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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	)	**Rebuttal 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

November 2010

Q. Please state your name and business address.

A. My name is Steven R. McDougal and my business address is 201 South Main, Suite 2300, Salt Lake City, Utah, 84111.

Q. Are you the same Steven R. McDougal who submitted pre-filed direct testimony in this proceeding?

A. Yes.

Purpose and Summary of Testimony

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

A. The purpose of my testimony is to respond to adjustments proposed in the pre-filed direct testimony filed by the intervening parties regarding the Company's revenue requirement.

Q. Please summarize your testimony.

A. My testimony explains and supports the Company's revised overall revenue increase request of $24.9 million. This is a reduction from the $27.7 request included in the Company's original filing. My testimony and exhibits also provide: (1) a detailed calculation of the $24.9 million requested revenue increase, including a summary of the differences between the $27.7 million request and the revised requested amount. The revised request includes the impact of adjustments proposed by other parties that the Company has accepted; 2) the Company's response to certain revenue requirement adjustments proposed by intervening parties in this case which the Company contests; and (3) updates to the Company's case due to a change in bonus depreciation law. The Small Business Jobs Act of 2010, which became law on September 27, 2010, extended

50 percent bonus depreciation for qualifying assets for one year (calendar year 2010). This update reduces the price increase in this rate case by approximately $1.8 million. This adjustment was not included in the direct testimony of any of the intervenors, but is being included in this rate case to accurately reflect this tax law change occurring after the case was filed.

Required Revenue Increase

Q. What price increase is required to achieve the requested return on equity in this case?

A. As shown on Page 1.0 of Exhibit No. 78, an overall price increase of $24.9 million is required to produce the 10.6 percent return on equity requested by the Company.

Q. Please describe the calculation of the revised overall revenue increase.

A. The Company's revised revenue increase of $24.9 million was calculated using the same allocation methodology and factors included in the original filing and incorporates certain adjustments proposed by other parties. In support of the revised calculation, Exhibit No. 79 shows a summary of the adjustments made to the original revenue requirement requested by the Company. Exhibit No. 79 is a revised Exhibit No. 2 from the Company's original filing with updated Tabs 1, 2, 9 and 10 and includes a new Tab 11 containing backup pages for each new adjustment made to the Company's filing.

Revenue Requirement Adjustments

Q. Is the Company incorporating any adjustments proposed by the intervening parties into its revenue requirement calculation?

A. Yes. The Company has incorporated the following new adjustments, including some proposed by intervening parties, into the Company's revenue requirement calculation. Each is described further in my testimony.

	(figures are in $1,000's)	**Proposed Price Increase**
Original Request		**$ 27,698**
Rebuttal Adjustments		
	Cost of Debt and Preferred	(127)
11.1	Bridger Unit 2 Overhaul Liquidated Damages	(2)
11.2	Medicare Subsidy	(5)
11.3	Avian Settlement	(10)
11.4	Generation Overhaul Expense	(82)
11.5	Major Plant Additions – Plant in Service	(226)
11.6	Major Plant Additions – Tax Impact	(1,784)
11.7	Major Plant Additions – Depreciation Expense	(45)
11.8	Major Plant Additions – Depreciation Reserve	7
11.9	Net Power Costs	(274)
11.10	SO2 Sales	(280)
Rebuttal Price Increase		**$ 24,870**

Cost of Debt and Preferred

Q. Please summarize adjustments made to the cost of debt and preferred.

A. The revenue requirement model has been updated with the 5.88 percent for the cost of debt and 5.42 percent for the cost of preferred as described in the testimony of Company witness Mr. Bruce N. Williams.

Bridger Unit 2 Overhaul Liquidated Damages

Q. Please summarize IPUC staff witness Mr. Joe Leckie's proposed adjustment related to an overhaul done on Bridger Unit #2 in 2009.

A. Mr. Leckie proposes that an adjustment be made to remove $240,497 total company rate base from results, along with the corresponding depreciation expense and reserve, in order to properly account for liquidated damages received by the Company associated with an overhaul done on Bridger Unit #2 in 2009.

Q. How has the Company accounted for those liquidated damages?

A. The Company and contractor agreed that $625,000 in liquidated damages would be treated as a reduction to multiple Bridger Unit #1 overhaul projects in progress for that contractor. In the Company's case, $264,254 was accounted for as a credit against the Bridger Unit #1 Reheater project which was included in the Company's Major Plant Additions Adjustment. The other projects that were also allocated a portion of the liquidated damages were each less than the $5 million threshold for inclusion in this case.

Q. Has this adjustment been correctly reflected in IPUC's modeled position?

A. No. IPUC's adjustment removes the accumulated depreciation reserve from FERC Account 111SP instead of FERC Account 108SP and the adjustment to the accumulated depreciation reserve is a negative amount and should be a positive amount to reflect removing a piece of the reserve.

Q. Is the Company adopting the proposed adjustment in its revenue requirement computation?

A. Yes. The Company has correctly reflected this adjustment in the rebuttal position as adjustment 11.1 of Exhibit No. 79.

Medicare Subsidy

Q. Please summarize IPUC Staff's position regarding the Medicare Subsidy regulatory asset.

A. IPUC Staff witness Ms. Cecily Vaughn proposes to reduce 2011 amortization expense reflected in Adjustment 7.9 of my Exhibit No. 2 for the non-deductible post-retirement prescription drug coverage ("Medicare Subsidy") regulatory asset, approved in Case No. PAC-E-10-04.

In this case, the Company originally requested recovery of the Medicare Subsidy regulatory asset using December 31, 2009, data; however, once the Patient Protection and Affordable Care Act ("PPCA") was enacted March 30, 2010, a revision to the regulatory asset balance was necessary. The result is a reduction to the regulatory asset balance of $19,996 or an equivalent reduction in yearly amortization expense of $4,999.

Q. Does the Company agree with IPUC staff's proposed adjustment to Medicare Subsidy?

A. Yes. As stated by Ms. Vaughn, the Company provided a revised amortization schedule reflecting accounting information through March 31, 2010; therefore, the Company has no objection to this adjustment. This adjustment is included as adjustment 11.2 in Exhibit No. 79.

Avian Settlement

Q. Please explain the adjustments being proposed for the Avian Settlement Agreement.

A. IPUC witness Ms. Vaughn and PIIC witness Mr. Greg Meyer both propose to remove a $500,000 entry made through Adjustment 4.17 – Avian Settlement, for Operation and Maintenance (O&M) expense. As shown on page 4.17.1, the expense was recorded on December 31, 2008, and is not included in the rate case. This adjustment is backing out the April 30, 2009, reversing adjustment. Ms. Vaughn argues for disallowance because this is a non-recurring expense. Mr. Meyer proposes removal under the premise that these are included in the balances used to calculate a normalized level of Injuries and Damages through the Adjustment 4.14 – Insurance Expense. He argues that allowing the Company's adjustment would represent a double recovery of costs if using a cash basis method for Injuries and Damages, or an overstatement of costs if using the Company filed 3-year average accrual method. The proposed adjustments result in a reduction to revenue requirement of $26,961.

Additionally, Ms. Vaughn makes an adjustment to remove rate base related to transmission improvement projects to be completed as part of the Avian Protection Plan because it falls below the $5,000,000 threshold for 2010 pro-forma plant additions.

Q. Please explain the Company's position on the proposed adjustments.

A. The Company opposes the O&M adjustments. As described below, both adjustments are flawed. They are reversing costs which are not in the rate case.

However, the Company is accepting Ms. Vaughn's rate base adjustment because it falls below the $5 million threshold for capital projects in this case.

Q. **Please explain the nature of the costs included in the $500,000 entry in the Avian Settlement Adjustment.**

A. In December 2008, the Company recorded an accrual for $500,000 representing the best available estimate for restitution costs related to the Avian Settlement Agreement. In general, the purpose of these restitution costs is to support efforts in research, population monitoring, and conservation through improvements to the design and construction of avian-safe power lines. However, at the time of the initial accrual the exact amount of restitution funds and purpose was unknown and the estimate was thus recorded to FERC account 925 – Injuries & Damages. In April 2009, the initial December 2008 accrual was reversed by credit to account 925.

The $500,000 entry included in Adjustment 4.17 is required to offset the reversal of a credit. Absent this adjustment, there would be a mismatch in unadjusted results which only reflects a reversal of costs that are not included in the case. The purpose of the Avian adjustment is to remove the impact of a prior period restitution estimate, not to recover an incremental level of Injuries & Damages expense.

Q. **What is the basis for Ms. Vaughn's adjustment to remove the $500,000 adjustment to O&M?**

A. Ms. Vaughn argues this is a non-recurring expense. The purpose of this adjustment is not to recover a non-recurring incremental charge for Injuries &

Damages but to correct and completely remove the effect of a prior period accrual by excluding its related reversal from results. As shown on page 4.17.1 of Exhibit No. 2, an entry was made on December 31, 2008, for $500,000 for the Avian settlement. This entry was before the historical period, and is not included in the rate case. Page 4.17.1 also shows the reversal of the $500,000 accrual which occurred on April 31, 2009.

