4,844,033)				(22,209,574)					

Adj Type	Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
Incremental Adjustment:												
2	Iberdrola: 30 mw effective 5/1/09; Remove revenue for contract change from 75 mw to 30 mw.	455,625	-	-	-	-	-	-	-	-	-	455,625
2	Powerex: Annualize for full mw contract - increase from 65 to 80 effective 3/1/09 (2 months billed - one month accrual)	(91,125)	-	-	-	-	-	-	-	-	-	(91,125)
1	Reverse unreserved use charges: Intermountain	28,148	-	-	-	-	-	-	-	-	-	28,148
2	Intermountain Renewables (11 mw pt-to-pt: Start: May, 2009. Annualize for entire year (Dec. in accrual).	(133,650)	-	-	-	-	-	-	-	-	-	(133,650)
2	Annualize 10 months as 1 month invoiced and December accrued- effective contract: 11/1/2009; Seattle & NextEra for 105 mw winter/80 mw summer	(1,873,125)	-	-	-	-	-	-	-	-	-	(1,873,125)
3	Estimate reserves for NextEra generation based on firm capacity and results for December 2009 and January 2010	-	-	-	(78,440)	(27,560)	-	-	-	-	-	(106,000)
1	Reverse unreserved use charges: Iberdrola	10,629	-	-	-	-	-	-	-	-	-	10,629
1	Reverse unreserved use charges: Constellation	90,874	-	-	-	-	-	-	-	-	-	90,874
1	Reverse unreserved use: UAMIPS	2,232	-	-	-	-	-	-	-	-	-	2,232
3	Reverse Constellation -- spinning and supplemental as acquiring non-firm	1,220	-	-	903	317	-	-	-	-	-	2,440
3	Remove Basin load for Sheridan and Decker -- est remaining Flathead portion	432,319	-	-	-	-	-	-	-	-	-	432,319
3	Remove Basin charges for regulation and frequency response	25,648	-	-	-	-	-	-	-	-	-	25,648
3	Annualize estimated Black Hills network charges for change during year	(6,000)	-	-	-	-	-	-	-	-	-	(6,000)
3	Annualize estimated BPA network charges for change during year	56,000	-	-	-	-	-	-	-	-	-	56,000
3	Annualize estimated WAPA network charges for change during year, pass	(2,682)	-	-	-	-	-	-	-	-	-	(2,682)
3	Annualize estimated USBR network charges for change during year	(4,387)	-	-	-	-	-	-	-	-	-	(4,387)
3	Estimate added load for Tri-State start date May 2010	(103,840)	-	-	-	-	-	-	-	-	-	(103,840)
3	Effective Contract: Emel Cove Fort - 65 mw 11/1/09; 65 mw -11/1/11; no generation so assumed deferral as likely outcome.	(131,625)	-	-	-	-	-	-	-	-	-	(131,625)
3	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	-	28,333	60,855	89,188
Test Period Incremental Adjustments		(1,243,739)	-	-	(77,537)	(27,243)	-	-	-	28,333	60,855	(1,259,331)
Accum Test Period Total		(9,370,285)	(4,844,033)	(15,760,678)	(2,036,853)	(1,154,528)	(22,209,574)	(8,005,386)	(1,575,980)	-	-	(64,957,314)
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	131,883	-	-	-	-	-	-	-	-	-	131,883
2	Type 2 adjustments (Annualize changes that occur during the test period)	(1,642,275)	-	-	-	-	-	-	-	-	-	(1,642,275)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	268,654	-	-	(77,537)	(27,243)	-	-	-	28,333	60,855	251,061
Incremental Adjustment Total		(1,243,739)	-	-	(77,537)	(27,243)	-	-	-	28,333	60,855	(1,259,331)

Ref 3.7
Ref 3.7
Ref 3.7
Ref 3.7
Ref 3.7

Ref 3.7

	4.1	4.2	4.2.1	4.2.2	4.3	4.3.1
	Miscellaneous General Expense	4.2 - Wage and Employee Benefit - Annualization	4.2.1 - Wage and Employee Benefit - Annualization	4.2.2 - Wage and Employee Benefit - Annualization	4.3 - Wage and Employee Benefit - Pro Forma	4.3.1 - Wage and Employee Benefit - Pro Forma
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(5,010,486)	-	-	-	-	-
6 Total Operating Revenues	(5,010,486)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	469,585	-	5,835	-	282,733	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	44,873	-	907	-	43,966	-
12 Other Power Supply	7,320,567	(265)	394	1,669	19,105	80,894
13 Transmission	59,134	-	-	1,196	-	57,939
14 Distribution	286,225	-	-	5,344	445	258,938
15 Customer Accounting	138,335	-	-	-	2,797	-
16 Customer Service & Info	(4,989,177)	(332)	-	-	475	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,811,040	(39,996)	-	-	4,732	-
19 Total O&M Expenses	5,140,583	(40,592)	7,137	8,209	8,449	345,804
20 Depreciation	1,497	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,231,060)	13,562	(2,384)	(2,743)	(2,823)	(115,537)
24 State	(439,047)	1,843	(324)	(373)	(384)	(15,699)
25 Deferred Income Taxes	(182,892)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,289,080	(25,187)	4,428	5,094	5,243	214,568
29						
30 Operating Rev For Return:	(6,299,566)	25,187	(4,428)	(5,094)	(5,243)	(214,568)
31						
32 Rate Base:						
33 Electric Plant In Service	74,490	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(17,580)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	56,910	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,497)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	898,145	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	896,648	-	-	-	-	-
56						
57 Total Rate Base:	953,558	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-2.185%	0.009%	-0.002%	-0.002%	-0.002%	-0.074%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(10,152,566)	40,592	(7,137)	(8,209)	(8,449)	(345,804)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(596,061)	-	-	-	-	-
71 Schedule "M" Deductions	(1,077,979)	-	-	-	-	-
72 Income Before Tax	(9,670,648)	40,592	(7,137)	(8,209)	(8,449)	(345,804)
73						
74 State Income Taxes	(439,047)	1,843	(324)	(373)	(384)	(15,699)
75						
76 Taxable Income	(9,231,601)	38,749	(6,813)	(7,836)	(8,065)	(330,104)
77						
78 Federal Income Taxes	(3,231,060)	13,562	(2,384)	(2,743)	(2,823)	(115,537)

	4.3.2	4.4	4.5	4.6	4.7	4.8	4.9
	4.3.2 - Wage and Employee Benefit - Pro Forma	Transition Savings (MEHC)	Irrigation Load Control Program	Incremental Generation O&M	Remove Non- Recurring Entries	Affiliate Management Fee (MEHC)	Intervenor Funding
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	80,118	(24)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	7,182,252	323,842	(72,216)	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	21,542	-	-	-	(43)	-	-
15 Customer Accounting	135,538	-	-	-	-	-	-
16 Customer Service & Info	23,034	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	229,285	(610,194)	-	-	-	(56,782)	4,395
19 Total O&M Expenses	409,398	(610,194)	7,182,252	403,960	(72,283)	(56,782)	4,395
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(136,784)	15,132	(2,399,662)	(134,967)	24,151	18,971	13,165
24 State	(18,587)	2,056	(326,074)	(18,340)	3,282	2,578	1,789
25 Deferred Income Taxes	-	214,387	-	-	-	-	(16,621)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	254,027	(378,619)	4,456,515	250,653	(44,851)	(35,232)	2,727
29							
30 Operating Rev For Return:	(254,027)	378,619	(4,456,515)	(250,653)	44,851	35,232	(2,727)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	(17,580)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	(17,580)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	232,104	-	-	-	-	6,672
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	232,104	-	-	-	-	6,672
56							
57 Total Rate Base:	-	232,104	-	-	-	-	(10,908)
58							
59							
60 Estimated ROE impact	-0.088%	0.126%	-1.535%	-0.086%	0.015%	0.012%	-0.001%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(409,398)	610,194	(7,182,252)	(403,960)	72,283	56,782	(4,395)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(610,194)	-	-	-	-	17,580
71 Schedule "M" Deductions	-	(45,290)	-	-	-	-	(26,217)
72 Income Before Tax	(409,398)	45,290	(7,182,252)	(403,960)	72,283	56,782	39,402
73							
74 State Income Taxes	(18,587)	2,056	(326,074)	(18,340)	3,282	2,578	1,789
75							
76 Taxable Income	(390,811)	43,234	(6,856,178)	(385,620)	69,002	54,204	37,613
77							
78 Federal Income Taxes	(136,784)	15,132	(2,399,662)	(134,967)	24,151	18,971	13,165

	4.10	4.11	4.12	4.13	4.14	4.15	4.16
	Generation Overhaul Expense	Memberships & Subscriptions	Postretirement Measurement Date Change	Cash Basis Pension Expense	Insurance Expense	DSM Removal	Wyoming Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	(5,010,486)	-
6 Total Operating Revenues	-	-	-	-	-	(5,010,486)	-
7							
8 Operating Expenses:							
9 Steam Production	100,923	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(215,107)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	(5,010,486)	(1,869)
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(12,907)	(394,287)	2,573,355	86,480	-	-
19 Total O&M Expenses	(114,184)	(12,907)	(394,287)	2,573,355	86,480	(5,010,486)	(1,869)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	38,150	4,312	130,584	(859,783)	(28,894)	337,017	624
24 State	5,184	586	17,744	(116,830)	(3,926)	45,795	85
25 Deferred Income Taxes	-	-	1,308	-	-	(382,811)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(70,850)	(8,009)	(244,651)	1,596,741	53,660	(5,010,486)	(1,160)
29							
30 Operating Rev For Return:	70,850	8,009	244,651	(1,596,741)	(53,660)	(0)	1,160
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(50,489)	-	-	710,704	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(50,489)	-	-	710,704	-
56							
57 Total Rate Base:	-	-	(50,489)	-	-	710,704	-
58							
59							
60 Estimated ROE impact	0.024%	0.003%	0.085%	-0.550%	-0.018%	-0.014%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	114,184	12,907	394,287	(2,573,355)	(86,480)	-	1,869
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(3,447)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(1,008,699)	-
72 Income Before Tax	114,184	12,907	390,841	(2,573,355)	(86,480)	1,008,699	1,869
73							
74 State Income Taxes	5,184	586	17,744	(116,830)	(3,926)	45,795	85
75							
76 Taxable income	109,000	12,321	373,096	(2,456,524)	(82,553)	962,904	1,784
77							
78 Federal Income Taxes	38,150	4,312	130,584	(859,783)	(28,894)	337,017	624

	4.17	0	0	0	0
Avian Settlement	0	0	0	0	0
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	26,961	-	-	-	-
19 Total O&M Expenses	26,961	-	-	-	-
20 Depreciation	1,497	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	(10,252)	-	-	-	-
24 State	(1,393)	-	-	-	-
25 Deferred Income Taxes	845	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	17,658	-	-	-	-
29					
30 Operating Rev For Return:	(17,658)	-	-	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	74,490	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	74,490	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	(1,497)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	(845)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	(2,342)	-	-	-	-
56					
57 Total Rate Base:	72,148	-	-	-	-
58					
59					
60 Estimated ROE impact	-0.007%	0.000%	0.000%	0.000%	0.000%
61					
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	(28,458)	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	2,227	-	-	-	-
72 Income Before Tax	(30,686)	-	-	-	-
73					
74 State Income Taxes	(1,393)	-	-	-	-
75					
76 Taxable Income	(29,292)	-	-	-	-
77					
78 Federal Income Taxes	(10,252)	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Company Plane	557	1	(4,810)	SG	5.508%	(265)	
Company Plane	921	1	(1,637)	SO	5.392%	(88)	
Advertising Expense	909	1	(8,535)	CN	3.885%	(332)	
Office Supplies & Expense	921	1	(581,208)	SO	5.392%	(31,340)	
Office Supplies & Expense	921	1	569,225	UT	Situs	-	
Miscellaneous General Expense	930	1	(8,500)	ID	Situs	(8,500)	
Miscellaneous General Expense	930	1	(129,400)	OR	Situs	-	
Miscellaneous General Expense	930	1	(157,822)	UT	Situs	-	
Miscellaneous General Expense	930	1	(1,250)	SO	5.392%	(67)	
Total			<u>(323,938)</u>			<u>(40,592)</u>	4.1.1

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
Company Plane			
Other Power Supply	557	SG	4,810
Office Supplies and Expenses	921	SO	1,637
			<u>6,447</u>
FERC 909 - Informational & Instructional Advertising			
Festivals	909	CN	6,613
Miscellaneous	909	CN	971
Donations	909	CN	672
Public Relations	909	CN	279
			<u>8,535</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	2,278
Employee Expenses	921	SO	2,341
Legislative & Lobbyist	921	SO	2,914
Misc Expense	921	SO	4,450
Reclassify Utah sales tax credits	921	UT	(569,225)
Reclassify Utah sales tax credits	921	SO	569,225
			<u>11,984</u>
FERC 930 - Miscellaneous General Expense			
Challenge Grant - Idaho	930	ID	8,500
Challenge Grant - Oregon	930	OR	129,400
EDCU Rent Contribution	930	UT	100,000
Utah Sports Authority Rent Contribution	930	UT	57,072
EDCU Other Contribution	930	SO	1,250
EDCU Other Contribution	930	UT	750
			<u>296,972</u>
TOTAL MISCELLANEOUS GENERAL EXPENSE REMOVED			<u><u>323,938</u></u>
			Ref 4.1

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 4.2 - Wage and Employee Benefit - Annualization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	2	13,665	SG	5.508%	753	
Fuel Related Non-NPC	501	2	339	SE	6.358%	22	
Steam Operations	502	2	15,216	SG	5.508%	838	
Steam Operations	503	2	47	SE	6.358%	3	
Steam Operations	505	2	1,349	SG	5.508%	74	
Steam Operations	506	2	33,591	SG	5.508%	1,850	
Steam Operations	506	2	(0)	SSGCH	5.449%	(0)	
Steam Maintenance	510	2	2,167	SG	5.508%	119	
Steam Maintenance	511	2	5,282	SG	5.508%	291	
Steam Maintenance	511	2	(1)	SSGCH	5.449%	(0)	
Steam Maintenance	512	2	22,616	SG	5.508%	1,246	
Steam Maintenance	512	2	(111)	SSGCH	5.449%	(6)	
Steam Maintenance	513	2	9,410	SG	5.508%	518	
Steam Maintenance	514	2	2,300	SG	5.508%	127	
Steam Maintenance	514	2	(4)	SSGCH	5.449%	(0)	
Hydro Operations	535	2	3,602	SG-P	5.508%	198	
Hydro Operations	535	2	4,012	SG-U	5.508%	221	
Hydro Operations	536	2	71	SG-P	5.508%	4	
Hydro Operations	536	2	(2)	SG-U	5.508%	(0)	
Hydro Operations	537	2	477	SG-P	5.508%	26	
Hydro Operations	537	2	54	SG-U	5.508%	3	
Hydro Operations	539	2	3,680	SG-P	5.508%	203	
Hydro Operations	539	2	2,814	SG-U	5.508%	155	
Hydro Operations	540	2	(11)	SG-P	5.508%	(1)	
Hydro Operations	540	2	(1)	SG-U	5.508%	(0)	
Hydro Maintenance	541	2	1	SG-P	5.508%	0	
Hydro Maintenance	542	2	223	SG-P	5.508%	12	
Hydro Maintenance	542	2	72	SG-U	5.508%	4	
Hydro Maintenance	543	2	232	SG-P	5.508%	13	
Hydro Maintenance	543	2	103	SG-U	5.508%	6	
Hydro Maintenance	544	2	418	SG-P	5.508%	23	
Hydro Maintenance	544	2	195	SG-U	5.508%	11	
Hydro Maintenance	545	2	395	SG-P	5.508%	22	
Hydro Maintenance	545	2	139	SG-U	5.508%	8	
Other Operations	546	2	23	SG	5.508%	1	
Other Operations	548	2	3,897	SG	5.508%	215	
Other Operations	548	2	698	SSGCT	5.429%	38	
Other Operations	549	2	2,326	SG	5.508%	128	
Other Maintenance	552	2	167	SG	5.508%	9	
	552	2	58	SSGCT	5.429%	3	
			<u>129,506</u>			<u>7,137</u>	4.2.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year for labor charged to operations and maintenance accounts. See page 4.3.3 for more information on how this adjustment was calculated.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 4.2.1 - Wage and Employee Benefit - Annualization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Maintenance	553	2	1,756	SG	5.508%	97	
Other Maintenance	553	2	167	SSGCT	5.429%	9	
Other Maintenance	554	2	36	SG	5.508%	2	
Other Maintenance	554	2	68	SSGCT	5.429%	4	
Other Operations	556	2	559	SG	5.508%	31	
Other Expenses	557	2	27,724	SG	5.508%	1,527	
Transmission Operations	560	2	4,007	SG	5.508%	221	
Transmission Operations	561	2	6,819	SG	5.508%	376	
Transmission Operations	562	2	829	SG	5.508%	46	
Transmission Operations	563	2	76	SG	5.508%	4	
Transmission Operations	566	2	231	SG	5.508%	13	
Transmission Operations	567	2	187	SG	5.508%	10	
Transmission Maintenance	568	2	14	SG	5.508%	1	
Transmission Maintenance	569	2	1,995	SG	5.508%	110	
Transmission Maintenance	570	2	6,157	SG	5.508%	339	
Transmission Maintenance	571	2	1,350	SG	5.508%	74	
Transmission Maintenance	572	2	31	SG	5.508%	2	
Transmission Maintenance	573	2	11	SG	5.508%	1	
Distribution Operations	580	2	15,130	SNPD	4.614%	698	
Distribution Operations	581	2	11,269	SNPD	4.614%	520	
Distribution Operations	582	2	1,719	ID	Situs	81	
Distribution Operations	582	2	20	SNPD	4.614%	1	
Distribution Operations	583	2	4,171	ID	Situs	225	
Distribution Operations	583	2	13	SNPD	4.614%	1	
Distribution Operations	585	2	176	SNPD	4.614%	8	
Distribution Operations	586	2	4,061	ID	Situs	186	
Distribution Operations	586	2	774	SNPD	4.614%	36	
Distribution Operations	587	2	9,060	ID	Situs	330	
Distribution Operations	587	2	0	SNPD	4.614%	0	
Distribution Operations	588	2	(555)	ID	Situs	(43)	
Distribution Operations	588	2	(20)	SNPD	4.614%	(1)	
Distribution Operations	589	2	(335)	ID	Situs	1	
Distribution Operations	589	2	0	SNPD	4.614%	0	
Distribution Maintenance	590	2	580	ID	Situs	63	
Distribution Maintenance	590	2	4,569	SNPD	4.614%	211	
Distribution Maintenance	592	2	6,220	ID	Situs	516	
Distribution Maintenance	592	2	1,484	SNPD	4.614%	68	
Distribution Maintenance	593	2	19,488	ID	Situs	2,041	
Distribution Maintenance	593	2	417	SNPD	4.614%	19	
Distribution Maintenance	594	2	11,437	ID	Situs	384	
			<u>141,693</u>			<u>8,209</u>	4.2.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year for labor charged to operations and maintenance accounts. See page 4.3.3 for more information on how this adjustment was calculated.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 4.2.2 - Wage and Employee Benefit - Annualization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	594	2	5	SNPD	4.614%	0	
Distribution Maintenance	595	2	12	ID	Situs	-	
Distribution Maintenance	595	2	744	SNPD	4.614%	34	
Distribution Maintenance	596	2	1,540	ID	Situs	94	
Distribution Maintenance	597	2	3,392	ID	Situs	220	
Distribution Maintenance	597	2	728	SNPD	4.614%	34	
Distribution Maintenance	598	2	122	ID	Situs	3	
Distribution Maintenance	598	2	1,290	SNPD	4.614%	60	
Customer Accounts	901	2	2,084	CN	3.885%	81	
Customer Accounts	901	2	17	ID	Situs	1	
Customer Accounts	902	2	1,184	CN	3.885%	46	
Customer Accounts	902	2	16,765	ID	Situs	1,264	
Customer Accounts	903	2	30,629	CN	3.885%	1,190	
Customer Accounts	903	2	4,518	ID	Situs	209	
Customer Accounts	905	2	157	CN	3.885%	6	
Customer Service	907	2	206	CN	3.885%	8	
Customer Service	908	2	2,306	CN	3.885%	90	
Customer Service	908	2	25	OTHER	0.000%	-	
Customer Service	908	2	3,757	ID	Situs	362	
Customer Service	909	2	403	CN	3.885%	16	
Customer Service	910	2	4	CN	3.885%	0	
Administrative & General	920	2	67,804	SO	5.392%	3,656	
Administrative & General	921	2	41	SO	5.392%	2	
Administrative & General	922	2	25,880	SO	5.392%	1,395	
Administrative & General	923	2	(9,745)	SO	5.392%	(525)	
Administrative & General	928	2	974	ID	Situs	6	
Administrative & General	928	2	29	SO	5.392%	2	
Administrative & General	929	2	(92)	SO	5.392%	(5)	
Administrative & General	935	2	12	ID	Situs	-	
Administrative & General	935	2	3,727	SO	5.392%	201	
			<u>158,517</u>			<u>8,449</u>	Below
			129,506			7,137	4.2
			141,693			8,209	4.2.1
			158,517			8,449	Above
Total WEBA Annualization Adjustment			<u>429,717</u>			<u>23,795</u>	4.3.4

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year for labor charged to operations and maintenance accounts. See page 4.3.3 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	662,150	SG	5.508%	36,475	
Fuel Related Non-NPC	501	3	16,436	SE	6.358%	1,045	
Steam Operations	502	3	737,306	SG	5.508%	40,615	
Steam Operations	503	3	2,260	SE	6.358%	144	
Steam Operations	505	3	65,362	SG	5.508%	3,600	
Steam Operations	506	3	1,627,642	SG	5.508%	89,659	
Steam Operations	506	3	(10)	SSGCH	5.449%	(1)	
Steam Maintenance	510	3	105,023	SG	5.508%	5,785	
Steam Maintenance	511	3	255,919	SG	5.508%	14,097	
Steam Maintenance	511	3	(41)	SSGCH	5.449%	(2)	
Steam Maintenance	512	3	1,095,870	SG	5.508%	60,366	
Steam Maintenance	512	3	(5,360)	SSGCH	5.449%	(292)	
Steam Maintenance	513	3	455,944	SG	5.508%	25,116	
Steam Maintenance	514	3	111,431	SG	5.508%	6,138	
Steam Maintenance	514	3	(203)	SSGCH	5.449%	(11)	
Hydro Operations	535	3	174,539	SG-P	5.508%	9,614	
Hydro Operations	535	3	194,385	SG-U	5.508%	10,708	
Hydro Operations	536	3	3,437	SG-P	5.508%	189	
Hydro Operations	536	3	(92)	SG-U	5.508%	(5)	
Hydro Operations	537	3	23,093	SG-P	5.508%	1,272	
Hydro Operations	537	3	2,598	SG-U	5.508%	143	
Hydro Operations	539	3	178,315	SG-P	5.508%	9,822	
Hydro Operations	539	3	136,331	SG-U	5.508%	7,510	
Hydro Operations	540	3	(543)	SG-P	5.508%	(30)	
Hydro Operations	540	3	(46)	SG-U	5.508%	(3)	
Hydro Maintenance	541	3	42	SG-P	5.508%	2	
Hydro Maintenance	542	3	10,781	SG-P	5.508%	594	
Hydro Maintenance	542	3	3,491	SG-U	5.508%	192	
Hydro Maintenance	543	3	11,235	SG-P	5.508%	619	
Hydro Maintenance	543	3	4,978	SG-U	5.508%	274	
Hydro Maintenance	544	3	20,276	SG-P	5.508%	1,117	
Hydro Maintenance	544	3	9,449	SG-U	5.508%	520	
Hydro Maintenance	545	3	19,144	SG-P	5.508%	1,055	
Hydro Maintenance	545	3	6,736	SG-U	5.508%	371	
Other Operations	546	3	1,117	SG	5.508%	62	
Other Operations	548	3	188,808	SG	5.508%	10,401	
Other Operations	548	3	33,810	SSGCT	5.429%	1,835	
Other Operations	549	3	112,717	SG	5.508%	6,209	
Other Maintenance	552	3	8,094	SG	5.508%	446	
Other Maintenance	552	3	2,806	SSGCT	5.429%	152	
			<u>6,275,230</u>			<u>345,804</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur for labor charged to operation and maintenance accounts through December 2010. See page 4.3.3 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Maintenance	553	3	85,103	SG	5.508%	4,688	
Other Maintenance	553	3	8,074	SSGCT	5.429%	438	
Other Maintenance	554	3	1,730	SG	5.508%	95	
Other Maintenance	554	3	3,297	SSGCT	5.429%	179	
Other Operations	556	3	27,105	SG	5.508%	1,493	
Other Expenses	557	3	1,343,383	SG	5.508%	74,000	
Transmission Operations	560	3	194,151	SG	5.508%	10,695	
Transmission Operations	561	3	330,431	SG	5.508%	18,202	
Transmission Operations	562	3	40,176	SG	5.508%	2,213	
Transmission Operations	563	3	3,661	SG	5.508%	202	
Transmission Operations	566	3	11,170	SG	5.508%	615	
Transmission Operations	567	3	9,060	SG	5.508%	499	
Transmission Maintenance	568	3	692	SG	5.508%	38	
Transmission Maintenance	569	3	96,663	SG	5.508%	5,325	
Transmission Maintenance	570	3	298,344	SG	5.508%	16,434	
Transmission Maintenance	571	3	65,429	SG	5.508%	3,604	
Transmission Maintenance	572	3	1,490	SG	5.508%	82	
Transmission Maintenance	573	3	539	SG	5.508%	30	
Distribution Operations	580	3	733,101	SNPD	4.614%	33,824	
Distribution Operations	581	3	546,043	SNPD	4.614%	25,194	
Distribution Operations	582	3	83,298	ID	Situs	3,927	
Distribution Operations	582	3	967	SNPD	4.614%	45	
Distribution Operations	583	3	202,086	ID	Situs	10,893	
Distribution Operations	583	3	626	SNPD	4.614%	29	
Distribution Operations	585	3	8,545	SNPD	4.614%	394	
Distribution Operations	586	3	196,772	ID	Situs	9,007	
Distribution Operations	586	3	37,490	SNPD	4.614%	1,730	
Distribution Operations	587	3	438,979	ID	Situs	15,975	
Distribution Operations	587	3	18	SNPD	4.614%	1	
Distribution Operations	588	3	(26,917)	ID	Situs	(2,096)	
Distribution Operations	588	3	(984)	SNPD	4.614%	(45)	
Distribution Operations	589	3	(16,239)	ID	Situs	33	
Distribution Operations	589	3	4	SNPD	4.614%	0	
Distribution Maintenance	590	3	28,119	ID	Situs	3,062	
Distribution Maintenance	590	3	221,371	SNPD	4.614%	10,214	
Distribution Maintenance	592	3	301,370	ID	Situs	25,001	
Distribution Maintenance	592	3	71,918	SNPD	4.614%	3,318	
Distribution Maintenance	593	3	944,314	ID	Situs	98,901	
Distribution Maintenance	593	3	20,194	SNPD	4.614%	932	
Distribution Maintenance	594	3	554,178	ID	Situs	18,600	
			<u>6,865,748</u>			<u>397,770</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur for labor charged to operation and maintenance accounts through December 2010. See page 4.3.3 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	594	3	236	SNPD	4.614%	11	
Distribution Maintenance	595	3	572	ID	Situs	-	
Distribution Maintenance	595	3	36,060	SNPD	4.614%	1,664	
Distribution Maintenance	596	3	74,600	ID	Situs	4,576	
Distribution Maintenance	597	3	164,337	ID	Situs	10,654	
Distribution Maintenance	597	3	35,286	SNPD	4.614%	1,628	
Distribution Maintenance	598	3	5,915	ID	Situs	125	
Distribution Maintenance	598	3	62,524	SNPD	4.614%	2,885	
Customer Accounts	901	3	100,979	CN	3.885%	3,923	
Customer Accounts	901	3	842	ID	Situs	55	
Customer Accounts	902	3	57,365	CN	3.885%	2,228	
Customer Accounts	902	3	812,330	ID	Situs	61,249	
Customer Accounts	903	3	1,484,105	CN	3.885%	57,651	
Customer Accounts	903	3	218,929	ID	Situs	10,136	
Customer Accounts	905	3	7,624	CN	3.885%	296	
Customer Service	907	3	10,000	CN	3.885%	388	
Customer Service	908	3	111,728	CN	3.885%	4,340	
Customer Service	908	3	1,202	OTHER	0.000%	-	
Customer Service	908	3	182,036	ID	Situs	17,539	
Customer Service	909	3	19,539	CN	3.885%	759	
Customer Service	910	3	193	CN	3.885%	7	
Administrative & General	920	3	3,285,419	SO	5.392%	177,157	
Administrative & General	921	3	2,005	SO	5.392%	108	
Administrative & General	922	3	1,253,997	SO	5.392%	67,618	
Administrative & General	923	3	(472,184)	SO	5.392%	(25,461)	
Administrative & General	928	3	47,213	ID	Situs	290	
Administrative & General	928	3	1,415	SO	5.392%	76	
Administrative & General	929	3	(4,475)	SO	5.392%	(241)	
Administrative & General	935	3	559	ID	Situs	-	
Administrative & General	935	3	180,585	SO	5.392%	9,738	
			<u>7,680,936</u>			<u>409,398</u>	Below
			6,275,230			345,804	4.3
			6,865,748			397,770	4.3.1
			7,680,936			409,398	Above
Total WEBA Pro forma Adjustment			<u><u>20,821,914</u></u>			<u><u>1,152,972</u></u>	4.3.4

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur for labor charged to operation and maintenance accounts through December 2010. See page 4.3.3 for more information on how this adjustment was calculated.

**Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended December 2009), and pro forma period (12 months ending December 2010) labor expenses are summarized on page 4.3.4. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2009 total labor related expenses are identified on page 4.3.4, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2009 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.5.
3. The annualized December 2009 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2010 (see page 4.3.6). Union costs were escalated using the contractual rates found on page 4.3.7. Non-union costs were escalated using actual increases.
4. Miscellaneous non-union incentive payments were escalated at the non-union rate. The Annual Incentive Plan costs are included at the 2010 budgeted level. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2010 pension and employee benefit expenses are based on either December 2010 actuarial projections or are calculated by using actual data and then escalated to December 2010. These expenses can be found on page 4.3.9.
6. Payroll tax calculations can be found on page 4.3.10.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment

			Annualized		Proforma		
Account	Description	12 Months Ended December 2009	12 Months Ended December 2009	Adjustment	12 Months Ending December 2010	Adjustment	Ref.
5001XX	Regular Ordinary Time	418,399,378	418,893,878	494,500	425,287,985	6,394,107	4.3.5
5002XX	Overtime	51,932,555	51,993,934	61,378	52,787,583	793,649	4.3.5
5003XX	Premium Pay	5,481,914	5,488,393	6,479	5,572,169	83,776	4.3.5
	Subtotal for Escalation	475,813,847	476,376,204	562,357	483,647,737	7,271,533	4.3.5 & 4.3.6
500110	Secondary Labor Adjustment	1,457,921	1,459,644	1,723	1,481,924	22,280	4.3.8
5005XX	Unused Leave Accrual	(503,856)	(504,452)	(595)	(512,152)	(7,700)	4.3.8
500600	Temporary/Contract Labor	22	22	-	22	-	
500700	Severance/Redundancy (1)	317,884	317,884	-	317,884	-	
500850	Other Salary/Labor Costs	7,077,706	7,077,706	-	7,077,706	-	
50109X	JO Cutbacks	(1,371,822)	(1,373,444)	(1,621)	(1,394,408)	(20,965)	4.3.8
	Subtotal Bare Labor	482,791,702	483,353,565	561,863	490,618,713	7,265,148	
500400	Bonus	899,939	899,939	-	907,859	7,919	4.3.8
500410	Annual Incentive	29,876,294	29,876,294	-	32,196,000	2,319,706	4.3.8
	Total Incentive	30,776,233	30,776,233	-	33,103,859	2,327,626	
500250	Overtime Meals	912,893	912,893	-	912,893	-	
501325	Physical Exam	1,627	1,627	-	1,627	-	
502300	Education Assistance	307,290	307,290	-	307,290	-	
580899	Mining Salary/Benefit Credit	(179,429)	(179,429)	-	(179,429)	-	
	Total Other Labor	1,042,380	1,042,380	-	1,042,380	-	
	Subtotal Labor and Incentive	514,610,314	515,172,178	561,863	524,764,952	9,592,774	
50110X	Pensions (2)	29,902,759	29,902,759	-	38,965,062	9,062,304	4.3.9
501115	SERP Plan	3,537,000	3,537,000	-	2,600,000	(937,000)	4.3.9
50115X	Post Retirement Benefits - FAS 106 (2)	16,342,489	16,342,489	-	21,164,750	4,822,261	4.3.9
501160	Post Employment Benefits - FAS 112	5,261,415	5,261,415	-	5,347,889	86,474	4.3.9
	Total Pensions	55,043,663	55,043,663	-	68,077,701	13,034,039	4.3.9
501102	Pension Administration	546,200	546,200	-	559,653	13,453	4.3.9
50112X	Medical	55,801,071	55,801,071	-	57,914,222	2,113,151	4.3.9
501175	Dental	1,838,403	1,838,403	-	2,282,474	444,071	4.3.9
501200	Vision	252,236	252,236	-	257,393	5,156	4.3.9
50122X	Life	1,050,608	1,050,608	-	1,068,186	17,578	4.3.9
501250	401(k)	21,903,761	21,903,761	-	15,994,864	(5,908,897)	4.3.9
501251	401(k) Administration	(245,579)	(245,579)	-	171,847	417,426	4.3.9
501252	401(k) Fixed	8,684,576	8,684,576	-	16,858,963	8,174,386	4.3.9
501275	Accidental Death & Disability	51,788	51,788	-	52,233	445	4.3.9
501300	Long-Term Disability	2,677,087	2,677,087	-	3,386,732	709,645	4.3.9
5016XX	Worker's Compensation	1,573,683	1,573,683	-	1,599,616	25,933	4.3.9
502900	Other Salary Overhead	1,765,640	1,765,640	-	1,794,599	28,958	4.3.9
	Total Benefits	95,899,475	95,899,475	-	101,940,781	6,041,306	4.3.9
	Subtotal Pensions and Benefits	150,943,138	150,943,138	-	170,018,483	19,075,345	4.3.9
580500	Payroll Tax Expense	35,045,109	35,085,658	40,550	35,607,418	521,759	4.3.10
580700	Payroll Tax Expense-Unemployment	3,352,222	3,352,222	-	3,352,222	-	
	Total Payroll Taxes	38,397,330	38,437,880	40,550	38,959,639	521,759	
	Total Labor	703,950,783	704,553,196	602,413	733,743,074	29,189,878	4.3.14
	Non-Utility and Capitalized Labor	201,804,020	201,976,715	172,696	210,344,679	8,367,964	4.3.14
	Total Utility Labor	502,146,763	502,576,480	429,717	523,398,394	20,821,914	4.3.14

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Notes:

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

Labor (12 months ended December 2009)

Acct	Account Desc.	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
5001XX	Reg/Ordinary Time	34,110	33,787	36,089	36,814	33,676	34,814	36,845	33,434	35,093	34,720	33,472	36,521	418,398
5002XX	Overtime	4,437	3,898	5,233	4,084	3,928	4,442	4,325	4,145	3,766	4,628	3,759	5,488	51,933
5003XX	Premium Pay	39,541	37,281	40,255	41,774	38,006	39,856	41,733	38,122	38,290	39,805	37,850	42,499	475,814
	Grand Total													

Ref. 4.3.4
 Ref. 4.3.4
 Ref. 4.3.4
 Ref. 4.3.4

Labor (12 months ended December 2009)

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2	Officer/Exempt	15,651	13,632	18,112	15,814	14,716	14,560	16,253	13,973	14,653	15,623	13,707	15,760	180,514
3	BEW 125	3,760	2,624	3,216	3,144	2,940	3,280	3,197	3,194	3,178	3,188	3,283	3,433	37,997
4	BEW 659	3,752	3,746	3,325	3,509	3,147	3,708	3,588	3,519	3,480	3,363	3,590	3,430	41,709
5	UNWA 197	168	166	163	164	166	165	169	173	177	181	184	229	2,111
6	UNWA 121 (Wyoming)	3,793	3,433	4,053	4,526	4,000	3,836	3,745	3,561	3,675	3,682	3,461	4,471	46,257
7	BEW 415 (Leambs 57)	7,623	7,844	7,869	8,554	7,783	8,683	8,032	8,435	8,454	8,019	7,952	8,919	99,177
8	BEW 57 PD	3,599	4,050	3,880	4,146	3,443	3,673	3,684	3,342	3,671	3,712	3,561	4,034	44,783
9	BEW 57 PS	653	654	654	673	653	679	669	667	680	651	674	727	6,125
10	PCCC Non-Exempt	238	228	231	228	222	222	239	242	200	200	237	246	2,940
11	BEW 57 CT	608	656	1,039	964	905	964	1,054	922	937	964	964	962	11,473
12	BEW 57 CT	39,541	37,281	40,255	41,774	38,006	39,856	41,733	38,122	38,290	39,805	37,850	42,489	475,814
	Grand Total													

Annualization Increase

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
2	Officer/Exempt	3.50%											
3	BEW 125		2.50%										
4	BEW 659		2.50%										
5	UNWA 197						1.50%						
6	UNWA 121 (Wyoming)												
7	BEW 415 (Leambs 57)												
8	BEW 57 PD												
9	BEW 57 PS												
10	PCCC Non-Exempt												
11	BEW 57 CT												
12	BEW 57 CT												
13	PCCC Non-Exempt												
14	BEW 57 CT												
15	BEW 57 CT												
16	BEW 57 CT												
17	BEW 57 CT												
18	Non-Exempt												
	Grand Total												

December 2009 Annualized Labor

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2	Officer/Exempt	15,551	13,693	16,112	15,814	14,716	14,560	16,253	13,973	14,653	15,623	13,707	15,760	180,514
3	BEW 125	3,506	2,824	3,216	3,144	2,940	3,280	3,197	3,178	3,178	3,188	3,283	3,433	39,083
4	BEW 659	3,506	3,420	3,325	3,509	3,147	3,708	3,588	3,519	3,480	3,363	3,590	3,430	41,795
5	UNWA 197	168	166	163	164	166	165	169	173	177	181	184	229	2,127
6	UNWA 121 (Wyoming)	3,793	3,433	4,053	4,526	4,000	3,836	3,745	3,561	3,675	3,682	3,461	4,471	46,257
7	BEW 415 (Leambs 57)	51	52	44	53	56	68	63	74	66	62	55	59	723
8	BEW 57 PD	7,869	7,844	7,869	8,554	7,783	8,683	8,032	8,435	8,454	8,019	7,952	8,919	99,406
9	BEW 57 PS	3,707	4,050	3,880	4,146	3,443	3,673	3,684	3,342	3,671	3,712	3,561	4,034	44,901
10	PCCC Non-Exempt	663	654	654	673	653	679	669	667	680	651	674	727	8,125
11	BEW 57 CT	242	228	231	228	222	222	239	242	200	200	237	246	2,973
12	BEW 57 CT	969	885	1,009	964	905	964	1,054	922	937	964	964	962	11,473
13	PCCC Non-Exempt	40,059	37,281	40,265	41,784	38,015	39,858	41,735	38,125	38,290	39,805	37,850	42,489	476,376
	Grand Total													

Ref. 4.3.4

Proforma Increase to December 2010

Group Code	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sept-10	Oct-10	Nov-10	Dec-10
2 Officer/Exempt	0.88%											
3 BEW 725		2.50%										
4 BEW 659		2.50%										
5 LUMIA 197			1.50%									
6 LUMIA 127 Wyoming						1.50%						
9 BEW 415 (Laramie ST)		1.25%										
11 BEW 57 PD		2.25%										
12 BEW 57 PS		2.25%										
13 PCCC Non-Exempt			2.25%									
15 BEW57 CT												
18 Non-Exempt	0.88%											

December 2010 Pro Forma Labor

Group Code	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sept-10	Oct-10	Nov-10	Dec-10	Total
2 Officer/Exempt	15,868	13,814	16,254	15,953	14,845	14,668	16,398	14,096	14,792	15,760	13,918	15,898	182,103
3 BEW 725	3,505	2,894	2,889	3,222	3,014	3,362	3,277	3,274	3,258	3,268	3,365	3,519	38,947
4 BEW 659	3,508	3,505	3,408	3,597	3,225	3,800	3,678	3,607	3,577	3,447	3,669	3,730	42,752
5 LUMIA 197	188	166	165	166	168	170	164	178	179	183	187	232	2,147
6 LUMIA 127 Wyoming	3,783	3,476	4,104	4,583	4,050	3,884	3,792	3,628	3,721	3,764	3,557	4,595	46,964
9 BEW 415 (Laramie ST)	51	52	44	53	56	68	84	75	67	63	55	60	729
11 BEW 57 PD	7,852	8,020	8,047	8,747	7,969	8,878	9,235	8,624	8,845	8,200	8,130	9,120	101,466
12 BEW 57 PS	3,707	4,141	3,967	4,239	3,520	3,755	3,767	3,418	3,754	3,785	3,641	4,125	45,828
13 PCCC Non-Exempt	663	686	654	673	653	679	689	687	689	651	674	727	8,125
15 BEW57 CT	242	228	238	242	194	227	244	248	207	242	242	252	3,014
18 Non-Exempt	1,008	863	1,017	973	913	992	1,064	930	946	973	874	981	11,574
Grand Total	40,204	37,886	40,886	42,440	38,807	40,504	42,399	38,742	39,823	40,493	38,314	43,248	483,648

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Wage and Employee Benefit Adjustment

Labor Increases - January 2009 through December 2010

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2009 is shown as effective on January 1, 2010.

12 Months Ended December 2009	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Group Code												
2 Officer/Exempt	3.50%											
3 IBEW 125		2.50%										
4 IBEW 659		2.50%							1.25%			
5 UJWUA 197												
8 UJWUA 127 Wyoming												
9 IBEW 415 (Laramie 57)							1.50%					
11 IBEW 57 PD		3.00%										
12 IBEW 57 PS		3.00%										
13 PCCC Non-Exempt						3.00%						
15 IBEW57 CT												
18 Non-Exempt	3.50%											

12 Months Ended December 2010	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Group Code												
2 Officer/Exempt	0.88%											
3 IBEW 125		2.50%										
4 IBEW 659		2.50%										
5 UJWUA 197						1.50%						
8 UJWUA 127 Wyoming		1.25%								1.50%		
9 IBEW 415 (Laramie 57)							1.50%					
11 IBEW 57 PD		2.25%										
12 IBEW 57 PS		2.25%										
13 PCCC Non-Exempt												
15 IBEW57 CT						2.25%						
18 Non-Exempt	0.88%											

**Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment**

Composite Labor Increases

Regular Time/Overtime/Premium Pay December 2009 - ACTUAL	475,813,847	Ref. 4.3.4
Regular Time/Overtime/Premium Pay December 2009 - ANNUALIZED % Increase	476,376,204 0.12%	4.3.4
Regular Time/Overtime/Premium Pay December 2010 - PROFORMA % Increase	483,647,737 1.53%	4.3.4

Miscellaneous Bare Labor Escalation

Description	Account	December 2009 Actuals	Annual Increase	December 2009 Annualized	Annualization Adjustment	Proforma Increase	December 2010 Proforma	Proforma Adjustment	Ref.
Secondary Labor Adj	500110	1,457,921	0.12%	1,459,644	1,723	1.53%	1,481,924	22,280	4.3.4
Unused Sick Leave Accrual	5005XX	(503,856)	0.12%	(504,452)	(595)	1.53%	(512,152)	(7,700)	4.3.4
JO Cutbacks	50109X	(1,371,822)	0.12%	(1,373,444)	(1,621)	1.53%	(1,394,408)	(20,965)	4.3.4
		(417,757)		(418,251)	(494)		(424,635)	(6,384)	

Bonus and Annual Incentive Escalation

Description	Account	December 2009 Actuals	December 2010 Proforma	Proforma Adjustment	Ref.
Bonus	500400	899,939	907,859	7,919	4.3.4
Annual Incentive	500410	29,876,294	32,196,000	2,319,706	4.3.4
		30,776,233	33,103,859	2,327,626	
				Included at the Budgeted Level	
				0.88%	

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual December 2009 Net of Joint Venture	Actual December 2009 GROSS	December 2010 Budget GROSS	December 2010 Budget NET of Joint Venture	Pro forma Adjustment	
50110X	Pensions - FAS 87	29,902,759	31,080,708	40,500,000	38,965,062	9,062,304	4.3.4
501115	SERP Plan	3,537,000	3,537,000	2,600,000	2,600,000	(937,000)	4.3.4
50115X	Post Retirement Benefits - FAS 106	16,342,489	16,833,001	21,800,000	21,164,750	4,822,261	4.3.4
501160	Post Employment Benefits - FAS 112	5,261,415	5,418,937	5,508,000	5,347,889	86,474	4.3.4
	Subtotal	55,043,663	56,869,646	70,408,000	68,077,701	13,034,039	4.3.4
501102	Pension Administration	546,200	559,226	573,000	559,653	13,453	4.3.4
50112X	Medical	55,801,071	57,646,947	59,830,000	57,914,222	2,113,151	4.3.4
501175	Dental	1,838,403	1,912,122	2,374,000	2,282,474	444,071	4.3.4
501200	Vision	252,236	262,631	268,000	257,393	5,156	4.3.4
50122X	Life	1,050,608	1,081,899	1,100,000	1,068,186	17,578	4.3.4
501250	401(k)	21,903,761	22,521,557	16,446,000	15,994,864	(5,908,897)	4.3.4
501251	401(k) Administration	(245,579)	(252,944)	177,000	171,847	417,426	4.3.4
501252	401(k) Enhanced Fixed	8,684,576	8,740,745	16,968,000	16,858,963	8,174,386	4.3.4
501275	Accidental Death & Disability	51,788	52,548	53,000	52,233	445	4.3.4
501300	Long-Term Disability	2,677,087	2,779,268	3,516,000	3,386,732	709,645	4.3.4
5016XX	Worker's Compensation	1,573,683	1,616,364	1,643,000	1,599,616	25,933	4.3.4
502900	Other Salary Overhead	1,765,640	1,767,019	1,796,000	1,794,599	28,958	4.3.4
	Subtotal	95,899,475	98,687,383	104,744,000	101,940,781	6,041,306	4.3.4
	Grand Total	150,943,138	155,557,029	175,152,000	170,018,483	19,075,345	4.3.4
					Ref 4.3.4	Ref 4.3.4	

**Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation**

FICA Calculated on December 2009 Annualized Labor		Reference
Annualized Wages Adjustment	561,863	4.3.4
Medicare Rate (no cap)	1.45%	
	<u>8,147</u>	
Social Security Rate	6.20%	
	<u>34,836</u>	
Percentage of Social Security Eligible Wages	93.02%	
	<u>32,403</u>	
Total FICA Tax	<u>40,550</u>	4.3.4
FICA Calculated on December 2010 Pro Forma Labor		
Pro Forma Wages Adjustment	7,265,148	4.3.4
Medicare Rate (no cap)	1.45%	
	<u>105,345</u>	
Social Security Rate	6.20%	
	<u>450,439</u>	
Percentage of Social Security Eligible Wages	92.45%	
	<u>416,415</u>	
Total FICA Tax	<u>521,759</u>	4.3.4

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		Annualization Adjustment	Annualized 12 Months Ended December 2009	Proforma Adjustment	Proforma 12 Months Ending December 2010
	12 Months Ended December 2009	% Of Total				
500SG	15,968,586	2.27%	13,665	15,982,251	662,150	16,644,401
501SE	396,382	0.06%	339	396,722	16,436	413,158
502SG	17,781,076	2.53%	15,216	17,796,293	737,306	18,533,599
503SE	54,509	0.01%	47	54,556	2,280	56,816
505SG	1,576,294	0.22%	1,349	1,577,643	65,362	1,643,005
506SG	39,252,649	5.58%	33,591	39,286,240	1,627,642	40,913,882
506SSGCH	(240)	0.00%	(0)	(240)	(10)	(250)
510SG	2,532,755	0.36%	2,167	2,534,922	105,023	2,639,945
511SG	6,171,798	0.88%	5,282	6,177,080	255,919	6,432,998
511SSGCH	(992)	0.00%	(1)	(992)	(41)	(1,034)
512SG	26,428,298	3.75%	22,616	26,450,915	1,095,870	27,546,785
512SSGCH	(129,273)	-0.02%	(111)	(129,383)	(5,360)	(134,744)
513SG	10,995,656	1.56%	9,410	11,005,066	455,944	11,461,009
514SG	2,687,309	0.38%	2,300	2,689,609	111,431	2,801,040
514SSGCH	(4,893)	0.00%	(4)	(4,897)	(203)	(5,100)
535SG-P	4,209,224	0.60%	3,602	4,212,826	174,539	4,387,365
535SG-U	4,687,830	0.67%	4,012	4,691,841	194,385	4,886,226
536SG-P	82,878	0.01%	71	82,949	3,437	86,385
536SG-U	(2,224)	0.00%	(2)	(2,226)	(92)	(2,318)
537SG-P	556,911	0.08%	477	557,388	23,093	580,480
537SG-U	62,658	0.01%	54	62,712	2,598	65,310
539SG-P	4,300,287	0.61%	3,680	4,303,967	178,315	4,482,282
539SG-U	3,287,792	0.47%	2,814	3,290,606	136,331	3,426,937
540SG-P	(13,096)	0.00%	(11)	(13,107)	(543)	(13,650)
540SG-U	(1,112)	0.00%	(1)	(1,113)	(46)	(1,159)
541SG-P	1,016	0.00%	1	1,017	42	1,059
542SG-P	260,007	0.04%	223	260,229	10,781	271,010
542SG-U	84,192	0.01%	72	84,264	3,491	87,756
543SG-P	270,939	0.04%	232	271,170	11,235	282,405
543SG-U	120,062	0.02%	103	120,165	4,978	125,144
544SG-P	488,979	0.07%	418	489,398	20,276	509,673
544SG-U	227,872	0.03%	195	228,067	9,449	237,516
545SG-P	461,693	0.07%	395	462,088	19,144	481,232
545SG-U	162,453	0.02%	139	162,592	6,736	169,328
546SG	26,934	0.00%	23	26,957	1,117	28,074
548SG	4,553,353	0.65%	3,897	4,557,250	188,808	4,746,058
548SSGCT	815,372	0.12%	698	816,070	33,810	849,880
549SG	2,718,308	0.39%	2,326	2,720,635	112,717	2,833,351
552SG	195,192	0.03%	167	195,359	8,094	203,453
552SSGCT	67,670	0.01%	58	67,728	2,806	70,534
553SG	2,052,377	0.29%	1,756	2,054,133	85,103	2,139,237
553SSGCT	194,718	0.03%	167	194,885	8,074	202,959
554SG	41,711	0.01%	36	41,747	1,730	43,476
554SSGCT	79,507	0.01%	68	79,575	3,297	82,872
556SG	653,662	0.09%	559	654,222	27,105	681,326
557SG	32,397,375	4.60%	27,724	32,425,099	1,343,383	33,768,482
560SG	4,682,195	0.67%	4,007	4,686,202	194,151	4,880,352
561SG	7,968,759	1.13%	6,819	7,975,579	330,431	8,306,010
562SG	968,896	0.14%	829	969,725	40,176	1,009,901
563SG	88,287	0.01%	76	88,362	3,661	92,023
566SG	269,368	0.04%	231	269,598	11,170	280,768
567SG	218,504	0.03%	187	218,691	9,060	227,752
568SG	16,696	0.00%	14	16,710	692	17,402
569SG	2,331,151	0.33%	1,995	2,333,146	96,663	2,429,809
570SG	7,194,936	1.02%	6,157	7,201,093	298,344	7,499,437
571SG	1,577,907	0.22%	1,350	1,579,257	65,429	1,644,686
572SG	35,944	0.01%	31	35,975	1,490	37,466
573SG	12,991	0.00%	11	13,002	539	13,541
580SNPD	17,679,655	2.51%	15,130	17,694,784	733,101	18,427,885
581SNPD	13,168,515	1.87%	11,269	13,179,784	546,043	13,725,827
582CA	71,088	0.01%	61	71,149	2,948	74,096
582IDU	94,696	0.01%	81	94,777	3,927	98,704
582OR	599,400	0.09%	513	599,913	24,855	624,767
582SNPD	23,317	0.00%	20	23,337	967	24,304
582UT	761,001	0.11%	651	761,652	31,555	793,207
582WA	233,657	0.03%	200	233,857	9,689	243,546
582WYP	248,991	0.04%	213	249,204	10,325	259,528
583CA	386,838	0.05%	331	387,169	16,041	403,209
583IDU	262,693	0.04%	225	262,918	10,893	273,810

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		Annualization Adjustment	Annualized		Proforma Adjustment	Proforma	
	12 Months Ended December 2009	% Of Total		12 Months Ended December 2009	12 Months Ending December 2010			
583OR	2,454,845	0.35%	2,101	2,456,946	101,792	2,558,738		
583SNPD	15,103	0.00%	13	15,116	626	15,743		
583UT	1,090,346	0.15%	933	1,091,280	45,212	1,136,492		
583WA	373,714	0.05%	320	374,034	15,496	389,530		
583WYP	214,570	0.03%	184	214,753	8,897	223,651		
583WYU	90,554	0.01%	77	90,632	3,755	94,387		
585SNPD	206,076	0.03%	176	206,252	8,545	214,797		
586CA	191,847	0.03%	164	192,011	7,955	199,966		
586IDU	217,214	0.03%	186	217,400	9,007	226,407		
586OR	2,164,854	0.31%	1,853	2,166,706	89,767	2,256,474		
586SNPD	904,111	0.13%	774	904,885	37,490	942,374		
586UT	1,235,141	0.18%	1,057	1,236,198	51,216	1,287,414		
586WA	401,146	0.06%	343	401,489	16,634	418,123		
586WYP	486,098	0.07%	416	486,514	20,156	506,670		
586WYU	49,097	0.01%	42	49,139	2,036	51,174		
587CA	516,423	0.07%	442	516,865	21,414	538,279		
587IDU	385,265	0.05%	330	385,595	15,975	401,570		
587OR	3,850,961	0.55%	3,295	3,854,257	159,683	4,013,940		
587SNPD	430	0.00%	0	430	18	448		
587UT	4,255,700	0.60%	3,642	4,259,342	176,466	4,435,808		
587WA	773,010	0.11%	662	773,672	32,053	805,725		
587WYP	722,740	0.10%	618	723,359	29,969	753,328		
587WYU	82,423	0.01%	71	82,493	3,418	85,911		
588CA	(23,250)	0.00%	(20)	(23,269)	(964)	(24,233)		
588IDU	(50,549)	-0.01%	(43)	(50,593)	(2,096)	(52,689)		
588OR	(108,371)	-0.02%	(93)	(108,463)	(4,494)	(112,957)		
588SNPD	(23,735)	0.00%	(20)	(23,756)	(984)	(24,740)		
588UT	(261,048)	-0.04%	(223)	(261,272)	(10,825)	(272,096)		
588WA	(67,259)	-0.01%	(58)	(67,317)	(2,789)	(70,106)		
588WYP	(93,282)	-0.01%	(80)	(93,362)	(3,868)	(97,230)		
588WYU	(45,371)	-0.01%	(39)	(45,410)	(1,881)	(47,291)		
589CA	(8,582)	0.00%	(7)	(8,590)	(356)	(8,946)		
589IDU	786	0.00%	1	787	33	820		
589OR	(302,471)	-0.04%	(259)	(302,729)	(12,542)	(315,272)		
589SNPD	97	0.00%	0	97	4	101		
589UT	14,753	0.00%	13	14,766	612	15,377		
589WA	(17,810)	0.00%	(15)	(17,825)	(739)	(18,564)		
589WYP	(81,491)	-0.01%	(70)	(81,561)	(3,379)	(84,940)		
589WYU	3,184	0.00%	3	3,187	132	3,319		
590CA	24,492	0.00%	21	24,513	1,016	25,529		
590IDU	73,856	0.01%	63	73,919	3,062	76,982		
590OR	224,747	0.03%	192	224,939	9,319	234,258		
590SNPD	5,338,642	0.76%	4,569	5,343,210	221,371	5,564,581		
590UT	275,933	0.04%	236	276,169	11,442	287,611		
590WA	10,389	0.00%	9	10,398	431	10,828		
590WYP	68,699	0.01%	59	68,758	2,849	71,607		
592CA	277,646	0.04%	238	277,884	11,513	289,396		
592IDU	602,938	0.09%	516	603,454	25,001	628,455		
592OR	2,384,168	0.34%	2,040	2,386,208	98,861	2,485,070		
592SNPD	1,734,388	0.25%	1,484	1,735,872	71,918	1,807,790		
592UT	2,590,063	0.37%	2,216	2,592,279	107,399	2,699,678		
592WA	547,441	0.08%	468	547,909	22,700	570,609		
592WYP	865,657	0.12%	741	866,397	35,895	902,293		
592WYU	-	0.00%	-	-	-	-		
593CA	2,011,749	0.29%	1,722	2,013,471	83,419	2,096,890		
593IDU	2,385,129	0.34%	2,041	2,387,170	98,901	2,486,071		
593OR	9,371,319	1.33%	8,020	9,379,339	388,589	9,767,928		
593SNPD	487,004	0.07%	417	487,421	20,194	507,615		
593UT	5,486,330	0.78%	4,695	5,491,025	227,495	5,718,520		
593WA	1,770,421	0.25%	1,515	1,771,936	73,412	1,845,347		
593WYP	1,188,113	0.17%	1,017	1,189,129	49,266	1,238,395		
593WYU	560,255	0.08%	479	560,735	23,231	583,966		
594CA	433,003	0.06%	371	433,374	17,955	451,329		
594IDU	448,562	0.06%	384	448,946	18,600	467,546		
594OR	3,705,836	0.53%	3,171	3,709,007	153,665	3,862,673		
594SNPD	5,684	0.00%	5	5,689	236	5,925		
594UT	7,026,298	1.00%	6,013	7,032,310	291,351	7,323,661		
594WA	922,388	0.13%	789	923,177	38,248	961,424		
594WYP	694,704	0.10%	594	695,299	28,806	724,105		

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		Annualization Adjustment	Annualized		Proforma Adjustment	Proforma 12 Months Ending December 2010
	12 Months Ended December 2009	% Of Total		12 Months Ended December 2009			
594WYU	133,917	0.02%	115	134,031	5,553	139,584	
595SNPD	869,632	0.12%	744	870,376	36,060	906,436	
595WYP	13,792	0.00%	12	13,804	572	14,376	
596CA	112,197	0.02%	96	112,293	4,652	116,946	
596IDU	110,346	0.02%	94	110,440	4,576	115,015	
596OR	801,488	0.11%	686	802,174	33,234	835,408	
596UT	314,016	0.04%	269	314,285	13,021	327,306	
596WA	155,173	0.02%	133	155,306	6,434	161,740	
596WYP	265,148	0.04%	227	265,375	10,995	276,369	
596WYU	40,715	0.01%	35	40,750	1,688	42,438	
597CA	52,569	0.01%	45	52,614	2,180	54,794	
597IDU	256,924	0.04%	220	257,144	10,654	267,797	
597OR	980,103	0.14%	839	980,942	40,641	1,021,583	
597SNPD	850,961	0.12%	728	851,689	35,286	886,975	
597UT	1,786,904	0.25%	1,529	1,788,433	74,095	1,862,529	
597WA	285,123	0.04%	244	285,367	11,823	297,190	
597WYP	534,666	0.08%	458	535,124	22,170	557,294	
597WYU	66,905	0.01%	57	66,962	2,774	69,737	
598CA	17,850	0.00%	15	17,865	740	18,605	
598IDU	3,017	0.00%	3	3,019	125	3,144	
598OR	79,825	0.01%	68	79,894	3,310	83,204	
598SNPD	1,507,846	0.21%	1,290	1,509,136	62,524	1,571,660	
598UT	6,111	0.00%	5	6,116	253	6,369	
598WA	34,125	0.00%	29	34,155	1,415	35,570	
598WYP	1,521	0.00%	1	1,522	63	1,585	
598WYU	210	0.00%	0	210	9	218	
901CA	150	0.00%	0	150	6	157	
901CN	2,435,229	0.35%	2,084	2,437,313	100,979	2,538,292	
901IDU	1,323	0.00%	1	1,324	55	1,379	
901OR	10,268	0.00%	9	10,277	426	10,702	
901UT	270	0.00%	0	271	11	282	
901WA	4,005	0.00%	3	4,009	166	4,175	
901WYP	4,287	0.00%	4	4,291	178	4,469	
902CA	702,448	0.10%	601	703,049	29,128	732,177	
902CN	1,383,425	0.20%	1,184	1,384,609	57,365	1,441,973	
902IDU	1,477,095	0.21%	1,264	1,478,359	61,249	1,539,607	
902OR	8,283,123	1.18%	7,088	8,290,211	343,466	8,633,678	
902UT	5,014,924	0.71%	4,292	5,019,215	207,948	5,227,163	
902WA	2,014,347	0.29%	1,724	2,016,070	83,526	2,099,597	
902WYP	1,892,394	0.27%	1,619	1,894,013	78,470	1,972,483	
902WYU	206,043	0.03%	176	206,219	8,544	214,763	
903CA	168,646	0.02%	144	168,790	6,993	175,783	
903CN	35,791,059	5.08%	30,629	35,821,688	1,484,105	37,305,793	
903IDU	244,433	0.03%	209	244,642	10,136	254,777	
903OR	1,463,619	0.21%	1,253	1,464,871	60,690	1,525,561	
903UT	2,639,929	0.38%	2,259	2,642,188	109,467	2,751,655	
903WA	373,298	0.05%	319	373,618	15,479	389,097	
903WYP	315,071	0.04%	270	315,340	13,065	328,405	
903WYU	74,745	0.01%	64	74,809	3,099	77,908	
905CN	183,865	0.03%	157	184,023	7,624	191,647	
907CN	241,174	0.03%	206	241,381	10,000	251,381	
908CA	2,581	0.00%	2	2,584	107	2,691	
908CN	2,694,462	0.38%	2,306	2,696,768	111,728	2,808,496	
908IDU	422,972	0.06%	362	423,334	17,539	440,873	
908OR	1,159,520	0.16%	992	1,160,513	48,080	1,208,593	
908OTHER	28,976	0.00%	25	29,001	1,202	30,202	
908UT	1,958,624	0.28%	1,676	1,960,300	81,216	2,041,516	
908WA	-	0.00%	-	-	-	-	
908WYP	846,330	0.12%	724	847,054	35,094	882,148	
909CN	471,209	0.07%	403	471,612	19,539	491,151	
910CN	4,646	0.00%	4	4,650	193	4,843	
920SO	79,232,022	11.28%	67,804	79,299,826	3,285,419	82,585,245	
921SO	48,363	0.01%	41	48,404	2,005	50,409	
922SO	30,241,721	4.30%	25,880	30,267,601	1,253,997	31,521,598	
923SO	(11,387,305)	-1.62%	(9,745)	(11,397,049)	(472,184)	(11,869,233)	
928CA	159,423	0.02%	136	159,560	6,611	166,171	
928IDU	6,994	0.00%	6	7,000	290	7,290	
928OR	228,915	0.03%	196	229,111	9,492	238,603	
928SO	34,115	0.00%	29	34,145	1,415	35,559	

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		Annualization Adjustment	Annualized		Proforma Adjustment	Proforma		Ref. Page
	12 Months Ended December 2009	% Of Total		12 Months Ended December 2009	12 Months Ending December 2010				
928UT	471,051	0.07%	403	471,454	19,533	490,987			
928WA	52,998	0.01%	45	53,043	2,198	55,241			
928WYP	219,229	0.03%	188	219,417	9,091	228,507			
929SO	(107,927)	-0.02%	(92)	(108,020)	(4,475)	(112,495)			
935OR	11,992	0.00%	10	12,002	497	12,499			
935SO	4,355,038	0.62%	3,727	4,358,765	180,585	4,539,350			
935WA	1,497	0.00%	1	1,498	62	1,561			
Utility Labor	502,146,763	71.33%	429,717	502,576,480	20,821,914	523,398,394		Ref. Page 4.3.4	
Capital/Non Utility	201,804,020	28.67%	172,696	201,976,715	8,367,964	210,344,679		Ref. Page 4.3.4	
Total Labor	703,950,782	100.00%	602,413	704,553,195	29,189,878	733,743,073		Ref. Page 4.3.4	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Amortization of Deferred Change-in-Control Severance	920	1	(610,194)	ID	Situs	(610,194)	
Adjustment to Tax:							
ID MEHC 2006 Transition Cost	SCHMAT	1	(610,194)	ID	Situs	(610,194)	
Deferred Tax Expense	41110	1	231,575	ID	Situs	231,575	
Accumulated Deferred Tax	283	1	231,575	ID	Situs	231,575	
Accrued CIC Severance	SCHMDT	1	(839,908)	SO	5.392%	(45,290)	
Deferred Tax Expense	41010	1	(318,753)	SO	5.392%	(17,188)	
Deferred Tax Balance	190	1	9,805	SO	5.392%	529	

Description of Adjustment:

The Company eliminated many positions as a result of the MEHC transaction. These savings were made possible by the payment of Change-In-Control Severance, which is being amortized into expense over a three-year period on the books of the Company as authorized by the Commission in Case No. PAC-E-07-05. Since the amortization will end December 31, 2010, it is being removed from unadjusted results.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	1	(7,324,489)	SG	5.508%	(403,469)	4.5.1
Other Purchased Power	557	1	<u>7,324,489</u>	ID	Situs	<u>7,324,489</u>	4.5.1
			<u>-</u>			<u>6,921,019</u>	
Incremental Adjustment to Expense:							
Other Purchased Power	557	3	261,233	ID	Situs	261,233	4.5.2

Description of Adjustment:

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

The incremental portion of the adjustment reflects CY 2010 expected payments.

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G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 514511 DSM - 20/20, Ir, etc
 Company code: 1000 PacificCorp
 Business area:
 Fiscal year: 2010
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2	2,820.00	1,410.00	1,410.00	1,410.00
3	1,552.58	776.29	776.29	2,186.29
4	24,000.00	12,000.00	12,000.00	14,186.29
5	23,531.12	11,760.00	11,771.12	25,957.41
6	2,186,803.76	13,401.88	2,173,401.88	2,199,359.29
7	2,188,280.78	14,140.39	2,174,140.39	4,373,499.88
8	4,346,898.12	2,173,349.56	2,173,349.56	6,546,849.24
9	2,186,040.88	1,083,020.44	1,083,020.44	7,629,869.68
10	7,560,000.00	7,921,091.82	361,091.82	7,268,778.06
11	62,067.00	31,033.50	31,033.50	7,299,811.56
12	50,266.51	25,589.52	24,676.99	7,324,488.55
13				7,324,488.55
14				7,324,488.55
15				7,324,488.55
16				7,324,488.55
Total	18,612,861.75	11,287,573.20	7,324,488.55	7,324,488.55

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Idaho Irrigation Load Control Payments - 12 Months Ended December 2009

7,324,489
 Ref. 4.5

Rocky Mountain Power
Idaho General Rate Case - December 2009
Irrigation Load Control

CY 2010 Participation (KW)	273,406	
CY 2010 Participation - \$	\$ 8,113,071	
Attrition %	6.5%	
Attrition	<u>527,350</u>	
CY 2010 Participation (net of attrition) - \$	<u>7,585,721</u>	
CY 2009 Payments	7,324,489	4.5.1
Incremental Adjustment	<u>\$ 261,233</u>	
	<u>Ref. 4.5</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
High Plains	549	3	2,621,060	SG	5.508%	144,381	
McFadden Ridge I	549	3	648,655	SG	5.508%	35,731	
Dunlap I	549	3	2,435,111	SG	5.508%	134,138	
DJ Scrubber	512	3	1,454,447	SG	5.508%	80,118	
Administration	549	3	174,119	SG	5.508%	9,591	
			<u>7,333,392</u>			<u>403,960</u>	4.6.1

Description of Adjustment:

This adjustment increases Generation O&M expense to an annual level for plants with in-service dates during 2009 and 2010, including the High Plains, Mc Fadden Ridge I, and Dunlap I wind plants, and also the Dave Johnston coal plant scrubber. The adjustment also adds incremental expenses for administration of the wind plants.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Incremental Generation O&M

	<u>In Service Date</u>	<u>2009 Actuals</u>	<u>2010 Pro Forma</u>	<u>Adjustment</u>	
High Plains	Sept. 2009	401,303	3,022,363	2,621,060	
McFadden Ridge I	Sept. 2009	203,806	852,461	648,655	
Dunlap I	Nov. 2010	-	2,435,111	2,435,111	
DJ Scrubber	May 2010	-	1,454,447	1,454,447	
Administration	various	1,662,029	1,836,148	174,119	
Total		2,267,138	9,600,530	7,333,392	Ref 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) Oracle eBusiness Write-Off	557	1	(311,000)	SG	5.508%	(17,131)	4.7.1
2) Settlement Fees							
	557	1	(1,000,000)	SG	5.508%	(55,085)	
	583	1	(9)	CA	Situs	-	
	583	1	(47)	WA	Situs	-	
	506	1	(432)	SG	5.508%	(24)	
	580	1	(935)	SNPD	4.614%	(43)	
			<u>(1,001,423)</u>			<u>(55,152)</u>	4.7.1
Total Non-Recurring Entries			<u>(1,312,423)</u>			<u>(72,283)</u>	4.7.1

Description of Adjustment:

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

Rocky Mountain Power
Idaho General Rate Case - December 2009
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	6/30/2009	Oracle 11i eBusiness Suite Write-Off: In June 2007, the Company decided to implement Oracle 11i eBusiness Suite at Interwest Mining. In June, 2009 the Company decided to abandon the implementation of the project due to reassessment of the remaining reserve base at the Deer Creek mine. This entry includes a total write-off of \$311,000 including application licenses, maintenance fees, and specific configuration development costs that cannot be redeployed to other areas.	5570000	311,000	Ref 4.7
2	Various	Settlement Fees: A variety of accounting entries were made to expense accounts during the twelve months ended December 2009 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	1,001,423	Ref 4.7
Total				<u><u>1,312,423</u></u>	Ref 4.7

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Affiliate Management Fee (MEHC)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance expense	930	1	(1,053,029)	SO	5.392%	(56,782)	

Adjustment Detail

MEHC Management Fee Limit per Commitment 28	7,300,000
MEHC Management Fee booked Above the Line - 12 Mos Ended Dec 2009	<u>(8,353,029)</u>
Adjustment Required	<u>(1,053,029)</u>

Description of Adjustment:

In merger Commitment #28, the Company committed to hold customers harmless for costs that were previously assigned to affiliates relating to management fees and set the total company amount at \$1,500,000. This commitment is off settable to the extent PacifiCorp demonstrates to the Commission's satisfaction that corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million. This adjustment limits Corporate allocations from MEHC included in rates to the \$7.3 million limit.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Misc. General Expense	928	3	4,395	ID	Situs	4,395	Below
Adjustment to Rate Base:							
Deferred Regulatory Expense	182M	3	(17,580)	ID	Situs	(17,580)	Below
Adjustment to Tax:							
Schedule M - Proforma Adjustment	SCHMAT	3	17,580	ID	Situs	17,580	
Deferred Tax Expense	41110	3	(6,672)	ID	Situs	(6,672)	
Accum. Def. Tax Balance	283	3	6,672	ID	Situs	6,672	
Schedule M - Def Regulatory Expense	SCHMDT	3	(26,217)	ID	Situs	(26,217)	
Deferred Tax Expense	41010	3	(9,950)	ID	Situs	(9,950)	
Adjustment Detail:							
Amortization Expense - 2009			13,185				4.9.1
Amortization Expense - 2010			17,580				4.9.1
Incremental adjustment to expense			<u>4,395</u>				Above
December 2009 Balance			61,378				4.9.1
December 2010 Balance			43,798				4.9.1
Incremental adjustment to rate base			<u>(17,580)</u>				Above

Description of Adjustment:

This adjustment amortizes intervenor funding awarded to the Community Action Partnership of Idaho (CAPAI) and the Idaho Irrigation Pumpers Association (IIPA), as ordered in Case Nos. PAC-E-07-05, PAC-E-08-07, and PAC-E-08-08. Amortization expense is increased by the expected amortization amount through the year ending December 2010 and rate base is adjusted to reflect a December 2010 balance.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Idaho Intervenor Funding Adjustment
 Amortization Schedule & Balance Timeline

Date	Activity	PAC-E-07-05	PAC-E-08-07	PAC-E-08-08	Amortization Expense	Annual Amort. Expense	Explanation of Activity	Asset Balance	Ref
Jan-08	35,160							35,160	Ref 4.9.2
Feb-08								35,160	
Mar-08								35,160	
Apr-08								35,160	
May-08								35,160	
Jun-08								35,160	
Jul-08								35,160	
Aug-08								35,160	
Sep-08								35,160	
Oct-08								35,160	
Nov-08								35,160	
Dec-08								35,160	
Jan-09								35,160	
Feb-09								35,160	
Mar-09								35,160	
Apr-09	22,504	(1,465)			1,465		Begin amortization of Jan/2008 CAPAI & Irrigator Funding (2 years @ \$1,465 per month)	56,199	Ref 4.9.2
May-09		(1,465)			1,465			54,734	
Jun-09		(1,465)			1,465			53,269	
Jul-09		(1,465)			1,465			51,804	
Aug-09		(1,465)			1,465			50,339	
Sep-09		(1,465)			1,465			48,874	
Oct-09	16,899	(1,465)			1,465			64,308	Ref 4.9.2
Nov-09		(1,465)			1,465			62,843	
Dec-09		(1,465)			1,465	13,185		61,378	Ref 4.9
Jan-10		(1,465)			1,465			59,913	
Feb-10		(1,465)			1,465			58,448	
Mar-10		(1,465)			1,465			56,983	
Apr-10		(1,465)			1,465			55,518	
May-10		(1,465)			1,465			54,053	
Jun-10		(1,465)			1,465			52,588	
Jul-10		(1,465)			1,465			51,123	
Aug-10		(1,465)			1,465			49,658	
Sep-10		(1,465)			1,465			48,193	
Oct-10		(1,465)			1,465			46,728	
Nov-10		(1,465)			1,465			45,263	
Dec-10		(1,465)			1,465	17,580		43,798	Ref 4.9

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Idaho Intervenor Funding

Order Date	Intervenor	Docket #	CAPAI	Irrigation Pumpers Assoc.	Total	Monthly Amortization Amount
12/28/2007	CAPAI (Community Action Partnership Association of Idaho)	PAC-E-07-05	13,160		13,160	
12/28/2007	Irrigation Pumpers Association	PAC-E-07-05		22,000	22,000	
			13,160	22,000	35,160	1,465
					Ref 4.9.1	Ref 4.9.1
4/23/2009	CAPAI (Community Action Partnership Association of Idaho)	*PAC-E-08-07	4,500		4,500	
	Irrigation Pumpers Association	*PAC-E-08-07		18,004	18,004	
					22,504	938
					Ref 4.9.1	
9/29/2009	Irrigation Pumpers Association	*PAC-E-08-08		16,899	16,899	704
					Ref 4.9.1	

*Amortization on these filings is expected to begin January 2011 and is thus not included in results

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Generation Overhaul Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	1,832,129	SG	5.508%	100,923	4.10.1
Generation Overhaul Expense - Other	553	1	(3,905,002)	SG	5.508%	(215,107)	4.10.1
			<u>(2,072,873)</u>			<u>(114,184)</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the year ended December 2009 using a four year average methodology. In this adjustment overhaul expenses from December 2006 to December 2008 are escalated to a December 2009 level using escalation indices and then those escalated expenses are used in computing a four year average. For new generating units, which include Currant Creek, Lake Side and Chehalis, the four year average is comprised of the overhaul expense planned for the first four full years these plants are operational. The actual overhaul costs for the year ended December 2009 are subtracted from the four year average which results in this adjustment.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Generation Overhaul Expense

FUNCTION: OTHER

Period	Overhaul Expense	Escalation Rates to Dec 2009 *	Escalated Expense
Year Ending December 2006	2,940,000	10.43%	3,246,612
Year Ending December 2007	2,860,000	6.64%	3,049,986
Year Ending December 2008	1,725,000	1.22%	1,725,000
Year Ending December 2009	2,552,000		2,552,000
4 Year Average	2,519,250		2,643,400

New Plant Overhaul Expense

Lake Side Plant - 4 Year Average	1,031,367	
Currant Creek Plant - 4 Year Average	2,051,886	
Chehalis Plant - 4 Year Average	753,346	
Total New Plant Overhaul Expense	3,836,599	Ref 4.10.2
Total 4 Year Average - Other	6,479,998	
Year Ending December 2009 Overhaul Expense - Other	10,385,000	Ref 4.10.2
Total 4 Year Average - Other	6,479,998	
Adjustment	(3,905,002)	Ref 4.10

*Escalation Rates: Ref 4.10.3

FUNCTION: STEAM

Period	Overhaul Expense	Escalation Rates to Dec 2009 *	Escalated Expense
Year Ending December 2006	29,613,264	11.04%	32,882,933
Year Ending December 2007	28,560,541	7.29%	30,643,282
Year Ending December 2008	20,030,017	-0.25%	19,979,722
Year Ending December 2009	25,392,474		25,392,474
4 Year Average	25,899,074		27,224,603

Year Ending Dec 2009 Overhaul Expense - Steam	25,392,474	Ref 4.10.2
Total 4 Year Average - Steam	27,224,603	
Adjustment	1,832,129	Ref 4.10

*Escalation Rates: Ref 4.10.3

Existing Units

	Calendar Yr 2006	Calendar Yr 2007	Calendar Yr 2008	Calendar Yr 2009
Plants - Steam				
Blundell	73,934	2,677,913	83,913	418,189
Carbon	723,024	24,146	1,730,915	1,676,722
DaveJohnston	30,900	3,279,981	5,824,658	6,478,000
Gadsby	-	-	-	2,290,000
Hunter	3,910,432	8,171,859	(950,900)	-
Huntington	7,575,000	(39,000)	-	769,000
Naughton	3,648,974	4,864,643	1,341,431	6,895,563
Wyodak	5,629,000	-	-	-
Cholla	-	-	6,460,000	-
Colstrip	925,000	1,300,000	-	1,156,000
Craig	448,000	1,376,000	743,000	-
Hayden	745,000	90,000	370,000	495,000
JimBridger	5,904,000	6,815,000	4,427,000	5,214,000
Plants - Other				
Hermiston	2,383,000	2,860,000	1,725,000	2,023,000
LittleMt	139,000	-	-	529,000
Camas	418,000	-	-	-
WVValley	-	-	-	-
Total - includes Steam and Other	32,553,264	31,420,541	21,755,017	27,944,474

By Function

Steam	29,613,264	28,560,541	20,030,017	25,392,474	Ref. 4.10.1
Other	2,940,000	2,860,000	1,725,000	2,552,000	
Total	\$32,553,264	\$31,420,541	\$21,755,017	\$27,944,474	

New Generating Units¹

	Actual			Budget (2010 Dollars)			4 Year Average	
	Calendar Yr 2007	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012		
Currant Creek	1,523,000	1,216,000	5,121,000	232,000	-	-	2,023,000	
Lake Side	-	544,000	1,001,000	-	2,579,000	593,000	1,031,000	
Chehalis	-	-	1,711,000	-	-	1,305,000	754,000	
							3,808,000	
Restatement Percentage	106.64%	101.22%		99.80%	99.80%	99.80%		
Restatement in December 2009 Dollars	Calendar Yr 2007	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012	4 Year Average	Averaged Years
Currant Creek	1,624,171	1,230,839	5,121,000	231,535	-	-	2,051,886	2007-2010
Lake Side	-	550,639	1,001,000	-	2,573,828	591,811	1,031,367	2008-2011
Chehalis	-	-	1,711,000	-	-	1,302,383	753,346	2009-2012
	1,624,171	1,781,478	7,833,000	231,535	2,573,828	1,894,194	3,836,599	
			Below				Ref. 4.10.1	

¹Currant Creek, Lake Side, & Chehalis are all Function - Other

December 2009 Overhaul Expense - Other

Pre-2007 Plant:	2,552,000	
2009 Currant Creek, Lake Side, and Chehalis:	7,833,000	Above
	10,385,000	Ref. 4.10.1

**Rocky Mountain Power
Idaho General Rate Case - December 2009
Generation Overhaul Expense**

Escalation Rates: OTHER	<u>CY06</u>	<u>CY07</u>	<u>CY08</u>	<u>CY09</u>	<u>CY10</u>
Escalation Rate to December 2009	10.43%	6.64%	1.22%		
Deflation Rate from December 2010 to Dec 2009					99.80%

Escalation Rates: STEAM	<u>CY06</u>	<u>CY07</u>	<u>CY08</u>	<u>CY09</u>
Escalation Rate to December 2009	11.04%	7.29%	-0.25%	

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Memberships & Subscriptions

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Total Memberships and Subscriptions in Account 930.2							
	930	1	(5,887,528)	SO	5.392%	(317,468)	
	930	1	(4,500)	CN	3.885%	(175)	
	930	1	(2,045)	OR	Situs	-	
	930	1	(250)	WY-All	Situs	-	
Total			<u>(5,894,323)</u>			<u>(317,643)</u>	4.11.1
Add Back 75 % of National & Regional Membership :							
	930	1	1,384,958	SO	5.392%	74,680	4.11.1
	930	1	3,375	CN	3.885%	131	4.11.1
Total			<u>1,388,333</u>			<u>74,811</u>	
Add Back Memberships at 100% :							
WECC	930	1	3,910,285	SO	5.392%	210,851	
NTTG	930	1	353,726	SO	5.392%	19,074	
Total			<u>4,264,011</u>			<u>229,925</u>	4.11.1
Total Memberships and Subscriptions Allowed			<u>5,652,344</u>			<u>304,736</u>	4.11.1

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in Idaho Power's Order No. 29505. National and regional trade organizations are recognized at 75%, whereas fees for Western Electricity Coordinating Council and Northern Tier Transmission Group are included at 100%.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Memberships and Subscriptions Adjustment Detail

Account	Factor	Description	Amount		
Remove Total Memberships and Subscriptions in Account 930.2					
930.2	SO	SAP Extract from Accounting	(5,887,528)		
930.2	CN	SAP Extract from Accounting	(4,500)		
930.2	OR	SAP Extract from Accounting	(2,045)		
930.2	WYP	SAP Extract from Accounting	(250)		
			<u>(5,894,323)</u>	4.11	
Allowed National and Regional Trade Memberships at 75%					
930.2	SO	Assn of Edison Illuminating Co	9,918		
930.2	SO	Assoc of Regional Eco Dvlpmnt	5,500		
930.2	SO	Associated Oregon Industries	28,000		
930.2	SO	California Climate Action Registry	10,000		
930.2	SO	Columbia Corridor Assn	3,000		
930.2	SO	Consortium for Energy Efficiency	15,500		
930.2	SO	Edison Electric Institute	783,900		
930.2	SO	Electric Power Research Institute	572,374		
930.2	SO	EUCG INC	3,000		
930.2	SO	Idaho Association of Counties	250		
930.2	SO	Idaho Mining Assoc	6,000		
930.2	SO	IESNA	500		
930.2	SO	Institute Of Management Accountants	225		
930.2	SO	Intermountain Electrical Assoc	9,000		
930.2	SO	League of Oregon Cities	500		
930.2	SO	National Coal Transportation Assoc	1,250		
930.2	SO	National Electric Energy Testing Research and Applications Center	95,000		
930.2	SO	National Joint Utilities	1,125		
930.2	SO	Northwest Power and Conservation	15,000		
930.2	SO	Oregon Business Association	11,000		
930.2	SO	Oregon Business Council	21,975		
930.2	SO	Oregon Joint Use Association	2,500		
930.2	SO	Oregon Rural Electric Cooperative	750		
930.2	SO	Oregon Solar Energy Indstrs Assoc	5,000		
930.2	SO	Oregon Sports Authority Foundation	5,000		
930.2	SO	Pacific NW Utilities Conference	69,069		
930.2	SO	Portland Business Alliance	39,250		
930.2	SO	Project Management Institute	139		
930.2	SO	Rocky Mountain Electrical League	18,000		
930.2	SO	The Eastern Idaho Water Rights	250		
930.2	SO	UCA Usersgroup	5,000		
930.2	SO	Underground Service Alert	494		
930.2	SO	UT Water Users Assoc	500		
930.2	SO	Utah Foundation	15,000		
930.2	SO	Utah Manufacturers Association	6,000		
930.2	SO	Utah Safety Council	1,000		
930.2	SO	Utility Communicators International	275		
930.2	SO	Walla Walla Area Utilities Coord	100		
930.2	SO	Washington Research Council	4,000		
930.2	SO	Washington State Water	300		
930.2	SO	West Assoc	28,511		
930.2	SO	Western Energy Institute	41,003		
930.2	SO	Western Lampac	4,000		
930.2	SO	Wyoming Assoc of Municipalities	325		
930.2	SO	Wyoming Taxpayers Association	7,128		
75% of Memberships Above			<u>1,384,958</u>	Ref 4.11	
930.2	CN	National Automated Clearing House	4,500		
75% of National Automated Clearing House			<u>3,375</u>	Ref 4.11	
Membership Fees Included at 100%					
930.2	SO	Western Electricity Coordinating Council	3,910,285		
930.2	SO	Northern Tier Transmission Group	353,726		
			<u>4,264,011</u>	Ref 4.11	
Total Memberships and Subscriptions Allowed			<u>5,652,344</u>	Ref 4.11	

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Postretirement Measurement Date Change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove postretirement measurement date change from unadjusted results	920	1	(394,287)	ID	Situs	(394,287)	4.12.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(63,920)	SO	5.392%	(3,447)	
Deferred Tax Expense	41110	1	24,258	SO	5.392%	1,308	
Accumulated Deferred Tax	190	1	(936,336)	SO	5.392%	(50,489)	

Description of Adjustment:

An entry made to recognize the actuarial effects on postretirement benefits due to a change in measurement date needs to be removed from unadjusted results.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Postretirement Measurement Date Change

Postretirement Measurement Date Change Amortization -
 12 Months Ended December 2009 included in Unadjusted Results

Postretirement Date Change

<u>FERC Acct</u>	<u>Location</u>	<u>Factor</u>	<u>Amount</u>	
920	103	CA	17,235	
920	106	ID	394,287	→ Total base period amort to remove
920	108	OR	199,297	
920	109	UT	332,959	
920	114	WYP	278,231	
502	385	SG	(0)	
			<u>1,222,008</u>	<u>394,287</u> Ref 4.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension expense	930	1	47,723,488	SO	5.392%	2,573,355	4.13.1

Description of Adjustment:

This adjustment replaces the actuarially determined pension expense for the 12 months ended December 2010 with the amount to be funded during the 12 months ended December 2010.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Convert Actuarial Pension Expense to Cash Basis

Cash Basis Pension Expense

Pension Funding 12 Mos Ended December 2010	104,800,000	
Portion to exclude Mines	96.71%	
	<u>101,350,829</u>	
Portion to exclude Joint Ventures	96.21%	
Pension Funding to Electric Expense		97,509,663

Accrual Basis Pension Expense

Total Pension Expense	40,500,000	
Less: Local 57 Pension Expense*	8,700,000	
Actuarial Pension Expense in Results 12 Mos Ended December 2010	<u>31,800,000</u>	
Electric Portion	96.21%	
Electric Expense in Results		30,594,790

Total Difference		66,914,874	
O&M portion		71.32%	
Adjustment to O&M		<u>47,723,488</u>	Ref 4.13

*Not actuarially determined, the amount funded is the amount expensed

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Injuries and Damages	925	3	1,603,785	SO	5.392%	86,480	4.14.1

Description of Adjustment:

This adjustment normalizes injury and damages expense to reflect a three year average of gross expense minus insurance receivables. This adjustment also examines the level of captive insurance expenses which remain below \$7.4 million as agreed to by the Company as part of the MEHC transaction as approved in Case No. PAC-E-05-08, commitment I29.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Insurance Expense

	Jan - Dec 2007	Jan - Dec 2008	Jan - Dec 2009	Totals
	Accrual	Accrual	Accrual	Accrual
Cost Center 13272				
Excluding Auto (280311)	8,990,118	8,157,958	3,961,337	21,109,414
Auto (280312)	1,084,570	292,375	406,645	1,783,589
Construction (280313)	50,000	50,000	125,000	225,000
	<u>10,124,688</u>	<u>8,500,333</u>	<u>4,492,982</u>	<u>23,118,003</u>
* Receivable	(4,717,560)	(5,340,408)	(2,615,133)	(12,673,101)
Net - Accrual Minus Receivable	<u>5,407,128</u>	<u>3,159,925</u>	<u>1,877,849</u>	<u>10,444,902</u>
3 Year Average				<u>3,481,634</u>

* A receivable is established at the time the reserve analysis (accrual) for a given incident goes above the insurance deductible. These monies are not received until after the incident is settled, paid. At that time a claim is submitted to insurance company

Adjustment Detail:

Base Year Expense	\$	4,492,982	
Minus Insurance Receivable		(2,615,133)	Above
Net Base Year Expense - Cost Center 13272	\$	<u>1,877,849</u>	
3 Year Average - Accrual Basis	\$	3,481,634	Above
Regulatory Adjustment	\$	<u>1,603,785</u>	Ref 4.14

**Rocky Mountain Power
Idaho General Rate Case - December 2009
Insurance Expense**

	Captive Liability Insurance Premium Expense 548523/925	Captive Property Insurance Premium Expense 548522/924	Total
Adjustment Detail:			
Base Year Expense	1,588,680	5,572,797	7,161,477
Limit per Commitment I29	1,600,000	5,800,000	7,400,000

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	1	1,097,786	CA	Situs	-	
	456	1	(5,010,486)	ID	Situs	(5,010,486)	
	456	1	(8,579,678)	OR	Situs	-	
	456	1	(36,046,587)	UT	Situs	-	
	456	1	(1,403,092)	WY-All	Situs	-	
			<u>(49,942,057)</u>			<u>(5,010,486)</u>	4.15.1
Adjustment to Expense:							
Remove DSM Expense	908	1	(816,551)	CA	Situs	-	
	908	1	(5,010,486)	ID	Situs	(5,010,486)	
	908	1	(8,579,678)	OR	Situs	-	
	908	1	(36,046,587)	UT	Situs	-	
	908	1	(4,858,459)	WA	Situs	-	
	908	1	(1,403,092)	WY-All	Situs	-	
			<u>(56,714,853)</u>			<u>(5,010,486)</u>	4.15.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	1	(18,706,576)	SO	5.392%	(1,008,699)	
Schedule M Adjustment	SCHMAT	1	(46,722)	OR	Situs	-	
Deferred Tax Expense	41010	1	(7,099,332)	SO	5.392%	(382,811)	
Deferred Tax Expense	41110	1	17,731	OR	Situs	-	
Year End Accumulated Deferred Tax	283	1	13,180,178	SO	5.392%	710,704	
Year End Accumulated Deferred Tax	190	1	(312,183)	OR	Situs	-	

Description of Adjustment:

This adjustment removes DSM - related revenues and expenses from regulated results. DSM revenues removed in this adjustment for Washington and California represent only the over/under collection of DSM spending. Actual DSM revenues for both states flow through retail revenues.

Rocky Mountain Power
Idaho General Rate Case - December 2009
DSM Removal

Remove DSM Revenue:

FERC Account	Description	Allocation	Remove Dec-2009 Unadjusted
4562200	DSM Revenue - CA SBC	CA	1,097,786
4562200	DSM Rev - ID SBC	ID	(5,010,486)
4562200	DSM Revenue - OR ECC	OR	(8,579,678)
4562200	DSM Rev - UT SBC	UT	(36,046,587)
4562200	DSM Rev-WY SBC Cat 1	WY	(682,530)
4562200	DSM Rev-WY SBC Cat 2	WY	(356,387)
4562200	DSM Rev-WY SBC Cat 3	WY	(364,175)
			<u>(1,403,092)</u>
			<u>(49,942,057)</u>
Total FERC Account 4562200			Ref 4.15

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Remove Dec-2009 Unadjusted
9085100	DSM AMORT-SBC/ECC	CA	(816,551)
9085100	DSM AMORT-SBC/ECC	ID	(5,010,486)
9085100	DSM AMORT-SBC/ECC	OR	(8,579,678)
9085100	DSM AMORT-SBC/ECC	UT	(36,046,587)
9085100	DSM AMORT-SBC/ECC	WA	(4,858,459)
9085100	DSM AMORT-SBC/ECC	WY	(1,403,092)
			<u>(56,714,853)</u>
Total FERC Account 9085100			Ref 4.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Inverted Rates Advertising	909	1	(48,109)	CN	3.885%	(1,869)	
	909	1	(4,463)	WY-All	Situs	-	
			<u>(52,572)</u>			<u>(1,869)</u>	4.16.1
Adjustment to Rate Base:							
Advertising Deferral	182M	1	52,572	OTHER	0.000%	-	

Description of Adjustment:

This adjustment removes advertising costs that were ordered by the Wyoming P.S.C. and will be recovered from Wyoming customers.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Wyoming Advertising

Postg Date	CY	Period	Account	FERC Acct	Locatn	Order	Alloc	TC	
7/24/2009	2009	7	530022	9090000	1	112618	CN	340	
7/24/2009	2009	7	530022	9090000	1	112618	CN	1,576	
7/24/2009	2009	7	530022	9090000	1	112618	CN	411	
7/27/2009	2009	7	530022	9090000	1	112618	CN	15,932	
8/6/2009	2009	8	530022	9090000	1	112618	CN	2,415	
8/6/2009	2009	8	530022	9090000	1	112618	CN	1,332	
8/6/2009	2009	8	530022	9090000	1	112618	CN	8,738	
8/6/2009	2009	8	530022	9090000	1	112618	CN	1,130	
8/6/2009	2009	8	530022	9090000	1	112618	CN	2,883	
8/6/2009	2009	8	530022	9090000	1	112618	CN	3,293	
8/6/2009	2009	8	530022	9090000	1	112618	CN	1,266	
9/1/2009	2009	9	530019	9090000	1	112618	CN	1,336	
9/1/2009	2009	9	530019	9090000	1	112618	CN	3,293	
9/1/2009	2009	9	530019	9090000	1	112618	CN	2,793	
9/1/2009	2009	9	530019	9090000	563000	112618	WY	4,463	
9/24/2009	2009	9	530022	9090000	1	112618	CN	1,373	
Total Inverted Rates Adjustment								52,572	Ref 4.16

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Injuries and Damages	925	1	500,000	SO	5.392%	26,961	4.17.1
Adjustment to Rate Base:							
Distribution Plant	364	3	2,147,717	WY-All	Situs	-	4.17.2
Transmission Plant	355	3	1,352,283	SG	5.508%	74,490	4.17.2
			<u>3,500,000</u>			<u>74,490</u>	
Adjustment to Depreciation Expense:							
Distribution Plant	403364	3	60,672	WY-All	Situs	-	4.17.2
Transmission Plant	403TP	3	27,177	SG	5.508%	1,497	4.17.2
			<u>87,849</u>			<u>1,497</u>	
Adjustment to Depreciation Reserve:							
Distribution Plant	108364	3	(60,672)	WY-All	Situs	-	4.17.2
Transmission Plant	108TP	3	(27,177)	SG	5.508%	(1,497)	4.17.2
			<u>(87,849)</u>			<u>(1,497)</u>	
Adjustment to Tax:							
Schedule M	SCHMDT	3	19,867	WY-All	Situs	-	
Deferred Tax Expense	41010	3	7,540	WY-All	Situs	-	
ADIT Balance	282	3	(7,540)	WY-All	Situs	-	
Schedule M	SCHMDT	3	40,437	SG	5.508%	2,227	
Deferred Tax Expense	41010	3	15,346	SG	5.508%	845	
ADIT Balance	282	3	(15,346)	SG	5.508%	(845)	

Description of Adjustment:

In 2009 the Company and the U.S. Attorney General reached an agreement associated with increasing protection for wildlife habitat in and around the Company's transmission and distribution assets. This adjustment removes the April 2009 reversal of a December 2008 entry. In the terms of the agreement, the Company is providing funds to various wildlife agencies specifically in Wyoming as well as Idaho, Utah and Montana for the purpose of supporting improvements to design and construction of avian-safe power lines. Also, the Company is providing capital improvements of existing power lines in the state of Wyoming that will benefit customers by protecting wildlife habitat and reducing avian-related outages.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Avian Settlement
 O&M

Postg Date	RefDoc.No.	Account	FERC Acct	Locatn	Allocation	Amount	Text	Ref
Actual CY 2008:								
12/31/2008	116692372	545501	9250000	114	SO	<u>500,000</u>	Restitution	
						500,000		
Actual CY 2009:								
4/30/2009*	117273123	545501	9250000	114	SO	<u>(500,000)</u>	Reverse Dec entry - Restitution	4.17
						(500,000)		

*Need to reverse this entry as it reverses an entry made in December 2008

Rocky Mountain Power
Idaho General Rate Case - December 2009
Avian Settlement
Settlement Capital Additions

Depreciation Rate (Distribution WY)	2.825%
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Distribution Capital Addition CY 2010	2,147,717	Ref 4.17
Depreciation Expense	60,672	Ref 4.17
Depreciation Reserve	(60,672)	Ref 4.17

Depreciation Rate (Transmission SG)	2.010%
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Transmission Capital Addition CY 2010	1,352,283	Ref 4.17
Depreciation Expense	27,177	Ref 4.17
Depreciation Reserve	(27,177)	Ref 4.17

	5.1	5.2	5.3	5.4	0	0	
	Total Normalized	Net Power Cost	BPA Residential Exchange	James River Royalty Offset/ Little Mountain	Electric Lake Settlement	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	10,303,083	10,303,083	-	-	-	-	-
5 Other Operating Revenues	218,378	-	-	218,378	-	-	-
6 Total Operating Revenues	10,521,461	10,303,083	-	218,378	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	5,356,628	5,356,628	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	5,533,804	5,693,832	(154,710)	-	(5,319)	-	-
13 Transmission	1,001,768	1,001,768	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	11,892,200	12,052,228	(154,710)	-	(5,319)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(476,568)	(584,407)	51,690	72,962	(16,813)	-	-
24 State	(64,758)	(79,411)	7,024	9,914	(2,285)	-	-
25 Deferred Income Taxes	21,117	-	-	-	21,117	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	11,371,991	11,388,410	(95,996)	82,877	(3,300)	-	-
29							
30 Operating Rev For Return:	(850,530)	(1,085,327)	95,996	135,501	3,300	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(108,911)	-	-	-	(108,911)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(108,911)	-	-	-	(108,911)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	15,885	-	-	-	15,885	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	77,389	-	-	-	77,389	-	-
54							
55 Total Deductions:	93,274	-	-	-	93,274	-	-
56							
57 Total Rate Base:	(15,637)	-	-	-	(15,637)	-	-
58							
59							
60 Estimated ROE impact	-0.293%	-0.374%	0.033%	0.047%	0.001%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,370,739)	(1,749,146)	154,710	218,378	5,319	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(55,581)	-	-	-	(55,581)	-	-
71 Schedule "M" Deductions	61	-	-	-	61	-	-
72 Income Before Tax	(1,426,381)	(1,749,146)	154,710	218,378	(50,323)	-	-
73							
74 State Income Taxes	(64,758)	(79,411)	7,024	9,914	(2,285)	-	-
75							
76 Taxable Income	(1,361,623)	(1,669,735)	147,686	208,464	(48,039)	-	-
77							
78 Federal Income Taxes	(476,568)	(584,407)	51,690	72,962	(16,813)	-	-

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Net Power Cost

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	2,811,079	SG	5.508%	154,848	5.1.1
Existing Firm UPL	447NPC	3	2,349,900	SG	5.508%	129,444	5.1.1
Post-Merger Firm	447NPC	3	183,111,971	SG	5.508%	10,086,719	5.1.1
Non-Firm	447NPC	3	(1,068,483)	SE	6.358%	(67,929)	5.1.1
Total Sales for Resale			<u>187,204,468</u>			<u>10,303,083</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	26,852,544	SG	5.508%	1,479,172	5.1.1
Existing Firm Demand UPL	555NPC	3	41,455,319	SG	5.508%	2,283,565	5.1.1
Existing Firm Energy	555NPC	3	(28,211,629)	SE	6.358%	(1,793,560)	5.1.1
Post-merger Firm	555NPC	3	48,109,163	SG	5.508%	2,650,092	5.1.1
Secondary Purchases	555NPC	3	19,022,490	SE	6.358%	1,209,359	5.1.1
Seasonal Contracts	555NPC	3	-	SSGC	0.000%	-	5.1.1
Wind Integration Charge	555NPC	3	34,187,931	SG	5.508%	1,883,241	5.1.1
Total Purchased Power Adjustments:			<u>141,415,818</u>			<u>7,711,869</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	(2,960,982)	SG	5.508%	(163,106)	5.1.1
Existing Firm UPL	565NPC	3	(820,285)	SG	5.508%	(45,185)	5.1.1
Post-merger Firm	565NPC	3	23,179,140	SG	5.508%	1,276,822	5.1.1
Non-Firm	565NPC	3	(1,050,141)	SE	6.358%	(66,763)	5.1.1
Total Wheeling Expense Adjustments:			<u>18,347,732</u>			<u>1,001,768</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501NPC	3	113,299,594	SE	6.358%	7,203,046	5.1.1
Fuel Consumed - Gas	501NPC	3	(29,856,185)	SE	6.358%	(1,898,113)	5.1.1
Steam from Other Sources	503NPC	3	(223,647)	SE	6.358%	(14,218)	5.1.1
Natural Gas Consumed	547NPC	3	13,052,907	SE	6.358%	829,841	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(22,591,198)	SSECT	7.612%	(1,719,670)	5.1.1
Cholla / APS Exchange	501NPC	3	1,094,564	SSECH	6.022%	65,913	5.1.1
Total Fuel Expense Adjustments:			<u>74,776,036</u>			<u>4,466,800</u>	
Total Power Cost Adjustment			<u>47,335,117</u>			<u>2,877,355</u>	
Remove Power Cost Deferrals	555NPC	1	(20,481,246)	SG	5.508%	(1,128,209)	5.1.1

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending December 2010.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Period Ending
December-10

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	25,036,260	25,036,260			
Post Merger	771,646,134				771,646,134
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	822,172,983	50,526,850	-	-	771,646,134
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	57,615,000	57,615,000			
Pacific Capacity	1,470,755	600,000	870,755		
Mid Columbia	29,774,072	8,932,222	20,841,851		
Misc/Pacific	6,326,113	1,311,801	5,014,313		
Q.F. Contracts/PPL	67,443,841	6,571,976	32,019,623		28,852,243
Pacific Sub Total	162,629,782	75,030,998	58,746,542	-	28,852,243
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	107,365,737	21,091,915	9,039,392		77,234,430
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	135,572,726	46,582,504	11,755,792	-	77,234,430
APS Supplemental p27875	2,923,149				2,923,149
Blanding Purchase p379174	28,864				28,864
BPA Reserve Purchase	239,962				239,962
Chehalis Station Service	138,194				138,194
Combine Hills Wind p160595	3,911,516				3,911,516
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase p194277	31,867,569				31,867,569
Georgia-Pacific Camas	6,434,764				6,434,764
Hermiston Purchase p99563	97,020,236				97,020,236
Hurricane Purchase p393045	145,210				145,210
Kennecott Generation Incentive	10,824,184				10,824,184
LADWP p491303-4	774,380				774,380
MagCorp p229846	-				-
MagCorp Reserves p510378	4,370,900				4,370,900
Morgan Stanley p189046	10,683,600				10,683,600
Morgan Stanley p272153-6-8	1,485,000				1,485,000
Morgan Stanley p272154-7	1,572,000				1,572,000
Nucor p346856	4,885,800				4,885,800
P4 Production p137215/p145258	16,193,520				16,193,520
Rock River Wind p100371	5,041,688				5,041,688
Roseburg Forest Products p312292	8,767,111				8,767,111
Three Buttes Wind p460457	20,598,497				20,598,497
Top of the World Wind p575862	9,793,609				9,793,609
Tri-State Purchase p27057	11,359,280				11,359,280
Wolverine Creek Wind p244520	9,748,726				9,748,726
BPA So. Idaho p64885/p83975/p64705	(56,234)				(56,234)
PSCo Exchange p340325	3,600,000				3,600,000
TransAlta p371343/s371344	(1,644,004)				(1,644,004)
Seasonal Purchased Power					
Morgan Stanley p244840	-				-
Morgan Stanley p244841	-				-
UBS p268848	-				-
UBS p268850	-				-

Rocky Mountain Power
Idaho General Rate Case - December 2009
Period Ending
December-10

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	Merged 01/10-12/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	17,256,031				17,256,031
New Firm Sub Total	277,963,549	-	-	-	277,963,549
Wind Integration Charge	34,187,931				34,187,931
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	610,353,988	121,613,502	70,502,334	-	418,238,153
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	26,972,928	26,972,928			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	108,443,359				108,443,359
Nonfirm Wheeling	92,655			92,655	
TOTAL WHEELING & U. OF F. EXPENSE	135,508,942	26,972,928	-	92,655	108,443,359
THERMAL FUEL BURN EXPENSE					
Carbon	20,643,512			20,643,512	
Cholla	54,085,935			54,085,935	
Colstrip	11,524,203			11,524,203	
Craig	20,291,505			20,291,505	
Chehalis	118,396,932			118,396,932	
Currant Creek	101,500,465			101,500,465	
Dave Johnston	48,312,834			48,312,834	
Gadsby	6,664,607			6,664,607	
Gadsby CT	12,897,922			12,897,922	
Hayden	11,304,648			11,304,648	
Hermiston	60,208,318			60,208,318	
Hunter	112,709,903			112,709,903	
Huntington	104,911,596			104,911,596	
Jim Bridger	183,174,282			183,174,282	
Lake Side	149,701,926			149,701,926	
Little Mountain	9,499,161			9,499,161	
Naughton	97,698,211			97,698,211	
Wyodak	19,111,477			19,111,477	
TOTAL FUEL BURN EXPENSE	1,142,637,438	-	-	1,142,637,438	-
OTHER GENERATION EXPENSE					
Blundell	3,373,929			3,373,929	
TOTAL OTHER GEN. EXPENSE	3,373,929	-	-	3,373,929	-
NET POWER COST	1,069,701,315	98,059,581	70,502,334	1,146,104,023	(244,964,622)

Ref 5.1.1

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 BPA Residential Exchange

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Purchased Power Expense	555	1	25,337,357	OR	Situs	-	
Purchased Power Expense	555	1	8,025,121	WA	Situs	-	
Purchased Power Expense	555	1	(154,710)	ID	Situs	(154,710)	
			<u>33,207,768</u>			<u>(154,710)</u>	

Description of Adjustment:

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which need to be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing Adjustment No. 3.2 removes the revenue credit passed onto customers.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 James River Royalty Offset/ Little Mountain

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Electric Revenue	456	3	5,804,843	SG	5.508%	319,760	Below
Other Electric Revenue	456	3	(1,840,457)	SG	5.508%	(101,382)	Below
			<u>3,964,386</u>			<u>218,378</u>	

Adjustment Detail:

12 Months Ended
 12/31/2010

James River Offset

Capital Recovery	5,285,341	
Major Maintenance Allowance	519,502	
Total Offset	<u>5,804,843</u>	Above

Little Mountain Revenue

Pro Forma Steam Sales - 12 Mo. Ended Dec. 2010	3,017,258	5.3.1
Less: Steam Sales in Unadjusted Results	4,857,715	
	<u>(1,840,457)</u>	Above

Description of Adjustment:

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

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Little Mountain Steam Sales

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

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

Period	Hrs/Mo	Steam Load kpph	Gas Cost \$/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jan-10	744	78.98	5.760	\$14,607	\$17,625	\$420,597	\$452,829
Feb-10	672	78.98	5.408	\$14,607	\$17,625	\$356,678	\$388,910
Mar-10	744	78.98	4.337	\$14,607	\$17,625	\$316,687	\$348,919
Apr-10	720	78.98	3.661	\$14,607	\$17,625	\$258,698	\$290,930
May-10	744	67.70	3.820	\$14,607	\$17,625	\$239,053	\$271,285
Jun-10	720	0.00	3.916	\$14,607	\$17,625	\$0	\$32,232
Jul-10	744	4.01	4.083	\$14,607	\$17,625	\$15,120	\$47,352
Aug-10	744	12.01	4.166	\$14,607	\$17,625	\$46,258	\$78,490
Sep-10	720	0.00	4.164	\$14,607	\$17,689	\$0	\$32,296
Oct-10	744	67.70	4.238	\$14,607	\$17,689	\$265,211	\$297,507
Nov-10	720	78.98	4.673	\$14,607	\$17,689	\$330,168	\$362,464
Dec-10	744	78.98	5.228	\$14,607	\$17,689	\$381,750	\$414,045
Total-->							\$3,017,258

Ref # 5.3

Period	GRID MWh	aMW	kpph	Gas Cost \$/MMBtu
Jan-10	10,369	13.94	78.98	5.760
Feb-10	9,366	13.94	78.98	5.408
Mar-10	10,369	13.94	78.98	4.337
Apr-10	10,035	13.94	78.98	3.661
May-10	8,888	11.95	67.70	3.820
Jun-10	-	-	-	3.916
Jul-10	526	0.71	4.01	4.083
Aug-10	1,577	2.12	12.01	4.166
Sep-10	-	-	-	4.164
Oct-10	8,888	11.95	67.70	4.238
Nov-10	10,035	13.94	78.98	4.673
Dec-10	10,369	13.94	78.98	5.228
Total-->				80,423

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Electric Lake Settlement

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Settlement of Costs:							
Amortization O&M Portion	557	3	(96,552)	SG	5.508%	(5,319)	5.4.1
Regulatory Asset	186M	3	(1,713,105)	SE	6.358%	(108,911)	5.4.1
Regulatory Liability	254	3	1,217,286	SE	6.358%	77,389	5.4.1
Adjustment to Tax:							
Fuel Amortization							
Sch M	SCHMAT	3	(2,587,363)	SE	6.358%	(164,492)	
DIT Exp.	41010	3	(2,096,804)	SE	6.358%	(133,305)	
DIT Exp.	41110	3	3,078,734	SE	6.358%	195,731	
DIT Bal.	283	3	650,140	SE	6.358%	41,333	
Sch M	SCHMAT	3	1,713,105	SE	6.358%	108,911	
DIT Exp.	41110	3	(650,141)	SE	6.358%	(41,333)	
Coal Supply Adjustment							
Sch M	SCHMDT	3	(1,836,574)	SE	6.358%	(116,761)	
DIT Exp.	41010	3	(2,185,328)	SE	6.358%	(138,933)	
DIT Exp.	41110	3	1,488,330	SE	6.358%	94,621	
DIT Bal.	190	3	(461,972)	SG	5.508%	(25,448)	
Sch M	SCHMDT	3	1,217,286	SE	6.358%	77,389	
DIT Exp.	41010	3	461,972	SE	6.358%	29,370	
Settlement Costs							
Sch M	SCHMDT	3	715,840	SG	5.508%	39,432	
DIT Exp.	41010	3	271,668	SG	5.508%	14,965	

Description of Adjustment:

Canyon Fuel Company ("CFC") owns the Skyline mine located near Electric Lake, Utah. Electric Lake is owned by the Company and provides water for the Huntington power plant. CFC disputed the claim made by the Company that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. The two companies negotiated a settlement and release agreement for the claims made by the Company. This adjustment includes one year of amortization and adjusts the rate base balances to the December 2010 level.

Settlement of Costs

Value of Settlement	10,087,658			
Offset O&M	<u>71%</u>			
Reduction of O&M	<u>7,162,237</u>			
Amortization Account 25399 over 3 years	(715,840)			
Amortization Account 254	<u>(1,217,286)</u>			
Reduction to Account 557	<u>(1,933,126)</u>			
Account 557 Reduction in actual results	(1,836,574)			
Adjustment needed to reflect reduction amount	<u>(96,552)</u>	Ref 5.4		
Reduction to Account 557	<u>(1,933,126)</u>			
Regulatory Liability Account 25399	Dec-08	Dec-09	Dec-10	
Offset O&M Account 557	2,147,520	1,431,680	715,840	
Amortization of Offset	<u>(715,840)</u>	<u>(715,840)</u>	<u>(715,840)</u>	
Remaining Liability Balance	<u>1,431,680</u>	<u>715,840</u>	<u>0</u>	
Regulatory Asset 186.5	Dec-08	Dec-09	Dec-10	
Set-Up Deferred Asset	7,062,982	4,300,468	1,713,105	
Amortization	<u>(2,762,514)</u>	<u>(2,587,363)</u>	<u>(1,713,105)</u>	
Ending Balance	<u>4,300,468</u>	<u>1,713,105</u>	<u>-</u>	
Account 186.5 ending balance in actual results	1,713,105			
Adjustment needed to reflect account balance	<u>(1,713,105)</u>	Ref 5.4		
Dec 10 Ending	-			
Regulatory Liability Account 254	Dec-08	Dec-09	Dec-10	
Set-Up Deferred Asset	(5,014,717)	(3,053,860)	(1,217,286)	
Amortization	<u>1,960,857</u>	<u>1,836,574</u>	<u>1,217,286</u>	
Ending Balance	<u>(3,053,860)</u>	<u>(1,217,286)</u>	<u>-</u>	
Account 254 ending balance in actual results	(1,217,286)			
Adjustment needed to reflect account balance	<u>1,217,286</u>	Ref 5.4		
Dec 10 Ending	-			

	6.1	6.1.1	6.2	6.3	0	0
	Depreciation & Amortization Expense	Cont'd Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Hydro Decommissioning	0	0
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	3,104,302	3,104,302	-	-	-	-
21 Amortization	34,942	34,942	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(818,724)	(1,048,853)	230,129	-	-	-
24 State	(111,251)	(142,522)	31,271	-	-	-
25 Deferred Income Taxes	(261,400)	-	(261,400)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,947,870	1,947,870	0	-	-	-
29						
30 Operating Rev For Return:	(1,947,870)	(1,947,870)	(0)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(2,615,963)	-	(2,479,900)	(136,063)	-	-
48 Accum Prov For Amort	(25,402)	-	(25,402)	-	-	-
49 Accum Def Income Tax	261,400	-	261,400	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,379,965)	-	261,400	(2,505,302)	(136,063)	-
56						
57 Total Rate Base:	(2,379,965)	-	261,400	(2,505,302)	(136,063)	-
58						
59						
60 Estimated ROE impact	-0.627%	-0.671%	-0.005%	0.049%	0.003%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,139,245)	(3,139,245)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	688,783	-	688,783	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,450,462)	(3,139,245)	688,783	-	-	-
73						
74 State Income Taxes	(111,251)	(142,522)	31,271	-	-	-
75						
76 Taxable Income	(2,339,211)	(2,996,723)	657,512	-	-	-
77						
78 Federal Income Taxes	(818,724)	(1,048,853)	230,129	-	-	-

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	2	821,891	SG	5.508%	45,274	
Hydro Production	403HP	2	319,051	SG-P	5.508%	17,575	
Other Production	403OP	2	8,485,714	SG	5.508%	467,435	
Transmission	403TP	2	2,481,114	SG	5.508%	136,672	
Distribution - California	403364	2	499	CA	Situs	-	
Distribution - Oregon	403364	2	121,280	OR	Situs	-	
Distribution - Washington	403364	2	2,998	WA	Situs	-	
Distribution - Utah	403364	2	408,693	UT	Situs	-	
Distribution - Idaho	403364	2	1,199	ID	Situs	1,199	
General Plant - Oregon	403GP	2	14	OR	Situs	-	
General Plant - Washington	403GP	2	0	WA	Situs	-	
General Plant - Utah	403GP	2	(57)	UT	Situs	-	
General Plant - Idaho	403GP	2	(173)	ID	Situs	(173)	
General Plant - Wyoming	403GP	2	8,371	WY-All	Situs	-	
General Plant	403GP	2	156,011	SO	5.392%	8,412	
General Plant	403GP	2	51,705	SG	5.508%	2,848	
Intangible Plant	404IP	2	176,923	SO	5.392%	9,540	
			<u>13,035,232</u>			<u>688,783</u>	6.1.2
Steam Production	403SP	3	14,383,564	SG	5.508%	792,318	
Hydro Production	403HP	3	125,881	SG-P	5.508%	6,934	
Other Production	403OP	3	10,584,269	SG	5.508%	583,034	
Transmission	403TP	3	18,930,257	SG	5.508%	1,042,773	
Intangible Plant	404IP	3	461,144	SG	5.508%	25,402	
			<u>44,485,115</u>			<u>2,450,462</u>	6.1.3

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Cont'd Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	11,840,424	SG	5.508%	652,230	
	SCHMAT	2	319,051	SG	5.508%	17,575	
	SCHMAT	2	499	CA	Situs	-	
	SCHMAT	2	121,294	OR	Situs	-	
	SCHMAT	2	2,998	WA	Situs	-	
	SCHMAT	2	408,635	UT	Situs	-	
	SCHMAT	2	1,026	ID	Situs	1,026	
	SCHMAT	2	8,371	WY-All	Situs	-	
	SCHMAT	2	332,934	SO	5.392%	17,953	
			<u>13,035,232</u>			<u>688,783</u>	
Deferred Income Tax Expense	41110	2	(4,493,559)	SG	5.508%	(247,528)	
	41110	2	(121,083)	SG	5.508%	(6,670)	
	41110	2	(189)	CA	Situs	-	
	41110	2	(46,032)	OR	Situs	-	
	41110	2	(1,138)	WA	Situs	-	
	41110	2	(155,081)	UT	Situs	-	
	41110	2	(389)	ID	Situs	(389)	
	41110	2	(3,177)	WY-All	Situs	-	
	41110	2	(126,352)	SO	5.392%	(6,813)	
			<u>(4,947,000)</u>			<u>(261,400)</u>	
Accum Def Income Tax Balance	282	2	4,493,559	SG	5.508%	247,528	
	282	2	121,083	SG	5.508%	6,670	
	282	2	189	CA	Situs	-	
	282	2	46,032	OR	Situs	-	
	282	2	1,138	WA	Situs	-	
	282	2	155,081	UT	Situs	-	
	282	2	389	ID	Situs	389	
	282	2	3,177	WY-All	Situs	-	
	282	2	126,352	SO	5.392%	6,813	
			<u>4,947,000</u>			<u>261,400</u>	

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan09 to Dec09 Plant Additions	Months	Incremental Expense on Plant Adds.
Steam Production Plant:							
Various	312	403SP	SG	2.366%	69,469,573	6	821,891
Total Steam Plant					69,469,573		821,891
Hydro Production Plant:							
Various	332	403HP	SG-P	2.135%	29,894,344	6	319,051
Total Hydro Plant					29,894,344		319,051
Other Production Plant:							
High Plains Wind Project	343	403OP	SG	4.052%	218,762,879	8.5	6,279,515
McFadden Ridge I Wind Project	343	403OP	SG	4.052%	56,209,316	8.5	1,613,470
Rolling Hills Wind Project	343	403OP	SG	4.052%	200,206,682	0.5	338,051
Glenrock III Wind Project	343	403OP	SG	4.052%	86,840,843	0.5	146,632
Various	343	403OP	SG	2.602%	8,304,410	6	108,047
Total Other Plant					570,324,730		8,485,714
Transmission Plant:							
Various	355	403TP	SG	2.010%	197,585,713	6	1,985,433
Ben Lomond - Terminal	355	403TP	SG	2.010%	49,329,089	6	495,682
Total Transmission Plant					246,914,801		2,481,114
Distribution Plant:							
California	364	403364	CA	3.723%	26,801	6	499
Oregon	364	403364	OR	2.853%	8,500,477	6	121,280
Washington	364	403364	WA	3.120%	192,180	6	2,998
Utah	364	403364	UT	2.496%	32,747,101	6	408,693
Idaho	364	403364	ID	2.567%	93,453	6	1,199
Total Distribution Plant					41,560,012		534,668
General Plant:							
Oregon	397	403GP	OR	2.612%	1,075	6	14
Washington	397	403GP	WA	3.361%	14	6	0
Utah	397	403GP	UT	2.244%	(5,121)	6	(57)
Idaho	397	403GP	ID	2.327%	(14,888)	6	(173)
Wyoming	397	403GP	WYP	3.705%	451,856	6	8,371
General	397	403GP	SO	6.431%	4,851,580	6	156,011
General	397	403GP	SG	3.194%	3,237,595	6	51,705
Total General Plant					8,522,111		215,871
Intangible Plant:							
General	303	404IP	SO	4.938%	7,166,208	6	176,923
Total Intangible Plant					7,166,208		176,923
					973,851,179		13,035,232
							Ref# 6.1

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Depreciation & Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Steam Production	108SP	3	(14,383,564)	SG	5.508%	(792,318)	
Hydro Production	108HP	3	(125,881)	SG-P	5.508%	(6,934)	
Other Production	108OP	3	(10,584,269)	SG	5.508%	(583,034)	
Transmission	108TP	3	(18,930,257)	SG	5.508%	(1,042,773)	
Mining Plant	108MP	3	(862,608)	SE	6.358%	(54,840)	
Intangible Plant	111IP	3	(461,144)	SG	5.508%	(25,402)	
			<u>(45,347,723)</u>			<u>(2,505,302)</u>	6.2.1

Description of Adjustment:

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

Rocky Mountain Power
Idaho General Rate Case - December 2009
Major Plant Addition Detail - Jan2010 to Dec2010

Project Description	Account		In-Service Date	Depreciation		Jan10 to Dec10 Plant	Incremental Reserve on
	Plant	Factor		Account	Depreciation Rate	Additions	Plant Adds
Steam Production							
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	108SP	2.366%	299,768,628	(7,093,093)
Huntington U1 Clean Air - PM	312	SG	Nov-10	108SP	2.366%	88,104,324	(2,084,715)
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	Apr-10	108SP	2.366%	31,714,226	(750,419)
Huntington: U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	108SP	2.366%	31,260,581	(739,685)
U1 Huntington Clean Air - SO2	312	SG	Nov-10	108SP	2.366%	24,326,082	(575,577)
Jim Bridger: U1 SO2 & PM Em Cntrl Upgrades	312	SG	Jun-10	108SP	2.366%	17,148,123	(405,757)
Dave Johnston: U3 Low Nox Burners	312	SG	Aug-10	108SP	2.366%	15,080,879	(356,842)
Hunter: 301 Main Controls Replacement	312	SG	Apr-10	108SP	2.366%	10,959,812	(259,330)
Dave Johnston: U3 - Replace Boiler/Turbine Controls	312	SG	May-10	108SP	2.366%	10,767,578	(254,781)
Jim Bridger: U1 Turbine Upgrade HP/IP	312	SG	Jun-10	108SP	2.366%	9,471,009	(224,102)
Huntington: U1 Clean Air - NOx	312	SG	Nov-10	108SP	2.366%	9,344,387	(221,106)
Jim Bridger: U1 Reheater Replacement 10	312	SG	Jun-10	108SP	2.366%	8,067,849	(190,901)
Huntington: U1 Economizer Replacement	312	SG	Nov-10	108SP	2.366%	8,014,393	(189,565)
Huntington Water Efficiency Mgt Project	312	SG	Jun-10	108SP	2.366%	7,614,560	(180,175)
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10	108SP	2.366%	7,086,474	(167,679)
Hunter: 301 Economizer Replacement	312	SG	Apr-10	108SP	2.366%	6,301,709	(149,110)
Huntington: U1 Boiler Finish SH Pendants Replacement	312	SG	Nov-10	108SP	2.366%	6,147,658	(145,465)
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10	108SP	2.366%	6,145,656	(145,418)
Hunter: 301 Low Temp. SH Replacement	312	SG	Apr-10	108SP	2.366%	5,470,067	(129,432)
Dave Johnston: U3 - Horizontal SH Replace	312	SG	May-10	108SP	2.366%	5,088,802	(120,411)
Steam Production Total						607,678,794	(14,383,564)
Hydro Production							
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	108HP	2.135%	5,897,387	(125,881)
Hydro Production Total						5,897,387	(125,881)
Other Production							
Dunlap I Wind Project	343	SG	Nov-10	108OP	4.052%	261,183,699	(10,584,269)
Other Production Total						261,183,699	(10,584,269)
Transmission							
Populus to Terminal (Populus to Ben Lomond)	355	SG	Nov-10	108TP	2.010%	405,230,248	(8,143,883)
Populus to Terminal (Populus to Ben Lomond)	355	SG	Oct-10	108TP	2.010%	144,568,559	(2,905,364)
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Mar-10	108TP	2.010%	190,877,118	(3,836,043)
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Apr-10	108TP	2.010%	7,340,277	(147,517)
Three Peaks Sub: Install 345 kV Substation - Phase II	355	SG	Jun-10	108TP	2.010%	51,134,840	(1,027,653)
Camp Williams - 90th South Double Circuit 345 kV line	355	SG	Dec-10	108TP	2.010%	45,600,000	(916,420)
Red Butte -St George 138 kv dbl ckt, (345 kv Const)	355	SG	May-10	108TP	2.010%	21,038,986	(422,819)
Pinto 345 kV Series Capacitor	355	SG	Nov-10	108TP	2.010%	19,500,463	(391,899)
Dunlap Ranch Wind Farm Phase 1 Interconnection	355	SG	Aug-10	108TP	2.010%	11,130,000	(223,679)
Upper Green River Basin Superior Project - Transmission Part	355	SG	Dec-10	108TP	2.010%	10,025,204	(201,478)
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Jun-10	108TP	2.010%	8,416,078	(169,137)
Parrish Gap Const Nw 230-69kV Sub	355	SG	Jun-10	108TP	2.010%	8,340,559	(167,620)
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	355	SG	Mar-10	108TP	2.010%	7,962,605	(160,024)
Chappel Creek 230 kV Cimarex Energy 20 MW Phase II	355	SG	Dec-10	108TP	2.010%	5,496,321	(110,459)
Community Park Convert to 115-12.5 kV - Transmission Part	355	SG	Oct-10	108TP	2.010%	5,286,621	(106,245)
Transmission Total						941,947,879	(18,930,257)
Intangible							
TriP II Energy Trading Systems Capital	303	SG	Dec-10	111IP	4.020%	11,470,408	(461,144)
Intangible Total						11,470,408	(461,144)
Mining							
Deer Creek-Reconstruct Longwall System	399	SE	Dec-10	108MP	3.608%	23,905,000	(862,608)
Mining Total						23,905,000	(862,608)
						1,852,283,166	(45,347,723)
						Ref# 8.6.1	Ref# 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Allocation Correction to Booked Reserve							
Depreciation Reserve	108HP	1	(36,245)	SG-P	5.508%	(1,997)	6.3.2
Depreciation Reserve	108HP	1	<u>36,245</u>	SG-U	5.508%	<u>1,997</u>	6.3.2
			<u>-</u>			<u>-</u>	
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(1,119,499)	SG-P	5.508%	(61,668)	
Depreciation Reserve	108HP	3	<u>(1,350,550)</u>	SG-U	5.508%	<u>(74,395)</u>	
			<u>(2,470,049)</u>			<u>(136,063)</u>	Below

Adjustment to Reserve for Forecast Spend / Accrual Detail:

Dec 2009 Year End Reserve Balance	(12,813,989)	6.3.1
Dec 2010 Year End Reserve Balance	<u>(15,284,037)</u>	6.3.1
Adjustment to Reserve	<u>(2,470,049)</u>	6.3.1

Description of Adjustment:

In the current depreciation study effective Jan. 1, 2008, the Company proposed to establish a decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. The \$19.4 million estimate included the recovery of \$6.5 million for Cove and American Fork, as well as the accrual of an estimated decommissioning fund for Condit and other small hydro facilities that have a probability of being decommissioned during the next ten years. The decommissioning reserve balance is adjusted to a December 2010 year end balance through this adjustment.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Hydro Decommissioning
 Spending, Accruals, and Balances - Total Resources (East and West Sides)

Total Resources			
December-08	79,976	(297,898)	(10,234,242)
January-09	125,572	(297,898)	(10,406,568)
February-09	(37,556)	(297,898)	(10,742,022)
March-09	189,347	(297,898)	(10,850,573)
April-09	53,930	(297,898)	(11,094,542)
May-09	59,853	(297,898)	(11,332,587)
June-09	100,860	(297,898)	(11,529,625)
July-09	45,031	(297,898)	(11,782,492)
August-09	142,008	(297,898)	(11,938,382)
September-09	136,997	(297,898)	(12,099,284)
October-09	105,517	(297,898)	(12,291,665)
November-09	34,374	(297,898)	(12,555,189)
December-09	39,099	(297,898)	(12,813,989)

Ref 6.3

Total Resources			
January-10	26,880	(297,898)	(13,085,007)
February-10	51,350	(297,898)	(13,331,555)
March-10	156,250	(297,898)	(13,473,203)
April-10	156,250	(297,898)	(13,614,852)
May-10	156,250	(297,898)	(13,756,500)
June-10	128,750	(297,898)	(13,925,648)
July-10	77,500	(297,898)	(14,146,046)
August-10	66,500	(297,898)	(14,377,444)
September-10	63,750	(297,898)	(14,611,593)
October-10	73,750	(297,898)	(14,835,741)
November-10	73,750	(297,898)	(15,059,889)
December-10	73,750	(297,898)	(15,284,037)

Ref 6.3

	Dec-2010 Year		
Total Resources	Spending	Accruals	End Balance
12 ME Dec 2010	1,104,730	(3,574,779)	(15,284,037) Ref 6.3
	Adjustment to Reserve		(2,470,049) Ref 6.3

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Hydro Decommissioning
 Corrections to booked data
 12 Months ended December 2009

Accumulated Depreciation		Dec 2009 Balance Booked	Page Ref.	Dec 2009 Balance Actuals	Adjustment to Dec 2009 Balance	
108	SG-P	(15,880,185)	B17 pg 14	(15,916,430)	(36,245)	To 6.3
108	SG-U	3,066,196	B17 pg 14	3,102,442	36,245	To 6.3

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

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Idaho State Investment Tax Credit	AFUDC Equity	Adjust Accumulated Deferred Income Taxes to Actual
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	209,996	-	-	-	-	-	-
19 Total O&M Expenses	209,996	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	413,992	-	413,992	-	-	-	-
23 Income Taxes: Federal	(4,118,090)	(59,298)	(138,319)	(3,796,782)	-	(53,529)	-
24 State	(114,133)	(8,058)	(18,795)	(70,472)	-	(7,274)	-
25 Deferred Income Taxes	229,019	-	-	6,775	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,379,215)	(67,356)	256,878	(3,860,479)	-	(60,803)	-
29							
30 Operating Rev For Return:	3,379,215	67,356	(256,878)	3,860,479	-	60,803	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(898,818)	-	-	-	-	-	458,355
50 Unamortized ITC	(184,142)	-	-	-	(184,142)	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,082,960)	-	-	-	(184,142)	-	458,355
56							
57 Total Rate Base:	(1,082,960)	-	-	-	(184,142)	-	458,355
58							
59							
60 Estimated ROE impact	1.188%	0.023%	-0.088%	1.330%	0.004%	0.021%	-0.009%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(623,988)	-	(413,992)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	160,213	-	-	-	-	160,213	-
69 Interest	177,481	177,481	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(961,683)	(177,481)	(413,992)	-	-	(160,213)	-
73							
74 State Income Taxes	(114,133)	(8,058)	(18,795)	(70,472)	-	(7,274)	-
75							
76 Taxable Income	(847,551)	(169,424)	(395,197)	70,472	-	(152,940)	-
77							
78 Federal Income Tax - Calculated	(296,643)	(59,298)	(138,319)	24,665	-	(53,529)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(3,821,447)	-	-	(3,821,447)	-	-	-
81 Federal Income Taxes	(4,118,090)	(59,298)	(138,319)	(3,796,782)	-	(53,529)	-

	7.7	7.8	7.9	0	0	0	0
	Correct Allocation Factor	Income Tax Normalization	Medicare Subsidy	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	209,996	-	-	-	-
19 Total O&M Expenses	-	-	209,996	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(70,162)	-	-	-	-
24 State	-	-	(9,534)	-	-	-	-
25 Deferred Income Taxes	-	98,171	124,073	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	98,171	254,374	-	-	-	-
29							
30 Operating Rev For Return:	-	(98,171)	(254,374)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,259,002)	(98,171)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,259,002)	(98,171)	-	-	-	-	-
56							
57 Total Rate Base:	(1,259,002)	(98,171)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.025%	-0.032%	-0.088%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(209,996)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(209,996)	-	-	-	-
73							
74 State Income Taxes	-	-	(9,534)	-	-	-	-
75							
76 Taxable Income	-	-	(200,462)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(70,162)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(70,162)	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(2,680,286)	ID	Situs	(2,680,286)	Below
Other Interest Expense - Type 2	427	2	7,223	ID	Situs	7,223	Below
Other Interest Expense - Type 3	427	3	2,850,544	ID	Situs	2,850,544	Below
			<u>177,481</u>			<u>177,481</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						566,045,341	1.3
Weighted Cost of Debt:						2.818%	2.1
Trued-up Interest Expense						<u>15,950,705</u>	1.0
Actual Interest Expense						18,630,991	2.18
Total Interest True-up Adjustment						<u>(2,680,286)</u>	1.3
Type 2							
Jurisdiction Specific Adjusted Rate Base						566,301,670	1.3
Weighted Cost of Debt:						2.818%	2.1
Trued-up Interest Expense						<u>15,957,928</u>	1.3
Type 1 Interest Expense						15,950,705	1.3
Total Interest True-up Adjustment						<u>7,223</u>	1.3
Type 3							
Jurisdiction Specific Adjusted Rate Base						667,459,415	2.2
Weighted Cost of Debt:						2.818%	2.1
Trued-up Interest Expense						<u>18,808,472</u>	2.18
Type 2 Interest Expense						15,957,928	1.3
Total Interest True-up Adjustment						<u>2,850,544</u>	1.3

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	7,677,591	GPS	5.3922%	413,992	7.2.1

Description of Adjustment:

This adjustment normalizes the difference between actual accrued property tax expense and proforma property tax expense resulting from capital additions through 2010.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Property Tax Adjustment Summary

<u>FERC Account</u>	<u>G/L Account</u>	<u>Co. Code</u>	<u>Factor</u>	<u>Total</u>	<u>Ref</u>
408.15	579000	1000	GPS	87,317,409	
Total Accrued Property Tax - 12 Months End. December 2009				<u>87,317,409</u>	
Property Tax Exp. for the Twelve Months Ending Dec 2010				94,995,000	See Confidential Exhibit
Less Accrued Property Tax - 12 Months Ended December 31, 2009				<u>(87,317,409)</u>	
Incremental Adjustment to Property Taxes				<u><u>7,677,591</u></u>	Ref 7.2

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Renewable Energy Tax Credit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
FED Renewable Energy Tax Credit	40910	1	(43,720,761)	SG	5.5085%	(2,408,357)	
FED Renewable Energy Tax Credit	40910	2	(17,873,583)	SG	5.5085%	(984,566)	
FED Renewable Energy Tax Credit	40910	3	(7,779,326)	SG	5.5085%	(428,524)	
			<u>(69,373,671)</u>			<u>(3,821,447)</u>	7.3.1
UT Renewable Energy Systems Tax Credit	40911	1	(307,545)	SG	5.5085%	(16,941)	7.3.1
OR Business Energy Tax Credit	40911	1	(545,197)	SG	5.5085%	(30,032)	
OR Business Energy Tax Credit	40911	2	(34,996)	SG	5.5085%	(1,928)	
OR Business Energy Tax Credit	40911	3	(391,600)	SG	5.5085%	(21,571)	
			<u>(971,793)</u>			<u>(53,531)</u>	7.3.1
Deferred Tax Expense - OR BETC	41010	1	(119,974)	OTHER	0.0000%	-	
Deferred Tax Expense - OR BETC	41010	1	(348,313)	IBT	8.5092%	(29,638)	
Deferred Tax Expense - OR BETC	41110	1	164,200	OTHER	0.0000%	-	
Deferred Tax Expense - OR BETC	41110	1	427,931	IBT	8.5092%	36,413	
			<u>123,844</u>			<u>6,775</u>	

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Renewable Energy Tax Credit Calculation

Description	FED		Type	UI
	Amount			
JC Boyle	6,917,470		1	
Factor (inflated tax per unit)	0.011			
	96,092			
Wind/Geothermal				
Blundell Bottoming Cycle KWh	87,870,105		1	87,870,105
Glennrock KWh	323,798,822		1	
Glennrock III KWh	124,408,961		2	
Goodnoe KWh	266,887,001		1	
High Plains Wind	309,369,981		2	
Leaning Juniper 1 KWh	305,473,215		1	
Marengo KWh	393,135,914		1	
Marengo II KWh	187,225,821		1	
McFadden Ridge	86,062,867		2	
Rolling Hills KWh	292,593,798		2	
Seven Mile KWh	349,595,649		1	
Seven Mile II KWh	68,862,071		1	
Summit Wind KWh	353,605,729		1	
Total KWh Production	3,148,889,934		3	87,870,105
Factor (inflated tax per unit)	0.022			0.0035
	69,275,579			307,545
				Ref #7.3

Description	OR		OR/BETC		2010		Type	12 Month Ending 12/31/2010 Amortization
	Leaning Juniper	Escrow Liability	Transit Passes	Transit Passes	Leaning Juniper	Transit Passes		
Investment	10,000,000	24,366	275,107	338,071	349,969	3,546,000		
35% Credit	3,500,000	8,528	96,287	118,325	122,488	1,773,000		
Amortization								
12/31/2006	1,000,000	2,437						
12/31/2007	1,000,000	2,437	27,511					
6/30/2008	250,000	609	13,755	33,807				
12/31/2008	250,000	609	13,755	16,904				
6/30/2009	250,000	609	6,878	16,903	34,997			
12/31/2009	250,000	609	6,878	16,903	17,498	177,300		487,398
6/30/2010	250,000	609	6,878	8,452	17,498	177,300		504,397
12/31/2011			13,754	16,904	17,498	354,600		
12/31/2012				16,903	17,497	354,600		
12/31/2013					17,497	354,600		
12/31/2014						354,600		
12/31/2015						354,600		
Total Utilized	3,500,000	8,528	96,287	118,325	122,485	1,773,000		129,500
*Transit passes generated in Aug of each year								

Description	OR		OR/BETC		2010		Type	12 Month Ending 12/31/2010 Amortization
	Leaning Juniper	Escrow Liability	Transit Passes	Transit Passes	Leaning Juniper	Transit Passes		
Investment	10,000,000	24,366	275,107	338,071	349,969	3,546,000		
35% Credit	3,500,000	8,528	96,287	118,325	122,488	1,773,000		
Summary of Federal Credit by Type								
Type 1	96,092						OR/BETC	Type 1
Type 1	43,622,669						OR/BETC	Type 2
Type 2	17,873,583						OR/BETC	Type 3
Type 3	7,779,326							
	69,373,671							Ref #7.3
								545,197
								34,996
								391,600
								971,799
								Ref #7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax: Idaho - ITC	255	1	(2,164,049)	IBT	8.5092%	(184,142)	7.4.1

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Idaho - Investment Tax Credit (ITC) Amortization Adjustment - Summary

	A	B	C	D	E	F	G	(E-G)	I	
	Generated	Generated To Date	Unutilized	Utilized	Utilized to Date	Amortized	Amortized to Date	Unamortized But Utilized	Yr-Yr Avg	Ref
1992	\$ 586,035	\$ 586,035	\$ 447,026	\$ 139,009	\$ 139,009	\$ 4,634	\$ 4,634	\$ 134,375		
1993	\$ 160,034	\$ 746,069	\$ 66,476	\$ 540,584	\$ 679,593	\$ 23,167	\$ 27,801	\$ 651,792	\$ 393,084	
1994	\$ 95,054	\$ 841,123	\$ 1,848	\$ 159,682	\$ 839,275	\$ 28,566	\$ 56,367	\$ 782,908	\$ 717,350	
1995	\$ 526,562	\$ 1,367,685	\$ 33,408	\$ 495,002	\$ 1,334,277	\$ 45,068	\$ 101,435	\$ 1,232,842	\$ 1,007,875	
1996	\$ 391,295	\$ 1,758,980	\$ 1,848	\$ 422,855	\$ 1,757,132	\$ 59,202	\$ 160,637	\$ 1,598,495	\$ 1,414,669	
1997	\$ 222,807	\$ 1,981,787	\$ 2,287	\$ 222,368	\$ 1,979,500	\$ 66,616	\$ 227,253	\$ 1,752,247	\$ 1,674,371	
1998	\$ 332,201	\$ 2,313,988	\$ 189,115	\$ 145,373	\$ 2,124,873	\$ 71,465	\$ 298,718	\$ 1,826,155	\$ 1,789,201	
1999	\$ 177,341	\$ 2,491,329	\$ 233,862	\$ 132,594	\$ 2,257,467	\$ 76,037	\$ 374,754	\$ 1,882,713	\$ 1,854,434	
2000	\$ 148,753	\$ 2,640,082	\$ 267,001	\$ 115,614	\$ 2,373,081	\$ 80,093	\$ 454,847	\$ 1,918,234	\$ 1,900,473	
2001	\$ 174,914	\$ 2,814,996	\$ 441,865	\$ 50	\$ 2,373,131	\$ 80,095	\$ 534,942	\$ 1,838,189	\$ 1,804,211	
2002	\$ 159,742	\$ 2,974,738	\$ 601,557	\$ 50	\$ 2,373,181	\$ 80,097	\$ 615,039	\$ 1,758,142	\$ 1,798,165	
2003	\$ 525,855	\$ 3,500,593	\$ 1,127,362	\$ 50	\$ 2,373,231	\$ 80,099	\$ 695,138	\$ 1,678,093	\$ 1,718,118	
2004	\$ 593,452	\$ 4,094,045	\$ 1,425,989	\$ 294,825	\$ 2,668,056	\$ 91,580	\$ 786,718	\$ 1,881,338	\$ 1,779,716	
2005	\$ 578,273	\$ 4,672,318	\$ 1,640,194	\$ 364,068	\$ 3,032,124	\$ 105,197	\$ 891,915	\$ 2,140,209	\$ 2,010,774	
2006	\$ 593,136	\$ 5,265,454	\$ 2,015,439	\$ 217,891	\$ 3,250,015	\$ 113,267	\$ 1,005,182	\$ 2,244,833	\$ 2,192,521	
2006.1	\$ 494,926	\$ 5,760,380	\$ 2,510,365		\$ 3,250,015	\$ -	\$ 1,005,182	\$ 2,244,833	\$ 2,244,833	
2007	\$ 737,121	\$ 6,497,501	\$ 2,954,885	\$ 292,601	\$ 3,542,616	\$ 124,461	\$ 1,129,644	\$ 2,412,972	\$ 2,328,902	
2008	\$ 1,549,142	\$ 8,046,643	\$ 4,504,027	\$ -	\$ 3,542,616	\$ 124,461	\$ 1,254,105	\$ 2,288,511	\$ 2,350,741	
2009	\$ 506,257	\$ 8,552,900	\$ 5,010,284	\$ -	\$ 3,542,616	\$ 124,461	\$ 1,378,567	\$ 2,164,049	\$ 2,226,280	Ref 7.4
2010		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 1,503,028	\$ 2,039,588	\$ 2,101,819	
2011		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 1,627,489	\$ 1,915,127	\$ 1,977,357	
2012		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 1,751,951	\$ 1,790,665	\$ 1,852,896	
2013		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 1,876,412	\$ 1,666,204	\$ 1,728,434	
2014		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,000,874	\$ 1,541,742	\$ 1,603,973	
2015		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,125,335	\$ 1,417,281	\$ 1,479,512	
2016		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,249,796	\$ 1,292,820	\$ 1,355,050	
2017		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,374,258	\$ 1,168,358	\$ 1,230,589	
2018		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,498,719	\$ 1,043,897	\$ 1,106,127	
2019		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,623,181	\$ 919,435	\$ 981,666	
2020		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,747,642	\$ 794,974	\$ 857,205	
2021		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 124,461	\$ 2,872,104	\$ 670,512	\$ 732,743	
2022		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 104,413	\$ 2,976,517	\$ 566,099	\$ 618,306	
2023		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 99,002	\$ 3,075,519	\$ 467,097	\$ 516,598	
2024		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 95,832	\$ 3,171,350	\$ 371,266	\$ 419,181	
2025		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 78,241	\$ 3,249,592	\$ 293,024	\$ 332,145	
2026		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 65,196	\$ 3,314,787	\$ 227,829	\$ 260,426	
2027		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 57,766	\$ 3,372,554	\$ 170,062	\$ 198,945	
2028		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 46,406	\$ 3,418,960	\$ 123,656	\$ 146,859	
2029		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 39,639	\$ 3,458,599	\$ 84,017	\$ 103,837	
2030		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 33,918	\$ 3,492,516	\$ 50,100	\$ 67,059	
2031		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 27,230	\$ 3,519,746	\$ 22,870	\$ 36,485	
2032		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 21,314	\$ 3,541,060	\$ 1,556	\$ 12,213	
2033		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ 1,556	\$ 3,542,616	\$ -	\$ 778	
2034		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2035		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2036		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2037		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2038		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2039		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	
2040		\$ 8,552,900	\$ 5,010,284		\$ 3,542,616	\$ -	\$ 3,542,616	\$ -	\$ -	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax: AFUDC - Equity	419	1	3,017,342	SNP	5.3098%	160,213	

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Adjust Accumulated Deferred Income Taxes to Actual

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Base Period Amounts	190	1	(35,897,842)	SG	5.5085%	(1,977,432)	
	190	1	(4,380,987)	NUTIL	0.0000%	-	
	282	1	2,336,392,080	DITBAL	6.0202%	140,655,521	
			<u>2,296,113,251</u>			<u>138,678,089</u>	7.6.1
Replace Base Period Amounts	282	1	(56,470,338)	CA	Situs	-	
	282	1	(1,032,376)	FERC	Situs	-	
	282	1	(138,219,734)	ID	Situs	(138,219,734)	
	282	1	(648,426,881)	OR	Situs	-	
	282	1	(5,433,808)	OTHER	0.0000%	-	
	282	1	(986,586,568)	UT	Situs	-	
	282	1	(159,148,238)	WA	Situs	-	
	282	1	(245,809,941)	WY-All	Situs	-	
	282	1	(54,985,367)	WY-All	Situs	-	
			<u>(2,296,113,251)</u>			<u>(138,219,734)</u>	7.6.1

Description of Adjustment:

This adjustment aligns the Company's original jurisdictionally allocated accumulated deferred income taxes related to depreciable and amortizable assets with actual deferred income tax expense from the Power Tax system.

Account		Book Tax Difference		Factor	12/31/2009
SAP	FERC	Description	#		
287479	190.1	Cholla SHL (Tax Int. - Tax Rent)	105.221	SG	(35,897,842)
287480	190.2	Main SHL (Tax Int. - Tax Rent + Book Dep)	105.241	NUTIL	(4,380,987)
287605	282.1	30% capitalized labor costs for Powertax input	105.100	DITBAL	(6,996,734)
287605	282.1	Regulatory Adj: Depreciation Flow-Through	105.115	DITBAL	106,668,508
287605	282.1	Book Depreciation	105.120	DITBAL	(1,134,635,526)
287605	282.1	Tax Depreciation	105.125	DITBAL	3,047,028,895
287605	282.1	CIAC	105.130	DITBAL	(169,669,771)
287605	282.1	Capitalized Depreciation	105.137	DITBAL	10,177,315
287605	282.1	Highway relocation	105.140	DITBAL	(23,326,187)
287605	282.1	AFUDC	105.141	DITBAL	133,222,532
287605	282.1	Avoided Costs	105.142	DITBAL	(115,952,739)
287605	282.1	Gain / (Loss) on Prop. Disposition	105.152	DITBAL	65,587,250
287605	282.1	Coal Mine Development	105.165	DITBAL	4,487,495
287605	282.1	Coal Mine Extension	105.170	DITBAL	3,337,819
287605	282.1	Removal Costs	105.175	DITBAL	107,605,633
287605	282.1	ADR Repair Allowance 3115	105.185	DITBAL	(2,163,207)
287605	282.1	Book Gain/Loss on Land Sales	105.470	DITBAL	(2,039,096)
287605	282.1	R & E - Sec. 174 Deduction	320.210	DITBAL	10,404,917
287605	282.1	Repairs Deduction	105.122	DITBAL	93,293,373
287605	282.1	Sec. 481a Adjustment - Repair Deduction	105.123	DITBAL	210,431,702
287605	282.1	Capitalization of Test Energy Sales	105.146	DITBAL	(1,237,232)
287605	282.1	1031 Exchange - CWIP	105.147	DITBAL	167,133
Remove Base Period Amounts					2,296,113,251
-----	282.1	Accumulated Deferred Income Taxes - Property (CA)	-----	CA	(56,470,338)
-----	282.1	Accumulated Deferred Income Taxes - Property (FERC)	-----	FERC	(1,032,376)
-----	282.1	Accumulated Deferred Income Taxes - Property (ID)	-----	ID	(138,219,734)
-----	282.1	Accumulated Deferred Income Taxes - Property (OR)	-----	OR	(648,426,881)
-----	282.1	Accumulated Deferred Income Taxes - Property (OTHER)	-----	OTHER	(5,433,808)
-----	282.1	Accumulated Deferred Income Taxes - Property (UT)	-----	UT	(986,586,568)
-----	282.1	Accumulated Deferred Income Taxes - Property (WA)	-----	WA	(159,148,238)
-----	282.1	Accumulated Deferred Income Taxes - Property (WYP)	-----	WYP	(245,809,941)
-----	282.1	Accumulated Deferred Income Taxes - Property (WYU)	-----	WYP	(54,985,367)
Replace Base Period Amounts					(2,296,113,251)
Net Adjustment					0

Ref 7.6

Ref 7.6

	<u>ACCOUNT</u>	<u>T</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:								
Remove Base Period Amounts	190	1		(19,803,352)	SE	6.3575%	(1,259,002)	
Replace Base Period Amounts	190	1		<u>19,803,352</u>	NUTIL	0.0000%	<u>-</u>	
				<u>-</u>			<u>(1,259,002)</u>	

Description of Adjustment:

This adjustment corrects an allocation factor on an item of accumulated deferred income taxes, related to the Bridger Coal Company reclamation trust. Reclamation trust earnings are not included in results of operations and this related deferred tax asset is being removed accordingly.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax Expense	41110	1	98,171	ID	Situs	98,171	7.8.1
Adjustment to Rate Base:							
Accum Def Income Tax Balance	282	1	(98,171)	ID	Situs	(98,171)	

Description of Adjustment:

As described in the testimony and exhibits of Company witness Ryan Fuller, the income taxes in this case have been presented on a fully normalized basis. Accordingly, this adjustment removes the base period Idaho allocated income tax flow-through.

Rocky Mountain Power
Idaho General Rate Case -December 2009
Income Tax Normalization Adjustment

Schedule M Type	Tax Year Ended December 31, 2009: FLOW-THROUGH			Deferred Income Tax Expense			
	Current Book-Tax Difference	Current Allocated Book-Tax Difference	Flow-Through	Normalized	Flow-Through	Normalized	Difference
ACRS Fed	726,401,665	42,846,643	0	42,846,643	16,260,729	16,260,729	0
AFUDC Debt Fed	32,211,634	1,959,652	1,959,652	0	0	743,708	(743,708)
AFUDC Equity Fed	57,991,763	3,528,032	3,528,032	0	0	1,338,923	(1,338,923)
Avoid Cost Fed	(68,867,187)	(4,056,649)	0	(4,056,649)	(1,539,539)	(1,539,539)	0
Cap Labor-M&E/Medicare	(1,802,106)	(106,530)	(106,530)	0	0	0	0
Cap Tax Depr	(4,899,295)	(247,421)	(247,421)	0	0	(93,899)	93,899
Capitalized Sick Leave	(26,914,849)	(1,591,607)	(1,591,607)	0	0	(604,031)	604,031
CIAC Fed	(49,049,089)	(2,293,339)	0	(2,293,339)	(870,345)	(870,345)	0
Coal_Ext_Dev_Fed	2,140,857	138,055	138,055	0	0	52,393	(52,393)
Highway Reloc	1,949,868	94,293	0	94,293	35,785	35,785	0
Section 174	9,528,629	560,941	0	560,941	212,883	212,883	0
TEST POWER	(149,681)	(9,310)	0	(9,310)	(3,533)	(3,533)	0
Total	678,542,209	40,822,760	3,528,032	37,142,579	14,095,980	15,533,074	(1,437,094)

Schedule M Type	Tax Year Ended December 31, 2009: NORMALIZED			Deferred Income Tax Expense			
	Current Book-Tax Difference	Current Allocated Book-Tax Difference	Flow-Through	Normalized	Flow-Through	Normalized	Difference
ACRS Fed	726,401,665	42,846,643	0	42,846,643	16,260,729	16,260,729	0
AFUDC Debt Fed	32,211,634	1,959,652	0	1,959,652	743,708	743,708	0
AFUDC Equity Fed	57,991,763	3,528,032	3,528,032	0	0	1,338,923	(1,338,923)
Avoid Cost Fed	(68,867,187)	(4,056,649)	0	(4,056,649)	(1,539,539)	(1,539,539)	0
Cap Labor-M&E/Medicare	(1,802,106)	(106,530)	(106,530)	0	0	0	0
Cap Tax Depr	(4,899,295)	(247,421)	(247,421)	0	0	(93,899)	93,899
Capitalized Sick Leave	(26,914,849)	(1,591,607)	0	(1,591,607)	(604,031)	(604,031)	0
CIAC Fed	(49,049,089)	(2,293,339)	0	(2,293,339)	(870,345)	(870,345)	0
Coal_Ext_Dev_Fed	2,140,857	138,055	138,055	0	0	52,393	0
Highway Reloc	1,949,868	94,293	0	94,293	35,785	35,785	0
Section 174	9,528,629	560,941	0	560,941	212,883	212,883	0
TEST POWER	(149,681)	(9,310)	0	(9,310)	(3,533)	(3,533)	0
Total	678,542,209	40,822,760	3,528,032	37,294,728	14,194,151	15,533,074	(1,338,923)

Schedule M Type	Tax Year Ended December 31, 2009: DIFFERENCE			Deferred Income Tax Expense			
	Current Book-Tax Difference	Current Allocated Book-Tax Difference	Flow-Through	Normalized	Flow-Through	Normalized	Difference
ACRS Fed	0	0	0	0	0	0	0
AFUDC Debt Fed	0	(1,959,652)	1,959,652	0	743,708	0	743,708
AFUDC Equity Fed	0	0	0	0	0	0	0
Avoid Cost Fed	0	0	0	0	0	0	0
Cap Labor-M&E/Medicare	0	106,530	(106,530)	0	0	0	0
Cap Tax Depr	0	247,421	(247,421)	0	(93,899)	0	(93,899)
Capitalized Sick Leave	0	1,591,607	(1,591,607)	0	(604,031)	0	(604,031)
CIAC Fed	0	0	0	0	0	0	0
Coal_Ext_Dev_Fed	0	(138,055)	138,055	0	52,393	0	52,393
Highway Reloc	0	0	0	0	0	0	0
Section 174	0	0	0	0	0	0	0
TEST POWER	0	(152,149)	152,149	0	98,171	0	98,171
Total	0	0	(152,149)	152,149	98,171	0	98,171

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax Expense	41010	1	2,300,969	SO	5.3922%	124,073	7.9.1
Regulatory Asset Amortization	930	1	209,996	ID	Situs	209,996	

Description of Adjustment:

The Company filed an application with the Commission to defer and amortize the initial write off related to the change in law. This adjustment includes one year of amortization.

SCHMPD	Base Period Medicare Subsidy Receivable	720.105	(6,063,000)	
	Federal & State Blended Statutory Tax Rate		37.951%	
	Non-Deductible Post-Retirement Benefits		2,300,969	Ref 7.9

	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
	Working Capital	Base	Rate Base	Settlement	Advances for	Plant Additions
	Total Normalized			(PERCO)	Construction	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(468)	-	-	-	-	-
21 Amortization	(185,908)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,810,240)	-	-	-	-	(1,742,401)
24 State	(245,982)	-	-	-	-	(236,763)
25 Deferred Income Taxes	2,126,953	-	-	-	-	(950,787)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(115,644)	-	-	-	-	(2,929,952)
29						
30 Operating Rev For Return:	115,644	-	-	-	-	2,929,952
31						
32 Rate Base:						
33 Electric Plant In Service	114,204,038	-	751,615	11,240,331	-	102,235,939
34 Plant Held for Future Use	(570,032)	-	-	-	-	-
35 Misc Deferred Debits	679,793	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	1,519,196	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	183,135	183,135	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	116,016,129	183,135	751,615	11,240,331	-	102,235,939
45						
46 Deductions:						
47 Accum Prov For Deprec	13,482	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,020,219)	-	-	-	-	950,787
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(261,039)	-	-	-	(261,039)	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(181,282)	-	-	(181,282)	-	-
54						
55 Total Deductions:	(2,449,057)	-	-	(181,282)	(261,039)	950,787
56						
57 Total Rate Base:	113,567,072	183,135	751,615	11,240,331	(181,282)	103,186,726
58						
59						
60 Estimated ROE impact	-1.814%	-0.004%	-0.015%	-0.216%	0.004%	0.005%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	186,375	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,281,097	-	-	-	-	2,505,302
71 Schedule "M" Deductions	7,885,569	-	-	-	-	7,720,354
72 Income Before Tax	(5,418,096)	-	-	-	-	(5,215,052)
73						
74 State Income Taxes	(245,982)	-	-	-	-	(236,763)
75						
76 Taxable Income	(5,172,115)	-	-	-	-	(4,978,288)
77						
78 Federal Income Taxes	(1,810,240)	-	-	-	-	(1,742,401)

	8.6.1	8.7	8.8	8.9	8.10	8.11	0
	Cont'd Pro Forma Major Plant Additions	Miscellaneous Rate Base	Powerdale Hydro Decommission	Goose Creek Transmission	FERC 105 (PHFU)	EITF 04-6 Coal Stripping	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	(468)	-	-	-
21 Amortization	-	-	(185,908)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(67,995)	156	-	-	-
24 State	-	-	(9,239)	21	-	-	-
25 Deferred Income Taxes	2,929,952	-	147,789	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,929,952	-	(115,354)	(290)	-	-	-
29							
30 Operating Rev For Return:	(2,929,952)	-	115,354	290	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(23,847)	-	-	-
34 Plant Held for Future Use	-	-	-	-	(570,032)	-	-
35 Misc Deferred Debits	-	531,032	74,434	-	-	74,327	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	1,519,196	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	2,050,228	74,434	(23,847)	(570,032)	74,327	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	13,482	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,929,952)	-	(41,055)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,929,952)	-	(41,055)	13,482	-	-	-
56							
57 Total Rate Base:	(2,929,952)	2,050,228	33,380	(10,365)	(570,032)	74,327	-
58							
59							
60 Estimated ROE impact	-0.957%	-0.040%	0.039%	0.000%	0.011%	-0.001%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	185,908	468	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(224,205)	-	-	-	-
71 Schedule "M" Deductions	-	-	165,215	-	-	-	-
72 Income Before Tax	-	-	(203,512)	468	-	-	-
73							
74 State Income Taxes	-	-	(9,239)	21	-	-	-
75							
76 Taxable Income	-	-	(194,273)	446	-	-	-
77							
78 Federal Income Taxes	-	-	(67,995)	156	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(29,056)	ID	Situs	(29,056)	
Cash Working Capital	CWC	2	(5,070)	ID	Situs	(5,070)	
Cash Working Capital	CWC	3	217,261	ID	Situs	217,261	
			<u>183,135</u>			<u>183,135</u>	

Adjustment Detail:

	<u>Type1</u>	<u>Type 2</u>	<u>Type 3</u>	
O&M Expense	167,146,247	167,170,041	182,254,199	1.3
Taxes Other Than Income Tax	5,321,337	5,321,337	5,735,330	1.3
Federal Income Tax	(18,114,086)	(18,596,263)	(17,477,596)	1.3
State Income Tax	(2,206,626)	(2,140,379)	(1,952,739)	1.3
Less: Embedded Cost Differential	(3,461,309)	(3,461,309)	(3,461,309)	2.9
Total	148,685,562	148,293,427	165,097,885	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	407,358	406,283	452,323	
Net Lag Days	4.72	4.72	4.72	
Cash Working Capital	1,922,319	1,917,249	2,134,510	
Unadjusted Cash Working Capital	1,951,376	1,922,319	1,917,249	
Cash Working Capital Adjustment	<u>(29,056)</u>	<u>(5,070)</u>	<u>217,261</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2007 lead lag study.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Tangible Property	399	1	11,210,192	SE	6.358%	712,690	Below
Other Tangible Property	399	3	612,257	SE	6.358%	38,924	Below
			<u>11,822,449</u>			<u>751,615</u>	Below

Adjustment Detail

Dec 2009 Year End Balance	11,210,192	8.2.1
Dec 2010 Year End Balance	11,822,449	8.2.1
Adjustment to Dec 2010 YE Balance	<u>612,257</u>	Above

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Trapper Mine Rate Base

DESCRIPTION	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Inventories	5,798,271	5,785,389	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717	5,177,717
Prepaid Expenses	473,622	355,008	328,000	295,750	263,500	231,250	199,000	166,750	134,500	102,250	484,740	431,845	398,950
Property, Plant, and Equipment													
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	11,761,921	11,761,921	11,761,921	11,761,921	11,761,921	11,761,921	11,761,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	108,741,632	108,816,692	109,762,557	110,616,390	110,887,223	111,068,057	111,574,890	117,772,158	117,982,992	118,134,825	118,145,658	118,156,492	118,167,325
Total Property, Plant, and Equipment	121,108,368	121,183,228	122,129,293	122,983,126	123,253,959	123,424,783	126,171,628	132,368,894	132,579,728	132,731,561	132,742,394	132,753,228	132,764,061
Accumulated Depreciation	(62,317,368)	(62,817,753)	(63,255,894)	(63,784,003)	(64,240,008)	(64,744,831)	(65,350,663)	(66,001,715)	(66,676,739)	(67,314,133)	(67,928,597)	(68,497,054)	(69,061,231)
Total Property, Plant, and Equipment	38,794,000	38,365,475	38,873,339	39,199,123	39,013,951	38,680,162	40,820,763	46,367,179	45,902,989	45,417,428	44,813,797	44,256,174	43,702,830
Resitiated Funds: Self-bonding, Black Lung	500,000	500,000	515,842	515,362	514,882	514,402	513,922	513,442	512,962	512,482	512,002	511,522	511,042
Deferred GE Royalty Amount	6,818,162	6,704,346	6,590,911	6,477,275	6,363,639	6,250,003	6,136,367	6,022,731	5,909,095	5,795,459	5,681,823	5,568,187	5,454,551
TOTAL RATE BASE	52,384,075	51,710,518	51,485,669	51,665,227	51,333,690	50,853,534	52,847,769	58,247,820	57,637,263	57,005,336	56,550,080	55,945,445	55,245,090
PacificCorp's Share of Trapper is 21.4%	11,210,192	11,066,072	11,017,976	11,056,359	10,985,410	10,882,656	11,309,423	12,465,033	12,334,374	12,199,142	12,123,117	11,972,325	11,822,449
	To 8.2												To 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Tangible Property	399	1	163,626,605	SE	6.358%	10,402,597	Below
Other Tangible Property	399	3	13,177,056	SE	6.358%	837,734	Below
			<u>176,803,661</u>			<u>11,240,331</u>	

Adjustment Detail

Dec 2009 Balance	163,626,605	8.3.1
Dec 2010 Balance	176,803,661	8.3.1
Adjustment to Dec 2010 Balance	<u>13,177,056</u>	Above

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case – December 2009
 Bridger Mine Rate Base
 (000's)

Bridger Total														
Description	Dec-08	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1 Structure, Equipment, Mine Dev.	367,484	390,747	395,131	415,369	416,608	417,819	418,909	419,413	421,081	422,090	424,666	427,058	429,231	439,144
2 Materials & Supplies	14,350	13,463	13,697	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
4 Pit Inventory	17,860	16,213	9,053	9,977	5,805	9,856	13,429	15,063	14,670	14,303	14,469	14,142	15,622	17,200
5 Deferred Long Wall Costs	3,757	1,445	2,232	3,512	3,401	3,005	2,631	2,211	1,857	1,584	1,189	813	415	146
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(153,234)	(176,428)	(178,456)	(181,047)	(183,450)	(185,858)	(188,282)	(190,791)	(193,221)	(195,587)	(198,040)	(200,517)	(203,005)	(205,498)
8 Bonus Bid / Lease Payable	(1,391)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	248,825	245,440	241,657	262,025	256,578	259,035	260,900	260,111	258,600	256,604	256,498	255,709	256,476	265,205
PacifiCorp Share (66.67%)	165,884	163,627	161,105	174,683	171,052	172,690	173,934	173,407	172,400	171,069	170,999	170,473	170,984	176,804

Ref 8.3

Ref 8.3

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Environmental Settlement (PERCO)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unspent Proceeds Dec 2009	25399	1	(7,903,238)	SO	5.392%	(426,160)	8.4.2
Proceeds Spent Through Dec 2010	25399	3	4,541,327	SO	5.392%	244,878	8.4.2
Unspent Environmental Proceeds Dec 2010			<u>(3,361,911)</u>			<u>(181,282)</u>	8.4.2

Description of Adjustment:

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

Rocky Mountain Power
Idaho General Rate Case - December 2009
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Dec 31, 2008	Remaining Cash at Dec 31, 2008	Actual Spending Jan-Jun 09	Actual Spending Jul-Dec 09	Pro Forma Spending 2010	Remaining Cash at Dec 31, 2010
American Barrel	PERC/1997/E/001		1,599,565		23,715	46,594	105,002	
Astoria / Unocal	PERC/1997/E/002		1,327,422		67,570	116,761	1,099,678	
Eugene - PacifiCorp	PERC/1997/E/003		313,696		16,281	5,367	149,278	
Everett - PacifiCorp	PERC/1997/E/004		(363,263)		66	18	300,048	
Jordan / Barber Tar	PERC/1997/E/005		41,628		-	-	-	
Ogden	PERC/1997/E/006		68,876		1,170	3,047	49,759	
Tacoma A Street	PERC/1997/E/007		628,549		335	-	32,978	
Tacoma River Street	PERC/1997/E/008		1,054,068		-	-	-	
Bridger GW Sampling	PERC/1997/E/009		538,888		-	-	-	
Bridger Landfill Repermitting	PERC/1997/E/010		51,891		-	-	-	
Bridger Oil Spill	PERC/1997/E/011		374,402		-	-	-	
Carbon Fuel Oil	PERC/1997/E/012		15,781		-	-	-	
Carbon Landfill Permit	PERC/1997/E/013		23,034		-	-	-	
Carbon Emerg. Gen. Remediation	PERC/1997/E/014		16,598		-	-	-	
Centralia Heavy Equipment Shop	PERC/1997/E/013		2,380		-	-	-	
Dave Johnston GW Sampling	PERC/1997/E/016		231,581		-	-	-	
Dave Johnston Landfill Repermit	PERC/1997/E/017		73,439		-	-	-	
Dave Johnston Diesel Release	PERC/1997/E/018		528		-	-	-	
Dave Johnston Landfill Closure	PERC/1997/E/019		269,474		-	-	-	
Dave Johnston Landfill Reclamation	PERC/1997/E/020		288,190		-	-	-	
Farm GW Monitoring - Hunter	PERC/1997/E/021		235,171		-	-	-	
Farm GW Monitoring - Huntington	PERC/1997/E/022		273,287		-	-	-	
Hunter Fuel Oil	PERC/1997/E/023		62,353		6,273	132	59,711	
Hunter Injection Wells	PERC/1997/E/024		329,674		-	-	-	
Hunter Landfill Permit	PERC/1997/E/025		56,914		-	-	-	
Huntington Injection Wells	PERC/1997/E/026		9,416		-	-	-	
Huntington Landfill Closure	PERC/1997/E/027		2,237,792		121,892	29,221	34,831	
Huntington Landfill Permit	PERC/1997/E/028		46,984		-	-	-	
Huntington Lead Paint Removal	PERC/1997/E/029		1,315,468		-	-	-	
Huntington Wellhead Protection	PERC/1997/E/030		14,052		-	-	-	
Buried Pit	PERC/1997/E/031		78,446		-	-	-	
Tank Farm	PERC/1997/E/032		24,508		40,106	8,275	-	
Naughton FGD Pond Closure	PERC/1997/E/033		350,434		5,664	13,981	19,904	
Naughton GW Monitoring	PERC/1997/E/034		257,982		-	-	-	
Naughton Landfill Repermit	PERC/1997/E/035		30,011		-	-	-	
Naughton Landfill Closure	PERC/1997/E/036		5,975		-	-	-	
Wyodak Pond Study	PERC/1997/E/037		77,807		-	-	-	
Wyodak Fuel Oil	PERC/1997/E/038		33,617		2	813	9,952	
Bank Stabilization & Restoration	PERC/1997/E/039		236,864		-	-	-	
Restore River Embankments	PERC/1997/E/040		19,498		-	-	-	
Cutler	PERC/1997/E/041		76,560		-	-	-	
Bank Stabilization & Restoration	PERC/1997/E/042		-		-	-	-	
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044		94,425		-	-	-	
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045		668		-	-	-	
No. Umpqua Erosion Repairs	PERC/1997/E/046		32,205		-	-	-	
Klamath River Domestic Water Studies	PERC/1997/E/048		4,176		-	-	-	
Big Fork Flowline Repairs	PERC/1997/E/050		-		3,425	5,856	-	
No. Umq Remove Contaminated Soils	PERC/1997/E/052		464		-	-	-	
Rogue River Domestic Water Studies	PERC/1997/E/053		1,909		-	-	1,909	
UST Removal	PERC/1997/E/054		4,786		-	-	-	
Lead Paint Removal	PERC/1997/E/055		386,611		-	-	-	
Annex I	PERC/1997/E/056		706,643		4	4	-	
Cedar Diesel	PERC/1997/E/057		73,404		-	-	-	
Holiday Gun Club	PERC/1997/E/058		709,275		-	-	-	
Jordan Substation	PERC/1997/E/059		473,673		24,434	20,708	32,244	
Montague Ranch	PERC/1997/E/060		557,247		41,583	27,593	384,141	
Mountaineer Refinery	PERC/1997/E/085		-		312	117	2,488	
Ross Island Tower Clean-up	PERC/1997/E/061		332,598		-	-	-	
Spill Prevention, Containment and Countermeas	PERC/1997/E/062		2,886,229		-	-	-	
Ashton Substation	PERC/1997/E/070		3,271		-	-	-	
Rock Springs Plant Substation	PERC/1997/E/071		3,733		-	-	-	
Sinclair Substation	PERC/1997/E/072		996		-	-	-	
Parco Substation	PERC/1997/E/073		4,206		-	-	-	
Garland Substation	PERC/1997/E/074		14,593		-	-	-	
Dexter Substation	PERC/1997/E/075		43,185		-	-	-	
WyoMont Substation	PERC/1997/E/076		33,705		-	-	-	
Salt Lake Automotive Shop	PERC/1997/E/077		130,033		-	-	-	
Vernal Diesel	PERC/1997/E/078		1,408		-	-	-	
Salt Lake Terminal Oil Spill	PERC/1997/E/079		9,756		-	-	-	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080		563,606		26,982	27,641	199,037	
Bors Property	PERC/1997/E/081		15,873		-	-	-	
Coal Creek	PERC/1997/E/082		1,415		-	-	-	
Ekotek / PetroChem	PERC/1997/E/083		35,779		-	-	-	
Environmental Pacific	PERC/1997/E/084		1,611		-	-	-	
Northwest Triangle Property	PERC/1997/E/086		388		-	-	-	
Pinedale	PERC/1997/E/087		113,985		-	-	-	
PCB, Inc.	PERC/1997/E/088		143,312		-	-	-	

Rocky Mountain Power
Idaho General Rate Case - December 2009
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Dec 31, 2008	Remaining Cash at Dec 31, 2008	Actual Spending Jan-Jun 09	Actual Spending Jul-Dec 09	Pro Forma Spending 2010	Remaining Cash at Dec 31, 2010
Portable Equipment GW	PERC/1997/E/089		(259,086)		-	-	-	
Idaho Falls Pole Yard	PERC/1997/E/090		3,156,207		-	-	776,243	
Idaho Falls Pole Yard	PERC/1997/E/091		-		180,489	270,645	-	
Astoria Steam Plant	PERC/1997/E/092		529,908		-	-	-	
Bear River Erosion Control	PERC/1997/E/093		3,394		-	-	-	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094		20,264		-	-	-	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095		2,340		-	-	-	
Bridger Coal Warehouse Spill	PERC/1998/E/097		2,278		-	-	-	
Bridger Oil Spill (New Releases)	PERC/1998/E/098		591,830		75,476	103,613	112,785	
Cedar Steam Plant	PERC/1998/E/099		3,533		-	-	-	
Centralia Mine Pond Reclamation	PERC/1998/E/100		503,287		-	-	-	
Cougar Shore Line Repair	PERC/1998/E/101		29,921		-	-	-	
Mining Central Warehouse Cleanup	PERC/1998/E/102		82,628		3,828	46,266	19,226	
Deer Creek Terrace Stabilization	PERC/1998/E/103		12,778		-	-	-	
Domestic Water System Testing and Review	PERC/1998/E/104		64,768		-	-	-	
Hale Plant Cleanup	PERC/1998/E/105		300,828		-	-	-	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106		33,455		-	-	-	
Huntington Lead Paint Removal	PERC/1998/E/107		143,979		-	-	-	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108		9,591		-	-	-	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109		290,538		-	-	-	
Lifton Pumping Station Cleanup	PERC/1998/E/110		401		-	-	-	
Merwin Oil House Removal	PERC/1998/E/111		20,022		-	-	-	
Naughton South Ash Pond Reclam	PERC/1998/E/112		239,493		-	-	-	
Ogden Pole Treating Remediation	PERC/1998/E/113		-		-	-	-	
Speelyal Well	PERC/1998/E/114		176		-	-	-	
Big Fork PCB Soil Cleanup	PERC/2003/E/123		103,407		-	-	52,247	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124		12,123		-	-	-	
Bridger FGD Pond 1 Closure	PERC/2007/E/126		177,507		34,276	73,635	430,026	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127		113,931		62,205	-	-	
Olympia, WA	PERC/2007/E/128		7,151		111	18	24,880	
Powerdale Cleanup	PERC/2007/E/129		13,944		-	-	-	
Lincoln Steam Plant	PERC/2008/E/130		56,207		-	-	-	
Portland Harbor Source Control	PERC/2008/E/131		3,463		135,966	185,775	646,869	
Grace Hydro Plant	PERC/2009/E/132		-		7,527	31,789	-	
Astoria Young's Bay	401980		2,313,081		-	-	-	
Silver Bell / Telluride (hits cost center)	401981		525,275		-	-	-	
Attorney contingency fee received			-		-	-	-	
REGULATED TOTAL		38,624,130	28,823,333	9,800,797	879,692	1,017,867	4,541,327	3,361,911

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12/31/2009

Balance

7,903,238

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	15,092	CA	Situs	-	
Customer Advances	252	1	6,822	ID	Situs	6,822	
Customer Advances	252	1	(135,799)	OR	Situs	-	
Customer Advances	252	1	734,632	UT	Situs	-	
Customer Advances	252	1	(187,907)	WA	Situs	-	
Customer Advances	252	1	2,990,242	WY-All	Situs	-	
Customer Advances	252	1	1,439,607	WY-All	Situs	-	
Customer Advances	252	1	(4,862,689)	SG	5.508%	(267,861)	
			<u>-</u>			<u>(261,039)</u>	8.5.1

Description of Adjustment:

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Customer Advances for Construction

YEAR / END BASIS:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref
252CA	(21,136)	(6,044)	15,092	
252IDU	(275,088)	(268,266)	6,822	
252OR	(1,433,537)	(1,569,336)	(135,799)	
252UT	(3,338,475)	(2,603,843)	734,632	
252WA	(72,130)	(260,037)	(187,907)	
252WYP	(6,893,138)	(3,902,896)	2,990,242	
252WYU	(1,439,607)	-	1,439,607	
252SG	(7,471,547)	(12,334,236)	(4,862,689)	
Total	(20,944,658)	(20,944,658)	-	Ref 8.5

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	3	607,878,794	SG	5.508%	33,484,991	
Hydro Production	332	3	5,897,387	SG-P	5.508%	324,857	
Other Production	343	3	261,183,699	SG	5.508%	14,387,299	
Transmission	355	3	941,947,879	SG	5.508%	51,887,179	
Mining Plant	399	3	23,905,000	SE	6.358%	1,519,766	
Intangible Plant	303	3	11,470,408	SG	5.508%	631,847	
Total			<u>1,852,283,166</u>			<u>102,235,939</u>	8.6.2
Adjustment to Tax:							
Schedule M Additions							
Mining	SCHMAT	3	862,608	SE	6.358%	54,840	
Steam Production	SCHMAT	3	14,383,563	SG	5.508%	792,318	
Other Production	SCHMAT	3	10,584,269	SG	5.508%	583,034	
Transmission	SCHMAT	3	18,930,257	SG	5.508%	1,042,773	
Intangible Plant	SCHMAT	3	461,144	SG	5.508%	25,402	
Hydro Production	SCHMAT	3	125,881	SG	5.508%	6,934	
Total			<u>45,347,723</u>			<u>2,505,302</u>	
Deferred Tax Expense							
Mining	41110	3	(327,368)	SE	6.358%	(20,813)	
Steam Production	41110	3	(5,458,706)	SG	5.508%	(300,693)	
Other Production	41110	3	(4,016,836)	SG	5.508%	(221,267)	
Transmission	41110	3	(7,184,222)	SG	5.508%	(395,743)	
Intangible Plant	41110	3	(175,009)	SG	5.508%	(9,640)	
Hydro Production	41110	3	(47,773)	SG	5.508%	(2,632)	
Total			<u>(17,209,914)</u>			<u>(950,787)</u>	
Accum Def Income Tax Balance							
Mining	282	3	327,368	SE	6.358%	20,813	
Steam Production	282	3	5,458,706	SG	5.508%	300,693	
Other Production	282	3	4,016,836	SG	5.508%	221,267	
Transmission	282	3	7,184,222	SG	5.508%	395,743	
Intangible Plant	282	3	175,009	SG	5.508%	9,640	
Hydro Production	282	3	47,773	SG	5.508%	2,632	
Total			<u>17,209,914</u>			<u>950,787</u>	
Schedule M Deductions							
Mining	SCHMDT	3	3,416,025	SE	6.358%	217,174	
Steam Production	SCHMDT	3	36,337,080	SG	5.508%	2,001,627	
Other Production	SCHMDT	3	52,236,740	SG	5.508%	2,877,460	
Transmission	SCHMDT	3	47097393.95	SG	5.508%	2,594,359	
Intangible Plant	SCHMDT	3	318,622	SG	5.508%	17,551	
Hydro Production	SCHMDT	3	221,152	SG	5.508%	12,182	
Total			<u>139,627,012</u>			<u>7,720,354</u>	

Description of Adjustment:

This adjustment places into rate base the major plant additions for calendar year 2010. Major plant additions include individual projects valued at \$5 million or more.

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Cont'd Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment To Tax (Cont'd):							
Deferred Tax Expense							
Mining	41010	3	1,296,415	SE	6.358%	82,420	
Steam Production	41010	3	13,790,285	SG	5.508%	759,638	
Other Production	41010	3	19,824,365	SG	5.508%	1,092,025	
Transmission	41010	3	17,873,932	SG	5.508%	984,585	
Intangible Plant	41010	3	120,920	SG	5.508%	6,661	
Hydro Production	41010	3	83,929	SG	5.508%	4,623	
		Total	<u>52,989,847</u>			<u>2,929,952</u>	
Accum Def Income Tax Balance							
Mining	282	3	(1,296,415)	SE	6.358%	(82,420)	
Steam Production	282	3	(13,790,285)	SG	5.508%	(759,638)	
Other Production	282	3	(19,824,365)	SG	5.508%	(1,092,025)	
Transmission	282	3	(17,873,932)	SG	5.508%	(984,585)	
Intangible Plant	282	3	(120,920)	SG	5.508%	(6,661)	
Hydro Production	282	3	(83,929)	SG	5.508%	(4,623)	
			<u>(52,989,847)</u>			<u>(2,929,952)</u>	

Description of Adjustment:

This adjustment places into rate base the major plant additions for calendar year 2010. Major plant additions include individual projects valued at \$5 million or more.

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

Rocky Mountain Power
Idaho General Rate Case - December 2009
Major Plant Addition Detail - Jan2010 to Dec2010

Project Description	Account	Factor	In-Service Date	Jan10 to Dec10 Plant Additions
Steam Production				
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	299,768,628
Huntington U1 Clean Air - PM	312	SG	Nov-10	88,104,324
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	Apr-10	31,714,226
Huntington: U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	31,260,581
U1 Huntington Clean Air - SO2	312	SG	Nov-10	24,325,082
Jim Bridger: U1 SO2 & PM Em Cntrl Upgrades	312	SG	Jun-10	17,148,123
Dave Johnston: U3 Low Nox Burners	312	SG	Aug-10	15,080,879
Hunter: 301 Main Controls Replacement	312	SG	Apr-10	10,959,812
Dave Johnston: U3 - Replace Boiler/Turbine Controls	312	SG	May-10	10,767,578
Jim Bridger: U1 Turbine Upgrade HP/IP	312	SG	Jun-10	9,471,009
Huntington: U1 Clean Air - NOx	312	SG	Nov-10	9,344,387
Jim Bridger: U1 Reheater Replacement	312	SG	Jun-10	8,067,849
Huntington: U1 Economizer Replacement	312	SG	Nov-10	8,011,393
Huntington Water Efficiency Mgt Project	312	SG	Jun-10	7,614,560
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10	7,086,474
Hunter: 301 Economizer Replacement	312	SG	Apr-10	6,301,709
Huntington: U1 Boiler Finish SH Pendants Replacement	312	SG	Nov-10	6,147,658
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10	6,145,656
Hunter: 301 Low Temp. SH Replacement	312	SG	Apr-10	5,470,067
Dave Johnston: U3 - Horizontal SH Replace	312	SG	May-10	5,088,802
Steam Production Total				607,878,794
Hydro Production				
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	5,897,387
Hydro Production Total				5,897,387
Other Production				
Dunlap I Wind Project	343	SG	Nov-10	261,183,699
Other Production Total				261,183,699
Transmission				
Populus to Terminal (Populus to Ben Lomond)	355	SG	Nov-10	405,230,248
Populus to Terminal (Populus to Ben Lomond)	355	SG	Oct-10	144,568,559
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Mar-10	190,877,118
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Apr-10	7,340,277
Three Peaks Sub: Install 345 kV Substation - Phase II	355	SG	Jun-10	51,134,840
Camp Williams - 90th South Double Circuit 345 kV line	355	SG	Dec-10	45,600,000
Red Butte -St George 138 kv dbl ckt, (345 kv Const)	355	SG	May-10	21,038,986
Pinto 345 kV Series Capacitor	355	SG	Nov-10	19,500,463
Dunlap Ranch Wind Farm Phase 1 Interconnection	355	SG	Aug-10	11,130,000
Upper Green River Basin Superior Project - Transmission Part	355	SG	Dec-10	10,025,204
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Jun-10	8,416,078
Parrish Gap Const Nw 230-69kV Sub	355	SG	Jun-10	8,340,559
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	355	SG	Mar-10	7,962,605
Chappel Creek 230 kV Cimarex Energy 20 MW Phase II	355	SG	Dec-10	5,496,321
Community Park Convert to 115-12.5 kV - Transmission Part	355	SG	Oct-10	5,286,621
Transmission Total				941,947,879
Intangible				
TrIP II Energy Trading Systems Capital	303	SG	Dec-10	11,470,408
Intangible Total				11,470,408
Mining				
Deer Creek-Reconstruct Longwall System	399	SE	Dec-10	23,905,000
Mining Total				23,905,000
				1,852,283,166
				Ref# 8.6

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Miscellaneous Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	28,932,183	SE	6.358%	1,839,370	
1 - Fuel Stock - Pro Forma	151	3	(4,287,592)	SSECH	6.022%	(258,194)	
			<u>24,644,591</u>			<u>1,581,176</u>	8.7.1
1 - Fuel Stock - Working Cap. Depo:	25316	3	(882,000)	SE	6.358%	(56,073)	8.7.1
1 - Fuel Stock - Working Cap. Depo:	25317	3	(92,906)	SE	6.358%	(5,907)	8.7.1
			<u>(974,906)</u>			<u>(61,980)</u>	
2 - Prepaid Overhauls	186M	3	9,640,233	SG	5.508%	531,032	8.7.1

Description of Adjustment:

1 - The cost of the Company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results. This adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

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

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Miscellaneous Rate Base
 Year-End Balances - Summary

	Account	Factor	Actuals		Pro Forma		Adjustment
			Dec-2009 Balance	Dec-2010 Balance	Dec-2010 Balance	Dec-2010 Balance	
1 - Coal Fuel Stock Balances by Plant							
Bridger	151	SE	14,845,028	23,604,575	8,759,547		
Carbon	151	SE	2,245,029	1,977,713	(267,316)		
Cholla	151	SSECH	12,069,947	7,782,355	(4,287,592)		
Colstrip	151	SE	741,589	640,850	(100,738)		
Craig	151	SE	4,097,329	3,148,236	(949,093)		
Hayden	151	SE	1,496,493	1,993,277	496,784		
Hunter	151	SE	52,744,560	57,057,006	4,312,446		
Huntington	151	SE	21,203,112	26,806,196	5,603,084		
Johnston	151	SE	5,813,307	5,751,225	(62,082)		
Naughton	151	SE	8,590,902	9,785,097	1,194,195		
Deer Creek	151	SE	339,146	894,169	555,022		
Prep Plant	151	SE	23,494,874	26,296,831	2,801,957		
Rock Garden	151	SE	15,954,074	22,542,451	6,588,377		
Total			163,635,390	188,279,981	24,644,591		To 8.7
1 - Working Capital Deposits							
UAMPS Working Capital Deposit	25316	SE	(1,379,000)	(2,261,000)	(882,000)		To 8.7
DPEC Working Capital Deposit	25317	SE	(1,758,544)	(1,851,450)	(92,906)		To 8.7
2 - Overhaul Prepayments by Plant							
Lake Side	186M	SG	9,477,588	13,027,797	3,550,209		
Chehalis	186M	SG	2,587,071	5,866,984	3,279,913		
Currant Creek	186M	SG	1,167,388	3,977,498	2,810,111		
Total			13,232,046	22,872,279	9,640,233		To 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Booked Amortization	407	3	(3,479,961)	SG-P	5.508%	(191,694)	8.8.1
Adjustment to Unrecovered Plant:							
Powerdale Unrecvd. Plant Reg. Ass	182M	3	(2,654,642)	SG-P	5.508%	(146,231)	8.8.2
Adjustment to Decommissioning Regulatory Asset:							
Decommissioning Amortization	404IP	3	105,034	SG-P	5.508%	5,786	8.8.3
Decommissioning Reg Asset	182M	3	4,005,902	SG-P	5.508%	220,665	8.8.3
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	3	2,999,281	SG	5.508%	165,215	
Deferred Income Tax Expense	41010	3	1,138,257	SG	5.508%	62,701	
Deferred Income Tax Balance	283	3	(1,520,280)	SG	5.508%	(83,745)	
Schedule M Addition	SCHMAT	3	(4,070,159)	SG	5.508%	(224,205)	
Deferred Income Tax Expense	41110	3	1,544,666	SG	5.508%	85,088	
Deferred Income Tax Balance	283	3	774,986	SG	5.508%	42,690	

Description of Adjustment:

This adjustment reflects the treatment approved by the Commission in Case No. PAC-E-07-04 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred as they are spent and amortized over ten years, beginning in the subsequent year after they are spent.

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

Ref 8.8

G/L Account Balance Display

Period	Debit	Credit	Balance	Cum balance
Balance C...				
1	289,996.76		289,996.76	289,996.76
2	289,996.76		289,996.76	579,993.52
3	289,996.76		289,996.76	869,990.28
4	289,996.76		289,996.76	1,159,987.04
5	289,996.76		289,996.76	1,449,983.80
6	289,996.77		289,996.77	1,739,980.57
7	289,996.76		289,996.76	2,029,977.33
8	289,996.76		289,996.76	2,319,974.09
9	289,996.76		289,996.76	2,609,970.85
10	289,996.76		289,996.76	2,899,967.61
11	289,996.76		289,996.76	3,189,964.37
12	289,996.77		289,996.77	3,479,961.14
13				3,479,961.14

Unrecovered Plant Adjustment:

Dec 2009 Balance	2,654,642	Below
Dec 2010 Balance	(0)	Below
Adj to Dec 2010 Balance	<u>(2,654,642)</u>	Ref 8.8

Unrecovered Plant Amortization Schedule:

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

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

8,796,061

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Powerdale Hydro Decommission
 Regulatory Treatment of Decommissioning Costs

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

Cash Spend	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate
TOTAL	Dec 2007	June 2008	Dec 2008	June 2009	Dec 2009	June 2010	Dec 2010	Dec 2011	Dec 2012	Dec 2013
4,423,006	38,236	34,523	326,331	410,104	241,160	1,552,158	1,552,158	43,555	204,382	20,399

Monthly Amortization Through Dec 2010

Date	Dec 2007	June 2008	Dec 2008	June 2009	Dec 2009	June 2010	Dec 2010	Amort	Regulatory	Reference
	Spend	Spend	Spend	Spend	Spend	Spend	Spend	Total	Asset Balance	
Dec-07	-	-	-	-	-	-	-	-	38,236	
Jan-08	319	-	-	-	-	-	-	319		
Feb-08	319	-	-	-	-	-	-	319		
Mar-08	319	-	-	-	-	-	-	319		
Apr-08	319	-	-	-	-	-	-	319		
May-08	319	-	-	-	-	-	-	319		
Jun-08	319	-	-	-	-	-	-	319	70,847	
Jul-08	319	-	-	-	-	-	-	319		
Aug-08	319	-	-	-	-	-	-	319		
Sep-08	319	-	-	-	-	-	-	319		
Oct-08	319	-	-	-	-	-	-	319		
Nov-08	319	-	-	-	-	-	-	319		
Dec-08	319	-	-	-	-	-	-	319	395,266	
Jan-09	319	288	2,719	-	-	-	-	3,326		
Feb-09	319	288	2,719	-	-	-	-	3,326		
Mar-09	319	288	2,719	-	-	-	-	3,326		
Apr-09	319	288	2,719	-	-	-	-	3,326		
May-09	319	288	2,719	-	-	-	-	3,326		
Jun-09	319	288	2,719	-	-	-	-	3,326	785,416	
Jul-09	319	288	2,719	-	-	-	-	3,326		
Aug-09	319	288	2,719	-	-	-	-	3,326		
Sep-09	319	288	2,719	-	-	-	-	3,326		
Oct-09	319	288	2,719	-	-	-	-	3,326		
Nov-09	319	288	2,719	-	-	-	-	3,326		
Dec-09	319	288	2,719	-	-	-	-	3,326	1,006,621	
Jan-10	319	288	2,719	3,418	2,010	-	-	8,753		
Feb-10	319	288	2,719	3,418	2,010	-	-	8,753		
Mar-10	319	288	2,719	3,418	2,010	-	-	8,753		
Apr-10	319	288	2,719	3,418	2,010	-	-	8,753		
May-10	319	288	2,719	3,418	2,010	-	-	8,753		
Jun-10	319	288	2,719	3,418	2,010	-	-	8,753		
Jul-10	319	288	2,719	3,418	2,010	-	-	8,753		
Aug-10	319	288	2,719	3,418	2,010	-	-	8,753		
Sep-10	319	288	2,719	3,418	2,010	-	-	8,753		
Oct-10	319	288	2,719	3,418	2,010	-	-	8,753		
Nov-10	319	288	2,719	3,418	2,010	-	-	8,753		
Dec-10	319	288	2,719	3,418	2,010	-	-	8,753	4,005,902	Ref 8.8

8,753	}	12 ME Dec 2010 Amortization \$ 105,035 Ref 8.8
8,753		
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8,753		
8,753		
8,753		
4,005,902		Ref 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove Future Retirement:							
Transmission Plant In Service	350	1	(432,913)	SG	5.508%	(23,847)	8.9.1
Accum. Prov. for Depreciation	108TP	1	244,755	SG	5.508%	13,482	8.9.1
Adjustment to Depreciation Expense:							
Depreciation Expense	403TP	1	(8,488)	SG	5.508%	(468)	8.9.1

Description of Adjustment:

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company plans to remove the Goose Creek switching station including all above ground facilities. ECAM Order No. 30904 stated that the Company could write off the gain associated with the Goose Creek sale. The gain was written-off in September 2009.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Goose Creek Transmission Sale

Rate Base (Assets Retired)

	FERC Acct	Factor	Balance Dec 2009	Reference
Switching Station	350	SG	432,913	Page 8.9
Switching Station Accum Depr	108TP	SG	(244,755)	Page 8.9
Switching Station Book Value			<u>188,158</u>	

	FERC Acct	Factor	12 Months Ended Dec 2009	Reference
Depreciation Expense	403TP	SG	8,488	Page 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(9,248,330)	SG	5.508%	(509,444)	
Remove PHFU	105	1	(953,014)	SE	6.358%	(60,588)	
Remove PHFU	105	1	(2,726,936)	UT	Situs	-	
Remove PHFU	105	1	(746,268)	OR	Situs	-	
			<u>(13,674,549)</u>			<u>(570,032)</u>	8.10.1

Description of Adjustment:

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with Title 16 of Public Utility Regulation, chapter 5 "Powers and Duties of Public Utilities Commission" section 61-502A.

Rocky Mountain Power
Idaho General Rate Case – December 2009
FERC 105 (PHFU)

Primary Account		Secondary Account		Alloc	Total
1050000	LAND AND LAND RIGHTS	3400000	LAND AND LAND RIGHTS	SG	\$8,923
1050000	LAND AND LAND RIGHTS	3500000	LAND AND LAND RIGHTS	SG	\$156
1050000	LAND OWNED IN FEE	3501000	LAND OWNED IN FEE	SG	\$169
1050000	LAND OWNED IN FEE	3601000	LAND OWNED IN FEE	OR	\$746
1050000	LAND OWNED IN FEE	3601000	LAND OWNED IN FEE	UT	\$2,727
1050000	LAND RIGHTS	3992200	LAND RIGHTS	SE	\$953
Overall Result					\$13,675

SG	9,248,330	
SE	953,014	
UT	2,726,936	
OR	746,268	
Total:	<u>13,674,549</u>	Ref. 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Misc. Regulatory Assets	182M	3	1,169,114	SE	6.358%	74,327	8.11.1

Description of Adjustment:

This adjustment aligns the costs of coal stripping and the benefits to customers of coal-fired generation. In this case, stripping costs are expensed based on the "extracted" coal delivered. Consistent with the Company's application in Case No. PAC-E-09-08, deferred stripping costs are included as a regulatory asset, serving much like a fuel inventory account and will be expensed as the coal is extracted from the mine and delivered to the Company for use at its plants. This adjustment incorporates the regulatory asset into results. The related reduction to fuel expense is accounted for in the net power costs.