Q. Do you agree with Mr. Meyer's argument to remove the $500,000 credit adjustment to O&M?

A. No. Mr. Meyer claims the Company's adjustment is to increase the level of expense for Injuries and Damages by reversing an April 2009 accounting entry. He further states this would be in addition to the normalization of Injuries and Damages expense done through adjustment 4.14 – Insurance Expense. Mr. Meyer argues that by using either his proposed method of cash basis normalization or the accrual basis method filed by the Company, the $500,000 expense would be over-recovered. This claim is flawed for two reasons. First, for the reasons stated above, the Company is not attempting to increase the Injuries and Damages level, but only to correct the partial effect on a restitution accrual. Second, Mr. Meyer contends this amount is already included in the Injuries and Damages balances included in PIIC 74 and simultaneously in Adjustment 4.14 – Insurance Expense. This claim is also mistaken because the Avian costs are not included in Adjustment 4.14.

Q. Please explain the impact of Ms. Vaughn's proposed adjustment to rate base.

A. From Ms. Vaughn's testimony, the amount of IPUC's rate base adjustment is unclear. Page 5 states it would be a reduction of $6,339, and page 15 states it would be a reduction of $8,194, presumably taking depreciation expense into account. Because IPUC workpapers remove all rate base components, the Company assumes the correct impact would be a reduction to Idaho revenue requirement of $8,764.

Q. **Please explain the Company's proposed adjustment.**

A. The Company does not oppose the proposed rate base adjustment on the basis that if falls below the $5 million threshold for 2010 pro-forma plant additions. However, this holds no relevance when considering the project's usefulness. Therefore, the Company agrees to make this adjustment in the current case, but reserves the right to request recovery of these costs in its next general rate case proceeding. The Company bears a responsibility to operate, design and construct avian-safe power lines, and the capital projects are designed to do so. This adjustment is included as Adjustment 11.3 in Exhibit No. 79.

Generation Overhaul Expense

Q. **Please describe the proposed adjustments to generation overhaul expense.**

A. Mr. Meyer makes two adjustments to the Company's generation overhaul adjustment. First, he rejects restating historical amounts to current dollars prior to averaging. Second, he proposes changing the four year average for new generation units.

Q. **Does the Company agree with the adjustments made to generation overhaul expense?**

A. No. The Company believes that overhaul expenses should be restated to current dollars prior to averaging.

Q. Why doesn't the Company agree with the change in the four year average for new generation units?

A. Mr. Meyer proposes to change the averaging method for the three newer plants – Currant Creek, Lake Side, and Chehalis – using a four-year average between 2007 and 2010. It is unreasonable to shift the four-year average of these plants to 2007 through 2010, considering Chehalis was first put into service in September 2008. The Company's adjustment uses the actual costs for the first four full years plants are in-service when available. When the plants have not been online for four years, the Company uses the budget for the first four years of operation.

Q. Does the Company agree with the adjustment not allowing the Company to restate overhaul expenses to current dollars prior to escalation?

A. No. The Company believes that overhaul expenses should be restated to current dollars prior to averaging and does not agree with Mr. Meyer's adjustment. The Company continues to support the use of Global Insight indices to state overhauls in current dollars prior to calculating the four-year average. Averages are intended to reduce year-to-year variances in expense, but not adjust for the time value of money and the issue of inflation, as the value of the dollar in the test period will be less than the value of the dollar in historical years. Company incurred expenses four years ago cost more in test year dollars to pay the same expense. However, the Company is willing to pursue discussions with parties on this issue to bring more clarity to the Company's position and, therefore, for this case only, the Company is removing the generation overhaul escalation, and reserves its right to address this issue in the future with the Commission. This adjustment is included as Adjustment 11.4 in Exhibit No. 79.

Major Plant Additions

Q. Please describe Mr. Leckie's proposed adjustment to the major plant additions included in the Company's filing.

A. Mr. Leckie proposes that an adjustment be made to remove $34 million of total company rate base from results, along with the corresponding depreciation expense, to reflect updated project forecasts and in-service dates that were supplied by the Company.

Q. Has this adjustment been correctly reflected in IPUC's modeled position?

A. No. IPUC's adjustment removes capital from a transmission and intangible FERC account, instead of the FERC account where the capital was originally included in the adjustment. Additionally, the corresponding accumulated depreciation reserve adjustment has not been made in IPUC's modeled position.

Q. Is the Company adopting the proposed adjustment in its revenue requirement computation?

A. Yes. The Company is adopting this adjustment and has correctly reflected all pieces of this adjustment in the rebuttal position. The corrected adjustment is included as Adjustments 11.5 through 11.8 in Exhibit No. 79 to reflect the updated plant in service (Adjustment 11.5), deferred income taxes (Adjustment 11.6), depreciation expense (Adjustment 11.7), and accumulated depreciation reserve (Adjustment 11.8).

Q. Does Adjustment 11.6 include any change to taxes, other than updating for the plant addition changes included in Adjustment 11.5?

A. Yes. In addition to updating for the change in major plant additions included in Adjustment 11.5, Adjustment 11.6 also updates this case for a change in bonus depreciation. The Small Business Jobs Act of 2010 became law on September 27, 2010. The Act extended 50 percent bonus depreciation for qualifying assets for one year (calendar year 2010). This update reduces the price increase in this rate case by approximately $1.8 million. This adjustment was not included in the direct testimony of any of the intervenors, but is being included in this rate case to accurately reflect this tax law change occurring after the case was filed.

Net Power Costs

Q. Have the net power costs been updated as part of the rebuttal filing?

A. Yes. As described in the testimony of Dr. Hui Shu, the Company has updated the net power costs included in the case. These updates are incorporated into the requested price increase as Adjustment 11.9 of Exhibit No. 79.

SO2 Emission Allowance Revenues

Q. Please describe witness Mr. Meyer's proposed adjustment related to SO2 emission allowance sales revenues.

A. Mr. Meyer proposes that past revenues from the sales of SO2 emission allowances be amortized over five years instead of the 15-year amortization schedule used by the Company in the initial filing.

Q. Does the Company disagree with Mr. Meyer's adjustment to the amortization of SO2 allowances sales?

A. Yes. The Company agrees to shorten the amortization from 15 to 5 years; however, Mr. Meyer's adjustment fails to take into account the impacts of the adjustment to both rate base and taxes. The amortized sales are treated as a credit to rate base. By excluding sales the rate base credit should also be reduced. All revenues associated with new sales of SO2 credits are given to customers in the year they are received as part of the Company's ECAM filings. The Company agrees that a 5-year amortization period flows back the revenues associated with prior transactions to customers in a timelier manner and help to reduce the proposed rate increase in this proceeding.

Q. What is the impact of Mr. Meyer's adjustment when correctly calculated?

A. Correctly calculating the adjustment reduces the Idaho-allocated revenue requirement by $280,220.

Q. Has an adjustment associated with the amortization period of SO2 emission allowance sales revenues been reflected in your revised revenue requirement?

A. Yes. Adjustment 11.10 of Exhibit No. 79 reflects the impact of changing the amortization period associated with SO2 emission allowance revenues from 15 years to 5 years.

Contested Adjustments

Q. Are there adjustments to revenue requirement proposed by other parties that the Company is not accepting?

A. Yes. I will address adjustments proposed by various parties related to:

- Cash working capital
- Post test year rate base additions
- Pension expense
- Injuries and damages expense
- Affiliate management fees
- Outside services expense
- Uncollectible accounts expense
- Deferral of coal overburden stripping expense
- Imputed sublease revenue
- Property tax expense
- Residential retail revenue
- Jurisdictional load for allocations
- Allocation of the Monsanto special contract
- Allocation of the Idaho Irrigation Load Control Program

Other Company witnesses will also address issues raised by other parties which I have not incorporated into the Company's proposed revenue requirement, including:

- Residential load normalization and forecasted irrigation load
- Jurisdictional line losses
- General wage increases
- Incentive compensation
- Pension expense
- Supplemental executive retirement plan expense
- Fuel stock
- Incremental generation O&M expense
- Dunlap I wind plant capital costs
- Populus to Terminal transmission line
- Unbilled usage

Cash Working Capital

Q. Mr. Meyer proposes to disallow $961,459 of other working capital and $2.1 million of cash working capital ("CWC"). Do you agree with these adjustments?

A. No.

Q. Does Mr. Meyer provide an explanation for these adjustments?

A. Yes. Mr. Meyer asserts that the $961,459 of other working capital is merely another method to determine a working capital allowance and the Company is attempting to double-recover such an allowance. Mr. Meyer claims these other working capital components are considered in a lead-lag study and should not be separately included in rate base. Mr. Meyer broadly states that, "It has been my experience that electric utilities generally have a negative CWC allowance when a properly calculated lead-lag study is performed."

Q. Did Mr. Meyer base his conclusion on an analysis of the Company's lead–lag study?

A. No. Mr. Meyer made his statements without reviewing the lead-lag study, which he did not request in time to receive prior to filing his testimony. He states that he may update his testimony after reviewing the lead-lag study since he had not already done so.

Q. When did Mr. Meyer submit data requests asking for the Company's lead-lag study?

A. On October 6, 2010, PIIC submitted Data Request 108 asking for the lead-lag study used in the 2008 rate case. Then, on October 8, 2010, PIIC submitted Data

Request 112, asking for the 2007 lead-lag study referenced in Steve McDougal's direct testimony along with all supporting work papers, and Data Request 113 asking for any additional work papers supporting the Company's cash working capital in the current case. All responses were provided according to the pre-determined procedural schedule, but Mr. Meyer did not request the study until too late to review prior to filing his testimony on October 14, 2010.

Q. **Has the Company relied on a properly calculated lead-lag study to determine cash working capital in this case?**

A. Yes. The Company used a lead-lag study based on 2007 data to calculate Idaho's cash working capital in this case. The Company updates its lead-lag study approximately every five years or if there are significant changes in revenue collection or expense remittance policy that would warrant a new study. There have been no significant changes since the 2007 study. The Company's previous general rate cases in Idaho have calculated working capital in the same manner as included in this case. The 2007 lead lag study was included in the Company's last Idaho general rate case, Case No. PAC-E-08-07.

Q. **Has this study been used to calculate CWC in any other of PacifiCorp's jurisdictions?**

A. Yes. It has been used for rate setting purposes in Utah, Oregon, Wyoming and California.

Q. Do you agree with Mr. Meyer's assertion that including other working capital is merely another method to determine a working capital allowance, and that the Company is attempting to double-recover that allowance?

A. No. Mr. Meyer made these assertions without ever reviewing the Company's lead-lag study. The assets and liabilities underlying the other working capital balances in this case, and their related business transactions, are not considered in the Company's lead-lag study. The specific assets and liabilities he refers to are other cash working capital items in accounts 135, Working Funds; 141, Notes Receivable; 232, Accounts Payable, related to employee benefits; 253.3, Other Miscellaneous Deferred Credits; and 254.105, Asset Retirement Obligation Regulatory Liabilities, none of which are within the scope of the lead-lag study. Consequently, there is no double-recovery of working capital and this adjustment is inappropriate.

Post Test-Year Rate Base Additions

Q. Please describe Mr. Meyer's proposed adjustment to post-test year rate base.

A. Mr. Meyer proposes an adjustment to remove approximately $665.8 million of total company rate base and $6.9 million total company depreciation expense. Of Mr. Meyer's total adjustment, $442.8 million is due to increasing the accumulated depreciation reserve and the remaining $223 million is related to his estimated impact on accumulated deferred income taxes based on incorrect assumptions regarding the calculation of the Company's test year in this case. In his adjustment, Mr. Meyer reflects additional accumulated depreciation beyond the historical test year and uses rough estimates to compute the impact on accumulated deferred income taxes. Mr. Meyer also estimates pro forma retirements to calculate the impact those retirements will have on depreciation expense.

Q. Do you agree with Mr. Meyer's proposed adjustment?

A. No. This case is based on a historical test period with limited adjustments reaching out twelve months beyond December 31, 2009. The test period in this case is based on traditional rate making conventions relied on in Idaho and is not intended to be a full scale roll-forward into 2010. The Company has only included capital projects over $5 million that will be used and useful by December 31, 2010. Accumulated depreciation for these capital additions is included as an offset based on the first full year of depreciation expense. Capital projects below the $5 million threshold or projects that are of a routine nature (i.e. feeder improvements, distribution pole replacement, battery bank replacement, etc.) are simply left out of the Company's case. The Company continues to place hundreds of millions of dollars worth of these capital projects into service each year. If the Company had included all budgeted capital additions in its original filing, total company electric plant in service would have increased by over $530 million and would more than offset Mr. Meyer's additional accumulated depreciation. Mr. Meyer's argument that "one must properly consider all <u>increases</u> in gross plant in post-test year periods, along with all increases in accumulated depreciation reserve" ignores the test period convention and the limited nature of the Company's pro forma adjustments.

Q. Has any other party in this proceeding addressed the Company's proposed test period convention in this case?

A. Yes. Commission staff witness Mr. Randy Lobb mentions the Company's test period on page 3 of his direct testimony. Mr. Lobb states, "Staff accepts the Company's proposed historic test year of January 1, 2009 through December 31, 2009 with reasonable pro forma adjustments through December 31, 2010."

Injuries and Damages

Q. Please describe the adjustments to injuries and damages ("I&D") expense proposed by PIIC witness Mr. Meyer and IPUC witness Mr. Donn English.

A. Mr. Meyer proposes that I&D expense be based on actual claims paid less insurance reimbursements (i.e. cash method) averaged over a three year period (2007-2009). Mr. Meyer points out that by basing I&D expense on the cash approach, ratepayers are only required to pay the actual cost associated with I&D claims.

Mr. English proposes that I&D expense be based on expense (i.e. accrual method) for calendar year 2009 only. Mr. English points out that the 2009 level is the lowest expensed over the three year period and that the amount expensed to FERC account 925 has been trending downward. He attributes this trend to safety measures undertaken by the Company during 2008 and 2009.

Q. Are there any errors in Mr. Meyer's calculations which should be corrected?

A. Yes. In Mr. Meyer's cash basis calculation he includes actual claims paid but mistakenly includes the insurance receivable on an accrual basis, creating a mismatch within his own adjustment. The table below shows the correct calculation of a three year average under each method, accrual and cash basis. Mr. Meyer's inconsistency is highlighted with the dashed outline.

Injuries and Damages	**Accrual**	**Cash**	**Variance**
Claims CY 2007	10,124,688	7,360,133	(2,764,555)
Claims CY 2008	8,500,333	6,052,960	(2,447,373)
Claims CY 2009	4,492,982	5,506,676	1,013,694
Total Claims	$ 23,118,003	$ 18,919,769	$ (4,198,234)
Insurance Receipts CY 2007	4,717,560	-	(4,717,560)
Insurance Receipts CY 2008	5,340,408	2,795,245	(2,545,163)
Insurance Receipts CY 2009	2,615,133	2,833,590	218,457
Total Insurance Receipts	$ 12,673,101	$ 5,628,835	$ (7,044,266)
Total Claims Net of Insurance	$ 10,444,902	$ 13,290,934	$ 2,846,032
3-Year Average	**$ 3,481,634**	**$ 4,430,311**	**$ 948,677**
Idaho SO Allocation %	5.392%	5.392%	5.392%
Idaho Allocated	**$ 187,730**	**$ 238,882**	**$ 51,153**

The Company's filing is based on the three year average of accrued expenses net of accrued receivables (the 'Accrual' column above). Correctly calculating the three year average using a cash basis as proposed by Mr. Meyer would *increase* the Company's case by $948,677 on a total Company basis and $51,153 on an Idaho allocated basis.

Q. **Mr. Meyer argues that cash basis is needed so that rates are not set based on estimates of future claims that may not materialize. Do you agree?**

A. No. The Company only records an accrual (reserve) for a specific claim if there is a liability to the Company, a 70 percent likelihood of a payout probability, and a documentable amount that can be used as justification for the reserve amount. Once a claim is presented to the Company, an internal analysis is conducted by a reserve committee to determine the effect the claim may have on the Company. This reserving and establishing of an accrual is governed by FAS 5 accounting rules and Sarbanes-Oxley legislation. In addition, if the amount expected to be paid out is subsequently changed, the adjustment is captured in the net insurance expense.

Q. Do you agree with the adjustment to I&D expense proposed by Mr. English?

A. No. Mr. English proposes to include I&D expense using just the calendar year 2009 results. His proposal is based on the fact that I&D expense in 2009 is the lowest over the last three years. While I agree that the expense booked to FERC account 925 has declined, I&D expense will naturally vary year to year due to the types of underlying claims. Expenses booked to this account include the cost for claims from events in which there is damage or bodily injury to a third party. This account does include expenses incurred as the result of auto accidents, other accidents and damages where a degree of employee negligence is involved, however, the majority of the expenses recorded as injury and damages are the result of events outside the direct benefit of the recent safety measures mentioned by Mr. English. These other types of events include, but are not limited to, electrical contact with power lines and equipment by the public, construction excavations of power lines and equipment by third parties, damages from fires caused by faulty transformers and other types of equipment, business interruption from power outages and various other types.

As Mr. English points out in his testimony, the Company has recently improved its safety performance, but claims will inevitably continue and the level of expense will certainly vary over time. One of the major safety improvements at the Company has been related to preventable vehicle accidents. However, as shown on page 4.14.1 of Exhibit No. 2, auto damages account for less than 10 percent of claims paid. Contrary to Mr. English's implication, the Company's improved safety is not the main reason for the low I&D claims in 2009. These amounts tend to be unpredictable in nature. The purpose of the three year average is to provide a smoothing of this expense over time because of the variability and ensure recovery of prudent costs while avoiding setting rates on high or low years.

Q. Does Mr. English propose using an average to normalize other expenses in this case?

A. Yes. Mr. English proposes using a five year average of cash contributions to the Company's pension plan to set the level of pension expense in this case. His argument there is just the opposite of his support for I&D expense – the base year included in the Company's case is too high and that an average should be used to reduce the amount included in rates. It appears Mr. English is trying to cherry-pick actual, a historical average or a forecast average depending on which gives a lower result.

Q. What treatment does the Company recommend for injuries and damages expense?

A. The Company continues to recommend using a three year average of the net injuries and damages expense on an accrual basis, and respectfully requests the Commission make a determination that a three year average be consistently applied in this and future rate cases. The Commission should reject the cash method proposed by Mr. Meyer and also the method proposed by Mr. English which uses only the base period (CY 2009) experience to determine the I&D expense level to be recovered in rates.