Rocky Mountain Power
 Idaho General Rate Case - December 2009
 Surface Inventory with and without EITF 04-6

Bridger Plant Totals
 (End-of-Month Balances)

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Surface Inventory w/EITF 04-6													
Tons	51,746	51,746	51,746	51,746	110,775	160,775	319,310	401,310	401,310	523,000	638,000	836,235	1,029,376
Dollars	\$ 781,561	\$ 427,204	\$ 427,204	\$ 592,911	\$ 2,406,122	\$ 4,848,805	\$ 6,228,432	\$ 5,471,309	\$ 4,323,858	\$ 4,901,675	\$ 5,430,221	\$ 6,447,668	\$ 7,355,001
\$/Ton	14.72	8.26	8.26	11.46	21.72	30.16	19.50	13.63	10.77	9.37	8.51	7.71	7.15
Surface Inventory w/o EITF 04-6													
Tons	162,174	239,868	73,864	251,144	310,173	518,323	676,868	721,661	622,344	663,665	735,209	1,152,466	1,115,769
Dollars	\$ 2,386,762	\$ 2,564,194	\$ 1,061,116	\$ 1,745,316	\$ 3,816,533	\$ 6,259,215	\$ 7,636,842	\$ 7,430,660	\$ 6,409,113	\$ 6,873,247	\$ 7,236,095	\$ 8,284,836	\$ 9,111,672
\$/Ton	14.72	10.69	14.37	6.95	12.30	12.08	11.28	10.30	10.30	10.36	9.84	7.19	8.17
Difference	\$ 1,625,201	\$ 1,894,237	\$ 633,912	\$ 1,152,405	\$ 1,410,411	\$ 1,410,411	\$ 1,410,411	\$ 1,969,350	\$ 2,085,256	\$ 1,971,572	\$ 1,805,874	\$ 1,837,168	\$ 1,753,671
PacifiCorp Percentage	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%
PacifiCorp Share	\$ 1,083,468	\$ 1,262,825	\$ 422,608	\$ 768,270	\$ 940,274	\$ 940,274	\$ 940,274	\$ 1,306,233	\$ 1,390,170	\$ 1,314,381	\$ 1,203,916	\$ 1,224,778	\$ 1,169,114
													Ref 8.11

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2009
FILE:	JAM Dec 2009 ID GRC
PREPARED BY:	Revenue Requirement Department
DATE:	5/20/2010
TIME:	2:03:48 PM
TYPE OF RATE BASE:	Year-End
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.60%	5.92%	2.818%
PREFERRED	0.30%	5.41%	0.016%
COMMON	52.10%	10.60%	5.523%
	<u>100.00%</u>		<u>8.357%</u>

OTHER INFORMATION

The Company's current estimated cost of equity is 10.6%. The capital structure is calculated using the five quarter average from 12/31/2009 to 12/31/2010.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			IDAHO	
		TOTAL	OTHER	IDAHO	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	9.3	3,484,413,565	3,297,654,176	186,759,389	15,973,773	202,733,162
3 Interdepartmental	9.3	0	0	0	0	0
4 Special Sales	9.3	643,321,157	608,334,858	34,986,299	10,303,083	45,289,382
5 Other Operating Revenues	9.4	226,031,658	211,768,550	14,263,108	(489,545)	13,773,563
6 Total Operating Revenues	9.4	4,353,766,380	4,117,757,584	236,008,796	25,787,310	261,796,106
7						
8 Operating Expenses:						
9 Steam Production	9.5	898,300,862	843,521,228	54,779,635	5,829,883	60,609,518
10 Nuclear Production	9.6	0	0	0	0	0
11 Hydro Production	9.7	37,924,259	35,835,202	2,089,057	44,873	2,133,930
12 Other Power Supply	9.9	1,023,694,683	960,746,228	62,948,455	13,137,839	76,086,294
13 Transmission	9.10	172,874,522	163,342,030	9,532,492	1,055,990	10,586,482
14 Distribution	9.12	215,468,741	204,320,401	11,148,340	286,225	11,434,564
15 Customer Accounting	9.12	93,785,007	89,279,506	4,505,501	138,335	4,643,836
16 Customer Service & Infor	9.13	71,462,744	64,626,109	6,836,635	(4,989,177)	1,847,458
17 Sales	9.13	0	0	0	0	0
18 Administrative & General	9.14	162,619,511	153,143,351	9,476,160	2,022,069	11,498,229
19						
20 Total O & M Expenses	9.14	2,676,130,329	2,514,814,055	161,316,274	17,526,037	178,842,311
21						
22 Depreciation	9.16	464,027,603	439,648,393	24,379,210	3,105,335	27,484,545
23 Amortization	9.17	43,698,570	41,446,814	2,251,756	(150,962)	2,100,794
24 Taxes Other Than Income	9.17	123,877,487	118,554,217	5,323,269	414,144	5,737,413
25 Income Taxes - Federal	9.20	(169,394,084)	(156,582,335)	(12,811,749)	(3,558,448)	(16,370,196)
26 Income Taxes - State	9.20	(21,767,423)	(20,090,190)	(1,677,233)	(38,087)	(1,715,320)
27 Income Taxes - Def Net	9.19	482,616,183	458,790,109	23,826,074	1,679,532	25,505,607
28 Investment Tax Credit Adj.	9.17	(1,874,204)	(1,672,710)	(201,494)	0	(201,494)
29 Misc Revenue & Expense	9.4	(5,975,707)	(5,678,965)	(296,742)	17,298	(279,445)
30						
31 Total Operating Expenses	9.20	3,591,338,753	3,389,229,388	202,109,365	18,994,850	221,104,215
32						
33 Operating Revenue for Return		762,427,627	728,528,196	33,899,431	6,792,460	40,691,891
34						
35 Rate Base:						
36 Electric Plant in Service	9.30	19,556,037,605	18,501,147,212	1,054,890,394	114,278,528	1,169,168,922
37 Plant Held for Future Use	9.31	13,674,549	13,104,516	570,032	(570,032)	0
38 Misc Deferred Debits	9.33	140,117,584	136,496,623	3,620,962	553,302	4,174,263
39 Elec Plant Acq Adj	9.31	60,866,907	57,514,055	3,352,852	0	3,352,852
40 Nuclear Fuel	9.31	0	0	0	0	0
41 Prepayments	9.32	46,150,453	43,579,532	2,570,921	0	2,570,921
42 Fuel Stock	9.32	167,792,599	157,125,148	10,667,451	1,504,805	12,172,256
43 Material & Supplies	9.32	177,874,022	167,911,805	9,962,217	0	9,962,217
44 Working Capital	9.33	55,832,695	52,903,521	2,929,174	140,695	3,069,870
45 Weatherization Loans	9.31	37,358,188	33,854,548	3,503,640	0	3,503,640
46 Miscellaneous Rate Base	9.34	1,809,172	1,685,894	123,279	0	123,279
47						
48 Total Electric Plant		20,257,513,773	19,165,322,851	1,092,190,922	115,907,298	1,208,098,220
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	9.38	(6,626,518,392)	(6,257,327,216)	(369,191,176)	(2,603,977)	(371,795,153)
52 Accum Prov For Amort	9.39	(427,140,689)	(405,554,960)	(21,585,729)	(25,402)	(21,611,131)
53 Accum Def Income Taxes	9.35	(2,332,318,663)	(2,191,772,364)	(140,546,299)	(41,692)	(140,587,991)
54 Unamortized ITC	9.35	(7,294,222)	(7,250,054)	(44,168)	(166,745)	(210,914)
55 Customer Adv for Const	9.34	(20,944,658)	(20,258,001)	(686,658)	(261,039)	(947,697)
56 Customer Service Deposits	9.34	0	0	0	0	0
57 Misc. Rate Base Deductions	9.34	(57,365,419)	(54,678,237)	(2,687,183)	(2,506,243)	(5,193,425)
58						
59 Total Rate Base Deductions		(9,471,582,043)	(8,936,840,831)	(534,741,212)	(5,605,098)	(540,346,310)
60						
61 Total Rate Base		10,785,931,730	10,228,482,020	557,449,710	110,302,200	667,751,910
62						
63 Return on Rate Base		7.069%		6.081%		6.094%
64						
65 Return on Equity		8.128%		6.232%		6.257%
66 Net Power Costs		1,042,847,444		67,217,503		69,253,752
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact		90,565,044		4,680,677		5,606,839
69 Rate Base Decrease		(740,405,216)		(43,990,319)		(52,593,487)

ROLLED-IN										
Year-End										
FERC	BUS	UNADJUSTED RESULTS				IDAHO				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SNPPS		20,160,039	19,049,523	1,110,515	37,227	1,147,743	
217		P	SNPPS		1,216,352	1,149,349	67,003	-	67,003	
218				B2	21,376,391	20,198,873	1,177,518	37,227	1,214,745	
219										
220	501	Fuel Related-Non NPC								
221		P	SE		11,157,930	10,448,562	709,368	1,067	710,434	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		3,213,384	3,009,093	204,292	-	204,292	
226				B2	14,371,314	13,457,654	913,659	1,067	914,726	
227										
228	501NPC	Fuel Related-NPC								
229		P	SE		552,903,370	517,752,418	35,150,952	5,374,520	40,525,472	
230		P	SE		-	-	-	-	-	
231		P	SE		-	-	-	-	-	
232		P	SE		-	-	-	-	-	
233		P	SE		52,991,371	49,622,433	3,368,938	-	3,368,938	
234				B2	605,894,741	567,374,851	38,519,889	5,374,520	43,894,409	
235										
236		Total Fuel Related								
237					620,266,055	580,832,506	39,433,549	5,375,586	44,809,135	
238	502	Steam Expenses								
239		P	SNPPS		30,407,397	28,732,406	1,674,991	41,453	1,716,444	
240		P	SNPPS		5,101,692	4,820,666	281,027	-	281,027	
241				B2	35,509,090	33,553,072	1,956,017	41,453	1,997,470	
242										
243	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	147	147	
245				B2	-	-	-	147	147	
246										
247	503NPC	Steam From Other Sources-NPC								
248		P	SE		3,597,576	3,368,859	228,717	(14,218)	214,498	
249				B2	3,597,576	3,368,859	228,717	(14,218)	214,498	
250										
251	505	Electric Expenses								
252		P	SNPPS		2,754,507	2,602,775	151,732	3,675	155,407	
253		P	SNPPS		1,150,021	1,086,672	63,349	-	63,349	
254				B2	3,904,528	3,689,447	215,081	3,675	218,756	
255										
256	506	Misc. Steam Expense								
257		P	SNPPS		42,056,734	39,740,040	2,316,694	91,485	2,408,179	
258		P	SE		-	-	-	-	-	
259		P	SNPPS		1,502,518	1,419,752	82,766	-	82,766	
260				B2	43,559,253	41,159,792	2,399,461	91,485	2,490,945	
261										
262	507	Rents								
263		P	SNPPS		448,653	423,939	24,714	-	24,714	
264		P	SNPPS		1,762	1,665	97	-	97	
265				B2	450,415	425,604	24,811	-	24,811	
266										
267	510	Maint Supervision & Engineering								
268		P	SNPPS		4,057,736	3,834,216	223,520	106,827	330,348	
269		P	SNPPS		1,912,378	1,807,035	105,343	-	105,343	
270				B2	5,970,114	5,641,250	328,864	106,827	435,691	
271										
272										
273										
274	511	Maintenance of Structures								
275		P	SNPPS		21,886,763	20,681,131	1,205,632	14,386	1,220,018	
276		P	SNPPS		938,302	886,616	51,686	-	51,686	
277				B2	22,825,065	21,567,747	1,257,318	14,386	1,271,704	
278										
279	512	Maintenance of Boiler Plant								
280		P	SNPPS		91,029,755	86,015,382	5,014,372	141,429	5,155,801	
281		P	SNPPS		3,403,827	3,216,327	187,500	-	187,500	
282				B2	94,433,581	89,231,709	5,201,872	141,429	5,343,300	
283										
284	513	Maintenance of Electric Plant								
285		P	SNPPS		33,316,896	31,481,635	1,835,260	25,634	1,860,894	
286		P	SNPPS		410,626	388,007	22,619	-	22,619	
287				B2	33,727,522	31,869,642	1,857,880	25,634	1,883,514	
288										
289	514	Maintenance of Misc. Steam Plant								
290		P	SNPPS		9,660,457	9,128,311	532,146	6,253	538,400	
291		P	SNPPS		3,020,817	2,854,415	166,402	-	166,402	
292				B2	12,681,274	11,982,726	698,548	6,253	704,801	
293										
294		Total Steam Power Generation			B2	898,300,862	843,521,228	54,779,635	5,829,883	60,609,518

ROLLED-IN Year-End						UNADJUSTED RESULTS		IDAHO		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
358	537	Hydraulic Expenses								
359		P	DGP		-	-	-	-	-	
360		P	SNPPH		3,168,766	2,994,214	174,551	1,444	175,996	
361		P	SNPPH		349,844	330,573	19,271	-	19,271	
362										
363				B2	3,518,610	3,324,787	193,823	1,444	195,267	
364										
365	538	Electric Expenses								
366		P	DGP		-	-	-	-	-	
367		P	SNPPH		-	-	-	-	-	
368		P	SNPPH		-	-	-	-	-	
369										
370				B2	-	-	-	-	-	
371										
372	539	Misc. Hydro Expenses								
373		P	DGP		-	-	-	-	-	
374		P	SNPPH		11,894,606	11,239,392	655,214	17,690	672,904	
375		P	SNPPH		5,705,129	5,390,862	314,267	-	314,267	
376										
377										
378				B2	17,599,735	16,630,254	969,481	17,690	987,171	
379										
380	540	Rents (Hydro Generation)								
381		P	DGP		-	-	-	-	-	
382		P	SNPPH		180,404	170,466	9,938	(33)	9,904	
383		P	SNPPH		3,040	2,873	167	-	167	
384										
385				B2	183,444	173,339	10,105	(33)	10,072	
386										
387	541	Maint Supervision & Engineering								
388		P	DGP		-	-	-	-	-	
389		P	SNPPH		84,358	79,711	4,647	2	4,649	
390		P	SNPPH		-	-	-	-	-	
391										
392				B2	84,358	79,711	4,647	2	4,649	
393										
394	542	Maintenance of Structures								
395		P	DGP		-	-	-	-	-	
396		P	SNPPH		1,092,399	1,032,224	60,175	802	60,977	
397		P	SNPPH		114,713	108,394	6,319	-	6,319	
398										
399				B2	1,207,112	1,140,619	66,494	802	67,296	
400										
401										
402										
403										
404	543	Maintenance of Dams & Waterways								
405		P	DGP		-	-	-	-	-	
406		P	SNPPH		1,189,774	1,124,235	65,539	912	66,450	
407		P	SNPPH		410,765	388,138	22,627	-	22,627	
408										
409				B2	1,600,539	1,512,374	88,166	912	89,077	
410										
411	544	Maintenance of Electric Plant								
412		P	DGP		-	-	-	-	-	
413		P	SNPPH		1,188,647	1,123,171	65,477	1,671	67,148	
414		P	SNPPH		327,068	309,052	18,017	-	18,017	
415										
416				B2	1,515,716	1,432,223	83,493	1,671	85,164	
417										
418	545	Maintenance of Misc. Hydro Plant								
419		P	DGP		-	-	-	-	-	
420		P	SNPPH		1,925,303	1,819,248	106,055	1,455	107,510	
421		P	SNPPH		614,013	580,190	33,823	-	33,823	
422										
423				B2	2,539,316	2,399,438	139,878	1,455	141,333	
424										
425		Total Hydraulic Power Generation		B2	37,924,259	35,835,202	2,089,057	44,873	2,133,930	

ROLLED-IN										
Year-End										
FERC	BUS	UNADJUSTED RESULTS							IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
847	923	Outside Services								
848		PTD	S		630	630	-	-	-	
849		CUST	CN		-	-	-	-	-	
850		PTD	SO		11,038,720	10,443,270	595,450	(25,996)	569,454	
851				B2	11,039,350	10,443,900	595,450	(25,996)	569,454	
852										
853	924	Property Insurance								
854		PTD	SO		23,970,318	22,677,312	1,293,005	-	1,293,005	
855				B2	23,970,318	22,677,312	1,293,005	-	1,293,005	
856										
857	925	Injuries & Damages								
858		PTD	SO		7,434,336	7,033,313	401,022	113,482	514,505	
859				B2	7,434,336	7,033,313	401,022	113,482	514,505	
860										
861	926	Employee Pensions & Benefits								
862		LABOR	S		-	-	-	-	-	
863		CUST	CN		-	-	-	-	-	
864		LABOR	SO		-	-	-	-	-	
865				B2	-	-	-	-	-	
866										
867	927	Franchise Requirements								
868		DMSC	S		-	-	-	-	-	
869		DMSC	SO		-	-	-	-	-	
870				B2	-	-	-	-	-	
871										
872	928	Regulatory Commission Expense								
873		DMSC	S		11,943,931	11,526,839	417,092	4,691	421,783	
874		CUST	CN		-	-	-	-	-	
875		DMSC	SO		2,197,338	2,078,809	118,529	78	118,607	
876		FERC	SG		2,323,478	2,195,489	127,989	-	127,989	
877				B2	16,464,747	15,801,137	663,610	4,769	668,379	
878										
879	929	Duplicate Charges								
880		LABOR	S		-	-	-	-	-	
881		LABOR	SO		(3,420,843)	(3,236,316)	(184,527)	(246)	(184,773)	
882				B2	(3,420,843)	(3,236,316)	(184,527)	(246)	(184,773)	
883										
884	930	Misc General Expenses								
885		PTD	S		5,290,870	5,282,370	8,500	201,496	209,996	
886		CUST	CN		4,500	4,325	175	(44)	131	
887		LABOR	SO		14,400,017	13,623,252	776,765	2,504,559	3,281,323	
888				B2	19,695,387	18,909,947	785,439	2,706,011	3,491,451	
889										
890	931	Rents								
891		PTD	S		961,066	961,066	-	-	-	
892		PTD	SO		5,238,518	4,955,942	282,576	-	282,576	
893				B2	6,199,584	5,917,009	282,576	-	282,576	
894										
895	935	Maintenance of General Plant								
896		G	S		15,577	15,577	-	-	-	
897		CUST	CN		-	-	-	-	-	
898		G	SO		23,181,924	21,931,446	1,250,478	9,942	1,260,420	
899				B2	23,197,501	21,947,023	1,250,478	9,942	1,260,420	
900										
901		Total Administrative & General Expense		B2	162,619,511	153,143,351	9,476,160	2,022,069	11,498,229	
902										
903		Summary of A&G Expense by Factor								
904		S			13,508,275	12,078,050	1,430,224	(798,295)	631,929	
905		SO			146,783,259	138,865,487	7,917,772	2,820,407	10,738,180	
906		SG			2,323,478	2,195,489	127,989	-	127,989	
907		CN			4,500	4,325	175	(44)	131	
908		Total A&G Expense by Factor			162,619,511	153,143,351	9,476,160	2,022,069	11,498,229	
909										
910		Total O&M Expense		B2	2,676,130,329	2,514,814,055	161,316,274	17,526,037	178,842,311	

ROLLED-IN									
Year-End									
FERC	BUS	UNADJUSTED RESULTS						IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
1231	SCHMDF	Deductions - Flow Through							
1232		SCHMDF	S		-	-	-	-	-
1233		SCHMDF	DGP		-	-	-	-	-
1234		SCHMDF	DGU		-	-	-	-	-
1235				B6	-	-	-	-	-
1236	SCHMDP	Deductions - Permanent							
1237		SCHMDP	S		904	904	-	-	-
1238		P	SE		840,899	787,439	53,460	-	53,460
1239		PTD	SNP		381,063	360,822	20,242	-	20,242
1240		SCHMDP	IBT		-	-	-	-	-
1241		P	SG		-	-	-	-	-
1242		SCHMDP-SO	SO		26,365,079	24,942,895	1,422,183	-	1,422,183
1243				B6	27,587,945	26,092,060	1,495,885	-	1,495,885
1244									
1245	SCHMDT	Deductions - Temporary							
1246		GP	S		39,346,405	38,274,657	1,071,748	(915,314)	156,434
1247		DPW	BADDEBT		1,168,170	1,122,860	45,310	-	45,310
1248		SCHMDT-SNF	SNP		94,462,842	89,445,073	5,017,769	-	5,017,769
1249		SCHMDT	CN		60,323	57,980	2,343	-	2,343
1250		SCHMDT	SG		68,842	65,050	3,792	-	3,792
1251		CUST	DGP		-	-	-	-	-
1252		P	SE		41,542,935	38,901,834	2,641,101	401,512	3,042,613
1253		SCHMDT-SG	SG		135,152,429	127,707,560	7,444,869	7,710,054	15,154,923
1254		SCHMDT-GPE	GPS		82,386,340	77,942,262	4,444,078	-	4,444,078
1255		SCHMDT-SO	SO		48,456,951	45,843,090	2,613,861	(1,054,375)	1,559,486
1256		TAXDEPR	TAXDEPR		1,622,113,173	1,539,894,065	82,219,108	-	82,219,108
1257		DPW	SNPD		179,120	170,856	8,264	-	8,264
1258				B6	2,064,937,530	1,959,425,286	105,512,244	6,141,877	111,654,121
1259									
1260	TOTAL SCHEDULE - M DEDUCTIONS			B6	2,092,525,475	1,985,517,346	107,008,129	6,141,877	113,150,007
1261									
1262	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(1,270,831,613)	(1,204,755,622)	(66,075,991)	(3,823,633)	(69,899,624)
1263									
1264									
1265									
1266	40911	State Income Taxes							
1267		IBT	IBT		(21,767,423)	(20,090,190)	(1,677,233)	32,386	(1,644,847)
1268		IBT	SE		-	-	-	-	-
1269		PTC	P		-	-	-	(70,472)	(70,472)
1270		IBT	IBT		-	-	-	-	-
1271	Total State Tax Expense				(21,767,423)	(20,090,190)	(1,677,233)	(38,087)	(1,715,320)
1272									
1273									
1274	Calculation of Taxable Income:								
1275	Operating Revenues				4,353,766,380	4,117,757,584	236,008,796	25,787,310	261,796,106
1276	Operating Deductions:								
1277	O & M Expenses				2,676,130,329	2,514,814,055	161,316,274	17,526,037	178,842,311
1278	Depreciation Expense				464,027,603	439,648,393	24,379,210	3,105,335	27,484,545
1279	Amortization Expense				43,698,570	41,446,814	2,251,756	(150,962)	2,100,794
1280	Taxes Other Than Income				123,877,487	118,554,217	5,323,269	414,144	5,737,413
1281	Interest & Dividends (AFUDC-Equity)				(63,955,322)	(60,558,081)	(3,397,241)	160,278	(3,236,963)
1282	Misc Revenue & Expense				(5,975,707)	(5,678,965)	(296,742)	17,298	(279,445)
1283	Total Operating Deductions				3,237,802,959	3,048,226,433	189,576,526	21,072,130	210,648,656
1284	Other Deductions:								
1285	Interest Deductions				350,882,327	332,243,819	18,638,508	178,206	18,816,715
1286	Interest on PCRBS				-	-	-	-	-
1287	Schedule M Adjustments				(1,270,831,613)	(1,204,755,622)	(66,075,991)	(3,823,633)	(69,899,624)
1288									
1289	Income Before State Taxes				(505,750,519)	(467,468,290)	(38,282,229)	713,340	(37,568,889)
1290									
1291	State Income Taxes				(21,767,423)	(20,090,190)	(1,677,233)	(38,087)	(1,715,320)
1292									
1293	Total Taxable Income				(483,983,096)	(447,378,100)	(36,604,996)	751,427	(35,853,569)
1294									
1295	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1296									
1297	Federal Income Tax - Calculated				(169,394,084)	(156,582,335)	(12,811,749)	262,999	(12,548,749)
1298									
1299	Adjustments to Calculated Tax:								
1300	40910	PMI	P	SE	-	-	-	-	-
1301	40910	REC	P	SG	-	-	-	(3,821,447)	(3,821,447)
1302	40910		P	SO	-	-	-	-	-
1303	40910	IRS Settle	LABOR	S	-	-	-	-	-
1304	Federal Income Tax Expense				(169,394,084)	(156,582,335)	(12,811,749)	(3,558,448)	(16,370,196)
1305									
1306	Total Operating Expenses				3,591,338,753	3,389,229,388	202,109,365	18,994,850	221,104,215

ROLLED-IN									
Year-End									
FERC	BUS	UNADJUSTED RESULTS						IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
1453									
1454									
1455	335	Misc. Power Plant Equipment							
1456		P	SG		1,197,194	1,131,247	65,947	-	65,947
1457		P	SG		186,194	175,938	10,257	-	10,257
1458		P	SG		996,385	941,499	54,886	-	54,886
1459		P	SG		11,353	10,728	625	-	625
1460				B8	2,391,127	2,259,411	131,715	-	131,715
1461									
1462	336	Roads, Railroads & Bridges							
1463		P	SG		4,620,060	4,365,564	254,496	-	254,496
1464		P	SG		828,931	783,269	45,662	-	45,662
1465		P	SG		9,817,317	9,276,530	540,787	-	540,787
1466		P	SG		682,347	644,760	37,587	-	37,587
1467				B8	15,948,654	15,070,123	878,531	-	878,531
1468									
1469	337	Hydro Plant ARO							
1470		P	S		-	-	-	-	-
1471				B8	-	-	-	-	-
1472									
1473	HP	Unclassified Hydro Plant - Acct 300							
1474		P	S		-	-	-	-	-
1475		P	SG		-	-	-	-	-
1476		P	SG		-	-	-	-	-
1477		P	SG		-	-	-	-	-
1478				B8	-	-	-	-	-
1479									
1480		Total Hydraulic Production Plant		B8	628,142,548	593,541,329	34,601,219	324,857	34,926,077
1481									
1482		Summary of Hydraulic Plant by Factor							
1483		S			-	-	-	-	-
1484		SG			628,142,548	593,541,329	34,601,219	324,857	34,926,077
1485		DGP			-	-	-	-	-
1486		DGU			-	-	-	-	-
1487		Total Hydraulic Plant by Factor			628,142,548	593,541,329	34,601,219	324,857	34,926,077
1488									
1489	340	Land and Land Rights							
1490		P	SG		23,516,708	22,221,290	1,295,417	-	1,295,417
1491		P	SG		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493				B8	23,516,708	22,221,290	1,295,417	-	1,295,417
1494									
1495	341	Structures and Improvements							
1496		P	SG		151,043,941	142,723,688	8,320,252	-	8,320,252
1497		P	SG		163,512	154,505	9,007	-	9,007
1498		P	SG		4,241,952	4,008,284	233,668	-	233,668
1499				B8	155,449,405	146,886,477	8,562,927	-	8,562,927
1500									
1501	342	Fuel Holders, Producers & Accessories							
1502		P	SG		8,406,209	7,943,153	463,056	-	463,056
1503		P	SG		121,339	114,655	6,684	-	6,684
1504		P	SG		2,284,126	2,158,305	125,821	-	125,821
1505				B8	10,811,674	10,216,113	595,561	-	595,561
1506									
1507	343	Prime Movers							
1508		P	S		-	-	-	-	-
1509		P	SG		754,466	712,906	41,560	-	41,560
1510		P	SG		2,223,358,082	2,100,884,449	122,473,634	14,387,299	136,860,932
1511		P	SG		51,744,608	48,894,258	2,850,351	-	2,850,351
1512				B8	2,275,857,156	2,150,491,612	125,365,544	14,387,299	139,752,843
1513									
1514	344	Generators							
1515		P	S		-	-	-	-	-
1516		P	SG		-	-	-	-	-
1517		P	SG		331,535,449	313,272,825	18,262,623	-	18,262,623
1518		P	SG		15,873,643	14,999,244	874,399	-	874,399
1519				B8	347,409,092	328,272,070	19,137,023	-	19,137,023

ROLLED-IN											
Year-End											
FERC								UNADJUSTED RESULTS		IDAHO	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
1651	366	Underground Conduit									
1652		DPW	S		290,621,174	283,247,994	7,373,179	-	7,373,179		
1653				B8	290,621,174	283,247,994	7,373,179	-	7,373,179		
1654											
1655											
1656											
1657											
1658	367	Underground Conductors									
1659		DPW	S		697,799,779	674,120,851	23,678,928	-	23,678,928		
1660				B8	697,799,779	674,120,851	23,678,928	-	23,678,928		
1661											
1662	368	Line Transformers									
1663		DPW	S		1,056,509,849	990,583,151	65,926,697	-	65,926,697		
1664				B8	1,056,509,849	990,583,151	65,926,697	-	65,926,697		
1665											
1666	369	Services									
1667		DPW	S		559,763,102	531,874,191	27,888,911	-	27,888,911		
1668				B8	559,763,102	531,874,191	27,888,911	-	27,888,911		
1669											
1670	370	Meters									
1671		DPW	S		187,209,616	173,388,196	13,821,420	-	13,821,420		
1672				B8	187,209,616	173,388,196	13,821,420	-	13,821,420		
1673											
1674	371	Installations on Customers' Premises									
1675		DPW	S		8,809,120	8,644,004	165,115	-	165,115		
1676				B8	8,809,120	8,644,004	165,115	-	165,115		
1677											
1678	372	Leased Property									
1679		DPW	S		-	-	-	-	-		
1680				B8	-	-	-	-	-		
1681											
1682	373	Street Lights									
1683		DPW	S		62,885,404	62,283,269	602,135	-	602,135		
1684				B8	62,885,404	62,283,269	602,135	-	602,135		
1685											
1686	DP	Unclassified Dist Plant - Acct 300									
1687		DPW	S		20,216,252	19,291,256	924,997	-	924,997		
1688				B8	20,216,252	19,291,256	924,997	-	924,997		
1689											
1690	DSO	Unclassified Dist Sub Plant - Acct 300									
1691		DPW	S		-	-	-	-	-		
1692				B8	-	-	-	-	-		
1693											
1694											
1695		Total Distribution Plant		B8	5,326,637,791	5,061,863,333	264,774,458	-	264,774,458		
1696											
1697		Summary of Distribution Plant by Factor									
1698		S			5,326,637,791	5,061,863,333	264,774,458	-	264,774,458		
1699											
1700		Total Distribution Plant by Factor			5,326,637,791	5,061,863,333	264,774,458	-	264,774,458		

ROLLED-IN										
Year-End										
FERC										
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO		
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1701	389	Land and Land Rights								
1702		G-SITUS	S		9,472,275	9,274,636	197,639	-	197,639	
1703		CUST	CN		1,128,506	1,084,668	43,838	-	43,838	
1704		PT	SG		332	314	18	-	18	
1705		G-SG	SG		1,228	1,160	68	-	68	
1706		PTD	SO		5,598,055	5,296,085	301,970	-	301,970	
1707				B8	16,200,395	15,656,863	543,532	-	543,532	
1708										
1709	390	Structures and Improvements								
1710		G-SITUS	S		111,200,704	101,422,380	9,778,324	-	9,778,324	
1711		PT	SG		358,127	338,400	19,727	-	19,727	
1712		PT	SG		1,653,732	1,562,636	91,096	-	91,096	
1713		CUST	CN		12,319,587	11,841,025	478,563	-	478,563	
1714		G-SG	SG		3,675,782	3,473,302	202,480	-	202,480	
1715		PTD	SO		102,313,681	96,794,683	5,518,997	-	5,518,997	
1716				B8	231,521,614	215,432,426	16,089,188	-	16,089,188	
1717										
1718	391	Office Furniture & Equipment								
1719		G-SITUS	S		13,065,614	12,137,233	928,381	-	928,381	
1720		PT	SG		1,046	988	58	-	58	
1721		PT	SG		5,295	5,003	292	-	292	
1722		CUST	CN		8,685,337	8,347,949	337,388	-	337,388	
1723		G-SG	SG		4,784,588	4,521,029	263,559	-	263,559	
1724		P	SE		97,829	91,609	6,219	-	6,219	
1725		PTD	SO		54,551,124	51,608,531	2,942,593	-	2,942,593	
1726		G-SG	SG		74,351	70,256	4,096	-	4,096	
1727		G-SG	SG		-	-	-	-	-	
1728				B8	81,265,184	76,782,599	4,482,585	-	4,482,585	
1729										
1730	392	Transportation Equipment								
1731		G-SITUS	S		73,113,164	68,190,669	4,922,495	-	4,922,495	
1732		PTD	SO		7,996,779	7,565,417	431,362	-	431,362	
1733		G-SG	SG		17,254,817	16,304,336	950,481	-	950,481	
1734		CUST	CN		-	-	-	-	-	
1735		PT	SG		838,181	792,010	46,171	-	46,171	
1736		P	SE		404,148	378,454	25,694	-	25,694	
1737		PT	SG		120,286	113,660	6,626	-	6,626	
1738		G-SG	SG		374,178	353,567	20,612	-	20,612	
1739		PT	SG		44,655	42,195	2,460	-	2,460	
1740				B8	100,146,208	93,740,308	6,405,900	-	6,405,900	
1741										
1742	393	Stores Equipment								
1743		G-SITUS	S		8,861,339	8,312,757	548,582	-	548,582	
1744		PT	SG		108,431	102,458	5,973	-	5,973	
1745		PT	SG		360,063	340,229	19,834	-	19,834	
1746		PTD	SO		445,293	421,273	24,020	-	24,020	
1747		G-SG	SG		4,062,155	3,838,392	223,764	-	223,764	
1748		PT	SG		53,971	50,998	2,973	-	2,973	
1749				B8	13,891,252	13,066,106	825,146	-	825,146	

ROLLED-IN										
Year-End										
FERC	BUS				UNADJUSTED RESULTS			IDAHO		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1750										
1751	394	Tools, Shop & Garage Equipment								
1752		G-SITUS	S		32,024,394	30,281,765	1,742,629	-	1,742,629	
1753		PT	SG		2,120,983	2,004,148	116,834	-	116,834	
1754		G-SG	SG		20,499,259	19,370,058	1,129,201	-	1,129,201	
1755		PTD	SO		3,986,801	3,771,746	215,056	-	215,056	
1756		P	SE		7,106	6,655	452	-	452	
1757		PT	SG		2,176,302	2,056,420	119,882	-	119,882	
1758		G-SG	SG		1,716,105	1,621,573	94,532	-	94,532	
1759		G-SG	SG		89,913	84,961	4,953	-	4,953	
1760				B8	62,620,863	59,197,325	3,423,538	-	3,423,538	
1761										
1762	395	Laboratory Equipment								
1763		G-SITUS	S		25,228,787	23,956,655	1,272,132	-	1,272,132	
1764		PT	SG		20,622	19,486	1,136	-	1,136	
1765		PT	SG		13,281	12,550	732	-	732	
1766		PTD	SO		5,197,970	4,917,581	280,389	-	280,389	
1767		P	SE		7,593	7,111	483	-	483	
1768		G-SG	SG		6,353,527	6,003,543	349,984	-	349,984	
1769		G-SG	SG		253,001	239,064	13,937	-	13,937	
1770		G-SG	SG		14,022	13,249	772	-	772	
1771				B8	37,088,802	35,169,239	1,919,564	-	1,919,564	
1772										
1773	396	Power Operated Equipment								
1774		G-SITUS	S		94,279,509	87,117,887	7,161,622	-	7,161,622	
1775		PT	SG		845,108	798,555	46,553	-	46,553	
1776		G-SG	SG		31,633,038	29,890,533	1,742,505	-	1,742,505	
1777		PTD	SO		1,410,640	1,334,548	76,093	-	76,093	
1778		PT	SG		1,664,492	1,572,804	91,689	-	91,689	
1779		P	SE		73,823	69,130	4,693	-	4,693	
1780		P	SG		-	-	-	-	-	
1781		G-SG	SG		968,906	915,534	53,372	-	53,372	
1782				B8	130,875,517	121,698,990	9,176,527	-	9,176,527	
1783	397	Communication Equipment								
1784		COM_EQ	S		101,721,635	96,539,236	5,182,399	-	5,182,399	
1785		COM_EQ	SG		4,816,644	4,551,319	265,325	-	265,325	
1786		COM_EQ	SG		9,615,788	9,086,102	529,685	-	529,685	
1787		COM_EQ	SO		48,166,017	45,567,850	2,598,168	-	2,598,168	
1788		COM_EQ	CN		2,641,488	2,538,878	102,610	-	102,610	
1789		COM_EQ	SG		74,202,015	70,114,598	4,087,416	-	4,087,416	
1790		COM_EQ	SE		114,538	107,256	7,282	-	7,282	
1791		COM_EQ	SG		1,055,756	997,599	58,156	-	58,156	
1792		COM_EQ	SG		1,590	1,503	88	-	88	
1793				B8	242,335,471	229,504,341	12,831,130	-	12,831,130	
1794										
1795	398	Misc. Equipment								
1796		G-SITUS	S		1,354,746	1,290,393	64,352	-	64,352	
1797		PT	SG		-	-	-	-	-	
1798		PT	SG		1,997	1,887	110	-	110	
1799		CUST	CN		199,765	192,005	7,760	-	7,760	
1800		PTD	SO		3,376,792	3,194,641	182,151	-	182,151	
1801		P	SE		1,668	1,562	106	-	106	
1802		G-SG	SG		1,865,540	1,762,777	102,763	-	102,763	
1803		G-SG	SG		-	-	-	-	-	
1804				B8	6,800,507	6,443,265	357,242	-	357,242	
1805										
1806	399	Coal Mine								
1807		P	SE		278,021,722	260,346,431	17,675,291	13,511,711	31,187,003	
1808	MP	P	SE		-	-	-	-	-	
1809				B8	278,021,722	260,346,431	17,675,291	13,511,711	31,187,003	
1810										
1811	399L	WIDCO Capital Lease								
1812		P	SE	B8	-	-	-	-	-	
1813					-	-	-	-	-	
1814					-	-	-	-	-	
1815		Remove Capital Leases								
1816				B8	-	-	-	-	-	
1817					-	-	-	-	-	

ROLLED-IN

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			IDAHO		
					TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1880	303	Miscellaneous Intangible Plant								
1881		I-SITUS	S		6,042,837	5,626,978	415,859	-	415,859	
1882		I-SG	SG		95,041,256	89,805,910	5,235,346	631,847	5,867,193	
1883		PTD	SO		366,513,585	346,743,135	19,770,450	-	19,770,450	
1884		P	SE		3,453,872	3,234,291	219,581	-	219,581	
1885		CUST	CN		118,758,961	114,145,691	4,613,271	-	4,613,271	
1886		P	SG		-	-	-	-	-	
1887		P	SG		-	-	-	-	-	
1888				B8	589,810,510	559,556,004	30,254,506	631,847	30,886,353	
1889	303	Less Non-Utility Plant								
1890		I-SITUS	S		-	-	-	-	-	
1891					589,810,510	559,556,004	30,254,506	631,847	30,886,353	
1892	IP	Unclassified Intangible Plant - Acct 300								
1893		I-SITUS	S		-	-	-	-	-	
1894		I-SG	SG		-	-	-	-	-	
1895		P	SG		-	-	-	-	-	
1896		PTD	SO		-	-	-	-	-	
1897					-	-	-	-	-	
1898					-	-	-	-	-	
1899		Total Intangible Plant			B8	709,565,190	671,769,085	37,796,105	631,847	38,427,952
1900										
1901		Summary of Intangible Plant by Factor								
1902		S			7,042,837	5,626,978	1,415,859	-	1,415,859	
1903		DGP			-	-	-	-	-	
1904		DGU			-	-	-	-	-	
1905		SG			213,795,935	202,018,990	11,776,945	631,847	12,408,792	
1906		SO			366,513,585	346,743,135	19,770,450	-	19,770,450	
1907		CN			118,758,961	114,145,691	4,613,271	-	4,613,271	
1908		SSGCT			-	-	-	-	-	
1909		SSGCH			-	-	-	-	-	
1910		SE			3,453,872	3,234,291	219,581	-	219,581	
1911		Total Intangible Plant by Factor				709,565,190	671,769,085	37,796,105	631,847	38,427,952
1912		Summary of Unclassified Plant (Account 106)								
1913		DP			20,216,252	19,291,256	924,997	-	924,997	
1914		DS0			-	-	-	-	-	
1915		GP			4,694,044	4,440,838	253,206	-	253,206	
1916		HP			-	-	-	-	-	
1917		NP			-	-	-	-	-	
1918		OP			-	-	-	-	-	
1919		TP			84,550,623	79,893,154	4,657,469	-	4,657,469	
1920		TS0			-	-	-	-	-	
1921		IP			-	-	-	-	-	
1922		MP			-	-	-	-	-	
1923		SP			787,304	743,936	43,369	-	43,369	
1924		Total Unclassified Plant by Factor				110,248,224	104,369,183	5,879,040	-	5,879,040
1925										
1926		Total Electric Plant In Service			B8	19,556,037,605	18,501,147,212	1,054,890,394	114,278,528	1,169,168,922

ROLLED-IN									
Year-End	BUS			UNADJUSTED RESULTS			IDAHO		
FERC	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
1927	Summary of Electric Plant by Factor								
1928	S			5,822,986,950	5,524,998,077	297,988,873	-	297,988,873	
1929	SE			282,182,299	264,242,498	17,939,801	13,511,711	31,451,512	
1930	DGU			-	-	-	-	-	
1931	DGP			-	-	-	-	-	
1932	SG			12,738,819,880	12,037,102,253	701,717,627	100,766,817	802,484,444	
1933	SO			616,914,834	583,637,258	33,277,576	-	33,277,576	
1934	CN			143,733,644	138,150,216	5,583,429	-	5,583,429	
1935	DEU			-	-	-	-	-	
1936	SSGCH			-	-	-	-	-	
1937	SSGCT			-	-	-	-	-	
1938	Less Capital Leases			(48,600,002)	(46,983,090)	(1,616,913)	-	(1,616,913)	
1939				19,556,037,605	18,501,147,212	1,054,890,394	114,278,528	1,169,168,922	
1940	105	Plant Held For Future Use							
1941		DPW	S	3,473,204	3,473,204	-	-	-	
1942		P	SNPPS	-	-	-	-	-	
1943		T	SNPT	325,029	307,125	17,904	(509,444)	(491,540)	
1944		P	SNPP	8,923,302	8,431,762	491,540	-	491,540	
1945		P	SE	953,014	892,426	60,588	(60,588)	-	
1946		G	SNPG	-	-	-	-	-	
1947									
1948									
1949		Total Plant Held For Future Use		B10	13,674,549	13,104,516	570,032	(570,032)	0
1950									
1951	114	Electric Plant Acquisition Adjustments							
1952		P	S	-	-	-	-	-	
1953		P	SG	142,633,069	134,776,129	7,856,940	-	7,856,940	
1954		P	SG	14,560,711	13,758,634	802,076	-	802,076	
1955		Total Electric Plant Acquisition Adjustment		B15	157,193,780	148,534,764	8,659,016	-	8,659,016
1956									
1957	115	Accum Provision for Asset Acquisition Adjustments							
1958		P	S	-	-	-	-	-	
1959		P	SG	(84,100,707)	(79,468,021)	(4,632,686)	-	(4,632,686)	
1960		P	SG	(12,226,166)	(11,552,688)	(673,478)	-	(673,478)	
1961				B15	(96,326,873)	(91,020,709)	(5,306,164)	-	(5,306,164)
1962									
1963	120	Nuclear Fuel							
1964		P	SE	-	-	-	-	-	
1965		Total Nuclear Fuel		B15	-	-	-	-	
1966									
1967	124	Weatherization							
1968		DMSC	S	2,633,178	2,599,959	33,220	-	33,220	
1969		DMSC	SO	(4,454)	(4,213)	(240)	-	(240)	
1970				B16	2,628,725	2,595,745	32,979	-	32,979
1971									
1972	182W	Weatherization							
1973		DMSC	S	34,729,463	31,258,802	3,470,661	-	3,470,661	
1974		DMSC	SG	-	-	-	-	-	
1975		DMSC	SG	-	-	-	-	-	
1976		DMSC	SO	-	-	-	-	-	
1977				B16	34,729,463	31,258,802	3,470,661	-	3,470,661
1978									
1979	186W	Weatherization							
1980		DMSC	S	-	-	-	-	-	
1981		DMSC	CN	-	-	-	-	-	
1982		DMSC	CNP	-	-	-	-	-	
1983		DMSC	SG	-	-	-	-	-	
1984		DMSC	SO	-	-	-	-	-	
1985				B16	-	-	-	-	
1986									
1987		Total Weatherization		B16	37,358,188	33,854,548	3,503,640	-	3,503,640

ROLLED-IN					UNADJUSTED RESULTS					IDAHO	
Year-End	FERC	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC									
2109											
2110	1869	Misc Deferred Debits-Trojan									
2111		P	S		-	-	-	-	-		
2112		P	SNPPN		-	-	-	-	-		
2113				B15	-	-	-	-	-		
2114											
2115		Total Miscellaneous Rate Base		B15	1,809,172	1,685,894	123,279	-	123,279		
2116											
2117		Total Rate Base Additions		B15	701,476,168	664,175,640	37,300,528	1,628,770	38,929,299		
2118	235	Customer Service Deposits									
2119		CUST	S		-	-	-	-	-		
2120		CUST	CN		-	-	-	-	-		
2121		Total Customer Service Deposits		B15	-	-	-	-	-		
2122											
2123	2281	Prop Ins	PTD	SO	-	-	-	-	-		
2124	2282	Inj & Dam	PTD	SO	(7,487,871)	(7,083,961)	(403,910)	-	(403,910)		
2125	2283	Pen & Ben	PTD	SO	(22,725,860)	(21,499,983)	(1,225,877)	-	(1,225,877)		
2126	254	Reg Liab	PTD	SG	-	-	-	-	-		
2127	254	Reg Liab	PTD	SE	(1,217,286)	(1,139,897)	(77,389)	77,389	-		
2128	254	Ins Prov	PTD	SO	(109,564)	(103,654)	(5,910)	-	(5,910)		
2129				B15	(31,540,581)	(29,827,495)	(1,713,086)	77,389	(1,635,697)		
2130											
2131	22841	Accum Misc Oper Provisions - Other									
2132		P	S		-	-	-	-	-		
2133		P	SG		(1,500,000)	(1,417,373)	(82,627)	-	(82,627)		
2134				B15	(1,500,000)	(1,417,373)	(82,627)	-	(82,627)		
2135											
2136	22842	Prv-Trojan	P	TROJD	-	-	-	-	-		
2137	230	ARO	P	TROJP	(1,711,281)	(1,614,808)	(96,473)	-	(96,473)		
2138	254105	ARO	P	TROJP	(3,608,947)	(3,405,494)	(203,453)	-	(203,453)		
2139	254		P	S	(6,009,324)	(6,009,324)	-	-	-		
2140				B15	(11,329,552)	(11,029,626)	(299,926)	-	(299,926)		
2141											
2142	252	Customer Advances for Construction									
2143		DPW	S		(13,473,111)	(13,198,024)	(275,088)	6,822	(268,266)		
2144		DPW	SE		-	-	-	-	-		
2145		T	SG		(7,471,547)	(7,059,977)	(411,570)	(267,861)	(679,431)		
2146		DPW	SO		-	-	-	-	-		
2147		CUST	CN		-	-	-	-	-		
2148		Total Customer Advances for Construction		B19	(20,944,658)	(20,258,001)	(686,658)	(261,039)	(947,697)		
2149											
2150	25398	SO2 Emissions									
2151		P	SE		-	-	-	(2,402,284)	(2,402,284)		
2152				B19	-	-	-	(2,402,284)	(2,402,284)		
2153											
2154	25399	Other Deferred Credits									
2155		P	S		(3,803,740)	(3,728,560)	(75,180)	-	(75,180)		
2156		LABOR	SO		-	-	-	(181,348)	(181,348)		
2157		P	SG		(8,008,237)	(7,567,103)	(441,134)	-	(441,134)		
2158		P	SE		(1,183,310)	(1,108,081)	(75,229)	-	(75,229)		
2159				B19	(12,995,286)	(12,403,743)	(591,543)	(181,348)	(772,891)		

ROLLED-IN									
Year-End									
FERC	BUS	UNADJUSTED RESULTS						IDAHO	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
2219									
2220									
2221	108SP	Steam Prod Plant Accumulated Depr							
2222		P	S		-	-	-	-	-
2223		P	SG		(828,531,539)	(782,891,896)	(45,639,643)	-	(45,639,643)
2224		P	SG		(936,120,976)	(884,554,772)	(51,566,204)	-	(51,566,204)
2225		P	SG		(552,789,110)	(522,338,733)	(30,450,377)	(792,318)	(31,242,695)
2226		P	SG		(158,685,661)	(149,944,465)	(8,741,196)	-	(8,741,196)
2227				B17	(2,476,127,286)	(2,339,729,866)	(136,397,420)	(792,318)	(137,189,738)
2228									
2229	108NP	Nuclear Prod Plant Accumulated Depr							
2230		P	SG		-	-	-	-	-
2231		P	SG		-	-	-	-	-
2232		P	SG		-	-	-	-	-
2233				B17	-	-	-	-	-
2234									
2235									
2236	108HP	Hydraulic Prod Plant Accum Depr							
2237		P	S		-	-	-	-	-
2238		P	SG		(150,429,735)	(142,143,316)	(8,286,419)	-	(8,286,419)
2239		P	SG		(28,604,226)	(27,028,563)	(1,575,663)	-	(1,575,663)
2240		P	SG		(59,853,861)	(56,556,813)	(3,297,049)	(142,997)	(3,440,045)
2241		P	SG		(12,861,842)	(12,153,348)	(708,494)	-	(708,494)
2242				B17	(251,749,664)	(237,882,039)	(13,867,625)	(142,997)	(14,010,622)
2243									
2244	108OP	Other Production Plant - Accum Depr							
2245		P	S		-	-	-	-	-
2246		P	SG		(1,347,482)	(1,273,256)	(74,226)	-	(74,226)
2247		P	SG		-	-	-	-	-
2248		P	SG		(263,762,956)	(249,233,579)	(14,529,377)	(583,034)	(15,112,411)
2249		P	SG		(19,564,578)	(18,486,863)	(1,077,714)	-	(1,077,714)
2250				B17	(284,675,015)	(268,993,698)	(15,681,317)	(583,034)	(16,264,352)
2251									
2252	108EP	Experimental Plant - Accum Depr							
2253		P	SG		-	-	-	-	-
2254		P	SG		-	-	-	-	-
2255					-	-	-	-	-
2256					-	-	-	-	-
2257				B17	(3,012,551,966)	(2,846,605,604)	(165,946,362)	(1,518,349)	(167,464,711)
2258									
2259		Summary of Prod Plant Depreciation by Factor							
2260		S			-	-	-	-	-
2261		DGP			-	-	-	-	-
2262		DGU			-	-	-	-	-
2263		SG			(3,012,551,966)	(2,846,605,604)	(165,946,362)	(1,518,349)	(167,464,711)
2264		SSGCH			-	-	-	-	-
2265		SSGCT			-	-	-	-	-
2266					(3,012,551,966)	(2,846,605,604)	(165,946,362)	(1,518,349)	(167,464,711)
2267									
2268									
2269	108TP	Transmission Plant Accumulated Depr							
2270		T	SG		(387,899,460)	(366,532,026)	(21,367,434)	-	(21,367,434)
2271		T	SG		(387,667,554)	(366,312,895)	(21,354,659)	-	(21,354,659)
2272		T	SG		(367,272,330)	(347,041,141)	(20,231,189)	(1,030,788)	(21,261,976)
2273				B17	(1,142,839,344)	(1,079,886,063)	(62,953,281)	(1,030,788)	(63,984,069)

ROLLED-IN									
Year-End				UNADJUSTED RESULTS			IDAHO		
FERC	BUS			TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref					
2274	108360	Land and Land Rights							
2275		DPW	S		(5,731,126)	(5,471,879)	(259,247)	(259,247)	
2276				B17	(5,731,126)	(5,471,879)	(259,247)	(259,247)	
2277									
2278	108361	Structures and Improvements							
2279		DPW	S		(13,581,278)	(13,138,403)	(442,875)	(442,875)	
2280				B17	(13,581,278)	(13,138,403)	(442,875)	(442,875)	
2281									
2282	108362	Station Equipment							
2283		DPW	S		(207,834,133)	(198,557,095)	(9,277,038)	(9,277,038)	
2284				B17	(207,834,133)	(198,557,095)	(9,277,038)	(9,277,038)	
2285									
2286	108363	Storage Battery Equipment							
2287		DPW	S		(775,263)	(775,263)	-	-	
2288				B17	(775,263)	(775,263)	-	-	
2289									
2290	108364	Poles, Towers & Fixtures							
2291		DPW	S		(472,497,456)	(438,618,489)	(33,878,967)	(33,878,967)	
2292				B17	(472,497,456)	(438,618,489)	(33,878,967)	(33,878,967)	
2293									
2294	108365	Overhead Conductors							
2295		DPW	S		(257,576,586)	(247,145,604)	(10,430,983)	(10,430,983)	
2296				B17	(257,576,586)	(247,145,604)	(10,430,983)	(10,430,983)	
2297									
2298	108366	Underground Conduit							
2299		DPW	S		(121,003,027)	(117,701,126)	(3,301,901)	(3,301,901)	
2300				B17	(121,003,027)	(117,701,126)	(3,301,901)	(3,301,901)	
2301									
2302	108367	Underground Conductors							
2303		DPW	S		(279,736,871)	(268,973,545)	(10,763,326)	(10,763,326)	
2304				B17	(279,736,871)	(268,973,545)	(10,763,326)	(10,763,326)	
2305									
2306	108368	Line Transformers							
2307		DPW	S		(361,323,647)	(337,660,494)	(23,663,153)	(23,663,153)	
2308				B17	(361,323,647)	(337,660,494)	(23,663,153)	(23,663,153)	
2309									
2310	108369	Services							
2311		DPW	S		(163,299,910)	(152,868,799)	(10,431,110)	(10,431,110)	
2312				B17	(163,299,910)	(152,868,799)	(10,431,110)	(10,431,110)	
2313									
2314	108370	Meters							
2315		DPW	S		(84,175,634)	(75,808,861)	(8,366,773)	(8,366,773)	
2316				B17	(84,175,634)	(75,808,861)	(8,366,773)	(8,366,773)	
2317									
2318									
2319									
2320	108371	Installations on Customers' Premises							
2321		DPW	S		(7,846,403)	(7,709,414)	(136,989)	(136,989)	
2322				B17	(7,846,403)	(7,709,414)	(136,989)	(136,989)	
2323									
2324	108372	Leased Property							
2325		DPW	S		-	-	-	-	
2326				B17	-	-	-	-	
2327									
2328	108373	Street Lights							
2329		DPW	S		(28,660,733)	(28,170,544)	(490,188)	(490,188)	
2330				B17	(28,660,733)	(28,170,544)	(490,188)	(490,188)	
2331									
2332	108D00	Unclassified Dist Plant - Acct 300							
2333		DPW	S		-	-	-	-	
2334				B17	-	-	-	-	
2335									
2336	108DS	Unclassified Dist Sub Plant - Acct 300							
2337		DPW	S		-	-	-	-	
2338				B17	-	-	-	-	
2339									
2340	108DP	Unclassified Dist Sub Plant - Acct 300							
2341		DPW	S		730,582	729,334	1,248	1,248	
2342				B17	730,582	729,334	1,248	1,248	
2343									
2344									
2345		Total Distribution Plant Accum Depreciation		B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	(111,441,302)	
2346									
2347		Summary of Distribution Plant Depr by Factor							
2348		S			(2,003,311,485)	(1,891,870,183)	(111,441,302)	(111,441,302)	
2349									
2350		Total Distribution Depreciation by Factor		B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	(111,441,302)	

ROLLED-IN		UNADJUSTED RESULTS							IDAHO	
Year-End	FERC	BUS	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC								
2422										
2423	111HP	Accum Prov for Amort-Hydro								
2424		P	SG		-	-	-	-	-	
2425		P	SG		-	-	-	-	-	
2426		P	SG		(13,027)	(12,310)	(718)	-	(718)	
2427		P	SG		(390,637)	(369,119)	(21,518)	-	(21,518)	
2428				B18	(403,664)	(381,429)	(22,236)	-	(22,236)	
2429										
2430										
2431	111IP	Accum Prov for Amort-Intangible Plant								
2432		I-SITUS	S		(866,992)	(130,826)	(736,166)	-	(736,166)	
2433		P	SG		-	-	-	-	-	
2434		P	SG		(332,638)	(314,315)	(18,323)	-	(18,323)	
2435		P	SE		(1,011,087)	(946,807)	(64,280)	-	(64,280)	
2436		I-SG	SG		(42,153,361)	(39,831,344)	(2,322,017)	(25,402)	(2,347,419)	
2437		I-SG	SG		(11,454,352)	(10,823,389)	(630,963)	-	(630,963)	
2438		I-SG	SG		(3,111,807)	(2,940,393)	(171,414)	-	(171,414)	
2439		CUST	CN		(89,511,348)	(86,034,220)	(3,477,128)	-	(3,477,128)	
2440		P	SG		-	-	-	-	-	
2441		P	SG		(67,877)	(64,138)	(3,739)	-	(3,739)	
2442		PTD	SO		(250,449,855)	(236,940,106)	(13,509,748)	-	(13,509,748)	
2443				B18	(398,959,316)	(378,025,538)	(20,933,778)	(25,402)	(20,959,180)	
2444	111IP	Less Non-Utility Plant								
2445		NUTIL	OTH		-	-	-	-	-	
2446					(398,959,316)	(378,025,538)	(20,933,778)	(25,402)	(20,959,180)	
2447										
2448	111390	Accum Amtr - Capital Lease								
2449		G-SITUS	S		(5,302,423)	(5,302,423)	-	-	-	
2450		P	SG		(1,390,857)	(1,314,242)	(76,615)	-	(76,615)	
2451		PTD	SO		1,860,994	1,760,608	100,386	-	100,386	
2452					(4,832,287)	(4,856,057)	23,770	-	23,770	
2453										
2454		Remove Capital Lease Amtr			4,832,287	4,856,057	(23,770)	-	(23,770)	
2455										
2456		Total Accum Provision for Amortization		B18	(427,140,689)	(405,554,960)	(21,585,729)	(25,402)	(21,611,131)	
2457										
2458										
2459										
2460										
2461		Summary of Amortization by Factor								
2462		S			(21,586,600)	(20,850,434)	(736,166)	-	(736,166)	
2463		DGP			-	-	-	-	-	
2464		DGU			-	-	-	-	-	
2465		SE			(1,011,087)	(946,807)	(64,280)	-	(64,280)	
2466		SO			(258,496,078)	(244,552,301)	(13,943,777)	-	(13,943,777)	
2467		CN			(91,964,653)	(88,392,225)	(3,572,428)	-	(3,572,428)	
2468		SSGCT			-	-	-	-	-	
2469		SSGCH			-	-	-	-	-	
2470		SG			(58,914,556)	(55,669,249)	(3,245,307)	(25,402)	(3,270,709)	
2471		Less Capital Lease			4,832,287	4,856,057	(23,770)	-	(23,770)	
2472		Total Provision For Amortization by Factor			(427,140,689)	(405,554,960)	(21,585,729)	(25,402)	(21,611,131)	

**Idaho General Rate Case
Factors December, 2010
Year End Factors**

IDAHO GENERAL RATE CASE
 DECEMBER 2010 FACTORS
 YEAR-END FACTORS

REVISOR	DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
S	Situs												Situs
	System Generation	1,714.3%	26,381.8%	8,166.2%	0.0000%	12,500.4%	42,388.4%	5,508.5%	2,959.2%	0.3813%			Pg 10.15
	System Generation (Pac. Power Costs on SG)	1,714.3%	26,381.8%	8,166.2%	0.0000%	12,500.4%	42,388.4%	5,508.5%	2,959.2%	0.3813%			Pg 10.15
	System Generation (R.M.P. Costs on SG)	1,714.3%	26,381.8%	8,166.2%	0.0000%	12,500.4%	42,388.4%	5,508.5%	2,959.2%	0.3813%			Pg 10.15
	Divisional Generation - Pac. Power	3,516.5%	54,102.6%	16,748.6%	0.0000%	25,635.1%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
	Divisional Generation - R.M.P.	1,748.9%	26,974.9%	8,311.7%	0.0000%	12,044.2%	42,510.3%	10,250.9%	2,807.5%	0.3761%			Pg 10.15
	System Capacity	1,607.4%	24,802.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.3971%			Pg 10.15
	System Energy (Pac. Power Costs on SE)	1,607.4%	24,802.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.3971%			Pg 10.15
	System Energy (R.M.P. Costs on SE)	1,607.4%	24,802.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.3971%			Pg 10.15
	Divisional Energy - Pac. Power	3,962.1%	51,467.0%	16,188.1%	0.0000%	29,008.9%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
	Divisional Energy - R.M.P.	2,388.2%	27,885.6%	7,931.6%	0.0000%	11,312.4%	42,279.0%	5,392.2%	2,549.1%	0.2619%			Pg 10.7
	System Overhead (Pac. Power Costs on SO)	2,388.2%	27,885.6%	7,931.6%	0.0000%	11,312.4%	42,279.0%	5,392.2%	2,549.1%	0.2619%			Pg 10.7
	System Overhead (R.M.P. Costs on SO)	2,388.2%	27,885.6%	7,931.6%	0.0000%	11,312.4%	42,279.0%	5,392.2%	2,549.1%	0.2619%			Pg 10.7
	Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
	Divisional Overhead - R.M.P. Power	2,388.2%	27,885.6%	7,931.6%	0.0000%	11,312.4%	42,279.0%	5,392.2%	2,549.1%	0.2619%			Pg 10.7
	Gross Plant System	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
	System Gross Plant - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
	System Gross Plant - R.M.P.	2,388.2%	27,885.6%	7,931.6%	0.0000%	11,312.4%	42,279.0%	5,392.2%	2,549.1%	0.2619%			Pg 10.7
	System Net Plant	1,980.0%	24,793.9%	8,127.2%	0.0000%	11,263.4%	46,437.0%	4,700.9%	2,512.5%	0.4626%			Pg 10.16
	Seasonal System Capacity Combustion Turbine	1,644.0%	22,789.4%	7,294.5%	0.0000%	12,821.2%	44,240.4%	7,612.1%	3,149.2%	0.4692%			Pg 10.16
	Seasonal System Energy Combustion Turbine	1,758.6%	27,718.3%	8,378.9%	0.0000%	12,160.9%	41,489.2%	5,257.8%	2,871.9%	0.3636%			Pg 10.17
	Seasonal System Capacity Cholla	1,591.2%	25,052.3%	7,894.1%	0.0000%	13,999.7%	41,611.9%	6,021.9%	3,443.6%	0.3653%			Pg 10.17
	Seasonal System Energy Cholla	1,161.7%	27,052.3%	8,257.7%	0.0000%	12,620.6%	41,519.8%	5,448.8%	3,014.8%	0.3690%			Pg 10.17
	Seasonal System Capacity Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.18
	Seasonal System Energy Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.18
	Seasonal System Generation Contracts	1,671.5%	24,294.2%	7,919.0%	0.0000%	11,667.8%	45,887.9%	5,428.7%	2,671.6%	0.4592%			Pg 10.18
	Seasonal System Generation Combustion Turbine	0.3257%	57,356.7%	11,118.3%	0.0000%	6,020.6%	20,415.9%	1,425.2%	1,637.7%	0.1537%			Pg 10.15
	Mid-Columbia	3,424.4%	28,328.4%	6,545.4%	0.0000%	8,128.7%	41,413.6%	4,613.8%	1,427.6%	0.0000%			Pg 10.6
	Divisional Net Plant Distribution	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82,729.4%	10,509.8%	5,775.4%	0.7443%			Pg 10.15
	Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80,516.1%	12,181.2%	6,541.8%	0.7609%			Pg 10.15
	Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80,516.1%	12,181.2%	6,541.8%	0.7609%			Pg 10.15
	Division Net Plant General-Mine - Pac. Power	1,607.4%	24,602.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.0000%			Not Used
	Division Net Plant General-Mine - R.M.P.	1,607.4%	24,602.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.0000%			Not Used
	Division Net Plant General-Mine - R.M.P.	1,607.4%	24,602.8%	7,729.7%	0.0000%	13,868.7%	42,022.5%	6,357.1%	3,414.3%	0.0000%			Not Used
	Division Net Plant Intangible - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Division Net Plant Intangible - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Division Net Plant Steam - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Division Net Plant Steam - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Division Net Plant Hydro - R.M.P.	1,714.3%	26,381.8%	8,166.2%	0.0000%	12,500.4%	42,388.4%	5,508.5%	2,959.2%	0.3813%			Pg 10.4
	System Net Hydro Plant-Pac. Power	2,542.0%	30,897.3%	7,085.5%	0.0000%	6,647.0%	48,103.9%	3,884.6%	0.8669%	0.0000%			Pg 10.4
	Customer - System	5,392.0%	85,572.2%	14,971.6%	0.0000%	14,099.2%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.10
	Customer - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.10
	Customer - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.10
	Washington Business Tax	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	91,010.5%	7,348.4%	1,640.1%	0.0000%			Situs
	Operating Revenue - Idaho	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Operating Revenue - Wyoming	-1,061.8%	17,445.9%	1,376.3%	0.0000%	6,828.5%	54,223.8%	8,286.2%	4,199.8%	1,054.5%			Pg 10.11
	Excise Tax - superfund	2,235.8%	27,062.2%	7,727.1%	0.0000%	11,269.7%	47,594.2%	5,308.8%	2,530.7%	0.2667%			Pg 10.7
	Interest	3,542.4%	28,328.4%	6,545.4%	0.0000%	8,128.7%	41,413.6%	4,613.8%	1,427.6%	0.0000%			Pg 10.10
	Idaho State Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Bad Debt Expense	3,044.1%	34,653.6%	12,526.4%	0.0000%	7,080.3%	38,803.1%	3,878.7%	0.0019%	0.0000%			Pg 10.10
	Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
	Accumulated Investment Tax Credit 1984	3.29%	70.98%	14.18%	0.00%	10.95%	0.0000%	0.0000%	0.0000%	0.0000%			Fixed
	Accumulated Investment Tax Credit 1985	5.42%	67.69%	13.36%	0.00%	11.61%	0.00%	0.00%	0.00%	0.00%			Fixed
	Accumulated Investment Tax Credit 1986	4.75%	64.81%	13.13%	0.00%	15.50%	0.00%	0.00%	0.00%	0.00%			Fixed
	Accumulated Investment Tax Credit 1988	4.27%	61.20%	14.96%	0.00%	16.71%	0.00%	0.00%	0.00%	0.00%			Fixed

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyco-PP	Utah	Idaho	Wyco-UP	FERC-UP	OTHER	NON-UTILITY	Page Ref.	
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%	46.94%	13.98%	13.54%	0.00%	0.00%	2.82%	Fixed	
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.39%	Fixed	
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Situs	
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs	
System Net Steam Plant	SNPPS	1.7143%	26.4679%	8.1779%	0.0000%	12.5158%	42.2770%	5.5008%	2.9665%	0.3798%	0.00%	0.00%	Pg 10.4	
System Net Transmission Plant	SNTP	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3864%	5.5008%	2.9665%	0.3814%	0.00%	0.00%	Pg 10.5	
System Net Production Plant	SNPP	1.7143%	26.4023%	8.1893%	0.0000%	12.4996%	42.3669%	5.5004%	2.9662%	0.3814%	0.00%	0.00%	Pg 10.4	
System Net Hydro Plant	SNPPH	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3864%	5.5008%	2.9662%	0.3813%	0.00%	0.00%	Pg 10.4	
System Net Nuclear Plant	SNPPN	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3864%	5.5008%	2.9662%	0.3813%	0.00%	0.00%	Pg 10.5	
System Net Other Production Plant	SNPPO	1.7143%	26.3385%	8.1610%	0.0000%	12.4831%	42.4610%	5.5008%	2.9662%	0.3830%	0.00%	0.00%	Pg 10.5	
System Net General Plant	SNPFG	2.3212%	29.4764%	8.1333%	0.0000%	11.3478%	39.6636%	6.2362%	2.6365%	0.1468%	0.00%	0.00%	Pg 10.6	
System Net Intangible Plant	SNPFI	2.0113%	27.3256%	7.9879%	0.0000%	11.5113%	42.8868%	5.4281%	2.5538%	0.2939%	0.00%	0.00%	Pg 10.7	
Trojan Plant Allocator	TROJP	1.6980%	26.1116%	8.0998%	0.0000%	12.7082%	42.3328%	5.6375%	3.0283%	0.3637%	0.00%	0.00%	Pg 10.12	
Trojan Decommissioning Allocator	TROJD	1.6982%	26.0638%	8.0892%	0.0000%	12.7449%	42.3230%	5.6603%	3.0405%	0.3642%	1.2770%	7.6576%	Pg 10.8	
Income Before Taxes	IBT	-1.5035%	16.0865%	0.8597%	0.0000%	6.3545%	55.2760%	8.5024%	4.3653%	1.1177%	0.0000%	0.0000%	1.9919%	Pg 10.9
DITEXP	DITEXP	2.2926%	28.0935%	6.1837%	0.0000%	11.2630%	41.0160%	5.6677%	3.1839%	0.3078%	0.0000%	0.0000%	0.0102%	Pg 10.9
DIT Balance	DITBAL	2.4596%	28.2424%	6.9317%	0.0000%	10.7053%	42.9711%	6.0202%	2.9849%	0.2935%	0.0000%	0.0000%	2.1665%	Pg 10.12
Tax Depreciation	TAXDEPR	2.0131%	27.1899%	6.3121%	0.0000%	11.6348%	42.7494%	5.0696%	2.5728%	0.2927%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAD Depreciation Expense	SCHMAD	2.8991%	28.5121%	8.2793%	0.0000%	11.3275%	40.8270%	5.2523%	2.5543%	0.2484%	0.0000%	0.0000%	0.0000%	Pg 10.12
SCHMDT Amortization Expense	SCHMDT	2.3418%	27.8153%	7.2881%	0.0000%	12.2243%	41.7014%	5.1522%	2.4882%	0.2649%	0.0000%	0.0000%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.7208%	26.4829%	8.1974%	0.0000%	12.5482%	42.5506%	5.5296%	2.9705%	0.0000%	0.7038%	0.0000%	Pg 10.15	

YEAR END FACTORS
CALCULATION OF INTERNAL FACTORS
DECEMBER, 2010 FACTORS

DESCRIPTION OF FACTOR

STEAM:
STEAM PRODUCTION PLANT

FACTOR	California	Oregon	Washington	Montana	Wyco-PP	Utah	Idaho	Wyco-UP	FERC-UP	OTHER	NON-UTILITY
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	4,768,778,885	81,746,741	1,258,090,443	368,428,670	0	598,113,914	2,021,408,125	262,887,975	141,118,428	18,185,589	1,816,510
SSGCH	519,384,920	8,916,533	140,508,827	42,889,181	0	65,540,536	215,647,898	28,300,374	15,658,182	1,916,510	20,102,898
TOTAL	5,288,161,813	90,663,273	1,398,599,270	433,315,852	0	663,654,450	2,237,053,931	290,888,349	156,774,590	20,102,898	

LESS ACCUMULATED DEPRECIATION

TOTAL NET STEAM PLANT
SNPPS
SYSTEM NET PLANT PRODUCTION STEAM

FACTOR	California	Oregon	Washington	Montana	Wyco-PP	Utah	Idaho	Wyco-UP	FERC-UP	OTHER	NON-UTILITY
DGP	(828,531,599)	(14,203,273)	(216,581,755)	(67,688,336)	0	(103,568,382)	(351,200,689)	(45,539,645)	(24,517,684)	(3,159,580)	
DGU	(936,120,976)	(16,047,847)	(246,985,812)	(76,445,276)	0	(117,016,421)	(396,806,262)	(51,566,204)	(27,701,653)	(3,989,870)	
SG	(552,786,110)	(9,476,391)	(146,833,864)	(45,141,727)	0	(66,100,597)	(234,318,216)	(30,450,377)	(16,357,864)	(2,108,649)	
SSGCH	(158,865,641)	(2,724,234)	(42,828,505)	(13,103,765)	0	(20,027,085)	(65,886,037)	(8,646,503)	(4,783,877)	(985,544)	
TOTAL	(2,476,127,286)	(42,451,454)	(654,311,834)	(202,350,106)	0	(309,715,464)	(1,048,217,444)	(136,302,727)	(73,381,118)	(6,433,039)	

NUCLEAR:
NUCLEAR PRODUCTION PLANT

FACTOR	California	Oregon	Washington	Montana	Wyco-PP	Utah	Idaho	Wyco-UP	FERC-UP	OTHER	NON-UTILITY
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0
SNPPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION NUCLEAR										

HYDRO:
HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	628,142,548	10,768,083	165,715,417	51,295,220	0	78,520,032	288,259,300	34,801,219	18,567,834	2,395,403
SG	628,142,548	10,768,083	165,715,417	51,295,220	0	78,520,032	288,259,300	34,801,219	18,567,834	2,395,403
LESS ACCUMULATED DEPRECIATION (net hydro amortization)										
DGP	(150,429,735)	(2,578,773)	(30,898,112)	(12,284,359)	0	(18,804,247)	(83,784,031)	(8,286,419)	(4,451,478)	(573,889)
DGU	(28,804,228)	(490,354)	(7,546,317)	(2,335,871)	0	(3,575,029)	(12,724,861)	(1,575,863)	(846,449)	(109,081)
SG	(73,118,368)	(1,253,464)	(19,200,225)	(5,971,056)	0	(9,140,179)	(30,884,098)	(4,027,779)	(2,163,230)	(278,839)
TOTAL NET HYDRO PRODUCTION PLANT	375,898,210	8,445,473	98,192,823	30,703,838	0	46,899,877	158,375,840	20,711,359	11,128,177	1,433,824
SNPPH	100.0000%	1.7143%	26.3816%	8.1652%	0.0000%	12.5064%	42.3864%	5.5085%	2.8582%	0.3815%
SYSTEM NET PLANT PRODUCTION HYDRO										

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	2,978,090,785	51,952,535	785,674,743	243,186,108	0	372,271,842	1,292,393,725	164,048,069	88,126,902	11,358,861
SG	77,983,978	1,288,110	16,722,932	6,102,730	0	8,931,707	35,393,020	4,193,554	2,058,875	353,900
SSGCT	3,055,154,764	52,240,645	804,398,625	249,288,838	0	381,203,549	1,297,726,745	168,241,623	90,185,777	11,710,761
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	(1,347,462)	(23,089)	(385,460)	(110,038)	0	(188,440)	(571,175)	(74,226)	(38,874)	(5,139)
SG	(283,762,896)	(4,521,811)	(69,585,465)	(21,598,346)	0	(32,971,299)	(111,904,761)	(14,528,377)	(7,805,266)	(1,005,852)
SSGCT	(284,075,015)	(4,871,729)	(74,994,054)	(23,198,710)	0	(35,422,004)	(121,353,725)	(15,065,701)	(8,367,779)	(1,100,837)
TOTAL NET OTHER PRODUCTION PLANT	2,770,478,748	47,466,916	729,702,791	226,100,128	0	345,841,045	1,176,375,021	152,965,923	81,818,001	10,809,824
SNPPH	100.0000%	1.7134%	26.3385%	8.1610%	0.0000%	12.4831%	42.4910%	5.5088%	2.8532%	0.3830%
SYSTEM NET PLANT PRODUCTION OTHER										

PRODUCTION:
TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	8,375,010.218	143,570.339	2,206,480.884	683,817,998	0	1,046,905.787	3,550,009.149	481,337.283	247,831.184	31,937.853
SSGCH	519,384.929	8,816.533	140,506.827	42,886.181	0	66,548.538	215,847.806	28,300.374	15,658.182	1,916.510
SSGCT	77,063.979	1,288.110	18,722.582	6,102.730	0	8,981.707	3,853,020.000	4,193.554	2,058.875	353,900
	8,871,459.125	153,774.982	2,364,709.372	732,809,910	0	1,121,447,030	3,801,039,978	493,821.182	285,548.201	34,208.263

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(2,824,705,351)	(48,584,521)	(747,847,058)	(231,487,068)	0	(354,348,193)	(1,201,585,914)	(158,148,897)	(83,883,878)	(10,810,045)
SSGCH	(188,685,661)	(2,724,234)	(42,886,853)	(13,103,785)	0	(28,027,865)	(68,866,027)	(6,646,923)	(4,783,977)	(585,544)
SSGCT	(19,584,578)	(327,019)	(4,753,059)	(1,545,327)	0	(2,282,765)	(6,977,765)	(1,062,859)	(52,689)	(89,349)
	(3,012,955,630)	(51,645,773)	(795,528,622)	(246,140,088)	0	(376,658,023)	(1,276,448,820)	(166,858,289)	(91,190,551)	(11,485,455)
	5,858,503,484	102,129,208	1,573,180,850	488,769,812	0	744,789,008	2,524,591,156	327,962,893	178,357,649	22,722,808
SNPP	100.0000%	1.7140%	26.4023%	8.1893%	0.0000%	12.4980%	42.3688%	5.5041%	2.8986%	0.3814%

TOTAL NET PRODUCTION PLANT
SNPP
SYSTEM NET PRODUCTION PLANT

TRANSMISSION:
TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	3,342,813,921	57,308,591	851,921,750	272,888,204	0	417,878,019	1,417,006,255	184,144,344	98,922,655	12,748,103
	3,342,813,921	57,308,591	851,921,750	272,888,204	0	417,878,019	1,417,006,255	184,144,344	98,922,655	12,748,103

LESS ACCUMULATED DEPRECIATION

DGP	(887,899,460)	(6,649,646)	(102,354,983)	(31,878,549)	0	(48,488,769)	(164,024,204)	(21,367,034)	(11,478,822)	(1,479,243)
DGU	(887,887,554)	(6,645,671)	(102,373,181)	(31,857,611)	0	(48,459,810)	(164,225,802)	(21,354,659)	(11,471,799)	(1,479,359)
SG	(87,272,324)	(6,246,042)	(86,883,149)	(29,892,102)	0	(46,910,335)	(155,880,703)	(20,231,189)	(10,886,229)	(1,400,582)
	(1,142,839,344)	(19,591,359)	(301,507,883)	(83,326,262)	0	(142,859,045)	(484,130,810)	(62,953,281)	(33,818,810)	(4,358,184)
	2,200,074,577	37,715,232	550,416,857	179,881,942	0	276,017,074	932,875,445	121,181,062	65,104,045	8,369,919
SNPT	100.0000%	1.7143%	26.3818%	8.1892%	0.0000%	12.5004%	42.3884%	5.5085%	2.8986%	0.3813%

TOTAL NET TRANSMISSION PLANT
SNPT
SYSTEM NET PLANT TRANSMISSION

DISTRIBUTION:
DISTRIBUTION PLANT - PACIFIC POWER
LESS ACCUMULATED DEPRECIATION

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
S	2,712,282,040	213,862,535	1,662,182,703	386,116,453	0	447,310,346	0	0	0	0
	(1,185,440,600)	(95,938,133)	(729,746,865)	(171,586,902)	0	(177,463,950)	0	0	0	0
	1,546,841,440	117,924,402	941,445,718	217,529,551	0	270,144,770	0	0	0	0
	100.0000%	7.8106%	60.8625%	14.0629%	0.0000%	17.4643%	0.0000%	0.0000%	0.0000%	0.0000%

DNDPP
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	2,614,355,751	0	0	0	0	0	2,288,150,603	284,774,458	83,430,690	0
	(537,870,385)	0	0	0	0	0	(690,443,551)	(111,441,202)	(35,986,031)	0
	1,776,485,366	0	0	0	0	0	1,597,707,052	153,333,156	47,444,659	0
	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.6860%	8.6513%	2.6707%	0.0000%

DNDPU
DIVISION NET PLANT DISTRIBUTION R.M.P.

S	3,323,326,306	117,724,402	941,445,718	217,529,551	0	270,144,770	1,575,707,052	153,333,156	47,444,659	0
	100.0000%	3.5424%	28.3284%	6.5454%	0.0000%	8.1287%	47.136%	4.6138%	1.4276%	0.0000%

TOTAL NET DISTRIBUTION PLANT
DNDP & SNPD
SYSTEM NET PLANT DISTRIBUTION

GENERAL
GENERAL PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-JPL	FEBC
S	489,306,322	12,081,440	154,942,146	42,369,883	0	58,185,948	177,073,082	31,788,556	12,255,257	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	708,705	11,389	173,889	54,628	0	68,011	298,975	44,529	24,128	2,808
SG	206,004,452	3,531,474	54,347,737	16,822,884	0	25,151,282	87,321,901	11,347,751	6,098,031	785,592
SO	250,401,250	5,980,083	89,826,002	19,890,840	0	28,328,280	105,897,182	13,502,182	8,362,947	655,746
CN	24,974,683	634,888	7,716,503	1,762,788	0	1,660,088	12,013,700	970,158	218,500	0
DEU	0	0	0	0	0	0	0	0	0	0
SSGCT	204,151	3,412	49,897	16,187	0	23,820	83,681	11,083	5,484	938
SSGCH	4,442,287	76,263	1,261,754	366,831	0	560,845	1,844,435	242,083	133,824	16,392
Remove Capital Lease	(48,890,002)	(593,043)	(13,885,172)	(2,385,775)	0	(4,839,392)	(24,254,059)	(1,616,893)	(624,451)	(97,810)
	627,439,857	22,328,867	274,371,786	78,865,081	0	109,868,662	380,256,948	58,300,048	24,289,781	1,363,684

LESS ACCUMULATED DEPRECIATION

S	(1,408,537)	(5,011,829)	(53,589,815)	(17,260,642)	0	(23,103,265)	(83,868,738)	(10,184,814)	(4,267,287)	0
DGP	(6,272,465)	(107,527)	(1,654,781)	(512,221)	0	(784,080)	(2,658,795)	(346,519)	(185,613)	(23,920)
DGU	0	0	0	0	0	0	0	0	0	0
SE	(11,172,030)	(191,516)	(2,947,380)	(912,328)	0	(1,390,543)	(4,235,840)	(615,411)	(330,600)	(42,694)
SG	(336,000)	(5,483)	(83,629)	(26,273)	0	(47,140)	(142,835)	(21,609)	(11,605)	(1,350)
SO	(46,253,770)	(792,815)	(12,202,592)	(3,771,165)	0	(5,781,855)	(19,898,217)	(2,547,888)	(1,368,730)	(178,387)
CN	(82,634,768)	(1,988,710)	(22,847,460)	(6,538,369)	0	(9,325,312)	(34,852,592)	(4,445,061)	(2,101,354)	(215,878)
DEU	(9,078,458)	(230,778)	(2,804,588)	(840,787)	0	(893,445)	(4,387,088)	(582,669)	(78,689)	0
SSGCT	(53,064)	(553)	(8,640)	(2,821)	0	(3,661)	(15,186)	(1,197)	(664)	(152)
SSGCH	(2,331,547)	(40,027)	(620,743)	(192,582)	0	(284,255)	(888,055)	(127,042)	(70,280)	(6,609)
	(325,322,555)	(8,348,322)	(96,888,448)	(28,892,987)	0	(41,339,807)	(151,315,144)	(18,861,869)	(8,415,052)	(468,895)

TOTAL NET GENERAL PLANT
SNFG
SYSTEM NET GENERAL PLANT

	602,117,303	13,979,545	177,482,348	48,972,074	0	68,328,855	238,941,824	37,648,148	15,874,738	894,789
	100.0000%	2.3212%	29.4764%	8.1333%	0.0000%	11.3478%	39.8636%	6.2528%	2.6385%	0.1489%

MINING:
GENERAL MINING PLANT

SE	278,021,722	4,468,831	68,401,002	21,480,345	0	38,558,075	116,831,887	17,675,291	8,492,401	1,104,088
SG	(179,270,750)	(2,728,877)	(41,861,285)	(13,181,479)	0	(23,814,388)	(71,552,032)	(10,855,000)	(5,815,487)	(678,185)
SO	107,750,972	1,731,954	28,598,707	8,326,886	0	14,843,886	45,779,656	6,850,281	3,076,905	427,904

LESS ACCUMULATED DEPRECIATION

SE	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	0	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
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SNFM
SYSTEM NET PLANT MINING

	177,750,972	2,737,954	27,598,707	8,325,886	0	14,843,886	44,779,656	5,850,281	2,076,905	427,904
	100.0000%	1.6074%	24.6026%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4145%	0.3971%

INTANGIBLE:
INTANGIBLE PLANT

S	7,042,837	6,708	1,679,244	550,087	0	830,878	2,851,061	1,415,859	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	3,453,872	55,516	840,748	268,975	0	479,068	1,451,403	219,581	117,924	13,718
SG	118,758,681	3,018,900	38,893,314	8,362,491	0	7,893,813	57,127,658	4,613,271	1,029,468	0
SO	213,765,635	3,665,041	56,493,273	17,458,959	0	28,225,245	90,824,562	11,776,845	6,326,585	815,304
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	709,565,190	15,468,288	187,730,252	55,737,825	0	77,380,364	306,813,009	37,788,887	16,816,787	1,768,839

LESS ACCUMULATED AMORTIZATION

S	(866,962)	0	(40,069)	(1,455)	0	(73,332)	(15,943)	(738,168)	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	(322,638)	(5,702)	(67,790)	(21,164)	0	(41,581)	(141,000)	(18,323)	(8,843)	(1,289)
SG	(1,011,087)	(16,252)	(246,755)	(78,154)	0	(140,225)	(424,884)	(64,280)	(34,521)	(4,015)
CN	(69,511,348)	(2,275,420)	(27,656,591)	(6,318,007)	0	(5,949,823)	(43,658,424)	(3,477,138)	(775,955)	(4,015)
SO	(56,719,158)	(972,328)	(14,863,649)	(4,631,815)	0	(7,900,140)	(24,942,472)	(3,124,304)	(1,678,000)	(218,298)
SSGCT	(250,449,858)	(5,981,253)	(69,839,555)	(19,864,895)	0	(28,331,778)	(105,887,711)	(13,594,902)	(6,384,186)	(655,873)
SSGCH	(67,877)	(1,185)	(18,263)	(5,695)	0	(8,567)	(28,183)	(3,095)	(2,046)	(250)
	(988,650,316)	(9,252,119)	(112,854,760)	(30,928,669)	0	(41,635,445)	(173,596,617)	(20,928,792)	(6,884,881)	(877,705)

TOTAL NET INTANGIBLE PLANT
SNPI
SYSTEM NET INTANGIBLE PLANT

	310,805,873	6,247,147	84,875,482	24,810,929	0	35,754,919	133,214,392	16,860,078	7,851,788	911,134
	100.0000%	2.0113%	27.3285%	7.9879%	0.0000%	11.5113%	42.8865%	5.4261%	2.5536%	0.2833%

GRAND PLANT:	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG
PRODUCTION PLANT	8,971,497,125	153,774,882	2,368,709,572	732,009,910	0	1,121,447,050	3,801,009,976	489,821,162	265,546,201	34,206,263
TRANSMISSION PLANT	3,342,913,021	57,306,991	891,921,720	272,888,204	0	417,876,018	1,417,008,975	184,144,344	98,822,695	12,748,103
DISTRIBUTION PLANT	5,326,637,701	213,882,535	1,682,162,703	389,116,453	0	447,310,548	2,266,150,603	284,774,458	83,430,690	0
GENERAL PLANT	1,205,461,579	26,784,088	342,772,798	100,355,406	0	146,224,737	477,088,655	73,975,340	33,782,193	2,467,753
INTANGIBLE PLANT	709,565,100	15,489,268	197,730,232	55,137,825	0	77,390,384	306,813,009	37,789,867	16,816,767	1,789,839
TOTAL GROSS PLANT	19,559,037,605	487,038,071	5,453,327,074	1,551,107,789	0	2,212,248,500	8,268,068,487	1,054,504,200	488,500,506	51,712,958
GPS	100.0000%	2.3882%	27.8856%	7.9316%	0.0000%	11.3124%	42.2780%	5.3822%	2.5481%	0.2819%
GROSS PLANT-SYSTEM FACTOR	0.0000796%									

ACCUMULATED DEPRECIATION AND AMORTIZATION	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG
PRODUCTION PLANT	(3,016,955,630)	(51,645,773)	(765,328,622)	(246,140,089)	0	(376,658,023)	(1,276,448,820)	(165,956,269)	(89,190,551)	(11,465,465)
TRANSMISSION PLANT	(1,146,839,630)	(19,591,359)	(901,501,693)	(93,326,262)	0	(142,658,045)	(484,480,810)	(62,953,281)	(33,816,101)	(4,356,184)
DISTRIBUTION PLANT	(2,003,311,465)	(65,936,133)	(720,746,965)	(171,598,802)	0	(177,195,980)	(690,443,551)	(111,441,302)	(35,896,031)	0
GENERAL PLANT	(485,993,305)	(11,086,199)	(138,780,743)	(43,054,468)	0	(64,954,193)	(192,887,175)	(29,479,899)	(14,226,546)	(1,145,080)
INTANGIBLE PLANT	(398,593,319)	(6,232,119)	(112,854,760)	(30,028,889)	0	(41,635,445)	(173,598,817)	(20,526,792)	(8,884,951)	(877,705)
TOTAL	(7,053,659,080)	(187,513,584)	(2,096,419,003)	(585,037,825)	0	(803,272,188)	(2,817,788,973)	(390,856,593)	(182,108,723)	(17,886,424)
NET PLANT	12,505,378,525	279,524,487	3,356,908,071	966,070,174	0	1,408,976,312	5,450,289,514	663,647,607	316,391,783	33,346,534
SNP	100.0000%	2.2358%	27.0662%	7.7271%	0.0000%	11.2697%	43.5942%	5.3096%	2.5307%	0.2867%
SYSTEM NET PLANT FACTOR (SNP)	0.0000%									

NON-UTILITY RELATED INTEREST PERCENTAGE	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG
INT	100.0000%	2.2358%	27.0662%	7.7271%	0.0000%	11.2697%	43.5942%	5.3096%	2.5307%	0.2867%
INTEREST FACTOR SNP - NON-UTILITY	0.0000%									

TOTAL GROSS PLANT (LESS SO FACTOR)	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG
SO	18,936,122,771	452,394,887	5,281,296,388	1,592,178,547	0	2,142,480,900	8,007,273,032	1,021,238,807	482,774,807	48,997,394
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.3882%	27.8856%	7.9316%	0.0000%	11.3124%	42.2780%	5.3822%	2.5481%	0.2819%

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG	Other	Non-Utility
INCOME BEFORE STATE TAXES	(606,750,519)	5,596,743	(97,024,799)	(6,843,781)	0	(34,389,009)	(274,475,820)	(41,072,374)	(21,277,972)	(5,252,693)	(4,037,288)	(85,143,768)
Interest Synchronization	46,944,259	1,381,202	14,119,068	2,899,346	0	5,324,092	20,865,760	2,931,853	1,249,926	124,381	(1,821,487)	10,087
TOTAL	(458,806,261)	6,987,945	(73,905,731)	(3,944,435)	0	(29,064,917)	(253,609,060)	(38,140,521)	(20,028,047)	(5,128,312)	(5,858,775)	(85,133,681)
INCOME BEFORE TAXES (FACTOR)	100.0000%	-1.5035%	16.0865%	0.6597%	0.0000%	6.3545%	58.2780%	8.9922%	4.3653%	1.1177%	1.2770%	7.6576%

See Calculation of EXCTAX

DATE:	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERG	Other	Non-Utility
Pacific Power	(927,527)	(63,792)	(344,654)	(244,232)	0	(188,678)	(76,276)	0	0	0	0	0
Production	(719,572)	(28,489)	(387,749)	(110,471)	0	(164,749)	(28,114)	0	0	0	0	0
Transmission	(3,291,285)	(248,717)	(2,042,888)	(395,629)	0	(694,251)	5,649	0	0	0	0	0
Distribution	47,357	(5)	30,711	(11)	0	10,876	5,649	1	123	13	0	0
General	2,686,683	0	0	0	0	0	0	0	0	0	0	2,686,683
Mining Plant	6,258	0	626	5,632	0	0	0	0	0	0	0	0
Main												
Non-Utility												
Total Pacific Power	(2,215,076)	(341,003)	(2,743,754)	(744,711)	0	(656,697)	(98,741)	1	123	13	0	2,686,683

Rocky Mountain Power	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-WEA	FEERC	Other	Non-Utility
S	(4,511,611)	0	0	0	0	0	(3,358,805)	(841,604)	(273,712)	(37,300)	0	0
S	(2,820,265)	0	0	0	0	0	(2,206,887)	(268,888)	(96,549)	(12,961)	0	0
S	(3,251,051)	16	137	32	0	31	(2,634,201)	(438,074)	(178,952)	0	0	0
S	(195,107)	(1,223)	(6,870)	(3,671)	0	(3,114)	(182,524)	2,485	2,218	38	0	0
S	0	0	0	0	0	0	0	0	0	0	0	0
NUTL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	(10,577,928)	(1,207)	(6,673)	(3,639)	(3,983)	(3,383)	(6,385,417)	(1,576,061)	(540,035)	(50,313)	0	0
PC (Post Merger)												
Production	104,987,536	1,826,681	28,368,886	8,279,929	0	12,302,175	43,308,349	6,585,935	3,840,177	366,614	0	0
Chocoma Unit 4	11,086,220	208,762	3,181,222	0	0	1,364,737	4,348,755	646,145	372,095	36,967	0	935,637
Gateway Unit 4, 5 & 6	1,321,131	24,427	333,818	0	0	159,412	589,207	89,492	37,261	5,574	0	101,519
Hydro - P	4,354,853	77,496	1,158,418	330,784	0	486,100	1,824,740	273,982	177,311	16,122	0	0
Hydro - U	1,187,243	21,306	318,095	91,655	0	157,670	480,781	72,407	42,863	4,266	0	0
Transmission	38,373,808	646,598	10,843,353	2,924,183	0	4,631,047	15,658,981	2,197,028	1,333,793	140,638	0	(815)
Distribution	128,978,618	5,302,739	37,886,997	8,940,578	0	8,280,295	57,049,104	5,462,820	3,356,700	0	0	(2,189)
General	(3,132,263)	(115,645)	(1,594,686)	91,624	0	(422,211)	(1,473,800)	(194,049)	(46,933)	5,943	0	0
Mining Plant	(1,533,871)	(23,473)	(560,971)	(97,631)	0	(245,846)	(541,310)	(69,623)	(11,257)	(3,760)	0	438,991
WCA - CAEE 2007+	5,674,337	87,586	1,511,901	0	0	778,497	2,286,333	331,127	215,257	23,845	0	0
WCA - CAGE 2007+	261,989,350	5,333,893	76,124,115	0	0	34,489,997	112,873,403	17,146,313	8,893,136	1,066,165	0	23,027,738
WCA - CAGW 2007+	68,618,618	1,278,043	19,616,687	14,847,534	0	8,559,493	28,089,535	4,306,828	2,200,181	264,936	0	(9,536,300)
WCA CAGW 2007+ -Merger	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodbye	27,559,837	600,066	8,637,863	1,803,427	0	3,303,784	10,851,635	1,422,992	791,585	77,412	0	(231,237)
WCA - General 2007+	29,705,256	561,910	8,554,888	5,873,071	0	3,723,873	11,978,781	1,797,462	986,742	115,358	0	(3,887,069)
WCA - BEG 2007+	(3,638,814)	0	(3,638,814)	0	0	0	0	0	0	0	0	0
Oregon Extra Book Depreciation	38,227	0	0	0	0	0	0	0	0	0	0	38,227
Non-Utility	682,622,167	15,927,857	193,739,973	42,787,154	0	77,529,271	287,322,674	40,104,310	22,193,933	2,142,000	0	10,871,565
Total PC (Post Merger)	679,629,163	15,385,647	190,967,546	42,036,604	0	76,596,191	278,638,516	38,530,750	21,646,021	2,082,800	0	13,541,268
Total Deferred Taxes	100.0000%	2.2920%	28.0935%	6.1837%	0.0000%	11.2630%	41.0180%	5.8677%	3.1839%	0.3076%	0.0000%	1.9919%

Rocky Mountain Power	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-WEA	FEERC	Other	Non-Utility
S	53,576,978	1,892,248	29,282,765	7,453,794	0	12,706,841	2,860,330	0	0	0	0	0
S	22,230,278	846,184	12,089,776	3,300,297	0	5,039,588	973,131	0	0	0	0	0
S	44,787,145	3,784,872	26,820,845	6,035,644	0	8,135,784	0	0	0	0	0	0
S	(910,113)	3	(398,204)	6	0	(142,819)	(69,386)	(5)	(1,722)	(209)	0	0
S	0	0	0	0	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0	0	0
NUTL	(4,250,137)	0	0	12,786	0	0	0	0	0	0	0	(4,250,137)
Non-Utility Plant	14,184	0	1,418	0	0	0	0	0	0	0	0	0
Total Pacific Power	115,747,333	6,533,307	67,756,600	16,804,807	0	25,736,594	3,164,095	(5)	(1,722)	(206)	0	(4,250,137)
Rocky Mountain Power												
Production	93,926,206	0	0	0	0	0	73,678,909	14,685,395	4,898,078	663,959	0	0
Transmission	50,855,712	(15)	(154)	0	0	(30)	44,668,607	9,278,628	2,193,366	264,612	0	0
Distribution	59,688,608	(15)	(154)	(31)	0	(30)	41,271,609	7,065,930	2,665,278	0	0	0
General	(736,613)	1,205	(89,803)	3,708	0	(33,987)	(18,227)	(418,686)	(177,225)	(6,391)	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	197,351,113	1,190	(89,842)	3,675	0	(34,017)	159,487,199	27,611,537	9,439,465	841,377	0	0

	TOTAL	California	Oregon	Washington	Montana	WVSPPL	Utah	Idaho	WVSPPL	FEESC	Other	Non-Utility
Pacific Production	460,635,316	8,784,882	135,687,688	36,272,151	0	57,404,122	184,480,225	26,104,183	10,461,329	1,640,766	0	0
Cholla Unit 4	(12,588,200)	(242,882)	(4,504,884)	0	0	(2,011,967)	(6,102,887)	(1,076,823)	(86,552)	(87,282)	0	1,114,257
Gachby Unit 4, 5 & 6	1,822,565	28,082	370,735	0	0	159,653	670,328	102,441	41,581	6,311	0	114,767
Hydro - P	37,696,558	755,524	11,552,838	3,052,158	0	4,781,428	14,845,096	1,843,208	780,914	118,924	0	0
Hydro - U	9,921,986	218,235	3,083,981	872,858	0	1,175,280	3,158,106	480,874	186,845	26,605	0	0
Transmission	228,875,278	4,694,388	67,510,237	18,091,408	26,095,545	27,379,824	218,804,118	24,928,152	7,886,989	705,693	0	5,968
Distribution	473,672,990	20,113,490	140,335,485	10,063,536	43,288,197	18,085,398	50,398,715	7,519,058	2,708,727	208,774	0	12,640
General	193,451,195	3,248,197	43,288,197	624,531	0	2,075,575	5,130,025	667,920	323,779	50,280	0	842,917
Mining Plant	13,922,272	206,135	4,121,047	0	0	1,517,766	3,830,203	508,046	352,588	42,570	0	31,324,348
WCA - CAEE 2007+	383,827,589	7,183,170	106,189,852	0	0	47,375,287	154,844,234	22,128,385	11,337,413	1,464,922	0	(23,126,768)
WCA - CAGW 2007+	165,038,803	2,883,188	47,815,533	33,529,090	0	21,134,364	67,698,800	9,570,318	4,483,175	653,123	0	0
WCA - CAGW 2007+ -Maricopa	0	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+ -Coconino	50,864,280	1,125,808	16,520,868	3,098,925	0	6,345,839	10,441,058	2,678,636	1,322,255	114,113	0	(184,121)
WCA - General 2007+	37,268,581	704,040	10,735,935	7,310,538	0	4,687,587	15,175,678	2,204,245	1,167,471	145,083	0	(4,851,578)
WCA - JBG 2007+	(7,417,864)	0	(7,417,864)	0	0	0	0	0	0	0	0	0
Oregon Extra Book Depreciation	(788,101)	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant												
Total FC (Post Merger)	1,682,833,424	46,835,844	580,758,220	142,339,759	0	220,105,364	823,935,276	110,608,203	45,557,595	5,108,842	0	4,484,321
Total Deferred Taxes	2,295,931,870	56,470,341	848,428,878	159,148,241	0	245,809,941	988,386,599	138,210,735	54,965,388	6,059,613	0	234,184

Percentage of Total (DT/BAL)

Pacific Division	100.0000%	2.4596%	28.2424%	8.6317%	0.0000%	10.7683%	42.9711%	6.0202%	2.3949%	0.2855%	0.0000%	0.0102%
Utah Division	0	0	0	0	0	0	0	0	0	0	0	0
Combined Total	0	0	0	0	0	0	0	0	0	0	0	0

	Pacific Division	Utah Division	Combined Total
OPRV-D	0	0	0
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenue	0.0000%	0.0000%	0.0000%

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

	Pacific Division	Utah Division	Combined Total
BAUDEBT	12,175,795	370,638	4,220,566
Account 904 Balance	100.0000%	3.0441%	34.6638%
Bad Debts Expense Allocation Factor - BAUDEBT	0	0	0
Bad Debts Expense Allocation Factor - BAUDEBT	0	0	0

Customer Factors	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	Other	Non-Utility
Total Electric Customers	1,871,919	47,585	578,372	132,128	0	124,427	900,466	72,716	18,227	0	0	0
Customer System factor - CH		2.5425%	30.8973%	7.0553%	0.0000%	6.8470%	48.1039%	3.8646%	0.8689%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	862,510	47,585	578,372	132,128	0	124,427	0	0	0	0	0	0
CHP		5.36%	85.54%	14.87%	0.00%	14.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CHP		0	0	0	0	0	900,466	72,716	18,227	0	0	0
Rocky Mountain Power Customers	889,409	0	0	0	0	0	91.01%	7.35%	1.84%	0.00%	0.00%	0.00%
Customer Service R.M.P. factor - CHU		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CIAC		California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	Other	Non-Utility
TOTAL	3,323,376,396	117,724,402	941,445,718	217,538,351	0	270,144,770	1,915,707,092	153,333,156	47,444,859	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100%	3.54%	28.33%	6.55%	0.00%	8.13%	47.41%	4.61%	1.43%	0.00%	0.00%	0.00%

ISIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Property	0	0	0	0
Sales	0	0	0	0
Average	0.00%	0.00%	0.00%	0.00%
Idaho - PPL Factor	0.00%	0.00%	0.00%	0.00%
Idaho - UPL Factor	0.00%	0.00%	0.00%	0.00%

EXCTAX	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	Other	Non-Utility
Excise Tax (Superfund)	(485,065,360)	5,228,134	(84,280,349)	(6,649,011)	0	(32,946,382)	(261,952,760)	(40,044,614)	(20,289,018)	(4,099,486)	(3,747,961)	(53,468,921)
Total Taxable Income	0	0	0	0	0	0	0	0	0	0	0	0
Less Other Electric Items:	0	0	0	0	0	0	0	0	0	0	0	0
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxable Income Excluding Other	(485,065,360)	5,228,134	(84,280,349)	(6,649,011)	0	(32,946,382)	(261,952,760)	(40,044,614)	(20,289,018)	(4,099,486)	(3,747,961)	(53,468,921)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	-1.0818%	17.4459%	1.3763%	0.0000%	6.9205%	54.2238%	6.2892%	4.1988%	1.0449%	0.7756%	6.9156%

Trojan Allocator	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-JPL	FERC	Other	Non-Utility
Premerger	18,818,976											
Dec 1991 Plant	17,094,202											
Dec 1992 Plant	17,000,589	291,539	4,486,846	1,388,788	0	2,125,884	7,208,813	938,803	503,255	64,854	0	0
Average	(7,851,432)	(139,598)	(2,148,201)	(664,850)	0	(1,017,870)	(3,451,570)	(448,542)	(240,656)	(31,052)	0	0
Dec 1991 Reserve	4,284,990											
Dec 1991 Plant	3,485,613											
Dec 1992 Plant	3,885,287	66,894	1,025,010	317,278	0	483,675	1,646,900	214,021	114,972	14,818	0	0
Average	(129,394)	(3,171)	(48,807)	(15,168)	0	(23,128)	(78,418)	(10,191)	(5,475)	(705)	0	0
Net Plant	12,964,143	215,383	3,314,650	1,028,010	0	1,570,562	5,325,734	692,086	371,795	47,813	0	0
Division Net Plant Nuclear Pacific Power	100,000%	1,7143%	26,3918%	8,1662%	0,0000%	12,5004%	42,3884%	5,5085%	2,9982%	0,3813%	0,0000%	0,0000%
Division Net Plant Nuclear Rocky Mountain Power	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
System Net Nuclear Plant	100,0000%	1,7143%	26,3918%	8,1662%	0,0000%	12,5004%	42,3884%	5,5085%	2,9982%	0,3813%	0,0000%	0,0000%
Account 182.22	29,628,734	503,807	7,749,914	2,403,141	0	3,754,333	12,544,680	1,893,561	893,631	113,567	27,536	0
Premerger	112,880	1,932	20,727	9,202	0	14,085	47,763	6,207	3,334	430	0	0
Postmerger	841,850	15,141	231,746	72,810	0	130,636	395,531	59,885	32,161	3,741	0	0
Average	1,054,630	17,072	261,473	82,012	0	144,722	443,294	66,102	35,495	4,170	0	0
Dec 1991 Reserve	30,861,364	520,879	8,011,386	2,485,153	0	3,899,055	12,998,274	1,729,653	929,126	117,738	27,536	0
Dec 1991 Plant	100,0000%	1,6890%	28,1116%	8,0989%	0,0000%	12,7082%	42,3326%	5,6375%	3,0283%	0,3837%	0,0897%	0,0000%
Adjusted Acct 182.22	29,628,734	503,807	7,749,914	2,403,141	0	3,754,333	12,544,680	1,893,561	893,631	113,567	27,536	0
Revised Study	112,880	1,932	20,727	9,202	0	14,085	47,763	6,207	3,334	430	0	0
December 1993 Adj	841,850	15,141	231,746	72,810	0	130,636	395,531	59,885	32,161	3,741	0	0
Adjusted Acct 182.22	1,054,630	17,072	261,473	82,012	0	144,722	443,294	66,102	35,495	4,170	0	0
TROJUP	30,861,364	520,879	8,011,386	2,485,153	0	3,899,055	12,998,274	1,729,653	929,126	117,738	27,536	0
Trojan Plant Allocator	100,0000%	1,6890%	28,1116%	8,0989%	0,0000%	12,7082%	42,3326%	5,6375%	3,0283%	0,3837%	0,0897%	0,0000%
Account 228.42	13,967,390	237,873	3,653,806	1,192,953	0	1,769,807	5,914,111	784,184	421,468	55,536	27,536	0
Plant - Premerger	7,220,849	133,785	1,904,982	589,867	0	902,632	3,060,709	397,760	213,678	27,536	27,536	0
Plant - Postmerger	1,472,376	25,411	388,440	120,337	0	184,052	624,116	81,108	43,570	5,615	0	0
Storage Facility	1,743,025	28,077	429,532	134,731	0	241,735	752,463	110,813	59,512	8,922	0	0
Transition Costs	931,000	60,531	931,542	288,348	0	441,327	1,498,733	184,505	104,488	13,465	0	0
Total Acct 228.42	13,967,390	237,873	3,653,806	1,192,953	0	1,769,807	5,914,111	784,184	421,468	55,536	27,536	0
Transition Costs	112,880	1,932	20,727	9,202	0	14,085	47,763	6,207	3,334	430	0	0
Storage Facility	841,850	15,141	231,746	72,810	0	130,636	395,531	59,885	32,161	3,741	0	0
December 1993 Adj	1,054,630	17,072	261,473	82,012	0	144,722	443,294	66,102	35,495	4,170	0	0
Adjusted Acct 228.42	15,021,880	254,845	3,916,278	1,214,885	0	1,914,528	6,357,705	850,278	456,743	57,709	27,536	0
TROJUP	100,0000%	1,692%	28,083%	8,082%	0,0000%	12,748%	42,320%	5,680%	3,045%	0,384%	0,083%	0,0000%
Trojan Decommissioning Allocator												

DECEMBER 2010 FACTORS
 Idaho General Rate Case - December 2009
 COINCIDENTAL PEAKS

			METERED LOADS (CP)							FERC		
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total	
Jan-10	25	19	158	2,667	722	975	3,437	406	237	28	8,602	
Feb-10	4	8	153	2,528	751	1,018	3,144	416	211	27	8,221	
Mar-10	30	8	145	2,315	669	983	2,914	399	237	16	7,661	
Apr-10	1	8	131	2,132	585	966	2,819	415	210	30	7,257	
May-10	18	15	142	1,816	636	934	3,590	503	228	24	7,848	
Jun-10	24	15	148	1,964	678	1,003	4,197	613	218	43	8,821	
Jul-10	19	16	153	2,257	750	1,019	4,525	664	228	39	9,595	
Aug-10	26	15	150	2,301	727	1,008	4,445	538	226	44	9,395	
Sep-10	9	15	134	2,068	652	946	4,084	447	223	34	8,553	
Oct-10	4	19	121	1,964	610	949	3,048	406	238	23	7,336	
Nov-10	24	18	139	2,231	696	1,031	3,515	443	266	29	8,322	
Dec-10	15	18	157	2,408	736	1,067	3,709	467	252	35	8,796	
			1,729	26,650	8,212	11,899	43,426	5,718	2,774	372	100,407	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							FERC		
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total	
Jan-10	25	19	-	-	-	-	(88)	-	-	-	(88)	
Feb-10	4	8	-	-	-	-	-	-	-	-	-	
Mar-10	30	8	-	-	-	-	-	-	-	-	-	
Apr-10	1	8	-	-	-	-	-	-	-	-	-	
May-10	18	15	-	-	-	-	-	-	-	-	-	
Jun-10	24	15	-	-	-	-	(231)	(184)	-	-	(415)	
Jul-10	19	16	-	-	-	-	(228)	(189)	-	-	(417)	
Aug-10	26	15	-	-	-	-	(237)	(182)	-	-	(420)	
Sep-10	9	15	-	-	-	-	(197)	-	-	-	(197)	
Oct-10	4	19	-	-	-	-	-	-	-	-	-	
Nov-10	24	18	-	-	-	-	-	-	-	-	-	
Dec-10	15	18	-	-	-	-	(74)	-	-	-	(74)	
			-	-	-	-	(1,055)	(555)	-	-	-	(1,610)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							FERC		
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total	
Jan-10	25	19	158	2,667	722	975	3,349	406	237	28	8,514	
Feb-10	4	8	153	2,528	751	1,018	3,144	416	211	27	8,221	
Mar-10	30	8	145	2,315	669	983	2,914	399	237	16	7,661	
Apr-10	1	8	131	2,132	585	966	2,819	415	210	30	7,257	
May-10	18	15	142	1,816	636	934	3,590	503	228	24	7,848	
Jun-10	24	15	148	1,964	678	1,003	3,966	429	218	43	8,407	
Jul-10	19	16	153	2,257	750	1,019	4,297	475	228	39	9,178	
Aug-10	26	15	150	2,301	727	1,008	4,208	356	226	44	8,975	
Sep-10	9	15	134	2,068	652	946	3,886	447	223	34	8,356	
Oct-10	4	19	121	1,964	610	949	3,048	406	238	23	7,336	
Nov-10	24	18	139	2,231	696	1,031	3,515	443	266	29	8,322	
Dec-10	15	18	157	2,408	736	1,067	3,635	467	252	35	8,722	
			1,729	26,650	8,212	11,899	42,370	5,163	2,774	372	98,797	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) and normalization of Irrigation and Mon							FERC		
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total	
Jan-10	25	19	-	-	-	-	-	-	-	-	-	
Feb-10	4	8	-	-	-	-	-	-	-	-	-	
Mar-10	30	8	-	-	-	-	-	-	-	-	-	
Apr-10	1	8	-	-	-	-	-	-	-	-	-	
May-10	18	15	-	-	-	-	-	-	-	-	-	
Jun-10	24	15	-	-	-	-	-	-	-	-	-	
Jul-10	19	16	-	-	-	-	-	-	-	-	-	
Aug-10	26	15	-	-	-	-	-	-	-	-	-	
Sep-10	9	15	-	-	-	-	-	-	-	-	-	
Oct-10	4	19	-	-	-	-	-	-	-	-	-	
Nov-10	24	18	-	-	-	-	-	-	-	-	-	
Dec-10	15	18	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)							FERC		
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total	
Jan-10	25	19	158	2,667	722	975	3,349	406	237	28	8,514	
Feb-10	4	8	153	2,528	751	1,018	3,144	416	211	27	8,221	
Mar-10	30	8	145	2,315	669	983	2,914	399	237	16	7,661	
Apr-10	1	8	131	2,132	585	966	2,819	415	210	30	7,257	
May-10	18	15	142	1,816	636	934	3,590	503	228	24	7,848	
Jun-10	24	15	148	1,964	678	1,003	3,966	429	218	43	8,407	
Jul-10	19	16	153	2,257	750	1,019	4,297	475	228	39	9,178	
Aug-10	26	15	150	2,301	727	1,008	4,208	356	226	44	8,975	
Sep-10	9	15	134	2,068	652	946	3,886	447	223	34	8,356	
Oct-10	4	19	121	1,964	610	949	3,048	406	238	23	7,336	
Nov-10	24	18	139	2,231	696	1,031	3,515	443	266	29	8,322	
Dec-10	15	18	157	2,408	736	1,067	3,635	467	252	35	8,722	
			1,729	26,650	8,212	11,899	42,370	5,163	2,774	372	98,797	

DECEMBER 2010 FACTORS
Idaho General Rate Case - December 2009
ENERGY

METERED LOADS (MWH)										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2010	Jan	83,440	1,317,180	417,820	685,090	2,091,644	293,020	168,500	20,034	5,056,694
2010	Feb	70,500	1,176,930	359,160	630,560	1,852,104	245,880	137,350	16,674	4,472,484
2010	Mar	73,320	1,224,960	362,450	678,000	1,887,261	268,860	172,790	17,901	4,667,641
2010	Apr	71,750	1,103,860	331,570	627,440	1,788,547	262,230	145,690	17,807	4,331,087
2010	May	77,430	1,105,020	337,770	670,110	1,932,851	314,580	170,770	17,151	4,608,531
2010	Jun	80,930	1,076,430	333,250	622,640	2,036,210	359,880	154,080	19,900	4,663,420
2010	Jul	87,820	1,205,590	384,810	669,960	2,397,004	414,870	164,660	23,944	5,324,714
2010	Aug	83,470	1,191,060	387,570	671,940	2,344,784	371,140	164,410	23,864	5,214,374
2010	Sep	72,540	1,078,670	352,770	637,150	2,003,824	291,080	158,380	18,364	4,594,414
2010	Oct	68,570	1,109,380	367,210	678,810	1,891,210	267,470	172,480	17,490	4,555,130
2010	Nov	71,390	1,187,280	378,410	687,510	2,049,882	261,240	179,260	16,242	4,814,972
2010	Dec	82,270	1,357,880	427,930	708,350	2,120,465	277,880	173,120	18,775	5,147,895
		923,430	14,134,240	4,440,720	7,967,560	24,395,787	3,628,130	1,961,490	228,147	57,451,357

(less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2010	Jan					(6,124)	-	-	-	(6,124)
2010	Feb					-	-	-	-	-
2010	Mar					-	-	-	-	-
2010	Apr					-	-	-	-	-
2010	May					-	-	-	-	-
2010	Jun					(4,281)	-	-	-	(4,281)
2010	Jul					(5,815)	-	-	-	(5,815)
2010	Aug					(5,736)	-	-	-	(5,736)
2010	Sep					(3,640)	-	-	-	(3,640)
2010	Oct					-	-	-	-	-
2010	Nov					-	-	-	-	-
2010	Dec					(4,792)	-	-	-	(4,792)
						(30,387)	-	-	-	(30,387)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2010	Jan	83,440	1,317,180	417,820	685,090	2,085,521	293,020	168,500	20,034	5,050,571
2010	Feb	70,500	1,176,930	359,160	630,560	1,852,104	245,880	137,350	16,674	4,472,484
2010	Mar	73,320	1,224,960	362,450	678,000	1,887,261	268,860	172,790	17,901	4,667,641
2010	Apr	71,750	1,103,860	331,570	627,440	1,788,547	262,230	145,690	17,807	4,331,087
2010	May	77,430	1,105,020	337,770	670,110	1,932,851	314,580	170,770	17,151	4,608,531
2010	Jun	80,930	1,076,430	333,250	622,640	2,031,929	359,880	154,080	19,900	4,659,139
2010	Jul	87,820	1,205,590	384,810	669,960	2,391,190	414,870	164,660	23,944	5,318,900
2010	Aug	83,470	1,191,060	387,570	671,940	2,339,049	371,140	164,410	23,864	5,208,639
2010	Sep	72,540	1,078,670	352,770	637,150	2,000,185	291,080	158,380	18,364	4,594,414
2010	Oct	68,570	1,109,380	367,210	678,810	1,891,210	267,470	172,480	17,490	4,555,130
2010	Nov	71,390	1,187,280	378,410	687,510	2,049,882	261,240	179,260	16,242	4,814,972
2010	Dec	82,270	1,357,880	427,930	708,350	2,115,672	277,880	173,120	18,775	5,143,102
		923,430	14,134,240	4,440,720	7,967,560	24,365,399	3,628,130	1,961,490	228,147	57,420,969

+ plus

Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load) and normalization of Irrigation and Monsanto										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2010	Jan					523	646			1,168
2010	Feb					487	515			1,002
2010	Mar					383	295			677
2010	Apr					371	385			756
2010	May					394	389			783
2010	Jun					500	1,567			2,067
2010	Jul					354	5,484			5,837
2010	Aug					435	5,519			5,954
2010	Sep					271	1,507			1,777
2010	Oct					366	1,685			2,051
2010	Nov					217	3,482			3,699
2010	Dec					303	2,782			3,086
						4,603	24,255			28,858

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2010	Jan	83,440	1,317,180	417,820	685,090	2,086,043	293,666	168,500	20,034	5,051,739
2010	Feb	70,500	1,176,930	359,160	630,560	1,852,590	246,395	137,350	16,674	4,473,486
2010	Mar	73,320	1,224,960	362,450	678,000	1,887,643	269,155	172,790	17,901	4,668,318
2010	Apr	71,750	1,103,860	331,570	627,440	1,788,919	262,615	145,690	17,807	4,331,844
2010	May	77,430	1,105,020	337,770	670,110	1,933,245	314,969	170,770	17,151	4,609,314
2010	Jun	80,930	1,076,430	333,250	622,640	2,032,429	361,447	154,080	19,900	4,661,206
2010	Jul	87,820	1,205,590	384,810	669,960	2,391,543	420,354	164,660	23,944	5,324,737
2010	Aug	83,470	1,191,060	387,570	671,940	2,339,484	376,659	164,410	23,864	5,214,593
2010	Sep	72,540	1,078,670	352,770	637,150	2,000,455	292,587	158,380	18,364	4,592,552
2010	Oct	68,570	1,109,380	367,210	678,810	1,891,576	269,155	172,480	17,490	4,557,181
2010	Nov	71,390	1,187,280	378,410	687,510	2,050,099	264,722	179,260	16,242	4,818,672
2010	Dec	82,270	1,357,880	427,930	708,350	2,115,976	280,662	173,120	18,775	5,146,188
		923,430	14,134,240	4,440,720	7,967,560	24,370,002	3,652,385	1,961,490	228,147	57,449,828

DECEMBER 2010 FACTORS
Idaho General Rate Case - December 2009

Ref Page 10.14

	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	
Subtotal	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	
System Energy Factor	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
Divisional Energy - Pacific	3.3621%	51.4610%	16.1681%	0.0000%	29.0089%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.5161%	12.1812%	6.5418%	0.7608%	100.00%
System Generation Factor	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%
Divisional Generation - Pacific	3.5155%	54.1026%	16.7468%	0.0000%	25.6351%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.7294%	10.7509%	5.7754%	0.7443%	100.00%
System Capacity (kw)										
Accord	1,728.8	26,650.3	8,211.6	0.0	11,899.3	41,998.8	5,162.6	2,773.7	371.6	98,796.7 Ref Page 10.13
Modified Accord	1,728.8	26,650.3	8,211.6	0.0	11,899.3	41,998.8	5,162.6	2,773.7	371.6	98,796.7 Ref Page 10.13
Rollled-In	1,728.8	26,650.3	8,211.6	0.0	11,899.3	41,998.8	5,162.6	2,773.7	371.6	98,796.7 Ref Page 10.13
Rollled-In with Hydro Adj.	1,728.8	26,650.3	8,211.6	0.0	11,899.3	41,998.8	5,162.6	2,773.7	371.6	98,796.7 Ref Page 10.13
Rollled-In with Off-Sys Adj.	1,728.8	26,650.3	8,211.6	0.0	11,899.3	41,998.8	5,162.6	2,773.7	371.6	98,796.7 Ref Page 10.13
System Capacity Factor										
Accord	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%
Modified Accord	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%
Rollled-In	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%
Rollled-In with Hydro Adj.	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%
Rollled-In with Off-Sys Adj.	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%
System Energy (kwh)										
Accord	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	57,449,828
Modified Accord	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	57,449,828
Rollled-In	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	57,449,828
Rollled-In with Hydro Adj.	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	57,449,828
Rollled-In with Off-Sys Adj.	923,430	14,134,240	4,440,720	0	7,967,560	24,141,856	3,652,385	1,961,490	228,147	57,449,828
System Energy Factor	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
Modified Accord	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
Rollled-In	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
Rollled-In with Hydro Adj.	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
Rollled-In with Off-Sys Adj.	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%
System Generation Factor	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%
Modified Accord	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%
Rollled-In	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%
Rollled-In with Hydro Adj.	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%
Rollled-In with Off-Sys Adj.	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%

Idaho General Rate Case - December 2009
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac. Power	CAL	ORE	WASH	Pac. Power	UTAH	R.M.P.	IDAHO	R.M.P.	WYO	R.M.P.	FERC-UP&L	OTHER
Wells	4,334	66,705	20,648	31,607	107,177	13,928	7,482	964	252,846				310,742
Rocky Reach	5,327	81,979	25,376	38,844	131,719	17,117	9,195	1,185					
Wanapum													
Priority													
Displacement		378,861	60,975										439,837
Surplus		143,617	23,114										166,731
0													
Total	9,661	671,163	130,113	70,451	238,896	31,045	16,678	2,149	1,170,156				100,000%
MC Factor	0.8257%	57.3667%	11.1193%	6.0206%	20.4157%	2.8531%	1.4252%	0.1837%	0.0000%				100,000%

Idaho General Rate Case - December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	-	0.00%	-	-	-	-	-	-	-	-	-
Feb-10	-	0.00%	-	-	-	-	-	-	-	-	-
Mar-10	-	0.00%	-	-	-	-	-	-	-	-	-
Apr-10	-	0.00%	-	-	-	-	-	-	-	-	-
May-10	-	0.00%	-	-	-	-	-	-	-	-	-
Jun-10	189,242	17.34%	14,029	186,569	57,769	-	107,935	348,872	62,657	26,710	3,450
Jul-10	482,828	44.23%	38,841	535,210	170,194	-	286,311	1,047,145	185,915	72,826	10,560
Aug-10	419,606	38.44%	32,083	457,806	148,970	-	258,273	890,051	144,776	63,194	9,173
Sep-10	-	0.00%	-	-	-	-	-	-	-	-	-
Oct-10	-	0.00%	-	-	-	-	-	-	-	-	-
Nov-10	-	0.00%	-	-	-	-	-	-	-	-	-
Dec-10	-	0.00%	-	-	-	-	-	-	-	-	-
	1,091,677	100.00%	84,954	1,177,615	376,933	-	662,518	2,286,068	393,347	162,730	23,213
SSCCT Factor			1.64%	22.79%	7.29%	0.00%	12.82%	44.24%	7.61%	3.15%	0.45%
											100.00%

Idaho General Rate Case - December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-10	189,242	17.34%	25.7	340.4	117.5	0.0	173.9	680.2	74.3	37.9	7.4
Jul-10	482,828	44.23%	67.5	988.2	331.9	0.0	450.5	1883.1	210.2	100.7	17.2
Aug-10	419,606	38.44%	57.5	884.6	279.4	0.0	387.3	1600.4	137.0	86.8	16.9
Sep-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1,091,677	100.00%	151	2,223	729	-	1,012	4,164	421	225	41
SSCCT Factor			1.68%	24.80%	8.13%	0.00%	11.28%	46.44%	4.70%	2.51%	0.46%
SSGCT Factor			1.67%	24.29%	7.92%	0.00%	11.67%	45.89%	5.43%	2.67%	0.46%
											100.00%

Idaho General Rate Case - December 2009
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IV/APS

MONTH	Cholla IV	MWH	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	250,403	142,695	393,098	13.80%	11,511	181,715	57,642	-	94,514	285,022	40,513	23,246	2,764	
Feb-10	226,873	68,685	295,558	10.37%	7,313	122,078	37,254	-	65,405	190,432	25,558	14,247	1,730	
Mar-10	133,211	-	133,211	4.68%	3,428	57,268	16,945	-	31,697	87,411	12,583	8,078	837	
Apr-10	245,864	-	245,864	8.63%	6,191	95,248	28,610	-	54,139	152,822	22,660	12,571	1,537	
May-10	244,362	(78,080)	166,282	5.84%	4,519	64,485	19,711	-	39,105	111,817	18,381	9,968	1,001	
Jun-10	235,209	(137,960)	97,229	3.41%	2,762	36,731	11,371	-	21,246	68,673	12,334	5,258	679	
Jul-10	254,832	(142,570)	112,262	3.94%	3,460	47,498	15,161	-	26,395	93,279	16,561	6,487	943	
Aug-10	255,869	(142,530)	113,339	3.98%	3,320	47,376	15,416	-	26,727	92,107	14,982	6,540	949	
Sep-10	246,453	(68,720)	177,733	6.24%	4,525	67,282	22,004	-	39,742	123,633	18,250	9,879	1,145	
Oct-10	256,496	78,270	334,766	11.75%	8,056	130,337	43,142	-	79,751	220,179	31,622	20,264	2,055	
Nov-10	248,089	138,135	386,224	13.55%	9,677	160,930	51,292	-	93,189	275,680	35,882	24,298	2,202	
Dec-10	251,223	142,620	393,843	13.82%	11,371	187,685	59,148	-	97,908	289,874	38,793	23,929	2,595	
SSECH Factor	2,848,884	525	2,849,409	100.00%	76,131	1,198,633	377,666	-	669,819	1,960,929	286,119	164,761	18,436	0.39%
					1.59%	25.05%	7.89%	0.00%	14.00%	41.61%	6.02%	3.44%	0.39%	100.00%

Idaho General Rate Case - December 2009
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	Cholla IV	MWH	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	250,403	142,695	393,098	13.80%	21.8	367.9	99.5	0.0	134.5	458.1	56.1	32.6	3.9	
Feb-10	226,873	68,685	295,558	10.37%	15.8	262.2	77.9	0.0	105.6	323.3	43.1	21.9	2.8	
Mar-10	133,211	-	133,211	4.68%	6.6	106.2	31.3	0.0	46.0	135.5	18.7	11.1	0.8	
Apr-10	245,864	-	245,864	8.63%	11.3	183.9	50.5	0.0	89.3	240.7	36.8	18.1	2.6	
May-10	244,362	(78,080)	166,282	5.84%	8.3	105.9	37.1	0.0	54.5	208.1	29.3	13.3	1.4	
Jun-10	235,209	(137,960)	97,229	3.41%	5.1	67.0	23.1	0.0	34.2	133.9	14.6	7.5	1.5	
Jul-10	254,832	(142,570)	112,262	3.94%	6.0	86.9	29.6	0.0	40.1	167.7	18.7	9.0	1.5	
Aug-10	255,869	(142,530)	113,339	3.98%	6.0	91.5	28.9	0.0	40.1	165.6	14.2	9.0	1.8	
Sep-10	246,453	(68,720)	177,733	6.24%	8.3	129.0	40.7	0.0	59.0	240.3	27.9	13.9	2.1	
Oct-10	256,496	78,270	334,766	11.75%	14.2	230.7	71.7	0.0	111.5	355.4	47.7	27.9	2.7	
Nov-10	248,089	138,135	386,224	13.55%	18.8	302.4	94.4	0.0	139.8	472.5	60.1	36.1	3.9	
Dec-10	251,223	142,620	393,843	13.82%	21.7	332.8	101.7	0.0	147.5	497.6	64.5	34.9	4.9	
SSCCH Factor	2,848,884	525	2,849,409	100.00%	144	2,271	686	-	996	3,369	431	235	30	
					1.76%	27.72%	8.38%	0.00%	12.16%	41.49%	5.26%	2.87%	0.36%	100.00%
SSGCH Factor					1.72%	27.05%	8.26%	0.00%	12.62%	41.52%	5.45%	3.01%	0.37%	100.00%

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

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	-	0%	-	-	-	-	-	-	-	-	-
Feb-10	-	0%	-	-	-	-	-	-	-	-	-
Mar-10	-	0%	-	-	-	-	-	-	-	-	-
Apr-10	-	0%	-	-	-	-	-	-	-	-	-
May-10	-	0%	-	-	-	-	-	-	-	-	-
Jun-10	-	0%	-	-	-	-	-	-	-	-	-
Jul-10	-	0%	-	-	-	-	-	-	-	-	-
Aug-10	-	0%	-	-	-	-	-	-	-	-	-
Sep-10	-	0%	-	-	-	-	-	-	-	-	-
Oct-10	-	0%	-	-	-	-	-	-	-	-	-
Nov-10	-	0%	-	-	-	-	-	-	-	-	-
Dec-10	-	0%	-	-	-	-	-	-	-	-	-
SSEP Factor	-	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SSEP Factor

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

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aug-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SSCF Factor	-	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSGC Factor	-	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SSCF Factor

SSGC Factor

DECEMBER 2010 FACTORS
IDAHO
ANNUAL EMBEDDED COSTS
Period Ending December 2009
YEAR END BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	29,555,140				Page 2.7, West only
403HP	Hydro Depreciation Expense	11,437,559				Page 2.15, West only
404IP	Hydro Relicensing Amortization	2,720,447				Page 2.16, West only
	Total West Hydro Operating Expense	43,713,146				
330 - 336	Hydro Electric Plant in Service	508,972,406				Page 2.23, West only
302 & 182M	Hydro Relicensing	100,861,734				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(211,565,221)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(11,454,352)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	386,612,708				
	Pre-tax Return	11.74%				
	Rate Base Revenue Requirement	45,429,071				
	Annual Embedded Cost					
	West Hydro-Electric Resources	89,142,217	3,777,832	23.60	(66,096,986)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	23,424,094	1,170,156	20.02	(24,660,114)	GRID
	Grant Reasonable Portion	(15,523,615)			(15,523,615)	GRID
		7,900,479			(40,183,729)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	25,157,082	388,084	64.82	9,209,886	
555	Oregon Annual Qualified Facilities Costs	39,578,386	275,120	143.86	28,273,117	
555	Idaho Annual Qualified Facilities Costs	4,135,647	75,649	54.67	1,027,068	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	723,797	11,373	63.64	256,457	
555	California Annual Qualified Facilities Costs	3,956,769	33,443	118.37	2,584,525	
555	Washington Annual Qualified Facilities Costs	1,920,742	13,035	147.35	1,385,106	
	Total Qualified Facilities Costs	75,474,423	796,704	94.73	42,736,158	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	991,136,928			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,183,739			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	515,121,883			Page 2.8
555	Other Purchased Power Contracts	492,791,155			GRID less QF and Mid-C
40910	Renewable Energy Production Tax Credit	(113,344,472)			Page 2.20
4118	SO2 Emission Allowances	(3,518,808)			Page 2.4
456	James River / Little Mountain Offset	(8,822,101)			James River Adj (Tab 5)
456	Green Tag Revenues	(91,779,696)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	124,729,286			Page 2.15
403HP	East Hydro Depreciation Expense	4,457,733			Page 2.15, East only
403OP	Other Generation Depreciation Expense	116,255,399			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	327,190			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	2,042,017,589			
310 - 316	Steam Electric Plant in Service	5,896,040,607			Page 2.21
330 - 336	East Hydro Electric Plant in Service	125,067,529			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,841,735			Page 2.29, East only
340 - 346	Other Electric Plant in Service	3,316,336,463			Page 2.24
399	Mining	490,552,833			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,490,510,850)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(295,259,285)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(171,133,358)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(42,780,373)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,444,445)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(96,326,873)			Page 2.31
151	Fuel Stock	195,574,734			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(4,385,450)			Page 2.32
253.98	SO2 Emission Allowances	(37,786,481)			Page 2.32
154	Materials & Supplies	81,516,215			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,130,498,781			
	Pre-tax Return	11.74%			
	Rate Base Revenue Requirement	837,438,714			
	Annual Embedded Cost				
	All Other Generation Resources	2,879,456,303	70,073,168	41.09	MWh from GRID
Total Annual Embedded Costs		3,051,973,423	75,817,858	40.25	



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4118000	GAINS-DISPOF ALLOW	\$-3,791	\$-61	\$-933	\$-293	\$-1,593	\$-241	\$-655	\$-15	\$
4118000 Total		\$-3,791	\$-61	\$-933	\$-293	\$-1,593	\$-241	\$-655	\$-15	\$
4211000	GAIN DISPOS PROP	\$169	\$	\$270	\$84	\$434	\$	\$158	\$4	\$
4211000	GAIN DISPOS PROP	\$1,024	\$-18	\$270	\$84	\$434	\$	\$158	\$4	\$
4211000	GAIN DISPOS PROP	\$-39	\$-1	\$-11	\$-3	\$-17	\$-2	\$-5	\$	\$
4211000	GAIN DISPOS PROP	\$-1,019	\$	\$	\$	\$-1,019	\$	\$	\$	\$
4211000	GAIN DISPOS PROP	\$-353	\$	\$	\$	\$	\$	\$-353	\$	\$
4211000 Total		\$-2,267	\$-18	\$-113	\$-87	\$-1,470	\$-59	\$-517	\$-4	\$
4212000	LOSS DISPOS PROP	\$13	\$	\$13	\$	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$52	\$1	\$15	\$4	\$22	\$3	\$7	\$	\$
4212000	LOSS DISPOS PROP	\$14	\$	\$	\$14	\$	\$	\$	\$	\$
4212000	LOSS DISPOS PROP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
4212000 Total		\$82	\$1	\$27	\$18	\$22	\$3	\$11	\$	\$
4401000	RESIDENTIAL SALES	\$45,215	\$45,215	\$	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$59,443	\$	\$	\$	\$	\$59,443	\$	\$	\$
4401000	RESIDENTIAL SALES	\$498,718	\$	\$498,718	\$	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$556,197	\$	\$	\$	\$556,197	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$129,850	\$	\$	\$129,850	\$	\$	\$	\$	\$
4401000	RESIDENTIAL SALES	\$76,308	\$	\$	\$76,308	\$	\$	\$76,308	\$	\$
4401000	RESIDENTIAL SALES	\$11,381	\$	\$	\$	\$	\$	\$11,381	\$	\$
4401000 Total		\$1,377,113	\$45,215	\$498,718	\$129,850	\$556,197	\$59,443	\$87,689	\$	\$
4403000	BPA REG BAL-RES	\$-196	\$	\$	\$	\$	\$-196	\$	\$	\$
4403000	BPA REG BAL-RES	\$-23,449	\$	\$-23,449	\$	\$	\$	\$	\$	\$
4403000	BPA REG BAL-RES	\$-6,948	\$	\$	\$-6,948	\$	\$	\$	\$	\$
4403000 Total		\$-30,593	\$	\$-23,449	\$-6,948	\$	\$-196	\$	\$	\$
4421000	COMMERCIAL SALES	\$30,441	\$30,441	\$	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$30,394	\$	\$	\$	\$	\$30,394	\$	\$	\$
4421000	COMMERCIAL SALES	\$338,394	\$	\$338,394	\$	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$515,480	\$	\$	\$	\$515,480	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$101,191	\$	\$	\$101,191	\$	\$	\$	\$	\$
4421000	COMMERCIAL SALES	\$95,789	\$	\$	\$95,789	\$	\$	\$95,789	\$	\$
4421000	COMMERCIAL SALES	\$10,913	\$	\$	\$	\$	\$	\$10,913	\$	\$
4421000 Total		\$1,122,602	\$30,441	\$338,394	\$101,191	\$515,480	\$30,394	\$106,701	\$	\$
4421200	BPA REG BAL-INDUST	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
4421200	BPA REG BAL-INDUST	\$-4	\$	\$-4	\$	\$	\$	\$	\$	\$
4421200	BPA REG BAL-INDUST	\$-30	\$	\$	\$-30	\$	\$	\$	\$	\$
4421200 Total		\$-32	\$	\$-4	\$-30	\$	\$2	\$	\$	\$
4421400	BPA REG BAL-IRRIG	\$309	\$	\$	\$	\$	\$309	\$	\$	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4421400	BPA REG BAL-IRRI	\$-710	\$	\$-710	\$	\$	\$	\$	\$	\$
4421400	BPA REG BAL-IRRI	\$-537	\$	\$-537	\$	\$	\$	\$	\$	\$
4421400 Total		-\$938		-\$937			\$309			
4421500	BPA REG BAL-COMMRC	\$40	\$	\$	\$	\$	\$	\$	\$	\$
4421500	BPA REG BAL-COMMRC	\$-1,174	\$	\$-1,174	\$	\$	\$	\$	\$	\$
4421500	BPA REG BAL-COMMRC	\$-511	\$	\$-511	\$	\$	\$	\$	\$	\$
4421500 Total		-\$1,645		-\$1,174			\$40			
4422000	IND SLS/EXCL IRRIG	\$3,553	\$3,553	\$	\$	\$	\$	\$	\$	\$
4422000	IND SLS/EXCL IRRIG	\$59,062	\$	\$	\$	\$	\$59,062	\$	\$	\$
4422000	IND SLS/EXCL IRRIG	\$128,232	\$	\$128,232	\$	\$	\$	\$	\$	\$
4422000	IND SLS/EXCL IRRIG	\$338,746	\$	\$	\$338,746	\$	\$	\$	\$	\$
4422000	IND SLS/EXCL IRRIG	\$47,448	\$	\$	\$47,448	\$	\$	\$	\$	\$
4422000	IND SLS/EXCL IRRIG	\$247,916	\$	\$	\$	\$	\$	\$247,916	\$	\$
4422000	IND SLS/EXCL IRRIG	\$66,653	\$	\$	\$	\$	\$	\$66,653	\$	\$
4422000 Total		\$891,610	\$3,553	\$128,232	\$47,448	\$338,746	\$59,062	\$314,569		
4423000	INDUST SALES-IRRI	\$9,443	\$9,443	\$	\$	\$	\$	\$	\$	\$
4423000	INDUST SALES-IRRI	\$37,233	\$	\$	\$	\$	\$37,233	\$	\$	\$
4423000	INDUST SALES-IRRI	\$13,988	\$	\$13,988	\$	\$	\$	\$	\$	\$
4423000	INDUST SALES-IRRI	\$11,945	\$	\$	\$	\$11,945	\$	\$	\$	\$
4423000	INDUST SALES-IRRI	\$12,211	\$	\$	\$12,211	\$	\$	\$	\$	\$
4423000	INDUST SALES-IRRI	\$1,263	\$	\$	\$	\$	\$	\$1,263	\$	\$
4423000	INDUST SALES-IRRI	\$269	\$	\$	\$	\$	\$	\$269	\$	\$
4423000 Total		\$86,351	\$9,443	\$13,988	\$12,211	\$11,945	\$37,233	\$1,533		
4441000	PUB ST/HWY LIGHT	\$371	\$371	\$	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	\$473	\$	\$	\$	\$	\$473	\$	\$	\$
4441000	PUB ST/HWY LIGHT	\$5,454	\$	\$5,454	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	\$11,030	\$	\$	\$11,030	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	\$1,426	\$	\$	\$1,426	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	\$1,699	\$	\$	\$	\$	\$	\$1,699	\$	\$
4441000	PUB ST/HWY LIGHT	\$461	\$	\$	\$	\$	\$	\$461	\$	\$
4441000 Total		\$20,913	\$371	\$5,454	\$1,426	\$11,030	\$473	\$2,160		
4451000	OTHER SALES PUBLIC	\$19,032	\$	\$	\$	\$19,032	\$	\$	\$	\$
4451000 Total		\$19,032				\$19,032				
4471000	ON-SYS WHOLE-FIRM	\$5,991	\$	\$	\$	\$	\$	\$	\$	\$5,991
4471000	ON-SYS WHOLE-FIRM	\$1,010	\$	\$1,010	\$	\$	\$	\$	\$	\$
4471000	ON-SYS WHOLE-FIRM	\$28	\$	\$	\$	\$	\$	\$	\$28	\$
4471000 Total		\$7,029		\$1,010				\$28		\$5,991
4471200	PRE-M FIRM SAL-PPD	\$22,225	\$381	\$5,863	\$1,815	\$9,421	\$1,224	\$3,436	\$85	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4471200 Total		\$22,225	\$381	\$5,863	\$1,815	\$9,421	\$1,224	\$3,436	\$85	\$
4471220	SG	\$23,141	\$397	\$6,105	\$1,890	\$9,809	\$1,275	\$3,577	\$88	\$
4471220 Total		\$23,141	\$397	\$6,105	\$1,890	\$9,809	\$1,275	\$3,577	\$88	\$
4471300	SG	\$73,216	\$1,255	\$19,316	\$5,979	\$31,035	\$4,033	\$11,319	\$279	\$
4471300 Total		\$73,216	\$1,255	\$19,316	\$5,979	\$31,035	\$4,033	\$11,319	\$279	\$
4471400	SG	\$449,946	\$7,713	\$118,704	\$36,743	\$190,725	\$24,785	\$69,559	\$1,716	\$
4471400 Total		\$449,946	\$7,713	\$118,704	\$36,743	\$190,725	\$24,785	\$69,559	\$1,716	\$
4472000	SG	\$52,235	-\$895	-\$13,781	-\$4,266	-\$22,142	-\$2,877	-\$8,075	-\$199	\$
4472000 Total		-\$52,235	-\$895	-\$13,781	-\$4,266	-\$22,142	-\$2,877	-\$8,075	-\$199	\$
4475000	SE	\$1,068	\$17	\$263	\$83	\$449	\$68	\$185	\$4	\$
4475000 Total		\$1,068	\$17	\$263	\$83	\$449	\$68	\$185	\$4	\$
4476100	SG	\$114,380	\$1,961	\$30,176	\$9,341	\$48,484	\$6,301	\$17,683	\$436	\$
4476100 Total		\$114,380	\$1,961	\$30,176	\$9,341	\$48,484	\$6,301	\$17,683	\$436	\$
4476200	SG	\$3,227	\$55	\$851	\$264	\$1,368	\$178	\$499	\$12	\$
4476200 Total		\$3,227	\$55	\$851	\$264	\$1,368	\$178	\$499	\$12	\$
4479000	FERC	\$1,318	\$	\$	\$	\$	\$	\$	\$	\$1,318
4479000	WYP	\$6	\$	\$	\$	\$	\$	\$6	\$	\$
4479000 Total		\$1,324	\$	\$	\$	\$	\$	\$6	\$	\$1,318
4501000	CA	\$162	\$162	\$	\$	\$	\$	\$	\$	\$
4501000	IDU	\$180	\$	\$	\$	\$	\$180	\$	\$	\$
4501000	OR	\$1,989	\$	\$1,989	\$	\$	\$	\$	\$	\$
4501000	UT	\$2,013	\$	\$	\$	\$2,013	\$	\$	\$	\$
4501000	WA	\$417	\$	\$	\$417	\$	\$	\$	\$	\$
4501000	WYP	\$329	\$	\$	\$	\$	\$	\$329	\$	\$
4501000	WYU	\$43	\$	\$	\$	\$	\$	\$43	\$	\$
4501000 Total		\$5,135	\$162	\$1,989	\$417	\$2,013	\$180	\$373	\$	\$
4502000	CA	\$55	\$55	\$	\$	\$	\$	\$	\$	\$
4502000	IDU	\$33	\$	\$	\$	\$	\$33	\$	\$	\$
4502000	OR	\$479	\$	\$479	\$	\$	\$	\$	\$	\$
4502000	UT	\$660	\$	\$	\$	\$660	\$	\$	\$	\$
4502000	WA	\$116	\$	\$	\$116	\$	\$	\$	\$	\$
4502000	WYP	\$122	\$	\$	\$	\$	\$	\$122	\$	\$
4502000	WYU	\$20	\$	\$	\$	\$	\$	\$20	\$	\$
4502000 Total		\$1,485	\$55	\$479	\$116	\$660	\$33	\$141	\$	\$
4503000	CA	\$15	\$15	\$	\$	\$	\$	\$	\$	\$
4503000	IDU	\$196	\$	\$	\$	\$	\$196	\$	\$	\$
4503000	OR	\$114	\$	\$114	\$	\$	\$	\$	\$	\$
4503000	UT	\$188	\$	\$	\$	\$188	\$	\$	\$	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4503000	WA	\$33	\$	\$	\$33	\$	\$	\$	\$	\$
4503000	WYP	\$45	\$	\$	\$	\$	\$	\$45	\$	\$
4503000	WYU	\$10	\$	\$	\$	\$	\$	\$10	\$	\$
4503000 Total		\$601	\$15	\$114	\$33	\$188	\$196	\$56		
4504000	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
4504000	OR	\$5	\$	\$5	\$	\$	\$	\$	\$	\$
4504000	UT	\$86	\$	\$	\$86	\$	\$	\$	\$	\$
4504000	WA	\$3	\$	\$3	\$	\$	\$	\$	\$	\$
4504000	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000 Total		\$96	\$	\$5	\$3	\$86	\$2	\$		
4511000	CA	\$124	\$124	\$	\$	\$	\$	\$	\$	\$
4511000	IDU	\$162	\$	\$	\$	\$162	\$	\$	\$	\$
4511000	OR	\$1,026	\$	\$1,026	\$	\$	\$	\$	\$	\$
4511000	UT	\$2,819	\$	\$	\$2,819	\$	\$	\$	\$	\$
4511000	WA	\$209	\$	\$	\$209	\$	\$	\$	\$	\$
4511000	WYP	\$229	\$	\$	\$	\$	\$	\$229	\$	\$
4511000	WYU	\$41	\$	\$	\$	\$	\$	\$41	\$	\$
4511000 Total		\$4,610	\$124	\$1,026	\$209	\$2,819	\$162	\$270		
4512000	CA	\$2	\$2	\$	\$	\$	\$	\$	\$	\$
4512000	IDU	\$4	\$	\$	\$	\$4	\$	\$	\$	\$
4512000	OR	\$19	\$	\$19	\$	\$	\$	\$	\$	\$
4512000	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	UT	\$27	\$	\$	\$27	\$	\$	\$	\$	\$
4512000	WA	\$8	\$	\$	\$8	\$	\$	\$	\$	\$
4512000	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
4512000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000 Total		\$62	\$2	\$19	\$8	\$27	\$4	\$2		
4513000	CA	\$325	\$325	\$	\$	\$	\$	\$	\$	\$
4513000	IDU	\$4	\$	\$	\$	\$4	\$	\$	\$	\$
4513000	OR	\$430	\$	\$430	\$	\$	\$	\$	\$	\$
4513000	SO	\$6	\$	\$2	\$	\$3	\$	\$1	\$	\$
4513000	UT	\$1,074	\$	\$	\$1,074	\$	\$	\$	\$	\$
4513000	WA	\$-8	\$	\$	\$-8	\$	\$	\$	\$	\$
4513000	WYP	\$146	\$	\$	\$	\$	\$	\$146	\$	\$
4513000	WYU	\$210	\$	\$	\$	\$	\$	\$210	\$	\$
4513000 Total		\$2,188	\$325	\$432	-\$7	\$1,077	\$4	\$57		



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4513500	WEATHERIZ 12% 12MO	\$1	\$	\$	\$	\$	\$	\$	\$
4513500 Total	IDU	\$1	\$	\$	\$	\$	\$	\$	\$
4514100	ENERGY FINANSWER	\$37	\$	\$	\$37	\$	\$	\$	\$
4514100	ENERGY FINANSWER	\$4	\$	\$4	\$	\$	\$	\$	\$
4514100 Total	WA	\$41	\$	\$4	\$37	\$	\$	\$	\$
4514400	ENERGY FINANSWER LGHT	\$1	\$	\$	\$	\$	\$	\$	\$
4514400	ENERGY FINANSWER LGHT	\$5	\$	\$5	\$	\$	\$	\$	\$
4514400 Total	WA	\$6	\$	\$5	\$	\$	\$	\$	\$
4514900	ENERGY FINNSWR 12000	\$1	\$	\$	\$	\$	\$	\$	\$
4514900	ENERGY FINNSWR 12000	\$	\$	\$	\$	\$	\$	\$	\$
4514900 Total	UT	\$1	\$	\$	\$	\$	\$	\$	\$
4530000	SLS WATER & W PWR	\$12	\$	\$	\$	\$	\$	\$	\$
4530000 Total	SG	\$12	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$547	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$302	\$	\$	\$	\$302	\$	\$	\$
4541000	RENTS - COMMON	\$4,907	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$1,962	\$34	\$160	\$832	\$108	\$303	\$7	\$
4541000	RENTS - COMMON	\$3,420	\$82	\$271	\$1,446	\$184	\$474	\$9	\$
4541000	RENTS - COMMON	\$3,280	\$	\$	\$3,280	\$	\$	\$	\$
4541000	RENTS - COMMON	\$976	\$	\$976	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	\$379	\$	\$	\$	\$	\$379	\$	\$
4541000	RENTS - COMMON	\$26	\$	\$	\$	\$	\$26	\$	\$
4541000 Total	CA	\$15,800	\$63	\$1,408	\$5,557	\$594	\$1,182	\$16	\$
4542000	RENTS - NON COMMON	\$8	\$	\$	\$3	\$	\$	\$	\$
4542000	RENTS - NON COMMON	\$4	\$	\$	\$4	\$	\$	\$	\$
4542000 Total	UT	\$12	\$	\$	\$8	\$	\$	\$	\$
4543000	MCI FOGWIRE REVENUES	\$3,347	\$57	\$883	\$273	\$1,419	\$184	\$517	\$13
4543000 Total	SG	\$3,347	\$57	\$883	\$273	\$1,419	\$184	\$517	\$13
4561100	Other Wheeling Rev	\$25,385	\$435	\$6,697	\$2,073	\$10,760	\$1,398	\$3,924	\$97
4561100 Total	SG	\$25,385	\$435	\$6,697	\$2,073	\$10,760	\$1,398	\$3,924	\$97
4561910	S/T FIRM WHEEL REV	\$1,576	\$27	\$416	\$129	\$668	\$87	\$244	\$6
4561910 Total	SG	\$1,576	\$27	\$416	\$129	\$668	\$87	\$244	\$6
4561920	L/T FIRM WHEEL REV	\$28,731	\$493	\$7,580	\$2,346	\$12,179	\$1,583	\$4,442	\$110
4561920 Total	SG	\$28,731	\$493	\$7,580	\$2,346	\$12,179	\$1,583	\$4,442	\$110
4561930	NON-FIRM WHEEL REV	\$8,005	\$129	\$1,970	\$619	\$3,364	\$509	\$1,384	\$32
4561930 Total	SE	\$8,005	\$129	\$1,970	\$619	\$3,364	\$509	\$1,384	\$32
4562100	USE OF FACIL REV	\$12	\$	\$3	\$1	\$5	\$2	\$	\$
4562100 Total	SG	\$12	\$	\$3	\$1	\$5	\$2	\$	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Aloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4562200	CA	\$-1,098	\$-1,098	\$	\$	\$	\$	\$	\$	\$
4562200	IDU	\$5,010	\$	\$	\$	\$5,010	\$	\$	\$	\$
4562200	OR	\$8,580	\$	\$8,580	\$	\$	\$	\$	\$	\$
4562200	OTHER	\$318	\$	\$	\$	\$	\$	\$	\$	\$318
4562200	UT	\$36,047	\$	\$	\$36,047	\$	\$	\$	\$	\$
4562200	WA	0	\$	\$	\$	\$	\$	\$	\$	\$
4562200	WYP	\$796	\$	\$	\$	\$	\$	\$796	\$	\$
4562200	WYU	\$607	\$	\$	\$	\$	\$	\$607	\$	\$
4562200 Total		\$50,260	-\$1,098	\$8,580	\$	\$36,047	\$5,010	\$1,403	\$	\$318
4562300	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	OR	\$10	\$	\$10	\$	\$	\$	\$	\$	\$
4562300	SG	\$27,347	\$469	\$7,215	\$2,233	\$11,592	\$1,506	\$4,228	\$104	\$
4562300	UT	\$3	\$	\$	\$	\$3	\$	\$	\$	\$
4562300	WA	-\$52	\$	\$	-\$52	\$	\$	\$	\$	\$
4562300	WYP	\$200	\$	\$	\$	\$	\$	\$200	\$	\$
4562300 Total		\$27,508	\$469	\$7,225	\$2,181	\$11,595	\$1,507	\$4,428	\$104	\$
4562400	OR	\$4	\$	\$4	\$	\$	\$	\$	\$	\$
4562400	SO	\$173	\$4	\$48	\$14	\$73	\$9	\$24	\$	\$
4562400	UT	\$813	\$	\$	\$	\$813	\$	\$	\$	\$
4562400	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
4562400 Total		\$991	\$4	\$52	\$14	\$887	\$9	\$25	\$	\$
4562500	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562500	UT	-\$630	\$	\$	\$	-\$630	\$	\$	\$	\$
4562500 Total		-\$630	\$	\$	\$	-\$630	\$	\$	\$	\$
4562700	SG	\$50,794	\$871	\$13,400	\$4,148	\$21,531	\$2,798	\$7,852	\$194	\$
4562700 Total		\$50,794	\$871	\$13,400	\$4,148	\$21,531	\$2,798	\$7,852	\$194	\$
Grand Total		\$4,347,791	\$102,564	\$1,184,194	\$349,568	\$1,828,841	\$235,712	\$636,312	\$2,975	\$7,626



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5000000	OPER SUPV & ENG	\$19,489	\$1,581	\$5,141	\$1,100	\$8,261	\$1,074	\$3,013	\$74	\$
5000000	OPER SUPV & ENG	\$1,216	\$21	\$329	\$100	\$505	\$66	\$190	\$4	\$
5000000 Total		\$20,705	\$355	\$5,471	\$1,692	\$8,766	\$1,140	\$3,203	\$79	\$
5001000	OPER SUPV & ENG	\$671	\$12	\$177	\$55	\$285	\$37	\$104	\$3	\$
5001000 Total		\$671	\$12	\$177	\$55	\$285	\$37	\$104	\$3	\$
5010000	FUEL CONSUMED	\$37	\$1	\$9	\$3	\$16	\$2	\$6	\$	\$
5010000 Total		\$37	\$1	\$9	\$3	\$16	\$2	\$6	\$	\$
5011000	FUEL CONSUMED-COAL	\$516,383	\$8,300	\$127,044	\$39,915	\$216,997	\$32,829	\$89,246	\$2,051	\$
5011000	FUEL CONSUMED-COAL	\$52,991	\$843	\$13,276	\$4,183	\$22,051	\$3,191	\$9,243	\$204	\$
5011000 Total		\$569,374	\$9,143	\$140,320	\$44,098	\$239,048	\$36,020	\$98,490	\$2,255	\$
5012000	FUEL HAND-COAL	\$4,223	\$68	\$1,039	\$326	\$1,775	\$268	\$730	\$17	\$
5012000	FUEL HAND-COAL	\$3,064	\$49	\$768	\$242	\$1,275	\$185	\$534	\$12	\$
5012000 Total		\$7,287	\$117	\$1,807	\$568	\$3,050	\$453	\$1,264	\$29	\$
5013000	START UP FUEL - GAS	\$328	\$5	\$81	\$25	\$138	\$21	\$57	\$1	\$
5013000 Total		\$328	\$5	\$81	\$25	\$138	\$21	\$57	\$1	\$
5013500	FUEL CONSUMED-GAS	\$36,521	\$587	\$8,985	\$2,823	\$15,347	\$2,322	\$6,312	\$145	\$
5013500 Total		\$36,521	\$587	\$8,985	\$2,823	\$15,347	\$2,322	\$6,312	\$145	\$
5014000	FUEL CONSUMED-DIESEL	\$18	\$	\$4	\$1	\$8	\$1	\$3	\$	\$
5014000 Total		\$18	\$	\$4	\$1	\$8	\$1	\$3	\$	\$
5014500	START UP FUEL-DIESEL	\$6,231	\$100	\$1,533	\$482	\$2,619	\$396	\$1,077	\$25	\$
5014500	START UP FUEL-DIESEL	\$149	\$2	\$37	\$12	\$62	\$9	\$26	\$1	\$
5014500 Total		\$6,381	\$103	\$1,571	\$493	\$2,681	\$405	\$1,103	\$25	\$
5015000	FUEL CONS-RES DISP	\$320	\$5	\$79	\$25	\$134	\$20	\$55	\$1	\$
5015000 Total		\$320	\$5	\$79	\$25	\$134	\$20	\$55	\$1	\$
5015100	ASH & ASH BYPRD SALE	\$	\$	\$	\$	\$	\$	\$	\$	\$
5015100 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$
5020000	STEAM EXPENSES	\$12,269	\$210	\$3,237	\$1,002	\$5,201	\$676	\$1,897	\$47	\$
5020000	STEAM EXPENSES	\$5,102	\$88	\$1,380	\$421	\$2,118	\$278	\$798	\$19	\$
5020000 Total		\$17,371	\$298	\$4,617	\$1,423	\$7,319	\$954	\$2,694	\$66	\$
5022000	STM EXP - FLYASH	\$1,100	\$19	\$290	\$90	\$466	\$61	\$170	\$4	\$
5022000 Total		\$1,100	\$19	\$290	\$90	\$466	\$61	\$170	\$4	\$
5024000	STM EXP SCRUBBER	\$2,114	\$36	\$558	\$173	\$896	\$116	\$327	\$8	\$
5024000 Total		\$2,114	\$36	\$558	\$173	\$896	\$116	\$327	\$8	\$
5029000	STM EXP - OTHER	\$14,924	\$256	\$3,937	\$1,219	\$6,326	\$822	\$2,307	\$57	\$
5029000 Total		\$14,924	\$256	\$3,937	\$1,219	\$6,326	\$822	\$2,307	\$57	\$
5030000	STEAM FRM OTH SRCS	\$3,598	\$58	\$885	\$278	\$1,512	\$229	\$622	\$14	\$
5030000 Total		\$3,598	\$58	\$885	\$278	\$1,512	\$229	\$622	\$14	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-Ail	FERC	Other
5050000	SG	\$2,739	\$47	\$722	\$224	\$1,161	\$151	\$423	\$10	\$
5050000	SSGCH	\$1,150	\$20	\$311	\$95	\$477	\$63	\$180	\$4	\$
5050000 Total		\$3,889	\$67	\$1,034	\$319	\$1,638	\$214	\$603	\$15	\$
5051000	SG	\$16	\$	\$4	\$1	\$7	\$1	\$2	\$	\$
5051000 Total		\$16	\$	\$4	\$1	\$7	\$1	\$2	\$	\$
5060000	SG	\$62,546	\$1,072	\$16,501	\$5,108	\$26,512	\$3,445	\$9,669	\$239	\$
5060000	SSGCH	\$1,503	\$26	\$406	\$124	\$624	\$82	\$235	\$6	\$
5060000 Total		\$64,048	\$1,098	\$16,907	\$5,232	\$27,136	\$3,527	\$9,904	\$244	\$
5061000	SG	\$1,195	\$20	\$315	\$98	\$506	\$66	\$185	\$5	\$
5061000 Total		\$1,195	\$20	\$315	\$98	\$506	\$66	\$185	\$5	\$
5061100	SG	\$1,181	\$20	\$311	\$96	\$500	\$65	\$183	\$5	\$
5061100 Total		\$1,181	\$20	\$311	\$96	\$500	\$65	\$183	\$5	\$
5061200	SG	\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$
5061200 Total		\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$
5061300	SG	\$494	\$8	\$130	\$40	\$209	\$27	\$76	\$2	\$
5061300 Total		\$494	\$8	\$130	\$40	\$209	\$27	\$76	\$2	\$
5061400	SG	\$1,136	\$19	\$300	\$93	\$482	\$63	\$176	\$4	\$
5061400 Total		\$1,136	\$19	\$300	\$93	\$482	\$63	\$176	\$4	\$
5061500	SG	\$170	\$3	\$45	\$14	\$72	\$9	\$26	\$1	\$
5061500 Total		\$170	\$3	\$45	\$14	\$72	\$9	\$26	\$1	\$
5061600	SG	\$23	\$	\$6	\$2	\$10	\$1	\$3	\$	\$
5061600 Total		\$23	\$	\$6	\$2	\$10	\$1	\$3	\$	\$
5062000	SG	\$1,487	\$25	\$392	\$121	\$631	\$82	\$230	\$6	\$
5062000 Total		\$1,487	\$25	\$392	\$121	\$631	\$82	\$230	\$6	\$
5063000	SG	-\$30,982	-\$531	-\$8,174	-\$2,530	-\$13,133	-\$1,707	-\$4,790	-\$118	\$
5063000 Total		-\$30,982	-\$531	-\$8,174	-\$2,530	-\$13,133	-\$1,707	-\$4,790	-\$118	\$
5064000	SG	\$17	\$	\$4	\$1	\$7	\$1	\$3	\$	\$
5064000 Total		\$17	\$	\$4	\$1	\$7	\$1	\$3	\$	\$
5065000	SG	\$216	\$4	\$57	\$18	\$92	\$12	\$33	\$1	\$
5065000 Total		\$216	\$4	\$57	\$18	\$92	\$12	\$33	\$1	\$
5066000	SG	\$720	\$12	\$190	\$59	\$305	\$40	\$111	\$3	\$
5066000 Total		\$720	\$12	\$190	\$59	\$305	\$40	\$111	\$3	\$
5067000	SG	\$2,233	\$38	\$589	\$182	\$947	\$123	\$345	\$9	\$
5067000 Total		\$2,233	\$38	\$589	\$182	\$947	\$123	\$345	\$9	\$
5068000	SG	\$10	\$	\$3	\$1	\$4	\$1	\$2	\$	\$
5068000 Total		\$10	\$	\$3	\$1	\$4	\$1	\$2	\$	\$
5069000	SG	\$140	\$2	\$37	\$11	\$59	\$8	\$22	\$1	\$
5069000 Total		\$140	\$2	\$37	\$11	\$59	\$8	\$22	\$1	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5069000 Total		\$140	\$2	\$37	\$11	\$59	\$8	\$22	\$1	\$
5069900	SG	\$1,467	\$25	\$387	\$120	\$622	\$81	\$227	\$6	\$
5069900 Total		\$1,467	\$25	\$387	\$120	\$622	\$81	\$227	\$6	\$
5070000	SG	\$449	\$8	\$118	\$37	\$190	\$25	\$69	\$2	\$
5070000	SSGCH	\$2	\$	\$	\$	\$1	\$	\$	\$	\$
5070000 Total		\$450	\$8	\$119	\$37	\$191	\$25	\$70	\$2	\$
5100000	SG	\$1,684	\$29	\$444	\$137	\$714	\$93	\$260	\$6	\$
5100000	SSGCH	\$1,912	\$33	\$517	\$158	\$794	\$104	\$299	\$7	\$
5100000 Total		\$3,596	\$62	\$962	\$295	\$1,508	\$197	\$559	\$13	\$
5101000	SG	\$2,374	\$41	\$626	\$194	\$1,006	\$131	\$367	\$9	\$
5101000 Total		\$2,374	\$41	\$626	\$194	\$1,006	\$131	\$367	\$9	\$
5110000	SG	\$2,135	\$37	\$563	\$174	\$905	\$118	\$330	\$8	\$
5110000	SSGCH	\$938	\$16	\$254	\$77	\$390	\$51	\$147	\$3	\$
5110000 Total		\$3,074	\$53	\$817	\$252	\$1,295	\$169	\$477	\$12	\$
5111000	SG	\$5,408	\$93	\$1,427	\$442	\$2,292	\$298	\$836	\$21	\$
5111000 Total		\$5,408	\$93	\$1,427	\$442	\$2,292	\$298	\$836	\$21	\$
5111100	SG	\$1,562	\$27	\$412	\$128	\$662	\$86	\$241	\$6	\$
5111100 Total		\$1,562	\$27	\$412	\$128	\$662	\$86	\$241	\$6	\$
5111200	SG	\$958	\$15	\$226	\$70	\$364	\$47	\$133	\$3	\$
5111200 Total		\$958	\$15	\$226	\$70	\$364	\$47	\$133	\$3	\$
5112000	SG	\$6,859	\$118	\$1,809	\$560	\$2,907	\$378	\$1,060	\$26	\$
5112000 Total		\$6,859	\$118	\$1,809	\$560	\$2,907	\$378	\$1,060	\$26	\$
5114000	SG	\$16	\$	\$4	\$1	\$7	\$1	\$2	\$	\$
5114000 Total		\$16	\$	\$4	\$1	\$7	\$1	\$2	\$	\$
5116000	SG	\$46	\$1	\$12	\$4	\$19	\$3	\$7	\$	\$
5116000 Total		\$46	\$1	\$12	\$4	\$19	\$3	\$7	\$	\$
5117000	SG	\$1,649	\$28	\$435	\$135	\$699	\$91	\$255	\$6	\$
5117000 Total		\$1,649	\$28	\$435	\$135	\$699	\$91	\$255	\$6	\$
5118000	SG	\$1,391	\$24	\$367	\$114	\$590	\$77	\$215	\$5	\$
5118000 Total		\$1,391	\$24	\$367	\$114	\$590	\$77	\$215	\$5	\$
5119000	SG	\$1,865	\$32	\$492	\$152	\$791	\$103	\$288	\$7	\$
5119000 Total		\$1,865	\$32	\$492	\$152	\$791	\$103	\$288	\$7	\$
5119900	SG	\$99	\$2	\$26	\$8	\$42	\$5	\$15	\$	\$
5119900 Total		\$99	\$2	\$26	\$8	\$42	\$5	\$15	\$	\$
5120000	SG	\$10,320	\$177	\$2,722	\$843	\$4,374	\$568	\$1,595	\$39	\$
5120000	SSGCH	\$3,404	\$58	\$921	\$281	\$1,413	\$185	\$532	\$13	\$
5120000 Total		\$13,723	\$235	\$3,643	\$1,124	\$5,788	\$754	\$2,128	\$52	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5121000	SG	\$15,534	\$266	\$4,098	\$1,289	\$6,585	\$856	\$2,401	\$59	\$
5121000 Total		\$15,534	\$266	\$4,098	\$1,289	\$6,585	\$856	\$2,401	\$59	\$
5121100	SG	\$169	\$3	\$45	\$14	\$72	\$9	\$26	\$1	\$
5121100 Total		\$169	\$3	\$45	\$14	\$72	\$9	\$26	\$1	\$
5121200	SG	\$5,938	\$102	\$1,567	\$485	\$2,517	\$327	\$918	\$23	\$
5121200 Total		\$5,938	\$102	\$1,567	\$485	\$2,517	\$327	\$918	\$23	\$
5121400	SG	\$536	\$9	\$141	\$44	\$227	\$30	\$83	\$2	\$
5121400 Total		\$536	\$9	\$141	\$44	\$227	\$30	\$83	\$2	\$
5121500	SG	\$304	\$5	\$80	\$25	\$129	\$17	\$47	\$1	\$
5121500 Total		\$304	\$5	\$80	\$25	\$129	\$17	\$47	\$1	\$
5121600	SG	\$2,295	\$39	\$606	\$187	\$973	\$126	\$355	\$9	\$
5121600 Total		\$2,295	\$39	\$606	\$187	\$973	\$126	\$355	\$9	\$
5121700	SG	\$303	\$5	\$80	\$25	\$128	\$17	\$47	\$1	\$
5121700 Total		\$303	\$5	\$80	\$25	\$128	\$17	\$47	\$1	\$
5121800	SG	\$4,500	\$77	\$1,187	\$367	\$1,907	\$248	\$696	\$17	\$
5121800 Total		\$4,500	\$77	\$1,187	\$367	\$1,907	\$248	\$696	\$17	\$
5121900	SG	\$48	\$1	\$13	\$4	\$20	\$3	\$7	\$	\$
5121900 Total		\$48	\$1	\$13	\$4	\$20	\$3	\$7	\$	\$
5122000	SG	\$1,252	\$21	\$330	\$102	\$531	\$69	\$193	\$5	\$
5122000 Total		\$1,252	\$21	\$330	\$102	\$531	\$69	\$193	\$5	\$
5122100	SG	\$1,087	\$29	\$445	\$138	\$715	\$93	\$261	\$6	\$
5122100 Total		\$1,087	\$29	\$445	\$138	\$715	\$93	\$261	\$6	\$
5122200	SG	\$9,173	\$157	\$2,420	\$749	\$3,888	\$505	\$1,418	\$35	\$
5122200 Total		\$9,173	\$157	\$2,420	\$749	\$3,888	\$505	\$1,418	\$35	\$
5122300	SG	\$3,046	\$52	\$804	\$249	\$1,291	\$168	\$471	\$12	\$
5122300 Total		\$3,046	\$52	\$804	\$249	\$1,291	\$168	\$471	\$12	\$
5122400	SG	\$622	\$11	\$164	\$51	\$264	\$34	\$96	\$2	\$
5122400 Total		\$622	\$11	\$164	\$51	\$264	\$34	\$96	\$2	\$
5122500	SG	\$269	\$5	\$71	\$22	\$114	\$15	\$42	\$1	\$
5122500 Total		\$269	\$5	\$71	\$22	\$114	\$15	\$42	\$1	\$
5122600	SG	\$224	\$4	\$59	\$18	\$95	\$12	\$35	\$1	\$
5122600 Total		\$224	\$4	\$59	\$18	\$95	\$12	\$35	\$1	\$
5122800	SG	\$2,526	\$43	\$667	\$206	\$1,071	\$139	\$391	\$10	\$
5122800 Total		\$2,526	\$43	\$667	\$206	\$1,071	\$139	\$391	\$10	\$
5122900	SG	\$7,511	\$129	\$1,982	\$613	\$3,184	\$414	\$1,161	\$29	\$
5122900 Total		\$7,511	\$129	\$1,982	\$613	\$3,184	\$414	\$1,161	\$29	\$
5123000	SG	\$5,813	\$100	\$1,534	\$475	\$2,464	\$320	\$899	\$22	\$
5123000 Total		\$5,813	\$100	\$1,534	\$475	\$2,464	\$320	\$899	\$22	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5123000 Total		\$5,813	\$100	\$1,534	\$475	\$2,464	\$320	\$899	\$22	\$
5123100	SG	\$328	\$6	\$87	\$27	\$139	\$18	\$51	\$1	\$
5123100 Total		\$328	\$6	\$87	\$27	\$139	\$18	\$51	\$1	\$
5123200	SG	\$850	\$15	\$224	\$69	\$360	\$47	\$131	\$3	\$
5123200 Total		\$850	\$15	\$224	\$69	\$360	\$47	\$131	\$3	\$
5123300	SG	\$181	\$3	\$48	\$15	\$77	\$10	\$28	\$1	\$
5123300 Total		\$181	\$3	\$48	\$15	\$77	\$10	\$28	\$1	\$
5123400	SG	\$2,070	\$35	\$546	\$169	\$877	\$114	\$320	\$8	\$
5123400 Total		\$2,070	\$35	\$546	\$169	\$877	\$114	\$320	\$8	\$
5124000	SG	\$1,061	\$18	\$280	\$87	\$450	\$58	\$164	\$4	\$
5124000 Total		\$1,061	\$18	\$280	\$87	\$450	\$58	\$164	\$4	\$
5125000	SG	\$3,960	\$68	\$1,045	\$323	\$1,679	\$218	\$612	\$15	\$
5125000 Total		\$3,960	\$68	\$1,045	\$323	\$1,679	\$218	\$612	\$15	\$
5126000	SG	\$2,618	\$45	\$691	\$214	\$1,110	\$144	\$405	\$10	\$
5126000 Total		\$2,618	\$45	\$691	\$214	\$1,110	\$144	\$405	\$10	\$
5127000	SG	\$174	\$3	\$46	\$14	\$74	\$10	\$27	\$1	\$
5127000 Total		\$174	\$3	\$46	\$14	\$74	\$10	\$27	\$1	\$
5128000	SG	\$6,716	\$115	\$1,772	\$548	\$2,847	\$370	\$1,038	\$26	\$
5128000 Total		\$6,716	\$115	\$1,772	\$548	\$2,847	\$370	\$1,038	\$26	\$
5129000	SG	\$462	\$8	\$122	\$38	\$196	\$25	\$71	\$2	\$
5129000 Total		\$462	\$8	\$122	\$38	\$196	\$25	\$71	\$2	\$
5129900	SG	\$539	\$9	\$142	\$44	\$228	\$30	\$83	\$2	\$
5129900 Total		\$539	\$9	\$142	\$44	\$228	\$30	\$83	\$2	\$
5130000	SG	\$2,370	\$41	\$625	\$194	\$1,004	\$131	\$366	\$9	\$
5130000	SSGCH	\$411	\$7	\$111	\$34	\$170	\$22	\$64	\$2	\$
5130000 Total		\$2,781	\$48	\$736	\$227	\$1,175	\$153	\$431	\$11	\$
5131000	SG	\$17,548	\$301	\$4,629	\$1,433	\$7,438	\$967	\$2,713	\$67	\$
5131000 Total		\$17,548	\$301	\$4,629	\$1,433	\$7,438	\$967	\$2,713	\$67	\$
5131100	SG	\$790	\$14	\$208	\$64	\$335	\$43	\$122	\$3	\$
5131100 Total		\$790	\$14	\$208	\$64	\$335	\$43	\$122	\$3	\$
5131400	SG	\$6,565	\$113	\$1,732	\$536	\$2,783	\$362	\$1,015	\$25	\$
5131400 Total		\$6,565	\$113	\$1,732	\$536	\$2,783	\$362	\$1,015	\$25	\$
5132000	SG	\$1,268	\$22	\$334	\$104	\$537	\$70	\$196	\$5	\$
5132000 Total		\$1,268	\$22	\$334	\$104	\$537	\$70	\$196	\$5	\$
5133000	SG	\$507	\$9	\$134	\$41	\$215	\$28	\$78	\$2	\$
5133000 Total		\$507	\$9	\$134	\$41	\$215	\$28	\$78	\$2	\$
5134000	SG	\$88	\$2	\$23	\$7	\$37	\$5	\$14	\$	\$
5134000 Total		\$88	\$2	\$23	\$7	\$37	\$5	\$14	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-Ail	FERC	Other
5134000 Total		\$88	\$2	\$23	\$7	\$37	\$5	\$14	\$	\$
5135000	SG	\$1,140	\$20	\$301	\$93	\$483	\$63	\$176	\$4	\$
5135000 Total		\$1,140	\$20	\$301	\$93	\$483	\$63	\$176	\$4	\$
5137000	SG	\$1,405	\$24	\$371	\$115	\$595	\$77	\$217	\$5	\$
5137000 Total		\$1,405	\$24	\$371	\$115	\$595	\$77	\$217	\$5	\$
5138000	SG	\$1,338	\$23	\$353	\$109	\$567	\$74	\$207	\$5	\$
5138000 Total		\$1,338	\$23	\$353	\$109	\$567	\$74	\$207	\$5	\$
5139000	SG	\$275	\$5	\$73	\$22	\$117	\$15	\$43	\$1	\$
5139000 Total		\$275	\$5	\$73	\$22	\$117	\$15	\$43	\$1	\$
5139900	SG	\$24	\$	\$6	\$2	\$10	\$1	\$4	\$	\$
5139900 Total		\$24	\$	\$6	\$2	\$10	\$1	\$4	\$	\$
5140000	SG	\$2,539	\$44	\$670	\$207	\$1,076	\$140	\$392	\$10	\$
5140000	SSGCH	\$3,021	\$52	\$817	\$249	\$1,254	\$165	\$472	\$11	\$
5140000 Total		\$5,559	\$95	\$1,487	\$457	\$2,330	\$304	\$865	\$21	\$
5141000	SG	\$2,782	\$48	\$734	\$227	\$1,179	\$153	\$430	\$11	\$
5141000 Total		\$2,782	\$48	\$734	\$227	\$1,179	\$153	\$430	\$11	\$
5142000	SG	\$21	\$	\$6	\$2	\$9	\$1	\$3	\$	\$
5142000 Total		\$21	\$	\$6	\$2	\$9	\$1	\$3	\$	\$
5144000	SG	\$370	\$6	\$98	\$30	\$157	\$20	\$57	\$1	\$
5144000 Total		\$370	\$6	\$98	\$30	\$157	\$20	\$57	\$1	\$
5145000	SG	\$419	\$7	\$111	\$34	\$178	\$23	\$65	\$2	\$
5145000 Total		\$419	\$7	\$111	\$34	\$178	\$23	\$65	\$2	\$
5146000	SG	\$207	\$4	\$55	\$17	\$88	\$11	\$32	\$1	\$
5146000 Total		\$207	\$4	\$55	\$17	\$88	\$11	\$32	\$1	\$
5147000	SG	\$1,917	\$33	\$506	\$157	\$813	\$106	\$296	\$7	\$
5147000 Total		\$1,917	\$33	\$506	\$157	\$813	\$106	\$296	\$7	\$
5148000	SG	\$1,248	\$21	\$329	\$102	\$529	\$69	\$193	\$5	\$
5148000 Total		\$1,248	\$21	\$329	\$102	\$529	\$69	\$193	\$5	\$
5149000	SG	\$159	\$3	\$42	\$13	\$67	\$9	\$25	\$1	\$
5149000 Total		\$159	\$3	\$42	\$13	\$67	\$9	\$25	\$1	\$
5350000	SG-P	\$8,096	\$139	\$2,136	\$661	\$3,432	\$446	\$1,252	\$31	\$
5350000	SG-U	\$1,290	\$22	\$340	\$105	\$547	\$71	\$199	\$5	\$
5350000 Total		\$9,385	\$161	\$2,476	\$766	\$3,978	\$517	\$1,451	\$36	\$
5360000	SG-P	\$286	\$5	\$75	\$23	\$121	\$16	\$44	\$1	\$
5360000	SG-U	\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$
5360000 Total		\$290	\$5	\$77	\$24	\$123	\$16	\$45	\$1	\$
5370000	SG-P	\$1,804	\$31	\$476	\$147	\$765	\$99	\$279	\$7	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5370000 Total		\$1,804	\$31	\$476	\$147	\$765	\$99	\$279	\$7	\$
5371000	SG-P	\$30	\$1	\$8	\$2	\$13	\$2	\$5	\$	\$
5371000	SG-U	\$93	\$2	\$25	\$8	\$39	\$5	\$14	\$	\$
5371000 Total		\$123	\$2	\$33	\$10	\$52	\$7	\$19	\$	\$
5372000	SG-P	\$80	\$1	\$21	\$7	\$34	\$4	\$12	\$	\$
5372000 Total		\$80	\$1	\$21	\$7	\$34	\$4	\$12	\$	\$
5374000	SG-P	\$243	\$4	\$64	\$20	\$103	\$13	\$38	\$1	\$
5374000	SG-U	\$18	\$	\$5	\$1	\$7	\$1	\$3	\$	\$
5374000 Total		\$261	\$4	\$69	\$21	\$111	\$14	\$40	\$1	\$
5379000	SG-P	\$1,011	\$17	\$267	\$83	\$428	\$56	\$156	\$4	\$
5379000	SG-U	\$239	\$4	\$63	\$20	\$101	\$13	\$37	\$1	\$
5379000 Total		\$1,250	\$21	\$330	\$102	\$530	\$69	\$193	\$5	\$
5390000	SG-P	\$11,895	\$204	\$3,138	\$971	\$5,042	\$655	\$1,839	\$45	\$
5390000	SG-U	\$5,705	\$98	\$1,505	\$466	\$2,418	\$314	\$852	\$22	\$
5390000 Total		\$17,600	\$302	\$4,643	\$1,437	\$7,460	\$969	\$2,721	\$67	\$
5400000	SG-P	\$180	\$3	\$48	\$15	\$76	\$10	\$28	\$1	\$
5400000	SG-U	\$3	\$	\$1	\$	\$1	\$	\$	\$	\$
5400000 Total		\$183	\$3	\$48	\$15	\$78	\$10	\$28	\$1	\$
5410000	SG-P	\$84	\$1	\$22	\$7	\$36	\$5	\$13	\$	\$
5410000 Total		\$84	\$1	\$22	\$7	\$36	\$5	\$13	\$	\$
5420000	SG-P	\$1,092	\$19	\$288	\$89	\$463	\$60	\$169	\$4	\$
5420000	SG-U	\$115	\$2	\$30	\$9	\$49	\$6	\$18	\$	\$
5420000	SNPPH-P	\$	\$	\$	\$	\$	\$	\$	\$	\$
5420000 Total		\$1,207	\$21	\$318	\$99	\$512	\$66	\$187	\$5	\$
5430000	SG-P	\$1,190	\$20	\$314	\$97	\$504	\$66	\$184	\$5	\$
5430000	SG-U	\$411	\$7	\$108	\$34	\$174	\$23	\$64	\$2	\$
5430000 Total		\$1,601	\$27	\$422	\$131	\$678	\$88	\$247	\$6	\$
5440000	SG-U	\$93	\$2	\$24	\$8	\$39	\$5	\$14	\$	\$
5440000 Total		\$93	\$2	\$24	\$8	\$39	\$5	\$14	\$	\$
5441000	SG-P	\$565	\$10	\$149	\$46	\$239	\$31	\$87	\$2	\$
5441000	SG-U	\$142	\$2	\$37	\$12	\$60	\$8	\$22	\$1	\$
5441000 Total		\$707	\$12	\$186	\$58	\$300	\$39	\$109	\$3	\$
5442000	SG-P	\$624	\$11	\$165	\$51	\$264	\$34	\$86	\$2	\$
5442000	SG-U	\$93	\$2	\$24	\$8	\$39	\$5	\$14	\$	\$
5442000 Total		\$716	\$12	\$189	\$59	\$304	\$39	\$111	\$3	\$
5450000	SG-P	\$7	\$	\$2	\$1	\$3	\$	\$1	\$	\$
5450000 Total		\$7	\$	\$2	\$1	\$3	\$	\$1	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5451000	MNT-FISH/WILDLIFE	\$234	\$4	\$62	\$234	\$99	\$13	\$36	\$1	\$
5451000 Total		\$234	\$4	\$62	\$234	\$99	\$13	\$36	\$1	\$
5454000	MAINT-OTH REC FAC	\$58	\$1	\$15	\$5	\$24	\$3	\$9	\$	\$
5454000	MAINT-OTH REC FAC	\$	\$	\$	\$	\$	\$	\$	\$	\$
5454000 Total		\$58	\$1	\$15	\$5	\$24	\$3	\$9	\$	\$
5455000	MAINT-RDS/TRAIL/BR	\$752	\$13	\$198	\$61	\$319	\$41	\$116	\$3	\$
5455000	MAINT-RDS/TRAIL/BR	\$332	\$6	\$87	\$27	\$141	\$18	\$51	\$1	\$
5455000 Total		\$1,084	\$19	\$286	\$88	\$459	\$60	\$168	\$4	\$
5459000	MAINT HYDRO-OTHER	\$875	\$15	\$231	\$71	\$371	\$48	\$135	\$3	\$
5459000	MAINT HYDRO-OTHER	\$282	\$5	\$75	\$23	\$120	\$16	\$44	\$1	\$
5459000 Total		\$1,158	\$20	\$305	\$95	\$491	\$64	\$179	\$4	\$
5460000	OPER SUPERV & ENG	\$317	\$5	\$84	\$26	\$134	\$17	\$49	\$1	\$
5460000 Total		\$317	\$5	\$84	\$26	\$134	\$17	\$49	\$1	\$
5471000	NATURAL GAS	\$426,254	\$6,951	\$104,870	\$32,948	\$179,123	\$27,099	\$73,669	\$1,693	\$
5471000	NATURAL GAS	\$35,489	\$583	\$8,088	\$2,589	\$15,701	\$2,701	\$5,668	\$159	\$
5471000 Total		\$461,743	\$7,435	\$112,958	\$35,537	\$194,823	\$29,801	\$79,337	\$1,852	\$
5480000	GENERATION EXP	\$14,113	\$242	\$3,723	\$1,162	\$5,982	\$777	\$2,182	\$54	\$
5480000	GENERATION EXP	\$1,626	\$27	\$395	\$129	\$746	\$88	\$233	\$7	\$
5480000 Total		\$15,739	\$269	\$4,118	\$1,281	\$6,729	\$866	\$2,415	\$61	\$
5490000	MIS OTH PWR GEN EX	\$18,636	\$319	\$4,916	\$1,522	\$7,899	\$1,027	\$2,881	\$71	\$
5490000	MIS OTH PWR GEN EX	\$18,636	\$319	\$4,916	\$1,522	\$7,899	\$1,027	\$2,881	\$71	\$
5490000 Total		\$18,636	\$319	\$4,916	\$1,522	\$7,899	\$1,027	\$2,881	\$71	\$
5500000	RENTS (OTHER GEN)	\$1,861	\$32	\$491	\$152	\$789	\$103	\$288	\$7	\$
5500000 Total		\$1,861	\$32	\$491	\$152	\$789	\$103	\$288	\$7	\$
5520000	MAINT OF STRUCTURE	\$1,351	\$23	\$356	\$110	\$573	\$74	\$209	\$5	\$
5520000	MAINT OF STRUCTURE	\$193	\$3	\$47	\$15	\$89	\$10	\$28	\$1	\$
5520000 Total		\$1,544	\$26	\$403	\$126	\$661	\$85	\$237	\$6	\$
5530000	MNT GEN & ELEC PLT	\$12,142	\$208	\$3,203	\$992	\$5,147	\$669	\$1,877	\$46	\$
5530000	MNT GEN & ELEC PLT	\$2,845	\$48	\$691	\$225	\$1,306	\$154	\$408	\$13	\$
5530000 Total		\$14,987	\$256	\$3,894	\$1,217	\$6,452	\$823	\$2,285	\$59	\$
5540000	MNT MSC OTH PWR GN	\$1,200	\$21	\$317	\$98	\$509	\$66	\$186	\$5	\$
5540000	MNT MSC OTH PWR GN	\$122	\$2	\$30	\$10	\$56	\$7	\$17	\$1	\$
5540000 Total		\$1,322	\$23	\$346	\$108	\$565	\$73	\$203	\$5	\$
5550000	PURCHASED POWER	-\$137,138	-\$2,351	-\$36,180	-\$11,199	-\$58,131	-\$7,554	-\$21,201	-\$523	\$
5550000	PURCHASED POWER	-\$137,138	-\$2,351	-\$36,180	-\$11,199	-\$58,131	-\$7,554	-\$21,201	-\$523	\$
5550000 Total		-\$137,138	-\$2,351	-\$36,180	-\$11,199	-\$58,131	-\$7,554	-\$21,201	-\$523	\$
5551100	REG BILL OR-(PACF)	-\$25,337	\$	-\$25,337	\$	\$	\$	\$	\$	\$
5551100 Total		-\$25,337	\$	-\$25,337	\$	\$	\$	\$	\$	\$
5551200	REG BILL-WA (PACF)	-\$8,025	\$	\$	-\$8,025	\$	\$	\$	\$	\$
5551200 Total		-\$8,025	\$	\$	-\$8,025	\$	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5551200 Total		\$ -8,025	\$	\$ -8,025	\$	\$	\$	\$	\$
5551330	IDU	\$ 155	\$	\$	\$	\$ 155	\$	\$	\$
5551330 Total		\$ 155	\$	\$	\$	\$ 155	\$	\$	\$
5552500	SE	\$ -19,022	\$ -4,680	\$ -1,470	\$ -7,994	\$ -1,209	\$ -3,288	\$ -76	\$
5552500 Total		\$ -19,022	\$ -4,680	\$ -1,470	\$ -7,994	\$ -1,209	\$ -3,288	\$ -76	\$
5555500	SG	\$ 25,612	\$ 6,757	\$ 2,091	\$ 10,856	\$ 1,411	\$ 3,959	\$ 98	\$
5555500 Total		\$ 25,612	\$ 6,757	\$ 2,091	\$ 10,856	\$ 1,411	\$ 3,959	\$ 98	\$
5556200	SG	\$ 1,802	\$ 31	\$ 147	\$ 764	\$ 99	\$ 279	\$ 7	\$
5556200 Total		\$ 1,802	\$ 31	\$ 147	\$ 764	\$ 99	\$ 279	\$ 7	\$
5556300	SG	\$ 59,306	\$ 1,017	\$ 4,843	\$ 25,139	\$ 3,267	\$ 9,168	\$ 226	\$
5556300 Total		\$ 59,306	\$ 1,017	\$ 4,843	\$ 25,139	\$ 3,267	\$ 9,168	\$ 226	\$
5556400	SG	\$ 9,921	\$ 170	\$ 810	\$ 4,205	\$ 546	\$ 1,534	\$ 38	\$
5556400 Total		\$ 9,921	\$ 170	\$ 810	\$ 4,205	\$ 546	\$ 1,534	\$ 38	\$
5556500	SE	\$ 65,585	\$ 1,054	\$ 5,070	\$ 27,560	\$ 4,170	\$ 11,335	\$ 260	\$
5556500 Total		\$ 65,585	\$ 1,054	\$ 5,070	\$ 27,560	\$ 4,170	\$ 11,335	\$ 260	\$
5556600	SG	\$ 48,178	\$ 826	\$ 3,934	\$ 20,422	\$ 2,654	\$ 7,448	\$ 184	\$
5556600 Total		\$ 48,178	\$ 826	\$ 3,934	\$ 20,422	\$ 2,654	\$ 7,448	\$ 184	\$
5556700	SG	\$ 391,920	\$ 6,719	\$ 32,005	\$ 166,128	\$ 21,589	\$ 60,589	\$ 1,495	\$
5556700 Total		\$ 391,920	\$ 6,719	\$ 32,005	\$ 166,128	\$ 21,589	\$ 60,589	\$ 1,495	\$
5556800	SG	\$ 5,127	\$ 88	\$ 419	\$ 2,173	\$ 282	\$ 793	\$ 20	\$
5556800 Total		\$ 5,127	\$ 88	\$ 419	\$ 2,173	\$ 282	\$ 793	\$ 20	\$
5556900	SE	\$ 33,129	\$ 533	\$ 2,561	\$ 13,922	\$ 2,106	\$ 5,726	\$ 132	\$
5556900 Total		\$ 33,129	\$ 533	\$ 2,561	\$ 13,922	\$ 2,106	\$ 5,726	\$ 132	\$
5558000	SG	\$ 5,000	\$ 86	\$ 408	\$ 2,119	\$ 275	\$ 773	\$ 19	\$
5558000 Total		\$ 5,000	\$ 86	\$ 408	\$ 2,119	\$ 275	\$ 773	\$ 19	\$
5560000	SG	\$ 1,514	\$ 26	\$ 124	\$ 642	\$ 83	\$ 234	\$ 6	\$
5560000 Total		\$ 1,514	\$ 26	\$ 124	\$ 642	\$ 83	\$ 234	\$ 6	\$
5570000	SG	\$ 48,811	\$ 837	\$ 3,986	\$ 20,690	\$ 2,689	\$ 7,546	\$ 186	\$
5570000 Total		\$ 48,811	\$ 837	\$ 3,986	\$ 20,690	\$ 2,689	\$ 7,546	\$ 186	\$
5573000	SG	\$ 70	\$ 1	\$ 36	\$ 30	\$ 4	\$ 11	\$	\$
5573000 Total		\$ 70	\$ 1	\$ 36	\$ 30	\$ 4	\$ 11	\$	\$
5578000	IDU	\$ -33	\$	\$	\$	\$ -33	\$	\$	\$
5578000	OR	\$ -54	\$	\$	\$	\$	\$	\$	\$
5578000	SGCT	\$ 1,122	\$ 19	\$ 92	\$ 478	\$ 62	\$ 174	\$	\$
5578000	WA	\$ -97	\$	\$ -97	\$	\$	\$	\$	\$
5578000 Total		\$ 939	\$ 19	\$ -5	\$ 478	\$ 29	\$ 174	\$	\$
5600000	SG	\$ 6,089	\$ 104	\$ 497	\$ 2,581	\$ 335	\$ 941	\$ 23	\$
5600000	OPER SUPERV & ENG								