Pension Expense

Q. Does the Company recommend any change to the Company's filed position to calculate cash basis pension expense?

A. No.

Q. Please describe the $19.1 million adjustment referenced in Mr. Williams' testimony.

A. As described in the testimony of Mr. Williams, the Company does not accept Mr. English's proposed adjustment, and proposes to continue on a cash basis as included in Exhibit 2, page 4.13. However, if the Commission proposes to use an average, it should use a three-year historical average, which would result in an adjustment of $19.1 million. The calculation of the $19.1 million is shown in the table below.

Cash Contributions:			
Original Company Filing		**$**	**104,800,000**
Three Year Historical Average			
2008 Actual	$ 65,627,000		
2009 Actual	49,564,280		
2010 Actual (1)	112,800,000		
3 Year Average			75,997,093
Case adjustment to change to a 3 year average			28,802,907
Remove mines and joint ventures			(2,003,654)
Remove capitalization			(7,686,106)
Rate Case Adjustment - Total Company		**$**	**19,113,147**
Rate Case Adjustment - Idaho Allocated		**$**	**1,030,623**

(1) The case was filed using a preliminary estimate for 2010 pension contribution of $104.8 million. Actual contribution for 2010 is $112.8 million.

Q. Has the Company proposed to use a 3-year historical average to calculate any other level of expense in this case.

A. Yes. This is the same approach the Company recommends to calculate injuries and damages expense.

Q. Is Mr. English's adjustment consistent with the test period used in this case?

A. No. Mr. English is only allowing a forecast beyond the known and measurable period to be used for this one item. All other items are based on the historical test period with known and measurable changes. Over the next several years the Company is forecasting cost increases related to plant-in-service, medical benefits, general inflation, etc. While using a five-year projected average produces a decrease in pension costs, it is inconsistent with the test period used in this case and is inappropriate.

This is also inconsistent with other adjustments proposed by the IPUC staff. Staff is proposing to use a five-year historical average for property taxes, and at the same time they are proposing to eliminate the three year average used for injuries and damages.

MidAmerican Energy Holdings Company ("MEHC") Management Fee

Q. Please describe the adjustments to the MEHC management fee proposed by Mr. Meyer and Mr. English.

A. Mr. Meyer and Mr. English each propose to eliminate portions of the MEHC management fee related to the incentive compensation. Mr. English also recommends removing supplemental executive retirement plan ("SERP") costs and Mr. Meyer recommends removing legislative expenses.

Q. Do you agree that the costs of SERP and incentive compensation should be removed from the MEHC management fee?

A. No. As explained in further detail by Company witness Mr. Erich D. Wilson, SERP and incentive compensation are individual components of total compensation packages similar to those provided to PacifiCorp employees. Expenses related to SERP and incentive compensation are appropriately included in regulated results.

Q. Mr. Meyer also makes an adjustment to remove legislative costs from the management fee. Do you agree with his proposal?

A. No. I agree that costs strictly related to the Company's legislative activity should not be included in regulated results. However, contrary to Mr. Meyer's assertion, the Company has already capped the level of MEHC management fee expenses in this case and excluded the legislative costs from results. Therefore, Mr. Meyer is removing costs that are not included in the case.

Q. Please further explain the cap on MEHC management fees.

A. In merger commitment 28, the Company committed to hold customers harmless for costs that were previously assigned to affiliates under the previous ownership. This commitment would be satisfied if PacifiCorp demonstrates that corporate allocations from MEHC to PacifiCorp included in rates are limited to $7.3 million. In general rate cases since the merger, the Company has limited the MEHC management fee included in rates to $7.3 million; in this case it is shown on page 4.8 of Exhibit No. 2 of my direct testimony.

Q. Does Mr. Meyer consider this cap when making his adjustment?

A. Mr. Meyer indicates that he considers the cap to be the upper limit for these charges and that disallowances should be further reductions below the cap, regardless of the actual underlying accounting. He indicates that since his proposal to remove $2.1 million (related to both incentive compensation and legislative costs) is greater than the $1.1 million reduction the Company made to arrive at the capped level, further adjustment is warranted.

Q. Do you agree with Mr. Meyer's interpretation of the treatment for proposed disallowances?

A. No. Mr. Meyer does not believe the Company has removed adequate costs from the management fee billed to PacifiCorp because the case only shows a reduction of $1.1 million, but he fails to consider that a portion of the management fee billed to PacifiCorp was not booked above-the-line to begin with. The Company's downward adjustment reduced the expenses booked *above-the-line* from $8.4 million to $7.3 million. During 2009 MEHC billed PacifiCorp a total of $11.6 million, including costs related to legislative activities, incentive compensation, SERP, and other charges. As shown in the table below, only $8.4 million of the $11.6 million billed was originally booked above-the-line, and only $7.3 million was included in the case.

MEHC original invoices	**$ 11,568,011**
Remove charges not eligible for inclusion in expense in the filing:	
Amount capitalized	(206,427)
Legislative	(330,636)
Aircraft costs excluded	(708,780)
LTIP	(2,889,093)
Eligible expenses	**$ 7,433,076**
Cap per Commitment 28	7,300,000
Eligible expenses not included in filing	**$ 133,076**
Summary of amount included in Idaho GRC results	
Amount charged to expense above the line in unadjusted results	$ 8,353,029
Removed from unadjusted results in original filing	(1,053,029)
Amount charged to expense in original filing	**$ 7,300,000**

The Company's original accounting and further adjustment to limit the MEHC fee in rates to $7.3 million adequately satisfies the Company's obligation to bear the cost of inappropriate charges.

Q. Has the Company realized benefits from MEHC management since the acquisition of PacifiCorp?

A. Yes. The Company has benefitted and will continue to benefit from having MEHC as its holding company in several respects. Since MEHC acquired PacifiCorp, it has implemented cost cutting strategies that have saved customers millions of dollars. For example, it is no coincidence that labor costs either come in lower or almost level with every rate case filed – even during periods when medical costs were rising significantly from year to year. MEHC's safety policies have made a positive difference in the Company's safety record, which also translates into dollars saved. Corporate functions that are performed by MEHC on behalf of PacifiCorp also save customers money because PacifiCorp does not have to perform those functions on its own. If MEHC were not performing those functions, PacifiCorp would have to do so and may have to do it at a higher cost. Also, because the Company's ownership changed from a publicly held company to a privately held utility, there are no shareholders' services costs that must be paid. Notably, before MEHC ownership, the Company paid $15 million to its prior owners in management costs. In keeping with its cost cutting philosophies, when MEHC acquired the Company, MEHC agreed that ratepayers need only pay $7.3 million of the $15 million typically paid to the prior owner. In sum, the Company has shown that as a result of MEHC's philosophy of running a streamlined company, millions of dollars have been saved to the benefit of the Company, but most importantly, to the benefit of the Company's ratepayers.

Outside Services Expense

Q. Please summarize Mr. Meyer's proposed adjustment to outside services expense.

A. Mr. Meyer proposes to adjust the Company's outside services expense (FERC account 923) to a four year historical average of years 2006 - 2009. This adjustment would reduce revenue requirement by $327,080 on an Idaho allocated basis.

Q. Does Mr. Meyer provide adequate evidence to support his recommendation for treating outside services expense differently than other O&M expenses?

A. No. Mr. Meyer's entire argument consists of a single sentence stating "the level of expense incurred in 2009 is the highest level of expense recorded by RMP since 2006."[1] It is unclear why Mr. Meyer has singled out outside services for this treatment, and he provides no concrete explanation why this particular O&M account deserves historical average treatment while others do not. Over the same period of time renewable energy credits ("RECs") have increased from $3.7 million to over $90 million in the test period in this case. The level of expense or revenue change over time is, by itself, no reason to use an average.

Q. Does Mr. Meyer challenge the prudence of any specific cost contained within the outside services expense included in the test year?

A. No. He does not take issue with the prudence of any of the specific costs contained within the base period outside service expense.

Q. Do you believe that the level of outside services expense the Company experienced in the 12 months ended December 31, 2009 represents a reasonable, ongoing level of expense? Why?

A. Yes. I believe the level of outside services expense in the base period is reasonable. Below is a table similar to the one Mr. Meyer included in his direct testimony, except this table includes fiscal year 2005 to illustrate that the fluctuations in this account are reasonable and do not warrant the special treatment proposed by Mr. Meyer.

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[1]Direct Testimony of Greg R. Meyer, Page 34, Line 1 – 2.

Outside Services Expense		
FY2006		1,542,476
CY2006		1,067,814
CY2007		580,987
CY2008		670,661
CY2009		1,209,260
4 yr avg	$	882,181
5 yr avg	$	1,014,240

Q. What else concerns you with regards to Mr. Meyer's adjustment to outside services?

A. Mr. Meyer proposes inconsistent adjustments to various revenue requirement categories included in the Company case. He recommends weather normalized usage be adjusted to a five-year average, SO2 revenues be adjusted to a five year average, injuries and damages expense be based on 3-year cash payments, and uncollectible expense be adjusted to a four-year average. The only consistency the Company finds among these adjustments is that they all decrease revenue requirement.

Q. Are there any other inconsistencies in Mr. Meyer's testimony?

A. Mr. Meyer is also very selective about which accounts he chooses to adjust. His source for this adjustment to outside services was the Company's response to data request PIIC 64 which lists 2005 – 2009 O&M expense by FERC account. In many accounts the 2009 test year expense is lower than the 4-year historical average. However, no party proposed an average methodology that would increase test period revenue requirement. In addition, he is even selective as to which historical years to include in his average. Fiscal year 2006 outside services expense was $1,542,476 so using a five-year average would have resulted in a smaller adjustment to revenue requirement.

Q. Should selected accounts be adjusted to a four year historical average?

A. No. It is important to consider the overall level of O&M for reasonableness instead of isolating individual O&M accounts. In doing so, there will always be accounts that go up from a three, four or five year average and accounts that go down. Mr. Meyer provides no arguments supporting why outside service expense is unique, therefore it would be no more appropriate to adjust this account downward than it would be to adjust other FERC accounts upward to a four year average. Accepting Mr. Meyer's adjustment would be unfair and would not provide the Company a reasonable opportunity to recover its costs of providing service to customers.

Uncollectible Accounts

Q. Please briefly describe Mr. Meyer's proposed adjustment to uncollectible expense.

A. Mr. Meyer proposes to use a historical 4-year average of uncollectible expense (FERC account 904) from calendar years 2006 - 2009 to estimate the appropriate level for the test period. Using this methodology Mr. Meyer's adjustment would reduce revenue requirement by $68,807.

Q. What evidence does Mr. Meyer provide to support his recommendation for using a four-year historical average treatment?

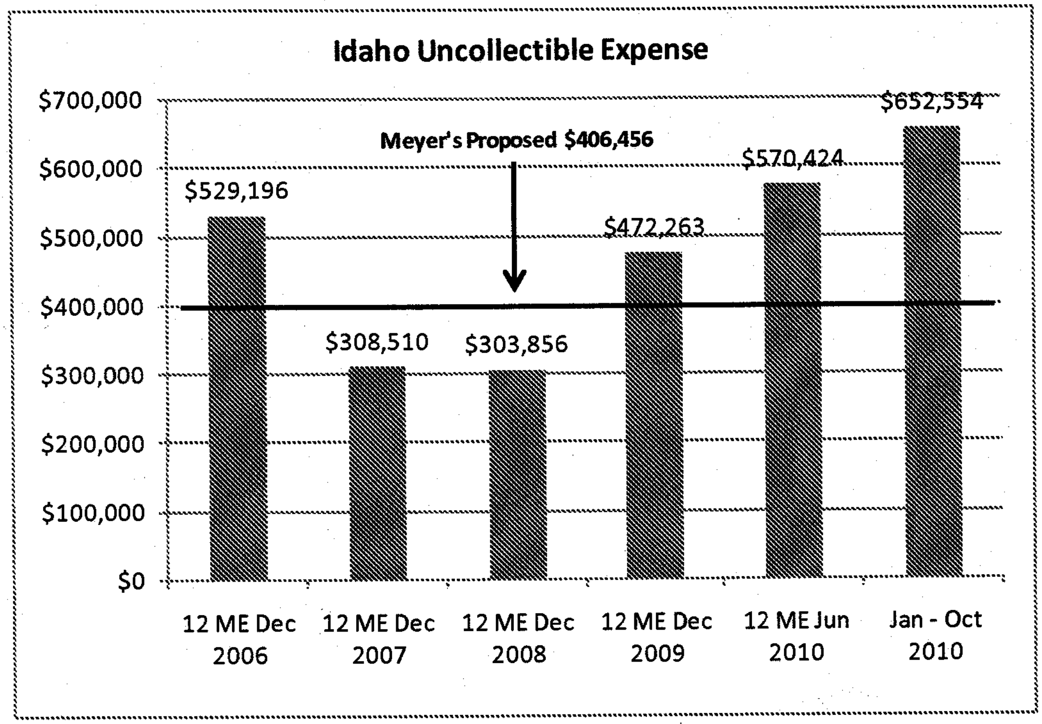
A. Mr. Meyer argues that because 2009 uncollectible expense was at the highest level since 2006 it should be adjusted. He also claims that the level of uncollectible expense is not dictated by the level of revenues.

Q. Is Mr. Meyer's proposed adjustment a reasonable method of determining the Company's uncollectible accounts expense?

A. No. This is another example of an adjustment that isolates a single expense account to produce a reduction to revenue requirement. As discussed above, Mr. Meyer recommends special treatment for this account but does not provide adequate support for his argument. His proposal to use an historical average to determine the level in 2010 is both unreasonable and inappropriate. The Company's test period is based on 2009 actual data adjusted for known and measurable events, not a test period of average costs from 2006 to 2009 and only when those averages decrease the revenue requirement.

Q. Why is it inappropriate to use a four-year historical average methodology?

A. This method fails to account for conditions during the rate effective period. The Company has experienced a steady increase in uncollectible expense since 2008. The chart below shows Idaho uncollectible expense for the 2006 – 2009, the 12 months ended June 2010 and year to date January through October 2010.



As shown in the table above, the averaging method produces a 2010 uncollectible expense level that is below the actual expense for the first 10 months of 2010. Adopting Mr. Meyer's adjustment would result in under-recovery of the Company's uncollectible expense.

Bridger Coal Stripping

Q. Please explain Ms. Vaughn's adjustment related to the coal stripping deferral.

A. Ms. Vaughn proposes to reduce Idaho revenue requirement by $6,133 by removing deferred coal stripping costs from rate base. In Case No. PAC-E-09-08 the Company was authorized to defer in a regulatory asset the costs associated with the removal of overburden and waste materials at the Bridger mine. Ms. Vaughn argues that because the regulatory asset was created as a result of an accounting procedural change, it would be inappropriate for the asset to accrue a carrying charge. She also argues that because the Company did not request a carrying charge in its original application, it should not be included in rate base in this case.

Q. Do you agree with Ms. Vaughn's proposed adjustment?

A. No. Ms. Vaughn's adjustment unfairly penalizes the Company for an attempt to reduce the disparity created by timing difference between incurring the stripping costs and the time when the uncovered coal is actually extracted. As approved by the Commission, stripping costs are now deferred to a regulatory asset rather than immediately included in fuel stock inventory and amortization is matched with coal extraction. Without the deferred accounting treatment, the Company is required to reflect stripping costs as variable production costs during the period that the stripping costs are incurred, impacting the cost of the inventory produced in that period. Under this accounting requirement, customers could pay for the costs of uncovering coal well before it was extracted from the mine. Under the former treatment, stripping costs would be included in fuel stock inventory in the current period and they would be included in rate base. The regulatory asset now serves as a temporary holding place for these costs until coal is extracted and included in fuel stock. There is no real change in the underlying business process, and the Company should be allowed to include the regulatory asset in rate base just as the costs would have been included in fuel stock prior to the approval of deferred accounting treatment.

Q. Why did the Company not originally request a carrying charge in Case No. PAC-E-09-08?

A. The Company's application in that case did not address the ratemaking treatment related to the change in accounting. Rather, it deferred rate making considerations to a subsequent general rate case. In its order the Commission withheld its review and judgment regarding the propriety of the deferred coal stripping costs until the Company requested recovery of such costs through rates.

Imputed Sublease Revenue

Q. Mr. English proposes to impute sublease revenue related to two below market subleases to the Utah Sports Commission ("USC") and the Economic Development Commission of Utah ("EDCU"). Do you agree with this adjustment?

A. No. While I agree with the premise that Idaho customers should not subsidize these below market subleases, in fact, the impact is already excluded from Idaho allocated results in this case.

Q. Please further describe the subleases in question.

A. As described by Mr. English, the Company sublets a portion of its office space in the One Utah Center ("OUC") in Salt Lake City, Utah, to EDCU and USC at a rate of $1 per month rent plus operating expenses. The rent subsidy is considered a challenge grant to these organizations. Making contributions to these entities by absorbing these lease expenses is a key element to partnering with economic development organizations that, in effect, become an industrial customers' first point of contact in the state. For accounting purposes, the Company's results of operations initially include the total cost of the master lease at the OUC, approximately $2.1 million per year, allocated to all states on the System Overhead ("SO") factor. Each month, the subsidized portion of the subleases to EDCU and USC is reclassified from rent expense to donation expenses in FERC account 930 and is situs assigned to Utah. The accounting for calendar year 2009 is shown in the table below:

Description	FERC Account	Allocation Factor	Total Company	
OUC Rent	931 - Rents	SO	$	2,141,496
Rent Subsidy to EDCU/SCU	931 - Rents	SO		(157,072)
		Net Rent Allocated to Idaho	**$**	**1,984,425**
Rent Donation/Challenge Grant	930.2 - Misc General Expenses	UT	$	157,072

In 2009, rent payments totaling $157,072 for these two subleases were directly assigned to Utah, rendering Mr. English's adjustment imputing $142,069 of sublease revenue unnecessary. None of the net costs associated with the below market rate for these two subleases has been allocated to Idaho rate payers, so Mr. English is removing a cost that is not included in the rate case.

Property Tax Expense

Q. Please describe the adjustment to property taxes proposed by Mr. English.

A. Mr. English states that the Company routinely and successfully appeals the assessed value for the property that is taxed by various states, resulting in property tax refunds. Mr. English reduces total Company property tax expense in the case by $288,125, the average annual refund for tax years 2005 through 2010.