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5600000 Total		\$6,089	\$104	\$1,606	\$497	\$2,581	\$335	\$941	\$23	\$
5612000 LD - MONITOR & OPER	SG	\$8,347	\$143	\$2,202	\$682	\$3,538	\$460	\$1,290	\$32	\$
5612000 Total		\$8,347	\$143	\$2,202	\$682	\$3,538	\$460	\$1,290	\$32	\$
5613000 LD - TRANS SVC & SCH	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
5613000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$
5616000 TRANS SVC STUDIES	SG	\$77	\$1	\$20	\$6	\$32	\$4	\$12	\$	\$
5616000 Total		\$77	\$1	\$20	\$6	\$32	\$4	\$12	\$	\$
5617000 GEN INTERCNCT STUD	SG	\$900	\$15	\$237	\$73	\$381	\$50	\$139	\$3	\$
5617000 Total		\$900	\$15	\$237	\$73	\$381	\$50	\$139	\$3	\$
5620000 STATION EXP(TRANS)	SG	\$1,506	\$26	\$397	\$123	\$639	\$83	\$233	\$6	\$
5620000 Total		\$1,506	\$26	\$397	\$123	\$639	\$83	\$233	\$6	\$
5630000 OVERHEAD LINE EXP	SG	\$245	\$4	\$65	\$20	\$104	\$14	\$38	\$1	\$
5630000 Total		\$245	\$4	\$65	\$20	\$104	\$14	\$38	\$1	\$
5650000 TRNS ELEC BY OTHERS	SG	\$2,690	\$46	\$710	\$220	\$1,140	\$148	\$416	\$10	\$
5650000 Total		\$2,690	\$46	\$710	\$220	\$1,140	\$148	\$416	\$10	\$
5651000 S/T FIRM WHEELING	SG	\$11,806	\$202	\$3,115	\$964	\$5,005	\$650	\$1,825	\$45	\$
5651000 Total		\$11,806	\$202	\$3,115	\$964	\$5,005	\$650	\$1,825	\$45	\$
5652500 NON-FIRM WHEEL EXP	SE	\$1,143	\$18	\$281	\$88	\$480	\$73	\$198	\$5	\$
5652500 Total		\$1,143	\$18	\$281	\$88	\$480	\$73	\$198	\$5	\$
5652600 PRE-MERG FRM W-PPL	SG	\$29,934	\$513	\$7,897	\$2,444	\$12,688	\$1,649	\$4,628	\$114	\$
5652600 Total		\$29,934	\$513	\$7,897	\$2,444	\$12,688	\$1,649	\$4,628	\$114	\$
5652700 PRE-MERG WHEEL-UPL	SG	\$820	\$14	\$216	\$67	\$348	\$45	\$127	\$3	\$
5652700 Total		\$820	\$14	\$216	\$67	\$348	\$45	\$127	\$3	\$
5654600 POST-MRG WHEEL EXP	SG	\$70,767	\$1,213	\$18,670	\$5,779	\$29,997	\$3,898	\$10,940	\$270	\$
5654600 Total		\$70,767	\$1,213	\$18,670	\$5,779	\$29,997	\$3,898	\$10,940	\$270	\$
5660000 MISC TRANS EXPENSE	SG	\$2,393	\$41	\$631	\$195	\$1,014	\$132	\$370	\$9	\$
5660000 Total		\$2,393	\$41	\$631	\$195	\$1,014	\$132	\$370	\$9	\$
5670000 RENTS-TRANSMISSION	SG	\$1,657	\$28	\$437	\$135	\$702	\$91	\$256	\$6	\$
5670000 Total		\$1,657	\$28	\$437	\$135	\$702	\$91	\$256	\$6	\$
5680000 MNT SUPERV & ENG	SG	\$35	\$1	\$9	\$3	\$15	\$2	\$5	\$	\$
5680000 Total		\$35	\$1	\$9	\$3	\$15	\$2	\$5	\$	\$
5690000 MAINT OF STRUCTURE	SG	\$1	\$	\$	\$	\$	\$	\$	\$	\$
5690000 Total		\$1	\$	\$	\$	\$	\$	\$	\$	\$
5691000 MAINT-COMP HW TRANS	SG	\$80	\$1	\$21	\$6	\$34	\$4	\$12	\$	\$
5691000 Total		\$80	\$1	\$21	\$6	\$34	\$4	\$12	\$	\$
5692000 MAINT-COMP SW TRANS	SG	\$975	\$17	\$257	\$80	\$413	\$54	\$151	\$4	\$
5692000 Total		\$975	\$17	\$257	\$80	\$413	\$54	\$151	\$4	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
56930000	MAINT-COM EQP TRANS	\$3,006	\$52	\$793	\$245	\$1,274	\$166	\$465	\$11	\$
56930000 Total		\$3,006	\$52	\$793	\$245	\$1,274	\$166	\$465	\$11	\$
57000000	MAINT STATION EQIP	\$10,550	\$181	\$2,783	\$862	\$4,472	\$581	\$1,631	\$40	\$
57000000 Total		\$10,550	\$181	\$2,783	\$862	\$4,472	\$581	\$1,631	\$40	\$
57100000	MAINT OVHD LINES	\$19,620	\$336	\$5,176	\$1,602	\$8,317	\$1,081	\$3,033	\$75	\$
57100000 Total		\$19,620	\$336	\$5,176	\$1,602	\$8,317	\$1,081	\$3,033	\$75	\$
57200000	MNT UNDERGRD LINES	\$52	\$1	\$14	\$4	\$22	\$3	\$8	\$	\$
57200000 Total		\$52	\$1	\$14	\$4	\$22	\$3	\$8	\$	\$
57300000	MNT MSC TRANS PLNT	\$182	\$3	\$48	\$15	\$77	\$10	\$28	\$1	\$
57300000 Total		\$182	\$3	\$48	\$15	\$77	\$10	\$28	\$1	\$
58000000	OPER SUPERV & ENG	\$28	\$28	\$	\$	\$	\$	\$	\$	\$
58000000	OPER SUPERV & ENG	\$82	\$	\$	\$	\$	\$82	\$	\$	\$
58000000	OPER SUPERV & ENG	\$	\$	\$	\$	\$	\$	\$	\$	\$
58000000	OPER SUPERV & ENG	\$18,642	\$660	\$5,281	\$1,220	\$8,839	\$860	\$1,781	\$	\$
58000000	OPER SUPERV & ENG	\$642	\$	\$	\$	\$642	\$	\$	\$	\$
58000000	OPER SUPERV & ENG	\$27	\$	\$	\$27	\$	\$	\$	\$	\$
58000000	OPER SUPERV & ENG	\$107	\$	\$	\$	\$	\$	\$107	\$	\$
58000000	OPER SUPERV & ENG	\$126	\$	\$	\$	\$	\$	\$126	\$	\$
58000000 Total		\$19,654	\$689	\$5,281	\$1,247	\$9,481	\$942	\$2,014	\$	\$
58100000	LOAD DISPATCHING	\$13,440	\$476	\$3,807	\$880	\$6,372	\$620	\$1,284	\$	\$
58100000 Total		\$13,440	\$476	\$3,807	\$880	\$6,372	\$620	\$1,284	\$	\$
58200000	STATION EXP(DIST)	\$128	\$128	\$	\$	\$	\$	\$	\$	\$
58200000	STATION EXP(DIST)	\$209	\$	\$	\$	\$	\$209	\$	\$	\$
58200000	STATION EXP(DIST)	\$1,093	\$	\$1,093	\$	\$	\$	\$	\$	\$
58200000	STATION EXP(DIST)	\$30	\$1	\$8	\$2	\$14	\$1	\$3	\$	\$
58200000	STATION EXP(DIST)	\$1,665	\$	\$	\$	\$1,665	\$	\$	\$	\$
58200000	STATION EXP(DIST)	\$344	\$	\$	\$344	\$	\$	\$	\$	\$
58200000	STATION EXP(DIST)	\$411	\$	\$	\$	\$	\$	\$411	\$	\$
58200000 Total		\$3,880	\$129	\$1,102	\$346	\$1,680	\$210	\$414	\$	\$
58300000	OVHD LINE EXPENSES	\$493	\$493	\$	\$	\$	\$	\$	\$	\$
58300000	OVHD LINE EXPENSES	\$302	\$	\$	\$	\$	\$302	\$	\$	\$
58300000	OVHD LINE EXPENSES	\$2,825	\$	\$2,825	\$	\$	\$	\$	\$	\$
58300000	OVHD LINE EXPENSES	\$18	\$1	\$5	\$1	\$8	\$1	\$2	\$	\$
58300000	OVHD LINE EXPENSES	\$1,358	\$	\$	\$	\$1,358	\$	\$	\$	\$
58300000	OVHD LINE EXPENSES	\$428	\$	\$	\$428	\$	\$	\$	\$	\$
58300000	OVHD LINE EXPENSES	\$265	\$	\$	\$	\$	\$	\$265	\$	\$
58300000	OVHD LINE EXPENSES	\$107	\$	\$	\$	\$	\$	\$107	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5830000 Total		\$5,795	\$493	\$2,830	\$429	\$1,366	\$303	\$374	\$	\$
5840000	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
5840000 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$
5850000	SNPD	\$207	\$7	\$59	\$14	\$98	\$10	\$20	\$	\$
5850000 Total		\$207	\$7	\$59	\$14	\$98	\$10	\$20	\$	\$
5860000	CA	\$222	\$222	\$	\$	\$	\$	\$	\$	\$
5860000	IDU	\$256	\$	\$	\$	\$	\$256	\$	\$	\$
5860000	OR	\$2,569	\$	\$2,569	\$	\$	\$	\$	\$	\$
5860000	SNPD	\$1,083	\$38	\$307	\$71	\$513	\$50	\$103	\$	\$
5860000	UT	\$1,454	\$	\$	\$	\$1,454	\$	\$	\$	\$
5860000	WA	\$481	\$	\$	\$481	\$	\$	\$	\$	\$
5860000	WYP	\$592	\$	\$	\$	\$	\$	\$592	\$	\$
5860000	WYU	\$57	\$	\$	\$	\$	\$	\$57	\$	\$
5860000 Total		\$6,714	\$260	\$2,876	\$552	\$1,967	\$306	\$752	\$	\$
5870000	CA	\$597	\$597	\$	\$	\$	\$	\$	\$	\$
5870000	IDU	\$449	\$	\$	\$	\$	\$449	\$	\$	\$
5870000	OR	\$4,456	\$	\$4,456	\$	\$	\$	\$	\$	\$
5870000	SNPD	\$	\$	\$	\$	\$	\$	\$	\$	\$
5870000	UT	\$5,111	\$	\$	\$	\$5,111	\$	\$	\$	\$
5870000	WA	\$896	\$	\$	\$896	\$	\$	\$	\$	\$
5870000	WYP	\$856	\$	\$	\$	\$	\$	\$856	\$	\$
5870000	WYU	\$95	\$	\$	\$	\$	\$	\$95	\$	\$
5870000 Total		\$12,459	\$597	\$4,456	\$896	\$5,111	\$449	\$951	\$	\$
5880000	CA	\$57	\$57	\$	\$	\$	\$	\$	\$	\$
5880000	IDU	\$76	\$	\$	\$	\$	\$76	\$	\$	\$
5880000	OR	\$716	\$	\$716	\$	\$	\$	\$	\$	\$
5880000	SNPD	\$5,538	\$196	\$1,569	\$362	\$2,626	\$255	\$529	\$	\$
5880000	UT	\$790	\$	\$	\$	\$790	\$	\$	\$	\$
5880000	WA	\$108	\$	\$	\$108	\$	\$	\$	\$	\$
5880000	WYP	\$153	\$	\$	\$	\$	\$	\$153	\$	\$
5880000	WYU	\$4	\$	\$	\$	\$	\$	\$4	\$	\$
5880000 Total		\$7,441	\$253	\$2,285	\$470	\$3,416	\$332	\$686	\$	\$
5890000	CA	\$91	\$91	\$	\$	\$	\$	\$	\$	\$
5890000	IDU	\$26	\$	\$	\$	\$	\$26	\$	\$	\$
5890000	OR	\$1,865	\$	\$1,865	\$	\$	\$	\$	\$	\$
5890000	SNPD	\$114	\$4	\$32	\$7	\$54	\$5	\$11	\$	\$
5890000	UT	\$425	\$	\$	\$	\$425	\$	\$	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5890000	WA	\$126	\$	\$	\$126	\$	\$	\$	\$	\$
5890000	WYP	\$472	\$	\$	\$	\$	\$	\$472	\$	\$
5890000	WYU	\$78	\$	\$	\$	\$	\$	\$78	\$	\$
5890000 Total		\$3,196	\$95	\$1,897	\$133	\$479	\$31	\$561		
5900000	CA	\$31	\$	\$	\$	\$	\$	\$	\$	\$
5900000	IDU	\$88	\$	\$	\$	\$	\$88	\$	\$	\$
5900000	OR	\$289	\$	\$289	\$	\$	\$	\$	\$	\$
5900000	SNPD	\$6,368	\$226	\$1,804	\$417	\$3,019	\$294	\$609	\$	\$
5900000	UT	\$320	\$	\$	\$	\$320	\$	\$	\$	\$
5900000	WA	\$15	\$	\$	\$15	\$	\$	\$	\$	\$
5900000	WYP	\$425	\$	\$	\$	\$	\$	\$425	\$	\$
5900000 Total		\$7,536	\$257	\$2,093	\$432	\$3,339	\$382	\$1,034		
5910000	CA	\$26	\$	\$	\$	\$	\$	\$	\$	\$
5910000	IDU	\$146	\$	\$	\$	\$	\$146	\$	\$	\$
5910000	OR	\$544	\$	\$544	\$	\$	\$	\$	\$	\$
5910000	SNPD	\$160	\$6	\$45	\$10	\$76	\$7	\$15	\$	\$
5910000	UT	\$777	\$	\$	\$	\$777	\$	\$	\$	\$
5910000	WA	\$115	\$	\$	\$115	\$	\$	\$	\$	\$
5910000	WYP	\$187	\$	\$	\$	\$	\$	\$187	\$	\$
5910000	WYU	\$61	\$	\$	\$	\$	\$	\$61	\$	\$
5910000 Total		\$2,016	\$32	\$589	\$125	\$853	\$154	\$263		
5920000	CA	\$421	\$	\$	\$	\$	\$	\$	\$	\$
5920000	IDU	\$791	\$	\$	\$	\$	\$791	\$	\$	\$
5920000	OR	\$3,896	\$	\$3,896	\$	\$	\$	\$	\$	\$
5920000	SNPD	\$1,874	\$66	\$531	\$123	\$889	\$86	\$179	\$	\$
5920000	UT	\$3,765	\$	\$	\$	\$3,765	\$	\$	\$	\$
5920000	WA	\$779	\$	\$	\$779	\$	\$	\$	\$	\$
5920000	WYP	\$1,273	\$	\$	\$	\$	\$	\$1,273	\$	\$
5920000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
5920000 Total		\$12,800	\$487	\$4,427	\$902	\$4,654	\$878	\$1,452		
5930000	CA	\$6,256	\$6,256	\$	\$	\$	\$	\$	\$	\$
5930000	IDU	\$4,976	\$	\$	\$	\$	\$4,976	\$	\$	\$
5930000	OR	\$28,891	\$	\$28,891	\$	\$	\$	\$	\$	\$
5930000	SNPD	\$1,224	\$43	\$347	\$80	\$581	\$56	\$117	\$	\$
5930000	UT	\$30,882	\$	\$	\$	\$30,882	\$	\$	\$	\$
5930000	WA	\$4,698	\$	\$	\$4,698	\$	\$	\$	\$	\$
5930000	WYP	\$5,186	\$	\$	\$	\$	\$	\$5,186	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5930000	WYU	\$1,131	\$	\$	\$	\$	\$	\$1,131	\$	\$
5930000 Total		\$83,246	\$6,300	\$29,238	\$4,779	\$31,463	\$5,033	\$6,434	\$	\$
5931000	CA	\$-79	\$-79	\$	\$	\$	\$	\$	\$	\$
5931000	IDU	\$125	\$	\$	\$	\$	\$125	\$	\$	\$
5931000	OR	-\$794	\$	-\$794	\$	\$	\$	\$	\$	\$
5931000	UT	\$515	\$	\$	\$515	\$	\$	\$	\$	\$
5931000	WA	\$58	\$	\$	\$58	\$	\$	\$	\$	\$
5931000	WYP	\$266	\$	\$	\$	\$	\$	\$266	\$	\$
5931000 Total		\$91	-\$79	-\$794	\$58	\$515	\$125	\$266	\$	\$
5940000	CA	\$531	\$531	\$	\$	\$	\$	\$	\$	\$
5940000	IDU	\$733	\$	\$	\$	\$	\$733	\$	\$	\$
5940000	OR	\$5,504	\$	\$5,504	\$	\$	\$	\$	\$	\$
5940000	SNPD	\$7	\$	\$2	\$	\$4	\$	\$1	\$	\$
5940000	UT	\$12,358	\$	\$	\$12,358	\$	\$	\$	\$	\$
5940000	WA	\$1,382	\$	\$	\$1,382	\$	\$	\$	\$	\$
5940000	WYP	\$1,702	\$	\$	\$	\$	\$	\$1,702	\$	\$
5940000	WYU	\$268	\$	\$	\$	\$	\$	\$268	\$	\$
5940000 Total		\$22,487	\$331	\$5,506	\$1,383	\$12,362	\$733	\$1,971	\$	\$
5950000	SNPD	\$1,081	\$38	\$306	\$71	\$513	\$50	\$103	\$	\$
5950000	WYP	\$25	\$	\$	\$	\$	\$	\$25	\$	\$
5950000 Total		\$1,106	\$38	\$306	\$71	\$513	\$50	\$128	\$	\$
5960000	CA	\$134	\$134	\$	\$	\$	\$	\$	\$	\$
5960000	IDU	\$133	\$	\$	\$	\$	\$133	\$	\$	\$
5960000	OR	\$1,009	\$	\$1,009	\$	\$	\$	\$	\$	\$
5960000	UT	\$2,314	\$	\$	\$2,314	\$	\$	\$	\$	\$
5960000	WA	\$189	\$	\$	\$189	\$	\$	\$	\$	\$
5960000	WYP	\$342	\$	\$	\$	\$	\$	\$342	\$	\$
5960000	WYU	\$97	\$	\$	\$	\$	\$	\$97	\$	\$
5960000 Total		\$4,218	\$134	\$1,009	\$189	\$2,314	\$133	\$439	\$	\$
5970000	CA	\$62	\$62	\$	\$	\$	\$	\$	\$	\$
5970000	IDU	\$297	\$	\$	\$	\$	\$297	\$	\$	\$
5970000	OR	\$1,151	\$	\$1,151	\$	\$	\$	\$	\$	\$
5970000	SNPD	\$1,101	\$39	\$312	\$72	\$52	\$51	\$105	\$	\$
5970000	UT	\$1,983	\$	\$	\$	\$1,983	\$	\$	\$	\$
5970000	WA	\$349	\$	\$	\$349	\$	\$	\$	\$	\$
5970000	WYP	\$617	\$	\$	\$	\$	\$	\$617	\$	\$
5970000	WYU	\$77	\$	\$	\$	\$	\$	\$77	\$	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
5970000 Total		\$5,637	\$101	\$1,463	\$421	\$2,505	\$347	\$800		
5980000	CA	\$189	\$189							
5980000	MNT MISC DIST PLNT	\$85					\$85			
5980000	MNT MISC DIST PLNT	\$876		\$876						
5980000	MNT MISC DIST PLNT	\$578	\$20	\$164	\$38	\$274	\$27	\$55		
5980000	MNT MISC DIST PLNT	\$1,305				\$1,305				
5980000	MNT MISC DIST PLNT	\$206			\$206					
5980000	MNT MISC DIST PLNT	\$305						\$305		
5980000	MNT MISC DIST PLNT	\$2						\$2		
5980000 Total		\$3,546	\$209	\$1,039	\$244	\$1,579	\$112	\$362		
7071000	LBR CLR - RMP									
7071000 Total	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
7072000	LBR CLR - PACPWR									
7072000 Total	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
9010000	SUPRV (CUST ACCT)									
9010000	SUPRV (CUST ACCT)	\$2,451	\$62	\$757	\$173	\$1,179	\$95	\$184		
9010000	SUPRV (CUST ACCT)	\$16					\$16			
9010000	SUPRV (CUST ACCT)	\$27		\$27						
9010000	SUPRV (CUST ACCT)	\$1				\$1				
9010000	SUPRV (CUST ACCT)	\$32			\$32					
9010000	SUPRV (CUST ACCT)	\$27						\$27		
9010000 Total		\$2,554	\$62	\$785	\$205	\$1,180	\$111	\$211		
9020000	METER READING EXP	\$813	\$813							
9020000	METER READING EXP	\$1,770	\$45	\$547	\$125	\$851	\$69	\$133		
9020000	METER READING EXP	\$1,614					\$1,614			
9020000	METER READING EXP	\$8,646		\$8,646						
9020000	METER READING EXP	\$5,367				\$5,367				
9020000	METER READING EXP	\$2,092			\$2,092					
9020000	METER READING EXP	\$1,976						\$1,976		
9020000	METER READING EXP	\$242						\$242		
9020000 Total		\$22,520	\$858	\$9,193	\$2,217	\$6,218	\$1,683	\$2,351		
9030000	CUST RCRD/COLL EXP	\$								
9030000	CUST RCRD/COLL EXP	\$798	\$20	\$247	\$56	\$384	\$31	\$60		
9030000	CUST RCRD/COLL EXP	\$1					\$1			
9030000	CUST RCRD/COLL EXP	\$6		\$6						
9030000	CUST RCRD/COLL EXP	\$9				\$9				
9030000 Total		\$813	\$20	\$252	\$56	\$392	\$32	\$60		



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9031000	CN	\$3,433	\$87	\$1,061	\$242	\$1,651	\$133	\$258		\$
9031000 Total		\$3,433	\$87	\$1,061	\$242	\$1,651	\$133	\$258		\$
9032000	CA	\$1	\$1	\$	\$	\$	\$	\$		\$
9032000	CN	\$13,283	\$338	\$4,104	\$938	\$6,390	\$516	\$998		\$
9032000	IDU	\$1	\$	\$	\$	\$	\$1	\$		\$
9032000	OR	\$5	\$	\$5	\$	\$	\$	\$		\$
9032000	UT	-\$4	\$	\$	\$	-\$4	\$	\$		\$
9032000	WA	\$3	\$	\$	\$3	\$	\$	\$		\$
9032000	WYP	\$2	\$	\$	\$	\$	\$	\$2		\$
9032000 Total		\$13,291	\$339	\$4,109	\$941	\$6,386	\$517	\$1,000		\$
9033000	CA	\$221	\$221	\$	\$	\$	\$	\$		\$
9033000	CN	\$9,535	\$242	\$2,946	\$673	\$4,587	\$370	\$716		\$
9033000	IDU	\$286	\$	\$	\$	\$	\$286	\$		\$
9033000	OR	\$1,886	\$	\$1,886	\$	\$	\$	\$		\$
9033000	UT	\$3,563	\$	\$	\$	\$3,563	\$	\$		\$
9033000	WA	\$586	\$	\$	\$586	\$	\$	\$		\$
9033000	WYP	\$408	\$	\$	\$	\$	\$	\$408		\$
9033000	WYU	\$103	\$	\$	\$	\$	\$	\$103		\$
9033000 Total		\$16,587	\$464	\$4,832	\$1,259	\$8,150	\$656	\$1,227		\$
9035000	IDU	\$42	\$	\$	\$	\$	\$42	\$		\$
9035000	OR	\$26	\$	\$26	\$	\$	\$	\$		\$
9035000	UT	\$109	\$	\$	\$	\$109	\$	\$		\$
9035000	WYP	\$2	\$	\$	\$	\$	\$	\$2		\$
9035000	WYU	\$2	\$	\$	\$	\$	\$	\$2		\$
9035000 Total		\$181	\$	\$26	\$	\$109	\$42	\$3		\$
9036000	CN	\$21,880	\$556	\$6,760	\$1,544	\$10,525	\$850	\$1,644		\$
9036000	OR	\$96	\$	\$96	\$	\$	\$	\$		\$
9036000 Total		\$21,975	\$556	\$6,856	\$1,544	\$10,525	\$850	\$1,644		\$
9040000	CA	\$349	\$349	\$	\$	\$	\$	\$		\$
9040000	CN	\$27	\$1	\$8	\$2	\$13	\$1	\$2		\$
9040000	IDU	\$455	\$	\$	\$	\$	\$455	\$		\$
9040000	OR	\$4,166	\$	\$4,166	\$	\$	\$	\$		\$
9040000	UT	\$4,733	\$	\$	\$	\$4,733	\$	\$		\$
9040000	WA	\$1,480	\$	\$	\$1,480	\$	\$	\$		\$
9040000	WYP	\$845	\$	\$	\$	\$	\$	\$845		\$
9040000	WYU	\$	\$	\$	\$	\$	\$	\$		\$
9040000 Total		\$12,056	\$350	\$4,174	\$1,482	\$4,746	\$456	\$847		\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9042000	CA	\$21	\$21	\$	\$	\$	\$	\$	\$	\$
9042000	UNCOLL ACCTS-JOINT U	\$16	\$	\$	\$	\$	\$16	\$	\$	\$
9042000	UNCOLL ACCTS-JOINT U	\$47	\$	\$47	\$	\$	\$	\$	\$	\$
9042000	UNCOLL ACCTS-JOINT U	-\$21	\$	\$	-\$21	\$	\$	\$	\$	\$
9042000	UNCOLL ACCTS-JOINT U	\$44	\$	\$	\$44	\$	\$	\$	\$	\$
9042000	UNCOLL ACCTS-JOINT U	\$15	\$	\$	\$	\$	\$	\$15	\$	\$
9042000 Total		\$120	\$21	\$47	\$44	-\$21	\$16	\$15	\$	\$
9050000	CN	\$236	\$6	\$73	\$17	\$114	\$9	\$18	\$	\$
9050000	MISC CUST ACCT EXP	\$12	\$	\$12	\$	\$	\$	\$	\$	\$
9050000	MISC CUST ACCT EXP	\$249	\$6	\$85	\$17	\$114	\$9	\$18	\$	\$
9050000 Total		\$6	\$2	\$2	\$3	\$3	\$3	\$3	\$	\$
9051000	CN	\$6	\$	\$2	\$	\$	\$	\$	\$	\$
9051000	MISC CUST ACCT EXP	\$6	\$	\$2	\$	\$	\$	\$	\$	\$
9070000	CN	\$286	\$7	\$88	\$20	\$138	\$11	\$22	\$	\$
9070000	SUPRV(CUST SERV)	\$286	\$7	\$88	\$20	\$138	\$11	\$22	\$	\$
9070000 Total		\$2,078	\$53	\$642	\$147	\$999	\$81	\$156	\$	\$
9080000	CN	\$2,078	\$53	\$642	\$147	\$999	\$81	\$156	\$	\$
9080000	CUST ASSIST EXP	\$12	\$	\$4	\$1	\$6	\$	\$1	\$	\$
9081000	CN	\$309	\$	\$	\$	\$309	\$	\$	\$	\$
9081000	CUST ASST EXP-GENL	\$321	\$	\$4	\$1	\$314	\$	\$1	\$	\$
9081000 Total		\$3	\$3	\$	\$	\$	\$	\$	\$	\$
9084000	CA	\$3	\$3	\$	\$	\$	\$	\$	\$	\$
9084000	DSM DIRECT	\$426	\$11	\$132	\$30	\$205	\$17	\$32	\$	\$
9084000	DSM DIRECT	\$34	\$	\$	\$	\$	\$	\$	\$	\$
9084000	DSM DIRECT	\$38	\$	\$	\$	\$38	\$	\$	\$	\$34
9084000	DSM DIRECT	\$38	\$	\$	\$	\$	\$	\$	\$	\$
9084000	DSM DIRECT	\$501	\$14	\$132	\$30	\$243	\$17	\$32	\$	\$34
9084000 Total		\$1,088	\$	\$	\$	\$	\$1,088	\$	\$	\$
9085000	IDU	\$309	\$	\$	\$	\$309	\$	\$	\$	\$
9085000	DSM AMORT	\$53	\$	\$	\$	\$	\$	\$53	\$	\$
9085000	DSM AMORT	\$1,449	\$	\$	\$	\$309	\$	\$53	\$	\$
9085000 Total		\$817	\$817	\$	\$	\$309	\$1,088	\$53	\$	\$
9085100	CA	\$5,010	\$	\$	\$	\$	\$	\$	\$	\$
9085100	DSM AMORT-SBC/ECC	\$8,580	\$	\$8,580	\$	\$	\$5,010	\$	\$	\$
9085100	DSM AMORT-SBC/ECC	\$36,047	\$	\$	\$	\$36,047	\$	\$	\$	\$
9085100	DSM AMORT-SBC/ECC	\$4,858	\$	\$	\$4,858	\$	\$	\$	\$	\$
9085100	DSM AMORT-SBC/ECC	\$1,403	\$	\$	\$	\$	\$	\$1,403	\$	\$
9085100 Total		\$6,715	\$817	\$8,580	\$4,858	\$36,047	\$5,010	\$1,403	\$	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9086000	CA	\$268	\$268	\$	\$	\$	\$	\$	\$	\$
9086000	CN	\$345	\$9	\$107	\$24	\$166	\$13	\$26	\$	\$
9086000	IDU	\$433	\$	\$	\$	\$	\$433	\$	\$	\$
9086000	OR	\$1,190	\$	\$1,190	\$	\$	\$	\$	\$	\$
9086000	UT	\$1,958	\$	\$	\$	\$1,958	\$	\$	\$	\$
9086000	WA	\$843	\$	\$	\$	\$	\$	\$	\$	\$
9086000	WYP	\$5,038	\$277	\$1,297	\$24	\$2,124	\$446	\$869	\$	\$
9086000 Total		\$4,575	\$116	\$1,413	\$323	\$2,201	\$178	\$344	\$	\$
9090000	CN	\$304	\$	\$304	\$	\$	\$	\$	\$	\$
9090000	IDU	\$2	\$	\$	\$	\$2	\$	\$	\$	\$
9090000	OR	\$7	\$	\$	\$7	\$	\$	\$	\$	\$
9090000	UT	\$36	\$	\$	\$	\$	\$	\$	\$	\$
9090000	WA	\$4,924	\$116	\$1,718	\$329	\$2,203	\$178	\$380	\$	\$
9090000	WYP	\$103	\$3	\$32	\$7	\$50	\$4	\$8	\$	\$
9090000 Total		\$103	\$3	\$32	\$7	\$50	\$4	\$8	\$	\$
9100000	CN	\$47	\$1	\$14	\$3	\$22	\$2	\$4	\$	\$
9101000	CN	\$47	\$1	\$14	\$3	\$22	\$2	\$4	\$	\$
9101000 Total		\$47	\$1	\$14	\$3	\$22	\$2	\$4	\$	\$
9200000	CA	\$-67	\$-67	\$	\$	\$	\$	\$	\$	\$
9200000	IDU	\$1,004	\$	\$	\$	\$	\$1,004	\$	\$	\$
9200000	OR	\$-780	\$	\$-780	\$	\$	\$	\$	\$	\$
9200000	SO	\$77,010	\$1,839	\$21,475	\$6,108	\$32,559	\$4,153	\$10,675	\$202	\$
9200000	UT	\$-5,196	\$	\$	\$	\$-5,196	\$	\$	\$	\$
9200000	WA	\$400	\$	\$	\$400	\$	\$	\$	\$	\$
9200000	WYP	\$504	\$	\$	\$	\$	\$	\$504	\$	\$
9200000 Total		\$72,875	\$1,772	\$20,695	\$6,508	\$27,363	\$5,157	\$11,179	\$202	\$
9210000	IDU	\$11,599	\$277	\$3,235	\$920	\$4,904	\$625	\$1,608	\$30	\$
9210000	SO	\$-569	\$	\$	\$	\$-569	\$	\$	\$	\$
9210000	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
9210000	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
9210000	WYP	\$11,031	\$277	\$3,235	\$920	\$4,335	\$626	\$1,608	\$30	\$
9210000 Total		\$-25,867	\$-618	\$-7,213	\$-2,052	\$-10,936	\$-1,395	\$-3,586	\$-68	\$
9220000	SO	\$-25,867	\$-618	\$-7,213	\$-2,052	\$-10,936	\$-1,395	\$-3,586	\$-68	\$
9220000 Total		\$-25,867	\$-618	\$-7,213	\$-2,052	\$-10,936	\$-1,395	\$-3,586	\$-68	\$
9230000	SO	\$11,039	\$264	\$3,078	\$876	\$4,667	\$595	\$1,530	\$29	\$
9230000 Total		\$11,039	\$264	\$3,078	\$876	\$4,667	\$595	\$1,530	\$29	\$



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9230000	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
9230000 Total		\$11,039	\$264	\$3,078	\$876	\$4,668	\$595	\$1,530	\$29	\$
9240000	SO	\$23,970	\$572	\$6,684	\$1,901	\$10,134	\$1,293	\$3,323	\$63	\$
9240000 Total		\$23,970	\$572	\$6,684	\$1,901	\$10,134	\$1,293	\$3,323	\$63	\$
9250000	SO	\$7,434	\$178	\$2,073	\$590	\$3,143	\$401	\$1,031	\$19	\$
9250000 Total		\$7,434	\$178	\$2,073	\$590	\$3,143	\$401	\$1,031	\$19	\$
9280000	CA	\$196	\$196	\$	\$	\$	\$	\$	\$	\$
9280000	IDU	\$9	\$	\$	\$	\$	\$9	\$	\$	\$
9280000	OR	\$305	\$	\$305	\$	\$	\$	\$	\$	\$
9280000	SO	\$2,197	\$52	\$613	\$174	\$929	\$118	\$305	\$6	\$
9280000	UT	\$1,185	\$	\$	\$	\$1,185	\$	\$	\$	\$
9280000	WA	\$98	\$	\$	\$98	\$	\$	\$	\$	\$
9280000	WYP	\$337	\$	\$	\$	\$	\$	\$337	\$	\$
9280000 Total		\$4,328	\$249	\$917	\$273	\$2,114	\$128	\$642	\$6	\$
9282000	CA	\$181	\$181	\$	\$	\$	\$	\$	\$	\$
9282000	IDU	\$408	\$	\$	\$	\$	\$408	\$	\$	\$
9282000	OR	\$3,475	\$	\$3,475	\$	\$	\$	\$	\$	\$
9282000	UT	\$3,944	\$	\$	\$3,944	\$	\$	\$	\$	\$
9282000	WA	\$514	\$	\$	\$514	\$	\$	\$	\$	\$
9282000	WYP	\$1,292	\$	\$	\$	\$	\$	\$1,292	\$	\$
9282000 Total		\$9,813	\$181	\$3,475	\$514	\$3,944	\$408	\$1,292	\$	\$
9283000	SG	\$2,323	\$40	\$613	\$190	\$985	\$128	\$359	\$9	\$
9283000 Total		\$2,323	\$40	\$613	\$190	\$985	\$128	\$359	\$9	\$
9290000	SO	\$3,421	\$82	\$954	\$271	\$1,446	\$184	\$474	\$9	\$
9290000 Total		\$3,421	\$82	\$954	\$271	\$1,446	\$184	\$474	\$9	\$
9301000	CN	\$	\$	\$	\$	\$	\$	\$	\$	\$
9301000	SO	\$36	\$1	\$10	\$3	\$15	\$2	\$5	\$	\$
9301000 Total		\$36	\$1	\$10	\$3	\$15	\$2	\$5	\$	\$
9302000	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$
9302000	CN	\$5	\$	\$1	\$	\$2	\$	\$	\$	\$
9302000	IDU	\$9	\$	\$	\$	\$	\$9	\$	\$	\$
9302000	OR	\$4,024	\$	\$4,024	\$	\$	\$	\$	\$	\$
9302000	SO	\$14,364	\$343	\$4,006	\$1,139	\$6,073	\$775	\$1,991	\$38	\$
9302000	UT	\$1,211	\$	\$	\$	\$1,211	\$	\$	\$	\$
9302000	WA	\$22	\$	\$	\$22	\$	\$	\$	\$	\$
9302000	WYP	\$25	\$	\$	\$	\$	\$	\$25	\$	\$
9302000 Total		\$19,660	\$344	\$8,031	\$1,162	\$7,286	\$783	\$2,016	\$38	\$



Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
9310000	OR	\$961	\$	\$961	\$	\$	\$	\$	\$	\$
9310000	SO	\$5,239	\$125	\$1,461	\$415	\$2,215	\$282	\$726	\$14	\$
9310000	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
9310000	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
9310000 Total		\$6,200	\$125	\$2,421	\$415	\$2,215	\$282	\$726	\$14	\$
9350000	OR	\$14	\$	\$14	\$	\$	\$	\$	\$	\$
9350000	SO	\$23,182	\$554	\$6,464	\$1,639	\$9,801	\$1,250	\$3,213	\$61	\$
9350000	WA	\$2	\$	\$	\$2	\$	\$	\$	\$	\$
9350000 Total		\$23,198	\$554	\$6,478	\$1,840	\$9,801	\$1,250	\$3,213	\$61	\$
Grand Total		\$2,676,130	\$54,809	\$687,913	\$203,491	\$1,150,094	\$161,555	\$409,387	\$8,847	\$34



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3102000	LAND RIGHTS	\$825	\$14	\$218	\$67	\$350	\$45	\$128	\$3
4030000	3102000	LAND RIGHTS	\$35	\$1	\$10	\$3	\$15	\$2	\$6	\$
	3102000 Total		\$860	\$15	\$227	\$70	\$364	\$47	\$133	\$3
4030000	3110000	STRUCTURES AND IMPROVEMENTS	\$13,921	\$239	\$3,673	\$1,137	\$5,901	\$767	\$2,152	\$53
4030000	3110000	STRUCTURES AND IMPROVEMENTS	\$895	\$15	\$242	\$74	\$372	\$49	\$140	\$3
	3110000 Total		\$14,816	\$254	\$3,915	\$1,211	\$6,272	\$816	\$2,292	\$56
4030000	3120000	BOILER PLANT EQUIPMENT	\$62,331	\$1,069	\$16,444	\$5,090	\$26,421	\$3,434	\$9,636	\$238
4030000	3120000	BOILER PLANT EQUIPMENT	\$4,855	\$83	\$1,313	\$401	\$2,016	\$265	\$759	\$18
	3120000 Total		\$67,186	\$1,152	\$17,758	\$5,491	\$28,437	\$3,698	\$10,395	\$256
4030000	3140000	TURBOGENERATOR UNITS	\$18,804	\$322	\$4,961	\$1,536	\$7,971	\$1,036	\$2,907	\$72
4030000	3140000	TURBOGENERATOR UNITS	\$1,090	\$19	\$295	\$90	\$452	\$59	\$170	\$4
	3140000 Total		\$19,894	\$341	\$5,256	\$1,626	\$8,423	\$1,095	\$3,077	\$76
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$5,133	\$88	\$1,354	\$419	\$2,176	\$283	\$793	\$20
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$850	\$15	\$230	\$70	\$353	\$46	\$133	\$3
	3150000 Total		\$5,982	\$103	\$1,584	\$489	\$2,528	\$329	\$926	\$23
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$1	\$	\$	\$	\$	\$	\$	\$
	3157000 Total		\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$689	\$12	\$182	\$56	\$292	\$38	\$106	\$3
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$61	\$1	\$16	\$5	\$25	\$3	\$10	\$
	3160000 Total		\$750	\$13	\$198	\$61	\$317	\$41	\$116	\$3
4030000	3302000	LAND RIGHTS	\$90	\$2	\$24	\$7	\$38	\$5	\$14	\$
4030000	3302000	LAND RIGHTS	\$1	\$	\$	\$	\$1	\$	\$	\$
	3302000 Total		\$91	\$2	\$24	\$7	\$39	\$5	\$14	\$
4030000	3303000	WATER RIGHTS	\$2	\$	\$	\$	\$1	\$	\$	\$
	3303000 Total		\$2	\$	\$	\$	\$1	\$	\$	\$
4030000	3304000	FLOOD RIGHTS	\$4	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3304000	FLOOD RIGHTS	\$2	\$	\$1	\$	\$1	\$	\$	\$
	3304000 Total		\$6	\$	\$2	\$	\$3	\$	\$1	\$
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	\$3	\$	\$1	\$	\$1	\$	\$	\$
	3305000 Total		\$3	\$	\$1	\$	\$1	\$	\$	\$
4030000	3310000	STRUCTURES AND IMPROVE	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3310000	STRUCTURES AND IMPROVE	\$184	\$3	\$49	\$15	\$78	\$10	\$28	\$1
	3310000 Total		\$184	\$3	\$49	\$15	\$78	\$10	\$28	\$1
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$892	\$15	\$235	\$73	\$378	\$49	\$138	\$3
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	\$83	\$1	\$22	\$7	\$35	\$5	\$13	\$
	3311000 Total		\$975	\$17	\$257	\$80	\$413	\$54	\$151	\$4
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	\$367	\$6	\$97	\$30	\$156	\$20	\$57	\$1
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	\$10	\$	\$3	\$1	\$4	\$1	\$2	\$
	3312000 Total		\$377	\$6	\$100	\$31	\$160	\$21	\$58	\$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$219	\$4	\$58	\$18	\$93	\$12	\$34	\$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	\$66	\$1	\$17	\$5	\$28	\$4	\$10	\$



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3313000 Total		\$285	\$5	\$75	\$23	\$121	\$16	\$44	\$
	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$39	\$1	\$10	\$3	\$17	\$2	\$6	\$
4030000	3320000	SG-U	\$547	\$9	\$144	\$45	\$232	\$30	\$85	\$2
	"RESERVOIRS, DAMS & WATERWAYS"		\$566	\$10	\$155	\$48	\$248	\$32	\$91	\$2
4030000	3320000 Total		\$4,097	\$70	\$1,081	\$335	\$1,737	\$226	\$633	\$16
	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$838	\$14	\$221	\$68	\$355	\$46	\$130	\$3
4030000	3321000	SG-U	\$4,935	\$85	\$1,302	\$403	\$2,092	\$272	\$763	\$19
	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF	SG-P	\$240	\$4	\$63	\$20	\$102	\$13	\$37	\$1
4030000	3322000	SG-U	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$
	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF		\$255	\$4	\$67	\$21	\$108	\$14	\$39	\$1
4030000	3323000	SG-P	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$
4030000	3323000	SG-U	\$2	\$	\$1	\$	\$1	\$	\$	\$
	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"		\$16	\$	\$4	\$1	\$7	\$1	\$2	\$
4030000	3330000	SG-P	\$1,377	\$24	\$363	\$112	\$584	\$76	\$213	\$5
4030000	3330000	SG-U	\$994	\$17	\$262	\$81	\$421	\$55	\$154	\$4
	"WATER WHEELS, TURB & GENERATORS"		\$2,371	\$41	\$626	\$194	\$1,005	\$131	\$367	\$9
4030000	3340000	SG-P	\$1,026	\$18	\$271	\$84	\$435	\$57	\$159	\$4
4030000	3340000	SG-U	\$311	\$5	\$82	\$25	\$132	\$17	\$48	\$1
	ACCESSORY ELECTRIC EQUIPMENT		\$1,337	\$23	\$353	\$109	\$567	\$74	\$207	\$5
4030000	3347000	SG-P	\$74	\$1	\$19	\$6	\$31	\$4	\$11	\$
4030000	3347000	SG-U	\$1	\$	\$	\$	\$1	\$	\$	\$
	ACCESSORY ELECT EQUIP - SUPV & ALARM		\$75	\$1	\$20	\$6	\$32	\$4	\$12	\$
4030000	3350000	SG-U	\$6	\$	\$1	\$	\$2	\$	\$1	\$
	MISC POWER PLANT EQUIP		\$6	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3351000	SG-P	\$41	\$1	\$11	\$3	\$18	\$2	\$6	\$
4030000	3351000	SG-U	\$41	\$1	\$11	\$3	\$18	\$2	\$6	\$
	MISC POWER PLANT EQUIP - PRODUCTION		\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3352000	SG-P	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3352000	SG-U	\$1	\$	\$	\$	\$	\$	\$	\$
	MISC POWER PLANT EQUIP - FISH & WILDLIFE		\$	\$	\$	\$	\$	\$	\$	\$
4030000	3353000	SG-P	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3353000	SG-U	\$	\$	\$	\$	\$	\$	\$	\$
	MISC POWER PLANT EQUIP - RECREATION		\$	\$	\$	\$	\$	\$	\$	\$
4030000	3360000	SG-P	\$274	\$5	\$72	\$22	\$116	\$15	\$42	\$1
4030000	3360000	SG-U	\$44	\$1	\$11	\$4	\$18	\$2	\$7	\$
	"ROADS, RAILROADS & BRIDGES"		\$318	\$5	\$84	\$26	\$135	\$17	\$49	\$1
4030000	3360000 Total	SG	\$3,780	\$65	\$997	\$309	\$1,602	\$208	\$584	\$14
4030000	3410000	SSGCT	\$136	\$2	\$33	\$11	\$62	\$7	\$19	\$1
	STRUCTURES & IMPROVEMENTS		\$3,916	\$67	\$1,030	\$319	\$1,665	\$216	\$604	\$15
4030000	3420000	SG	\$228	\$4	\$60	\$19	\$97	\$13	\$35	\$1
4030000	3420000	SSGCT	\$76	\$1	\$18	\$6	\$35	\$4	\$11	\$
	"FUEL HOLDERS, PRODUCERS, ACCES"		\$304	\$5	\$79	\$25	\$131	\$17	\$46	\$1
4030000	3420000 Total	SG	\$76,124	\$1,305	\$20,083	\$6,216	\$32,268	\$4,193	\$11,768	\$290
4030000	3430000	SSGCT	\$1,719	\$29	\$418	\$136	\$789	\$93	\$246	\$8
	PRIME MOVERS									
	PRIME MOVERS									



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3430000 Total		\$77,842	\$1,334	\$20,500	\$6,352	\$33,056	\$4,287	\$12,015	\$298
	3440000	SG	\$8,726	\$150	\$2,302	\$713	\$3,699	\$481	\$1,349	\$33
	3440000	SSGCT	\$516	\$9	\$125	\$41	\$237	\$28	\$74	\$2
	3440000 Total		\$9,242	\$158	\$2,427	\$753	\$3,936	\$509	\$1,423	\$36
4030000	3450000	SG	\$5,458	\$94	\$1,440	\$446	\$2,314	\$301	\$844	\$21
	3450000	SSGCT	\$99	\$2	\$24	\$8	\$45	\$5	\$14	\$
	3450000 Total		\$5,557	\$95	\$1,464	\$454	\$2,359	\$306	\$858	\$21
4030000	3460000	SG	\$296	\$5	\$78	\$24	\$125	\$16	\$46	\$1
	3460000 Total		\$296	\$5	\$78	\$24	\$125	\$16	\$46	\$1
4030000	3502000	SG	\$886	\$15	\$234	\$72	\$375	\$49	\$137	\$3
	3502000 Total		\$886	\$15	\$234	\$72	\$375	\$49	\$137	\$3
4030000	3520000	SG	\$971	\$17	\$256	\$79	\$412	\$54	\$150	\$4
	3520000 Total		\$971	\$17	\$256	\$79	\$412	\$54	\$150	\$4
4030000	3530000	SG	\$18,433	\$316	\$4,863	\$1,505	\$7,814	\$1,015	\$2,850	\$70
	3530000 Total		\$18,433	\$316	\$4,863	\$1,505	\$7,814	\$1,015	\$2,850	\$70
4030000	3534000	SG	\$1,827	\$31	\$482	\$149	\$774	\$101	\$282	\$7
	3534000 Total		\$1,827	\$31	\$482	\$149	\$774	\$101	\$282	\$7
4030000	3537000	SG	\$1,937	\$33	\$511	\$158	\$821	\$107	\$299	\$7
	3537000 Total		\$1,937	\$33	\$511	\$158	\$821	\$107	\$299	\$7
4030000	3540000	SG	\$6,827	\$117	\$1,801	\$558	\$2,894	\$376	\$1,055	\$26
	3540000 Total		\$6,827	\$117	\$1,801	\$558	\$2,894	\$376	\$1,055	\$26
4030000	3550000	SG	\$14,450	\$248	\$3,812	\$1,180	\$6,125	\$796	\$2,234	\$55
	3550000 Total		\$14,450	\$248	\$3,812	\$1,180	\$6,125	\$796	\$2,234	\$55
4030000	3560000	SG	\$15,861	\$272	\$4,184	\$1,295	\$6,723	\$874	\$2,452	\$60
	3560000 Total		\$15,861	\$272	\$4,184	\$1,295	\$6,723	\$874	\$2,452	\$60
4030000	3562000	SG	\$283	\$5	\$75	\$23	\$120	\$16	\$44	\$1
	3562000 Total		\$283	\$5	\$75	\$23	\$120	\$16	\$44	\$1
4030000	3570000	SG	\$53	\$1	\$14	\$4	\$22	\$3	\$8	\$
	3570000 Total		\$53	\$1	\$14	\$4	\$22	\$3	\$8	\$
4030000	3580000	SG	\$124	\$2	\$33	\$10	\$52	\$7	\$19	\$
	3580000 Total		\$124	\$2	\$33	\$10	\$52	\$7	\$19	\$
4030000	3590000	SG	\$159	\$3	\$42	\$13	\$67	\$9	\$25	\$1
	3590000 Total		\$159	\$3	\$42	\$13	\$67	\$9	\$25	\$1
4030000	3602000	CA	\$21	\$	\$	\$	\$	\$	\$	\$
	3602000	IDU	\$17	\$	\$	\$	\$	\$17	\$	\$
	3602000	OR	\$59	\$	\$	\$	\$	\$	\$	\$
	3602000	UT	\$126	\$	\$	\$	\$126	\$	\$	\$
	3602000	WA	\$4	\$	\$	\$4	\$	\$	\$	\$
	3602000	WYP	\$35	\$	\$	\$	\$	\$	\$35	\$
	3602000	WYU	\$29	\$	\$	\$	\$	\$	\$29	\$
	3602000 Total		\$292	\$21	\$59	\$4	\$126	\$17	\$64	\$



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3610000	CA	\$36	\$36						
4030000	3610000	IDU	\$23					\$23		
4030000	3610000	OR	\$241							
4030000	3610000	UT	\$530				\$530			
4030000	3610000	WA	\$39			\$39				
4030000	3610000	WYP	\$145						\$145	
4030000	3610000	WYU	\$3						\$3	
	3610000 Total		\$1,017	\$36	\$241	\$39	\$530	\$23	\$148	
4030000	3620000	CA	\$496	\$496						
4030000	3620000	IDU	\$573					\$573		
4030000	3620000	OR	\$3,735		\$3,735					
4030000	3620000	UT	\$8,128				\$8,128			
4030000	3620000	WA	\$932			\$932				
4030000	3620000	WYP	\$2,068						\$2,068	
4030000	3620000	WYU	\$124						\$124	
	3620000 Total		\$16,057	\$496	\$3,735	\$932	\$8,128	\$573	\$2,192	
4030000	3627000	CA	\$15	\$15						
4030000	3627000	IDU	\$11					\$11		
4030000	3627000	OR	\$119		\$119					
4030000	3627000	UT	\$412				\$412			
4030000	3627000	WA	\$35			\$35				
4030000	3627000	WYP	\$79						\$79	
4030000	3627000	WYU	\$1						\$1	
	3627000 Total		\$673	\$15	\$119	\$35	\$412	\$11	\$80	
4030000	3630000	UT	\$87				\$87			
4030000	3630000	UT	\$87				\$87			
	3630000 Total		\$174				\$174			
4030000	3637000	UT	\$4				\$4			
	3637000 Total		\$4				\$4			
4030000	3640000	CA	\$2,308	\$2,308						
4030000	3640000	IDU	\$2,020					\$2,020		
4030000	3640000	OR	\$12,043		\$12,043					
4030000	3640000	UT	\$10,086				\$10,086			
4030000	3640000	WA	\$3,556			\$3,556				
4030000	3640000	WYP	\$2,796						\$2,796	
4030000	3640000	WYU	\$556						\$556	
	3640000 Total		\$33,366	\$2,308	\$12,043	\$3,556	\$10,086	\$2,020	\$3,352	
4030000	3650000	CA	\$995	\$995						
4030000	3650000	IDU	\$957					\$957		
4030000	3650000	OR	\$6,685		\$6,685					
4030000	3650000	UT	\$6,115				\$6,115			
4030000	3650000	WA	\$1,659			\$1,659				



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3650000	WYP	\$2,113	\$	\$	\$	\$	\$	\$2,113	\$
4030000	3650000	WYU	\$284	\$	\$	\$	\$	\$	\$284	\$
	3650000 Total		\$18,807	\$995	\$6,685	\$1,659	\$6,115	\$957	\$2,397	\$
4030000	3660000	CA	\$514	\$	\$	\$	\$	\$	\$	\$
4030000	3660000	IDU	\$158	\$	\$	\$	\$	\$158	\$	\$
4030000	3660000	OR	\$2,095	\$	\$2,095	\$	\$	\$	\$	\$
4030000	3660000	UT	\$3,524	\$	\$	\$3,524	\$	\$	\$	\$
4030000	3660000	WA	\$657	\$	\$657	\$	\$	\$	\$	\$
4030000	3660000	WYP	\$441	\$	\$	\$	\$	\$	\$441	\$
4030000	3660000	WYU	\$141	\$	\$	\$	\$	\$	\$141	\$
	3660000 Total		\$7,530	\$514	\$2,095	\$657	\$3,524	\$158	\$582	\$
4030000	3670000	CA	\$933	\$	\$	\$	\$	\$	\$	\$
4030000	3670000	IDU	\$474	\$	\$	\$	\$	\$474	\$	\$
4030000	3670000	OR	\$3,616	\$	\$3,616	\$	\$	\$	\$	\$
4030000	3670000	UT	\$10,265	\$	\$	\$10,265	\$	\$	\$	\$
4030000	3670000	WA	\$595	\$	\$595	\$	\$	\$	\$	\$
4030000	3670000	WYP	\$979	\$	\$	\$	\$	\$	\$979	\$
4030000	3670000	WYU	\$551	\$	\$	\$	\$	\$	\$551	\$
	3670000 Total		\$17,412	\$933	\$3,616	\$595	\$10,265	\$474	\$1,531	\$
4030000	3680000	CA	\$1,426	\$	\$	\$	\$	\$	\$	\$
4030000	3680000	IDU	\$1,418	\$	\$	\$	\$	\$1,418	\$	\$
4030000	3680000	OR	\$10,684	\$	\$10,684	\$	\$	\$	\$	\$
4030000	3680000	UT	\$8,065	\$	\$	\$8,065	\$	\$	\$	\$
4030000	3680000	WA	\$2,647	\$	\$2,647	\$	\$	\$	\$	\$
4030000	3680000	WYP	\$2,165	\$	\$	\$	\$	\$	\$2,165	\$
4030000	3680000	WYU	\$355	\$	\$	\$	\$	\$	\$355	\$
	3680000 Total		\$26,760	\$1,426	\$10,684	\$2,647	\$8,065	\$1,418	\$2,520	\$
4030000	3691000	CA	\$333	\$	\$	\$	\$	\$	\$	\$
4030000	3691000	IDU	\$117	\$	\$	\$	\$	\$117	\$	\$
4030000	3691000	OR	\$1,281	\$	\$1,281	\$	\$	\$	\$	\$
4030000	3691000	UT	\$1,200	\$	\$	\$1,200	\$	\$	\$	\$
4030000	3691000	WA	\$370	\$	\$370	\$	\$	\$	\$	\$
4030000	3691000	WYP	\$233	\$	\$	\$	\$	\$	\$233	\$
4030000	3691000	WYU	\$37	\$	\$	\$	\$	\$	\$37	\$
	3691000 Total		\$3,572	\$333	\$1,281	\$370	\$1,200	\$117	\$270	\$
4030000	3692000	CA	\$478	\$	\$	\$	\$	\$	\$	\$
4030000	3692000	IDU	\$400	\$	\$	\$	\$	\$400	\$	\$
4030000	3692000	OR	\$3,015	\$	\$3,015	\$	\$	\$	\$	\$
4030000	3692000	UT	\$2,463	\$	\$	\$2,463	\$	\$	\$	\$
4030000	3692000	WA	\$773	\$	\$	\$773	\$	\$	\$	\$
4030000	3692000	WYP	\$637	\$	\$	\$	\$	\$	\$637	\$



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3692000	WYU	\$193	\$	\$	\$	\$	\$	\$193	\$
	3692000 Total		\$7,959	\$478	\$3,015	\$773	\$2,463	\$400	\$830	\$
4030000	3700000	CA	\$181	\$	\$	\$	\$	\$	\$	\$
4030000	3700000	IDU	\$447	\$	\$	\$	\$	\$447	\$	\$
4030000	3700000	OR	\$2,194	\$	\$2,194	\$	\$	\$	\$	\$
4030000	3700000	UT	\$2,610	\$	\$	\$2,610	\$	\$	\$	\$
4030000	3700000	WA	\$529	\$	\$529	\$	\$	\$	\$	\$
4030000	3700000	WYP	\$450	\$	\$	\$	\$	\$	\$450	\$
4030000	3700000	WYU	\$97	\$	\$	\$	\$	\$	\$97	\$
	3700000 Total		\$6,509	\$181	\$2,194	\$529	\$2,610	\$447	\$547	\$
4030000	3710000	CA	\$24	\$	\$	\$	\$	\$	\$	\$
4030000	3710000	IDU	\$8	\$	\$	\$	\$	\$8	\$	\$
4030000	3710000	OR	\$117	\$	\$117	\$	\$	\$	\$	\$
4030000	3710000	UT	\$274	\$	\$	\$274	\$	\$	\$	\$
4030000	3710000	WA	\$19	\$	\$	\$19	\$	\$	\$	\$
4030000	3710000	WYP	\$46	\$	\$	\$	\$	\$	\$46	\$
4030000	3710000	WYU	\$9	\$	\$	\$	\$	\$	\$9	\$
	3710000 Total		\$496	\$24	\$117	\$19	\$274	\$8	\$54	\$
4030000	3730000	CA	\$38	\$	\$	\$	\$	\$	\$	\$
4030000	3730000	IDU	\$29	\$	\$	\$	\$	\$29	\$	\$
4030000	3730000	OR	\$658	\$	\$658	\$	\$	\$	\$	\$
4030000	3730000	UT	\$1,156	\$	\$	\$1,156	\$	\$	\$	\$
4030000	3730000	WA	\$120	\$	\$	\$120	\$	\$	\$	\$
4030000	3730000	WYP	\$195	\$	\$	\$	\$	\$	\$195	\$
4030000	3730000	WYU	\$61	\$	\$	\$	\$	\$	\$61	\$
	3730000 Total		\$2,256	\$38	\$658	\$120	\$1,156	\$29	\$256	\$
4030000	3892000	IDU	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3892000	SG	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3892000	UT	\$1	\$	\$	\$1	\$	\$	\$	\$
4030000	3892000	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$
4030000	3892000	WYU	\$	\$	\$	\$	\$	\$	\$	\$
	3892000 Total		\$2	\$	\$	\$	\$1	\$	\$1	\$
4030000	3900000	CA	\$35	\$	\$	\$	\$	\$	\$	\$
4030000	3900000	CN	\$174	\$4	\$54	\$12	\$84	\$7	\$13	\$
4030000	3900000	IDU	\$204	\$	\$	\$	\$	\$204	\$	\$
4030000	3900000	OR	\$542	\$	\$542	\$	\$	\$	\$	\$
4030000	3900000	SG	\$127	\$2	\$33	\$10	\$54	\$7	\$20	\$
4030000	3900000	SO	\$1,661	\$40	\$463	\$132	\$702	\$90	\$230	\$4
4030000	3900000	UT	\$796	\$	\$	\$	\$796	\$	\$	\$
4030000	3900000	WA	\$412	\$	\$	\$412	\$	\$	\$	\$
4030000	3900000	WYP	\$82	\$	\$	\$	\$	\$	\$82	\$



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3900000	WYU	\$87	\$82	\$1,092	\$567	\$1,635	\$307	\$87	\$5
	3900000 Total		\$4,120	\$6	\$19	\$4	\$30	\$2	\$5	\$5
4030000	3903000	CA	\$6	\$2	\$30	\$2	\$2	\$2	\$5	\$5
4030000	3903000	CN	\$2	\$2	\$30	\$2	\$2	\$2	\$5	\$5
4030000	3903000	IDU	\$2	\$2	\$30	\$2	\$2	\$2	\$5	\$5
4030000	3903000	OR	\$2	\$2	\$30	\$2	\$2	\$2	\$5	\$5
4030000	3903000	SG	\$5	\$5	\$1	\$2	\$2	\$2	\$1	\$1
4030000	3903000	SO	\$783	\$19	\$218	\$62	\$331	\$42	\$109	\$2
4030000	3903000	UT	\$11	\$	\$	\$11	\$	\$	\$	\$
4030000	3903000	WA	\$1	\$	\$	\$1	\$	\$	\$	\$
4030000	3903000	WYP	\$16	\$	\$	\$	\$	\$	\$16	\$
4030000	3903000	WYU	\$16	\$	\$	\$	\$	\$	\$16	\$
4030000	3903000	WYU	\$915	\$26	\$269	\$68	\$374	\$47	\$130	\$2
4030000	3910000	CA	\$2	\$2	\$	\$	\$	\$	\$	\$
4030000	3910000	CN	\$101	\$3	\$31	\$7	\$48	\$4	\$8	\$
4030000	3910000	IDU	\$9	\$	\$	\$	\$	\$9	\$	\$
4030000	3910000	OR	\$138	\$	\$138	\$	\$	\$	\$	\$
4030000	3910000	SE	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3910000	SG	\$170	\$3	\$45	\$14	\$72	\$9	\$26	\$1
4030000	3910000	SO	\$865	\$21	\$241	\$69	\$366	\$47	\$120	\$2
4030000	3910000	SSGCH	\$4	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3910000	UT	\$50	\$	\$	\$	\$50	\$	\$	\$
4030000	3910000	WA	\$47	\$	\$	\$47	\$	\$	\$	\$
4030000	3910000	WYP	\$62	\$	\$	\$	\$	\$	\$62	\$
4030000	3910000	WYU	\$4	\$	\$	\$	\$	\$	\$4	\$
4030000	3910000 Total		\$1,452	\$28	\$456	\$137	\$537	\$70	\$221	\$3
4030000	3911000	SO	\$747	\$18	\$208	\$59	\$316	\$40	\$104	\$2
4030000	3911000 Total		\$747	\$18	\$208	\$59	\$316	\$40	\$104	\$2
4030000	3912000	CA	\$32	\$32	\$	\$	\$	\$	\$	\$
4030000	3912000	CN	\$1,266	\$32	\$391	\$89	\$609	\$49	\$95	\$
4030000	3912000	IDU	\$143	\$	\$	\$	\$	\$143	\$	\$
4030000	3912000	OR	\$356	\$	\$356	\$	\$	\$	\$	\$
4030000	3912000	SE	\$20	\$	\$5	\$2	\$9	\$1	\$4	\$
4030000	3912000	SG	\$273	\$5	\$72	\$22	\$116	\$15	\$42	\$1
4030000	3912000	SO	\$7,807	\$186	\$2,177	\$619	\$3,301	\$421	\$1,082	\$20
4030000	3912000	UT	\$418	\$	\$	\$	\$418	\$	\$	\$
4030000	3912000	WA	\$152	\$	\$	\$152	\$	\$	\$	\$
4030000	3912000	WYP	\$407	\$	\$	\$	\$	\$	\$407	\$
4030000	3912000	WYU	\$21	\$	\$	\$	\$	\$	\$21	\$
4030000	3912000 Total		\$10,894	\$256	\$3,001	\$884	\$4,452	\$629	\$1,651	\$22
4030000	3913000	CA	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3913000	CA	\$	\$	\$	\$	\$	\$	\$	\$



Depreciation Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3913000	CN	\$2	\$	\$1	\$	\$1	\$	\$	\$
4030000	3913000	OR	\$5	\$	\$5	\$	\$	\$	\$	\$
4030000	3913000	SG	\$79	\$1	\$21	\$6	\$34	\$4	\$12	\$
4030000	3913000	SO	\$17	\$	\$5	\$1	\$7	\$1	\$2	\$
4030000	3913000	UT	\$3	\$	\$	\$	\$3	\$	\$	\$
4030000	3913000	WA	\$1	\$	\$	\$1	\$	\$	\$	\$
4030000	3913000	WYP	\$2	\$	\$	\$	\$	\$	\$	\$
4030000	3913000	WYU	\$	\$	\$	\$	\$	\$	\$	\$
	3913000 Total		\$110	\$2	\$31	\$9	\$45	\$5	\$17	\$
4030000	3923000	SO	\$131	\$3	\$36	\$10	\$55	\$7	\$18	\$
	3923000 Total		\$131	\$3	\$36	\$10	\$55	\$7	\$18	\$
4030000	3930000	CA	\$5	\$5	\$	\$	\$	\$	\$	\$
4030000	3930000	IDU	\$31	\$	\$	\$	\$	\$31	\$	\$
4030000	3930000	OR	\$138	\$	\$138	\$	\$	\$	\$	\$
4030000	3930000	SG	\$177	\$3	\$47	\$14	\$75	\$10	\$27	\$1
4030000	3930000	SO	\$21	\$1	\$6	\$2	\$9	\$1	\$3	\$
4030000	3930000	SSGCT	\$2	\$	\$1	\$	\$1	\$	\$	\$
4030000	3930000	UT	\$185	\$	\$	\$	\$185	\$	\$	\$
4030000	3930000	WA	\$22	\$	\$	\$22	\$	\$	\$	\$
4030000	3930000	WYP	\$53	\$	\$	\$	\$	\$	\$	\$
4030000	3930000	WYU	\$22	\$	\$	\$	\$	\$	\$	\$
	3930000 Total		\$657	\$8	\$191	\$38	\$270	\$42	\$106	\$1
4030000	3940000	CA	\$22	\$22	\$	\$	\$	\$	\$	\$
4030000	3940000	IDU	\$80	\$	\$	\$	\$	\$80	\$	\$
4030000	3940000	OR	\$469	\$	\$469	\$	\$	\$	\$	\$
4030000	3940000	SE	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3940000	SG	\$1,368	\$23	\$361	\$112	\$580	\$75	\$211	\$5
4030000	3940000	SO	\$210	\$5	\$58	\$17	\$89	\$11	\$29	\$1
4030000	3940000	SSGCH	\$95	\$2	\$26	\$8	\$39	\$5	\$15	\$
4030000	3940000	SSGCT	\$4	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3940000	UT	\$629	\$	\$	\$	\$629	\$	\$	\$
4030000	3940000	WA	\$91	\$	\$	\$91	\$	\$	\$	\$
4030000	3940000	WYP	\$187	\$	\$	\$	\$	\$	\$187	\$
4030000	3940000	WYU	\$40	\$	\$	\$	\$	\$	\$40	\$
	3940000 Total		\$3,194	\$52	\$915	\$228	\$1,338	\$172	\$483	\$6
4030000	3950000	CA	\$14	\$14	\$	\$	\$	\$	\$	\$
4030000	3950000	IDU	\$74	\$	\$	\$	\$	\$74	\$	\$
4030000	3950000	OR	\$762	\$	\$762	\$	\$	\$	\$	\$
4030000	3950000	SE	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3950000	SG	\$445	\$8	\$117	\$36	\$189	\$25	\$69	\$2
4030000	3950000	SO	\$347	\$8	\$97	\$27	\$147	\$19	\$48	\$1



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3950000	SSGCH	\$	\$3	\$1	\$5	\$1	\$2	\$
		LABORATORY EQUIPMENT	\$13	\$	\$	\$434	\$	\$	\$
4030000	3950000	UT	\$	\$	\$	\$	\$	\$	\$
		LABORATORY EQUIPMENT	\$434	\$	\$107	\$	\$	\$	\$
4030000	3950000	WA	\$	\$	\$	\$	\$	\$	\$
		LABORATORY EQUIPMENT	\$224	\$	\$	\$	\$	\$224	\$
4030000	3950000	WYP	\$	\$	\$	\$	\$	\$	\$
		LABORATORY EQUIPMENT	\$41	\$	\$	\$	\$	\$41	\$
4030000	3950000	WYU	\$	\$	\$	\$	\$	\$	\$
		LABORATORY EQUIPMENT	\$2,461	\$980	\$172	\$775	\$118	\$384	\$3
4030000	3970000	CA	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$112	\$	\$	\$	\$	\$	\$
4030000	3970000	CN	\$4	\$43	\$10	\$68	\$5	\$11	\$
		COMMUNICATION EQUIPMENT	\$141	\$	\$	\$	\$196	\$	\$
4030000	3970000	IDU	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$196	\$	\$	\$	\$	\$	\$
4030000	3970000	OR	\$	\$1,421	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$1,421	\$	\$	\$	\$	\$	\$
4030000	3970000	SE	\$5	\$	\$	\$2	\$	\$1	\$
		COMMUNICATION EQUIPMENT	\$5	\$	\$	\$	\$	\$	\$
4030000	3970000	SG	\$3,665	\$967	\$299	\$1,554	\$202	\$567	\$14
		COMMUNICATION EQUIPMENT	\$2,083	\$581	\$165	\$881	\$112	\$289	\$5
4030000	3970000	SO	\$32	\$9	\$3	\$13	\$2	\$5	\$
		COMMUNICATION EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3970000	SSGCH	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3970000	SSGCT	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3970000	UT	\$1,142	\$	\$	\$1,142	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$440	\$	\$440	\$	\$	\$	\$
4030000	3970000	WA	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$788	\$	\$	\$	\$	\$788	\$
4030000	3970000	WYP	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$165	\$	\$	\$	\$	\$165	\$
4030000	3970000	WYU	\$	\$	\$	\$	\$	\$	\$
		COMMUNICATION EQUIPMENT	\$10,190	\$3,023	\$917	\$3,659	\$518	\$1,825	\$20
4030000	3972000	CA	\$2	\$	\$	\$	\$	\$	\$
		MOBILE RADIO EQUIPMENT	\$3	\$	\$	\$	\$	\$	\$
4030000	3972000	CN	\$12	\$	\$	\$	\$12	\$	\$
		MOBILE RADIO EQUIPMENT	\$55	\$	\$	\$	\$	\$	\$
4030000	3972000	IDU	\$30	\$8	\$2	\$13	\$2	\$5	\$
		MOBILE RADIO EQUIPMENT	\$42	\$12	\$3	\$18	\$2	\$6	\$
4030000	3972000	OR	\$2	\$	\$	\$1	\$	\$	\$
		MOBILE RADIO EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3972000	SG	\$	\$	\$	\$	\$	\$	\$
		MOBILE RADIO EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3972000	SO	\$127	\$	\$	\$127	\$	\$	\$
		MOBILE RADIO EQUIPMENT	\$27	\$	\$27	\$	\$	\$	\$
4030000	3972000	SSGCH	\$33	\$	\$	\$	\$	\$33	\$
		MOBILE RADIO EQUIPMENT	\$3	\$	\$	\$	\$	\$	\$
4030000	3972000	SSGCT	\$338	\$4	\$33	\$160	\$17	\$48	\$
		MOBILE RADIO EQUIPMENT	\$2	\$	\$	\$	\$	\$	\$
4030000	3980000	CA	\$11	\$3	\$1	\$5	\$	\$1	\$
		MISCELLANEOUS EQUIPMENT	\$36	\$	\$	\$	\$3	\$	\$
4030000	3980000	CN	\$	\$36	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3980000	IDU	\$98	\$26	\$8	\$41	\$5	\$15	\$
		MISCELLANEOUS EQUIPMENT	\$234	\$65	\$19	\$99	\$13	\$32	\$1
4030000	3980000	OR	\$19	\$	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3980000	SE	\$	\$	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3980000	SG	\$234	\$6	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$19	\$	\$	\$	\$	\$	\$
4030000	3980000	SO	\$	\$	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$	\$	\$	\$	\$	\$	\$
4030000	3980000	UT	\$	\$	\$	\$	\$	\$	\$
		MISCELLANEOUS EQUIPMENT	\$	\$	\$	\$	\$	\$	\$



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4030000	3980000	WA	\$7	\$	\$	\$7	\$	\$	\$	\$
4030000	3980000	WYP	\$8	\$	\$	\$	\$	\$	\$8	\$
4030000	3980000	WYU	\$1	\$	\$	\$	\$	\$	\$	\$
	3980000 Total		\$419	\$9	\$131	\$35	\$164	\$22	\$58	\$1
4030000 Total			\$458,749	\$13,350	\$130,903	\$37,986	\$187,672	\$24,081	\$63,624	\$1,134
4032000	565131	SG	\$34	\$1	\$9	\$3	\$15	\$2	\$5	\$
	4032000 Total		\$34	\$1	\$9	\$3	\$15	\$2	\$5	\$
4033000	565133	SG-P	\$2,236	\$38	\$590	\$183	\$948	\$123	\$346	\$9
4033000	565133	SG-U	\$1,351	\$23	\$356	\$110	\$573	\$74	\$209	\$5
	4033000 Total		\$3,587	\$61	\$946	\$293	\$1,520	\$198	\$555	\$14
4034000	565134	SG	\$17	\$	\$4	\$1	\$7	\$1	\$3	\$
	4034000 Total		\$17	\$	\$4	\$1	\$7	\$1	\$3	\$
4035000	565141	SG	\$1,083	\$19	\$286	\$88	\$459	\$60	\$167	\$4
	4035000 Total		\$1,083	\$19	\$286	\$88	\$459	\$60	\$167	\$4
4036000	565161	CA	\$22	\$22	\$	\$	\$	\$	\$	\$
4036000	565161	IDU	\$31	\$	\$	\$	\$	\$31	\$	\$
4036000	565161	OR	\$152	\$	\$152	\$	\$	\$	\$	\$
4036000	565161	UT	\$235	\$	\$	\$	\$235	\$	\$	\$
4036000	565161	WA	\$46	\$	\$	\$46	\$	\$	\$	\$
4036000	565161	WYP	\$60	\$	\$	\$	\$	\$	\$60	\$
	4036000 Total		\$546	\$22	\$152	\$46	\$235	\$31	\$60	\$
4037000	565201	SG	\$12	\$	\$3	\$1	\$5	\$1	\$2	\$
	4037000 Total		\$12	\$	\$3	\$1	\$5	\$1	\$2	\$
	Grand Total		\$464,028	\$13,453	\$132,304	\$38,418	\$189,913	\$24,372	\$64,415	\$1,152



Amortization Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	3020000	IDU	\$20	\$	\$	\$	\$	\$20	\$	\$	\$
4040000	3020000	FRANCHISES AND CONSENTS	\$475	\$8	\$125	\$39	\$201	\$26	\$73	\$2	\$
4040000	3020000	FRANCHISES AND CONSENTS	\$2,602	\$45	\$686	\$212	\$1,103	\$143	\$402	\$10	\$
4040000	3020000	FRANCHISES AND CONSENTS	\$327	\$6	\$86	\$27	\$139	\$18	\$51	\$1	\$
4040000	3020000	FRANCHISES AND CONSENTS	\$3,425	\$58	\$898	\$278	\$1,443	\$208	\$526	\$13	\$
4040000	3031040	OR	\$12	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3031040	INTANGIBLE PLANT	\$334	\$6	\$88	\$27	\$142	\$18	\$52	\$1	\$
4040000	3031040	INTANGIBLE PLANT	\$346	\$6	\$100	\$27	\$142	\$18	\$52	\$1	\$
4040000	3031050	SO	\$274	\$7	\$77	\$22	\$116	\$15	\$38	\$1	\$
4040000	3031050	RWT - RCMS WORK TRACKING	\$274	\$7	\$77	\$22	\$116	\$15	\$38	\$1	\$
4040000	3031080	SO	\$4	\$	\$	\$	\$2	\$	\$	\$	\$
4040000	3031080	FMS - FUEL MANAGEMENT SYSTEM	\$4	\$	\$	\$	\$2	\$	\$	\$	\$
4040000	3031680	SO	\$435	\$10	\$121	\$35	\$184	\$23	\$60	\$1	\$
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	\$435	\$10	\$121	\$35	\$184	\$23	\$60	\$1	\$
4040000	3031760	SO	\$23	\$1	\$6	\$2	\$10	\$1	\$3	\$	\$
4040000	3031760	RECORD CENTER MGMT SOFTWARE	\$23	\$1	\$6	\$2	\$10	\$1	\$3	\$	\$
4040000	3031830	CN	\$3,754	\$95	\$1,160	\$265	\$1,806	\$146	\$282	\$	\$
4040000	3031830	CUSTOMER SERVICE SYSTEM	\$3,754	\$95	\$1,160	\$265	\$1,806	\$146	\$282	\$	\$
4040000	3032040	SO	\$4,920	\$118	\$1,372	\$390	\$2,080	\$265	\$682	\$13	\$
4040000	3032040	SAP	\$4,920	\$118	\$1,372	\$390	\$2,080	\$265	\$682	\$13	\$
4040000	3032090	SO	\$86	\$2	\$27	\$8	\$41	\$5	\$13	\$	\$
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$86	\$2	\$27	\$8	\$41	\$5	\$13	\$	\$
4040000	3032220	SO	\$112	\$3	\$31	\$9	\$47	\$6	\$16	\$	\$
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$112	\$3	\$31	\$9	\$47	\$6	\$16	\$	\$
4040000	3032270	SO	\$204	\$5	\$57	\$16	\$86	\$11	\$28	\$1	\$
4040000	3032270	ENTERPRISE DATA WAREHOUSE	\$204	\$5	\$57	\$16	\$86	\$11	\$28	\$1	\$
4040000	3032340	SO	\$40	\$1	\$11	\$3	\$17	\$2	\$5	\$	\$
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$40	\$1	\$11	\$3	\$17	\$2	\$5	\$	\$
4040000	3032360	SO	\$141	\$3	\$39	\$11	\$60	\$8	\$20	\$	\$
4040000	3032360	2002 GRID NET POWER COST MODELING	\$141	\$3	\$39	\$11	\$60	\$8	\$20	\$	\$
4040000	3032400	SO	\$4	\$	\$	\$	\$2	\$	\$	\$	\$
4040000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$4	\$	\$	\$	\$2	\$	\$	\$	\$
4040000	3032450	SO	\$304	\$7	\$85	\$24	\$128	\$16	\$42	\$1	\$
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$304	\$7	\$85	\$24	\$128	\$16	\$42	\$1	\$
4040000	3032510	SO	\$26	\$1	\$7	\$2	\$11	\$1	\$4	\$	\$
4040000	3032510	OPERATIONS MAPPING SYSTEM	\$26	\$1	\$7	\$2	\$11	\$1	\$4	\$	\$
4040000	3032530	SO	\$227	\$5	\$63	\$18	\$96	\$12	\$31	\$1	\$
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	\$227	\$5	\$63	\$18	\$96	\$12	\$31	\$1	\$
4040000	3032590	SO	\$55	\$1	\$15	\$4	\$23	\$3	\$8	\$	\$
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	\$55	\$1	\$15	\$4	\$23	\$3	\$8	\$	\$
4040000	3032600	SO	\$324	\$8	\$90	\$26	\$137	\$17	\$45	\$1	\$
4040000	3032600	SINGLE PERSON SCHEDULING	\$324	\$8	\$90	\$26	\$137	\$17	\$45	\$1	\$
4040000	3032640	SO	\$44	\$1	\$12	\$4	\$19	\$2	\$6	\$	\$
4040000	3032640	TIBCO SOFTWARE	\$44	\$1	\$12	\$4	\$19	\$2	\$6	\$	\$
4040000	3032670	SO	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$	\$
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$	\$
4040000	3032680	SG	\$7	\$	\$2	\$1	\$3	\$	\$1	\$	\$
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	\$7	\$	\$2	\$1	\$3	\$	\$1	\$	\$



Amortization Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	3032680 Total		\$7	\$	\$2	\$1	\$3	\$	\$1	\$	\$
	3032710	SG	\$6	\$	\$2	\$	\$3	\$	\$1	\$	\$
	3032710 Total		\$6	\$	\$2	\$	\$3	\$	\$1	\$	\$
4040000	3032730	SG	\$707	\$12	\$186	\$58	\$300	\$39	\$109	\$3	\$
	3032730 Total		\$707	\$12	\$186	\$58	\$300	\$39	\$109	\$3	\$
4040000	3032750	SG	\$96	\$2	\$25	\$8	\$41	\$5	\$15	\$	\$
	3032750 Total		\$96	\$2	\$25	\$8	\$41	\$5	\$15	\$	\$
4040000	3032760	SG	\$569	\$10	\$150	\$46	\$241	\$31	\$88	\$2	\$
	3032760 Total		\$569	\$10	\$150	\$46	\$241	\$31	\$88	\$2	\$
4040000	3032770	SG	\$6	\$	\$2	\$	\$2	\$	\$1	\$	\$
	3032770 Total		\$6	\$	\$2	\$	\$2	\$	\$1	\$	\$
4040000	3032780	SG	\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$
	3032780 Total		\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$
4040000	3032860	SO	\$53	\$1	\$15	\$4	\$22	\$3	\$7	\$	\$
	3032860 Total		\$53	\$1	\$15	\$4	\$22	\$3	\$7	\$	\$
4040000	3032900	SG	\$11	\$	\$3	\$1	\$5	\$1	\$2	\$	\$
	3032900 Total		\$11	\$	\$3	\$1	\$5	\$1	\$2	\$	\$
4040000	3032990	SO	\$437	\$10	\$122	\$35	\$185	\$24	\$61	\$1	\$
	3032990 Total		\$437	\$10	\$122	\$35	\$185	\$24	\$61	\$1	\$
4040000	3033090	SG	\$1,042	\$18	\$275	\$85	\$442	\$57	\$161	\$4	\$
	3033090 Total		\$1,042	\$18	\$275	\$85	\$442	\$57	\$161	\$4	\$
4040000	3033120	SG	\$11	\$	\$3	\$1	\$5	\$1	\$2	\$	\$
	3033120	SO	\$3,875	\$93	\$1,081	\$307	\$1,638	\$209	\$537	\$10	\$
	3033120	WYP	\$35	\$	\$	\$	\$	\$	\$35	\$	\$
	3033120 Total		\$3,922	\$93	\$1,084	\$308	\$1,643	\$210	\$574	\$10	\$
4040000	3033140	SO	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$	\$
	3033140 Total		\$14	\$	\$4	\$1	\$6	\$1	\$2	\$	\$
4040000	3033170	CN	\$517	\$13	\$160	\$36	\$249	\$20	\$39	\$	\$
	3033170 Total		\$517	\$13	\$160	\$36	\$249	\$20	\$39	\$	\$
4040000	3033180	SO	\$397	\$9	\$111	\$32	\$168	\$21	\$55	\$1	\$
	3033180 Total		\$397	\$9	\$111	\$32	\$168	\$21	\$55	\$1	\$
4040000	3033190	CN	\$500	\$13	\$155	\$35	\$241	\$19	\$38	\$	\$
	3033190 Total		\$500	\$13	\$155	\$35	\$241	\$19	\$38	\$	\$
4040000	3033300	CN	\$218	\$6	\$67	\$15	\$105	\$8	\$16	\$	\$
	3033300 Total		\$218	\$6	\$67	\$15	\$105	\$8	\$16	\$	\$
4040000	3033310	SO	\$354	\$8	\$99	\$28	\$150	\$19	\$49	\$1	\$
	3033310 Total		\$354	\$8	\$99	\$28	\$150	\$19	\$49	\$1	\$
4040000	3033320	SO	\$366	\$9	\$102	\$29	\$155	\$20	\$51	\$1	\$
	3033320 Total		\$366	\$9	\$102	\$29	\$155	\$20	\$51	\$1	\$
4040000	3033360	SO	\$10	\$	\$3	\$1	\$4	\$1	\$1	\$	\$
	3033360 Total		\$10	\$	\$3	\$1	\$4	\$1	\$1	\$	\$
4040000	3034900	CN	\$12	\$	\$4	\$1	\$6	\$	\$1	\$	\$
	3034900	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
	3034900	OR	\$4	\$	\$4	\$	\$	\$	\$	\$	\$
	3034900	SE	\$14	\$	\$4	\$1	\$6	\$1	\$3	\$	\$
	3034900	SG	\$5,696	\$98	\$1,503	\$465	\$2,414	\$314	\$881	\$22	\$
	3034900	SG-P	\$1	\$	\$	\$	\$	\$	\$	\$	\$



Amortization Expense (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
4040000	MISC - MISCELLANEOUS	\$9	\$378	\$160	\$20	\$52	\$1	\$	\$	\$	\$
4040000	MISC - MISCELLANEOUS	\$1	\$55	\$23	\$3	\$9	\$	\$	\$	\$	\$
4040000	MISC - MISCELLANEOUS	\$	\$11	\$11	\$	\$	\$	\$	\$	\$	\$
4040000	MISC - MISCELLANEOUS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	MISC - MISCELLANEOUS	\$	\$12	\$	\$	\$12	\$	\$	\$	\$	\$
3034900 Total		\$108	\$6,184	\$2,620	\$339	\$957	\$23	\$	\$	\$	\$
4040000	STRUCTURES - LEASE IMPROVEMENTS	\$	\$7	\$1	\$	\$	\$	\$	\$	\$	\$
4040000	STRUCTURES - LEASE IMPROVEMENTS	\$	\$6	\$3	\$	\$1	\$	\$	\$	\$	\$
3316000 Total		\$	\$13	\$3	\$	\$2	\$	\$	\$	\$	\$
4040000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	\$1	\$34	\$15	\$2	\$5	\$	\$	\$	\$	\$
3326000 Total		\$1	\$34	\$15	\$2	\$5	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$160	\$	\$	\$	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$250	\$120	\$10	\$19	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$606	\$	\$	\$	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$22	\$929	\$74	\$393	\$129	\$2	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$99	\$	\$	\$	\$	\$	\$	\$	\$
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$	\$478	\$	\$	\$478	\$	\$	\$	\$	\$
3901000 Total		\$189	\$2,524	\$514	\$60	\$627	\$2	\$	\$	\$	\$
4061000	AMORT ELEC PLANT ACQ ADJ	\$836	\$32,762	\$2,566	\$13,573	\$1,644	\$4,727	\$83	\$	\$	\$
566920		\$94	\$5,479	\$447	\$2,323	\$302	\$847	\$21	\$	\$	\$
4070000 Total		\$94	\$5,479	\$447	\$2,323	\$302	\$847	\$21	\$	\$	\$
4070000	AMORTIZATION OF UNREG PLINT-POWERDALE	\$60	\$3,480	\$284	\$1,475	\$192	\$538	\$13	\$	\$	\$
4070000 Total		\$60	\$3,480	\$284	\$1,475	\$192	\$538	\$13	\$	\$	\$
4071500	AMORT OF UNREC PLANT - TROJAN	\$	\$-688	\$	\$	\$	\$	\$	\$	\$	\$
4071500	AMORT OF UNREC PLANT - TROJAN	\$34	\$2,014	\$852	\$114	\$317	\$8	\$	\$	\$	\$
4071500	AMORT OF UNREC PLANT - TROJAN	\$	\$-276	\$	\$	\$	\$	\$	\$	\$	\$
4071500 Total		\$34	\$1,670	\$852	\$114	\$317	\$8	\$	\$	\$	\$
4073000	AMORT OF SB1149 REGUL ASSETS	\$	\$308	\$	\$	\$	\$	\$	\$	\$	\$308
4073000 Total		\$	\$308	\$	\$	\$	\$	\$	\$	\$	\$308
Grand Total		\$1,023	\$43,699	\$3,185	\$18,223	\$2,251	\$6,429	\$125	\$308	\$	\$308



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
4081000	583150	SO	\$	\$	\$	\$	\$	\$	\$	\$
4081000	584960	SO	-\$400	-\$10	-\$111	-\$32	-\$169	-\$22	-\$55	-\$1
4081000	Total		-\$400	-\$10	-\$111	-\$32	-\$169	-\$22	-\$55	-\$1
4081500	579000	GPS	\$87,317	\$2,085	\$24,349	\$6,926	\$36,917	\$4,708	\$12,103	\$229
4081500	Total		\$87,317	\$2,085	\$24,349	\$6,926	\$36,917	\$4,708	\$12,103	\$229
4081800	578000	CA	\$1,160	\$1,160	\$	\$	\$	\$	\$	\$
4081800	578000	OR	\$21,552	\$	\$21,552	\$	\$	\$	\$	\$
4081800	578000	WYP	\$1,513	\$	\$	\$	\$	\$	\$	\$
4081800	Total		\$24,225	\$1,160	\$21,552	\$	\$	\$	\$	\$
4081990	583260	SO	\$10,922	\$261	\$3,046	\$866	\$4,618	\$589	\$1,514	\$29
4081990	583261	OR	\$682	\$	\$682	\$	\$	\$	\$	\$
4081990	583262	UT	\$2	\$	\$	\$	\$2	\$	\$	\$
4081990	583263	SE	\$166	\$3	\$41	\$13	\$70	\$11	\$29	\$1
4081990	583265	WA	\$157	\$	\$	\$157	\$	\$	\$	\$
4081990	583266	SE	\$33	\$1	\$8	\$3	\$14	\$2	\$6	\$
4081990	583267	WYP	\$53	\$	\$	\$	\$	\$	\$53	\$
4081990	583269	SE	\$119	\$2	\$29	\$9	\$50	\$8	\$21	\$
4081990	583800	WA	\$202	\$	\$	\$202	\$	\$	\$	\$
4081990	584100	SE	\$400	\$6	\$98	\$31	\$168	\$25	\$69	\$2
4081990	Total		\$12,735	\$272	\$3,904	\$1,280	\$4,921	\$635	\$1,691	\$31
Grand Total			\$123,877	\$3,508	\$49,694	\$8,174	\$41,669	\$5,321	\$15,252	\$259



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
SCHMAP	105105	SO	\$1,832	\$44	\$511	\$145	\$774	\$99	\$254	\$5	\$	\$
SCHMAP	110100	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAP	120101	BADDEBT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAP	130100	SO	\$1,101	\$26	\$307	\$87	\$466	\$59	\$153	\$3	\$	\$
SCHMAP	130400	SE	\$9	\$	\$2	\$1	\$4	\$1	\$1	\$	\$	\$
SCHMAP	130550	SO	\$6,969	\$166	\$1,943	\$553	\$2,946	\$376	\$866	\$18	\$	\$
SCHMAP	130700	SE	\$46	\$1	\$11	\$4	\$19	\$3	\$8	\$	\$	\$
SCHMAP	130900	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAP	505505	SO	\$2,666	\$64	\$744	\$211	\$1,127	\$144	\$370	\$7	\$	\$
SCHMAP	610106	SE	\$15	\$	\$4	\$1	\$6	\$1	\$3	\$	\$	\$
SCHMAP	610107	OTHER	\$20	\$	\$	\$	\$	\$	\$	\$	\$20	\$
SCHMAP	920145	SE	\$21	\$	\$5	\$2	\$9	\$1	\$4	\$	\$	\$
SCHMAP Total			\$12,679	\$302	\$3,527	\$1,004	\$5,352	\$683	\$1,758	\$33	\$20	\$
SCHMAT	105100	SO	\$20,579	\$491	\$5,739	\$1,632	\$8,701	\$1,110	\$2,853	\$54	\$	\$
SCHMAT	105120	SCHMDEXP	\$535,809	\$15,534	\$152,770	\$44,361	\$219,291	\$28,142	\$74,380	\$1,331	\$	\$
SCHMAT	105121	SE	\$15,299	\$246	\$3,764	\$1,183	\$6,429	\$973	\$2,644	\$61	\$	\$
SCHMAT	105123	SG	\$16,316	\$280	\$4,305	\$1,332	\$6,916	\$899	\$2,522	\$62	\$	\$
SCHMAT	105130	CIAC	\$53,576	\$1,898	\$15,177	\$3,507	\$25,402	\$2,472	\$5,120	\$	\$	\$
SCHMAT	105137	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	105140	SNPD	\$5,135	\$182	\$1,455	\$336	\$2,435	\$237	\$491	\$	\$	\$
SCHMAT	105142	SNP	\$80,525	\$1,800	\$21,795	\$6,222	\$35,104	\$4,276	\$11,113	\$215	\$	\$
SCHMAT	105145	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	105146	SG	\$187	\$3	\$49	\$15	\$79	\$10	\$29	\$1	\$	\$
SCHMAT	110100	SE	\$2,639	\$42	\$649	\$204	\$1,109	\$168	\$456	\$10	\$	\$
SCHMAT	110105	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	120105	WA	\$105	\$	\$	\$105	\$	\$	\$	\$	\$	\$
SCHMAT	120205	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	145030	SNPD	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	205100	SE	\$1,199	\$19	\$295	\$93	\$504	\$76	\$207	\$5	\$	\$
SCHMAT	210120	UT	\$7	\$	\$	\$	\$7	\$	\$	\$	\$	\$
SCHMAT	210130	IDU	\$67	\$	\$	\$	\$	\$67	\$	\$	\$	\$
SCHMAT	320115	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	320140	OR	\$3,892	\$	\$3,892	\$	\$	\$	\$	\$	\$	\$
SCHMAT	320210	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	320220	UT	\$1,014	\$	\$	\$	\$1,014	\$	\$	\$	\$	\$
SCHMAT	415300	SO	\$555	\$13	\$155	\$44	\$235	\$30	\$77	\$1	\$	\$
SCHMAT	415301	WA	\$44	\$	\$	\$44	\$	\$	\$	\$	\$	\$
SCHMAT	415500	SGCT	\$939	\$16	\$249	\$77	\$399	\$52	\$146	\$	\$	\$
SCHMAT	415510	WA	\$52	\$	\$	\$52	\$	\$	\$	\$	\$	\$
SCHMAT	415700	OTHER	\$1,431	\$	\$	\$	\$	\$	\$	\$	\$1,431	\$
SCHMAT	415701	CA	\$180	\$180	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415702	WYP	\$18	\$	\$	\$	\$	\$	\$18	\$	\$	\$



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
SCHMAT	415801	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415802	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415803	WA	\$47	\$	\$	\$47	\$	\$	\$	\$	\$	\$
SCHMAT	415805	WYP	\$138	\$	\$	\$	\$	\$	\$138	\$	\$	\$
SCHMAT	415806	IDU	\$27	\$	\$	\$	\$	\$27	\$	\$	\$	\$
SCHMAT	415822	UT	\$338	\$	\$	\$	\$338	\$	\$	\$	\$	\$
SCHMAT	415828	WYP	\$278	\$	\$	\$	\$	\$	\$278	\$	\$	\$
SCHMAT	415829	UT	\$333	\$	\$	\$	\$333	\$	\$	\$	\$	\$
SCHMAT	415840	OTHER	\$194	\$	\$	\$	\$	\$	\$	\$	\$194	\$
SCHMAT	415850	SG	\$4,070	\$70	\$1,074	\$332	\$1,725	\$224	\$629	\$16	\$	\$
SCHMAT	415870	CA	\$2,129	\$2,129	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415871	WYP	\$8,635	\$	\$	\$	\$	\$	\$8,635	\$	\$	\$
SCHMAT	415872	WYP	\$14,261	\$	\$	\$	\$	\$	\$14,261	\$	\$	\$
SCHMAT	415873	WA	\$1,653	\$	\$	\$1,653	\$	\$	\$	\$	\$	\$
SCHMAT	415880	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415890	IDU	\$610	\$	\$	\$	\$	\$610	\$	\$	\$	\$
SCHMAT	415891	WYP	\$1,593	\$	\$	\$	\$	\$	\$1,593	\$	\$	\$
SCHMAT	415895	OR	\$7,765	\$	\$7,765	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415900	OTHER	\$3,012	\$	\$	\$	\$	\$	\$	\$	\$3,012	\$
SCHMAT	425110	CN	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	425125	SE	\$2,587	\$42	\$637	\$200	\$1,087	\$164	\$447	\$10	\$	\$
SCHMAT	425205	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	425250	SG	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	425260	SG	\$4	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	425280	SG	\$137	\$2	\$36	\$	\$58	\$8	\$21	\$1	\$	\$
SCHMAT	425295	SG	\$172	\$3	\$45	\$14	\$73	\$9	\$27	\$1	\$	\$
SCHMAT	505400	SO	\$38	\$1	\$11	\$3	\$16	\$2	\$5	\$	\$	\$
SCHMAT	505500	SE	\$67	\$1	\$17	\$5	\$28	\$4	\$12	\$	\$	\$
SCHMAT	505700	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	605100	TROJD	\$1,572	\$27	\$410	\$127	\$665	\$89	\$248	\$6	\$	\$
SCHMAT	605710	SE	\$293	\$5	\$72	\$23	\$123	\$19	\$51	\$1	\$	\$
SCHMAT	610000	SE	\$4,444	\$71	\$1,093	\$344	\$1,868	\$283	\$768	\$18	\$	\$
SCHMAT	610130	OR	\$68	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610135	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610140	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610141	OTHER	\$229	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610142	UT	\$14	\$	\$	\$	\$14	\$	\$	\$	\$229	\$
SCHMAT	610143	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutfl
SCHMAT	610145	OR	\$2,619	\$	\$2,619	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610146	OR	\$14	\$	\$14	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610148	OTHER	\$2,604	\$	\$	\$	\$	\$	\$	\$	\$2,604	\$
SCHMAT	610149	OTHER	\$68	\$	\$	\$	\$	\$	\$	\$	\$68	\$
SCHMAT	705200	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705210	SO	\$110	\$3	\$31	\$9	\$46	\$6	\$15	\$	\$	\$
SCHMAT	705240	CA	\$1,244	\$1,244	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705260	WA	\$637	\$	\$	\$637	\$	\$	\$	\$	\$	\$
SCHMAT	705265	OR	\$47	\$	\$47	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715720	OTHER	\$2,221	\$	\$	\$	\$	\$	\$	\$	\$2,221	\$
SCHMAT	720300	SO	\$64	\$2	\$18	\$5	\$27	\$3	\$9	\$	\$	\$
SCHMAT	740100	SNP	\$2,785	\$62	\$754	\$215	\$1,214	\$148	\$384	\$7	\$	\$
SCHMAT	910910	SE	\$521	\$8	\$128	\$40	\$219	\$33	\$90	\$2	\$	\$
SCHMAT	920110	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	920150	SO	\$1,785	\$43	\$498	\$142	\$755	\$96	\$247	\$5	\$	\$
SCHMAT Total			\$809,015	\$24,417	\$225,634	\$63,017	\$316,224	\$40,238	\$127,919	\$1,807	\$9,759	\$
SCHMF	305100	DGP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMF Total			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	110200	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	1102051	SE	\$432	\$7	\$106	\$33	\$181	\$27	\$75	\$2	\$	\$
SCHMDP	120100	SNP	\$381	\$9	\$103	\$29	\$166	\$20	\$53	\$1	\$	\$
SCHMDP	120200	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	130560	SO	\$20,302	\$485	\$5,661	\$1,610	\$8,564	\$1,095	\$2,814	\$53	\$	\$
SCHMDP	130600	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	130605	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	720100	SO	\$6,063	\$145	\$1,691	\$481	\$2,563	\$327	\$840	\$16	\$	\$
SCHMDP	910800	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	910918	SE	\$15	\$	\$4	\$1	\$6	\$1	\$3	\$	\$	\$
SCHMDP	920105	SE	\$22	\$	\$5	\$2	\$9	\$1	\$4	\$	\$	\$
SCHMDP	920106	SE	\$373	\$6	\$92	\$29	\$157	\$24	\$64	\$1	\$	\$
SCHMDP Total			\$27,988	\$653	\$7,662	\$2,186	\$11,668	\$1,495	\$3,853	\$73	\$	\$
SCHMDT	105122	SG	\$123,958	\$2,125	\$32,702	\$10,123	\$52,544	\$6,828	\$19,163	\$473	\$	\$
SCHMDT	105125	TAXDEPR	\$1,622,113	\$32,654	\$441,050	\$102,389	\$693,444	\$82,219	\$230,465	\$4,748	\$	\$35,144
SCHMDT	105126	SE	\$25,161	\$404	\$6,190	\$1,945	\$10,573	\$1,600	\$4,349	\$100	\$	\$
SCHMDT	105137	SO	\$4,980	\$119	\$1,391	\$396	\$2,110	\$289	\$692	\$13	\$	\$
SCHMDT	105141	SNP	\$94,463	\$2,112	\$25,567	\$7,299	\$41,180	\$5,016	\$13,036	\$252	\$	\$
SCHMDT	1051411	SNP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105141	SNP	\$4,646	\$111	\$1,296	\$368	\$1,954	\$251	\$644	\$12	\$	\$
SCHMDT	105152	GPS	\$25,011	\$597	\$6,974	\$1,984	\$10,574	\$1,349	\$3,467	\$65	\$	\$
SCHMDT	105165	SE	\$433	\$7	\$107	\$33	\$182	\$28	\$75	\$2	\$	\$
SCHMDT	105170	SE	\$1,642	\$26	\$404	\$127	\$690	\$104	\$284	\$7	\$	\$
SCHMDT	105171	SE	\$731	\$12	\$180	\$57	\$307	\$46	\$126	\$3	\$	\$



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
SCHMDT	105175		\$51,617	\$1,233	\$14,394	\$4,094	\$21,823	\$2,783	\$7,155	\$135		
SCHMDT	1052203	SSGCH	\$69	\$1	\$19	\$6	\$29	\$4	\$11			
SCHMDT	105470	GPS	\$1,078	\$26	\$301	\$85	\$456	\$58	\$149	\$3		
SCHMDT	110200	SG	\$7,887	\$135	\$2,081	\$644	\$3,343	\$434	\$1,219	\$30		
SCHMDT	110205	SG	\$174	\$3	\$46	\$14	\$74	\$10	\$27	\$1		
SCHMDT	145030	SNPD	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	205025	SE	\$1,169	\$19	\$288	\$90	\$491	\$74	\$202	\$5		
SCHMDT	205200	SE	\$1,250	\$20	\$308	\$97	\$525	\$79	\$216	\$5		
SCHMDT	205411	SE	\$308	\$5	\$76	\$24	\$129	\$20	\$53	\$1		
SCHMDT	210000	SO	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	210100	OR	\$52	\$	\$52	\$	\$	\$	\$	\$		
SCHMDT	210180	SO	\$1,878	\$45	\$524	\$149	\$794	\$101	\$260	\$5		
SCHMDT	210200	GPS	\$4,681	\$112	\$1,305	\$371	\$1,974	\$252	\$649	\$12		
SCHMDT	220100	BADDEBT	\$1,168	\$36	\$405	\$146	\$453	\$45	\$83	\$		
SCHMDT	305100	DGP	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	310102	SE	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	3201151	SO	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	320210	SO	\$9,127	\$218	\$2,545	\$724	\$3,859	\$492	\$1,265	\$24		
SCHMDT	320220	UT	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	415110	SG	\$1,638	\$28	\$432	\$134	\$694	\$90	\$253	\$6		
SCHMDT	415120	SG	\$138	\$2	\$36	\$11	\$58	\$8	\$21	\$1		
SCHMDT	415680	OR	\$92	\$	\$92	\$	\$	\$	\$	\$		
SCHMDT	415703	WYP	\$510	\$	\$	\$	\$	\$	\$510	\$		
SCHMDT	415750	OTHER	\$53	\$	\$14	\$4	\$23	\$3	\$8	\$		
SCHMDT	415801	SG	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	415803	WA	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	415804	OR	\$81	\$	\$81	\$	\$	\$	\$	\$		
SCHMDT	415821	WYP	\$1,368	\$	\$	\$	\$	\$	\$1,368	\$		
SCHMDT	415874	OTHER	\$1,539	\$	\$	\$	\$	\$	\$	\$	\$1,539	
SCHMDT	415880	UT	\$81	\$	\$	\$	\$81	\$	\$	\$		
SCHMDT	415891	WYP	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	415892	OTHER	\$2,616	\$	\$	\$	\$	\$	\$	\$	\$2,616	
SCHMDT	415895	OR	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	415896	WA	\$18,000	\$	\$	\$18,000	\$	\$	\$	\$		
SCHMDT	415900	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	425100	IDU	\$26	\$	\$	\$	\$	\$26	\$	\$		
SCHMDT	425110	CN	\$60	\$2	\$19	\$4	\$29	\$2	\$5	\$		
SCHMDT	425215	SNPD	\$179	\$6	\$51	\$12	\$85	\$8	\$17	\$		
SCHMDT	425225	SG	\$755	\$13	\$199	\$62	\$320	\$42	\$117	\$3		
SCHMDT	425295	SG	\$	\$	\$	\$	\$	\$	\$	\$		
SCHMDT	425380	OTHER	\$156	\$	\$	\$	\$	\$	\$	\$	\$156	
SCHMDT	425700	TROJD	\$	\$	\$	\$	\$	\$	\$	\$		



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
SCHMDT	425800	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	430100	SO	\$18,709	\$447	\$5,216	\$1,484	\$7,909	\$1,009	\$2,593	\$49	\$	\$
SCHMDT	430110	SO	\$2,619	\$63	\$730	\$208	\$1,107	\$141	\$363	\$7	\$	\$
SCHMDT	430111	OTHER	\$68	\$	\$	\$	\$	\$	\$	\$	\$68	\$
SCHMDT	430112	OTHER	\$245	\$	\$	\$	\$	\$	\$	\$	\$245	\$
SCHMDT	430113	OTHER	\$2,604	\$	\$	\$	\$	\$	\$	\$	\$2,604	\$
SCHMDT	505100	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505115	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505125	SE	\$5,051	\$81	\$1,243	\$390	\$2,123	\$321	\$873	\$20	\$	\$
SCHMDT	505140	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505145	SO	\$834	\$20	\$232	\$66	\$353	\$45	\$116	\$2	\$	\$
SCHMDT	505150	SO	\$1,846	\$44	\$515	\$146	\$780	\$100	\$256	\$5	\$	\$
SCHMDT	505600	SO	\$532	\$13	\$148	\$42	\$225	\$29	\$74	\$1	\$	\$
SCHMDT	605710	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610000	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610100	SE	\$3,508	\$56	\$863	\$271	\$1,474	\$223	\$606	\$14	\$	\$
SCHMDT	6101001	SO	\$58	\$1	\$16	\$5	\$25	\$3	\$8	\$	\$	\$
SCHMDT	610110	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610111	SE	\$2	\$	\$	\$	\$1	\$	\$	\$	\$	\$
SCHMDT	610114	SE	\$221	\$4	\$54	\$17	\$93	\$14	\$38	\$1	\$	\$
SCHMDT	610143	WA	\$11	\$	\$	\$11	\$	\$	\$	\$	\$	\$
SCHMDT	610145	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	705200	OTHER	\$958	\$	\$	\$	\$	\$	\$	\$	\$958	\$
SCHMDT	705232	CA	\$28	\$28	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	705233	IDU	\$438	\$	\$	\$	\$	\$438	\$	\$	\$	\$
SCHMDT	705234	WYP	\$1,366	\$	\$	\$	\$	\$	\$1,366	\$	\$	\$
SCHMDT	705252	CA	\$45	\$45	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	705253	IDU	\$451	\$	\$	\$	\$	\$451	\$	\$	\$	\$
SCHMDT	705254	WYP	\$1,477	\$	\$	\$	\$	\$	\$1,477	\$	\$	\$
SCHMDT	705300	SE	\$1,837	\$30	\$452	\$142	\$772	\$117	\$317	\$7	\$	\$
SCHMDT	705310	UT	\$1,019	\$	\$	\$	\$1,019	\$	\$	\$	\$	\$
SCHMDT	705320	IDU	\$156	\$	\$	\$	\$	\$156	\$	\$	\$	\$
SCHMDT	705330	WYP	\$353	\$	\$	\$	\$	\$	\$353	\$	\$	\$
SCHMDT	715050	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715060	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715100	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715350	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715800	SG	\$550	\$9	\$145	\$45	\$233	\$30	\$85	\$2	\$	\$
SCHMDT	720100	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720200	SO	\$170	\$4	\$47	\$13	\$72	\$9	\$24	\$	\$	\$
SCHMDT	720300	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720400	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720500	SO	\$233	\$6	\$65	\$18	\$99	\$13	\$32	\$1	\$	\$



Schedule M (Actuals)

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
SCHMDT	720550	SO	\$840	\$20	\$234	\$67	\$355	\$45	\$116	\$2	\$	\$
SCHMDT	910530	SO	\$1,014	\$24	\$283	\$80	\$429	\$55	\$141	\$3	\$	\$
SCHMDT	910560	OTHER	\$5,607	\$	\$	\$	\$	\$	\$	\$	\$5,607	\$
SCHMDT	910580	SO	\$256	\$6	\$71	\$20	\$108	\$14	\$35	\$1	\$	\$
SCHMDT	910805	SE	\$135	\$2	\$33	\$10	\$57	\$9	\$23	\$1	\$	\$
SCHMDT	910925	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	920110	SE	\$95	\$2	\$23	\$7	\$40	\$6	\$16	\$	\$	\$
SCHMDT Total			\$2,064,938	\$40,994	\$549,698	\$152,493	\$866,386	\$105,508	\$294,900	\$6,023	\$13,793	\$35,144
Grand Total			\$2,914,219	\$66,366	\$786,521	\$216,699	\$1,199,629	\$147,924	\$428,429	\$7,936	\$23,572	\$35,144