Q. Why does Mr. English's adjustment improperly reflect property tax expense for the test period in this case?

A. The adjustment proposed by Mr. English is not applicable to the test period in this case because it incorrectly assumes that prior year tax appeals were completely ineffective in resolving disagreements concerning the valuation methodologies employed by state assessment personnel and that the use of such methodologies must be challenged again during every future assessment year. On the contrary, as tax appeals are pursued and such appeals result in the use of more favorable valuation methodologies, the adjusted valuation methods are incorporated into the models employed by the Company when estimating property tax expense for rate case purposes. In other words, the beneficial effect of prior year appeal activity was taken into account by the Company when estimating 2010 property tax expense in the current rate case. Making an additional adjustment pertaining to prior year appeals would effectively double count the benefit of such appeals.

Q. How does the estimate included in the Company's case compare to current expectations of property tax expense in 2010?

A. As explained to Mr. English during his onsite visit to Portland, actual property tax expense for 2010 is likely to be several million dollars higher than the estimate contained within the Company's case. If the Commission were to conclude that the adjustment proposed by Mr. English is warranted, then it should also make an additional upward adjustment to recognize that the original estimate in the Company's case is understated. The size of that upward adjustment to 2010 property tax expense would substantially exceed the size of the downward adjustment proposed by Mr. English.

Residential Revenue

Q. Do you agree with Mr. Meyer's proposal to use the historical 5-year average kWh usage/per customer bill instead of temperature normalized sales?

A. No. As further detailed in Company witness Dr. Peter C. Eelkema's testimony, Mr. Meyer provides no rationale for ignoring temperature normalization for the residential class, nor his choice to extend the period from a 2010 test year to a historical 5-year average.

Q. Do you agree with Mr. Meyer's revenue requirement computation resulting from the change in average residential use per bill?

A. No. Mr. Meyer has failed to properly account for the full effect of increasing residential sales. First, his computation of the incremental net power cost is incorrect. Second, he fails to account for the corresponding change to jurisdictional load (energy and peak) used for inter-jurisdictional allocation.

Q. Please explain why you disagree with Mr. Meyer's calculation of net power costs related to incremental sales.

A. There are two problems with Mr. Meyer's calculation of the net power cost impact of his adjustment. First, Mr. Meyer uses embedded rather than incremental net power costs in his calculation. Second, Mr. Meyer incorrectly calculates the Idaho's embedded net power cost.

To correctly calculate the net power cost impact related to incremental revenues, Mr. Meyer needs to use a power cost dispatch model, or use an estimate based on the market price of energy. He fails to use either of these methods, and instead assumes that the incremental cost of power is equal to the embedded cost of power.

Mr. Meyer incorrectly calculated embedded net power costs. His calculation relies on the Idaho allocated net power cost adjustment included on Page 5.1 of Exhibit 2 and not the Idaho allocated total net power costs included in the case. Mr. Meyer's calculation results in Idaho net power costs of $65,023,822 rather than the correct amount of $69,234,037 as reflected on page 2.2 of Exhibit 2. Correcting Mr. Meyer's embedded net power cost approach, without changing to an accurate incremental net power cost approach, reduces his adjustment by $36,846.

Q. **Please explain the effect of including the change to loads at input based on Mr. Meyer's proposed incremental sales.**

A. Increasing sales by 21,075 MWh as proposed by Mr. Meyer results in an increase to Idaho system energy loads of 23,157 MWh when grossed up for line losses, and a corresponding increase of 32.7 MW to peak loads. This increase has an impact on Idaho jurisdictional allocation factors, and increases Idaho-allocated revenue requirement by $1,117,959. When offsetting this increase in allocated costs against Mr. Meyer's imputed revenue adjustment of $1,168,333 (using the corrected net power cost amount), the net result is an adjustment for $50,374.

Q. What is your recommendation regarding Mr. Meyer's proposed adjustment?

A. The Company recommends no change be made to residential revenues as Mr. Meyer fails to provide any proven support to indicate the validity of ignoring temperature normalized sales. Dr. Eelkema provides testimony on why the Company's forecast is more accurate than the simplistic average used by Mr. Meyer. Furthermore, the Company rejects Mr. Meyer's adjustment to revenues due to the miscalculation of net power costs and his failure to look at incremental costs, along with his failure to capture the effect on Idaho jurisdictional factors by having no incremental adjustment to loads at inputs.

Jurisdictional Load for Allocation

Q. Do you agree with Mr. Anthony J. Yankel's contention that the Company's has overestimated line losses in jurisdictional loads?

A. No. The Company's load measurements are consistent with prior filings, and are calculated in a similar manner for all states. Mr. Yankel's proposal is not consistent with prior filings, and he does not make similar adjustments to other states, leading to inconsistent allocation factors among states.

Q. Please describe the method that the Company used to estimate line losses.

A. The Company has taken the total energy coming into jurisdiction plus any generation in jurisdiction minus energy leaving the jurisdiction. The Company adjusts for losses resulting from moving Bridger generation to Goshen, Kinport, and Borah. After subtracting Idaho retail sales, the remainder is losses.

Q. Has the calculation of Idaho loads been described in any prior filings with the Commission?

A. Yes. The testimony of Company witness Mr. David L. Taylor in Case No. PAC-E-02-3 described the calculation of the Company's Revised Protocol allocation factors. His testimony with regard to the calculation of the system peak states:

> "Each State's hourly load consists of the Company owned generation within that State, purchases or interchanges delivered into the State, plus metered flows of energy into the State from other parts of the PacifiCorp system. From that measurement, metered energy flows out of the State and deliveries to non-retail customers are deducted to arrive at that State's retail load".[2]

Peak and energy loads used for allocation purposes in this case have been calculated consistent with the description above.

Q. Are there losses included in the Company's estimate which are not associated with Idaho retail sales?

A. Yes. There are losses associated with moving energy for wholesale sales. Idaho rate payers benefit from these wholesale sales through reduced energy costs. The current case allocates approximately $47 million in wholesale sales to Idaho.[3] There are some losses that occur as a result of power moving through Idaho; however, this occurs to a much lesser degree than Mr. Yankel infers because losses resulting from moving Bridger generation to Goshen, Kinport, and Borah are not included. Mr.Yankel's proposal ignores all losses associated with those sales.

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[2] Idaho Case No. PAC-E-02-3, Direct testimony of David L. Taylor, page 12, lines 11-15.
[3] Rebuttal Exhibit 2, page 2.3, line 111

Q. Mr. Yankel states on page 20 and 22 of his testimony that transmission losses should be equally shared by all jurisdictions. Does each state use the transmission system equally?

A. No. Because there is insufficient generation in Idaho to support Idaho customers' load, generation must be brought in from other locations. This would utilize the transmission system more than a load center that is located closer to generation.

Q. Does Mr. Yankel's proposal treat all states consistently?

A. No. Mr. Yankel reduces Idaho's load, but does not make similar adjustments to all other states. Mr. Yankel assumes he does not need to adjust net power costs because his irrigation and allocation load adjustments basically offset. This is an invalid assumption because, in addition to calculating Idaho load contrary to Revised Protocol, he also calculates it inconsistently with other states.

Monsanto Special Contract Allocation

Q. Do you agree with Ms. Kathryn E. Iverson's assertion that a proper jurisdictional allocation study would reflect only Monsanto's firm demands for purposes of allocating costs?

A. No. Ms. Iverson bases her argument on the claim that the Company has not planned for, or acquired resources, on the basis of Monsanto's non-firm load. Company witness Mr. Gregory N. Duvall provides rebuttal testimony demonstrating that Monsanto's claim is incorrect and that the Company does, in fact, plan for Monsanto's load and is required to provide service to Monsanto for the vast majority of the time. The current curtailment contract with Monsanto limits the number of hours in a year the Company can interrupt service to

Monsanto and has specific constraints regarding the amount of load that can be curtailed at a given time. In order for Ms. Iverson's assertion to be true the Company would need the ability to curtail service to Monsanto at any time with no limitation over the course of a year.

Q. Have you reviewed Ms. Iverson's calculation of the impact on revenue requirement in this case using her suggested 'non-firm' allocation approach?

A. Yes.

Q. Do you agree with her calculation of a $12 million reduction to the overall price increase sought by the Company in this case?

A. No. I found two main issues with Ms. Iverson's calculation of the non-firm allocation impact. First, because she claims the Company does not plan for Monsanto's non-firm load, Ms. Iverson has removed 170.1 MW of demand from all twelve monthly coincident peaks used to determine Idaho's contribution to the system peak. In other words, Monsanto proposes to include only 9 out of 182 MW of Monsanto demand in the Idaho jurisdictional coincident peak *every month*. If Monsanto's load were to be excluded from the Idaho jurisdictional peak for a study of this nature, it should only be excluded from a limited number of months, realistically representing the impact of the curtailment on PacifiCorp's operations. Second, Ms. Iverson improperly removed retail revenue from Monsanto based on avoided non-firm demand charges. In reality Monsanto will not avoid reaching its peak demand for an entire month as a result of PacifiCorp curtailment. Revenue should be removed based on curtailed energy at the non-firm energy rate of 2.38 cents per kilowatt hour. Finally, Ms. Iverson's adjustment does not remove the appropriate amount of revenues related to interruptible demand changes. Ms. Iverson's representation of Monsanto curtailment, removing 170.1 MW from the Idaho jurisdictional peak every month and avoiding demand charges for every month of the year, is certainly fiction.