Interest Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-Ail	FERC
4191000	AFUDC - OTHER	\$63,955	-\$1,430	-\$17,310	-\$4,942	-\$27,881	-\$3,396	-\$8,826	-\$171
4191000	Total	-\$63,955	-\$1,430	-\$17,310	-\$4,942	-\$27,881	-\$3,396	-\$8,826	-\$171
4270000	INT ON LNG-TRM DBT	\$369,236	\$8,255	\$99,938	\$28,531	\$160,965	\$19,606	\$50,956	\$985
4270000	Total	\$369,236	\$8,255	\$99,938	\$28,531	\$160,965	\$19,606	\$50,956	\$985
4280000	AMT DBT DISC & EXP	\$3,786	\$85	\$1,025	\$293	\$1,651	\$201	\$523	\$10
4280000	Total	\$3,786	\$85	\$1,025	\$293	\$1,651	\$201	\$523	\$10
4281000	AMORTZN OF LOSS	\$2,785	\$62	\$754	\$215	\$1,214	\$148	\$384	\$7
4281000	Total	\$2,785	\$62	\$754	\$215	\$1,214	\$148	\$384	\$7
4290000	AMT PREM ON DEBT	-\$3	\$	-\$1	\$	-\$1	\$	\$	\$
4290000	Total	-\$3	\$	-\$1	\$	-\$1	\$	\$	\$
4310000	OTHER INTEREST EXP	\$9,652	\$216	\$2,613	\$746	\$4,208	\$513	\$1,332	\$26
4310000	Total	\$9,652	\$216	\$2,613	\$746	\$4,208	\$513	\$1,332	\$26
4313000	INT EXP ON REG LIAB	\$612	\$14	\$166	\$47	\$267	\$32	\$84	\$2
4313000	Total	\$612	\$14	\$166	\$47	\$267	\$32	\$84	\$2
4320000	AFUDC - BORROWED	-\$35,187	-\$787	-\$9,524	-\$2,719	-\$15,339	-\$1,868	-\$4,856	-\$94
4320000	Total	-\$35,187	-\$787	-\$9,524	-\$2,719	-\$15,339	-\$1,868	-\$4,856	-\$94
Grand Total		\$286,927	\$6,415	\$77,660	\$22,171	\$125,083	\$15,235	\$39,597	\$765



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4101000	105115	CA	\$986	\$986								
4101000	105115	FERC	\$68								\$68	
4101000	105115	OR	\$5,392		\$5,392							
4101000	105115	WA	\$260		\$260							
4101000	105115	WYP	\$2,113						\$2,113			
4101000	105115	WYP	\$1,710						\$1,710			
4101000	105122	SG	\$47,043	\$806	\$12,411	\$3,842	\$19,941	\$2,591	\$7,273	\$179		
4101000	105125	TAXDEPR	\$615,608	\$12,393	\$167,383	\$38,858	\$263,169	\$31,203	\$87,464	\$1,802		\$13,337
4101000	105126	SE	\$9,549	\$153	\$2,349	\$738	\$4,013	\$607	\$1,650	\$38		
4101000	105137	SO	\$1,894	\$45	\$528	\$150	\$801	\$102	\$263	\$5		
4101000	105141	SNP	\$35,850	\$802	\$9,703	\$2,770	\$15,628	\$1,904	\$4,947	\$96		
4101000	105143	SO	\$1,763	\$42	\$492	\$140	\$745	\$95	\$244	\$5		
4101000	105152	GPS	\$9,492	\$227	\$2,647	\$753	\$4,013	\$512	\$1,316	\$25		
4101000	105165	SE	\$164	\$3	\$40	\$13	\$69	\$10	\$28	\$1		
4101000	105170	SE	\$623	\$10	\$153	\$48	\$262	\$40	\$108	\$2		
4101000	105171	SE	\$277	\$4	\$68	\$21	\$117	\$18	\$48	\$1		
4101000	105175	GPS	\$19,589	\$468	\$5,463	\$1,554	\$8,282	\$1,056	\$2,715	\$51		
4101000	1052203	SSGCH	\$26	\$	\$7	\$2	\$11	\$1	\$4	\$		
4101000	105470	GPS	\$409	\$10	\$114	\$32	\$173	\$22	\$57	\$1		
4101000	110200	SG	\$2,993	\$51	\$790	\$244	\$1,269	\$165	\$463	\$11		
4101000	110205	SG	\$66	\$1	\$17	\$5	\$28	\$4	\$10	\$		
4101000	205025	SE	\$444	\$7	\$109	\$34	\$186	\$28	\$77	\$2		
4101000	205200	SE	\$474	\$8	\$117	\$37	\$199	\$30	\$82	\$2		
4101000	205411	SE	\$117	\$2	\$29	\$9	\$49	\$7	\$20	\$		
4101000	210100	OR	\$20	\$	\$20	\$	\$	\$	\$	\$		
4101000	210105	SO	\$268	\$6	\$75	\$21	\$113	\$14	\$37	\$1		
4101000	210180	SO	\$1,713	\$17	\$199	\$57	\$301	\$38	\$99	\$2		
4101000	210200	GPS	\$1,776	\$42	\$495	\$141	\$751	\$96	\$246	\$5		
4101000	220100	BADDEBT	\$443	\$13	\$154	\$56	\$172	\$17	\$31	\$		
4101000	320115	SO	\$18,663	\$446	\$5,204	\$1,480	\$7,890	\$1,006	\$2,587	\$49		
4101000	320116	SO	\$572	\$14	\$160	\$45	\$242	\$31	\$79	\$1		
4101000	320210	SO	\$3,464	\$63	\$966	\$275	\$1,465	\$187	\$480	\$9		
4101000	415110	SG	\$622	\$11	\$164	\$51	\$263	\$34	\$96	\$2		
4101000	415120	SG	\$52	\$1	\$14	\$4	\$22	\$3	\$8	\$		
4101000	415301	WA	\$208	\$	\$	\$208	\$	\$	\$	\$		
4101000	415680	OR	\$35	\$	\$35	\$	\$	\$	\$	\$		
4101000	415703	WYP	\$194	\$	\$	\$	\$	\$	\$194	\$		



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4101000	415801	SG	\$20	\$	\$5	\$2	\$9	\$1	\$3	\$	\$	\$
4101000	415804	OR	\$31	\$	\$31	\$	\$	\$	\$	\$	\$	\$
4101000	415805	WYP	\$70	\$	\$	\$	\$	\$	\$70	\$	\$	\$
4101000	415806	IDU	\$21	\$	\$	\$	\$	\$21	\$	\$	\$	\$
4101000	415821	WYP	\$519	\$	\$	\$	\$	\$	\$519	\$	\$	\$
4101000	415874	OTHER	\$584	\$	\$	\$	\$	\$	\$	\$	\$584	\$
4101000	415880	UT	\$31	\$	\$	\$	\$31	\$	\$	\$	\$	\$
4101000	415892	OTHER	\$993	\$	\$	\$	\$	\$	\$	\$	\$993	\$
4101000	415896	WA	\$6,831	\$	\$	\$6,831	\$	\$	\$	\$	\$	\$
4101000	425100	IDU	\$10	\$	\$	\$	\$	\$10	\$	\$	\$	\$
4101000	425110	CN	\$23	\$1	\$7	\$2	\$11	\$1	\$2	\$	\$	\$
4101000	425125	SE	\$2,097	\$34	\$516	\$162	\$881	\$133	\$362	\$8	\$	\$
4101000	425215	SNPD	\$68	\$2	\$19	\$4	\$32	\$3	\$6	\$	\$	\$
4101000	425225	SG	\$286	\$5	\$76	\$23	\$121	\$16	\$44	\$1	\$	\$
4101000	425380	OTHER	\$59	\$	\$	\$	\$	\$	\$	\$	\$59	\$
4101000	430100	SO	\$7,099	\$170	\$1,980	\$563	\$3,002	\$383	\$984	\$19	\$	\$
4101000	430110	SO	\$994	\$24	\$277	\$79	\$420	\$54	\$138	\$3	\$	\$
4101000	430111	OTHER	\$26	\$	\$	\$	\$	\$	\$	\$	\$26	\$
4101000	430112	OTHER	\$93	\$	\$	\$	\$	\$	\$	\$	\$93	\$
4101000	430113	OTHER	\$988	\$	\$	\$	\$	\$	\$	\$	\$988	\$
4101000	505125	SE	\$1,917	\$31	\$472	\$148	\$806	\$122	\$331	\$8	\$	\$
4101000	505145	SO	\$316	\$8	\$88	\$25	\$134	\$17	\$44	\$1	\$	\$
4101000	505150	SO	\$701	\$17	\$195	\$56	\$296	\$38	\$97	\$2	\$	\$
4101000	505600	SO	\$202	\$5	\$56	\$16	\$85	\$11	\$28	\$1	\$	\$
4101000	605100	TROJD	\$736	\$12	\$192	\$60	\$311	\$42	\$116	\$3	\$	\$
4101000	605710	SE	\$4,148	\$67	\$1,021	\$321	\$1,743	\$264	\$717	\$16	\$	\$
4101000	610100	SE	\$1,331	\$21	\$328	\$103	\$559	\$85	\$230	\$5	\$	\$
4101000	6101001	SO	\$22	\$1	\$6	\$2	\$9	\$1	\$3	\$	\$	\$
4101000	610111	SE	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610114	SE	\$84	\$1	\$21	\$6	\$35	\$5	\$15	\$	\$	\$
4101000	610135	OTHER	\$372	\$	\$	\$	\$	\$	\$	\$	\$372	\$
4101000	610142	UT	\$152	\$	\$	\$	\$152	\$	\$	\$	\$	\$
4101000	610143	WA	\$130	\$	\$	\$130	\$	\$	\$	\$	\$	\$
4101000	705200	OTHER	\$363	\$	\$	\$	\$	\$	\$	\$	\$363	\$
4101000	705232	CA	\$11	\$11	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705233	IDU	\$166	\$	\$	\$	\$	\$166	\$	\$	\$	\$
4101000	705234	WYP	\$518	\$	\$	\$	\$	\$	\$518	\$	\$	\$



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Util
4101000	705252	CA	\$17	\$17	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705253	A&G CREDIT - CA	\$171	\$	\$	\$	\$	\$171	\$	\$	\$	\$
4101000	705254	A&G Credit - ID	\$560	\$	\$	\$	\$	\$	\$560	\$	\$	\$
4101000	705300	A&G Credit - WY	\$2,185	\$35	\$538	\$169	\$918	\$139	\$378	\$9	\$	\$
4101000	705310	Reg. Liability - Deferred Benefit Arch S	\$387	\$	\$	\$	\$387	\$	\$	\$	\$	\$
4101000	705320	Reg Liab - UT Gain on Sale of Asset	\$59	\$	\$	\$	\$	\$59	\$	\$	\$	\$
4101000	705330	Reg Liab - ID Gain on Sale of Asset	\$134	\$	\$	\$	\$	\$	\$134	\$	\$	\$
4101000	7151001	Reg Liab - WY Gain on Sale of Asset	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	715800	MCI Fogwire	\$209	\$4	\$55	\$17	\$88	\$11	\$32	\$1	\$	\$
4101000	720200	190Redding Contract	\$64	\$2	\$18	\$5	\$27	\$3	\$9	\$	\$	\$
4101000	720400	190Deferred Compensation Payout	\$189	\$5	\$53	\$15	\$80	\$10	\$26	\$	\$	\$
4101000	720500	190SERP	\$88	\$2	\$25	\$7	\$37	\$5	\$12	\$	\$	\$
4101000	720550	190Severance	\$319	\$8	\$89	\$25	\$135	\$17	\$44	\$1	\$	\$
4101000	910530	190Accrued CIC Severance	\$385	\$9	\$107	\$31	\$163	\$21	\$53	\$1	\$	\$
4101000	910560	190Injuries & Damages	\$2,128	\$	\$	\$	\$	\$	\$	\$	\$2,128	\$
4101000	910580	283SMUD Revenue Imputation-UT Reg Liab	\$97	\$2	\$27	\$8	\$41	\$5	\$13	\$	\$	\$
4101000	910905	190Wasatch workers comp reserve	\$51	\$1	\$13	\$4	\$22	\$3	\$9	\$	\$	\$
4101000	920110	283PMI BCC Underground Mine Cost Deple	\$36	\$1	\$9	\$3	\$15	\$2	\$6	\$	\$	\$
4101000	930100	BRIDGER COAL COMPANY EXTRACTION	\$120	\$	\$	\$	\$	\$	\$	\$	\$120	\$
4101000	9301001	190OR BETC Credit	\$348	-\$5	\$56	\$3	\$193	\$30	\$37	\$4	\$4	\$27
4101000	9301001	Oregon BETC Credit	\$823,504	\$17,139	\$221,575	\$60,668	\$340,920	\$41,672	\$119,993	\$2,374	\$5,799	\$13,364
4111000	105115	Depreciation Flow-Through - ID	(906)	\$	\$	\$	\$	-\$906	\$	\$	\$	\$
4111000	105115	Depreciation Flow-Through - OTHER	(34)	\$	\$	\$	-\$2,946	\$	\$	\$	-\$34	\$
4111000	105115	Depreciation Flow-Through - UT	(2,946)	\$	\$	\$	-\$3,302	\$	\$	\$	\$	\$
4111000	105100	Capitalized Labor Costs	(7,810)	-\$187	-\$2,178	-\$619	-\$3,302	-\$421	-\$1,083	-\$20	\$	\$
4111000	105120	Book Depreciation	(203,345)	-\$5,895	-\$57,978	-\$16,836	-\$83,223	-\$10,680	-\$28,228	-\$505	\$	\$
4111000	105121	282DIT PMIDepreciation-Book	(5,806)	-\$93	-\$1,428	-\$449	-\$2,440	-\$369	-\$1,003	-\$23	\$	\$
4111000	105123	Sec. 481a Adj - Repair Deduction	(6,192)	-\$106	-\$1,634	-\$506	-\$2,625	-\$341	-\$957	-\$24	\$	\$
4111000	105130	CIAC	(20,332)	-\$720	-\$5,760	-\$1,331	-\$9,640	-\$938	-\$1,943	\$	\$	\$
4111000	105140	Highway relocation	(1,949)	-\$69	-\$552	-\$128	-\$924	-\$90	-\$186	\$	\$	\$
4111000	105142	Avoided Costs	(30,560)	-\$683	-\$8,271	-\$2,361	-\$13,322	-\$1,623	-\$4,217	-\$82	\$	\$
4111000	105146	Capitalization of Test Energy	(71)	-\$1	-\$19	-\$6	-\$30	-\$4	-\$11	\$	\$	\$
4111000	1052201	190Cholla GE Tax Lease	(538)	-\$9	-\$146	-\$44	-\$224	-\$29	-\$84	-\$2	\$	\$
4111000	110100	283BOOK COST DEPLETION ADBACK	(1,002)	-\$16	-\$246	-\$77	-\$421	-\$64	-\$173	-\$4	\$	\$
4111000	120105	Willow Wind Account Receivable	(40)	\$	\$	-\$40	\$	\$	\$	\$	\$	\$
4111000	145030	190Distribution O&M	(0)	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	205100	190COAL PILE INVENTORY	(455)	-\$7	-\$112	-\$35	-\$191	-\$29	-\$79	-\$2	\$	\$



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4111000	210120	UT	(3)	\$	\$	\$	-\$3	\$	\$	\$	\$	\$
4111000	210130	IDU	(25)	\$	\$	\$	\$	-\$25	\$	\$	\$	\$
4111000	320115	SO	(13,878)	-\$331	-\$3,870	-\$1,101	-\$5,868	-\$748	-\$1,924	-\$36	\$	\$
4111000	320116	SO	(5,357)	-\$128	-\$1,494	-\$425	-\$2,265	-\$289	-\$743	-\$14	\$	\$
4111000	320140	OR	(1,477)	\$	-\$1,477	\$	\$	\$	\$	\$	\$	\$
4111000	320220	UT	(385)	\$	\$	\$	-\$385	\$	\$	\$	\$	\$
4111000	415300	SO	(211)	-\$5	-\$59	-\$17	-\$89	-\$11	-\$29	-\$1	\$	\$
4111000	415301	WA	(225)	\$	\$	-\$225	\$	\$	\$	\$	\$	\$
4111000	415500	SGCT	(356)	-\$6	-\$94	-\$29	-\$152	-\$20	-\$55	\$	\$	\$
4111000	415510	WA	(20)	\$	\$	-\$20	\$	\$	\$	\$	\$	\$
4111000	415700	OTHER	(543)	\$	\$	\$	\$	\$	\$	\$	-\$543	\$
4111000	415701	CA	(68)	-\$68	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415702	WYP	(7)	\$	\$	\$	\$	\$	-\$7	\$	\$	\$
4111000	415803	WA	(18)	\$	\$	-\$18	\$	\$	\$	\$	\$	\$
4111000	415805	WYP	(122)	\$	\$	\$	\$	\$	-\$122	\$	\$	\$
4111000	415806	IDU	(31)	\$	\$	\$	\$	-\$31	\$	\$	\$	\$
4111000	415822	UT	(128)	\$	\$	\$	-\$128	\$	\$	\$	\$	\$
4111000	415828	WYP	(106)	\$	\$	\$	-\$126	\$	-\$106	\$	\$	\$
4111000	415829	UT	(126)	\$	\$	\$	-\$126	\$	\$	\$	\$	\$
4111000	415840	OTHER	(74)	\$	\$	\$	-\$655	-\$85	-\$239	-\$6	-\$74	\$
4111000	415850	SG	(1,545)	-\$26	-\$408	-\$126	-\$655	-\$85	-\$239	-\$6	\$	\$
4111000	415870	CA	(808)	-\$808	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415871	WYP	(3,277)	\$	\$	\$	\$	\$	-\$3,277	\$	\$	\$
4111000	415872	WYP	(5,412)	\$	\$	\$	\$	\$	-\$5,412	\$	\$	\$
4111000	415873	WA	(627)	\$	\$	-\$627	\$	\$	\$	\$	\$	\$
4111000	415890	IDU	(232)	\$	\$	\$	\$	-\$232	\$	\$	\$	\$
4111000	415891	WYP	(605)	\$	\$	\$	\$	\$	-\$605	\$	\$	\$
4111000	415895	OR	(2,947)	\$	-\$2,947	\$	\$	\$	\$	\$	\$	\$
4111000	415900	OTHER	(1,143)	\$	\$	\$	\$	\$	\$	\$	-\$1,143	\$
4111000	425125	SE	(3,079)	-\$49	-\$757	-\$238	-\$1,294	-\$196	-\$532	-\$12	\$	\$
4111000	425250	SG	(6)	\$	-\$2	\$	-\$2	\$	-\$1	\$	\$	\$
4111000	425260	SG	(1)	\$	\$	\$	-\$1	\$	\$	\$	\$	\$
4111000	425280	SG	(52)	-\$1	-\$14	-\$4	-\$22	-\$3	-\$8	\$	\$	\$
4111000	425360	SG	(65)	-\$1	-\$17	-\$5	-\$28	-\$4	-\$10	\$	\$	\$
4111000	505400	SO	(15)	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$	\$	\$
4111000	505510	SE	(26)	\$	-\$6	-\$2	-\$11	-\$2	-\$4	\$	\$	\$
4111000	605100	TROJD	(1,332)	-\$23	-\$347	-\$108	-\$564	-\$75	-\$210	-\$5	\$	\$



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4111000	605710	SE	(4,260)	-\$68	-\$1,048	-\$329	-\$1,790	-\$271	-\$736	-\$17	\$	\$
4111000	610000	SE	(1,687)	-\$27	-\$415	-\$130	-\$709	-\$107	-\$291	-\$7	\$	\$
4111000	610130	OR	(26)	\$	-\$26	\$	\$	\$	\$	\$	\$	\$
4111000	610135	OTHER	(372)	\$	\$	\$	\$	\$	\$	\$	-\$372	\$
4111000	610141	OTHER	(87)	\$	\$	\$	\$	\$	\$	\$	-\$87	\$
4111000	610142	UT	(157)	\$	\$	\$	-\$157	\$	\$	\$	\$	\$
4111000	610143	WA	(126)	\$	\$	-\$126	\$	\$	\$	\$	\$	\$
4111000	610145	OR	(994)	\$	-\$994	\$	\$	\$	\$	\$	\$	\$
4111000	610146	OR	(5)	\$	-\$5	\$	\$	\$	\$	\$	\$	\$
4111000	610148	OTHER	(988)	\$	\$	\$	\$	\$	\$	\$	-\$988	\$
4111000	610149	OTHER	(26)	\$	\$	\$	\$	\$	\$	\$	-\$26	\$
4111000	705210	SO	(42)	-\$1	-\$12	-\$3	-\$18	-\$2	-\$6	\$	\$	\$
4111000	705240	CA	(472)	-\$472	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705260	WA	(242)	\$	\$	-\$242	\$	\$	\$	\$	\$	\$
4111000	705265	OR	(18)	\$	-\$18	\$	\$	\$	\$	\$	\$	\$
4111000	705300	SE	(1,488)	-\$24	-\$366	-\$115	-\$625	-\$95	-\$257	-\$6	-\$343	\$
4111000	715720	OTHER	(343)	\$	\$	\$	\$	\$	\$	\$	-\$500	\$
4111000	7157201	OTHER	(500)	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720300	SO	(24)	-\$1	-\$7	-\$2	-\$10	-\$1	-\$3	\$	\$	\$
4111000	720400	SO	(189)	-\$5	-\$53	-\$15	-\$80	-\$10	-\$26	\$	\$	\$
4111000	740100	SNP	(1,057)	-\$24	-\$286	-\$82	-\$461	-\$56	-\$146	-\$3	\$	\$
4111000	910910	SE	(198)	-\$3	-\$49	-\$15	-\$83	-\$13	-\$34	-\$1	\$	\$
4111000	920150	SO	(678)	-\$16	-\$189	-\$54	-\$286	-\$37	-\$94	-\$2	\$	\$
4111000	930100	OTHER	(164)	\$	\$	\$	\$	\$	\$	\$	-\$164	\$
4111000	9301001	IBT	(428)	\$6	-\$69	-\$4	-\$237	-\$36	-\$46	-\$5	-\$5	-\$33
4111000 Total			-\$340,887	-\$9,870	-\$93,356	-\$26,496	-\$135,341	-\$17,844	-\$52,892	-\$777	-\$4,279	-\$33
Grand Total			\$482,616	\$7,269	\$128,220	\$34,172	\$205,579	\$23,828	\$67,101	\$1,597	\$1,520	\$13,331



Investment Tax Credit Amortization (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
4114000	0	DGU	-\$1,874	\$	\$	\$	-\$1,551	-\$201	-\$108	-\$14	\$	\$
4114000	Total		-\$1,874	\$	\$	\$	-\$1,551	-\$201	-\$108	-\$14	\$	\$
Grand Total			-\$1,874	\$	\$	\$	-\$1,551	-\$201	-\$108	-\$14	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3020000	IDU	\$1,000	\$	\$	\$	\$	\$1,000	\$	\$
1010000	3020000	FRANCHISES AND CONSENTS	\$10,031	\$172	\$2,646	\$819	\$4,252	\$553	\$1,551	\$38
1010000	3020000	FRANCHISES AND CONSENTS	\$98,882	\$1,695	\$26,087	\$8,075	\$41,915	\$5,447	\$15,287	\$377
1010000	3020000	FRANCHISES AND CONSENTS	\$9,842	\$169	\$2,596	\$804	\$4,172	\$542	\$1,521	\$38
1010000	3020000 Total		\$119,755	\$2,036	\$31,330	\$9,698	\$50,338	\$7,542	\$18,359	\$453
1010000	3031040	OR	\$631	\$	\$	\$	\$	\$	\$	\$
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	\$13,180	\$226	\$3,477	\$1,076	\$5,587	\$726	\$2,038	\$50
1010000	3031040 Total	SG	\$13,710	\$226	\$4,008	\$1,076	\$5,587	\$726	\$2,038	\$50
1010000	3031050	SO	\$10,875	\$260	\$3,033	\$863	\$4,598	\$586	\$1,507	\$28
1010000	3031050 Total	RCMS - REGION CONSTRUCTION MGMT SYSTEM	\$10,875	\$260	\$3,033	\$863	\$4,598	\$586	\$1,507	\$28
1010000	3031080	SO	\$3,293	\$79	\$918	\$261	\$1,392	\$178	\$456	\$9
1010000	3031080 Total	FUEL MANAGEMENT SYSTEM	\$3,293	\$79	\$918	\$261	\$1,392	\$178	\$456	\$9
1010000	3031230	SO	\$4,410	\$105	\$1,230	\$350	\$1,864	\$238	\$611	\$12
1010000	3031230 Total	AUTOMATE POLE CARD SYSTEM	\$4,410	\$105	\$1,230	\$350	\$1,864	\$238	\$611	\$12
1010000	3031470	SE	\$3,381	\$54	\$832	\$261	\$1,421	\$215	\$584	\$13
1010000	3031470 Total	RILDA CANYON ROAD IMPROVEMENTS	\$3,381	\$54	\$832	\$261	\$1,421	\$215	\$584	\$13
1010000	3031680	SO	\$13,072	\$312	\$3,645	\$1,037	\$5,527	\$705	\$1,812	\$34
1010000	3031680 Total	DISTRIBUTION AUTOMATION PILOT PROJECT	\$13,072	\$312	\$3,645	\$1,037	\$5,527	\$705	\$1,812	\$34
1010000	3031760	SO	\$291	\$7	\$81	\$23	\$123	\$16	\$40	\$1
1010000	3031760 Total	RECORD CENTER MANAGEMENT SOFTWARE	\$291	\$7	\$81	\$23	\$123	\$16	\$40	\$1
1010000	3031780	SO	\$3,498	\$84	\$975	\$277	\$1,479	\$189	\$485	\$9
1010000	3031780 Total	OUTAGE REPORTING SYSTEM	\$3,498	\$84	\$975	\$277	\$1,479	\$189	\$485	\$9
1010000	3031830	CN	\$109,846	\$2,792	\$33,940	\$7,753	\$52,840	\$4,267	\$8,254	\$
1010000	3031830 Total	CUSTOMER SERVICE SYSTEM (CSS)	\$109,846	\$2,792	\$33,940	\$7,753	\$52,840	\$4,267	\$8,254	\$
1010000	3032040	SO	\$164,504	\$3,929	\$45,873	\$13,048	\$89,551	\$8,870	\$22,803	\$431
1010000	3032040 Total	S A P	\$164,504	\$3,929	\$45,873	\$13,048	\$89,551	\$8,870	\$22,803	\$431
1010000	3032090	SO	\$9,974	\$238	\$2,781	\$791	\$4,217	\$538	\$1,382	\$26
1010000	3032090 Total	ENERGY COMMODITY SYSTEM SOFTWARE	\$9,974	\$238	\$2,781	\$791	\$4,217	\$538	\$1,382	\$26
1010000	3032220	SO	\$1,660	\$40	\$463	\$132	\$702	\$90	\$230	\$4
1010000	3032220 Total	ENTERPRISE DATA WRRISE - BI RPTG TOOL	\$1,660	\$40	\$463	\$132	\$702	\$90	\$230	\$4
1010000	3032260	SO	\$1,158	\$28	\$323	\$92	\$490	\$62	\$161	\$3
1010000	3032260 Total	DWHS - DATA WAREHOUSE	\$1,158	\$28	\$323	\$92	\$490	\$62	\$161	\$3
1010000	3032270	SO	\$5,517	\$132	\$1,538	\$438	\$2,332	\$297	\$765	\$14
1010000	3032270 Total	ENTERPRISE DATA WAREHOUSE	\$5,517	\$132	\$1,538	\$438	\$2,332	\$297	\$765	\$14
1010000	3032330	SO	\$2,908	\$69	\$811	\$231	\$1,229	\$157	\$403	\$8
1010000	3032330 Total	FIELDNET PRO METER READING SYST - HRP REP	\$2,908	\$69	\$811	\$231	\$1,229	\$157	\$403	\$8
1010000	3032340	SO	\$1,905	\$45	\$531	\$151	\$805	\$103	\$264	\$5
1010000	3032340 Total	FACILITY INSPECTION REPORTING SYSTEM	\$1,905	\$45	\$531	\$151	\$805	\$103	\$264	\$5
1010000	3032360	SO	\$8,933	\$213	\$2,491	\$708	\$3,777	\$482	\$1,238	\$23
1010000	3032360 Total	2002 GRID NET POWER COST MODELING	\$8,933	\$213	\$2,491	\$708	\$3,777	\$482	\$1,238	\$23
1010000	3032390	SO	\$1,603	\$38	\$447	\$127	\$678	\$86	\$222	\$4
1010000	3032390 Total	INTEGRATED COST MGT STRUCTURE	\$1,603	\$38	\$447	\$127	\$678	\$86	\$222	\$4



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3032400	SO	\$5,286	\$126	\$1,474	\$419	\$2,235	\$285	\$733	\$14
	3032400 Total		\$5,286	\$126	\$1,474	\$419	\$2,235	\$285	\$733	\$14
1010000	3032450	SO	\$12,489	\$298	\$3,483	\$991	\$5,280	\$673	\$1,731	\$33
	3032450 Total		\$12,489	\$298	\$3,483	\$991	\$5,280	\$673	\$1,731	\$33
1010000	3032480	CN	\$1,981	\$50	\$612	\$140	\$953	\$77	\$149	\$
	3032480 Total		\$1,981	\$50	\$612	\$140	\$953	\$77	\$149	\$
1010000	3032510	SO	\$10,347	\$247	\$2,885	\$821	\$4,375	\$558	\$1,434	\$27
	3032510 Total		\$10,347	\$247	\$2,885	\$821	\$4,375	\$558	\$1,434	\$27
1010000	3032530	SO	\$1,892	\$45	\$528	\$150	\$800	\$102	\$262	\$5
	3032530 Total		\$1,892	\$45	\$528	\$150	\$800	\$102	\$262	\$5
1010000	3032590	SO	\$2,299	\$55	\$641	\$182	\$972	\$124	\$319	\$6
	3032590 Total		\$2,299	\$55	\$641	\$182	\$972	\$124	\$319	\$6
1010000	3032600	SO	\$9,035	\$216	\$2,520	\$717	\$3,820	\$487	\$1,252	\$24
	3032600 Total		\$9,035	\$216	\$2,520	\$717	\$3,820	\$487	\$1,252	\$24
1010000	3032640	SO	\$3,716	\$89	\$1,036	\$295	\$1,571	\$200	\$515	\$10
	3032640 Total		\$3,716	\$89	\$1,036	\$295	\$1,571	\$200	\$515	\$10
1010000	3032670	SO	\$1,586	\$38	\$442	\$126	\$671	\$86	\$220	\$4
	3032670 Total		\$1,586	\$38	\$442	\$126	\$671	\$86	\$220	\$4
1010000	3032680	SG	\$1,581	\$27	\$417	\$129	\$670	\$87	\$244	\$6
	3032680 Total		\$1,581	\$27	\$417	\$129	\$670	\$87	\$244	\$6
1010000	3032710	SG	\$196	\$3	\$62	\$16	\$83	\$11	\$30	\$1
	3032710 Total		\$196	\$3	\$62	\$16	\$83	\$11	\$30	\$1
1010000	3032730	SG	\$13,873	\$238	\$3,660	\$1,133	\$5,881	\$764	\$2,145	\$53
	3032730 Total		\$13,873	\$238	\$3,660	\$1,133	\$5,881	\$764	\$2,145	\$53
1010000	3032750	SG	\$1,383	\$24	\$365	\$113	\$586	\$76	\$214	\$5
	3032750 Total		\$1,383	\$24	\$365	\$113	\$586	\$76	\$214	\$5
1010000	3032760	SG	\$23,197	\$398	\$6,120	\$1,894	\$9,833	\$1,278	\$3,586	\$88
	3032760 Total		\$23,197	\$398	\$6,120	\$1,894	\$9,833	\$1,278	\$3,586	\$88
1010000	3032770	SG	\$434	\$7	\$115	\$35	\$184	\$24	\$67	\$2
	3032770 Total		\$434	\$7	\$115	\$35	\$184	\$24	\$67	\$2
1010000	3032780	SG	\$101	\$2	\$27	\$8	\$43	\$6	\$16	\$
	3032780 Total		\$101	\$2	\$27	\$8	\$43	\$6	\$16	\$
1010000	3032830	SO	\$2,179	\$52	\$608	\$173	\$921	\$117	\$302	\$5
	3032830 Total		\$2,179	\$52	\$608	\$173	\$921	\$117	\$302	\$5
1010000	3032860	SO	\$4,683	\$112	\$1,306	\$371	\$1,980	\$253	\$649	\$12
	3032860 Total		\$4,683	\$112	\$1,306	\$371	\$1,980	\$253	\$649	\$12
1010000	3032900	SG	\$224	\$4	\$59	\$18	\$95	\$12	\$35	\$1
	3032900 Total		\$224	\$4	\$59	\$18	\$95	\$12	\$35	\$1
1010000	3032910	WYP	\$270	\$	\$	\$	\$	\$	\$270	\$
	3032910 Total		\$270	\$	\$	\$	\$	\$	\$270	\$
1010000	3032920	IDU	\$414	\$	\$	\$	\$	\$	\$414	\$
	3032920 Total		\$414	\$	\$	\$	\$	\$	\$414	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3032930	UT	\$2,585	\$	\$	\$	\$2,585	\$	\$	\$
	3032930 Total		\$2,585	\$	\$	\$	\$2,585	\$	\$	\$
1010000	3032990	SO	\$3,799	\$91	\$1,059	\$301	\$1,606	\$205	\$527	\$10
	3032990 Total		\$3,799	\$91	\$1,059	\$301	\$1,606	\$205	\$527	\$10
1010000	3033090	SG	\$33,326	\$571	\$8,792	\$2,721	\$14,126	\$1,836	\$5,152	\$127
	3033090 Total		\$33,326	\$571	\$8,792	\$2,721	\$14,126	\$1,836	\$5,152	\$127
1010000	3033120	SG	\$134	\$2	\$35	\$11	\$57	\$7	\$21	\$1
1010000	3033120	SO	\$37,375	\$893	\$10,422	\$2,964	\$15,802	\$2,015	\$5,181	\$98
1010000	3033120	WYP	\$422	\$	\$	\$	\$	\$	\$422	\$
	3033120 Total		\$37,931	\$895	\$10,458	\$2,975	\$15,859	\$2,023	\$5,623	\$98
1010000	3033140	SO	\$1,417	\$34	\$395	\$112	\$599	\$76	\$196	\$4
	3033140 Total		\$1,417	\$34	\$395	\$112	\$599	\$76	\$196	\$4
1010000	3033150	SG	\$2,943	\$50	\$776	\$240	\$1,247	\$162	\$455	\$11
	3033150 Total		\$2,943	\$50	\$776	\$240	\$1,247	\$162	\$455	\$11
1010000	3033170	CN	\$3,368	\$86	\$1,041	\$238	\$1,620	\$131	\$253	\$
	3033170 Total		\$3,368	\$86	\$1,041	\$238	\$1,620	\$131	\$253	\$
1010000	3033180	SO	\$1,931	\$46	\$538	\$153	\$816	\$104	\$288	\$5
	3033180 Total		\$1,931	\$46	\$538	\$153	\$816	\$104	\$288	\$5
1010000	3033190	CN	\$2,417	\$61	\$747	\$171	\$1,163	\$94	\$182	\$
	3033190 Total		\$2,417	\$61	\$747	\$171	\$1,163	\$94	\$182	\$
1010000	3033300	CN	\$1,085	\$28	\$335	\$77	\$522	\$42	\$82	\$
	3033300 Total		\$1,085	\$28	\$335	\$77	\$522	\$42	\$82	\$
1010000	3033310	SO	\$2,829	\$68	\$789	\$224	\$1,196	\$153	\$392	\$7
	3033310 Total		\$2,829	\$68	\$789	\$224	\$1,196	\$153	\$392	\$7
1010000	3033320	SG	\$3,376	\$58	\$891	\$276	\$1,431	\$186	\$522	\$13
	3033320 Total		\$3,376	\$58	\$891	\$276	\$1,431	\$186	\$522	\$13
1010000	3033330	OR	\$1,030	\$	\$1,030	\$	\$	\$	\$	\$
	3033330 Total		\$1,030	\$	\$1,030	\$	\$	\$	\$	\$
1010000	3033340	WA	\$557	\$	\$	\$557	\$	\$	\$	\$
	3033340 Total		\$557	\$	\$	\$557	\$	\$	\$	\$
1010000	3033350	CA	\$7	\$7	\$	\$	\$	\$	\$	\$
	3033350 Total		\$7	\$7	\$	\$	\$	\$	\$	\$
1010000	3033360	SO	\$1,218	\$29	\$340	\$97	\$515	\$66	\$169	\$3
	3033360 Total		\$1,218	\$29	\$340	\$97	\$515	\$66	\$169	\$3
1010000	3034900	CN	\$61	\$2	\$19	\$4	\$29	\$2	\$5	\$
1010000	3034900	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$
1010000	3034900	OR	\$19	\$	\$19	\$	\$	\$	\$	\$
1010000	3034900	SE	\$72	\$1	\$18	\$6	\$30	\$5	\$13	\$
1010000	3034900	SG	\$1,093	\$19	\$288	\$89	\$463	\$60	\$169	\$4
1010000	3034900	SO	\$30,833	\$736	\$8,598	\$2,446	\$13,036	\$1,663	\$4,274	\$81
1010000	3034900	UT	\$66	\$	\$	\$	\$66	\$	\$	\$
1010000	3034900	WA	\$2	\$	\$	\$2	\$	\$	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3034900	MISC - MISCELLANEOUS	\$139	\$	\$	\$	\$	\$	\$	\$
	3034900 Total	WYP	\$32,288	\$758	\$8,942	\$2,547	\$13,625	\$1,732	\$4,599	\$85
1010000	3100000	LAND & LAND RIGHTS	\$159	\$3	\$42	\$13	\$67	\$9	\$25	\$1
1010000	3100000	LAND & LAND RIGHTS	\$1,147	\$20	\$310	\$95	\$476	\$63	\$179	\$4
	3100000 Total	SSGCH	\$1,306	\$22	\$352	\$108	\$544	\$71	\$204	\$5
1010000	3101000	LAND OWNED IN FEE	\$11,747	\$201	\$3,099	\$959	\$4,979	\$647	\$1,816	\$45
1010000	3101000	LAND OWNED IN FEE	\$99	\$2	\$27	\$8	\$41	\$5	\$15	\$4
	3101000 Total	SSGCH	\$11,846	\$203	\$3,126	\$967	\$5,020	\$652	\$1,831	\$45
1010000	3102000	LAND RIGHTS	\$41,789	\$716	\$11,025	\$3,413	\$17,714	\$2,302	\$6,460	\$159
1010000	3102000	LAND RIGHTS	\$1,202	\$21	\$325	\$99	\$499	\$65	\$188	\$4
	3102000 Total	SSGCH	\$42,991	\$737	\$11,350	\$3,512	\$18,213	\$2,367	\$6,648	\$164
1010000	3103000	WATER RIGHTS	\$39,700	\$681	\$10,473	\$3,242	\$16,828	\$2,187	\$6,137	\$151
1010000	3103000	WATER RIGHTS	\$39,700	\$681	\$10,473	\$3,242	\$16,828	\$2,187	\$6,137	\$151
	3103000 Total	SG	\$39,700	\$681	\$10,473	\$3,242	\$16,828	\$2,187	\$6,137	\$151
1010000	3108000	FEE LAND - LEASED	\$37	\$1	\$10	\$3	\$16	\$2	\$6	\$
1010000	3108000	FEE LAND - LEASED	\$37	\$1	\$10	\$3	\$16	\$2	\$6	\$
	3108000 Total	SG	\$37	\$1	\$10	\$3	\$16	\$2	\$6	\$
1010000	3110000	STRUCTURES AND IMPROVEMENTS	\$780,915	\$13,387	\$206,020	\$63,771	\$331,017	\$43,017	\$120,726	\$2,978
1010000	3110000	STRUCTURES AND IMPROVEMENTS	\$57,386	\$985	\$15,524	\$4,739	\$23,827	\$3,127	\$8,973	\$212
	3110000 Total	SSGCH	\$838,301	\$14,372	\$221,544	\$68,510	\$354,844	\$46,144	\$129,699	\$3,190
1010000	3120000	BOILER PLANT EQUIPMENT	\$2,798,929	\$47,981	\$736,409	\$228,565	\$1,186,420	\$154,179	\$432,701	\$10,674
1010000	3120000	BOILER PLANT EQUIPMENT	\$325,425	\$5,587	\$88,036	\$26,873	\$135,116	\$17,732	\$50,881	\$1,201
	3120000 Total	SSGCH	\$3,124,355	\$53,568	\$826,445	\$255,438	\$1,321,536	\$171,911	\$483,583	\$11,874
1010000	3140000	TURBOGENERATOR UNITS	\$768,058	\$13,184	\$202,892	\$62,803	\$325,991	\$42,364	\$118,893	\$2,933
1010000	3140000	TURBOGENERATOR UNITS	\$63,735	\$1,094	\$17,242	\$5,263	\$26,463	\$3,473	\$9,965	\$235
	3140000 Total	SSGCH	\$831,793	\$14,278	\$220,133	\$68,066	\$352,454	\$45,836	\$128,858	\$3,168
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$300,464	\$5,151	\$79,268	\$24,536	\$127,362	\$16,551	\$46,450	\$1,146
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	\$66,340	\$1,139	\$17,947	\$5,478	\$27,544	\$3,615	\$10,372	\$245
	3150000 Total	SSGCH	\$366,804	\$6,290	\$97,215	\$30,015	\$154,906	\$20,166	\$56,823	\$1,391
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$50	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$13	\$	\$4	\$1	\$5	\$1	\$2	\$
	3157000 Total	SSGCH	\$63	\$1	\$17	\$5	\$26	\$3	\$10	\$
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$25,142	\$431	\$6,633	\$2,053	\$10,657	\$1,385	\$3,887	\$96
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	\$4,038	\$69	\$1,092	\$333	\$1,676	\$220	\$631	\$15
	3160000 Total	SSGCH	\$29,180	\$500	\$7,725	\$2,387	\$12,334	\$1,605	\$4,518	\$111
1010000	3300000	LAND AND LAND RIGHTS	\$119	\$2	\$31	\$10	\$51	\$7	\$18	\$
	3300000 Total	SG-U	\$119	\$2	\$31	\$10	\$51	\$7	\$18	\$
1010000	3301000	LAND OWNED IN FEE	\$5,662	\$97	\$1,494	\$462	\$2,400	\$312	\$875	\$22
1010000	3301000	LAND OWNED IN FEE	\$5,528	\$95	\$1,459	\$451	\$2,343	\$305	\$855	\$21
	3301000 Total	SG-U	\$11,191	\$192	\$2,952	\$914	\$4,743	\$616	\$1,730	\$43
1010000	3302000	LAND RIGHTS	\$8,035	\$138	\$2,120	\$656	\$3,406	\$443	\$1,242	\$31
1010000	3302000	LAND RIGHTS	\$65	\$1	\$17	\$5	\$27	\$4	\$10	\$
	3302000 Total	SG-U	\$8,100	\$139	\$2,137	\$661	\$3,433	\$446	\$1,252	\$31
1010000	3303000	WATER RIGHTS	\$140	\$2	\$37	\$11	\$59	\$8	\$22	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3303000 Total		\$140	\$2	\$37	\$11	\$59	\$8	\$22	\$1
1010000	3304000 FLOOD RIGHTS	SG-P	\$260	\$4	\$69	\$21	\$110	\$14	\$40	\$1
1010000	3304000 FLOOD RIGHTS	SG-U	\$91	\$2	\$24	\$7	\$39	\$5	\$14	\$
1010000	3304000 Total		\$351	\$6	\$93	\$29	\$149	\$19	\$54	\$1
1010000	3305000 LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$5	\$82	\$25	\$131	\$17	\$48	\$1
1010000	3305000 LAND RIGHTS - FISH/WILDLIFE	SG-U	\$310	\$5	\$82	\$25	\$131	\$17	\$48	\$1
1010000	3310000 STRUCTURES AND IMPROVE	SG-P	\$7	\$	\$2	\$1	\$3	\$	\$	\$
1010000	3310000 STRUCTURES AND IMPROVE	SG-U	\$7,505	\$129	\$1,980	\$613	\$3,181	\$413	\$1,160	\$29
1010000	3310000 Total		\$7,512	\$129	\$1,982	\$613	\$3,184	\$414	\$1,161	\$29
1010000	3311000 STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$48,131	\$825	\$12,698	\$3,930	\$20,402	\$2,651	\$7,441	\$184
1010000	3311000 STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$3,320	\$7	\$876	\$271	\$1,407	\$183	\$513	\$13
1010000	3311000 Total		\$51,451	\$882	\$13,574	\$4,202	\$21,809	\$2,834	\$7,954	\$196
1010000	3312000 STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$24,410	\$418	\$6,440	\$1,993	\$10,347	\$1,345	\$3,774	\$93
1010000	3312000 STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$6	\$96	\$30	\$154	\$20	\$56	\$1
1010000	3312000 Total		\$24,773	\$425	\$6,536	\$2,023	\$10,501	\$1,365	\$3,830	\$94
1010000	3313000 STRUCTURES AND IMPROVE-RECREATION	SG-P	\$12,811	\$220	\$3,380	\$1,046	\$5,430	\$706	\$1,981	\$48
1010000	3313000 STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,911	\$33	\$504	\$156	\$810	\$105	\$285	\$7
1010000	3313000 Total		\$14,722	\$252	\$3,884	\$1,202	\$6,240	\$811	\$2,276	\$56
1010000	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$5,652	\$97	\$1,491	\$462	\$2,396	\$311	\$874	\$22
1010000	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$184	\$3	\$49	\$15	\$78	\$10	\$28	\$1
1010000	3316000 Total		\$5,836	\$100	\$1,540	\$477	\$2,474	\$321	\$902	\$22
1010000	3320000 "RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$12,134	\$208	\$3,201	\$991	\$5,143	\$668	\$1,876	\$46
1010000	3320000 "RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$23,110	\$396	\$6,097	\$1,887	\$9,796	\$1,273	\$3,573	\$98
1010000	3320000 Total		\$35,243	\$604	\$9,298	\$2,878	\$14,939	\$1,941	\$5,448	\$134
1010000	3321000 "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$235,795	\$4,042	\$62,207	\$19,255	\$99,950	\$12,989	\$36,453	\$899
1010000	3321000 "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$33,017	\$566	\$8,710	\$2,696	\$13,995	\$1,819	\$5,104	\$126
1010000	3321000 Total		\$268,812	\$4,608	\$70,917	\$21,952	\$113,945	\$14,807	\$41,557	\$1,025
1010000	3322000 "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$9,188	\$158	\$2,424	\$750	\$3,895	\$506	\$1,420	\$35
1010000	3322000 "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$546	\$9	\$144	\$45	\$231	\$30	\$84	\$2
1010000	3322000 Total		\$9,734	\$167	\$2,568	\$795	\$4,126	\$536	\$1,505	\$37
1010000	3323000 "RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$425	\$7	\$112	\$35	\$180	\$23	\$66	\$2
1010000	3323000 "RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$17	\$5	\$27	\$3	\$10	\$
1010000	3323000 Total		\$489	\$8	\$129	\$40	\$207	\$27	\$76	\$2
1010000	3326000 RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$529	\$9	\$140	\$43	\$224	\$29	\$82	\$2
1010000	3330000 "WATER WHEELS, TURB & GENERATORS"	SG-P	\$75,376	\$1,292	\$19,896	\$6,155	\$31,951	\$4,152	\$11,653	\$287
1010000	3330000 "WATER WHEELS, TURB & GENERATORS"	SG-U	\$36,064	\$618	\$9,514	\$2,945	\$15,287	\$1,987	\$5,575	\$138
1010000	3330000 Total		\$111,440	\$1,910	\$29,400	\$9,100	\$47,237	\$6,139	\$17,228	\$425
1010000	3340000 ACCESSORY ELECTRIC EQUIPMENT	SG	\$425	\$7	\$112	\$35	\$180	\$23	\$66	\$2
1010000	3340000 ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$44,535	\$763	\$11,749	\$3,637	\$18,877	\$2,453	\$6,885	\$170
1010000	3340000 ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$10,670	\$183	\$2,815	\$871	\$4,523	\$588	\$1,649	\$41
1010000	3340000 Total		\$55,629	\$954	\$14,676	\$4,543	\$23,580	\$3,064	\$8,600	\$212



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Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3347000	SG-P	\$3,377	\$58	\$891	\$276	\$1,431	\$186	\$622	\$13
1010000	3347000	SG-U	\$46	\$1	\$12	\$4	\$19	\$3	\$7	\$
1010000	3347000	Total	\$3,423	\$59	\$903	\$279	\$1,451	\$189	\$629	\$13
1010000	3350000	SG-U	\$198	\$3	\$52	\$16	\$84	\$31	\$31	\$1
1010000	3350000	Total	\$198	\$3	\$52	\$16	\$84	\$31	\$31	\$1
1010000	3351000	SG-P	\$2,135	\$37	\$563	\$174	\$905	\$118	\$330	\$8
1010000	3351000	Total	\$2,135	\$37	\$563	\$174	\$905	\$118	\$330	\$8
1010000	3352000	SG-P	\$49	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3352000	Total	\$49	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3353000	SG-P	\$9	\$	\$2	\$1	\$4	\$1	\$1	\$
1010000	3353000	Total	\$9	\$	\$2	\$1	\$4	\$1	\$1	\$
1010000	3360000	SG-P	\$14,437	\$247	\$3,809	\$1,179	\$6,120	\$795	\$2,232	\$55
1010000	3360000	SG-U	\$1,511	\$26	\$399	\$123	\$641	\$83	\$234	\$6
1010000	3360000	Total	\$15,949	\$273	\$4,208	\$1,302	\$6,760	\$879	\$2,466	\$61
1010000	3401000	SG	\$6,097	\$105	\$1,608	\$498	\$2,584	\$336	\$942	\$23
1010000	3401000	Total	\$6,097	\$105	\$1,608	\$498	\$2,584	\$336	\$942	\$23
1010000	3403000	SG	\$17,420	\$299	\$4,596	\$1,423	\$7,384	\$960	\$2,693	\$66
1010000	3403000	Total	\$17,420	\$299	\$4,596	\$1,423	\$7,384	\$960	\$2,693	\$66
1010000	3410000	SG	\$161,207	\$2,582	\$39,891	\$12,348	\$64,094	\$8,329	\$23,376	\$577
1010000	3410000	SSGCT	\$4,242	\$71	\$1,031	\$336	\$1,947	\$230	\$608	\$19
1010000	3410000	Total	\$155,449	\$2,653	\$40,922	\$12,684	\$66,041	\$8,560	\$23,984	\$596
1010000	3420000	SG	\$8,528	\$146	\$2,250	\$696	\$3,615	\$470	\$1,318	\$33
1010000	3420000	SSGCT	\$2,284	\$38	\$555	\$181	\$1,048	\$124	\$328	\$10
1010000	3420000	Total	\$10,812	\$184	\$2,805	\$877	\$4,663	\$594	\$1,646	\$43
1010000	3430000	SG	\$2,224,113	\$38,127	\$586,762	\$181,625	\$942,765	\$122,515	\$343,837	\$8,482
1010000	3430000	SSGCT	\$51,745	\$865	\$12,571	\$4,098	\$23,744	\$2,809	\$7,420	\$238
1010000	3430000	Total	\$2,275,857	\$38,992	\$599,332	\$185,723	\$966,509	\$125,324	\$351,257	\$8,719
1010000	3440000	SG	\$331,535	\$5,683	\$87,465	\$27,074	\$140,532	\$18,263	\$51,254	\$1,264
1010000	3440000	SSGCT	\$15,874	\$265	\$3,856	\$1,257	\$7,284	\$862	\$2,276	\$73
1010000	3440000	Total	\$347,409	\$5,949	\$91,321	\$28,331	\$147,817	\$19,124	\$53,530	\$1,337
1010000	3450000	SG	\$227,011	\$3,882	\$59,890	\$18,538	\$96,226	\$12,505	\$35,095	\$866
1010000	3450000	SSGCT	\$2,920	\$49	\$709	\$231	\$1,340	\$158	\$419	\$13
1010000	3450000	Total	\$229,931	\$3,940	\$60,599	\$18,769	\$97,566	\$12,663	\$35,514	\$879
1010000	3460000	SG	\$12,180	\$209	\$3,213	\$995	\$5,163	\$671	\$1,883	\$46
1010000	3460000	Total	\$12,180	\$209	\$3,213	\$995	\$5,163	\$671	\$1,883	\$46
1010000	3500000	SG	\$841	\$14	\$222	\$69	\$357	\$46	\$130	\$3
1010000	3500000	Total	\$841	\$14	\$222	\$69	\$357	\$46	\$130	\$3
1010000	3501000	SG	\$33,730	\$578	\$8,899	\$2,754	\$14,298	\$1,858	\$5,215	\$129
1010000	3501000	Total	\$33,730	\$578	\$8,899	\$2,754	\$14,298	\$1,858	\$5,215	\$129
1010000	3502000	SG	\$66,489	\$1,140	\$17,541	\$5,430	\$28,184	\$3,663	\$10,279	\$254
1010000	3502000	Total	\$66,489	\$1,140	\$17,541	\$5,430	\$28,184	\$3,663	\$10,279	\$254
1010000	3520000	SG	\$65,477	\$1,465	\$22,550	\$6,980	\$36,232	\$4,708	\$13,214	\$326



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3520000 Total		\$85,477	\$1,465	\$22,550	\$6,980	\$36,232	\$4,708	\$13,214	\$326
	STATION EQUIPMENT	SG	\$1,134,530	\$19,449	\$299,310	\$92,648	\$480,909	\$62,496	\$175,393	\$4,326
	3530000 Total		\$1,134,530	\$19,449	\$299,310	\$92,648	\$480,909	\$62,496	\$175,393	\$4,326
1010000	3534000 STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$120,286	\$2,062	\$31,734	\$9,823	\$50,987	\$6,626	\$18,596	\$459
	3534000 Total		\$120,286	\$2,062	\$31,734	\$9,823	\$50,987	\$6,626	\$18,596	\$459
1010000	3537000 STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$52,379	\$898	\$13,819	\$4,277	\$22,203	\$2,885	\$8,098	\$200
	3537000 Total		\$52,379	\$898	\$13,819	\$4,277	\$22,203	\$2,885	\$8,098	\$200
1010000	3540000 TOWERS AND FIXTURES	SG	\$448,930	\$7,696	\$118,436	\$36,660	\$190,294	\$24,729	\$69,402	\$1,712
	3540000 Total		\$448,930	\$7,696	\$118,436	\$36,660	\$190,294	\$24,729	\$69,402	\$1,712
1010000	3550000 POLES AND FIXTURES	SG	\$559,291	\$9,588	\$147,551	\$45,673	\$237,074	\$30,809	\$86,464	\$2,133
	3550000 Total		\$559,291	\$9,588	\$147,551	\$45,673	\$237,074	\$30,809	\$86,464	\$2,133
1010000	3560000 OVERHEAD CONDUCTORS & DEVICES	SG	\$715,249	\$12,261	\$188,696	\$58,408	\$303,182	\$39,399	\$110,574	\$2,728
	3560000 Total		\$715,249	\$12,261	\$188,696	\$58,408	\$303,182	\$39,399	\$110,574	\$2,728
1010000	3562000 CLEARING AND GRADING	SG	\$18,964	\$325	\$5,003	\$1,549	\$8,039	\$1,045	\$2,932	\$72
	3562000 Total		\$18,964	\$325	\$5,003	\$1,549	\$8,039	\$1,045	\$2,932	\$72
1010000	3570000 UNDERGROUND CONDUIT	SG	\$3,212	\$55	\$647	\$262	\$1,361	\$177	\$497	\$12
	3570000 Total		\$3,212	\$55	\$647	\$262	\$1,361	\$177	\$497	\$12
1010000	3580000 UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,530	\$129	\$1,986	\$615	\$3,192	\$415	\$1,164	\$29
	3580000 Total		\$7,530	\$129	\$1,986	\$615	\$3,192	\$415	\$1,164	\$29
1010000	3590000 ROADS AND TRAILS	SG	\$11,455	\$196	\$3,022	\$935	\$4,856	\$631	\$1,771	\$44
	3590000 Total		\$11,455	\$196	\$3,022	\$935	\$4,856	\$631	\$1,771	\$44
1010000	3600000 LAND AND LAND RIGHTS	IDU	\$1	\$	\$	\$	\$	\$	\$	\$
	3600000 Total		\$1	\$	\$	\$	\$	\$	\$	\$
1010000	3601000 LAND OWNED IN FEE	CA	\$717	\$717	\$	\$	\$	\$	\$	\$
	3601000 Total		\$717	\$717	\$	\$	\$	\$	\$	\$
1010000	3602000 LAND RIGHTS	IDU	\$287	\$	\$	\$	\$	\$297	\$	\$
	3602000 Total		\$287	\$	\$	\$	\$	\$297	\$	\$
1010000	3603000 LAND OWNED IN FEE	OR	\$8,002	\$	\$8,002	\$	\$	\$	\$	\$
	3603000 Total		\$8,002	\$	\$8,002	\$	\$	\$	\$	\$
1010000	3604000 LAND OWNED IN FEE	UT	\$24,152	\$	\$	\$	\$24,152	\$	\$	\$
	3604000 Total		\$24,152	\$	\$	\$	\$24,152	\$	\$	\$
1010000	3605000 LAND OWNED IN FEE	WA	\$1,258	\$	\$	\$1,258	\$	\$	\$	\$
	3605000 Total		\$1,258	\$	\$	\$1,258	\$	\$	\$	\$
1010000	3606000 LAND OWNED IN FEE	WYP	\$592	\$	\$	\$	\$	\$	\$592	\$
	3606000 Total		\$592	\$	\$	\$	\$	\$	\$592	\$
1010000	3607000 LAND OWNED IN FEE	WYU	\$48	\$	\$	\$	\$	\$	\$48	\$
	3607000 Total		\$48	\$	\$	\$	\$	\$	\$48	\$
	36010000 Total		\$35,067	\$717	\$8,002	\$1,258	\$24,152	\$297	\$648	\$
1010000	3602000 LAND RIGHTS	CA	\$922	\$922	\$	\$	\$	\$	\$	\$
	3602000 Total		\$922	\$922	\$	\$	\$	\$	\$	\$
1010000	3603000 LAND RIGHTS	IDU	\$1,039	\$	\$	\$	\$	\$1,039	\$	\$
	3603000 Total		\$1,039	\$	\$	\$	\$	\$1,039	\$	\$
1010000	3604000 LAND RIGHTS	OR	\$3,704	\$	\$3,704	\$	\$	\$	\$	\$
	3604000 Total		\$3,704	\$	\$3,704	\$	\$	\$	\$	\$
1010000	3605000 LAND RIGHTS	UT	\$6,973	\$	\$	\$	\$6,973	\$	\$	\$
	3605000 Total		\$6,973	\$	\$	\$	\$6,973	\$	\$	\$
1010000	3606000 LAND RIGHTS	WA	\$246	\$	\$	\$246	\$	\$	\$	\$
	3606000 Total		\$246	\$	\$	\$246	\$	\$	\$	\$
1010000	3607000 LAND RIGHTS	WYP	\$1,969	\$	\$	\$	\$	\$	\$1,969	\$
	3607000 Total		\$1,969	\$	\$	\$	\$	\$	\$1,969	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	OVERHEAD CONDUCTORS & DEVICES	WA	\$56,441	\$	\$	\$56,441	\$	\$	\$	\$
1010000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$78,332	\$	\$	\$	\$	\$	\$78,332	\$
1010000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$10,499	\$	\$	\$	\$	\$	\$10,499	\$
	3650000 Total		\$631,379	\$22,101	\$223,536	\$56,441	\$196,547	\$33,923	\$88,831	\$
1010000	UNDERGROUND CONDUIT	CA	\$15,158	\$	\$	\$	\$	\$	\$	\$
1010000	UNDERGROUND CONDUIT	IDU	\$7,373	\$	\$	\$	\$	\$7,373	\$	\$
1010000	UNDERGROUND CONDUIT	OR	\$80,865	\$	\$80,865	\$	\$	\$	\$	\$
1010000	UNDERGROUND CONDUIT	UT	\$156,586	\$	\$	\$156,586	\$	\$	\$	\$
1010000	UNDERGROUND CONDUIT	WA	\$15,115	\$	\$	\$15,115	\$	\$	\$	\$
1010000	UNDERGROUND CONDUIT	WYP	\$11,826	\$	\$	\$	\$	\$	\$11,826	\$
1010000	UNDERGROUND CONDUIT	WYU	\$3,698	\$	\$	\$	\$	\$	\$3,698	\$
	3660000 Total		\$290,621	\$15,158	\$80,865	\$15,115	\$156,586	\$7,373	\$15,524	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$16,638	\$	\$	\$	\$	\$	\$	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$23,679	\$	\$	\$	\$	\$23,679	\$	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$150,155	\$	\$150,155	\$	\$	\$	\$	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$441,858	\$	\$	\$441,858	\$	\$	\$	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$20,689	\$	\$	\$20,689	\$	\$	\$	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$28,783	\$	\$	\$	\$	\$	\$28,783	\$
1010000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$15,997	\$	\$	\$	\$	\$	\$15,997	\$
	3670000 Total		\$697,800	\$16,638	\$150,155	\$20,689	\$441,858	\$23,679	\$44,780	\$
1010000	LINE TRANSFORMERS	CA	\$45,882	\$	\$	\$	\$	\$	\$	\$
1010000	LINE TRANSFORMERS	IDU	\$65,927	\$	\$	\$	\$	\$65,927	\$	\$
1010000	LINE TRANSFORMERS	OR	\$375,317	\$	\$375,317	\$	\$	\$	\$	\$
1010000	LINE TRANSFORMERS	UT	\$390,564	\$	\$	\$390,564	\$	\$	\$	\$
1010000	LINE TRANSFORMERS	WA	\$92,788	\$	\$	\$92,788	\$	\$	\$	\$
1010000	LINE TRANSFORMERS	WYP	\$73,975	\$	\$	\$	\$	\$	\$73,975	\$
1010000	LINE TRANSFORMERS	WYU	\$12,057	\$	\$	\$	\$	\$	\$12,057	\$
	3680000 Total		\$1,056,510	\$45,882	\$375,317	\$92,788	\$390,564	\$65,927	\$86,032	\$
1010000	SERVICES - OVERHEAD	CA	\$8,128	\$	\$	\$	\$	\$	\$	\$
1010000	SERVICES - OVERHEAD	IDU	\$6,267	\$	\$	\$	\$	\$6,267	\$	\$
1010000	SERVICES - OVERHEAD	OR	\$69,545	\$	\$69,545	\$	\$	\$	\$	\$
1010000	SERVICES - OVERHEAD	UT	\$66,941	\$	\$	\$66,941	\$	\$	\$	\$
1010000	SERVICES - OVERHEAD	WA	\$16,949	\$	\$	\$16,949	\$	\$	\$	\$
1010000	SERVICES - OVERHEAD	WYP	\$12,843	\$	\$	\$	\$	\$	\$12,843	\$
1010000	SERVICES - OVERHEAD	WYU	\$2,041	\$	\$	\$	\$	\$	\$2,041	\$
	3691000 Total		\$182,714	\$8,128	\$69,545	\$16,949	\$66,941	\$6,267	\$14,884	\$
1010000	SERVICES - UNDERGROUND	CA	\$13,999	\$	\$	\$	\$	\$	\$	\$
1010000	SERVICES - UNDERGROUND	IDU	\$21,622	\$	\$	\$	\$	\$21,622	\$	\$
1010000	SERVICES - UNDERGROUND	OR	\$143,044	\$	\$143,044	\$	\$	\$	\$	\$
1010000	SERVICES - UNDERGROUND	UT	\$138,792	\$	\$	\$138,792	\$	\$	\$	\$
1010000	SERVICES - UNDERGROUND	WA	\$30,319	\$	\$	\$30,319	\$	\$	\$	\$
1010000	SERVICES - UNDERGROUND	WYP	\$22,398	\$	\$	\$	\$	\$	\$22,398	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3692000	WYU	\$6,873	\$	\$	\$	\$	\$	\$6,873	\$
	3692000		\$377,049	\$13,999	\$143,044	\$30,319	\$138,792	\$21,622	\$29,272	\$
	3700000	CA	\$3,929	\$3,929	\$	\$	\$	\$	\$	\$
1010000	3700000	IDU	\$13,821	\$	\$	\$	\$	\$13,821	\$	\$
1010000	3700000	OR	\$60,432	\$	\$60,432	\$	\$	\$	\$	\$
1010000	3700000	UT	\$80,107	\$	\$	\$80,107	\$	\$	\$	\$
1010000	3700000	WA	\$13,737	\$	\$	\$13,737	\$	\$	\$	\$
1010000	3700000	WYP	\$12,515	\$	\$	\$	\$	\$	\$12,515	\$
1010000	3700000	WYU	\$2,668	\$	\$	\$	\$	\$	\$2,668	\$
	3700000		\$187,210	\$3,929	\$60,432	\$13,737	\$80,107	\$13,821	\$15,182	\$
1010000	3710000	CA	\$270	\$270	\$	\$	\$	\$	\$	\$
1010000	3710000	IDU	\$165	\$	\$	\$	\$	\$165	\$	\$
1010000	3710000	OR	\$2,443	\$	\$2,443	\$	\$	\$	\$	\$
1010000	3710000	UT	\$4,493	\$	\$	\$4,493	\$	\$	\$	\$
1010000	3710000	WA	\$524	\$	\$	\$524	\$	\$	\$	\$
1010000	3710000	WYP	\$769	\$	\$	\$	\$	\$	\$769	\$
1010000	3710000	WYU	\$145	\$	\$	\$	\$	\$	\$145	\$
	3710000		\$8,809	\$270	\$2,443	\$524	\$4,493	\$165	\$914	\$
1010000	3730000	CA	\$662	\$662	\$	\$	\$	\$	\$	\$
1010000	3730000	IDU	\$602	\$	\$	\$	\$	\$602	\$	\$
1010000	3730000	OR	\$21,630	\$	\$21,630	\$	\$	\$	\$	\$
1010000	3730000	UT	\$26,785	\$	\$	\$26,785	\$	\$	\$	\$
1010000	3730000	WA	\$3,864	\$	\$	\$3,864	\$	\$	\$	\$
1010000	3730000	WYP	\$7,150	\$	\$	\$	\$	\$	\$7,150	\$
1010000	3730000	WYU	\$2,192	\$	\$	\$	\$	\$	\$2,192	\$
	3730000		\$62,885	\$662	\$21,630	\$3,864	\$26,785	\$602	\$9,342	\$
1010000	3890000	IDU	\$93	\$	\$	\$	\$	\$93	\$	\$
1010000	3890000	OR	\$228	\$	\$228	\$	\$	\$	\$	\$
1010000	3890000	UT	\$1,441	\$	\$	\$1,441	\$	\$	\$	\$
1010000	3890000	WYU	\$434	\$	\$	\$	\$	\$	\$434	\$
	3890000		\$2,196	\$	\$228	\$	\$1,441	\$93	\$434	\$
1010000	3891000	CA	\$218	\$218	\$	\$	\$	\$	\$	\$
1010000	3891000	CN	\$1,129	\$29	\$349	\$80	\$543	\$44	\$85	\$
1010000	3891000	IDU	\$100	\$	\$	\$	\$	\$100	\$	\$
1010000	3891000	OR	\$2,818	\$	\$2,818	\$	\$	\$	\$	\$
1010000	3891000	SG	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3891000	SO	\$5,598	\$134	\$1,561	\$444	\$2,367	\$302	\$776	\$15
1010000	3891000	UT	\$2,543	\$	\$	\$2,543	\$	\$	\$	\$
1010000	3891000	WA	\$1,099	\$	\$	\$1,099	\$	\$	\$	\$
1010000	3891000	WYP	\$313	\$	\$	\$	\$	\$	\$313	\$
1010000	3891000	WYU	\$72	\$	\$	\$	\$	\$	\$72	\$
	3891000		\$13,890	\$380	\$4,728	\$1,623	\$5,453	\$446	\$1,246	\$15



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3892000	IDU	\$5					\$5		
1010000	3892000	SG	\$1				\$1			
1010000	3892000	UT	\$34				\$34			
1010000	3892000	WYP	\$52						\$52	
1010000	3892000	WYU	\$22						\$22	
	3892000 Total		\$115				\$35	\$5	\$75	
1010000	3900000	CA	\$1,494							
1010000	3900000	CN	\$7,974	\$203	\$2,464	\$563	\$3,836	\$310	\$599	
1010000	3900000	IDU	\$9,765					\$9,765		
1010000	3900000	OR	\$24,842		\$24,842					
1010000	3900000	SG	\$5,595	\$96	\$1,476	\$457	\$2,372	\$308	\$865	\$21
1010000	3900000	SO	\$76,018	\$1,815	\$21,198	\$6,029	\$32,140	\$4,099	\$10,537	\$199
1010000	3900000	UT	\$36,637				\$36,637			
1010000	3900000	WA	\$10,887			\$10,887				
1010000	3900000	WYP	\$3,304						\$3,304	
1010000	3900000	WYU	\$2,337						\$2,337	
	3900000 Total		\$178,855	\$3,608	\$49,981	\$17,936	\$74,984	\$14,482	\$17,643	\$220
1010000	3901000	CA	\$1,261							
1010000	3901000	CN	\$3,409	\$1,053	\$1,053	\$241	\$1,640	\$132	\$256	
1010000	3901000	OR	\$8,688		\$8,688					
1010000	3901000	SO	\$15,721	\$375	\$4,384	\$1,247	\$6,647	\$848	\$2,179	\$41
1010000	3901000	UT	\$19				\$19			
1010000	3901000	WA	\$2,821			\$2,821				
1010000	3901000	WYP	\$8,015						\$8,015	
1010000	3901000	WYU	\$39						\$39	
	3901000 Total		\$39,973	\$1,723	\$14,125	\$4,309	\$8,305	\$980	\$10,489	\$41
1010000	3903000	CA	\$103							
1010000	3903000	CN	\$936	\$24	\$289	\$66	\$450	\$36	\$70	
1010000	3903000	IDU	\$13					\$13		
1010000	3903000	OR	\$447		\$447					
1010000	3903000	SG	\$92	\$24	\$24	\$8	\$39	\$5	\$14	
1010000	3903000	SO	\$10,574	\$253	\$2,949	\$839	\$4,471	\$570	\$1,466	\$28
1010000	3903000	UT	\$175				\$175			
1010000	3903000	WA	\$16			\$16				
1010000	3903000	WYP	\$331						\$331	
1010000	3903000	WYU	\$7						\$7	
	3903000 Total		\$12,694	\$381	\$3,709	\$929	\$5,135	\$625	\$1,888	\$28
1010000	3910000	CA	\$102							
1010000	3910000	CN	\$1,988	\$51	\$614	\$140	\$956	\$77	\$149	
1010000	3910000	IDU	\$131					\$131		
1010000	3910000	OR	\$1,846		\$1,846					
1010000	3910000	SE	\$1							



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3910000	SG	\$2,791	\$48	\$736	\$228	\$1,183	\$154	\$431	\$11
1010000	3910000	SO	\$12,906	\$308	\$3,599	\$1,024	\$5,457	\$696	\$1,789	\$34
1010000	3910000	SSGCH	\$74	\$1	\$20	\$6	\$31	\$4	\$12	\$
1010000	3910000	UT	\$716	\$	\$	\$	\$716	\$	\$	\$
1010000	3910000	WA	\$616	\$	\$	\$616	\$	\$	\$	\$
1010000	3910000	WYP	\$802	\$	\$	\$	\$	\$	\$802	\$
1010000	3910000	WYU	\$56	\$	\$	\$	\$	\$	\$56	\$
	3910000 Total		\$22,029	\$510	\$6,815	\$2,014	\$8,343	\$1,062	\$3,239	\$45
1010000	3911000	SO	\$3,674	\$88	\$1,025	\$291	\$1,554	\$198	\$509	\$10
1010000	3911000 Total		\$3,674	\$88	\$1,025	\$291	\$1,554	\$198	\$509	\$10
1010000	3912000	CA	\$180	\$180	\$	\$	\$	\$	\$	\$
1010000	3912000	CN	\$6,683	\$170	\$2,065	\$472	\$3,215	\$260	\$502	\$
1010000	3912000	IDU	\$798	\$	\$	\$	\$	\$798	\$	\$
1010000	3912000	OR	\$2,073	\$	\$2,073	\$	\$	\$	\$	\$
1010000	3912000	SE	\$97	\$2	\$24	\$8	\$41	\$6	\$17	\$
1010000	3912000	SG	\$1,448	\$25	\$382	\$118	\$614	\$80	\$224	\$6
1010000	3912000	SO	\$37,827	\$903	\$10,548	\$3,000	\$15,993	\$2,040	\$5,243	\$99
1010000	3912000	UT	\$2,573	\$	\$	\$	\$2,573	\$	\$	\$
1010000	3912000	WA	\$860	\$	\$	\$860	\$	\$	\$	\$
1010000	3912000	WYP	\$2,109	\$	\$	\$	\$	\$	\$2,109	\$
1010000	3912000	WYU	\$124	\$	\$	\$	\$	\$	\$124	\$
	3912000 Total		\$54,772	\$1,280	\$15,092	\$4,458	\$22,435	\$3,183	\$8,220	\$105
1010000	3913000	CN	\$14	\$	\$4	\$1	\$7	\$1	\$1	\$
1010000	3913000	OR	\$26	\$	\$26	\$	\$	\$	\$	\$
1010000	3913000	SG	\$552	\$9	\$146	\$45	\$234	\$30	\$85	\$2
1010000	3913000	SO	\$144	\$3	\$40	\$11	\$61	\$8	\$20	\$
1010000	3913000	UT	\$25	\$	\$	\$25	\$	\$	\$	\$
1010000	3913000	WA	\$10	\$	\$	\$10	\$	\$	\$	\$
1010000	3913000	WYP	\$18	\$	\$	\$	\$	\$	\$18	\$
	3913000 Total		\$790	\$13	\$216	\$68	\$327	\$39	\$124	\$2
1010000	3920100	CA	\$47	\$47	\$	\$	\$	\$	\$	\$
1010000	3920100	IDU	\$388	\$	\$	\$	\$	\$388	\$	\$
1010000	3920100	OR	\$1,916	\$	\$1,916	\$	\$	\$	\$	\$
1010000	3920100	SG	\$560	\$10	\$148	\$46	\$238	\$31	\$87	\$2
1010000	3920100	SO	\$1,231	\$29	\$343	\$98	\$521	\$66	\$171	\$3
1010000	3920100	SSGCH	\$45	\$1	\$12	\$4	\$19	\$2	\$7	\$
1010000	3920100	UT	\$2,751	\$	\$	\$	\$2,751	\$	\$	\$
1010000	3920100	WA	\$390	\$	\$	\$390	\$	\$	\$	\$
1010000	3920100	WYP	\$543	\$	\$	\$	\$	\$	\$543	\$
1010000	3920100	WYU	\$21	\$	\$	\$	\$	\$	\$21	\$
	3920100 Total		\$7,893	\$87	\$2,419	\$537	\$3,528	\$487	\$829	\$6
1010000	3920200	IDU	\$34	\$	\$	\$	\$	\$34	\$	\$
	3920200 Total		\$34	\$	\$	\$	\$	\$34	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3920200	OR	\$467	\$	\$467	\$	\$	\$	\$	\$
1010000	3920200	SG	\$29	\$	\$8	\$2	\$12	\$2	\$4	\$
1010000	3920200	SO	\$336	\$8	\$94	\$27	\$142	\$18	\$47	\$1
1010000	3920200	SSGCH	\$25	\$	\$7	\$2	\$10	\$1	\$4	\$
1010000	3920200	UT	\$417	\$	\$	\$	\$417	\$	\$	\$
1010000	3920200	WA	\$73	\$	\$	\$73	\$	\$	\$	\$
1010000	3920200	WYP	\$118	\$	\$	\$	\$	\$	\$118	\$
	3920200 Total		\$1,499	\$9	\$575	\$104	\$582	\$55	\$173	\$1
1010000	3920400	CA	\$570	\$570	\$	\$	\$	\$	\$	\$
1010000	3920400	IDU	\$1,259	\$	\$	\$	\$	\$1,259	\$	\$
1010000	3920400	OR	\$6,068	\$	\$6,068	\$	\$	\$	\$	\$
1010000	3920400	SE	\$147	\$2	\$36	\$11	\$62	\$9	\$25	\$1
1010000	3920400	SG	\$6,486	\$1,711	\$1,711	\$530	\$2,749	\$357	\$1,003	\$25
1010000	3920400	SO	\$1,080	\$26	\$301	\$86	\$456	\$58	\$150	\$3
1010000	3920400	SSGCH	\$224	\$4	\$61	\$18	\$93	\$12	\$35	\$1
1010000	3920400	SSGCT	\$25	\$	\$6	\$2	\$12	\$1	\$4	\$
1010000	3920400	UT	\$8,038	\$	\$	\$	\$8,038	\$	\$	\$
1010000	3920400	WA	\$1,264	\$	\$	\$1,264	\$	\$	\$	\$
1010000	3920400	WYP	\$1,968	\$	\$	\$	\$	\$	\$1,968	\$
1010000	3920400	WYU	\$422	\$	\$	\$	\$	\$	\$422	\$
	3920400 Total		\$27,551	\$714	\$8,183	\$1,911	\$11,410	\$1,697	\$3,606	\$29
1010000	3920500	CA	\$767	\$767	\$	\$	\$	\$	\$	\$
1010000	3920500	IDU	\$2,421	\$	\$	\$	\$	\$2,421	\$	\$
1010000	3920500	OR	\$8,849	\$	\$8,849	\$	\$	\$	\$	\$
1010000	3920500	SE	\$206	\$3	\$51	\$16	\$86	\$13	\$36	\$1
1010000	3920500	SG	\$5,113	\$88	\$1,349	\$418	\$2,167	\$282	\$790	\$19
1010000	3920500	SO	\$780	\$19	\$218	\$62	\$330	\$42	\$108	\$2
1010000	3920500	SSGCH	\$29	\$	\$8	\$2	\$12	\$2	\$5	\$
1010000	3920500	UT	\$15,033	\$	\$	\$	\$15,033	\$	\$	\$
1010000	3920500	WA	\$2,469	\$	\$	\$2,469	\$	\$	\$	\$
1010000	3920500	WYP	\$3,076	\$	\$	\$	\$	\$	\$3,076	\$
1010000	3920500	WYU	\$718	\$	\$	\$	\$	\$	\$718	\$
	3920500 Total		\$39,461	\$877	\$10,474	\$2,967	\$17,629	\$2,760	\$4,733	\$22
1010000	3920600	OR	\$76	\$	\$76	\$	\$	\$	\$	\$
1010000	3920600	SE	\$4	\$	\$1	\$	\$1	\$	\$1	\$
1010000	3920600	SG	\$3,304	\$57	\$872	\$270	\$1,401	\$182	\$511	\$13
1010000	3920600	UT	\$125	\$	\$	\$	\$125	\$	\$	\$
	3920600 Total		\$3,509	\$57	\$949	\$270	\$1,527	\$182	\$511	\$13
1010000	3920900	CA	\$334	\$334	\$	\$	\$	\$	\$	\$
1010000	3920900	IDU	\$787	\$	\$	\$	\$	\$787	\$	\$
1010000	3920900	OR	\$2,669	\$	\$2,669	\$	\$	\$	\$	\$
1010000	3920900	SE	\$49	\$1	\$12	\$4	\$20	\$3	\$8	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyr-All	FERC
1010000	3920900	TRAILERS	\$2,145	\$37	\$566	\$175	\$909	\$118	\$332	\$8
1010000	3920900	TRAILERS	\$528	\$13	\$147	\$42	\$223	\$28	\$73	\$1
1010000	3920900	TRAILERS	\$39	\$1	\$10	\$3	\$16	\$2	\$6	\$
1010000	3920900	TRAILERS	\$19	\$	\$5	\$2	\$9	\$1	\$3	\$
1010000	3920900	TRAILERS	\$4,381	\$	\$	\$	\$4,381	\$	\$	\$
1010000	3920900	TRAILERS	\$558	\$	\$	\$558	\$	\$	\$	\$
1010000	3920900	TRAILERS	\$1,863	\$	\$	\$	\$	\$	\$1,863	\$
1010000	3920900	TRAILERS	\$296	\$	\$	\$	\$	\$	\$296	\$
1010000	3920900	Total	\$13,668	\$385	\$3,409	\$783	\$5,559	\$940	\$2,581	\$10
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$25	\$	\$	\$	\$	\$	\$	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$34	\$	\$	\$	\$	\$34	\$	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$224	\$	\$224	\$	\$	\$	\$	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$202	\$3	\$63	\$17	\$86	\$11	\$31	\$1
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$16	\$	\$5	\$1	\$7	\$1	\$2	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$13	\$	\$3	\$1	\$5	\$1	\$2	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$188	\$	\$	\$	\$188	\$	\$	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$60	\$	\$	\$60	\$	\$	\$	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$103	\$	\$	\$	\$	\$	\$103	\$
1010000	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	\$16	\$	\$	\$	\$	\$	\$16	\$
1010000	3921400	Total	\$881	\$29	\$285	\$79	\$286	\$46	\$154	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$170	\$	\$170	\$	\$	\$	\$	\$
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$373	\$6	\$98	\$30	\$158	\$21	\$58	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$381	\$9	\$106	\$30	\$161	\$21	\$53	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$860	\$	\$	\$	\$860	\$	\$	\$
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$170	\$	\$	\$170	\$	\$	\$	\$
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$86	\$	\$	\$	\$	\$	\$86	\$
1010000	3921900	Total	\$2,041	\$16	\$375	\$231	\$1,179	\$41	\$2	\$2
1010000	3923000	TRANSPORTATION EQUIPMENT	\$3,643	\$87	\$1,016	\$289	\$1,540	\$196	\$505	\$10
1010000	3923000	TRANSPORTATION EQUIPMENT	\$3,643	\$87	\$1,016	\$289	\$1,540	\$196	\$505	\$10
1010000	3930000	STORES EQUIPMENT	\$183	\$183	\$	\$	\$	\$	\$	\$
1010000	3930000	STORES EQUIPMENT	\$549	\$	\$	\$	\$	\$549	\$	\$
1010000	3930000	STORES EQUIPMENT	\$2,554	\$	\$2,554	\$	\$	\$	\$	\$
1010000	3930000	STORES EQUIPMENT	\$4,531	\$78	\$1,195	\$370	\$1,920	\$250	\$700	\$17
1010000	3930000	STORES EQUIPMENT	\$445	\$11	\$124	\$35	\$188	\$24	\$62	\$1
1010000	3930000	STORES EQUIPMENT	\$54	\$1	\$13	\$4	\$25	\$3	\$8	\$
1010000	3930000	STORES EQUIPMENT	\$3,702	\$	\$	\$	\$3,702	\$	\$	\$
1010000	3930000	STORES EQUIPMENT	\$557	\$	\$	\$557	\$	\$	\$	\$
1010000	3930000	STORES EQUIPMENT	\$1,067	\$	\$	\$	\$	\$	\$1,067	\$
1010000	3930000	STORES EQUIPMENT	\$250	\$	\$	\$	\$	\$	\$250	\$
1010000	3930000	Total	\$13,891	\$272	\$3,887	\$967	\$5,835	\$825	\$2,087	\$15
1010000	3940000	*TLS, SHOP, GAR EQUIPMENT*	\$710	\$	\$	\$	\$	\$	\$	\$
1010000	3940000	*TLS, SHOP, GAR EQUIPMENT*	\$1,743	\$	\$	\$	\$	\$1,743	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3960800	IDU	\$2,558	\$	\$	\$	\$	\$2,558	\$	\$
1010000	3960800	OR	\$11,193	\$	\$11,193	\$	\$	\$	\$	\$
1010000	3960800	SG	\$1,071	\$18	\$282	\$87	\$454	\$59	\$166	\$4
1010000	3960800	SSGCH	\$46	\$1	\$12	\$4	\$19	\$2	\$7	\$
1010000	3960800	UT	\$13,559	\$	\$	\$	\$13,559	\$	\$	\$
1010000	3960800	WA	\$3,102	\$	\$	\$3,102	\$	\$	\$	\$
1010000	3960800	WYP	\$3,820	\$	\$	\$	\$	\$	\$3,820	\$
1010000	3960800	WYU	\$967	\$	\$	\$	\$	\$	\$967	\$
	3960800 Total		\$37,575	\$1,279	\$11,488	\$3,193	\$14,032	\$2,619	\$4,959	\$4
1010000	3961000	OR	\$153	\$	\$153	\$	\$	\$	\$	\$
1010000	3961000	SG	\$3,252	\$56	\$858	\$266	\$1,378	\$179	\$503	\$12
1010000	3961000	SO	\$43	\$1	\$12	\$3	\$18	\$2	\$6	\$
1010000	3961000	SSGCH	\$230	\$4	\$62	\$19	\$96	\$13	\$36	\$1
1010000	3961000	UT	\$3	\$	\$	\$	\$3	\$	\$	\$
	3961000 Total		\$3,682	\$61	\$1,086	\$288	\$1,495	\$194	\$545	\$13
1010000	3961100	OR	\$356	\$	\$356	\$	\$	\$	\$	\$
1010000	3961100	SE	\$3	\$1	\$9	\$	\$15	\$2	\$6	\$
1010000	3961100	SG	\$24,513	\$420	\$6,467	\$2,002	\$10,391	\$1,350	\$3,790	\$83
1010000	3961100	SO	\$939	\$22	\$262	\$74	\$397	\$51	\$130	\$2
1010000	3961100	SSGCH	\$257	\$4	\$70	\$21	\$107	\$14	\$40	\$1
1010000	3961100	UT	\$1,028	\$	\$	\$	\$1,028	\$	\$	\$
1010000	3961100	WYP	\$70	\$	\$	\$	\$	\$	\$70	\$
	3961100 Total		\$27,198	\$448	\$7,163	\$2,100	\$11,937	\$1,417	\$4,036	\$97
1010000	3961200	CA	\$689	\$	\$	\$	\$	\$	\$	\$
1010000	3961200	IDU	\$1,957	\$	\$	\$	\$	\$1,957	\$	\$
1010000	3961200	OR	\$8,756	\$	\$8,756	\$	\$	\$	\$	\$
1010000	3961200	SG	\$154	\$3	\$41	\$13	\$65	\$8	\$24	\$1
1010000	3961200	SO	\$321	\$8	\$90	\$25	\$136	\$17	\$45	\$1
1010000	3961200	UT	\$11,623	\$	\$	\$	\$11,623	\$	\$	\$
1010000	3961200	WA	\$2,088	\$	\$	\$2,088	\$	\$	\$	\$
1010000	3961200	WYP	\$3,324	\$	\$	\$	\$	\$	\$3,324	\$
1010000	3961200	WYU	\$507	\$	\$	\$	\$	\$	\$507	\$
	3961200 Total		\$29,420	\$700	\$8,886	\$2,126	\$11,824	\$1,983	\$3,899	\$1
1010000	3961300	CA	\$379	\$	\$	\$	\$	\$	\$	\$
1010000	3961300	IDU	\$1,062	\$	\$	\$	\$	\$1,062	\$	\$
1010000	3961300	OR	\$1,342	\$	\$1,342	\$	\$	\$	\$	\$
1010000	3961300	SE	\$39	\$1	\$10	\$3	\$16	\$2	\$7	\$
1010000	3961300	SG	\$4,573	\$78	\$1,207	\$373	\$1,939	\$252	\$707	\$17
1010000	3961300	SO	\$107	\$3	\$30	\$9	\$45	\$6	\$15	\$
1010000	3961300	SSGCH	\$435	\$7	\$118	\$36	\$181	\$24	\$68	\$2
1010000	3961300	UT	\$3,423	\$	\$	\$	\$3,423	\$	\$	\$
1010000	3961300	WA	\$578	\$	\$	\$578	\$	\$	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3961300	WYP	\$1,048	\$	\$	\$	\$	\$	\$1,048	\$
1010000	3961300	WYU	\$581	\$	\$	\$	\$	\$	\$581	\$
	3961300 Total		\$13,567	\$468	\$2,706	\$999	\$5,604	\$1,345	\$2,426	\$19
1010000	3970000	CA	\$2,700	\$	\$	\$	\$	\$	\$	\$
1010000	3970000	CN	\$2,631	\$87	\$813	\$186	\$1,266	\$102	\$198	\$
1010000	3970000	IDU	\$5,031	\$	\$	\$	\$	\$5,031	\$	\$
1010000	3970000	OR	\$35,619	\$	\$35,619	\$	\$	\$	\$	\$
1010000	3970000	SE	\$113	\$2	\$28	\$9	\$48	\$7	\$20	\$
1010000	3970000	SG	\$88,302	\$1,514	\$23,296	\$7,211	\$37,430	\$4,864	\$13,651	\$337
1010000	3970000	SO	\$47,857	\$1,143	\$13,345	\$3,796	\$20,233	\$2,581	\$6,634	\$125
1010000	3970000	SSGCH	\$1,042	\$18	\$282	\$86	\$432	\$57	\$163	\$4
1010000	3970000	SSGCT	\$1	\$	\$	\$	\$	\$	\$	\$
1010000	3970000	UT	\$28,573	\$	\$	\$	\$28,573	\$	\$	\$
1010000	3970000	WA	\$8,465	\$	\$	\$8,465	\$	\$	\$	\$
1010000	3970000	WYP	\$15,098	\$	\$	\$	\$	\$	\$15,098	\$
1010000	3970000	WYU	\$3,233	\$	\$	\$	\$	\$	\$3,233	\$
	3970000 Total		\$238,664	\$5,443	\$73,383	\$19,752	\$87,982	\$12,642	\$38,996	\$466
1010000	3972000	CA	\$26	\$	\$	\$	\$	\$	\$	\$
1010000	3972000	CN	\$10	\$	\$3	\$1	\$5	\$	\$	\$
1010000	3972000	IDU	\$152	\$	\$	\$	\$	\$152	\$	\$
1010000	3972000	OR	\$660	\$	\$660	\$	\$	\$	\$	\$
1010000	3972000	SE	\$1	\$	\$	\$	\$1	\$	\$	\$
1010000	3972000	SG	\$332	\$6	\$88	\$27	\$141	\$18	\$51	\$1
1010000	3972000	SO	\$309	\$7	\$86	\$25	\$131	\$17	\$43	\$1
1010000	3972000	SSGCH	\$14	\$	\$4	\$1	\$6	\$1	\$2	\$
1010000	3972000	SSGCT	\$1	\$	\$	\$	\$	\$	\$	\$
1010000	3972000	UT	\$1,400	\$	\$	\$	\$1,400	\$	\$	\$
1010000	3972000	WA	\$325	\$	\$	\$325	\$	\$	\$	\$
1010000	3972000	WYP	\$404	\$	\$	\$	\$	\$	\$404	\$
1010000	3972000	WYU	\$38	\$	\$	\$	\$	\$	\$38	\$
	3972000 Total		\$3,672	\$40	\$841	\$379	\$1,683	\$188	\$539	\$2
1010000	3980000	CA	\$38	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	CN	\$200	\$5	\$62	\$14	\$96	\$8	\$15	\$
1010000	3980000	IDU	\$64	\$	\$	\$	\$	\$64	\$	\$
1010000	3980000	OR	\$576	\$	\$576	\$	\$	\$	\$	\$
1010000	3980000	SE	\$2	\$	\$	\$	\$1	\$	\$	\$
1010000	3980000	SG	\$1,868	\$32	\$493	\$153	\$792	\$103	\$289	\$7
1010000	3980000	SO	\$3,377	\$81	\$942	\$268	\$1,428	\$182	\$468	\$9
1010000	3980000	SSGCH	\$359	\$	\$	\$	\$359	\$	\$	\$
1010000	3980000	SSGCT	\$126	\$	\$	\$126	\$	\$	\$	\$
1010000	3980000	UT	\$172	\$	\$	\$	\$	\$	\$172	\$
1010000	3980000	WA	\$19	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	WYP	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3980000	WYU	\$	\$	\$	\$	\$	\$	\$	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1010000	3980000 Total		\$6,801	\$156	\$2,072	\$561	\$2,675	\$357	\$963	\$16
	3992100 LAND OWNED IN FEE	SE	\$2,635	\$42	\$648	\$204	\$1,107	\$168	\$455	\$10
	3992100 Total		\$2,635	\$42	\$648	\$204	\$1,107	\$168	\$455	\$10
1010000	3992200 LAND RIGHTS	SE	\$52,551	\$845	\$12,929	\$4,062	\$22,083	\$3,341	\$9,082	\$209
	3992200 Total		\$52,551	\$845	\$12,929	\$4,062	\$22,083	\$3,341	\$9,082	\$209
1010000	3993000 *ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$40,641	\$653	\$9,999	\$3,141	\$17,078	\$2,584	\$7,024	\$161
	3993000 Total		\$40,641	\$653	\$9,999	\$3,141	\$17,078	\$2,584	\$7,024	\$161
1010000	3994100 SURFACE - PLANT EQUIPMENT	SE	\$12,157	\$195	\$2,991	\$940	\$5,108	\$773	\$2,101	\$48
	3994100 Total		\$12,157	\$195	\$2,991	\$940	\$5,108	\$773	\$2,101	\$48
1010000	3994400 SURFACE - ELECTRIC POWER FACILITIES	SE	\$3,425	\$55	\$643	\$265	\$1,439	\$218	\$592	\$14
	3994400 Total		\$3,425	\$55	\$643	\$265	\$1,439	\$218	\$592	\$14
1010000	3994500 UNDERGROUND - COAL MINE EQUIPMENT	SE	\$69,684	\$1,120	\$17,144	\$5,386	\$29,283	\$4,430	\$12,043	\$277
	3994500 Total		\$69,684	\$1,120	\$17,144	\$5,386	\$29,283	\$4,430	\$12,043	\$277
1010000	3994600 LONGWALL SHIELDS	SE	\$17,700	\$284	\$4,355	\$1,368	\$7,438	\$1,125	\$3,059	\$70
	3994600 Total		\$17,700	\$284	\$4,355	\$1,368	\$7,438	\$1,125	\$3,059	\$70
1010000	3994700 LONGWALL EQUIPMENT	SE	\$10,653	\$171	\$2,621	\$823	\$4,477	\$677	\$1,841	\$42
	3994700 Total		\$10,653	\$171	\$2,621	\$823	\$4,477	\$677	\$1,841	\$42
1010000	3994800 MAINLINE EXTENSION	SE	\$17,975	\$289	\$4,422	\$1,389	\$7,554	\$1,143	\$3,107	\$71
	3994800 Total		\$17,975	\$289	\$4,422	\$1,389	\$7,554	\$1,143	\$3,107	\$71
1010000	3994900 SECTION EXTENSION	SE	\$3,897	\$63	\$959	\$301	\$1,638	\$248	\$674	\$15
	3994900 Total		\$3,897	\$63	\$959	\$301	\$1,638	\$248	\$674	\$15
1010000	3995100 VEHICLES	SE	\$1,265	\$20	\$311	\$98	\$531	\$80	\$219	\$5
	3995100 Total		\$1,265	\$20	\$311	\$98	\$531	\$80	\$219	\$5
1010000	3995200 HEAVY CONSTRUCTION EQUIPMENT	SE	\$5,160	\$83	\$1,269	\$399	\$2,168	\$328	\$892	\$20
	3995200 Total		\$5,160	\$83	\$1,269	\$399	\$2,168	\$328	\$892	\$20
1010000	3996000 MISCELLANEOUS GENERAL EQUIPMENT	SE	\$2,165	\$35	\$533	\$167	\$910	\$138	\$374	\$9
	3996000 Total		\$2,165	\$35	\$533	\$167	\$910	\$138	\$374	\$9
1010000	3996100 COMPUTERS - MAINFRAME	SE	\$568	\$9	\$140	\$44	\$239	\$36	\$98	\$2
	3996100 Total		\$568	\$9	\$140	\$44	\$239	\$36	\$98	\$2
1010000	3997000 MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$37,548	\$604	\$9,238	\$2,902	\$15,779	\$2,387	\$6,489	\$149
	3997000 Total		\$37,548	\$604	\$9,238	\$2,902	\$15,779	\$2,387	\$6,489	\$149
1010000 Total			\$19,445,789	\$465,108	\$5,422,034	\$1,542,273	\$8,222,323	\$1,048,625	\$2,694,552	\$50,875
1019000	140139 PRODUCTION PLANT-NON-RECONCILED	SG	\$-1,158	\$-20	\$-306	\$-95	\$-491	\$-64	\$-179	\$-4
	140139 Total		\$-1,158	\$-20	\$-306	\$-95	\$-491	\$-64	\$-179	\$-4
1019000	140149 TRANS PLANT NON-RECONCILED	SG	\$-2,988	\$-51	\$-788	\$-244	\$-1,267	\$-165	\$-462	\$-11
	140149 Total		\$-2,988	\$-51	\$-788	\$-244	\$-1,267	\$-165	\$-462	\$-11
1019000	140169 DISTRIBN- NON-RECONCILED	IDU	\$-1	\$	\$	\$	\$	\$	\$	\$
	140169 Total		\$-1	\$	\$	\$	\$	\$	\$	\$
1019000	140169 DISTRIBN- NON-RECONCILED	OR	\$-84	\$	\$	\$	\$	\$	\$	\$
	140169 Total		\$-84	\$	\$	\$	\$	\$	\$	\$
1019000	140169 DISTRIBN- NON-RECONCILED	UT	\$-619	\$	\$	\$	\$-619	\$	\$	\$
	140169 Total		\$-619	\$	\$	\$	\$-619	\$	\$	\$
1019000	140169 DISTRIBN- NON-RECONCILED	WA	\$-16	\$	\$	\$-16	\$	\$	\$	\$
	140169 Total		\$-16	\$	\$	\$-16	\$	\$	\$	\$
1019000	140169 DISTRIBN- NON-RECONCILED	WYU	\$-10	\$	\$	\$	\$	\$	\$	\$
	140169 Total		\$-10	\$	\$	\$	\$	\$	\$	\$
			\$-731	\$	\$-84	\$-16	\$-619	\$-1	\$-10	\$



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1019000	140189	MOTOR VEHICLE PLANT - IN SERVICE-NON-								
	141209	OTHER INTANGIBLE NON-RECONCILED								
	141209 Total		0							
1019000 Total			-4,877	-71	-1,178	-355	-2,377	-230	-651	-11
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	356	356						
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	926					926		
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	7,554		7,554					
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	8,237				8,237			
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	1,510			1,510				
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	2,364							
1061000 Total			20,947	356	7,554	1,510	8,237	926	2,364	
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	87,539	1,501	23,094	7,149	37,106	4,822	13,533	334
1062000 Total			87,539	1,501	23,094	7,149	37,106	4,822	13,533	334
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	1,946	33	513	159	825	107	301	7
1063000 Total			1,946	33	513	159	825	107	301	7
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	4,694	112	1,309	372	1,985	253	651	12
1064000 Total			4,694	112	1,309	372	1,985	253	651	12
Grand Total			19,558,038	467,038	5,453,327	1,551,108	8,268,098	1,054,504	2,710,749	51,213



Capital Lease (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1011000	3908000	OR	\$5,882	\$	\$5,882	\$	\$	\$	\$	\$
1011000	3908000	SG	\$16,952	\$291	\$4,472	\$1,384	\$7,186	\$934	\$2,621	\$65
1011000	3908000	SO	\$12,664	\$302	\$3,531	\$1,004	\$5,354	\$683	\$1,755	\$33
1011000	3908000	UT	\$11,714	\$	\$	\$	\$11,714	\$	\$	\$
1011000	3908000	WYP	\$1,388	\$	\$	\$	\$	\$	\$1,388	\$
1011000 Total			\$48,600	\$593	\$13,886	\$2,389	\$24,254	\$1,617	\$5,764	\$98
1110000	3908000	OR	-\$1,390	\$	-\$1,390	\$	\$	\$	\$	\$
1110000	3908000	SG	-\$1,391	-\$24	-\$367	-\$114	-\$590	-\$77	-\$215	-\$5
1110000	3908000	SO	\$1,861	\$44	\$519	\$148	\$787	\$100	\$258	\$5
1110000	3908000	UT	-\$3,354	\$	\$	\$	-\$3,354	\$	\$	\$
1110000	3908000	WYP	-\$558	\$	\$	\$	\$	\$	-\$558	\$
1110000 Total			-\$4,832	\$21	-\$1,238	\$34	-\$3,157	\$24	-\$515	\$
Grand Total			\$43,768	\$614	\$12,647	\$2,423	\$21,097	\$1,640	\$5,249	\$97