Q. **Why is it not realistic to remove 170.1 MW from each of the monthly jurisdictional peaks?**

A. According to the terms of the Company's contract with Monsanto for 2010, economic curtailment of 67 MW is available for 850 hours and operating reserves curtailment of 95 MW is available for 188 hours. After accounting for line losses the total curtailment is 170.1 MW. However, removing all 170.1 MW from each month's coincident peaks is in appropriate for three reasons:

- The total hours available for some type of curtailment equate to 1038, less than 12 percent of the hours in the year. For the remaining hours during which Monsanto load is not curtailed the Company must stand ready to provide electric service to Monsanto.
- Pursuant to the contract, the Company can never actually curtail all 170.1 MW at one time. Curtailment for operating reserves is assigned to two smaller furnaces, with total load of 95 MW, and economic curtailment is assigned to one larger furnace with a load of 67 MW. If one of the furnaces is already not operating either for maintenance or overhaul, the Company can curtail both remaining furnaces, but the total curtailment would be less than the 170.1 MW. If one of the furnaces is already not operating for economic curtailment, the Company can only curtail one

additional furnace. Mr. Duvall explains how the Company's resource planning is impacted by this limitation to available curtailment. This means the maximum actual curtailment is 116 MW out of the 170.1 proposed by Ms. Iverson.

- As shown on Tab 5 – Page 6 of Exhibit 49 sponsored by Company witness Craig Paice, for eight out of twelve months during the test period total Monsanto load at the coincident peak is actually less than 170.1 MW. It would be entirely inappropriate to reduce Monsanto load below zero in a given month.

Q. **Have you properly calculated the impact of Monsanto's proposal on the Company's case?**

A. Yes. I performed a calculation similar to the one proposed by Ms. Iverson, but that also considers the constraints of the Company's contract with Monsanto. I first reviewed the Company's annual results of operations reports since 2005[4] to reveal the number of times in a year Monsanto load was actually curtailed at the time of the system peak. The table below shows that from April 2004 through December 2009 Monsanto curtailment events occurred at the time of the monthly system peak at most five times during a given year.

[4] The IPUC approved the Revised Protocol Stipulation on February 28, 2005.

Curtailment Events at Hour of Monthly System Peak

	FY 2005	FY 2006	CY 2006	CY 2007	CY 2008	CY 2009
January						
February						
March						
April						
May						
June		x		x		
July	x		x	x		
August		x	x	x	x	
September			x	x		
October	x					
November		x	x	x		x
December	x		x			x
Count	**3**	**3**	**5**	**5**	**1**	**2**

All of the events in the table above are the result of economic curtailment; no operating reserve events occurred at the time of the system peak. Based on that historical record I removed Monsanto load from 6 of the 12 monthly coincident peaks, conservatively representing curtailment events during a given year. I removed 70.3 MW (67 MW adjusted for line losses) from Idaho jurisdictional peak, representing the economic curtailment portion of the contract adjusted for line losses. In addition, I removed 850 hours of curtailed energy from the Idaho jurisdictional energy, and I removed retail revenue for reduced sales priced at the non-firm energy rate. This scenario reduces the overall price change to Idaho in this case from $24.9 million (the Company's rebuttal position) to $18.7 million, a reduction of $6.2 million.

To get a better idea of the net impact on customers, this reduced revenue requirement must be allowed to flow through a similarly impacted cost of service study. The tables below compare Monsanto's allocated cost of service under the Company's rebuttal filing and a corrected non-firm allocation scenario.

Company Rebuttal

Description	Annual Revenue	Total Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
All Others	142,524,117	156,520,641	13,996,524	9.82%
Contract 1	59,524,497	70,397,953	10,873,456	18.27%
State of Idaho	202,048,614	226,918,594	24,869,980	12.31%

Non-Firm Scenario

Description	Annual Revenue	Total Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
All Others	142,524,117	156,622,051	14,097,933	9.89%
Contract 1	58,168,518	62,732,026	4,563,509	7.85%
State of Idaho	200,692,635	219,354,077	18,661,442	9.30%

Under the non-firm allocation scenario, Monsanto's allocated cost of service is $7.7 million less than under the Company's rebuttal results. However, Monsanto's allocated cost of service in the Company's rebuttal filing would be offset by the separate payment from the Company related to the value of the curtailment products. There would be no separate payment under the non-firm scenario. Under the non-firm scenario, if the Company were to pay a curtailment payment or credit (as we have done in the past several contracts) it would results in a double counting of curtailment benefits. The ultimate net impact on Monsanto relative to the allocation methodology will be determined by the value ascribed to the curtailment products, an issue that will be determined in a separate phase of this case.

Q. **Do you agree with Ms. Iverson's assertion that the Revised Protocol treatment of Monsanto is a fiction that has resulted in increases to Monsanto year after year?**

A. No. The Revised Protocol was an agreement between parties in Idaho as well as stakeholders across four states that underwent significant scrutiny and analysis.

The primary purpose of the Revised Protocol was to achieve a consistent method for allocating costs and benefits of providing service across the Company's multi-state service territory. The cost of providing service to *all* of our customers in Idaho has certainly risen since the Revised Protocol was adopted, but the allocation methodology itself is not the main driver of rate increases to Monsanto.

Q. Was Monsanto a party to the Stipulation supporting the Revised Protocol approved in Case No. PAC-E-02-3?

A. Yes. Monsanto was a party to the stipulation reached in that case supporting the use of the Revised Protocol, and the signing parties to the Stipulation believed the terms of the Stipulation were fair, just, and reasonable.

Q. Is the allocation of costs and benefits related to special contracts with industrial customers a significant issue addressed in the Revised Protocol?

A. Yes. The issue of allocating costs and benefits related to special contracts is repeated several times as an important issue addressed with the Revised Protocol agreement. PacifiCorp's comments supporting the Stipulation state, "The Revised Protocol, if ratified by all of PacifiCorp's state commissions, will establish uniform policies in respect to a number of critical issues. These include...how the costs and benefits of special contracts with industrial customers will be allocated among states."[5] In addition, the joint motion for approval of the settlement signed by PacifiCorp and the Idaho Commission staff identifies that the Revised Protocol addresses the allocation of special contracts.

[5] Page 4, PacifiCorp Comments in Support of Joint Motion for Acceptance of Settlement, Case No. PAC-E-02-3.

Q. Please provide the language from the Revised Protocol that specifically deals with the treatment of Monsanto's special contract.

A. Appendix D of the Revised Protocol describes the treatment of special contracts, including those with ancillary service contract attributes such as the Company's contract with Monsanto. Specifically, the Revised Protocol states:

> "For allocation purposes Special Contracts with Ancillary Service Contract attributes are viewed as two transactions. PacifiCorp sells the customer electricity at the retail service rate and then buys the electricity back during the interruption period at the Ancillary Service Contract rate. Loads of Special Contract customers will be included in all Load-Based Dynamic Allocation Factors. When interruptions of a Special Contract customer's service occur, the host jurisdiction's Load-Based Dynamic Allocation Factors and the retail service revenue are calculated as though the interruption did not occur. Revenues received from Special Contract customer, before any discounts for Customer Ancillary Service attributes of the Special Contract, will be assigned to the State where the Special Contract customer is located. Discounts from tariff prices provided for in Special Contracts that recognize the Customer Ancillary Service Contract attributes of the Contract, and payments to retail customers for Customer Ancillary Services will be allocated among States on the same basis as System Resources."

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

A. Yes. In the Company's original filing, Monsanto's load is included in the load-based dynamic allocation factors, and the retail revenue is calculated as if there is no interruption and is direct assigned to Idaho. In addition, the cost of the ancillary services is allocated among all states on the same basis as other system resources. The Company's rebuttal filing continues to treat the Monsanto special contract in this manner.

Q. What is the appropriate forum for Monsanto to address the allocation of the costs and benefits related to its special contract?

A. The MSP Standing Committee was established as part of the Revised Protocol to "oversee continuing analytical efforts associated with inter-jurisdictional issues…and serve as a forum for the parties to discuss and hopefully resolve emerging inter-jurisdictional issues. Meetings of the MSP Standing Committee are to be open to all interested parties. Those meetings are expected to assist in maintaining an ongoing consensus among PacifiCorp's states regarding inter-jurisdictional issues, *thereby preserving the accomplishments of the MSP*"[6] (emphasis added). It is of utmost importance to the Company that issues affecting multiple states be brought to the MSP Standing Committee in an effort to preserve consistent allocations across participating states. Altering treatment of one special contract in this case simply because another method produces a smaller rate increase for one customer is inconsistent with the signed stipulation.

Q. Ms. Iverson compares her proposed allocation treatment of Monsanto curtailment to the Idaho irrigation load control program and another special contract with a Rocky Mountain Power customer in Utah. Do you agree that her proposal is comparable to these other examples?