Plant Held for Future Use (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1050000	3400000	SG	\$8,923	\$153	\$2,354	\$729	\$3,782	\$492	\$1,380	\$34
1050000	3500000	SG	\$156	\$3	\$41	\$13	\$66	\$9	\$24	\$1
1050000	3501000	SG	\$169	\$3	\$45	\$14	\$72	\$9	\$26	\$1
1050000	3601000	OR	\$746	\$	\$746	\$	\$	\$	\$	\$
1050000	3601000	UT	\$2,727	\$	\$	\$	\$2,727	\$	\$	\$
1050000	3992200	SE	\$953	\$15	\$234	\$74	\$400	\$61	\$165	\$4
1050000 Total			\$13,675	\$174	\$3,421	\$829	\$7,048	\$570	\$1,594	\$39



Deferred Debits (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
1861000	185016	SE	\$2,957	\$48	\$727	\$229	\$1,243	\$188	\$511	\$12	\$
1861000 Total			\$2,957	\$48	\$727	\$229	\$1,243	\$188	\$511	\$12	\$
1861200	185025	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1861200	185026	SO	\$17	\$	\$5	\$1	\$7	\$1	\$2	\$	\$
1861200	185027	OTHER	\$1,508	\$	\$	\$	\$	\$	\$	\$	\$1,508
1861200	185028	OTHER	\$473	\$	\$	\$	\$	\$	\$	\$	\$473
1861200	185029	OTHER	\$262	\$	\$	\$	\$	\$	\$	\$	\$262
1861200	185030	OTHER	\$1,105	\$	\$	\$	\$	\$	\$	\$	\$1,105
1861200 Total			\$3,365	\$	\$5	\$1	\$7	\$1	\$2	\$	\$3,348
1861310	184690	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1861310 Total			\$	\$	\$	\$	\$	\$	\$	\$	\$
1863500	188498	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1863500 Total			\$	\$	\$	\$	\$	\$	\$	\$	\$
1865000	134200	SE	\$994	\$16	\$245	\$77	\$418	\$63	\$172	\$4	\$
1865000	184414	SE	\$4,357	\$70	\$1,072	\$337	\$1,831	\$277	\$753	\$17	\$
1865000	184415	SE	\$1,713	\$28	\$421	\$132	\$720	\$109	\$296	\$7	\$
1865000 Total			\$7,065	\$114	\$1,738	\$546	\$2,969	\$449	\$1,221	\$28	\$
1867000	134300	SE	\$24	\$	\$6	\$2	\$10	\$2	\$4	\$	\$
1867000 Total			\$24	\$	\$6	\$2	\$10	\$2	\$4	\$	\$
1868000	134361	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	134362	SG	\$1,167	\$20	\$308	\$95	\$495	\$64	\$180	\$4	\$
1868000	185010	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185306	SG	\$156	\$3	\$41	\$13	\$66	\$9	\$24	\$1	\$
1868000	185309	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185310	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185311	SG	\$1,110	\$19	\$293	\$91	\$471	\$61	\$172	\$4	\$
1868000	185312	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185313	SG	\$14,135	\$242	\$3,729	\$1,154	\$5,991	\$779	\$2,185	\$54	\$
1868000	185314	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185318	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000	185335	SG	\$552	\$9	\$146	\$45	\$234	\$30	\$85	\$2	\$
1868000	185336	SG	\$1,242	\$21	\$328	\$101	\$526	\$68	\$192	\$5	\$
1868000	185337	SG	\$2,574	\$44	\$679	\$210	\$1,091	\$142	\$398	\$10	\$
1868000	185342	SG	\$338	\$6	\$89	\$28	\$143	\$19	\$52	\$1	\$
1868000	185346	WA	\$70	\$	\$	\$70	\$	\$	\$	\$	\$



Deferred Debits (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1868000	185349	OTHER	\$3,228	\$	\$	\$	\$	\$	\$	\$	\$3,228
1868000	185351	OTHER	\$9,593	\$	\$	\$	\$	\$	\$	\$	\$9,593
1868000	185353	SG	\$2,571	\$44	\$678	\$210	\$1,090	\$142	\$397	\$10	\$
1868000	185354	SG	-\$2,571	-\$44	-\$678	-\$210	-\$1,090	-\$142	-\$397	-\$10	\$
1868000	185360	SG	\$9,478	\$162	\$2,500	\$774	\$4,017	\$522	\$1,465	\$36	\$
1868000	185361	SG	\$2,587	\$44	\$683	\$211	\$1,097	\$143	\$400	\$10	\$
1868000	185362	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1868000 Total			\$46,232	\$572	\$8,796	\$2,793	\$14,132	\$1,837	\$5,154	\$127	\$12,822
1868200	184441	SG	\$1,085	\$19	\$286	\$89	\$460	\$60	\$168	\$4	\$
1868200 Total			\$1,085	\$19	\$286	\$89	\$460	\$60	\$168	\$4	\$
1869000	185334	SG	\$4,564	\$78	\$1,204	\$373	\$1,935	\$251	\$706	\$17	\$
1869000 Total			\$4,564	\$78	\$1,204	\$373	\$1,935	\$251	\$706	\$17	\$
Grand Total			\$65,292	\$830	\$12,762	\$4,032	\$20,755	\$2,787	\$7,766	\$189	\$16,170



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1511100	0	SE	\$2,245	\$36	\$562	\$174	\$943	\$143	\$388	\$9
1511100 Total			\$2,245	\$36	\$562	\$174	\$943	\$143	\$388	\$9
1511120	0	SE	\$52,745	\$848	\$12,977	\$4,077	\$22,165	\$3,353	\$9,116	\$209
1511120 Total			\$52,745	\$848	\$12,977	\$4,077	\$22,165	\$3,353	\$9,116	\$209
1511130	0	SE	\$21,203	\$341	\$5,217	\$1,639	\$8,910	\$1,348	\$3,665	\$84
1511130 Total			\$21,203	\$341	\$5,217	\$1,639	\$8,910	\$1,348	\$3,665	\$84
1511140	0	SE	\$14,845	\$239	\$3,662	\$1,147	\$6,238	\$944	\$2,566	\$59
1511140 Total			\$14,845	\$239	\$3,662	\$1,147	\$6,238	\$944	\$2,566	\$59
1511160	0	SE	\$8,591	\$138	\$2,114	\$664	\$3,610	\$546	\$1,485	\$34
1511160 Total			\$8,591	\$138	\$2,114	\$664	\$3,610	\$546	\$1,485	\$34
1511180	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1511180 Total			\$	\$	\$	\$	\$	\$	\$	\$
1511200	0	SSECH	\$12,070	\$192	\$3,024	\$953	\$5,023	\$727	\$2,105	\$47
1511200 Total			\$12,070	\$192	\$3,024	\$953	\$5,023	\$727	\$2,105	\$47
1511300	0	SE	\$742	\$12	\$182	\$57	\$312	\$47	\$128	\$3
1511300 Total			\$742	\$12	\$182	\$57	\$312	\$47	\$128	\$3
1511400	0	SE	\$4,097	\$66	\$1,008	\$317	\$1,722	\$260	\$708	\$16
1511400 Total			\$4,097	\$66	\$1,008	\$317	\$1,722	\$260	\$708	\$16
1511500	0	SE	\$23,834	\$383	\$5,864	\$1,842	\$10,016	\$1,515	\$4,119	\$95
1511500 Total			\$23,834	\$383	\$5,864	\$1,842	\$10,016	\$1,515	\$4,119	\$95
1511600	0	SE	\$5,813	\$93	\$1,430	\$449	\$2,443	\$370	\$1,005	\$23
1511600 Total			\$5,813	\$93	\$1,430	\$449	\$2,443	\$370	\$1,005	\$23
1511700	0	SE	\$15,954	\$256	\$3,925	\$1,233	\$6,704	\$1,014	\$2,757	\$63
1511700 Total			\$15,954	\$256	\$3,925	\$1,233	\$6,704	\$1,014	\$2,757	\$63
1511800	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1511800 Total			\$	\$	\$	\$	\$	\$	\$	\$
1511900	0	SE	\$1,496	\$24	\$368	\$116	\$629	\$95	\$259	\$6
1511900 Total			\$1,496	\$24	\$368	\$116	\$629	\$95	\$259	\$6
1512000	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512000 Total			\$	\$	\$	\$	\$	\$	\$	\$
1512100	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512100 Total			\$	\$	\$	\$	\$	\$	\$	\$
1512150	0	SE	\$14	\$	\$3	\$1	\$6	\$1	\$2	\$
1512150 Total			\$14	\$	\$3	\$1	\$6	\$1	\$2	\$
1512160	0	SE	\$14	\$	\$3	\$1	\$6	\$1	\$2	\$
1512160 Total			\$14	\$	\$3	\$1	\$6	\$1	\$2	\$



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1512160	Total		\$	\$	\$	\$	\$	\$	\$	\$
1512170	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512170	Total		\$	\$	\$	\$	\$	\$	\$	\$
1512180	0	SE	\$3,248	\$52	\$799	\$251	\$1,365	\$206	\$561	\$13
1512180	Total		\$3,248	\$52	\$799	\$251	\$1,365	\$206	\$561	\$13
1512190	0	SE	\$340	\$5	\$84	\$26	\$143	\$22	\$59	\$1
1512190	Total		\$340	\$5	\$84	\$26	\$143	\$22	\$59	\$1
1512900	0	SE	\$335	\$5	\$82	\$26	\$141	\$21	\$58	\$1
1512900	Total		\$335	\$5	\$82	\$26	\$141	\$21	\$58	\$1
1512600	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512600	Total		\$	\$	\$	\$	\$	\$	\$	\$
1512700	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512700	Total		\$	\$	\$	\$	\$	\$	\$	\$
1512700	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1512700	Total		\$	\$	\$	\$	\$	\$	\$	\$
1512800	0	SE	\$396	\$6	\$97	\$31	\$167	\$25	\$68	\$2
1512800	Total		\$396	\$6	\$97	\$31	\$167	\$25	\$68	\$2
1514000	0	SE	\$2,735	\$44	\$673	\$211	\$1,149	\$174	\$473	\$11
1514000	Total		\$2,735	\$44	\$673	\$211	\$1,149	\$174	\$473	\$11
1514130	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1514130	Total		\$	\$	\$	\$	\$	\$	\$	\$
1514300	0	SE	\$103	\$2	\$25	\$8	\$43	\$7	\$18	\$
1514300	Total		\$103	\$2	\$25	\$8	\$43	\$7	\$18	\$
1514400	0	SE	\$86	\$1	\$21	\$7	\$36	\$5	\$15	\$
1514400	Total		\$86	\$1	\$21	\$7	\$36	\$5	\$15	\$
1514800	0	SE	\$	\$	\$	\$	\$	\$	\$	\$
1514800	Total		\$	\$	\$	\$	\$	\$	\$	\$
1514900	0	SE	\$38	\$1	\$9	\$3	\$16	\$2	\$7	\$
1514900	Total		\$38	\$1	\$9	\$3	\$16	\$2	\$7	\$
1541000	0	SO	-\$148	-\$4	-\$41	-\$12	-\$63	-\$8	-\$21	\$
1541000	1510	SNPPS	\$17,560	\$301	\$4,648	\$1,436	\$7,424	\$966	\$2,719	\$67
1541000	1515	SNPPS	\$7,744	\$133	\$2,050	\$633	\$3,274	\$426	\$1,199	\$29
1541000	1520	SNPPS	\$3,995	\$69	\$1,058	\$327	\$1,689	\$220	\$619	\$15
1541000	1525	SNPPS	\$3,931	\$67	\$1,041	\$321	\$1,662	\$216	\$609	\$15
1541000	1530	SNPPS	\$3,702	\$63	\$980	\$303	\$1,565	\$204	\$573	\$14
1541000	1535	SNPPS	\$11,327	\$194	\$2,998	\$926	\$4,789	\$623	\$1,754	\$43
1541000	1540	SNPPS	\$11,858	\$203	\$3,138	\$970	\$5,013	\$652	\$1,836	\$45



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1541000	1545	SNPPS	\$18,592	\$319	\$4,921	\$1,520	\$7,860	\$1,023	\$2,878	\$71
1541000	1550	SNPPS	\$824	\$14	\$218	\$67	\$348	\$45	\$128	\$3
1541000	1560	SNPPS	\$	\$	\$	\$	\$	\$	\$	\$
1541000	1565	SNPPO	\$2,332	\$40	\$614	\$190	\$990	\$128	\$360	\$9
1541000	1570	SNPPS	\$2,302	\$39	\$609	\$188	\$973	\$127	\$356	\$9
1541000	1580	SNPPO	\$1,976	\$34	\$520	\$161	\$839	\$109	\$305	\$8
1541000	1605	SNPPH	\$	\$	\$	\$	\$	\$	\$	\$
1541000	1650	SNPPH	-\$2	\$	\$	\$	-\$1	\$	\$	\$
1541000	1650	SNPPS	\$2	\$	\$	\$	\$1	\$	\$	\$
1541000	1675	SNPPH	\$	\$	\$	\$	\$	\$	\$	\$
1541000	1700	SNPPO	\$812	\$14	\$214	\$66	\$345	\$45	\$125	\$3
1541000	1705	SG	\$2	\$	\$	\$	\$1	\$	\$	\$
1541000	1715	SG	\$167	\$3	\$44	\$14	\$71	\$9	\$26	\$1
1541000	1725	SG	\$722	\$12	\$191	\$59	\$306	\$40	\$112	\$3
1541000	1730	SG	\$407	\$7	\$107	\$33	\$173	\$22	\$63	\$2
1541000	1740	SG	\$24	\$	\$6	\$2	\$10	\$1	\$4	\$
1541000	2005	WYP	\$461	\$	\$	\$	\$	\$	\$461	\$
1541000	2010	WYP	\$186	\$	\$	\$	\$	\$	\$186	\$
1541000	2015	WYP	\$268	\$	\$	\$	\$	\$	\$268	\$
1541000	2020	WYP	\$755	\$	\$	\$	\$	\$	\$755	\$
1541000	2030	WYP	\$987	\$	\$	\$	\$	\$	\$987	\$
1541000	2035	WYP	\$310	\$	\$	\$	\$	\$	\$310	\$
1541000	2040	WYU	\$687	\$	\$	\$	\$	\$	\$687	\$
1541000	2045	WYU	\$9	\$	\$	\$	\$	\$	\$9	\$
1541000	2050	WYU	\$613	\$	\$	\$	\$	\$	\$613	\$
1541000	2060	WYP	\$1,320	\$	\$	\$	\$	\$	\$1,320	\$
1541000	2065	WYP	\$649	\$	\$	\$	\$	\$	\$649	\$
1541000	2070	WYP	\$329	\$	\$	\$	\$	\$	\$329	\$
1541000	2075	IDU	\$915	\$	\$	\$	\$	\$915	\$	\$
1541000	2080	IDU	\$77	\$	\$	\$	\$	\$77	\$	\$
1541000	2085	IDU	\$679	\$	\$	\$	\$	\$679	\$	\$
1541000	2090	IDU	\$106	\$	\$	\$	\$	\$106	\$	\$
1541000	2095	IDU	\$180	\$	\$	\$	\$	\$180	\$	\$
1541000	2100	IDU	\$188	\$	\$	\$	\$	\$188	\$	\$
1541000	2110	UT	\$375	\$	\$	\$	\$375	\$	\$	\$



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1541000	2205	UT	\$338	\$	\$	\$	\$338	\$	\$	\$
1541000	2210	UT	\$1,384	\$	\$	\$	\$1,384	\$	\$	\$
1541000	2215	UT	\$537	\$	\$	\$	\$537	\$	\$	\$
1541000	2220	UT	\$8,129	\$	\$	\$	\$8,129	\$	\$	\$
1541000	2225	UT	\$215	\$	\$	\$	\$215	\$	\$	\$
1541000	2230	UT	\$1,253	\$	\$	\$	\$1,253	\$	\$	\$
1541000	2235	UT	\$679	\$	\$	\$	\$679	\$	\$	\$
1541000	2240	UT	\$552	\$	\$	\$	\$552	\$	\$	\$
1541000	2245	UT	\$474	\$	\$	\$	\$474	\$	\$	\$
1541000	2405	UT	\$1,110	\$	\$	\$	\$1,110	\$	\$	\$
1541000	2410	UT	\$395	\$	\$	\$	\$395	\$	\$	\$
1541000	2415	UT	\$248	\$	\$	\$	\$248	\$	\$	\$
1541000	2420	UT	\$533	\$	\$	\$	\$533	\$	\$	\$
1541000	2425	UT	\$552	\$	\$	\$	\$552	\$	\$	\$
1541000	2430	UT	\$521	\$	\$	\$	\$521	\$	\$	\$
1541000	2435	UT	\$165	\$	\$	\$	\$165	\$	\$	\$
1541000	2445	UT	\$106	\$	\$	\$	\$106	\$	\$	\$
1541000	2450	UT	\$989	\$	\$	\$	\$989	\$	\$	\$
1541000	2455	UT	\$263	\$	\$	\$	\$263	\$	\$	\$
1541000	2460	UT	\$368	\$	\$	\$	\$368	\$	\$	\$
1541000	2620	WA	\$1,303	\$	\$	\$1,303	\$	\$	\$	\$
1541000	2625	WA	\$307	\$	\$	\$307	\$	\$	\$	\$
1541000	2630	WA	\$297	\$	\$	\$297	\$	\$	\$	\$
1541000	2635	OR	\$232	\$	\$232	\$	\$	\$	\$	\$
1541000	2640	OR	\$761	\$	\$761	\$	\$	\$	\$	\$
1541000	2650	OR	\$218	\$	\$218	\$	\$	\$	\$	\$
1541000	2655	OR	\$6,490	\$	\$6,490	\$	\$	\$	\$	\$
1541000	2660	OR	\$1,480	\$	\$1,480	\$	\$	\$	\$	\$
1541000	2665	OR	\$641	\$	\$641	\$	\$	\$	\$	\$
1541000	2675	OR	\$868	\$	\$868	\$	\$	\$	\$	\$
1541000	2805	OR	\$171	\$	\$171	\$	\$	\$	\$	\$
1541000	2810	OR	\$225	\$	\$225	\$	\$	\$	\$	\$
1541000	2830	OR	\$2,391	\$	\$2,391	\$	\$	\$	\$	\$
1541000	2835	OR	\$562	\$	\$562	\$	\$	\$	\$	\$
1541000	2840	OR	\$614	\$	\$614	\$	\$	\$	\$	\$



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC
1541000	2845	OR	\$831	\$	\$831	\$	\$	\$	\$	\$
1541000	2850	OR	\$1,889	\$	\$1,889	\$	\$	\$	\$	\$
1541000	2855	OR	\$1,116	\$	\$1,116	\$	\$	\$	\$	\$
1541000	2860	CA	\$59	\$59	\$	\$	\$	\$	\$	\$
1541000	2865	CA	\$214	\$214	\$	\$	\$	\$	\$	\$
1541000	2870	CA	\$632	\$632	\$	\$	\$	\$	\$	\$
1541000	2875	CA	\$390	\$390	\$	\$	\$	\$	\$	\$
1541000	5005	SO	\$64	\$2	\$18	\$5	\$27	\$3	\$9	\$
1541000	5110	OR	\$	\$	\$	\$	\$	\$	\$	\$
1541000	5115	SNPD	\$90	\$3	\$26	\$6	\$43	\$4	\$9	\$
1541000	5120	OR	\$116	\$	\$116	\$	\$	\$	\$	\$
1541000	5125	OR	\$5,963	\$	\$5,963	\$	\$	\$	\$	\$
1541000	5130	OR	\$4,918	\$	\$4,918	\$	\$	\$	\$	\$
1541000	5135	WA	\$4,647	\$	\$	\$4,647	\$	\$	\$	\$
1541000	5140	IDU	\$2,744	\$	\$	\$	\$	\$2,744	\$	\$
1541000	5150	UT	\$3,184	\$	\$	\$	\$3,184	\$	\$	\$
1541000	5155	WYP	\$3,953	\$	\$	\$	\$	\$	\$3,953	\$
1541000	5160	UT	\$12,793	\$	\$	\$	\$12,793	\$	\$	\$
1541000	5200	SNPD	\$159	\$6	\$45	\$10	\$75	\$7	\$15	\$
1541000	5300	UT	\$6	\$	\$	\$	\$6	\$	\$	\$
1541000 Total			\$175,361	\$2,816	\$51,890	\$13,782	\$72,583	\$9,753	\$24,202	\$331
1541500	0	SE	\$198	\$3	\$49	\$15	\$83	\$13	\$34	\$
1541500	120001	SE	\$3,973	\$64	\$977	\$307	\$1,669	\$253	\$687	\$16
1541500	120001	SO	\$377	\$9	\$105	\$30	\$160	\$20	\$52	\$
1541500 Total			\$4,547	\$76	\$1,131	\$352	\$1,912	\$285	\$773	\$11
1541900	0	SG	\$	\$	\$	\$	\$	\$	\$	\$
1541900	120005	SG	\$1,929	\$33	\$509	\$158	\$818	\$106	\$298	\$
1541900 Total			\$1,929	\$33	\$509	\$158	\$818	\$106	\$298	\$
1545000	0	SNPPS	\$	\$	\$	\$	\$	\$	\$	\$
1545000	120005	SNPPS	\$	\$	\$	\$	\$	\$	\$	\$
1545000 Total			\$	\$	\$	\$	\$	\$	\$	\$
1549900	102930	SO	-\$27	-\$1	-\$8	-\$2	-\$12	-\$1	-\$4	\$
1549900	120930	SNPPS	-\$320	-\$5	-\$85	-\$26	-\$135	-\$18	-\$49	\$
1549900	120930	SO	-\$12	\$	-\$3	-\$1	-\$5	-\$1	-\$2	\$
1549900	120931	SNPD	-\$3,331	-\$118	-\$944	-\$218	-\$1,579	-\$154	-\$318	\$



Material & Supplies (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1549900	Total		-\$3,691	-\$124	-\$1,039	-\$247	-\$1,731	-\$173	-\$373	-\$1
2531600	289920	SE	-\$1,379	-\$22	-\$339	-\$107	-\$579	-\$88	-\$238	-\$5
2531600	Total	WORKING CAPITAL DEPOSIT - UAMPS	-\$1,379	-\$22	-\$339	-\$107	-\$579	-\$88	-\$238	-\$5
2531700	289921	SE	-\$1,759	-\$28	-\$433	-\$136	-\$739	-\$112	-\$304	-\$7
2531700	Total	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	-\$1,759	-\$28	-\$433	-\$136	-\$739	-\$112	-\$304	-\$7
2531800	289922	SNPPS	-\$273	-\$5	-\$72	-\$22	-\$115	-\$15	-\$42	-\$1
2531800	Total	OTH DEF CR - WCD - PROVO - PLANT M&S	-\$273	-\$5	-\$72	-\$22	-\$115	-\$15	-\$42	-\$1
Grand Total			\$345,667	\$5,491	\$93,755	\$27,012	\$143,927	\$20,583	\$53,876	\$1,022



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1350000	0	SG	\$2	\$	\$1	\$	\$1	\$	\$	\$
1350000 Total			\$2	\$	\$1	\$	\$1	\$	\$	\$
1410000	0	SO	\$541	\$13	\$151	\$43	\$229	\$29	\$	\$1
1410000 Total			\$541	\$13	\$151	\$43	\$229	\$29	\$	\$1
1430000	0	SO	\$3	\$	\$1	\$	\$1	\$	\$	\$
1430000 Total			\$3	\$	\$1	\$	\$1	\$	\$	\$
1431000	0	SO	\$260	\$6	\$72	\$21	\$110	\$14	\$	\$36
1431000 Total			\$260	\$6	\$72	\$21	\$110	\$14	\$	\$36
1431200	0	SO	\$	\$	\$	\$	\$	\$	\$	\$
1431200 Total			0	\$	\$	\$	\$	\$	\$	\$
1432600	0	SO	\$	\$	\$	\$	\$	\$	\$	\$
1432600 Total			0	\$	\$	\$	\$	\$	\$	\$
1433000	0	SO	\$5,177	\$124	\$1,444	\$411	\$2,189	\$279	\$	\$14
1433000 Total			\$5,177	\$124	\$1,444	\$411	\$2,189	\$279	\$	\$14
1435100	0	SO	-\$1	\$	\$	\$	-\$1	\$	\$	\$
1435100 Total			-\$1	\$	\$	\$	-\$1	\$	\$	\$
1435500	0	SO	-\$5	\$	-\$2	\$	-\$2	\$	-\$1	\$
1435500 Total			-\$5	\$	-\$2	\$	-\$2	\$	-\$1	\$
1436000	0	SO	\$26,923	\$643	\$7,508	\$2,135	\$11,383	\$1,452	\$	\$71
1436000 Total			\$26,923	\$643	\$7,508	\$2,135	\$11,383	\$1,452	\$	\$71
1437000	0	SO	\$2,801	\$67	\$781	\$222	\$1,184	\$151	\$	\$7
1437000 Total			\$2,801	\$67	\$781	\$222	\$1,184	\$151	\$	\$7
1437100	0	SO	-\$1,171	-\$28	-\$327	-\$93	-\$495	-\$63	\$	-\$3
1437100 Total			-\$1,171	-\$28	-\$327	-\$93	-\$495	-\$63	\$	-\$3
2300000	284915	SE	-\$2,416	-\$39	-\$594	-\$187	-\$1,015	-\$154	\$	-\$10
2300000 Total			-\$2,416	-\$39	-\$594	-\$187	-\$1,015	-\$154	\$	-\$10
2320000	210412	SO	-\$8	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000 Total			-\$8	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000	210460	SE	-\$1,408	-\$23	-\$347	-\$109	-\$592	-\$90	\$	-\$6
2320000 Total			-\$1,408	-\$23	-\$347	-\$109	-\$592	-\$90	\$	-\$6
2320000	211108	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211109	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211110	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211111	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211112	SO	-\$8	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000 Total			-\$8	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000	211116	SO	-\$7	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000 Total			-\$7	\$	-\$2	-\$1	-\$3	\$	-\$1	\$
2320000	211119	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211123	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$
2320000	211126	SO	\$	\$	\$	\$	\$	\$	\$	\$
2320000 Total			\$	\$	\$	\$	\$	\$	\$	\$



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
2320000	211127	SO								
		SO								
2320000	211149	SO								
		SO								
2320000	215077	SO	\$	\$	\$	\$	\$	\$	\$	\$
		SO	\$-314	\$-7	\$-87	\$-25	\$-133	\$-17	\$	\$-43
2320000	215078	SO	\$-466	\$-11	\$-130	\$-37	\$-197	\$-25	\$	\$-65
		SO	\$-3,086	\$-74	\$-861	\$-245	\$-1,305	\$-166	\$	\$-428
2320000	215080	SO								
		SO								
2320000	215081	SO								
		SO								
2320000	215082	SO	\$-112	\$-3	\$-31	\$-9	\$-47	\$-6	\$	\$-15
		SO								
2320000	215083	SO								
		SO								
2320000	215084	SO								
		SO								
2320000	215090	SO								
		SO								
2320000	215095	SO	\$-14		\$-4		\$-6			\$-2
		SO								
2320000	215096	SO								
		SO								
2320000	215112	SO								
		SO								
2320000	215116	SO								
		SO								
2320000	215136	SO	\$5		\$1		\$2			\$1
		SO								
2320000	215198	SO	\$-220	\$-5	\$-61	\$-17	\$-93	\$-12		\$-30
		SO								
2320000	215211	SO								
		SO								
2320000	215350	SO	\$-6		\$-2		\$-3			\$-1
		SO								
2320000	215351	SO								
		SO								
2320000	215356	SO	\$56	\$1	\$16	\$4	\$24	\$3		\$8
		SO								
2320000	215357	SO	\$-63	\$-2	\$-18	\$-5	\$-27	\$-3		\$-9
		SO								
2320000	240330	SO	\$-122	\$-3	\$-34	\$-10	\$-51	\$-7		\$-17
		SO								
2320000	249995	SO	\$149	\$4	\$41	\$12	\$63	\$8		\$21
		SO								
2320000 Total			-\$5,624	-\$123	-\$1,522	-\$443	-\$2,374	-\$317	-\$828	-\$17
2533000	288307	SE								
		SE								
2533000	289511	SE	\$-1,105	\$-18	\$-272	\$-85	\$-464	\$-70		\$-191
		SE								
2533000	289514	SE	\$-535	\$-9	\$-132	\$-41	\$-225	\$-34		\$-92
		SE								
2533000	289515	SE								
		SE								
2533000	289516	SSECH								
		SE								
2533000	289517	SE	\$-4,406	\$-71	\$-1,084	\$-341	\$-1,851	\$-280		\$-761
		SE								
2533000 Total			-\$6,046	-\$97	-\$1,487	-\$467	-\$2,541	-\$384	-\$1,045	-\$24
2541050	00111920	SE	\$-20		\$-5	\$-2	\$-8	\$-1		\$-3
		SE								
2541050	111594	SE								
		SE								
2541050	111920	SE	\$20		\$5	\$2	\$8	\$1		\$3
		SE								
2541050	288503	SE	\$-717	\$-12	\$-176	\$-55	\$-301	\$-46		\$-124
		SE								
2541050 Total			-\$717	-\$12	-\$176	-\$55	-\$301	-\$46	-\$124	-\$3
Grand Total			\$19,726	\$554	\$5,848	\$1,586	\$8,367	\$961	\$2,372	\$37



Miscellaneous Rate Base (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1140000	1140000	SG	\$157,194	\$2,695	\$41,471	\$12,837	\$66,632	\$8,659	\$24,301	\$599	\$
1140000 Total			\$157,194	\$2,695	\$41,471	\$12,837	\$66,632	\$8,659	\$24,301	\$599	\$
1150000	1140000	SG	-\$96,327	-\$1,651	-\$25,413	-\$7,866	-\$40,831	-\$5,306	-\$14,892	-\$367	\$
1150000 Total			-\$96,327	-\$1,651	-\$25,413	-\$7,866	-\$40,831	-\$5,306	-\$14,892	-\$367	\$
1651000	132008	SO	\$1,846	\$44	\$515	\$146	\$781	\$100	\$256	\$5	\$
1651000	132012	SO	\$7,639	\$182	\$2,130	\$606	\$3,230	\$412	\$1,059	\$20	\$
1651000	132013	SO	\$701	\$17	\$196	\$56	\$297	\$38	\$97	\$2	\$
1651000	132015	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1651000	132016	SO	\$330	\$8	\$92	\$26	\$140	\$18	\$46	\$1	\$
1651000	132045	SO	\$350	\$8	\$98	\$28	\$148	\$19	\$49	\$1	\$
1651000	132050	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1651000	132055	SO	\$1,991	\$48	\$555	\$158	\$842	\$107	\$276	\$5	\$
1651000	132722	SO	\$1,196	\$29	\$333	\$95	\$506	\$64	\$166	\$3	\$
1651000	132723	SO	\$340	\$8	\$95	\$27	\$144	\$18	\$47	\$1	\$
1651000 Total			\$14,394	\$344	\$4,014	\$1,142	\$6,066	\$776	\$1,995	\$38	\$
1652000	132101	GPS	\$9,621	\$230	\$2,683	\$763	\$4,068	\$519	\$1,334	\$25	\$
1652000 Total			\$9,621	\$230	\$2,683	\$763	\$4,068	\$519	\$1,334	\$25	\$
1652100	132040	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652100	132095	SG	\$633	\$11	\$167	\$52	\$268	\$35	\$98	\$2	\$
1652100	132310	SO	\$50	\$1	\$14	\$4	\$21	\$3	\$7	\$	\$
1652100	132603	SG	\$8	\$	\$2	\$1	\$4	\$	\$1	\$	\$
1652100	132606	SO	\$27	\$1	\$8	\$2	\$12	\$1	\$4	\$	\$
1652100	132607	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652100	132620	SG	\$987	\$17	\$260	\$81	\$419	\$54	\$153	\$4	\$
1652100	132625	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652100	132650	SE	\$4,539	\$73	\$1,117	\$351	\$1,907	\$289	\$785	\$18	\$
1652100	132700	GPS	\$238	\$6	\$66	\$19	\$101	\$13	\$33	\$1	\$
1652100	132701	GPS	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652100	132705	SG	\$324	\$6	\$85	\$26	\$137	\$18	\$50	\$1	\$
1652100	132740	SG	\$1,170	\$20	\$309	\$96	\$496	\$64	\$181	\$4	\$
1652100	132825	SG	\$2,430	\$42	\$641	\$198	\$1,030	\$134	\$376	\$9	\$
1652100	132831	SG	\$863	\$15	\$228	\$70	\$366	\$48	\$133	\$3	\$
1652100	132900	SE	\$72	\$1	\$18	\$6	\$30	\$5	\$12	\$	\$
1652100	132900	SO	\$347	\$8	\$97	\$28	\$147	\$19	\$48	\$1	\$
1652100	132901	OR	\$802	\$	\$802	\$	\$	\$	\$	\$	\$
1652100	132903	UT	\$1,968	\$	\$	\$	\$1,968	\$	\$	\$	\$
1652100	132904	IDU	\$164	\$	\$	\$	\$	\$164	\$	\$	\$
1652100	132905	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652100	132910	SO	\$4,631	\$111	\$1,291	\$367	\$1,958	\$250	\$642	\$12	\$
Prepayments - Hardware & Software											



Miscellaneous Rate Base (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
2539900	289909	SG	-\$3,300	-\$57	-\$871	-\$269	-\$1,399	-\$182	-\$510	-\$13	\$
	289912	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
2539900	289913	SG	-\$558	-\$10	-\$147	-\$46	-\$236	-\$31	-\$86	-\$2	\$
2539900	289914	SG	-\$1,893	-\$32	-\$500	-\$155	-\$803	-\$104	-\$293	-\$7	\$
2539900	289915	SG	-\$705	-\$12	-\$186	-\$58	-\$299	-\$39	-\$109	-\$3	\$
2539900	289917	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
2539900	289925	SG	-\$1,550	-\$27	-\$409	-\$127	-\$657	-\$85	-\$240	-\$6	\$
2539900 Total			-\$9,192	-\$157	-\$2,404	-\$745	-\$3,892	-\$516	-\$1,443	-\$35	\$
2540000	288115	SO	-\$110	-\$3	-\$31	-\$9	-\$46	-\$6	-\$15	\$	\$
2540000	288140	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
2540000	288165	OTHER	-\$823	\$	\$	\$	\$	\$	\$	\$	-\$823
2540000	288170	CA	-\$45	-\$45	\$	\$	\$	\$	\$	\$	\$
2540000	288400	OTHER	-\$2,469	\$	\$	\$	\$	\$	\$	\$	-\$2,469
2540000	288415	SE	-\$1,217	-\$20	-\$299	-\$94	-\$512	-\$77	-\$210	-\$5	\$
2540000	288479	OTHER	-\$2,604	\$	\$	\$	\$	\$	\$	\$	-\$2,604
2540000	288489	OTHER	-\$68	\$	\$	\$	\$	\$	\$	\$	-\$68
2540000 Total			-\$7,336	-\$67	-\$330	-\$103	-\$558	-\$83	-\$226	-\$5	-\$5,964
2541050	111595	TROJP	\$	\$	\$	\$	\$	\$	\$	\$	\$
2541050	288506	TROJP	-\$3,609	-\$61	-\$942	-\$292	-\$1,528	-\$203	-\$568	-\$14	\$
2541050 Total			-\$3,609	-\$61	-\$942	-\$292	-\$1,528	-\$203	-\$568	-\$14	\$
Grand Total			\$49,652	\$717	\$13,878	\$4,223	\$25,158	\$3,237	\$8,646	\$217	-\$6,425



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1242000	0	INT FREE-PPL	OTHER	\$1,766	\$	\$	\$	\$	\$	\$	\$	\$1,766
1242000	0	INT FREE-PPL	WA	\$9	\$	\$	\$9	\$	\$	\$	\$	\$
1242000 Total				\$1,775	\$	\$	\$9	\$	\$	\$	\$	\$1,766
1242100	0	INT FREE 5 YR-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242100 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	0	IDAHO-UPL	IDU	\$18	\$	\$	\$	\$	\$18	\$	\$	\$
1242300	0	IDAHO-UPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	0	IDAHO-UPL	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	0	IDAHO-UPL	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300 Total				\$18	\$	\$	\$	\$	\$18	\$	\$	\$
1243000	0	INT BEARING 6.5%-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243000 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200	0	INT BEARING VAR%-PPL	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200	0	INT BEARING VAR%-PPL	OTHER	\$4	\$	\$	\$	\$	\$	\$	\$	\$4
1243200	0	INT BEARING VAR%-PPL	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200 Total				\$4	\$	\$	\$	\$	\$	\$	\$	\$4
1243300	0	TAX CREDIT-PPL	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243300	0	TAX CREDIT-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243300 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1243400	0	NEW 0% INT-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243400 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	0	ENERGY FINANSWER	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	0	ENERGY FINANSWER	OTHER	\$285	\$	\$	\$	\$	\$	\$	\$	\$285
1244100	0	ENERGY FINANSWER	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	0	ENERGY FINANSWER	UT	\$442	\$	\$	\$	\$442	\$	\$	\$	\$
1244100	0	ENERGY FINANSWER	WA	\$52	\$	\$	\$52	\$	\$	\$	\$	\$
1244100	0	ENERGY FINANSWER	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100 Total				\$780	\$	\$	\$52	\$442	\$	\$	\$	\$285
1244200	0	PACIFIC ENVIRON	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244200 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1244300	0	INDUST FINANSWER	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244300 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1244500	0	HOME COMFORT	CA	\$16	\$16	\$	\$	\$	\$	\$	\$	\$
1244500	0	HOME COMFORT	OTHER	\$7	\$	\$	\$	\$	\$	\$	\$	\$7
1244500	0	HOME COMFORT	SO	-\$4	\$	\$	\$	-\$2	\$	\$	\$	-\$1
1244500	0	HOME COMFORT	WA	\$60	\$	\$	\$60	\$	\$	\$	\$	\$
1244500 Total				\$79	\$16	-\$1	\$59	-\$2	\$	-\$1	\$	\$7
1244900	0	"FINANSWER 12,000"	OTHER	\$32	\$	\$	\$	\$	\$	\$	\$	\$32
1244900	0	"FINANSWER 12,000"	UT	\$13	\$	\$	\$	\$13	\$	\$	\$	\$
1244900	0	"FINANSWER 12,000"	WYU	\$6	\$	\$	\$	\$	\$	\$	\$	\$



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1244900	Total		\$51	\$13	\$	\$	\$	\$	\$	\$6	\$	\$32
1245300	0	IRRIGATION FINANSWER	CA	\$20	\$	\$	\$	\$	\$	\$	\$	\$
1245300	0	IRRIGATION FINANSWER	OTHER	-\$20	\$	\$	\$	\$	\$	\$	\$	-\$20
1245300	Total		\$	\$	\$20	\$	\$	\$	\$	\$	\$	-\$20
1245400	0	RETRO ENERGY FINANS	OTHER	\$17	\$	\$	\$	\$	\$	\$	\$	\$17
1245400	0	RETRO ENERGY FINANS	UT	-\$4	\$	\$	\$	-\$4	\$	\$	\$	\$
1245400	Total		\$12	-\$4	\$	\$	\$	-\$4	\$	\$	\$	\$17
1247000	0	ELI/GAWL SYSTEM	CA	\$362	\$	\$	\$	\$	\$	\$	\$	\$
1247000	0	ELI/GAWL SYSTEM	IDU	\$18	\$	\$	\$	\$	\$18	\$	\$	\$
1247000	0	ELI/GAWL SYSTEM	OTHER	-\$6,984	\$	\$	\$	\$	\$	\$	\$	-\$6,984
1247000	0	ELI/GAWL SYSTEM	UT	\$4,601	\$	\$	\$	\$4,601	\$	\$	\$	\$
1247000	0	ELI/GAWL SYSTEM	WA	\$1,914	\$	\$	\$1,914	\$	\$	\$	\$	\$
1247000	0	ELI/GAWL SYSTEM	WYP	\$117	\$	\$	\$	\$	\$	\$117	\$	\$
1247000	0	ELI/GAWL SYSTEM	WYU	\$5	\$	\$	\$	\$	\$	\$5	\$	\$
1247000	Total		\$33	\$362	\$1,914	\$	\$4,601	\$	\$18	\$122	\$	-\$6,984
1247100	0	CSS/ELI SYSTEM	OTHER	-\$30	\$	\$	\$	\$	\$	\$	\$	-\$30
1247100	Total		-\$30	\$	\$	\$	\$	\$	\$	\$	\$	-\$30
1249000	0	ESC - RESERVE	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1249000	0	ESC - RESERVE	IDU	-\$3	\$	\$	\$	\$	-\$3	\$	\$	\$
1249000	0	ESC - RESERVE	OTHER	-\$66	\$	\$	\$	\$	\$	\$	\$	-\$66
1249000	0	ESC - RESERVE	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1249000	0	ESC - RESERVE	UT	-\$14	\$	\$	\$	-\$14	\$	\$	\$	\$
1249000	0	ESC - RESERVE	WA	-\$9	\$	\$	-\$9	\$	\$	\$	\$	\$
1249000	0	ESC - RESERVE	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1249000	Total		-\$93	\$	-\$9	\$	-\$9	-\$14	-\$3	\$	\$	-\$66
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1822200	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	\$	\$	\$	\$	\$	\$	\$	\$	\$
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$15,212	\$258	\$3,972	\$1,232	\$6,439	\$858	\$2,394	\$58	\$
1822200	185802	UNRECOVD PLANT - TROJAN-DR	TROJP	-\$14,326	-\$243	-\$3,741	-\$1,160	-\$6,065	-\$808	-\$2,254	-\$55	\$
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$17,981	\$305	\$4,686	\$1,454	\$7,610	\$1,018	\$2,838	\$69	\$
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-\$16,684	-\$283	-\$4,349	-\$1,349	-\$7,061	-\$944	-\$2,634	-\$64	\$
1822200	Total		\$2,182	\$37	\$569	\$177	\$923	\$123	\$234	\$8	\$	\$
1822230	185808	UNREC PLANT TROJAN - WA	WA	-\$299	\$	\$	-\$299	\$	\$	\$	\$	\$
1822230	Total		-\$299	\$	\$	-\$299	\$	\$	\$	\$	\$	\$
1822240	185809	UNREC PLANT TROJAN - OR	OR	-\$74	\$	-\$74	\$	\$	\$	\$	\$	\$
1822240	Total		-\$74	\$	-\$74	\$	\$	\$	\$	\$	\$	\$
1822600	187058	Trail Mountain Mine Closure Costs	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1822600	Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	\$2,655	\$46	\$700	\$217	\$1,125	\$146	\$410	\$10	\$



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1822700 Total				\$2,655	\$46	\$700	\$217	\$1,125	\$146	\$410	\$10	\$
1823000	101218	ENERGY FINANSWER - UT 1996	UT	\$50	\$	\$	\$	\$50	\$	\$	\$	\$
1823000 Total				\$50	\$	\$	\$	\$50	\$	\$	\$	\$
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823020 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187002	OREGON DIRECT ACCESS	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-\$68	\$	\$	\$	\$	\$	\$	\$	-\$68
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-\$68	\$	\$	\$	\$	\$	\$	\$	-\$68
1823040 Total				\$	\$	\$	\$	\$	\$	\$	\$	\$
1823870	187104	FAS 87/88 PENSION UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-\$3,034	\$	\$	\$	\$	\$	-\$3,034	\$	\$
1823870	187623	Reg Asset - Post-Ret MMT - WY	WYP	-\$617	\$	\$	\$	\$	\$	-\$617	\$	\$
1823870 Total				-\$2,417	\$	\$	\$	\$	\$	-\$2,417	\$	\$
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	101867	DS-M RETAIL MINOR SITES	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	101912	UTAH METALS CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	102026	D-SM RETAIL MINOR SITES	SO	\$35	\$1	\$10	\$3	\$15	\$2	\$5	\$	\$
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823910	102041	UTAH METALS CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	102103	UTAH METALS CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	SO	\$37	\$1	\$10	\$3	\$15	\$2	\$5	\$	\$
1823910	102105	D-SM RETAIL MINOR SITES	SO	\$3	\$	\$1	\$	\$1	\$	\$	\$	\$
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	\$117	\$3	\$33	\$9	\$50	\$6	\$16	\$	\$
1823910	102193	UTAH METALS CLEANUP	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910	102194	DSM RETAIL MINOR SITES	SO	\$66	\$	\$18	\$5	\$28	\$4	\$9	\$	\$
1823910	102324	DSM RETAIL MINOR SITES	SO	\$70	\$2	\$19	\$6	\$29	\$4	\$10	\$	\$
1823910	102325	ASTORIA YOUNGS BAY CLEANUP	SO	\$41	\$1	\$12	\$3	\$17	\$2	\$6	\$	\$
1823910	102326	UTAH METALS CLEANUP	SO	\$11	\$	\$3	\$1	\$4	\$1	\$1	\$	\$
1823910	102463	D-SM RETAIL MINOR SITES	SO	\$100	\$2	\$28	\$8	\$42	\$5	\$14	\$	\$
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	\$21	\$	\$6	\$2	\$9	\$1	\$3	\$	\$
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	\$1,499	-\$36	\$418	\$119	\$634	\$81	\$208	\$4	\$
1823910	102477	SALT LAKE CITY AUTO	SO	\$16	\$	\$4	\$1	\$7	\$1	\$2	\$	\$
1823910	102570	D-SM RETAIL MINOR SITES	SO	\$3,941	\$94	\$1,099	\$313	\$1,666	\$213	\$546	\$10	\$
1823910	102571	SALT LAKE CITY AUTO	SO	\$4	\$	\$1	\$	\$2	\$	\$1	\$	\$



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	-\$592	\$	\$	-\$592	\$	\$	\$	\$	\$
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	\$402	\$10	\$112	\$32	\$170	\$22	\$56	\$1	\$
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$1,152	\$28	\$321	\$91	\$487	\$62	\$160	\$3	\$
1823910 Total				\$6,925	\$180	\$2,096	\$4	\$3,178	\$405	\$1,042	\$20	\$
1823920	101184	IND FINANSWER 96	UT	\$21	\$	\$	\$	\$21	\$	\$	\$	\$
1823920	101185	IND FINANSWER 96	UT	\$21	\$	\$	\$	\$21	\$	\$	\$	\$
1823920	101189	COMM BUILDING 94	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101190	COMM BUILDING 96	UT	\$2	\$	\$	\$	\$2	\$	\$	\$	\$
1823920	101216	ENERGY FINANSWER - UT 1994	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101217	ENERGY FINANSWER - UT 1995	UT	\$42	\$	\$	\$	\$42	\$	\$	\$	\$
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101902	ENERGY FINANSWER - WY PPL 1989	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$3,882	\$	\$	\$	\$	\$	\$	\$	\$3,882
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$18,700	\$	\$	\$	\$	\$	\$	\$	\$18,700
1823920	102033	LOW INCOME - WASHINGTON	OTHER	\$6,269	\$	\$	\$	\$	\$	\$	\$	\$6,269
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$	\$	\$	\$	\$	\$	\$	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$	\$	\$	\$	\$	\$	\$	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$	\$	\$	\$	\$	\$	\$	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	\$624	\$	\$	\$	\$	\$	\$	\$	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$	\$	\$	\$	\$	\$	\$	\$88
1823920	102040	NEEA - WASHINGTON	OTHER	\$3,798	\$	\$	\$	\$	\$	\$	\$	\$3,798
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	\$156	\$	\$	\$	\$	\$	\$	\$	\$156
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$	\$	\$	\$	\$	\$	\$	\$22
1823920	102046	HASSLE FREE	OTHER	\$41	\$	\$	\$	\$	\$	\$	\$	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	\$8	\$	\$	\$	\$	\$	\$8	\$	\$
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$21	\$	\$	\$	\$	\$	\$21	\$	\$
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$	\$	\$	\$	\$	\$	\$	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$	\$	\$	\$	\$	\$	\$	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$44,920	\$	\$	\$	\$	\$	\$	\$	-\$44,920
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$	\$	\$	\$	\$	\$	\$	\$1,280



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$	\$	\$	\$	\$	\$	\$	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$	\$	\$	\$	\$	\$	\$	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848	\$	\$	\$	\$	\$	\$	\$	\$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498	\$	\$	\$	\$	\$	\$	\$	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$	\$	\$	\$	\$	\$	\$	\$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$4	\$	\$	\$	\$	\$	\$4	\$	\$
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$13	\$	\$	\$	\$	\$	\$13	\$	\$
1823920	102160	SELF AUDIT - WYP - 2002	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102161	SELF AUDIT - WYU - 2002	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$	\$	\$	\$	\$	\$	\$	\$527
1823920	102186	APPLIANCE REBATE - WA	OTHER	\$18	\$	\$	\$	\$	\$	\$	\$	\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$	\$	\$	\$	\$	\$	\$	\$71
1823920	102196	POWER FORWARD UT 2002	OTHER	\$115	\$	\$	\$	\$	\$	\$	\$	\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28	\$	\$	\$	\$	\$	\$	\$	\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$2,310	\$	\$	\$	\$	\$	\$	\$	\$2,310
1823920	102208	COMPACT FLOURESCENT LAMPS (CFL) - WYP 20	OTHER	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102209	AIR CONDITIONING - UT 2002	WYP	\$24	\$	\$	\$	\$	\$	\$	\$	\$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509	\$	\$	\$	\$	\$	\$	\$	\$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$2,213	\$	\$	\$	\$	\$	\$	\$	\$2,213
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460	\$	\$	\$	\$	\$	\$	\$	\$460
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$	\$	\$	\$	\$	\$	\$	\$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187	\$	\$	\$	\$	\$	\$	\$	\$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$	\$	\$	\$	\$	\$	\$	\$895
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$	\$	\$	\$	\$	\$	\$	\$13
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$	\$	\$	\$	\$	\$	\$	\$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658	\$	\$	\$	\$	\$	\$	\$	\$1,658
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191	\$	\$	\$	\$	\$	\$	\$	\$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14	\$	\$	\$	\$	\$	\$	\$	\$14
1823920	102233	POWER FORWARD - UT 2003	OTHER	-\$27	\$	\$	\$	\$	\$	\$	\$	-\$27
1823920	102236	COMPACT FLOURESCENT LAMPS - WYP 2003	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$17	\$	\$	\$	\$	\$	\$17	\$	\$
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-\$2,099	\$	\$	\$	\$	\$	\$	\$	-\$2,099
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4	\$	\$	\$	\$	\$	\$	\$	\$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7	\$	\$	\$	\$	\$	\$	\$	\$7
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	\$22	\$	\$	\$	\$	\$	\$	\$	\$22



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581	\$	\$	\$	\$	\$	\$	\$	\$3,581
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910	\$	\$	\$	\$	\$	\$	\$	\$2,910
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026	\$	\$	\$	\$	\$	\$	\$	\$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547	\$	\$	\$	\$	\$	\$	\$	\$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285	\$	\$	\$	\$	\$	\$	\$	\$285
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-\$1	\$	\$	\$	\$	\$	\$	\$	-\$1
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227	\$	\$	\$	\$	\$	\$	\$	\$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562	\$	\$	\$	\$	\$	\$	\$	\$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230	\$	\$	\$	\$	\$	\$	\$	\$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51	\$	\$	\$	\$	\$	\$	\$	\$51
1823920	102347	POWER FORWARD - UT 2004	OTHER	\$54	\$	\$	\$	\$	\$	\$	\$	\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	\$89	\$	\$	\$	\$	\$	\$	\$	\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	\$129	\$	\$	\$	\$	\$	\$	\$	\$129
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	\$4	\$	\$	\$	\$	\$4	\$	\$	\$
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	\$8	\$	\$	\$	\$	\$	\$8	\$	\$
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$22	\$	\$	\$	\$	\$	\$22	\$	\$
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	\$555	\$	\$	\$	\$	\$	\$	\$	\$555
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$76	\$	\$	\$	\$	\$	\$	\$	\$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$2,601	\$	\$	\$	\$	\$	\$	\$	\$2,601
1823920	102459	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$934	\$	\$	\$	\$	\$	\$	\$	\$934
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$446	\$	\$	\$	\$	\$	\$	\$	\$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$146	\$	\$	\$	\$	\$	\$	\$	\$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-\$169,144	\$	\$	\$	\$	\$	\$	\$	-\$169,144
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	\$23	\$	\$	\$	\$	\$	\$	\$	\$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823920	102518	ENERGY FINANSWER - ID/UT 2005	IDU	\$12	\$	\$	\$	\$	\$12	\$	\$	\$
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$26	\$	\$	\$	\$	\$26	\$	\$	\$
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	\$48	\$	\$	\$	\$	\$	\$	\$	\$48
1823920	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	\$3,306	\$	\$	\$	\$	\$	\$	\$	\$3,306
1823920	102534	AVC LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,060	\$	\$	\$	\$	\$	\$	\$	\$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	\$2,347	\$	\$	\$	\$	\$	\$	\$	\$2,347



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 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$65	\$	\$	\$	\$	\$	\$	\$	\$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	\$223	\$	\$	\$	\$	\$	\$	\$	\$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	\$1,476	\$	\$	\$	\$	\$	\$	\$	\$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	\$3,485	\$	\$	\$	\$	\$	\$	\$	\$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$60	\$	\$	\$	\$	\$	\$	\$	\$60
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	\$67	\$	\$	\$	\$	\$	\$	\$	\$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	\$103	\$	\$	\$	\$	\$	\$	\$	\$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$944	\$	\$	\$	\$	\$	\$	\$	\$944
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967	\$	\$	\$	\$	\$	\$	\$	\$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$421	\$	\$	\$	\$	\$	\$	\$	\$421
1823920	102549	RETRFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$105	\$	\$	\$	\$	\$	\$	\$	\$105
1823920	102550	C&L LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	\$36	\$	\$	\$	\$	\$	\$	\$	\$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$4	\$	\$	\$	\$	\$	\$4	\$	\$
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$15	\$	\$	\$	\$	\$	\$15	\$	\$
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102556	1823920/102556	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53	\$	\$	\$	\$	\$	\$	\$	\$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	\$3	\$	\$	\$	\$	\$	\$	\$	\$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102706	LOW INCOME-UTAH-2006	OTHER	\$119	\$	\$	\$	\$	\$	\$	\$	\$119
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	\$3,752	\$	\$	\$	\$	\$	\$	\$	\$3,752
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	\$8,624	\$	\$	\$	\$	\$	\$	\$	\$8,624
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	\$1,499	\$	\$	\$	\$	\$	\$	\$	\$1,499
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	\$2,187	\$	\$	\$	\$	\$	\$	\$	\$2,187
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	\$2,748	\$	\$	\$	\$	\$	\$	\$	\$2,748
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	\$65	\$	\$	\$	\$	\$	\$	\$	\$65
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	\$122	\$	\$	\$	\$	\$	\$	\$	\$122
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	\$1,848	\$	\$	\$	\$	\$	\$	\$	\$1,848
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	\$2,469	\$	\$	\$	\$	\$	\$	\$	\$2,469
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	\$536	\$	\$	\$	\$	\$	\$	\$	\$536
1823920	102722	RETRFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	\$211	\$	\$	\$	\$	\$	\$	\$	\$211
1823920	102723	C&L LIGHTING LOAD CONTROL -UTAH-2006	OTHER	\$8	\$	\$	\$	\$	\$	\$	\$	\$8
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241	\$	\$	\$	\$	\$	\$	\$	\$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$2,511	\$	\$	\$	\$	\$	\$	\$	\$2,511
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$10	\$	\$	\$	\$	\$	\$10	\$	\$
1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	-\$12,720	\$	\$	\$	\$	\$	\$	\$	-\$12,720



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Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	\$4	\$	\$	\$	\$	\$	\$4	\$	\$
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823920	102799	MAJOR CUSTOMER 99	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$7	\$	\$	\$	\$	\$	\$7	\$	\$
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$4	\$	\$	\$	\$	\$	\$4	\$	\$
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982	\$	\$	\$	\$	\$	\$	\$	\$5,982
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$	\$	\$	\$	\$	\$	\$	\$883
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952	\$	\$	\$	\$	\$	\$	\$	\$1,952
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$	\$	\$	\$	\$	\$	\$	\$3,369
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	\$117	\$	\$	\$	\$	\$	\$	\$	\$117
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	\$3,399	\$	\$	\$	\$	\$	\$	\$	\$3,399
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$	\$	\$	\$	\$	\$	\$	\$61
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$	\$108
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$	\$	\$	\$	\$	\$	\$	\$1,936
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277	\$	\$	\$	\$	\$	\$	\$	\$3,277
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$	\$	\$	\$	\$	\$	\$	\$968
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$	\$	\$	\$	\$	\$	\$	\$187
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277	\$	\$	\$	\$	\$	\$	\$	\$277
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$	\$	\$	\$	\$	\$	\$	\$3,034
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$5	\$	\$	\$	\$	\$	\$5	\$	\$
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$6	\$	\$	\$	\$	\$	\$6	\$	\$
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$6	\$	\$	\$	\$	\$	\$6	\$	\$
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175	\$	\$	\$	\$	\$	\$	\$	\$7,175



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Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
1823920	102907	AIR CONDITIONING - UTAH 2008	OTHER	\$526	\$	\$	\$	\$	\$	\$	\$	\$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,466	\$	\$	\$	\$	\$	\$	\$	\$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$4,289	\$	\$	\$	\$	\$	\$	\$	\$4,289
1823920	102910	LOW INCOME - UTAH 2008	OTHER	\$127	\$	\$	\$	\$	\$	\$	\$	\$127
1823920	102911	POWER FORWARD - UTAH - 2008	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$2,570	\$	\$	\$	\$	\$	\$	\$	\$2,570
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83	\$	\$	\$	\$	\$	\$	\$	\$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$126	\$	\$	\$	\$	\$	\$	\$	\$126
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664	\$	\$	\$	\$	\$	\$	\$	\$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$3,791	\$	\$	\$	\$	\$	\$	\$	\$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133	\$	\$	\$	\$	\$	\$	\$	\$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1,053	\$	\$	\$	\$	\$	\$	\$	\$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4	\$	\$	\$	\$	\$	\$	\$	\$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762	\$	\$	\$	\$	\$	\$	\$	\$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$7,817	\$	\$	\$	\$	\$	\$	\$	\$7,817
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817	\$	\$	\$	\$	\$	\$	\$	\$9,817
1823920	102977	AIR CONDITIONING - UTAH - 2009	OTHER	\$500	\$	\$	\$	\$	\$	\$	\$	\$500
1823920	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$	\$	\$	\$	\$	\$	\$	\$2,532
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215	\$	\$	\$	\$	\$	\$	\$	\$5,215
1823920	102980	LOW INCOME - UTAH - 2009	OTHER	\$162	\$	\$	\$	\$	\$	\$	\$	\$162
1823920	102981	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	\$2,339	\$	\$	\$	\$	\$	\$	\$	\$2,339
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$	\$	\$	\$	\$	\$	\$	\$53
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72	\$	\$	\$	\$	\$	\$	\$	\$72
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$	\$	\$	\$	\$	\$	\$	\$1,446
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258	\$	\$	\$	\$	\$	\$	\$	\$3,258
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$	\$	\$	\$	\$	\$	\$	\$776
1823920	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$	\$	\$	\$	\$	\$	\$	\$947
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732	\$	\$	\$	\$	\$	\$	\$	\$2,732
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$	\$	\$	\$	\$	\$	\$	\$25,439
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21	\$	\$	\$	\$	\$	\$	\$	\$21
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96	\$	\$	\$	\$	\$	\$	\$	\$96
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140	\$	\$	\$	\$	\$	\$	\$	\$140
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$	\$	\$	\$	\$	\$	\$	\$439
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$86	\$	\$	\$	\$	\$	\$	\$	\$86
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$	\$	\$	\$	\$	\$	\$	\$139
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59	\$	\$	\$	\$	\$	\$	\$	\$59
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$	\$	\$	\$	\$	\$	\$	\$5
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$	\$	\$	\$	\$	\$	\$	\$12



Regulatory Assets (Actuals)

Balance as of December 2009
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 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	\$236	\$	\$	\$	\$	\$	\$	\$	\$236
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	\$34	\$	\$	\$	\$	\$	\$	\$	\$34
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$	\$	\$	\$	\$	\$	\$	\$40
1823920	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	\$34	\$	\$	\$	\$	\$	\$	\$	\$34
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-\$1,679	\$	\$	\$	\$	\$	\$	\$	-\$1,679
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-\$1,074	\$	\$	\$	\$	\$	\$	\$	-\$1,074
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-\$1,316	\$	\$	\$	\$	\$	\$	\$	-\$1,316
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$	\$	\$	\$	\$	\$	\$	\$571
1823920 Total				\$9,320	\$	\$	\$	\$86	\$60	\$198	\$	\$8,976
1823930	101303	SUPER GOOD CENT 91	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101308	LOW INCOME ID 92	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101315	CASH GRANT ID 91	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101328	IRRIGATION ID 95	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101329	SELF AUDIT - IDAHO-UT 1998	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101333	REG MOBILE HOME 96	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101358	FINANSWER 12000 92	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101362	MANF ACQUISITION 82	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$15	\$	\$	\$	\$	\$15	\$	\$	\$
1823930	101371	REG ENERGY MNGT 93	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101373	LOAD STUDIES 93	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101376	SUPER GOOD CENT 95	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101382	IRRIGATION 93	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101384	DSM OTHER PROGS 95	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101387	MARKET RESEARCH 95	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101881	HASSLE FREE EFFICIENCY IDAHO-UT 1999	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823930	101883	LOW INCOME WEATHER - 1999	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823930	101884	SELF AUDIT - 1999	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101914	NEEA - IDAHO UTAH 1999	IDU	\$64	\$	\$	\$	\$	\$64	\$	\$	\$



Regulatory Assets (Actuals)

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Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	\$4	\$	\$	\$	\$	\$4	\$	\$	\$
1823930	101920	LOW INCOME BID WZ - IDU 1999	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$8	\$	\$	\$	\$	\$8	\$	\$	\$
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823930	101955	NEEA - IDAHO-UT 2000	IDU	\$78	\$	\$	\$	\$	\$78	\$	\$	\$
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$14	\$	\$	\$	\$	\$14	\$	\$	\$
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$6	\$	\$	\$	\$	\$6	\$	\$	\$
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	\$20	\$	\$	\$	\$	\$20	\$	\$	\$
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	\$90	\$	\$	\$	\$	\$90	\$	\$	\$
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102183	SELF AUDIT - IDU - 2002	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$106	\$	\$	\$	\$	\$106	\$	\$	\$
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$4	\$	\$	\$	\$	\$4	\$	\$	\$
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$6	\$	\$	\$	\$	\$6	\$	\$	\$
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$95	\$	\$	\$	\$	\$95	\$	\$	\$
1823930	102220	LOW INCOME WZ - IDU 2003	IDU	\$6	\$	\$	\$	\$	\$6	\$	\$	\$
1823930	102221	NEEA - IDU 2003	IDU	\$212	\$	\$	\$	\$	\$212	\$	\$	\$
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$145	\$	\$	\$	\$	\$145	\$	\$	\$
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$59	\$	\$	\$	\$	\$59	\$	\$	\$
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	\$27	\$	\$	\$	\$	\$27	\$	\$	\$
1823930	102354	NEEA - IDU 2004	IDU	\$121	\$	\$	\$	\$	\$121	\$	\$	\$
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$173	\$	\$	\$	\$	\$173	\$	\$	\$
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$34	\$	\$	\$	\$	\$34	\$	\$	\$
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$39	\$	\$	\$	\$	\$39	\$	\$	\$
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	\$173	\$	\$	\$	\$	\$173	\$	\$	\$
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$254	\$	\$	\$	\$	\$254	\$	\$	\$



Regulatory Assets (Actuals)

Balance as of December 2009
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 (Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$	\$	\$	\$	\$3	\$	\$	\$
1823930	102575	LOW INCOME WZ -ID-UT 2006	IDU	\$144	\$	\$	\$	\$	\$144	\$	\$	\$
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$	\$	\$	\$	\$359	\$	\$	\$
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$	\$	\$	\$	\$361	\$	\$	\$
1823930	102578	WEATHERIZATION LOANS-RES/DL/ID-UT 2006	IDU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$	\$	\$	\$	\$143	\$	\$	\$
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$	\$	\$	\$	\$117	\$	\$	\$
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$	\$	\$	\$	\$47	\$	\$	\$
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$	\$	\$	\$	\$246	\$	\$	\$
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	IDU	\$103	\$	\$	\$	\$	\$103	\$	\$	\$
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$	\$	\$	\$	\$	\$	\$	\$4
1823930	102810	Industrial Finanswer ID - 2007	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$	\$	\$	\$	\$	\$	\$	\$846
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$	\$	\$	\$	\$	\$	\$	\$101
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$	\$	\$	\$	\$	\$	\$	\$361
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$	\$	\$	\$	\$	\$	\$	\$123
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$	\$	\$	\$	\$	\$	\$	\$61
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$	\$	\$	\$	\$	\$	\$	\$120
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$	\$	\$	\$	\$	\$	\$	\$275
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$	\$	\$	\$	\$	\$	\$	\$229
1823930	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$19	\$	\$	\$	\$	\$	\$	\$	\$19
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$	\$	\$	\$	\$	\$	\$	\$102
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$	\$	\$	\$	\$	\$	\$	\$3,127
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$165	\$	\$	\$	\$	\$	\$	\$	\$165
1823930	102900	NEEA - IDAHO - 2008	OTHER	\$317	\$	\$	\$	\$	\$	\$	\$	\$317
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$	\$	\$	\$	\$	\$	\$	\$113
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$	\$108
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$	\$	\$	\$	\$	\$	\$	\$58
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$	\$	\$	\$	\$	\$	\$	\$268
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$490	\$	\$	\$	\$	\$	\$	\$	\$490
1823930	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$	\$	\$	\$	\$	\$	\$	\$17
1823930	102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$	\$	\$	\$	\$	\$	\$	\$9
1823930	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$	\$	\$	\$	\$	\$	\$	\$33
1823930	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50
1823930	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$	\$	\$	\$	\$	\$	\$	\$309
1823930	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	\$3,816	\$	\$	\$	\$	\$	\$	\$	\$3,816
1823930	102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$	\$	\$	\$	\$	\$	\$	\$198



Regulatory Assets (Actuals)

Balance as of December 2009
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Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$	\$	\$	\$	\$	\$	\$	\$287
1823930	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$	\$108
1823930	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$	\$	\$	\$	\$	\$	\$	\$190
1823930	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$74	\$	\$	\$	\$	\$	\$	\$	\$74
1823930	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	\$807	\$	\$	\$	\$	\$	\$	\$	\$807
1823930	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$	\$	\$	\$	\$	\$	\$	\$594
1823930 Total				\$16,682	\$	\$	\$	\$	\$3,301	\$	\$	\$13,381
1823940	101391	DSR CARRY CHG ID-U	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823940	101470	ENERGY FINANSWER95	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823940	101471	ENERGY FINANSWER96	UT	\$3	\$	\$	\$	\$3	\$	\$	\$	\$
1823940	101473	IND FINANSWER 95	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823940	101474	IND FINANSWER 96	UT	-\$2	\$	\$	\$	-\$2	\$	\$	\$	\$
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$4,070	\$	\$	\$	\$	\$	\$	\$	\$4,070
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-\$679	\$	\$	\$	\$	\$	\$	\$	-\$679
1823940	102766	DSR CARRYING CHARGES	IDU	\$110	\$	\$	\$	\$	\$110	\$	\$	\$
1823940 Total				\$3,504	\$	\$	\$	\$3	\$110	\$	\$	\$3,391
1823960	101663	NET LOST REVN COMM	UT	\$21	\$	\$	\$	\$21	\$	\$	\$	\$
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$21	\$	\$	\$	\$21	\$	\$	\$	\$
1823960	101674	NET LOST REVN 12000	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823960	101675	NET LOST REVN 12000	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823960	101682	NET LOST REVN COMM	UT	\$6	\$	\$	\$	\$6	\$	\$	\$	\$
1823960	101683	NET LOST REVN COMM	UT	\$43	\$	\$	\$	\$43	\$	\$	\$	\$
1823960	101684	NET LOST REVN COMM	UT	\$9	\$	\$	\$	\$9	\$	\$	\$	\$
1823960	101685	NET LOST REVN IND	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823960	101686	NET LOST REVN IND	UT	\$2	\$	\$	\$	\$2	\$	\$	\$	\$
1823960	101687	NET LOST REVN IND	UT	\$5	\$	\$	\$	\$5	\$	\$	\$	\$
1823960	101688	NET LOST REVN IND	UT	\$2	\$	\$	\$	\$2	\$	\$	\$	\$
1823960	101691	NET LOST EF RETRO	UT	\$12	\$	\$	\$	\$12	\$	\$	\$	\$
1823960	101692	NET LOST EF RETRO	UT	\$8	\$	\$	\$	\$8	\$	\$	\$	\$
1823960	101695	NET LOST EF CUSTOM	UT	\$20	\$	\$	\$	\$20	\$	\$	\$	\$
1823960	101696	NET LOST EF CUSTOM	UT	\$26	\$	\$	\$	\$26	\$	\$	\$	\$
1823960	101697	NET LOST EF PRESCRIPT	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823960	101698	NET LOST EF PRESCRIPT	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823960	101699	NET LOST EF COMMERCIAL	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1823960	101700	NET LOST EF COMMERCIAL	UT	\$16	\$	\$	\$	\$16	\$	\$	\$	\$
1823960 Total				\$197	\$	\$	\$	\$197	\$	\$	\$	\$
186099		Regulatory Asset - Balance Reclass	OTHER	\$4,568	\$	\$	\$	\$	\$	\$	\$	\$4,568
1823990	186100	Calif Alternative Rate for Energy (CARE)	OTHER	\$1,397	\$	\$	\$	\$	\$	\$	\$	\$1,397
1823990	187003	RETAIL ACCESS PROJECT - INC	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$



Regulatory Assets (Actuals)

Balance as of December 2009
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Desc	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823990	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	\$8,512	\$146	\$2,254	\$698	\$3,622	\$471	\$1,321	\$	\$
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$578	\$	\$	\$578	\$	\$	\$	\$	\$
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187082	RTO Grid West N/R - WY	OTHER	\$92	\$	\$	\$	\$	\$	\$	\$	\$92
1823990	187106	BSJP/SAP - UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$112	\$	\$	\$	\$112	\$	\$	\$	\$
1823990	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187110	TRANSITION TEAM COSTS - UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187111	NOELL KEMPF CAP - UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	\$2,270	\$	\$	\$	\$	\$	\$	\$	\$2,270
1823990	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187211	MEHC TRANSITION PLAN - WA	WA	\$319	\$	\$	\$319	\$	\$	\$	\$	\$
1823990	187213	WY 2006- TRAN SEV CST	OTHER	\$1,062	\$	\$	\$	\$	\$	\$	\$	\$1,062
1823990	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187765	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187902	UT - DEFERRED NET POWER COSTS	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187904	ID - DEFERRED NET POWER COSTS	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187905	CA - DEF NET POWER COSTS	OTHER	-\$2,637	\$	\$	\$	\$	\$	\$	\$	-\$2,637
1823990	187906	DEF EXCESS NPC - OR UE1146 BRIDGE	OTHER	\$175	\$	\$	\$	\$	\$	\$	\$	\$175
1823990	187909	Def Net Power - Wyoming 2008	OTHER	\$9,971	\$	\$	\$	\$	\$	\$	\$	\$9,971
1823990	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	\$1,033	\$	\$	\$	\$	\$	\$1,033	\$	\$
1823990	187912	CONTRA - REGULATORY ASSETS	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	\$510	\$	\$	\$	\$	\$	\$510	\$	\$
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	\$5,197	\$	\$	\$	\$	\$	\$	\$	\$5,197



Regulatory Assets (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Desc	Aloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823990	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$18,000	\$	\$	\$18,000	\$	\$	\$	\$	\$
1823990	187930	OR SB 408 REG ASSET	OTHER	\$9,771	\$	\$	\$	\$	\$	\$	\$	\$9,771
1823990	187951	DEFERRED COST OF TOU GUARANTEE	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	187955	Defd UT Ind Eval Fee	UT	-\$13	\$	\$	\$	-\$13	\$	\$	\$	\$
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	\$1,042	\$	\$	\$	\$	\$	\$	\$	\$1,042
1823990	187958	ID Deferred Intervenor Funding	IDU	\$61	\$	\$	\$	\$	\$61	\$	\$	\$
1823990	187969	Reg Asset - Other - Balance Reclass	OTHER	\$245	\$	\$	\$	\$	\$	\$	\$	\$245
1823990	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	\$1,539	\$	\$	\$	\$	\$	\$	\$	\$1,539
1823990	187975	Reg Asset - CA ECAC	OTHER	\$33	\$	\$	\$	\$	\$	\$	\$	\$33
1823990	187980	Deferred Net Power Costs - ID 09	OTHER	\$2,616	\$	\$	\$	\$	\$	\$	\$	\$2,616
1823990	187999	Reg Asset - Def NPC Balance Reclass	OTHER	\$2,604	\$	\$	\$	\$	\$	\$	\$	\$2,604
1823990 Total				\$69,057	\$146	\$2,254	\$19,595	\$3,721	\$532	\$2,864	\$	\$39,944
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$408	\$	-\$408	\$	\$	\$	\$	\$	\$
1823993 Total				-\$408	\$	-\$408	\$	\$	\$	\$	\$	\$
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-\$736	\$	\$	-\$736	\$	\$	\$	\$	\$
1823994 Total				-\$736	\$	\$	-\$736	\$	\$	\$	\$	\$
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$250	\$	\$	\$	\$	-\$250	\$	\$	\$
1823995 Total				-\$250	\$	\$	\$	\$	-\$250	\$	\$	\$
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	\$4,978	\$	\$	\$	\$	\$	\$	\$	\$4,978
1823999 Total				\$4,978	\$	\$	\$	\$	\$	\$	\$	\$4,978
Grand Total				\$113,993	\$806	\$5,137	\$20,984	\$14,319	\$4,460	\$2,568	\$38	\$65,680



Depreciation Reserve (Actuals)

Balance as of December 2009.
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3102000	SG	\$-2,977	\$-360	\$-5,534	\$-1,713	\$-8,892	\$-1,155	\$-3,243	\$-80
1080000	3102000	SSGCH	\$-42	\$-1	\$-11	\$-4	\$-18	\$-2	\$-7	\$
1080000	3102000 Total		\$-2,109	\$-360	\$-5,545	\$-1,716	\$-8,909	\$-1,158	\$-3,250	\$-80
1080000	3103000	SG	\$-15,156	\$-260	\$-3,998	\$-1,238	\$-6,424	\$-835	\$-2,343	\$-58
1080000	3103000 Total		\$-15,156	\$-260	\$-3,998	\$-1,238	\$-6,424	\$-835	\$-2,343	\$-58
1080000	3110000	SG	\$-431,354	\$-7,395	\$-113,799	\$-35,225	\$-182,844	\$-23,761	\$-66,685	\$-1,645
1080000	3110000	SSGCH	\$-22,440	\$-385	\$-6,071	\$-1,853	\$-9,317	\$-1,223	\$-3,509	\$-83
1080000	3110000 Total		\$-453,794	\$-7,780	\$-119,870	\$-37,078	\$-192,161	\$-24,984	\$-70,194	\$-1,728
1080000	3120000	SG	\$-1,313,060	\$-22,509	\$-346,409	\$-107,227	\$-556,585	\$-72,330	\$-202,993	\$-5,007
1080000	3120000	SSGCH	\$-85,617	\$-1,470	\$-23,162	\$-7,070	\$-35,548	\$-4,665	\$-13,387	\$-316
1080000	3120000 Total		\$-1,398,677	\$-23,979	\$-369,571	\$-114,297	\$-592,133	\$-76,995	\$-216,379	\$-5,323
1080000	3140000	SG	\$-355,908	\$-6,101	\$-93,895	\$-29,064	\$-150,864	\$-19,605	\$-55,022	\$-1,357
1080000	3140000	SSGCH	\$-24,434	\$-419	\$-6,610	\$-2,018	\$-10,145	\$-1,331	\$-3,820	\$-90
1080000	3140000 Total		\$-380,342	\$-6,521	\$-100,505	\$-31,082	\$-161,009	\$-20,937	\$-58,842	\$-1,447
1080000	3150000	SG	\$-169,259	\$-2,902	\$-44,664	\$-13,822	\$-71,746	\$-9,324	\$-26,167	\$-645
1080000	3150000	SSGCH	\$-24,353	\$-418	\$-6,598	\$-2,011	\$-10,111	\$-1,327	\$-3,808	\$-90
1080000	3150000 Total		\$-193,613	\$-3,320	\$-51,242	\$-15,833	\$-81,858	\$-10,651	\$-29,974	\$-735
1080000	3157000	SG	\$-33	\$-1	\$-9	\$-3	\$-14	\$-2	\$-5	\$
1080000	3157000 Total		\$-33	\$-1	\$-9	\$-3	\$-14	\$-2	\$-5	\$
1080000	3160000	SG	\$-11,763	\$-202	\$-3,103	\$-961	\$-4,986	\$-648	\$-1,818	\$-45
1080000	3160000	SSGCH	\$-1,797	\$-31	\$-486	\$-148	\$-746	\$-98	\$-281	\$-7
1080000	3160000 Total		\$-13,560	\$-232	\$-3,589	\$-1,109	\$-5,732	\$-746	\$-2,099	\$-51
1080000	3302000	SG-P	\$-4,263	\$-73	\$-1,125	\$-348	\$-1,807	\$-235	\$-659	\$-16
1080000	3302000	SG-U	\$-16	\$	\$-4	\$-1	\$-7	\$-1	\$-2	\$
1080000	3302000 Total		\$-4,279	\$-73	\$-1,129	\$-349	\$-1,814	\$-236	\$-661	\$-16
1080000	3303000	SG-U	\$-25	\$	\$-7	\$-2	\$-11	\$-1	\$-4	\$
1080000	3303000 Total		\$-25	\$	\$-7	\$-2	\$-11	\$-1	\$-4	\$
1080000	3304000	SG-P	\$-168	\$-3	\$-44	\$-14	\$-71	\$-9	\$-26	\$-1
1080000	3304000	SG-U	\$-28	\$	\$-7	\$-2	\$-12	\$-2	\$-4	\$
1080000	3304000 Total		\$-196	\$-3	\$-52	\$-16	\$-83	\$-11	\$-30	\$-1
1080000	3305000	SG-P	\$-211	\$-4	\$-56	\$-17	\$-89	\$-12	\$-33	\$-1
1080000	3305000 Total		\$-211	\$-4	\$-56	\$-17	\$-89	\$-12	\$-33	\$-1
1080000	3310000	SG-P	\$-1	\$	\$	\$	\$	\$	\$	\$
1080000	3310000	SG-U	\$-4,565	\$-78	\$-1,204	\$-373	\$-1,935	\$-251	\$-706	\$-17
1080000	3310000 Total		\$-4,566	\$-78	\$-1,205	\$-373	\$-1,936	\$-252	\$-706	\$-17
1080000	3311000	SG-P	\$-18,797	\$-322	\$-4,959	\$-1,535	\$-7,968	\$-1,035	\$-2,906	\$-72
1080000	3311000	SG-U	\$-622	\$-11	\$-164	\$-51	\$-264	\$-34	\$-96	\$
1080000	3311000 Total		\$-19,419	\$-333	\$-5,123	\$-1,586	\$-8,231	\$-1,070	\$-3,002	\$-74
1080000	3312000	SG-P	\$-6,236	\$-107	\$-1,645	\$-509	\$-2,643	\$-344	\$-964	\$-24
1080000	3312000	SG-U	\$-116	\$-2	\$-31	\$-9	\$-49	\$-6	\$-18	\$
1080000	3312000 Total		\$-6,352	\$-109	\$-1,676	\$-519	\$-2,693	\$-350	\$-982	\$-24
1080000	3313000	SG-P	\$-4,195	\$-72	\$-1,107	\$-343	\$-1,778	\$-231	\$-648	\$-16



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy.-All	FER
1080000	33130000	SG-U	\$-517	\$9	\$-136	\$-42	\$-219	\$-29	\$-80	\$-
	33130000 Total		\$-4,712	\$-81	\$-1,243	\$-385	\$-1,997	\$-260	\$-728	\$-11
1080000	3320000	SG-P	\$-696	\$-12	\$-184	\$-57	\$-295	\$-38	\$-108	\$-
1080000	33200000	SG-U	\$-15,442	\$-265	\$-4,074	\$-1,261	\$-6,546	\$-851	\$-2,387	\$-
	33200000 Total		\$-16,138	\$-277	\$-4,257	\$-1,318	\$-6,841	\$-889	\$-2,495	\$-6
1080000	3321000	SG-P	\$-108,422	\$-1,859	\$-28,604	\$-8,854	\$-45,958	\$-5,972	\$-16,761	\$-41
1080000	33210000	SG-U	\$-9,717	\$-167	\$-2,563	\$-793	\$-4,119	\$-535	\$-1,502	\$-
	33210000 Total		\$-118,138	\$-2,025	\$-31,167	\$-9,647	\$-50,077	\$-6,508	\$-18,264	\$-45
1080000	3322000	SG-P	\$-2,218	\$-38	\$-585	\$-181	\$-940	\$-122	\$-343	\$-
1080000	33220000	SG-U	\$-153	\$-3	\$-40	\$-12	\$-65	\$-8	\$-24	\$-
	33220000 Total		\$-2,371	\$-41	\$-626	\$-194	\$-1,005	\$-131	\$-367	\$-
1080000	3323000	SG-P	\$-152	\$-3	\$-40	\$-12	\$-65	\$-8	\$-24	\$-
1080000	33230000	SG-U	\$-20	\$	\$-5	\$-2	\$-8	\$-1	\$-3	\$-
	33230000 Total		\$-172	\$-3	\$-45	\$-14	\$-73	\$-9	\$-27	\$-
1080000	3330000	SG-P	\$-31,083	\$-533	\$-8,200	\$-2,538	\$-13,176	\$-1,712	\$-4,805	\$-11
1080000	33300000	SG-U	\$-8,784	\$-151	\$-2,317	\$-717	\$-3,723	\$-484	\$-1,358	\$-3
	33300000 Total		\$-39,867	\$-683	\$-10,518	\$-3,256	\$-16,899	\$-2,196	\$-6,163	\$-15
1080000	3340000	SG-P	\$-10,220	\$-175	\$-2,696	\$-835	\$-4,332	\$-563	\$-1,580	\$-3
1080000	33400000	SG-U	\$-3,719	\$-64	\$-981	\$-304	\$-1,576	\$-205	\$-575	\$-1
	33400000 Total		\$-13,939	\$-239	\$-3,677	\$-1,138	\$-5,909	\$-768	\$-2,155	\$-5
1080000	3347000	SG-P	\$-1,644	\$-28	\$-434	\$-134	\$-697	\$-91	\$-254	\$-
1080000	33470000	SG-U	\$-20	\$	\$-5	\$-2	\$-9	\$-1	\$-3	\$-
	33470000 Total		\$-1,664	\$-29	\$-439	\$-136	\$-705	\$-92	\$-257	\$-
1080000	3350000	SG-U	\$-109	\$-2	\$-29	\$-9	\$-46	\$-6	\$-17	\$-
	33500000 Total		\$-109	\$-2	\$-29	\$-9	\$-46	\$-6	\$-17	\$-
1080000	3351000	SG-P	\$-983	\$-17	\$-259	\$-80	\$-417	\$-54	\$-152	\$-
1080000	3352000	SG-P	\$-49	\$-1	\$-13	\$-4	\$-21	\$-3	\$-8	\$-
	33520000 Total		\$-49	\$-1	\$-13	\$-4	\$-21	\$-3	\$-8	\$-
1080000	3353000	SG-P	\$-4	\$	\$-1	\$	\$-2	\$	\$-1	\$-
	33530000 Total		\$-4	\$	\$-1	\$	\$-2	\$	\$-1	\$-
1080000	3360000	SG-P	\$-5,062	\$-87	\$-1,335	\$-413	\$-2,146	\$-279	\$-783	\$-11
1080000	33600000	SG-U	\$-679	\$-12	\$-179	\$-55	\$-288	\$-37	\$-105	\$-
	33600000 Total		\$-5,741	\$-98	\$-1,515	\$-469	\$-2,433	\$-316	\$-888	\$-2
1080000	3403000	SG	\$	\$	\$	\$	\$	\$	\$	\$
	34030000 Total		\$	\$	\$	\$	\$	\$	\$	\$
1080000	3410000	SG	\$-16,384	\$-281	\$-4,322	\$-1,338	\$-6,945	\$-903	\$-2,533	\$-6
1080000	34100000	SSGCT	\$-1,044	\$-17	\$-254	\$-83	\$-479	\$-57	\$-150	\$-
	34100000 Total		\$-17,427	\$-298	\$-4,576	\$-1,421	\$-7,424	\$-959	\$-2,683	\$-6
1080000	3420000	SG	\$-962	\$-16	\$-254	\$-79	\$-408	\$-53	\$-149	\$-
1080000	34200000	SSGCT	\$-584	\$-10	\$-142	\$-46	\$-268	\$-42	\$-84	\$-
	34200000 Total		\$-1,546	\$-26	\$-396	\$-125	\$-676	\$-85	\$-232	\$-



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3430000	SG	-\$178,618	-\$3,062	-\$47,123	-\$14,586	-\$75,713	-\$9,839	-\$27,614	-\$681
1080000	3430000	SSGCT	-\$13,108	-\$219	-\$3,184	-\$1,038	-\$6,015	-\$712	-\$1,980	-\$61
	3430000 Total		-\$191,726	-\$3,281	-\$50,307	-\$15,624	-\$81,728	-\$10,551	-\$29,493	-\$741
1080000	3440000	SG	-\$44,855	-\$769	-\$11,834	-\$3,663	-\$19,013	-\$2,471	-\$6,934	-\$171
1080000	3440000	SSGCT	-\$4,214	-\$70	-\$1,024	-\$334	-\$1,934	-\$229	-\$604	-\$15
	3440000 Total		-\$49,070	-\$839	-\$12,857	-\$3,997	-\$20,947	-\$2,700	-\$7,539	-\$190
1080000	3450000	SG	-\$22,931	-\$393	-\$6,050	-\$1,873	-\$9,720	-\$1,263	-\$3,545	-\$87
1080000	3450000	SSGCT	-\$616	-\$10	-\$150	-\$49	-\$282	-\$33	-\$88	-\$3
	3450000 Total		-\$23,546	-\$403	-\$6,199	-\$1,921	-\$10,002	-\$1,297	-\$3,633	-\$90
1080000	3460000	SG	-\$1,360	-\$23	-\$359	-\$111	-\$576	-\$75	-\$210	-\$1
1080000	3460000	SSGCT	-\$1,360	-\$23	-\$359	-\$111	-\$576	-\$75	-\$210	-\$1
	3460000 Total		-\$2,720	-\$46	-\$718	-\$222	-\$1,152	-\$150	-\$420	-\$2
1080000	3502000	SG	-\$22,163	-\$380	-\$5,847	-\$1,810	-\$9,395	-\$1,221	-\$3,426	-\$81
1080000	3502000	SSGCT	-\$22,163	-\$380	-\$5,847	-\$1,810	-\$9,395	-\$1,221	-\$3,426	-\$81
	3502000 Total		-\$44,326	-\$760	-\$11,694	-\$3,620	-\$18,790	-\$2,442	-\$6,852	-\$162
1080000	3520000	SG	-\$16,270	-\$279	-\$4,292	-\$1,329	-\$6,897	-\$896	-\$2,515	-\$62
1080000	3520000	SSGCT	-\$16,270	-\$279	-\$4,292	-\$1,329	-\$6,897	-\$896	-\$2,515	-\$62
	3520000 Total		-\$32,540	-\$558	-\$8,584	-\$2,658	-\$13,794	-\$1,792	-\$5,030	-\$124
1080000	3530000	SG	-\$240,722	-\$4,127	-\$63,507	-\$19,658	-\$102,038	-\$13,260	-\$37,214	-\$911
1080000	3530000	SSGCT	-\$240,722	-\$4,127	-\$63,507	-\$19,658	-\$102,038	-\$13,260	-\$37,214	-\$911
	3530000 Total		-\$481,444	-\$8,254	-\$127,014	-\$39,316	-\$204,076	-\$26,520	-\$74,428	-\$1,822
1080000	3534000	SG	-\$24,174	-\$414	-\$6,378	-\$1,974	-\$10,247	-\$1,332	-\$3,737	-\$92
1080000	3534000	SSGCT	-\$24,174	-\$414	-\$6,378	-\$1,974	-\$10,247	-\$1,332	-\$3,737	-\$92
	3534000 Total		-\$48,348	-\$828	-\$12,756	-\$3,948	-\$20,494	-\$2,664	-\$7,474	-\$184
1080000	3537000	SG	-\$23,533	-\$403	-\$6,208	-\$1,922	-\$9,975	-\$1,296	-\$3,638	-\$90
1080000	3537000	SSGCT	-\$23,533	-\$403	-\$6,208	-\$1,922	-\$9,975	-\$1,296	-\$3,638	-\$90
	3537000 Total		-\$47,066	-\$806	-\$12,416	-\$3,844	-\$19,950	-\$2,592	-\$7,276	-\$180
1080000	3540000	SG	-\$177,635	-\$3,045	-\$46,863	-\$14,506	-\$75,296	-\$9,785	-\$27,461	-\$677
1080000	3540000	SSGCT	-\$177,635	-\$3,045	-\$46,863	-\$14,506	-\$75,296	-\$9,785	-\$27,461	-\$677
	3540000 Total		-\$355,270	-\$6,090	-\$93,726	-\$29,012	-\$150,592	-\$19,570	-\$54,922	-\$1,354
1080000	3550000	SG	-\$251,422	-\$4,310	-\$66,330	-\$20,532	-\$106,574	-\$13,850	-\$38,869	-\$955
1080000	3550000	SSGCT	-\$251,422	-\$4,310	-\$66,330	-\$20,532	-\$106,574	-\$13,850	-\$38,869	-\$955
	3550000 Total		-\$502,844	-\$8,620	-\$132,660	-\$41,064	-\$213,148	-\$27,700	-\$77,738	-\$1,910
1080000	3560000	SG	-\$376,416	-\$6,453	-\$99,305	-\$30,739	-\$159,556	-\$20,735	-\$58,192	-\$1,431
1080000	3560000	SSGCT	-\$376,416	-\$6,453	-\$99,305	-\$30,739	-\$159,556	-\$20,735	-\$58,192	-\$1,431
	3560000 Total		-\$752,832	-\$12,906	-\$198,610	-\$61,478	-\$319,112	-\$41,470	-\$116,384	-\$2,862
1080000	3562000	SG	-\$8,295	-\$142	-\$2,188	-\$677	-\$3,516	-\$457	-\$1,282	-\$32
1080000	3562000	SSGCT	-\$8,295	-\$142	-\$2,188	-\$677	-\$3,516	-\$457	-\$1,282	-\$32
	3562000 Total		-\$16,590	-\$284	-\$4,376	-\$1,354	-\$7,032	-\$914	-\$2,564	-\$64
1080000	3570000	SG	-\$554	-\$9	-\$146	-\$45	-\$235	-\$30	-\$86	-\$2
1080000	3570000	SSGCT	-\$554	-\$9	-\$146	-\$45	-\$235	-\$30	-\$86	-\$2
	3570000 Total		-\$1,108	-\$18	-\$292	-\$90	-\$470	-\$60	-\$172	-\$4
1080000	3580000	SG	-\$1,320	-\$23	-\$348	-\$108	-\$560	-\$73	-\$204	-\$1
1080000	3580000	SSGCT	-\$1,320	-\$23	-\$348	-\$108	-\$560	-\$73	-\$204	-\$1
	3580000 Total		-\$2,640	-\$46	-\$696	-\$216	-\$1,120	-\$146	-\$408	-\$2
1080000	3590000	SG	-\$3,323	-\$57	-\$877	-\$271	-\$1,409	-\$183	-\$514	-\$12
1080000	3590000	SSGCT	-\$3,323	-\$57	-\$877	-\$271	-\$1,409	-\$183	-\$514	-\$12
	3590000 Total		-\$6,646	-\$114	-\$1,754	-\$542	-\$2,818	-\$366	-\$1,028	-\$24
1080000	3602000	CA	-\$476	\$	\$	\$	\$	\$	\$	\$
1080000	3602000	IDU	-\$259	\$	\$	\$	\$	-\$259	\$	\$
1080000	3602000	OR	-\$1,690	\$	\$	\$	\$	\$	\$	\$
1080000	3602000	UT	-\$1,690	\$	\$	\$	-\$1,690	\$	\$	\$
1080000	3602000	WA	-\$134	\$	\$	\$	\$	\$	\$	\$
1080000	3602000	WYP	-\$1,104	\$	\$	\$	\$	\$	-\$1,104	\$
1080000	3602000	WYU	-\$379	\$	\$	\$	\$	\$	-\$379	\$



Depreciation Reserve (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3620000	CA	\$-5,731	-\$476	-\$1,690	-\$134	-\$1,690	-\$259	-\$1,482	\$
1080000	3610000	IDU	-\$518	-\$518	\$	\$	\$	\$	\$	\$
1080000	3610000	OR	-\$443	\$	\$	\$	\$	-\$443	\$	\$
1080000	3610000	UT	-\$3,183	\$	-\$3,183	\$	\$	\$	\$	\$
1080000	3610000	WA	-\$6,694	\$	\$	-\$6,694	\$	\$	\$	\$
1080000	3610000	WYP	-\$592	\$	\$	-\$592	\$	\$	\$	\$
1080000	3610000	WYU	-\$2,086	\$	\$	\$	\$	\$	-\$2,086	\$
1080000	3610000	WYU	-\$66	\$	\$	\$	\$	\$	-\$66	\$
1080000	3610000	Total	-\$13,581	-\$518	-\$3,183	-\$592	-\$6,694	-\$443	-\$2,153	\$
1080000	3620000	CA	-\$3,908	-\$3,908	\$	\$	\$	\$	\$	\$
1080000	3620000	IDU	-\$9,005	\$	\$	\$	\$	-\$9,005	\$	\$
1080000	3620000	OR	-\$52,953	\$	-\$52,953	\$	\$	\$	\$	\$
1080000	3620000	UT	-\$77,521	\$	\$	\$	-\$77,521	\$	\$	\$
1080000	3620000	WA	-\$13,866	\$	\$	-\$13,866	\$	\$	\$	\$
1080000	3620000	WYP	-\$36,443	\$	\$	\$	\$	\$	-\$36,443	\$
1080000	3620000	WYU	-\$2,370	\$	\$	\$	\$	\$	-\$2,370	\$
1080000	3620000	Total	-\$196,067	-\$3,908	-\$52,953	-\$13,866	-\$77,521	-\$9,005	-\$38,813	\$
1080000	3627000	CA	-\$159	-\$159	\$	\$	\$	\$	\$	\$
1080000	3627000	IDU	-\$272	\$	\$	\$	\$	-\$272	\$	\$
1080000	3627000	OR	-\$1,793	\$	-\$1,793	\$	\$	\$	\$	\$
1080000	3627000	UT	-\$7,190	\$	\$	\$	-\$7,190	\$	\$	\$
1080000	3627000	WA	-\$575	\$	\$	-\$575	\$	\$	\$	\$
1080000	3627000	WYP	-\$1,768	\$	\$	\$	\$	\$	-\$1,768	\$
1080000	3627000	WYU	-\$10	\$	\$	\$	\$	\$	-\$10	\$
1080000	3627000	Total	-\$11,767	-\$159	-\$1,793	-\$575	-\$7,190	-\$272	-\$1,778	\$
1080000	3630000	UT	-\$741	\$	\$	\$	-\$741	\$	\$	\$
1080000	3630000	Total	-\$741	\$	\$	\$	-\$741	\$	\$	\$
1080000	3637000	UT	-\$34	\$	\$	\$	-\$34	\$	\$	\$
1080000	3637000	Total	-\$34	\$	\$	\$	-\$34	\$	\$	\$
1080000	3640000	CA	-\$25,262	-\$25,262	\$	\$	\$	\$	\$	\$
1080000	3640000	IDU	-\$33,879	\$	\$	\$	\$	-\$33,879	\$	\$
1080000	3640000	OR	-\$194,815	\$	-\$194,815	\$	\$	\$	\$	\$
1080000	3640000	UT	-\$134,057	\$	\$	\$	-\$134,057	\$	\$	\$
1080000	3640000	WA	-\$44,719	\$	\$	-\$44,719	\$	\$	\$	\$
1080000	3640000	WYP	-\$33,818	\$	\$	\$	\$	\$	-\$33,818	\$
1080000	3640000	WYU	-\$5,948	\$	\$	\$	\$	\$	-\$5,948	\$
1080000	3640000	Total	-\$472,497	-\$25,262	-\$194,815	-\$44,719	-\$134,057	-\$33,879	-\$39,766	\$
1080000	3650000	CA	-\$12,254	-\$12,254	\$	\$	\$	\$	\$	\$
1080000	3650000	IDU	-\$10,431	\$	\$	\$	\$	-\$10,431	\$	\$
1080000	3650000	OR	-\$119,852	\$	-\$119,852	\$	\$	\$	\$	\$
1080000	3650000	UT	-\$51,248	\$	\$	\$	-\$51,248	\$	\$	\$
1080000	3650000	WA	-\$27,076	\$	\$	-\$27,076	\$	\$	\$	\$



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3650000	WYP	\$-33,631	\$	\$	\$	\$	\$	\$-33,631	\$
1080000	3650000	WYU	\$-3,085	\$	\$	\$	\$	\$	\$-3,085	\$
	3650000 Total		-\$257,577	-\$12,254	-\$119,852	-\$21,076	-\$51,248	-\$10,431	-\$36,716	\$
1080000	3660000	CA	\$-7,533	\$	\$	\$	\$	\$	\$	\$
1080000	3660000	IDU	\$-3,302	\$	\$	\$	\$	\$-3,302	\$	\$
1080000	3660000	OR	\$-32,907	\$	\$-32,907	\$	\$	\$	\$	\$
1080000	3660000	UT	\$-58,714	\$	\$	\$	\$-58,714	\$	\$	\$
1080000	3660000	WA	\$-9,638	\$	\$	\$-9,638	\$	\$	\$	\$
1080000	3660000	WYP	\$-6,496	\$	\$	\$	\$	\$	\$-6,496	\$
1080000	3660000	WYU	\$-2,414	\$	\$	\$	\$	\$	\$-2,414	\$
	3660000 Total		-\$121,003	-\$7,533	-\$32,907	-\$9,638	-\$58,714	-\$3,302	-\$8,910	\$
1080000	3670000	CA	\$-13,457	\$	\$	\$	\$	\$	\$	\$
1080000	3670000	IDU	\$-10,763	\$	\$	\$	\$	\$-10,763	\$	\$
1080000	3670000	OR	\$-53,984	\$	\$-53,984	\$	\$	\$	\$	\$
1080000	3670000	UT	\$-165,159	\$	\$	\$	\$-165,159	\$	\$	\$
1080000	3670000	WA	\$-8,191	\$	\$	\$-8,191	\$	\$	\$	\$
1080000	3670000	WYP	\$-16,114	\$	\$	\$	\$	\$	\$-16,114	\$
1080000	3670000	WYU	\$-12,069	\$	\$	\$	\$	\$	\$-12,069	\$
	3670000 Total		-\$279,737	-\$13,457	-\$53,984	-\$8,191	-\$165,159	-\$10,763	-\$28,183	\$
1080000	3680000	CA	\$-21,314	\$	\$	\$	\$	\$	\$	\$
1080000	3680000	IDU	\$-23,663	\$	\$	\$	\$	\$-23,663	\$	\$
1080000	3680000	OR	\$-156,551	\$	\$-156,551	\$	\$	\$	\$	\$
1080000	3680000	UT	\$-88,649	\$	\$	\$	\$-88,649	\$	\$	\$
1080000	3680000	WA	\$-40,657	\$	\$	\$-40,657	\$	\$	\$	\$
1080000	3680000	WYP	\$-25,680	\$	\$	\$	\$	\$	\$-25,680	\$
1080000	3680000	WYU	\$-4,809	\$	\$	\$	\$	\$	\$-4,809	\$
	3680000 Total		-\$361,324	-\$21,314	-\$156,551	-\$40,657	-\$88,649	-\$23,663	-\$30,489	\$
1080000	3691000	CA	\$-3,277	\$	\$	\$	\$	\$	\$	\$
1080000	3691000	IDU	\$-3,564	\$	\$	\$	\$	\$-3,564	\$	\$
1080000	3691000	OR	\$-21,031	\$	\$-21,031	\$	\$	\$	\$	\$
1080000	3691000	UT	\$-24,073	\$	\$	\$	\$-24,073	\$	\$	\$
1080000	3691000	WA	\$-6,384	\$	\$	\$-6,384	\$	\$	\$	\$
1080000	3691000	WYP	\$-3,741	\$	\$	\$	\$	\$	\$-3,741	\$
1080000	3691000	WYU	\$-590	\$	\$	\$	\$	\$	\$-590	\$
	3691000 Total		-\$62,661	-\$3,277	-\$21,031	-\$6,384	-\$24,073	-\$3,564	-\$4,332	\$
1080000	3692000	CA	\$-5,218	\$	\$	\$	\$	\$	\$	\$
1080000	3692000	IDU	\$-6,867	\$	\$	\$	\$	\$-6,867	\$	\$
1080000	3692000	OR	\$-39,618	\$	\$-39,618	\$	\$	\$	\$	\$
1080000	3692000	UT	\$-29,116	\$	\$	\$	\$-29,116	\$	\$	\$
1080000	3692000	WA	\$-9,565	\$	\$	\$-9,565	\$	\$	\$	\$
1080000	3692000	WYP	\$-8,476	\$	\$	\$	\$	\$	\$-8,476	\$
1080000	3692000	WYU	\$-1,779	\$	\$	\$	\$	\$	\$-1,779	\$



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
10800000	36920000	Total	\$-100,638	\$-5,218	\$-39,618	\$-9,565	\$-29,116	\$-6,867	\$-10,255	\$
10800000	37000000	METERS	\$-1,784	\$-1,784	\$	\$	\$	\$	\$	\$
10800000	37000000	METERS	\$-8,367	\$	\$	\$	\$	\$-8,367	\$	\$
10800000	37000000	METERS	\$-31,976	\$	\$-31,976	\$	\$	\$	\$	\$
10800000	37000000	METERS	\$-28,340	\$	\$	\$	\$-28,340	\$	\$	\$
10800000	37000000	METERS	\$-7,848	\$	\$	\$-7,848	\$	\$	\$	\$
10800000	37000000	METERS	\$-4,438	\$	\$	\$	\$	\$	\$-4,438	\$
10800000	37000000	METERS	\$-1,423	\$	\$	\$	\$	\$	\$-1,423	\$
10800000	37000000	Total	\$-84,176	\$-1,784	\$-31,976	\$-7,848	\$-28,340	\$-6,867	\$-5,861	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-215	\$-215	\$	\$	\$	\$	\$	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-137	\$	\$	\$	\$	\$-137	\$	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-2,441	\$	\$-2,441	\$	\$	\$	\$	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-3,692	\$	\$	\$	\$-3,692	\$	\$	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-280	\$	\$	\$-280	\$	\$	\$	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-932	\$	\$	\$	\$	\$	\$-932	\$
10800000	37100000	INSTALL ON CUSTOMERS PREMISES	\$-150	\$	\$	\$	\$	\$	\$-150	\$
10800000	37100000	Total	\$-7,846	\$-215	\$-2,441	\$-280	\$-3,692	\$-137	\$-1,082	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-562	\$-562	\$	\$	\$	\$	\$	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-490	\$	\$	\$	\$	\$-490	\$	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-8,039	\$	\$-8,039	\$	\$	\$	\$	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-14,146	\$	\$	\$	\$-14,146	\$	\$	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-2,082	\$	\$	\$-2,082	\$	\$	\$	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-2,439	\$	\$	\$	\$	\$	\$-2,439	\$
10800000	37300000	STREET LIGHTING & SIGNAL SYSTEMS	\$-904	\$	\$	\$	\$	\$	\$-904	\$
10800000	37300000	Total	\$-28,661	\$-562	\$-8,039	\$-2,082	\$-14,146	\$-490	\$-3,343	\$
10800000	38920000	LAND RIGHTS	\$-1	\$	\$	\$	\$	\$-1	\$	\$
10800000	38920000	LAND RIGHTS	\$	\$	\$	\$	\$	\$	\$	\$
10800000	38920000	LAND RIGHTS	\$-8	\$	\$	\$	\$-8	\$	\$	\$
10800000	38920000	LAND RIGHTS	\$-3	\$	\$	\$	\$	\$	\$-3	\$
10800000	38920000	LAND RIGHTS	\$-2	\$	\$	\$	\$	\$	\$-2	\$
10800000	38920000	Total	\$-14	\$	\$	\$	\$-8	\$-1	\$-5	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-590	\$-590	\$	\$	\$	\$	\$	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-1,603	\$-41	\$-495	\$-113	\$-771	\$-62	\$-120	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-3,687	\$	\$	\$	\$	\$-3,687	\$	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-6,085	\$	\$-6,085	\$	\$	\$	\$	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-1,905	\$-33	\$-502	\$-156	\$-807	\$-105	\$-294	\$-7
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-18,877	\$-451	\$-5,264	\$-1,497	\$-7,981	\$-1,018	\$-2,617	\$-49
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-10,678	\$	\$	\$	\$-10,678	\$	\$	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-4,639	\$	\$	\$-4,639	\$	\$	\$	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-1,114	\$	\$	\$	\$	\$	\$-1,114	\$
10800000	39000000	STRUCTURES AND IMPROVEMENTS	\$-1,033	\$	\$	\$	\$	\$	\$-1,033	\$
10800000	39000000	Total	\$-50,211	\$-1,114	\$-12,347	\$-6,405	\$-20,237	\$-4,872	\$-5,178	\$-57



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3903000	CA	-\$41	-\$41	\$	\$	\$	\$	\$	\$
1080000	3903000	CN	-\$561	-\$14	-\$40	-\$270	-\$22	-\$42	-\$42	\$
1080000	3903000	IDU	-\$5	\$	\$	\$	-\$5	\$	\$	\$
1080000	3903000	OR	-\$200	\$	-\$200	\$	\$	\$	\$	\$
1080000	3903000	SG	-\$30	-\$1	-\$2	-\$13	-\$2	-\$5	-\$5	\$
1080000	3903000	SO	-\$5,907	-\$141	-\$469	-\$2,497	-\$319	-\$819	-\$819	-\$15
1080000	3903000	UT	-\$75	\$	\$	-\$75	\$	\$	\$	\$
1080000	3903000	WA	-\$6	\$	-\$6	\$	\$	\$	\$	\$
1080000	3903000	WYP	-\$142	\$	\$	\$	\$	-\$142	\$	\$
1080000	3903000	WYU	-\$2	\$	\$	\$	\$	\$	-\$2	\$
	3903000 Total		-\$6,971	-\$197	-\$517	-\$2,856	-\$347	-\$1,010	-\$1,010	-\$16
1080000	3910000	CA	-\$84	-\$94	\$	\$	\$	\$	\$	\$
1080000	3910000	CN	-\$1,055	-\$27	-\$74	-\$508	-\$41	-\$79	-\$79	\$
1080000	3910000	IDU	-\$91	\$	\$	\$	-\$91	\$	\$	\$
1080000	3910000	OR	-\$1,001	\$	\$	\$	\$	\$	\$	\$
1080000	3910000	SE	-\$1	\$	\$	\$	\$	\$	\$	\$
1080000	3910000	SG	-\$1,445	-\$25	-\$118	-\$613	-\$80	-\$223	-\$223	-\$6
1080000	3910000	SO	-\$7,381	-\$176	-\$585	-\$3,121	-\$398	-\$1,023	-\$1,023	-\$19
1080000	3910000	SSGCH	-\$50	-\$1	-\$4	-\$21	-\$3	-\$8	-\$8	\$
1080000	3910000	UT	-\$468	\$	\$	-\$468	\$	\$	\$	\$
1080000	3910000	WA	-\$406	\$	-\$406	\$	\$	\$	\$	\$
1080000	3910000	WYP	-\$624	\$	\$	\$	\$	-\$624	\$	\$
1080000	3910000	WYU	-\$42	\$	\$	\$	\$	-\$42	\$	\$
	3910000 Total		-\$12,646	-\$312	-\$1,188	-\$4,729	-\$612	-\$2,000	-\$2,000	-\$25
1080000	3911000	SO	-\$1,755	-\$42	-\$139	-\$742	-\$95	-\$243	-\$243	-\$5
	3911000 Total		-\$1,755	-\$42	-\$139	-\$742	-\$95	-\$243	-\$243	-\$5
1080000	3912000	CA	-\$78	-\$78	\$	\$	\$	\$	\$	\$
1080000	3912000	CN	-\$2,778	-\$71	-\$196	-\$1,336	-\$108	-\$209	-\$209	\$
1080000	3912000	IDU	-\$432	\$	\$	\$	-\$432	\$	\$	\$
1080000	3912000	OR	-\$1,154	\$	\$	\$	\$	\$	\$	\$
1080000	3912000	SE	-\$61	-\$1	-\$5	-\$26	-\$4	-\$11	-\$11	\$
1080000	3912000	SG	-\$661	-\$11	-\$54	-\$280	-\$36	-\$102	-\$102	-\$3
1080000	3912000	SO	-\$16,829	-\$402	-\$1,335	-\$7,115	-\$907	-\$2,333	-\$2,333	-\$44
1080000	3912000	UT	-\$1,444	\$	\$	-\$1,444	\$	\$	\$	\$
1080000	3912000	WA	-\$449	\$	-\$449	\$	\$	\$	\$	\$
1080000	3912000	WYP	-\$986	\$	\$	\$	\$	-\$986	\$	\$
1080000	3912000	WYU	-\$88	\$	\$	\$	\$	-\$88	\$	\$
	3912000 Total		-\$24,959	-\$563	-\$2,039	-\$10,201	-\$1,488	-\$3,728	-\$3,728	-\$47
1080000	3913000	CN	-\$12	\$	-\$1	-\$6	\$	-\$1	-\$1	\$
1080000	3913000	OR	-\$10	\$	\$	\$	\$	\$	\$	\$
1080000	3913000	SG	-\$290	-\$5	-\$24	-\$123	-\$16	-\$45	-\$45	\$
1080000	3913000	SO	-\$72	-\$2	-\$6	-\$31	-\$4	-\$10	-\$10	\$



Depreciation Reserve (Actuals)

Balance as of December 2009
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 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3913000	UT	-\$13	\$	\$	\$	-\$13	\$	\$	\$
1080000	3913000	WA	-\$10	\$	\$	\$	\$	\$	\$	\$
1080000	3913000	WYP	-\$13	\$	\$	\$	\$	\$	-\$13	\$
	3913000 Total		-\$421	-\$7	-\$111	-\$40	-\$173	-\$20	-\$69	-\$1
1080000	3920100	CA	-\$23	\$	\$	\$	\$	\$	\$	\$
1080000	3920100	IDU	-\$195	\$	\$	\$	\$	-\$195	\$	\$
1080000	3920100	OR	-\$732	\$	-\$732	\$	\$	\$	\$	\$
1080000	3920100	SG	-\$288	-\$5	-\$76	-\$24	-\$122	-\$16	-\$45	-\$1
1080000	3920100	SO	-\$433	-\$10	-\$121	-\$34	-\$183	-\$23	-\$60	-\$1
1080000	3920100	SSGCH	-\$32	-\$1	-\$9	-\$3	-\$13	-\$2	-\$5	\$
1080000	3920100	UT	-\$1,084	\$	\$	\$	-\$1,084	\$	\$	\$
1080000	3920100	WA	-\$178	\$	\$	-\$178	\$	\$	\$	\$
1080000	3920100	WYP	-\$165	\$	\$	\$	\$	\$	-\$165	\$
1080000	3920100	WYU	-\$8	\$	\$	\$	\$	\$	-\$8	\$
	3920100 Total		-\$3,138	-\$39	-\$937	-\$239	-\$1,403	-\$236	-\$283	-\$2
1080000	3920200	IDU	-\$12	\$	\$	\$	\$	-\$12	\$	\$
1080000	3920200	OR	-\$213	\$	-\$213	\$	\$	\$	\$	\$
1080000	3920200	SG	-\$13	\$	-\$3	-\$1	-\$5	-\$1	-\$2	\$
1080000	3920200	SO	-\$159	-\$4	-\$44	-\$13	-\$67	-\$9	-\$22	\$
1080000	3920200	SSGCH	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1080000	3920200	UT	-\$193	\$	\$	\$	-\$193	\$	\$	\$
1080000	3920200	WA	-\$34	\$	\$	-\$34	\$	\$	\$	\$
1080000	3920200	WYP	-\$42	\$	\$	\$	\$	\$	-\$42	\$
	3920200 Total		-\$679	-\$4	-\$265	-\$49	-\$271	-\$22	-\$68	-\$1
1080000	3920400	CA	-\$191	\$	\$	\$	\$	\$	\$	\$
1080000	3920400	IDU	-\$648	\$	\$	\$	\$	-\$648	\$	\$
1080000	3920400	OR	-\$2,273	\$	-\$2,273	\$	\$	\$	\$	\$
1080000	3920400	SE	-\$36	-\$1	-\$9	-\$3	-\$15	-\$2	-\$6	\$
1080000	3920400	SG	-\$2,800	-\$48	-\$739	-\$229	-\$1,187	-\$154	-\$433	-\$11
1080000	3920400	SO	-\$483	-\$12	-\$135	-\$38	-\$204	-\$26	-\$67	-\$1
1080000	3920400	SSGCH	-\$88	-\$2	-\$24	-\$7	-\$37	-\$5	-\$14	\$
1080000	3920400	SSGCT	-\$11	\$	-\$3	-\$1	-\$5	-\$1	-\$2	\$
1080000	3920400	UT	-\$3,626	\$	\$	\$	-\$3,626	\$	\$	\$
1080000	3920400	WA	-\$534	\$	\$	-\$534	\$	\$	\$	\$
1080000	3920400	WYP	-\$614	\$	\$	\$	\$	\$	-\$614	\$
1080000	3920400	WYU	-\$142	\$	\$	\$	\$	\$	-\$142	\$
	3920400 Total		-\$11,445	-\$253	-\$3,182	-\$811	-\$5,073	-\$836	-\$1,278	-\$12
1080000	3920500	CA	-\$201	\$	\$	\$	\$	\$	\$	\$
1080000	3920500	IDU	-\$669	\$	\$	\$	\$	-\$669	\$	\$
1080000	3920500	OR	-\$2,434	\$	-\$2,434	\$	\$	\$	\$	\$
1080000	3920500	SE	-\$121	-\$2	-\$30	-\$9	-\$51	-\$8	-\$21	\$
1080000	3920500	SG	-\$1,531	-\$26	-\$404	-\$125	-\$649	-\$84	-\$237	-\$6



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Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3920500	SO	-\$321	-\$8	-\$89	-\$25	-\$136	-\$17	-\$44	-\$1
1080000	3920500	SSGCH	-\$21	\$	-\$6	-\$2	-\$9	-\$1	-\$3	\$
1080000	3920500	UT	-\$4,472	\$	\$	\$	-\$4,472	\$	\$	\$
1080000	3920500	WA	-\$874	\$	\$	-\$874	\$	\$	\$	\$
1080000	3920500	WYP	-\$770	\$	\$	\$	\$	\$	-\$770	\$
1080000	3920500	WYU	-\$164	\$	\$	\$	\$	\$	-\$164	\$
	3920500 Total		-\$11,577	-\$237	-\$2,963	-\$1,035	-\$5,316	-\$779	-\$1,239	-\$7
1080000	3920600	OR	-\$41	\$	-\$41	\$	\$	\$	\$	\$
1080000	3920600	SE	-\$2	\$	-\$1	\$	-\$1	\$	\$	\$
1080000	3920600	SG	-\$1,234	-\$21	-\$326	-\$101	-\$523	-\$68	-\$191	-\$5
1080000	3920600	UT	-\$75	\$	\$	\$	\$	\$	\$	\$
	3920600 Total		-\$1,352	-\$21	-\$367	-\$101	-\$599	-\$68	-\$191	-\$5
1080000	3920900	CA	-\$106	-\$106	\$	\$	\$	\$	\$	\$
1080000	3920900	IDU	-\$222	\$	\$	\$	\$	-\$222	\$	\$
1080000	3920900	OR	-\$586	\$	-\$586	\$	\$	\$	\$	\$
1080000	3920900	SE	-\$43	-\$1	-\$3	-\$18	-\$3	-\$3	-\$7	\$
1080000	3920900	SG	-\$617	-\$11	-\$163	-\$50	-\$262	-\$34	-\$95	-\$2
1080000	3920900	SO	-\$228	-\$5	-\$64	-\$18	-\$96	-\$12	-\$32	-\$1
1080000	3920900	SSGCH	-\$29	\$	-\$8	-\$2	-\$12	-\$2	-\$5	\$
1080000	3920900	SSGCT	-\$3	\$	-\$1	\$	-\$1	\$	\$	\$
1080000	3920900	UT	-\$1,312	\$	\$	\$	-\$1,312	\$	\$	\$
1080000	3920900	WA	-\$124	\$	\$	-\$124	\$	\$	\$	\$
1080000	3920900	WYP	-\$615	\$	\$	\$	\$	\$	-\$615	\$
1080000	3920900	WYU	-\$108	\$	\$	\$	\$	\$	-\$108	\$
	3920900 Total		-\$3,992	-\$123	-\$832	-\$198	-\$1,701	-\$273	-\$862	-\$3
1080000	3921400	CA	-\$16	-\$16	\$	\$	\$	\$	\$	\$
1080000	3921400	IDU	-\$13	\$	\$	\$	\$	-\$13	\$	\$
1080000	3921400	OR	-\$63	\$	-\$63	\$	\$	\$	\$	\$
1080000	3921400	SG	-\$91	-\$2	-\$24	-\$39	-\$5	-\$5	-\$14	\$
1080000	3921400	SO	-\$12	\$	-\$3	-\$1	-\$5	-\$1	-\$2	\$
1080000	3921400	SSGCH	-\$1	\$	\$	\$	-\$1	\$	\$	\$
1080000	3921400	UT	-\$63	\$	\$	\$	-\$63	\$	\$	\$
1080000	3921400	WA	-\$17	\$	\$	-\$17	\$	\$	\$	\$
1080000	3921400	WYP	-\$31	\$	\$	\$	\$	\$	-\$31	\$
1080000	3921400	WYU	-\$4	\$	\$	\$	\$	\$	-\$4	\$
	3921400 Total		-\$312	-\$18	-\$91	-\$25	-\$107	-\$18	-\$51	\$
1080000	3921900	OR	-\$82	\$	-\$82	\$	\$	\$	\$	\$
1080000	3921900	SG	-\$162	-\$3	-\$43	-\$13	-\$69	-\$9	-\$25	-\$1
1080000	3921900	SO	-\$144	-\$3	-\$40	-\$11	-\$61	-\$8	-\$20	\$
1080000	3921900	UT	-\$398	\$	\$	\$	-\$398	\$	\$	\$
1080000	3921900	WA	-\$79	\$	\$	-\$79	\$	\$	\$	\$
1080000	3921900	WYP	-\$35	\$	\$	\$	\$	\$	-\$35	\$



Depreciation Reserve (Actuals)

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 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3921900 Total		-\$900	-\$6	-\$165	-\$104	-\$528	-\$17	-\$86	-\$1
	3923000	SO	-\$475	-\$11	-\$132	-\$38	-\$201	-\$26	-\$66	-\$1
1080000	3923000 Total		-\$110	-\$110						
1080000	3930000	CA	-\$233				-\$233			
1080000	3930000	IDU	-\$999							
1080000	3930000	OR	-\$1,379	-\$24	-\$113	-\$584	-\$76	-\$213		-\$5
1080000	3930000	SG	-\$211	-\$5	-\$17	-\$89	-\$11	-\$29		-\$1
1080000	3930000	SO	-\$14	-\$3	-\$1	-\$7	-\$1	-\$2		
1080000	3930000	SSGCT	-\$1,554			-\$1,554				
1080000	3930000	UT	-\$200							
1080000	3930000	WA	-\$471							
1080000	3930000	WYP	-\$227							
1080000	3930000	WYU	-\$5,399	-\$139	-\$1,425	-\$331	-\$2,234	-\$321	-\$943	-\$6
1080000	3940000	CA	-\$354	-\$354						
1080000	3940000	IDU	-\$472				-\$472			
1080000	3940000	OR	-\$4,291		-\$4,291					
1080000	3940000	SE	-\$4		-\$1	-\$2			-\$1	
1080000	3940000	SG	-\$11,085	-\$190	-\$2,924	-\$905	-\$4,699	-\$611	-\$1,714	-\$42
1080000	3940000	SO	-\$1,957	-\$47	-\$546	-\$155	-\$827	-\$106	-\$271	-\$6
1080000	3940000	SSGCH	-\$678	-\$12	-\$183	-\$56	-\$282	-\$37	-\$106	-\$3
1080000	3940000	SSGCT	-\$4		-\$1	-\$2			-\$1	
1080000	3940000	UT	-\$4,764				-\$4,764			
1080000	3940000	WA	-\$1,234			-\$1,234				
1080000	3940000	WYP	-\$1,562						-\$1,562	
1080000	3940000	WYU	-\$359						-\$359	
1080000	3940000 Total		-\$26,765	-\$603	-\$7,946	-\$2,351	-\$10,576	-\$1,226	-\$4,014	-\$50
1080000	3950000	CA	-\$235	-\$235						
1080000	3950000	IDU	-\$636				-\$636			
1080000	3950000	OR	-\$5,530		-\$5,530					
1080000	3950000	SE	-\$6		-\$1	-\$3			-\$1	
1080000	3950000	SG	-\$2,826	-\$48	-\$746	-\$231	-\$1,198	-\$156	-\$437	-\$11
1080000	3950000	SO	-\$2,789	-\$67	-\$778	-\$221	-\$1,179	-\$150	-\$387	-\$7
1080000	3950000	SSGCH	-\$74	-\$1	-\$20	-\$6	-\$31	-\$4	-\$12	
1080000	3950000	UT	-\$3,323				-\$3,323			
1080000	3950000	WA	-\$1,179			-\$1,179				
1080000	3950000	WYP	-\$1,815						-\$1,815	
1080000	3950000	WYU	-\$392						-\$392	
1080000	3950000 Total		-\$18,705	-\$352	-\$7,075	-\$1,637	-\$5,734	-\$847	-\$3,043	-\$18
1080000	3960300	CA	-\$270	-\$270						
1080000	3960300	IDU	-\$615				-\$615			
1080000	3960300	OR	-\$2,122		-\$2,122					



Depreciation Reserve (Actuals)

Balance as of December 2009
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(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3960300	SG	-\$286	-\$5	-\$75	-\$23	-\$121	-\$16	-\$44	-\$1
1080000	3960300	UT	-\$1,765							
1080000	3960300	WA	-\$645			-\$645				
1080000	3960300	WYP	-\$728						-\$728	
1080000	3960300	WYU	-\$201						-\$201	
	3960300 Total		-\$6,631	-\$275	-\$2,197	-\$668	-\$1,886	-\$631	-\$973	-\$1
1080000	3960700	CA	-\$58							
1080000	3960700	IDU	-\$46					-\$46		
1080000	3960700	OR	-\$278		-\$278					
1080000	3960700	SG	-\$64	-\$1	-\$17	-\$5	-\$27	-\$4	-\$10	
1080000	3960700	UT	-\$723				-\$723			
1080000	3960700	WYP	-\$64						-\$64	
1080000	3960700	WYU	-\$69						-\$69	
	3960700 Total		-\$1,304	-\$59	-\$295	-\$5	-\$751	-\$50	-\$143	
1080000	3960800	CA	-\$268							
1080000	3960800	IDU	-\$388					-\$388		
1080000	3960800	OR	-\$1,997		-\$1,997					
1080000	3960800	SG	-\$342	-\$6	-\$90	-\$28	-\$145	-\$19	-\$53	-\$1
1080000	3960800	SSGCH	-\$32	-\$1	-\$9	-\$3	-\$13	-\$2	-\$5	
1080000	3960800	UT	-\$3,148				-\$3,148			
1080000	3960800	WA	-\$594			-\$594				
1080000	3960800	WYP	-\$523						-\$523	
1080000	3960800	WYU	-\$193						-\$193	
	3960800 Total		-\$7,485	-\$275	-\$2,096	-\$625	-\$3,306	-\$408	-\$773	-\$1
1080000	3961000	OR	-\$54		-\$54					
1080000	3961000	SG	-\$754	-\$13	-\$199	-\$62	-\$320	-\$42	-\$117	-\$2
1080000	3961000	SO	-\$26	-\$1	-\$7	-\$2	-\$11	-\$1	-\$4	
1080000	3961000	SSGCH	-\$146	-\$3	-\$40	-\$12	-\$61	-\$8	-\$23	-\$1
1080000	3961000	UT	-\$1				-\$1			
	3961000 Total		-\$981	-\$16	-\$300	-\$76	-\$392	-\$51	-\$143	-\$2
1080000	3961100	OR	-\$1		-\$1					
1080000	3961100	SE	-\$20		-\$5	-\$2	-\$9	-\$1	-\$4	
1080000	3961100	SG	-\$5,445	-\$93	-\$1,436	-\$445	-\$2,308	-\$300	-\$842	-\$21
1080000	3961100	SO	-\$551	-\$13	-\$154	-\$44	-\$233	-\$30	-\$76	
1080000	3961100	SSGCH	-\$236	-\$4	-\$64	-\$20	-\$98	-\$13	-\$37	-\$1
1080000	3961100	UT	-\$315				-\$315			
1080000	3961100	WYP	-\$31						-\$31	
	3961100 Total		-\$6,599	-\$111	-\$1,660	-\$509	-\$2,963	-\$344	-\$889	-\$22
1080000	3961200	CA	-\$310							
1080000	3961200	IDU	-\$351					-\$351		
1080000	3961200	OR	-\$2,029		-\$2,029					
1080000	3961200	SG	-\$57	-\$1	-\$15	-\$5	-\$24	-\$3	-\$9	



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Balance as of December 2009

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(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3961200	SO	-\$171	-\$4	-\$48	-\$14	-\$72	-\$9	-\$24	\$
1080000	3961200	UT	-\$3,663	\$	\$	\$	-\$3,663	\$	\$	\$
1080000	3961200	WA	-\$646	\$	\$	-\$646	\$	\$	\$	\$
1080000	3961200	WYP	-\$615	\$	\$	\$	\$	\$	-\$615	\$
1080000	3961200	WYU	-\$77	\$	\$	\$	\$	\$	-\$77	\$
	3961200 Total		-\$7,919	-\$315	-\$2,092	-\$664	-\$3,759	-\$363	-\$725	-\$1
1080000	3961300	CA	-\$153	\$	\$	\$	\$	\$	\$	\$
1080000	3961300	IDU	-\$180	\$	\$	\$	\$	-\$180	\$	\$
1080000	3961300	OR	-\$383	\$	\$	\$	\$	\$	\$	\$
1080000	3961300	SE	-\$26	\$	-\$383	-\$2	-\$11	-\$2	-\$5	\$
1080000	3961300	SG	-\$1,522	-\$26	-\$402	-\$124	-\$645	-\$84	-\$235	-\$6
1080000	3961300	SO	-\$48	-\$1	-\$13	-\$4	-\$20	-\$3	-\$7	\$
1080000	3961300	SSGCH	-\$244	-\$4	-\$66	-\$20	-\$101	-\$13	-\$38	-\$1
1080000	3961300	UT	-\$1,019	\$	\$	\$	-\$1,019	\$	\$	\$
1080000	3961300	WA	-\$220	\$	\$	-\$220	\$	\$	\$	\$
1080000	3961300	WYP	-\$218	\$	\$	\$	\$	\$	-\$218	\$
1080000	3961300	WYU	-\$148	\$	\$	\$	\$	\$	-\$148	\$
	3961300 Total		-\$4,162	-\$185	-\$870	-\$371	-\$1,796	-\$282	-\$651	-\$7
1080000	3970000	CA	-\$1,036	\$	\$	\$	\$	\$	\$	\$
1080000	3970000	CN	-\$509	-\$13	-\$157	-\$36	-\$245	-\$20	-\$38	\$
1080000	3970000	IDU	-\$1,286	\$	\$	\$	\$	-\$1,286	\$	\$
1080000	3970000	OR	-\$13,700	\$	-\$13,700	\$	\$	\$	\$	\$
1080000	3970000	SE	-\$18	\$	-\$5	-\$1	-\$8	-\$1	-\$3	\$
1080000	3970000	SG	-\$28,126	-\$482	-\$7,420	-\$2,297	-\$11,922	-\$1,549	-\$4,348	-\$107
1080000	3970000	SO	-\$11,669	-\$279	-\$3,254	-\$926	-\$4,934	-\$629	-\$1,618	-\$31
1080000	3970000	SSGCH	-\$677	-\$12	-\$183	-\$56	-\$281	-\$37	-\$106	-\$2
1080000	3970000	SSGCT	\$	\$	\$	\$	\$	\$	\$	\$
1080000	3970000	UT	-\$8,856	\$	\$	\$	-\$8,856	\$	\$	\$
1080000	3970000	WA	-\$3,568	\$	\$	-\$3,568	\$	\$	\$	\$
1080000	3970000	WYP	-\$5,389	\$	\$	\$	\$	\$	-\$5,389	\$
1080000	3970000	WYU	-\$947	\$	\$	\$	\$	\$	-\$947	\$
	3970000 Total		-\$75,781	-\$1,822	-\$24,719	-\$6,884	-\$26,245	-\$3,523	-\$12,448	-\$140
1080000	3972000	CA	-\$8	-\$8	\$	\$	\$	\$	\$	\$
1080000	3972000	CN	-\$7	\$	-\$2	\$	-\$3	\$	\$	\$
1080000	3972000	IDU	-\$85	\$	\$	\$	\$	-\$85	\$	\$
1080000	3972000	OR	-\$338	\$	-\$338	\$	\$	\$	\$	\$
1080000	3972000	SE	\$	\$	\$	\$	\$	\$	\$	\$
1080000	3972000	SG	-\$163	-\$3	-\$43	-\$13	-\$69	-\$9	-\$25	-\$1
1080000	3972000	SO	-\$255	-\$6	-\$71	-\$20	-\$108	-\$14	-\$35	-\$1
1080000	3972000	SSGCH	-\$10	\$	-\$3	-\$1	-\$4	-\$1	-\$2	\$
1080000	3972000	SSGCT	-\$1	\$	\$	\$	\$	\$	\$	\$
1080000	3972000	UT	-\$766	\$	\$	\$	-\$766	\$	\$	\$



Depreciation Reserve (Actuals)

Balance as of December 2009
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 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Why-All	FERC
1080000	3972000	WA	MOBILE RADIO EQUIPMENT							
1080000	3972000	WYP	MOBILE RADIO EQUIPMENT							
1080000	3972000	WYU	MOBILE RADIO EQUIPMENT							
	3972000 Total									
1080000	3980000	CA	MISCELLANEOUS EQUIPMENT							
1080000	3980000	CN	MISCELLANEOUS EQUIPMENT							
1080000	3980000	IDU	MISCELLANEOUS EQUIPMENT							
1080000	3980000	OR	MISCELLANEOUS EQUIPMENT							
1080000	3980000	SE	MISCELLANEOUS EQUIPMENT							
1080000	3980000	SG	MISCELLANEOUS EQUIPMENT							
1080000	3980000	SO	MISCELLANEOUS EQUIPMENT							
1080000	3980000	UT	MISCELLANEOUS EQUIPMENT							
1080000	3980000	WA	MISCELLANEOUS EQUIPMENT							
1080000	3980000	WYP	MISCELLANEOUS EQUIPMENT							
1080000	3980000	WYU	MISCELLANEOUS EQUIPMENT							
	3980000 Total									
1080000	3992200	SE	LAND RIGHTS							
	3992200 Total									
1080000	3993000	SE	*ENGINEERING SUPP-OFF WORK(SECT,MAP,DRAF							
	3993000 Total									
1080000	3994100	SE	SURFACE - PLANT EQUIPMENT							
	3994100 Total									
1080000	3994400	SE	SURFACE - ELECTRIC POWER FACILITIES							
	3994400 Total									
1080000	3994500	SE	UNDERGROUND - COAL MINE EQUIPMENT							
	3994500 Total									
1080000	3994600	SE	LONGWALL SHIELDS							
	3994600 Total									
1080000	3994700	SE	LONGWALL EQUIPMENT							
	3994700 Total									
1080000	3994800	SE	MAINLINE EXTENSION							
	3994800 Total									
1080000	3994900	SE	SECTION EXTENSION							
	3994900 Total									
1080000	3995100	SE	VEHICLES							
	3995100 Total									
1080000	3995200	SE	HEAVY CONSTRUCTION EQUIPMENT							
	3995200 Total									
1080000	3996000	SE	MISCELLANEOUS GENERAL EQUIPMENT							
	3996000 Total									
1080000	3996100	SE	COMPUTERS - MAINFRAME							
	3996100 Total									



Depreciation Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1080000	3997000	SE	\$-27,078	\$-435	\$-6,662	\$-2,093	\$-11,379	\$-1,721	\$-4,680	\$-108
	3997000 Total		\$-27,078	\$-435	\$-6,662	\$-2,093	\$-11,379	\$-1,721	\$-4,680	\$-108
1080000	144135	SG	\$-6,617,490	\$-176,921	\$-1,943,661	\$-550,906	\$-2,635,122	\$-368,542	\$-925,415	\$-16,924
1085000	144135	SG-P	\$	\$	\$	\$	\$	\$	\$	\$
	144135 Total		\$-6,617,490	\$-176,921	\$-1,943,661	\$-550,906	\$-2,635,122	\$-368,542	\$-925,415	\$-16,924
1085000	144145	SG	\$	\$	\$	\$	\$	\$	\$	\$
	144145 Total		\$	\$	\$	\$	\$	\$	\$	\$
1085000	144205	SO	\$	\$	\$	\$	\$	\$	\$	\$
	144205 Total		\$	\$	\$	\$	\$	\$	\$	\$
1085000	145135	SG-P	\$-15,880	\$-272	\$-4,189	\$-1,297	\$-6,731	\$-875	\$-2,455	\$-61
1085000	145135	SG-U	\$3,066	\$53	\$809	\$250	\$1,300	\$169	\$474	\$12
	145135 Total		\$-12,814	\$-220	\$-3,381	\$-1,046	\$-5,432	\$-706	\$-1,981	\$-49
1085000	145139	SG	\$67	\$1	\$18	\$5	\$28	\$4	\$10	\$
	145139 Total		\$67	\$1	\$18	\$5	\$28	\$4	\$10	\$
1085000	145149	SG	\$2,988	\$51	\$788	\$244	\$1,267	\$165	\$462	\$11
	145149 Total		\$2,988	\$51	\$788	\$244	\$1,267	\$165	\$462	\$11
1085000	145169	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$
1085000	145169	OR	\$84	\$	\$84	\$	\$	\$	\$	\$
1085000	145169	UT	\$619	\$	\$	\$619	\$	\$	\$	\$
1085000	145169	WA	\$16	\$	\$	\$16	\$	\$	\$	\$
1085000	145169	WYU	\$10	\$	\$	\$10	\$	\$	\$	\$
	145169 Total		\$731	\$	\$84	\$16	\$619	\$1	\$10	\$
1085000	145189	SO	\$	\$	\$	\$	\$	\$	\$	\$
	145189 Total		\$	\$	\$	\$	\$	\$	\$	\$
1085000	145209	SO	\$	\$	\$	\$	\$	\$	\$	\$
	145209 Total		\$	\$	\$	\$	\$	\$	\$	\$
1085000	145219	SE	\$	\$	\$	\$	\$	\$	\$	\$
	145219 Total		\$	\$	\$	\$	\$	\$	\$	\$
1085000	Total		\$-9,028	\$-167	\$-2,490	\$-781	\$-3,517	\$-536	\$-1,499	\$-37
Grand Total			\$-6,626,518	\$-177,088	\$-1,946,151	\$-551,687	\$-2,638,639	\$-369,078	\$-926,914	\$-16,961



Amortization Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1110000	3020000	IDU	\$ -735	\$ -735	\$ -	\$ -	\$ -	\$ -735	\$ -	\$ -
1110000	3020000	SG	\$ -1,487	\$ -825	\$ -392	\$ -121	\$ -630	\$ -82	\$ -230	\$ -6
1110000	3020000	SG-P	\$ -11,372	\$ -195	\$ -3,000	\$ -929	\$ -4,820	\$ -626	\$ -1,758	\$ -43
1110000	3020000	SG-U	\$ -3,444	\$ -59	\$ -909	\$ -281	\$ -1,460	\$ -190	\$ -532	\$ -13
3020000 Total			\$ -17,039	\$ -279	\$ -4,301	\$ -1,331	\$ -6,911	\$ -1,633	\$ -2,520	\$ -62
1110000	3031040	OR	\$ -28	\$ -28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1110000	3031040	SG	\$ -5,049	\$ -87	\$ -1,332	\$ -412	\$ -2,140	\$ -278	\$ -781	\$ -19
3031040 Total			\$ -5,077	\$ -87	\$ -1,360	\$ -412	\$ -2,140	\$ -278	\$ -781	\$ -19
1110000	3031050	SO	\$ -10,383	\$ -248	\$ -2,895	\$ -824	\$ -4,390	\$ -560	\$ -1,439	\$ -27
3031050 Total			\$ -10,383	\$ -248	\$ -2,895	\$ -824	\$ -4,390	\$ -560	\$ -1,439	\$ -27
1110000	3031080	SO	\$ -3,261	\$ -78	\$ -909	\$ -259	\$ -1,379	\$ -176	\$ -452	\$ -9
3031080 Total			\$ -3,261	\$ -78	\$ -909	\$ -259	\$ -1,379	\$ -176	\$ -452	\$ -9
1110000	3031230	SO	\$ -4,410	\$ -105	\$ -1,230	\$ -350	\$ -1,864	\$ -238	\$ -611	\$ -12
3031230 Total			\$ -4,410	\$ -105	\$ -1,230	\$ -350	\$ -1,864	\$ -238	\$ -611	\$ -12
1110000	3031470	SE	\$ -977	\$ -16	\$ -240	\$ -76	\$ -411	\$ -62	\$ -169	\$ -4
3031470 Total			\$ -977	\$ -16	\$ -240	\$ -76	\$ -411	\$ -62	\$ -169	\$ -4
1110000	3031680	SO	\$ -11,350	\$ -271	\$ -3,165	\$ -900	\$ -4,799	\$ -612	\$ -1,573	\$ -30
3031680 Total			\$ -11,350	\$ -271	\$ -3,165	\$ -900	\$ -4,799	\$ -612	\$ -1,573	\$ -30
1110000	3031760	SO	\$ -258	\$ -6	\$ -72	\$ -20	\$ -109	\$ -14	\$ -36	\$ -1
3031760 Total			\$ -258	\$ -6	\$ -72	\$ -20	\$ -109	\$ -14	\$ -36	\$ -1
1110000	3031780	SO	\$ -3,498	\$ -84	\$ -975	\$ -277	\$ -1,479	\$ -189	\$ -485	\$ -9
3031780 Total			\$ -3,498	\$ -84	\$ -975	\$ -277	\$ -1,479	\$ -189	\$ -485	\$ -9
1110000	3031830	CN	\$ -85,420	\$ -2,171	\$ -26,393	\$ -6,029	\$ -41,091	\$ -3,318	\$ -6,418	\$ -
3031830 Total			\$ -85,420	\$ -2,171	\$ -26,393	\$ -6,029	\$ -41,091	\$ -3,318	\$ -6,418	\$ -
1110000	3032040	SO	\$ -114,927	\$ -2,745	\$ -32,048	\$ -9,116	\$ -48,590	\$ -6,197	\$ -15,930	\$ -301
3032040 Total			\$ -114,927	\$ -2,745	\$ -32,048	\$ -9,116	\$ -48,590	\$ -6,197	\$ -15,930	\$ -301
1110000	3032090	SO	\$ -9,974	\$ -238	\$ -2,781	\$ -791	\$ -4,217	\$ -538	\$ -1,382	\$ -26
3032090 Total			\$ -9,974	\$ -238	\$ -2,781	\$ -791	\$ -4,217	\$ -538	\$ -1,382	\$ -26
1110000	3032220	SO	\$ -1,581	\$ -38	\$ -441	\$ -125	\$ -668	\$ -85	\$ -219	\$ -4
3032220 Total			\$ -1,581	\$ -38	\$ -441	\$ -125	\$ -668	\$ -85	\$ -219	\$ -4
1110000	3032260	SO	\$ -1,158	\$ -28	\$ -323	\$ -92	\$ -490	\$ -62	\$ -161	\$ -3
3032260 Total			\$ -1,158	\$ -28	\$ -323	\$ -92	\$ -490	\$ -62	\$ -161	\$ -3
1110000	3032270	SO	\$ -4,719	\$ -113	\$ -1,316	\$ -374	\$ -1,995	\$ -254	\$ -654	\$ -12
3032270 Total			\$ -4,719	\$ -113	\$ -1,316	\$ -374	\$ -1,995	\$ -254	\$ -654	\$ -12
1110000	3032330	SO	\$ -2,908	\$ -69	\$ -811	\$ -231	\$ -1,229	\$ -157	\$ -403	\$ -8
3032330 Total			\$ -2,908	\$ -69	\$ -811	\$ -231	\$ -1,229	\$ -157	\$ -403	\$ -8
1110000	3032340	SO	\$ -1,543	\$ -37	\$ -430	\$ -122	\$ -652	\$ -83	\$ -214	\$ -4
3032340 Total			\$ -1,543	\$ -37	\$ -430	\$ -122	\$ -652	\$ -83	\$ -214	\$ -4
1110000	3032360	SO	\$ -8,483	\$ -203	\$ -2,366	\$ -673	\$ -3,587	\$ -457	\$ -1,176	\$ -22
3032360 Total			\$ -8,483	\$ -203	\$ -2,366	\$ -673	\$ -3,587	\$ -457	\$ -1,176	\$ -22
1110000	3032390	SO	\$ -1,603	\$ -38	\$ -447	\$ -127	\$ -678	\$ -86	\$ -222	\$ -4
3032390 Total			\$ -1,603	\$ -38	\$ -447	\$ -127	\$ -678	\$ -86	\$ -222	\$ -4



Amortization Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1110000	3032390 Total		-\$1,603	-\$38	-\$447	-\$127	-\$678	-\$86	-\$222	-\$4
	3032400	SO	-\$5,286	-\$126	-\$1,474	-\$419	-\$2,235	-\$285	-\$733	-\$14
	3032400 Total		-\$5,286	-\$126	-\$1,474	-\$419	-\$2,235	-\$285	-\$733	-\$14
1110000	3032450	SO	-\$12,489	-\$298	-\$3,483	-\$991	-\$5,280	-\$673	-\$1,731	-\$33
	3032450 Total		-\$12,489	-\$298	-\$3,483	-\$991	-\$5,280	-\$673	-\$1,731	-\$33
1110000	3032480	CN	-\$1,981	-\$50	-\$612	-\$140	-\$953	-\$77	-\$149	-\$
	3032480 Total		-\$1,981	-\$50	-\$612	-\$140	-\$953	-\$77	-\$149	-\$
1110000	3032510	SO	-\$10,310	-\$246	-\$2,875	-\$818	-\$4,359	-\$556	-\$1,429	-\$27
	3032510 Total		-\$10,310	-\$246	-\$2,875	-\$818	-\$4,359	-\$556	-\$1,429	-\$27
1110000	3032530	SO	-\$1,892	-\$45	-\$528	-\$150	-\$800	-\$102	-\$262	-\$5
	3032530 Total		-\$1,892	-\$45	-\$528	-\$150	-\$800	-\$102	-\$262	-\$5
1110000	3032590	SO	-\$2,091	-\$50	-\$583	-\$166	-\$884	-\$113	-\$290	-\$5
	3032590 Total		-\$2,091	-\$50	-\$583	-\$166	-\$884	-\$113	-\$290	-\$5
1110000	3032600	SO	-\$7,670	-\$183	-\$2,139	-\$608	-\$3,243	-\$414	-\$1,063	-\$20
	3032600 Total		-\$7,670	-\$183	-\$2,139	-\$608	-\$3,243	-\$414	-\$1,063	-\$20
1110000	3032640	SO	-\$3,716	-\$89	-\$1,036	-\$295	-\$1,571	-\$200	-\$515	-\$10
	3032640 Total		-\$3,716	-\$89	-\$1,036	-\$295	-\$1,571	-\$200	-\$515	-\$10
1110000	3032670	SO	-\$1,586	-\$38	-\$442	-\$126	-\$671	-\$86	-\$220	-\$4
	3032670 Total		-\$1,586	-\$38	-\$442	-\$126	-\$671	-\$86	-\$220	-\$4
1110000	3032680	SG	-\$1,581	-\$27	-\$417	-\$129	-\$670	-\$87	-\$244	-\$6
	3032680 Total		-\$1,581	-\$27	-\$417	-\$129	-\$670	-\$87	-\$244	-\$6
1110000	3032710	SG	-\$25	-\$	-\$7	-\$2	-\$11	-\$1	-\$4	-\$
	3032710 Total		-\$25	-\$	-\$7	-\$2	-\$11	-\$1	-\$4	-\$
1110000	3032730	SG	-\$9,663	-\$166	-\$2,549	-\$789	-\$4,096	-\$532	-\$1,494	-\$37
	3032730 Total		-\$9,663	-\$166	-\$2,549	-\$789	-\$4,096	-\$532	-\$1,494	-\$37
1110000	3032750	SG	-\$1,291	-\$22	-\$340	-\$105	-\$547	-\$71	-\$200	-\$5
	3032750 Total		-\$1,291	-\$22	-\$340	-\$105	-\$547	-\$71	-\$200	-\$5
1110000	3032760	SG	-\$2,314	-\$40	-\$611	-\$189	-\$981	-\$127	-\$358	-\$9
	3032760 Total		-\$2,314	-\$40	-\$611	-\$189	-\$981	-\$127	-\$358	-\$9
1110000	3032770	SG	-\$6	-\$	-\$2	-\$1	-\$3	-\$	-\$1	-\$
	3032770 Total		-\$6	-\$	-\$2	-\$1	-\$3	-\$	-\$1	-\$
1110000	3032780	SG	-\$11	-\$	-\$3	-\$1	-\$5	-\$1	-\$2	-\$
	3032780 Total		-\$11	-\$	-\$3	-\$1	-\$5	-\$1	-\$2	-\$
1110000	3032830	SO	-\$2,179	-\$52	-\$608	-\$173	-\$921	-\$117	-\$302	-\$6
	3032830 Total		-\$2,179	-\$52	-\$608	-\$173	-\$921	-\$117	-\$302	-\$6
1110000	3032860	SO	-\$2,616	-\$62	-\$729	-\$207	-\$1,106	-\$141	-\$363	-\$7
	3032860 Total		-\$2,616	-\$62	-\$729	-\$207	-\$1,106	-\$141	-\$363	-\$7
1110000	3032900	SG	-\$56	-\$1	-\$15	-\$5	-\$24	-\$3	-\$9	-\$
	3032900 Total		-\$56	-\$1	-\$15	-\$5	-\$24	-\$3	-\$9	-\$
1110000	3032990	SO	-\$2,874	-\$69	-\$802	-\$228	-\$1,215	-\$155	-\$398	-\$8
	3032990 Total		-\$2,874	-\$69	-\$802	-\$228	-\$1,215	-\$155	-\$398	-\$8



Amortization Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1110000	3033090 STEAM PLANT INTANGIBLE ASSETS	SG	\$-3,927	\$-67	\$-1,036	\$-321	\$-1,665	\$-216	\$-607	\$-15
	3033090 Total		\$-3,927	\$-67	\$-1,036	\$-321	\$-1,665	\$-216	\$-607	\$-15
1110000	3033120 RANGER EMS/SCADA SYSTEM	SG	\$-11	\$	\$-3	\$-1	\$-5	\$-1	\$-2	\$
1110000	3033120 RANGER EMS/SCADA SYSTEM	SO	\$-14,271	\$-341	\$-3,980	\$-1,132	\$-6,034	\$-770	\$-1,978	\$-37
1110000	3033120 RANGER EMS/SCADA SYSTEM	WYP	\$-35	\$	\$	\$	\$	\$	\$-35	\$
	3033120 Total		\$-14,318	\$-341	\$-3,983	\$-1,133	\$-6,039	\$-770	\$-2,015	\$-37
1110000	3033140 ETAGM - Electronic Tagging Sys-Merchant	SO	\$-1,417	\$-34	\$-395	\$-112	\$-599	\$-76	\$-196	\$-4
	3033140 Total		\$-1,417	\$-34	\$-395	\$-112	\$-599	\$-76	\$-196	\$-4
1110000	3033150 ROUTT CTY ROAD FOR HAYDEN HAULAGE	SG	\$-2,025	\$-35	\$-534	\$-165	\$-658	\$-112	\$-313	\$-6
	3033150 Total		\$-2,025	\$-35	\$-534	\$-165	\$-658	\$-112	\$-313	\$-6
1110000	3033170 GTX VERSION 7 SOFTWARE	CN	\$-1,008	\$-26	\$-311	\$-71	\$-485	\$-39	\$-76	\$
	3033170 Total		\$-1,008	\$-26	\$-311	\$-71	\$-485	\$-39	\$-76	\$
1110000	3033180 HPDV - HP Openview Software	SO	\$-755	\$-18	\$-211	\$-60	\$-319	\$-41	\$-105	\$-2
	3033180 Total		\$-755	\$-18	\$-211	\$-60	\$-319	\$-41	\$-105	\$-2
1110000	3033190 ITRON METER READING SOFTWARE	CN	\$-770	\$-20	\$-238	\$-54	\$-370	\$-30	\$-58	\$
	3033190 Total		\$-770	\$-20	\$-238	\$-54	\$-370	\$-30	\$-58	\$
1110000	3033300 SECID - CUST SECURE WEB LOGIN	CN	\$-279	\$-7	\$-86	\$-20	\$-134	\$-11	\$-21	\$
	3033300 Total		\$-279	\$-7	\$-86	\$-20	\$-134	\$-11	\$-21	\$
1110000	3033310 C&T - ENERGY TRADING SYSTEM	SO	\$-354	\$-8	\$-99	\$-28	\$-150	\$-19	\$-49	\$-1
	3033310 Total		\$-354	\$-8	\$-99	\$-28	\$-150	\$-19	\$-49	\$-1
1110000	3033320 CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$-366	\$-6	\$-96	\$-30	\$-155	\$-20	\$-57	\$-1
	3033320 Total		\$-366	\$-6	\$-96	\$-30	\$-155	\$-20	\$-57	\$-1
1110000	3033360 DSM REPORTING & TRACKING SOFTWARE	SO	\$-10	\$	\$-3	\$-1	\$-4	\$-1	\$-1	\$
	3033360 Total		\$-10	\$	\$-3	\$-1	\$-4	\$-1	\$-1	\$
1110000	3034900 MISC - MISCELLANEOUS	CN	\$-54	\$-1	\$-17	\$-4	\$-26	\$-2	\$-4	\$
1110000	3034900 MISC - MISCELLANEOUS	IDU	\$-1	\$	\$	\$	\$	\$-1	\$	\$
1110000	3034900 MISC - MISCELLANEOUS	OR	\$-12	\$	\$-12	\$	\$	\$	\$	\$
1110000	3034900 MISC - MISCELLANEOUS	SE	\$-34	\$-1	\$-8	\$-3	\$-14	\$-2	\$-6	\$
1110000	3034900 MISC - MISCELLANEOUS	SG	\$-14,421	\$-247	\$-3,805	\$-1,178	\$-6,113	\$-794	\$-2,229	\$-55
1110000	3034900 MISC - MISCELLANEOUS	SG-P	\$-2	\$	\$-1	\$	\$-1	\$	\$	\$
1110000	3034900 MISC - MISCELLANEOUS	SO	\$-879	\$-21	\$-245	\$-70	\$-371	\$-47	\$-122	\$-2
1110000	3034900 MISC - MISCELLANEOUS	SSGCH	\$-68	\$-1	\$-18	\$-6	\$-28	\$-4	\$-11	\$
1110000	3034900 MISC - MISCELLANEOUS	UT	\$-16	\$	\$	\$	\$-16	\$	\$	\$
1110000	3034900 MISC - MISCELLANEOUS	WA	\$-1	\$	\$	\$-1	\$	\$	\$	\$
1110000	3034900 MISC - MISCELLANEOUS	WYP	\$-38	\$	\$	\$	\$	\$	\$-38	\$
	3034900 Total		\$-15,527	\$-271	\$-4,106	\$-1,261	\$-6,370	\$-851	\$-2,410	\$-58
1110000	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$-13	\$	\$-3	\$-1	\$-6	\$-1	\$-2	\$
1110000	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$-57	\$-1	\$-15	\$-5	\$-24	\$-3	\$-9	\$
	3316000 Total		\$-70	\$-1	\$-18	\$-6	\$-30	\$-4	\$-11	\$
1110000	3326000 RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$-334	\$-6	\$-88	\$-27	\$-142	\$-18	\$-52	\$-1
	3326000 Total		\$-334	\$-6	\$-88	\$-27	\$-142	\$-18	\$-52	\$-1



Amortization Reserve (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
1110000	3901000	CA	-\$868	-\$868	\$	\$	\$	\$	\$	\$
1110000	3901000	CN	-\$2,453	-\$62	-\$173	-\$1,180	-\$95	-\$184	\$	\$
1110000	3901000	OR	-\$6,780	\$	\$	\$	\$	\$	\$	\$
1110000	3901000	SO	-\$9,907	-\$237	-\$786	-\$4,189	-\$534	-\$1,373	\$	-\$26
1110000	3901000	UT	-\$11	\$	\$	-\$11	\$	\$	\$	\$
1110000	3901000	WA	-\$1,432	\$	-\$1,432	\$	\$	\$	\$	\$
1110000	3901000	WYP	-\$6,297	\$	\$	\$	\$	\$	-\$6,297	\$
1110000	3901000	WYU	-\$30	\$	\$	\$	\$	\$	-\$30	\$
	3901000 Total		-\$27,778	-\$1,167	-\$10,301	-\$5,380	-\$630	-\$7,884	-\$7,884	-\$26
1110000 Total			-\$427,141	-\$10,426	-\$123,262	-\$179,150	-\$21,581	-\$58,467	-\$58,467	-\$905
1119000	146209	SO	\$	\$	\$	\$	\$	\$	\$	\$
1119000	146209 Total	Other Intangible Assets-Non-Rec	\$	\$	\$	\$	\$	\$	\$	\$
1119000 Total			\$	\$	\$	\$	\$	\$	\$	\$
Grand Total			-\$427,141	-\$10,426	-\$123,262	-\$179,150	-\$21,581	-\$58,467	-\$58,467	-\$905



Deferred Income Tax Balance (Actuals)

Balance as of December 2009
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nuttl
1901000	DTA 610.148 Reg Liability-Def NPC Balanc		\$988	\$	\$	\$	\$	\$	\$	\$	\$	\$988
287285	DTA 610.148 Reg Liability-SB 1149 Balanc		\$988	\$	\$	\$	\$	\$	\$	\$	\$	\$988
1901000	DTA 610.149 Reg Liability-SB 1149 Balanc		\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$26
287286	DTA 425.130 Rogue River-Habitat Enhancem		\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$26
1901000	DTA 425.130 Rogue River-Habitat Enhancem	SG	\$17	\$	\$	\$4	\$1	\$7	\$1	\$3	\$	\$
287289	DTA 425.160 Lewis River- LWD Fund Liabil		\$17	\$	\$	\$4	\$1	\$7	\$1	\$3	\$	\$
1901000	DTA 425.160 Lewis River- LWD Fund Liabil	SG	\$123	\$2	\$32	\$32	\$10	\$52	\$7	\$19	\$	\$
287290	DTA 705.300 Reg Liability - Deferred Ben		\$462	\$8	\$122	\$38	\$196	\$25	\$71	\$2	\$	\$
1901000	DTA 705.300 Reg Liability - Deferred Ben	SG	\$462	\$8	\$122	\$38	\$196	\$25	\$71	\$2	\$	\$
287291	DTA 705.305 Reg Liab- CA Gain on Sale of		\$17	\$17	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	\$17	\$17	\$	\$	\$	\$	\$	\$	\$	\$
287292	DTA 705.310 Reg Liab- UT Gain on Sale of		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287293	DTA 705.320 Reg Liab- ID Gain on Sale of		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287294	DTA 705.330 Reg Liab- WY Gain on Sale of		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287295	DTA 705.265 Reg Liab-OR Energy Conservat		\$312	\$	\$312	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$312	\$	\$312	\$	\$	\$	\$	\$	\$	\$
287299	DTA-610.114 PMI EITF 04-06 PRE STRIPPING		\$205	\$3	\$50	\$16	\$86	\$13	\$35	\$1	\$	\$
1901000	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$205	\$3	\$50	\$16	\$86	\$13	\$35	\$1	\$	\$
287302	DTA-PMI 105.171 PP&E		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA-PMI 105.171 PP&E	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287303	DTA 610.146 OR REG ASSET/LIAB CONS		\$50	\$	\$50	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 610.146 OR REG ASSET/LIAB CONS	OR	\$50	\$	\$50	\$	\$	\$	\$	\$	\$	\$
287304	DTA Rent Expense (safe harbor lease) -		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA Rent Expense (safe harbor lease) -	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287306	DTA 920.100 Bridgder Reclamation Trust Ea		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 920.100 Bridgder Reclamation Trust Ea	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
287308	DTA 705.200 Oregon Gain on Sale-Halsey		\$174	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	\$174	\$	\$	\$	\$	\$	\$	\$	\$	\$
287309	DTA 705.210 Property Insurance(Injuries		\$42	\$1	\$12	\$3	\$18	\$2	\$6	\$	\$	\$
1901000	DTA 705.210 Property Insurance(Injuries	SO	\$42	\$1	\$12	\$3	\$18	\$2	\$6	\$	\$	\$
287310	DTA 415.700 Reg liability BPA balancing		\$918	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 415.700 Reg liability BPA balancing	OTHER	\$918	\$	\$	\$	\$	\$	\$	\$	\$	\$
287314	DTA 505.400 Bonus Liab. Elec.-Cash Basis		\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$	\$	\$
1901000	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$	\$	\$
287323	DTA 720.200 Deferred Comp. Accrual - Cas		\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$	\$	\$
1901000	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$	\$	\$
287324	DTA 720.500 Severance Accrual - Cash Ba		\$3,731	\$89	\$1,040	\$296	\$1,577	\$201	\$517	\$10	\$	\$
1901000	DTA 720.500 Severance Accrual - Cash Ba	SO	\$3,731	\$89	\$1,040	\$296	\$1,577	\$201	\$517	\$10	\$	\$
287326	DTA 720.300 Pension/Retirement Accrual -		\$21	\$1	\$6	\$2	\$9	\$1	\$3	\$	\$	\$
1901000	DTA 720.300 Pension/Retirement Accrual -	SO	\$21	\$1	\$6	\$2	\$9	\$1	\$3	\$	\$	\$
287327	DTA 505.600 Vacation Accrual-Cash Basis		\$936	\$22	\$261	\$74	\$396	\$50	\$130	\$2	\$	\$
1901000	DTA 505.600 Vacation Accrual-Cash Basis	SO	\$936	\$22	\$261	\$74	\$396	\$50	\$130	\$2	\$	\$
287332	DTA 715.100 MCI F.O.G. WIRE LEASE		\$14,332	\$342	\$3,997	\$1,137	\$6,059	\$773	\$1,987	\$38	\$	\$
1901000	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	\$14,332	\$342	\$3,997	\$1,137	\$6,059	\$773	\$1,987	\$38	\$	\$
287337	DTA 415.110 Def Reg Asset- Transmission Sr		\$212	\$4	\$56	\$17	\$90	\$12	\$33	\$1	\$	\$
1901000	DTA 415.110 Def Reg Asset- Transmission Sr	SG	\$212	\$4	\$56	\$17	\$90	\$12	\$33	\$1	\$	\$
287338	DTA 220.100 Bad Debts Allowance - Cash B		\$719	\$12	\$190	\$59	\$305	\$40	\$111	\$3	\$	\$
1901000	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	\$719	\$12	\$190	\$59	\$305	\$40	\$111	\$3	\$	\$
287340			\$3,345	\$102	\$1,160	\$419	\$1,298	\$130	\$237	\$	\$	\$



Deferred Income Tax Balance (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Net/Nil
1901000	287340 Total		\$1,298	\$419	\$1,160	\$19	\$198	\$130	\$237	\$237	\$	\$
1901000	287341	DTA 910.530 Injuries & Damages Accrual - SO	\$2,842	\$68	\$792	\$225	\$994	\$153	\$7	\$394	\$7	\$
1901000	287341 Total		\$2,842	\$68	\$792	\$225	\$994	\$153	\$7	\$394	\$7	\$
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	\$268	\$5	\$71	\$22	\$113	\$15	\$1	\$384	\$1	\$
1901000	287343 Total		\$268	\$5	\$71	\$22	\$113	\$15	\$1	\$384	\$1	\$
1901000	287344	DTA 715.800 Redding Contract - Prepaid	\$1,252	\$21	\$330	\$102	\$531	\$69	\$5	\$184	\$5	\$
1901000	287344 Total		\$1,252	\$21	\$330	\$102	\$531	\$69	\$5	\$184	\$5	\$
1901000	287345	DTA 145.030 Distribution O&M Amort of Wf	\$703	\$25	\$199	\$46	\$334	\$32	\$67	\$67	\$	\$
1901000	287345 Total		\$703	\$25	\$199	\$46	\$334	\$32	\$67	\$67	\$	\$
1901000	287347	DTA 730.160 WEATHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287347 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	\$445	\$7	\$109	\$34	\$187	\$28	\$2	\$77	\$2	\$
1901000	287349 Total		\$445	\$7	\$109	\$34	\$187	\$28	\$2	\$77	\$2	\$
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	\$3,209	\$77	\$695	\$255	\$1,357	\$173	\$445	\$8	\$	\$
1901000	287354 Total		\$3,209	\$77	\$695	\$255	\$1,357	\$173	\$445	\$8	\$	\$
1901000	287357	DTA 715.350 OTHER ENVIRONMENTAL LIABILITY	\$2,629	\$63	\$733	\$209	\$1,112	\$142	\$7	\$364	\$7	\$
1901000	287357 Total		\$2,629	\$63	\$733	\$209	\$1,112	\$142	\$7	\$364	\$7	\$
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287367 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	\$1,269	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287370 Total		\$1,269	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287373	DTA 910.580 Wasach workers comp reserve	\$1,626	\$39	\$454	\$129	\$688	\$88	\$225	\$4	\$	\$
1901000	287373 Total		\$1,626	\$39	\$454	\$129	\$688	\$88	\$225	\$4	\$	\$
1901000	287387	DTA 610.115 PMF OVERBURDEN	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287387 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287389	DTA 610.145, OR CONSOLIDATION	\$1,734	\$	\$1,734	\$	\$	\$	\$	\$	\$	\$
1901000	287389 Total		\$1,734	\$	\$1,734	\$	\$	\$	\$	\$	\$	\$
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	\$65	\$2	\$20	\$5	\$32	\$3	\$5	\$5	\$	\$
1901000	287393 Total		\$65	\$2	\$20	\$5	\$32	\$3	\$5	\$5	\$	\$
1901000	287397	DTA 210.000 Ppd Contingency Reserve	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287397 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287399	DTA 920.150 FAS 112	\$7,108	\$170	\$1,982	\$564	\$3,005	\$383	\$985	\$19	\$	\$
1901000	287399 Total		\$7,108	\$170	\$1,982	\$564	\$3,005	\$383	\$985	\$19	\$	\$
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	\$-10	\$	\$-3	\$-1	\$-4	\$-1	\$-1	\$	\$	\$
1901000	287413 Total		\$-10	\$	\$-3	\$-1	\$-4	\$-1	\$-1	\$	\$	\$
1901000	287415	DTA 205.200 M&S INV	\$1,401	\$23	\$345	\$108	\$589	\$89	\$242	\$6	\$	\$
1901000	287415 Total		\$1,401	\$23	\$345	\$108	\$589	\$89	\$242	\$6	\$	\$
1901000	287417	DTA 605.710 REVERSE	\$4,260	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287417 Total		\$4,260	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287419	DTA 425.125 Deferred Coal Cost-Arch	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287419 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287429	DTA 425.225 Duke Contract Novation	\$442	\$8	\$117	\$36	\$187	\$24	\$68	\$2	\$	\$
1901000	287429 Total		\$442	\$8	\$117	\$36	\$187	\$24	\$68	\$2	\$	\$
1901000	287430	DTA 505.125 Accrued Royalties	\$113	\$2	\$28	\$9	\$47	\$7	\$20	\$	\$	\$
1901000	287430 Total		\$113	\$2	\$28	\$9	\$47	\$7	\$20	\$	\$	\$
1901000	287431	DTA 505.160 Cal PUC Fee	\$9	\$9	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287431 Total		\$9	\$9	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	\$263	\$4	\$65	\$20	\$110	\$17	\$45	\$1	\$	\$
1901000	287433 Total		\$263	\$4	\$65	\$20	\$110	\$17	\$45	\$1	\$	\$
1901000	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	\$37	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	287435 Total		\$37	\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Balance (Actuals)
 Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
1901000	DTA 605.100 Trojan Decom Cost-Regulatory	1,332	\$1,332	\$23	\$347	\$108	\$564	\$75	\$210	\$5	\$5	\$
1901000	DTA 610.136 SB 1149 Costs	1,332	\$1,332	\$23	\$347	\$108	\$564	\$75	\$210	\$5	\$5	\$
1901000	DTA 610.136 SB 1149 Costs	OTHER	\$372	\$	\$	\$	\$	\$	\$	\$	\$	\$372
1901000	DTA 610.136 SB 1149 Costs	OTHER	\$372	\$	\$	\$	\$	\$	\$	\$	\$	\$372
1901000	DTA Mine Rescue Training Tax Credit	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 205.100 Coal Pile Inventory Adjustme	SE	\$301	\$5	\$74	\$23	\$126	\$19	\$52	\$1	\$1	\$
1901000	DTA 205.100 Coal Pile Inventory Adjustme	OTHER	\$301	\$5	\$74	\$23	\$126	\$19	\$52	\$1	\$1	\$
1901000	DTA 610.143 WA PRGRM	OTHER	\$-13	\$	\$	\$	\$	\$	\$	\$	\$	\$-13
1901000	DTA 610.143 WA PRGRM	OTHER	\$-13	\$	\$	\$	\$	\$	\$	\$	\$	\$-13
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTA 705.270 Reg Liab	OTHER	\$144	\$	\$	\$	\$	\$	\$	\$	\$	\$144
1901000	DTA 705.270 Reg Liab	OTHER	\$144	\$	\$	\$	\$	\$	\$	\$	\$	\$144
1901000	DTA 705.271 Reg Liab	OTHER	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$15
1901000	DTA 705.271 Reg Liab	OTHER	\$15	\$	\$	\$	\$	\$	\$	\$	\$	\$15
1901000	DTA 705.272 Reg Liab	OTHER	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$26
1901000	DTA 705.272 Reg Liab	OTHER	\$26	\$	\$	\$	\$	\$	\$	\$	\$	\$26
1901000	DTA 705.273 Reg Liab	OTHER	\$279	\$	\$	\$	\$	\$	\$	\$	\$	\$279
1901000	DTA 705.273 Reg Liab	OTHER	\$279	\$	\$	\$	\$	\$	\$	\$	\$	\$279
1901000	DTA 705.274 Reg Liab	OTHER	\$11	\$	\$	\$	\$	\$	\$	\$	\$	\$11
1901000	DTA 705.274 Reg Liab	OTHER	\$11	\$	\$	\$	\$	\$	\$	\$	\$	\$11
1901000	DTA 705.275 Reg Liab	OTHER	\$29	\$	\$	\$	\$	\$	\$	\$	\$	\$29
1901000	DTA 705.275 Reg Liab	OTHER	\$29	\$	\$	\$	\$	\$	\$	\$	\$	\$29
1901000	DTA 105.221 Saf Har	SG	\$35,898	\$815	\$9,471	\$2,931	\$15,217	\$1,977	\$5,550	\$137	\$	\$
1901000	DTA 105.221 Saf Har	OTHER	\$35,898	\$815	\$9,471	\$2,931	\$15,217	\$1,977	\$5,550	\$137	\$	\$
1901000	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$576	\$9	\$142	\$44	\$242	\$37	\$89	\$2	\$2	\$
1901000	DTA 205.025 PMI Fuel Cost Adjustment	OTHER	\$576	\$9	\$142	\$44	\$242	\$37	\$89	\$2	\$2	\$
1901000	DTA 120.105 Willow Wind Account Receivab	WA	\$40	\$	\$	\$40	\$	\$	\$	\$	\$	\$
1901000	DTA 120.105 Willow Wind Account Receivab	OTHER	\$40	\$	\$	\$40	\$	\$	\$	\$	\$	\$
1901000	DTA - PMI Def Tax	SE	\$3,055	\$49	\$752	\$236	\$1,284	\$194	\$528	\$12	\$	\$
1901000	DTA - PMI Def Tax	OTHER	\$3,055	\$49	\$752	\$236	\$1,284	\$194	\$528	\$12	\$	\$
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$2,169	\$35	\$534	\$168	\$911	\$138	\$375	\$9	\$9	\$
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	OTHER	\$2,169	\$35	\$534	\$168	\$911	\$138	\$375	\$9	\$9	\$
1901000	DTL 610.030N, 99-00 RAR - BCC	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTL 610.030N, 99-00 RAR - BCC	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTL 610.100 COAL MINE DEVT PMI	SE	\$1,833	\$29	\$451	\$142	\$770	\$117	\$317	\$7	\$7	\$
1901000	DTL 610.100 COAL MINE DEVT PMI	OTHER	\$1,833	\$29	\$451	\$142	\$770	\$117	\$317	\$7	\$7	\$
1901000	DTL 610.111 PMI Gain/Loss on Assets	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTL 610.111 PMI Gain/Loss on Assets	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	SE	\$-730	\$-12	\$-180	\$-56	\$-307	\$-46	\$-126	\$-3	\$-3	\$
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	OTHER	\$-730	\$-12	\$-180	\$-56	\$-307	\$-46	\$-126	\$-3	\$-3	\$
1901000	DTL 610.100 PMI DEVT COST AMORT	SE	\$-1,431	\$-23	\$-352	\$-111	\$-601	\$-91	\$-247	\$-6	\$-6	\$
1901000	DTL 610.100 PMI DEVT COST AMORT	OTHER	\$-1,431	\$-23	\$-352	\$-111	\$-601	\$-91	\$-247	\$-6	\$-6	\$
1901000	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$209	\$3	\$52	\$16	\$88	\$13	\$36	\$1	\$1	\$
1901000	DTL 610.115 PMI OVERBURDEN REMOVAL	OTHER	\$209	\$3	\$52	\$16	\$88	\$13	\$36	\$1	\$1	\$
1901000	DTL 505.510 PMI VAC ACCRUAL	SE	\$303	\$5	\$75	\$23	\$128	\$19	\$52	\$1	\$1	\$
1901000	DTL 505.510 PMI VAC ACCRUAL	OTHER	\$303	\$5	\$75	\$23	\$128	\$19	\$52	\$1	\$1	\$
1901000	DTL 205.411 PMI SEC. 263A	SE	\$2,026	\$33	\$489	\$157	\$852	\$129	\$350	\$8	\$8	\$
1901000	DTL 205.411 PMI SEC. 263A	OTHER	\$2,026	\$33	\$489	\$157	\$852	\$129	\$350	\$8	\$8	\$
1901000	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	\$19,803	\$318	\$4,872	\$1,531	\$8,322	\$1,259	\$3,423	\$79	\$79	\$



Deferred Income Tax Balance (Actuals)
 Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nufl
1901000	287725 Total	\$19,803	\$19,803	\$118	\$4,872	\$1,531	\$8,322	\$1,259	\$3,423	\$79	\$	\$
	DTL PMI PP&E	-\$27,247	-\$27,247	-\$438	-\$6,704	-\$2,106	-\$11,450	-\$1,732	-\$4,709	-\$108	\$	\$
1901000	287726 Total	-\$27,247	-\$27,247	-\$438	-\$6,704	-\$2,106	-\$11,450	-\$1,732	-\$4,709	-\$108	\$	\$
	DTL 910.905 PMI COST DEPLETION	-\$196	-\$196	-\$3	-\$48	-\$15	-\$83	-\$12	-\$34	-\$1	\$	\$
1901000	287735 Total	-\$196	-\$196	-\$3	-\$48	-\$15	-\$83	-\$12	-\$34	-\$1	\$	\$
	ACCUM DIT - PPL EMERGENCY FACILITIES	\$95,121	\$95,121	\$1,774	\$25,152	\$6,988	\$35,654	\$4,575	\$12,203	\$263	\$8,554	\$
1901000	286601 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
286601	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2811000	286602 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2811000	286602	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2820000	287704 Total	-\$7,218	-\$7,218	-\$172	-\$2,013	-\$572	-\$3,052	-\$389	-\$1,000	-\$19	\$	\$
	DTL 105.143/165 Basis Diff - Intangibles	-\$7,218	-\$7,218	-\$172	-\$2,013	-\$572	-\$3,052	-\$389	-\$1,000	-\$19	\$	\$
2820000	287704	-\$7,218	-\$7,218	-\$172	-\$2,013	-\$572	-\$3,052	-\$389	-\$1,000	-\$19	\$	\$
2820000	287605 Total	-\$2,336,392	-\$2,336,392	-\$57,465	-\$659,854	-\$161,953	-\$1,003,973	-\$140,656	-\$306,096	-\$6,157	\$	-\$238
	DTL PP&E Powertax	-\$2,336,392	-\$2,336,392	-\$57,465	-\$659,854	-\$161,953	-\$1,003,973	-\$140,656	-\$306,096	-\$6,157	\$	-\$238
2821000	287605	-\$2,336,392	-\$2,336,392	-\$57,465	-\$659,854	-\$161,953	-\$1,003,973	-\$140,656	-\$306,096	-\$6,157	\$	-\$238
2821000	287608 Total	-\$3,706	-\$3,706	-\$98	-\$1,505	-\$466	-\$2,418	-\$314	-\$882	-\$22	\$	\$
	DTL Safe Harbor Lease Cholla	-\$3,706	-\$3,706	-\$98	-\$1,505	-\$466	-\$2,418	-\$314	-\$882	-\$22	\$	\$
2821000	287608	-\$3,706	-\$3,706	-\$98	-\$1,505	-\$466	-\$2,418	-\$314	-\$882	-\$22	\$	\$
2821000	287670 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 390.100 POLLUTIONCONTROLFACILITY(BK/	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287670	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287703 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 610.110N, 99-00 RAR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287703	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287740 Total	\$1,104	\$1,104	\$18	\$272	\$85	\$464	\$70	\$191	\$4	\$	\$
	DTL 110.200 TAX PERCENTAGE DEPLETION	\$1,104	\$1,104	\$18	\$272	\$85	\$464	\$70	\$191	\$4	\$	\$
2821000	287740	\$1,104	\$1,104	\$18	\$272	\$85	\$464	\$70	\$191	\$4	\$	\$
2821000	287753 Total	-\$1,355	-\$1,355	-\$118	-\$1,810	-\$569	-\$3,091	-\$468	-\$1,271	-\$29	\$	\$
	DTL 110.100 BOOK DEPLETION	-\$1,355	-\$1,355	-\$118	-\$1,810	-\$569	-\$3,091	-\$468	-\$1,271	-\$29	\$	\$
2821000	287753	-\$1,355	-\$1,355	-\$118	-\$1,810	-\$569	-\$3,091	-\$468	-\$1,271	-\$29	\$	\$
2821000	287766 Total	\$308	\$308	\$7	\$86	\$24	\$130	\$17	\$43	\$1	\$	\$
	DTL 610.100N Amort	\$308	\$308	\$7	\$86	\$24	\$130	\$17	\$43	\$1	\$	\$
2821000	287766	\$308	\$308	\$7	\$86	\$24	\$130	\$17	\$43	\$1	\$	\$
2821000	287767 Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 610.070N NOPA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287767	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2821000	287771 Total	\$644	\$644	\$10	\$158	\$50	\$271	\$41	\$111	\$3	\$	\$
	DTL 110.205 SRC tax depletion	\$644	\$644	\$10	\$158	\$50	\$271	\$41	\$111	\$3	\$	\$
2821000	287771	\$644	\$644	\$10	\$158	\$50	\$271	\$41	\$111	\$3	\$	\$
2821000	287774 Total	-\$2,347,397	-\$2,347,397	-\$57,646	-\$662,653	-\$162,828	-\$1,008,617	-\$141,310	-\$307,805	-\$6,200	\$	-\$238
	DTL 415.702 Reg Asset-Lake Side Lip, Dam	-\$2,347,397	-\$2,347,397	-\$57,646	-\$662,653	-\$162,828	-\$1,008,617	-\$141,310	-\$307,805	-\$6,200	\$	-\$238
2831000	287571	-\$392	-\$392	\$	\$	\$	\$	\$	-\$392	\$	\$	\$
2831000	287572	-\$3,784	-\$3,784	\$	\$	\$	\$	\$	-\$3,784	\$	\$	\$
2831000	287572 Total	-\$3,784	-\$3,784	\$	\$	\$	\$	\$	-\$3,784	\$	\$	\$
	DTL 415.872 Deferred Excess Net Power Co	-\$3,784	-\$3,784	\$	\$	\$	\$	\$	-\$3,784	\$	\$	\$
2831000	287572	-\$3,784	-\$3,784	\$	\$	\$	\$	\$	-\$3,784	\$	\$	\$
2831000	287573 Total	-\$1,656	-\$1,656	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 415.873 Deferred Excess NPC-WA Hydro	-\$1,656	-\$1,656	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287573	-\$1,656	-\$1,656	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287574 Total	-\$403	-\$403	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 415.891 WY-2008 Transition Severance	-\$403	-\$403	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287574	-\$403	-\$403	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287575 Total	-\$650	-\$650	-\$10	-\$160	-\$50	-\$273	-\$41	-\$112	-\$3	\$	\$
	DTL 425.125 Deferred Coal Cost-Arch	-\$650	-\$650	-\$10	-\$160	-\$50	-\$273	-\$41	-\$112	-\$3	\$	\$
2831000	287575	-\$650	-\$650	-\$10	-\$160	-\$50	-\$273	-\$41	-\$112	-\$3	\$	\$
2831000	287576 Total	-\$1,734	-\$1,734	-\$41	-\$483	-\$138	-\$733	-\$93	-\$240	-\$5	\$	\$
	DTL 415.822 RegAsst UT	-\$1,734	-\$1,734	-\$41	-\$483	-\$138	-\$733	-\$93	-\$240	-\$5	\$	\$
2831000	287576	-\$1,734	-\$1,734	-\$41	-\$483	-\$138	-\$733	-\$93	-\$240	-\$5	\$	\$
2831000	287577 Total	\$3,346	\$3,346	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 415.820 Contra Pensn Reg Asset MMT &	\$3,346	\$3,346	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287577	\$3,346	\$3,346	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287578 Total	\$1,152	\$1,152	\$	\$	\$	\$	\$	\$	\$	\$	\$
	DTL 415.821 Contra Pensn Reg Asset MMT &	\$1,152	\$1,152	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287578	\$1,152	\$1,152	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287579 Total	-\$860	-\$860	\$	\$	\$	-\$860	\$	\$	\$	\$	\$
	DTL 415.822 Reg Asset, Pension MMT_UT	-\$860	-\$860	\$	\$	\$	-\$860	\$	\$	\$	\$	\$
2831000	287579	-\$860	-\$860	\$	\$	\$	-\$860	\$	\$	\$	\$	\$
2831000	287579 Total	-\$860	-\$860	\$	\$	\$	-\$860	\$	\$	\$	\$	\$



Deferred Income Tax Balance (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Muttl
2831000	DTL 415.823 Contra Pensn Reg Asset CTG U	UT	\$4,182	\$4,182	\$	\$	\$	\$4,182	\$	\$	\$	\$
2831000	287580 Total		\$4,182	\$4,182	\$	\$	\$	\$4,182	\$	\$	\$	\$
2831000	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$289	\$289	\$289	\$	\$	\$	\$	\$	\$	\$
2831000	287581 Total		\$289	\$289	\$289	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 415.825 Contra Pensn Reg Asset CTG W	WA	\$1,101	\$1,101	\$	\$1,101	\$	\$	\$	\$	\$	\$
2831000	287582 Total		\$1,101	\$1,101	\$	\$1,101	\$	\$	\$	\$	\$	\$
2831000	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-\$681	-\$681	-\$681	\$	\$	\$	\$	\$	\$	\$
2831000	287584 Total		-\$681	-\$681	-\$681	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-\$234	-\$234	\$	\$	\$	-\$234	\$	\$	\$	\$
2831000	287585 Total		-\$234	-\$234	\$	\$	\$	-\$234	\$	\$	\$	\$
2831000	DTL 415.829 Reg Asset - Post - Ret MMT U	UT	-\$846	-\$846	\$	\$	-\$846	\$	\$	\$	\$	\$
2831000	287586 Total		-\$846	-\$846	\$	\$	-\$846	\$	\$	\$	\$	\$
2831000	DTL 415.831 Reg Asset - Post - Ret MMT C	CA	-\$59	-\$59	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287588 Total		-\$59	-\$59	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-\$395	-\$395	\$	\$	\$	\$	\$	\$	-\$395	\$
2831000	287590 Total		-\$395	-\$395	\$	\$	\$	\$	\$	\$	-\$395	\$
2831000	DTL 415.301 Environmental Clean-up Acct	WA	\$225	\$225	\$	\$225	\$	\$	\$	\$	\$	\$
2831000	287591 Total		\$225	\$225	\$	\$225	\$	\$	\$	\$	\$	\$
2831000	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-\$584	-\$584	\$	\$	\$	\$	\$	\$	-\$584	\$
2831000	287593 Total		-\$584	-\$584	\$	\$	\$	\$	\$	\$	-\$584	\$
2831000	DTL 415.892 Deferred Net Power Costs - I	OTHER	-\$993	-\$993	\$	\$	\$	\$	\$	\$	-\$993	\$
2831000	287596 Total		-\$993	-\$993	\$	\$	\$	\$	\$	\$	-\$993	\$
2831000	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$194	-\$194	\$	\$	\$	\$	\$	-\$194	\$	\$
2831000	287597 Total		-\$194	-\$194	\$	\$	\$	\$	-\$194	\$	\$	\$
2831000	DTL 430.100 Weatherization	SO	-\$13,180	-\$13,180	-\$315	-\$3,675	-\$1,045	-\$5,572	-\$711	-\$1,827	-\$35	\$
2831000	287614 Total		-\$13,180	-\$13,180	-\$315	-\$3,675	-\$1,045	-\$5,572	-\$711	-\$1,827	-\$35	\$
2831000	DTL Interim provision reg assets/Liabil	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287616 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 320.140 May 2000 Transition Plan Cos	OR	-\$861	-\$861	-\$861	\$	\$	\$	\$	\$	\$	\$
2831000	287618 Total		-\$861	-\$861	-\$861	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 320.220 Glenrock Excluding Reclamati	UT	-\$43	-\$43	\$	\$	\$	-\$43	\$	\$	\$	\$
2831000	287624 Total		-\$43	-\$43	\$	\$	\$	-\$43	\$	\$	\$	\$
2831000	DTL 415.300 Environmental Clean-up Acctu	SG	-\$4,158	-\$4,158	-\$71	-\$1,097	-\$340	-\$1,763	-\$229	-\$643	-\$16	\$
2831000	287634 Total		-\$4,158	-\$4,158	-\$71	-\$1,097	-\$340	-\$1,763	-\$229	-\$643	-\$16	\$
2831000	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	-\$2,701	-\$2,701	-\$46	-\$715	-\$221	-\$1,149	-\$149	-\$419	\$	\$
2831000	287635 Total		-\$2,701	-\$2,701	-\$46	-\$715	-\$221	-\$1,149	-\$149	-\$419	\$	\$
2831000	DTL 415.580 Trail Mountain Unrecovered In	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287637 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-\$220	-\$220	\$	-\$220	\$	\$	\$	\$	\$	\$
2831000	287639 Total		-\$220	-\$220	\$	-\$220	\$	\$	\$	\$	\$	\$
2831000	DTL 415.680 Deferred Intervener Funding	OR	\$66	\$66	\$	\$66	\$	\$	\$	\$	\$	\$
2831000	287640 Total		\$66	\$66	\$	\$66	\$	\$	\$	\$	\$	\$
2831000	DTL 415.690 Contra-reg assets - Transit	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	287644 Total		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-\$23	-\$23	\$	\$	\$	\$	-\$23	\$	\$	\$
2831000	287647 Total		-\$23	-\$23	\$	\$	\$	\$	-\$23	\$	\$	\$
2831000	DTL 425.250 TGS Buyout	SG	-\$59	-\$59	-\$1	-\$16	-\$5	-\$25	-\$3	-\$9	\$	\$
2831000	287653 Total		-\$59	-\$59	-\$1	-\$16	-\$5	-\$25	-\$3	-\$9	\$	\$
2831000	DTL 425.280 Joseph Settlement	SG	-\$421	-\$421	-\$7	-\$111	-\$34	-\$179	-\$23	-\$65	-\$2	\$
2831000	287656 Total		-\$421	-\$421	-\$7	-\$111	-\$34	-\$179	-\$23	-\$65	-\$2	\$
2831000	DTL 425.360 Hermiston Swap	SG	-\$1,732	-\$1,732	-\$30	-\$457	-\$141	-\$734	-\$95	-\$268	-\$7	\$
2831000	287661 Total		-\$1,732	-\$1,732	-\$30	-\$457	-\$141	-\$734	-\$95	-\$268	-\$7	\$



Deferred Income Tax Balance (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	Nutil
2831000	287661 Total		-\$1,732	-\$30	-\$457	-\$304	-\$141	-\$134	-\$95	-\$268	-\$7	\$
	DTL 210.100 Prepaid Taxes - OR PUC	OR	-\$304									
2831000	287662 Total		-\$304									
	DTL 210.120 Prepaid Taxes - UT PUC	UT	-\$304									
2831000	287664 Total		-\$747					-\$747				
	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-\$747					-\$747				
2831000	287665 Total		-\$62						-\$62			
	DTL 210.180 PRE MEM	SO	-\$62						-\$62			
2831000	287669 Total		-\$1,848	-\$44	-\$515	-\$147	-\$147	-\$781	-\$100	-\$256	-\$5	
	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-\$1,848	-\$44	-\$515	-\$147	-\$147	-\$781	-\$100	-\$256	-\$5	
2831000	287675 Total		-\$3,229	-\$117	-\$1,415	-\$404	-\$404	-\$2,280	-\$278	-\$722	-\$14	
	DTL 205.200 Coal M&S Inventory Write-Off	SE	-\$3,229	-\$117	-\$1,415	-\$404	-\$404	-\$2,280	-\$278	-\$722	-\$14	
2831000	287683 Total		-\$790						-\$790			
	DTL 425.380 Idaho Customer Balancing Acc	IDU	-\$790						-\$790			
2831000	287685 Total		-\$26									
	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-\$26									
2831000	287697 Total		-\$26									
	DTL 610.141 WA RATE REFUNDS	SG	-\$26									
2831000	287707 Total		-\$3,687	-\$136	-\$1,586	-\$451	-\$451	-\$2,404	-\$307	-\$788	-\$15	
	DTL 210.200 PREPAID PROPERTY TAXES	GFS	-\$3,687	-\$136	-\$1,586	-\$451	-\$451	-\$2,404	-\$307	-\$788	-\$15	
2831000	287708 Total		-\$2,687									
	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-\$2,687									
2831000	287721 Total											
	DTL 205.411 PMI SEC. 263A	SE										
2831000	287723 Total											
	DTL 415.800 GRID WEST	SG										
2831000	287728 Total		\$429	\$7	\$113	\$35	\$182	\$182	\$24	\$66	\$2	
	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	\$429	\$7	\$113	\$35	\$182	\$182	\$24	\$66	\$2	
2831000	287731 Total											
	DTL 415.803 RTO Grid West, NIR-W/O-WA	WA										
2831000	287737 Total		-\$27				-\$27					
	DTL 705.240 CA Energy Program	CA	-\$27				-\$27					
2831000	287747 Total		-\$530	-\$530								
	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-\$530	-\$530								
2831000	287749 Total											
	DTL 425.310 Hydro Relicensing Obligation	OTHER										
2831000	287750 Total		-\$10,715									
	DTL 605.710 Reverse Accrued Final Reclam	SE	-\$10,715									
2831000	287751 Total											
	DTL 415.896 WA - Chehalis Plant Rev Req	WA										
2831000	287760 Total		-\$6,831				-\$6,831					
	DTL 705.260 Reg Asset	WA	-\$6,831				-\$6,831					
2831000	287762 Total		-\$121				-\$121					
	DTL 715.720 NW Power	WA	-\$121				-\$121					
2831000	287763 Total											
	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	SE										
2831000	287770 Total		-\$1,140	-\$18	-\$280	-\$68	-\$479	-\$72	-\$5	-\$197	-\$5	
	DTL 505.800 State Tax Ded on Fed TR	OTHER	-\$1,140	-\$18	-\$280	-\$68	-\$479	-\$72	-\$5	-\$197	-\$5	
2831000	287772 Total		-\$2,805									
	DTL 415.850 Unrec Ptt	SG	-\$2,805									
2831000	287779 Total		-\$775	-\$13	-\$204	-\$63	-\$329	-\$43	-\$3	-\$120	-\$3	
	DTL 415.850 Unrec Ptt	SG	-\$775	-\$13	-\$204	-\$63	-\$329	-\$43	-\$3	-\$120	-\$3	
2831000	287779 Total		-\$775	-\$13	-\$204	-\$63	-\$329	-\$43	-\$3	-\$120	-\$3	



Deferred Income Tax Balance (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other	NuBl
2831000	DTL 415.870 Def CA			\$988	\$	\$	\$	\$	\$	\$	\$	\$988
	287781 Total	OTHER		\$988	\$	\$	\$	\$	\$	\$	\$	\$988
2831000	DTL 415.880 Def Ut			\$5	\$	\$	\$5	\$	\$	\$	\$	\$
	287783 Total	UT		\$5	\$	\$	\$5	\$	\$	\$	\$	\$
2831000	DTL 415.900 OR SB RE			\$3,708	\$	\$	\$	\$	\$	\$	\$	\$3,708
	287784 Total	OTHER		\$3,708	\$	\$	\$	\$	\$	\$	\$	\$3,708
2831000	DTL 415.890 ID MEHC 2006 TRANSITION COST			\$232	\$	\$	\$	\$	\$-232	\$	\$	\$
	287786 Total	IDU		\$232	\$	\$	\$	\$	\$-232	\$	\$	\$
2831000	DTL 415.895 OR RCAC SEP-DEC 07			\$1,972	\$	\$-1,972	\$	\$	\$	\$	\$	\$
	287787 Total	OR		\$1,972	\$-1,972	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 415.804 RTO GW			\$85	\$	\$	\$	\$	\$	\$	\$	\$
	287789 Total	OR		\$85	\$	\$	\$	\$	\$	\$	\$	\$
2831000	ADIT INVESTMENTS - STATE			\$	\$	\$	\$	\$	\$	\$	\$	\$
	287802 Total	GPS		\$	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 430.111 Reg Asset - SB 1149 Balance			\$26	\$	\$	\$	\$	\$	\$	\$	\$
	287941 Total	OTHER		\$26	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 430.112 Reg Asset - Other - Balance			\$93	\$	\$	\$	\$	\$	\$	\$	\$
	287942 Total	OTHER		\$93	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL 430.113 Reg Asset - Def NPC Balance			\$988	\$	\$	\$	\$	\$	\$	\$	\$
	287943 Total	OTHER		\$988	\$	\$	\$	\$	\$	\$	\$	\$
2831000	DTL - PMI Def Tax			\$3,055	\$-49	\$-752	\$-236	\$-1,284	\$-194	\$-528	\$	\$
	287990 Total	SE		\$3,055	\$-49	\$-752	\$-236	\$-1,284	\$-194	\$-528	\$	\$
2831000 Total				\$72,825	\$-1,192	\$-11,820	\$-10,858	\$-16,112	\$-3,423	\$-9,984	\$-118	\$
Grand Total				\$2,332,319	\$-57,237	\$-651,334	\$-167,290	\$-992,127	\$-140,547	\$-306,686	\$-6,074	\$-238



Investment Tax Credit Balance (Actuals)

Balance as of December 2009

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Nutil
2551000	285602	ITC84	ACCUM DEF ITC - PPL - 1983	-\$1,745	-\$1,239	-\$247	\$	\$	-\$191	\$	-\$11
	285602 Total			-\$1,745	-\$1,239	-\$247	\$	\$	-\$191	\$	-\$11
2551000	285603	ITC85	ACCUM DEF ITC - PPL - 1984	-\$1,398	-\$946	-\$187	\$	\$	-\$162	\$	-\$27
	285603 Total			-\$1,398	-\$946	-\$187	\$	\$	-\$162	\$	-\$27
2551000	285604	ITC85	ACCUM DEF ITC - PPL - 1985	-\$1,647	-\$1,115	-\$220	\$	\$	-\$191	\$	-\$32
	285604 Total			-\$1,647	-\$1,115	-\$220	\$	\$	-\$191	\$	-\$32
2551000	285605	ITC86	ACCUM DEF ITC - PPL - 1986	-\$1,480	-\$956	-\$194	\$	\$	-\$229	\$	-\$29
	285605 Total			-\$1,480	-\$956	-\$194	\$	\$	-\$229	\$	-\$29
2551000	285606	ITC88	ACCUM DEF ITC - PPL - 1987	-\$222	-\$136	-\$33	\$	\$	-\$37	\$	-\$6
	285606 Total			-\$222	-\$136	-\$33	\$	\$	-\$37	\$	-\$6
2551000	285607	ITC89	ACCUM DEF ITC - PPL - 1988	-\$487	-\$274	-\$74	\$	\$	-\$101	\$	-\$14
	285607 Total			-\$487	-\$274	-\$74	\$	\$	-\$101	\$	-\$14
2551000	285608	ITC90	JIM BRIDGER RETROFIT ITC - PPL	-\$316	-\$50	-\$12	-\$148	-\$44	-\$55	\$	-\$1
	285608 Total			-\$316	-\$50	-\$12	-\$148	-\$44	-\$55	\$	-\$1
2551000	285609	SG	ACCUM DEFERRED ITC - UPL - 70 PRE	\$	\$	\$	\$	\$	\$	\$	\$
	285609 Total			\$	\$	\$	\$	\$	\$	\$	\$
	Grand Total			-\$7,294	-\$4,716	-\$968	-\$148	-\$44	-\$966	\$	-\$120



Customer Advances (Actuals)

Balance as of December 2009
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC
2520000	210550	CA	-\$21	-\$21	\$	\$	\$	\$	\$	\$
		IDU	-\$275					-\$275		
2520000	210550	OR	-\$1,434		-\$1,434					
2520000	210550	SG	\$4,863	\$83	\$1,283	\$397	\$2,061	\$268	\$752	\$19
2520000	210550	UT	-\$3,338				-\$3,338			
2520000	210550	WA	-\$72			-\$72				
2520000	210550	WYP	-\$6,893						-\$6,893	
2520000	210550	WYU	-\$1,440						-\$1,440	
	210550 Total		-\$8,610	\$62	-\$151	\$325	-\$1,277	-\$7	-\$7,581	\$19
2520000	210553	SG	-\$1,065	-\$18	-\$281	-\$87	-\$451	-\$59	-\$165	-\$4
	210553 Total		-\$1,065	-\$18	-\$281	-\$87	-\$451	-\$59	-\$165	-\$4
2520000	285460	SG	-\$11,270	-\$193	-\$2,973	-\$920	-\$4,777	-\$621	-\$1,742	-\$43
	285460 Total		-\$11,270	-\$193	-\$2,973	-\$920	-\$4,777	-\$621	-\$1,742	-\$43
	Grand Total		-\$20,945	-\$149	-\$3,405	-\$682	-\$6,506	-\$687	-\$9,488	-\$28

CONFIDENTIAL

Case No. PAC-E-10-07

Exhibit No. 3

Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

CONFIDENTIAL

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Property Tax Calculation

May 2010

**THIS EXHIBIT IS CONFIDENTIAL
AND IS PROVIDED UNDER
SEPARATE COVER**

Case No. PAC-E-10-07
Exhibit No. 4
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

LGAR Calculation

May 2010

Unbundled Production Revenue Requirement (Excluding NPC)

PAC-E-10-07 Unbundled Production Revenue Requirement

Description	Amount	Source
1 Production - Return On Investment	882,867,786	JAM Tab ECD
2 Production - Expense	2,169,105,637	JAM Tab ECD
3 Production - Revenues	(822,172,983)	RAM Tab 5, Adj No 1
Production Revenue Requirement	2,229,800,439	(Line 1 + Line 2 - Line 3)
System Load	57,460,901	RAM Tab 5, Adj No 1
Production \$ per MWH	\$38.81	

PAC-E-10-07 Unbundled Production Revenue requirement (Excluding Net Power Costs)

Description	Amount	Source
1 Production - Return On Investment	882,867,786	JAM Tab ECD
2 Production - Expense	2,169,105,637	JAM Tab ECD
3 Production - NPC Expenses	(1,891,874,298)	RAM Tab 5, Adj No 1
Production Revenue Requirement (Excluding NPC)	1,160,099,124	(Line 1 + Line 2 - Line 3)
System Load	57,460,901	RAM Tab 5, Adj No 1
Production \$ per MWH	\$20.19	

PAC-E-08-07 Unbundled Production Revenue Requirement (Per IPUC Order No.30715)

Description	Amount	Source
1 Production - Return On Investment	615,420,689	JAM Tab ECD
2 Production - Expense	3,624,067,686	JAM Tab ECD
3 Production - Revenues	(2,242,830,255)	RAM Tab 5, Adj No 1
Production Revenue Requirement	1,996,658,120	(Line 1 + Line 2 - Line 3)
System Load	58,052,638	RAM Tab 5, Adj No 1
Production \$ per MWH	\$34.39	

PAC-E-08-07 Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description	Amount	Source
1 Production - Return On Investment	615,420,689	JAM Tab ECD
2 Production - Expense	3,624,067,686	JAM Tab ECD
3 Production - NPC Expenses	(3,224,837,687)	RAM Tab 5, Adj No 1
Production Revenue Requirement (Excluding NPC)	1,014,650,688	(Line 1 + Line 2 - Line 3)
System Load	58,052,638	RAM Tab 5, Adj No 1
Production \$ per MWH	\$17.48	