A. No. Ms. Iverson's proposal is much more aggressive than the treatment of either of these programs. As mentioned previously, Ms. Iverson removed 170.1 MW of Monsanto demand in all twelve months of the year. While jurisdictional load is reduced for curtailment from Idaho irrigators and the Utah special contract, it is

[6] Page 6, Order No. 29708, Case No. PAC-E-02-3.

limited to curtailment achieved pursuant to the terms of the respective agreements and is limited to a specific number of months.

Q. Do you have additional concerns with the comparison to the Idaho irrigation load control program?

A. Yes. In this case the Idaho Commission staff, ICL and Idaho Irrigation Pumpers Association each proposed that the costs and benefits of the Idaho irrigation load control program be allocated system-wide, rather than the current treatment. But Monsanto points to the irrigation load control program as an example of proper situs treatment. This variation of proposals highlights the Company's concern that circumventing the agreed-upon process of addressing multi-state issues through the MSP Standing Committee results in short sighted decisions and continued inconsistent treatment.

Idaho Irrigation Load Control Program

Q. Please describe the positions taken by parties with respect to the Idaho Irrigation Load Control Program.

A. The Idaho Irrigation Load Control Program is addressed by multiple parties in the case. I will briefly describe some of the positions in the case.

Mr. Don C. Reading proposes that "the Commission, Company, and other parties should pursue allocating the irrigation load control program, Schedules 72 and 72A, as a system wide resource. While this proposal likely requires a change to the Revised Protocol for interjurisdictional cost allocations, we believe it is a reasonable and prudent proposal."[7]

[7] Direct testimony of Don Reading, page 2, lines 9 – 12.

Mr. Yankel proposes that "in the long term (by the next rate case), that this program be treated more as a system benefit where the curtailments are 'sold' to the system at their true value." He also proposes that the Company increase the curtailment used in this case to the amount that was available.

Mr. Lobb and Ms. Terri Carlock for the Commission staff both filed testimony on the irrigation program. Mr. Lobb claims that the costs of the Irrigation Load Control program assigned to Idaho customers is inequitable when compared to the program benefits received. Ms. Carlock supports assigning the costs of the irrigation program as a power supply cost.

Q. **Do you agree with Mr. Lobb and Ms. Carlock that the program contracts are more like purchase power agreements or ancillary service contracts and should be similarly system allocated?**

A. The Company agrees that there are characteristics that make the irrigation program more like an interruptible program. However, the Company believes that this decision needs to be made by the MSP Standing Committee, and needs to be consistently applied to all Class 1 DSM programs.

Q. **Do you agree with Mr. Reading's proposal that the Commission, Company, and other parties should pursue allocating the irrigation load control program as a system resource?**

A. Although the Company does not believe this should be done in this case, the Company is not opposed to Mr. Reading's proposal as long as it is done in the correct forum and is applicable to clearly defined resources. As mentioned previously, the Company believes that this decision needs to be made by the MSP

Standing Committee, and needs to be consistently applied to all Class 1 DSM programs.

Q. Did the Company incorrectly include only 229 MW of program participation in the jurisdictional load decrement as alleged by Mr. Yankel?

A. No. As described in the Company's responses to IIPA data requests 64 and 90 sponsored by Dr. Eelkema, as well as in Dr. Eelkema's direct testimony, the 229MW included in the filing is the correct amount as it represent the level of potential interruptibility of participating loads during a given dispatch event.

Q. Do you agree with Ms. Carlock's conclusion that a classification change for this program would allow it to be system allocated under the Revised Protocol?

A. No. As stated in my direct testimony, this program as a Class 1 DSM program. According to Section IV, Subpart C of the Revised Protocol, demand-side management programs are assigned to the State Resources category. According to the Revised Protocol:

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

The Company believes that there is sufficient justification to bring this issue before the MSP standing Committee for resolution.

Q. Do you agree with Mr. Yankel's proposed revision to the curtailment adjustment?

A. No. Mr. Yankel proposes to revise the curtailment values for June, July and

August to 234 MW, 260 MW and 246 MW respectively.[8] However, as shown on Tab 5, page 6 of Exhibit 49, the contribution to the coincident peak for the entire irritation class during those three months is only 277 MW, 180 MW and 178MW. Mr. Yankel's proposal would remove 260 MW in July, even though the entire irrigation class, including those not on the interruptible schedule, is only 180 MW. This same result occurs during the month of August when Mr. Yankel would remove 246 MW and the irrigation class contribution to the coincident peak is only 178 MW.

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

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

Q. **Did any party propose adjusting this case for the Utah programs?**

A. No. All adjustments made in this case were to the Idaho irrigation only. None of the parties attempted to adjust this case for Utah Class 1 DSM programs. If a change is made, it should be a universal change with specific rules about which programs qualify for system treatment.

Q. **What changes does the Company propose to its filing in this case?**

A. None. As noted above, the Company believes the irrigation program is treated correctly in this rate case. The Company proposes that the parties bring this issue

[8] Yankel direct testimony, page 31, line 12.

before the MSP Standing Committee to make a recommendation on how to treat all Class 1 DSM programs.

Other Issues

Q. Did any party file testimony in opposition to the Company's proposed treatment of revenue from the sale of renewable energy credits ("RECs")?

A. No. The Company's original filing proposed that RECs will be included as a revenue credit in the Company's energy cost adjustment mechanism ("ECAM") filings. Accordingly, the Company plans on incorporating RECs into the ECAM mechanism starting January 1, 2011. The base level of REC revenue will be $91,779,696 on a total Company level, and $7,031,166 on an Idaho allocated basis as shown on pages 3.6.1 through 3.6.3 of my Exhibit No. 2, with variations deferred and recovered or refunded on a dollar for dollar basis in subsequent ECAM proceedings.

Q. Did any party file testimony regarding the Load Growth Adjustment Rate ("LGAR")?

A. Yes. Mr. Yankel addressed the LGAR in his filed testimony. He presents arguments related to the application of the LGAR in the Company's ECAM filings, specifically arguing that the LGAR should only be utilized in situations where load is increasing and not when load decreases. Mr. Yankel states that he is not addressing the level or dollar amount of the LGAR, but he recommends that the LGAR is only to be applied in ECAM cases where there has been growth on the Company's system.

Q. Is Mr. Yankel's discussion relevant to this general rate case?

A. No. The LGAR is only utilized in the Company's ECAM filings, and is not relevant to the outcome of this general rate case. As part of the settlement reached to establish the ECAM mechanism, the Company agreed to update the calculation of the LGAR each time base net power costs are updated in general rate cases. The Company provided that calculation in Exhibit No. 4. The application of the LGAR, however, has no relevance to this case and should be addressed in the context of the ECAM. The Commission Staff has already held technical workshops outside the scope of this case and work on this issue should continue in a separate venue.

Q. Did the Company update the calculation of the LGAR along with its rebuttal filing?

A. Yes. I have included an updated LGAR calculation as Exhibit No. 80. When preparing the updated LGAR calculation, the Company discovered an error in Exhibit No. 4. In the Company's original calculation of the LGAR, wheeling expenses is removed from total production expenses to arrive at the unbundled production revenue requirement excluding net power costs. However, the total production expenses did not include wheeling expense to begin with. The unbundled production revenue requirement excluding net power costs is correctly calculated in Exhibit No. 80.

Summary

Q. **Please summarize your position on the rebuttal revenue requirement proposed by the Company?**

A. The modified revenue requirement of $24.9 million is the appropriate revenue requirement based on the test period used in this case. The Company has carefully reviewed the adjustments proposed by the parties and either made adjustments that it believes are appropriate in this case or defended the proposals put forth by the Company in its original filing.

Q. **Does this conclude your rebuttal testimony?**

A. Yes.

Case No. PAC-E-10-07
Exhibit No. 78
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Revenue Requirement Summary

November 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	24,869,980	227,603,142
3 Interdepartmental	-		
4 Special Sales	47,181,395		
5 Other Operating Revenues	13,773,496		
6 Total Operating Revenues	263,688,052		
7			
8 Operating Expenses:			
9 Steam Production	60,435,375		
10 Nuclear Production	-		
11 Hydro Production	2,133,930		
12 Other Power Supply	81,047,814		
13 Transmission	10,746,876		
14 Distribution	11,434,564		
15 Customer Accounting	4,643,836	57,806	4,701,642
16 Customer Service & Info	1,847,458		
17 Sales	-		
18 Administrative & General	11,489,496		
19			
20 Total O&M Expenses	183,779,349		
21			
22 Depreciation	27,431,473		
23 Amortization	2,100,494		
24 Taxes Other Than Income	5,735,434	-	5,735,434
25 Income Taxes - Federal	(30,337,634)	8,289,995	(22,047,638)
26 Income Taxes - State	(3,698,423)	1,126,473	(2,571,951)
27 Income Taxes - Def Net	40,613,922		
28 Investment Tax Credit Adj.	(201,494)		
29 Misc Revenue & Expense	(580,936)		
30			
31 Total Operating Expenses:	224,842,185	9,474,274	234,316,459
32			
33 Operating Rev For Return:	38,845,867	15,395,705	54,241,573
34			
35 Rate Base:			
36 Electric Plant In Service	1,166,794,057		
37 Plant Held for Future Use	(0)		
38 Misc Deferred Debits	4,174,122		
39 Elec Plant Acq Adj	3,352,852		
40 Nuclear Fuel	-		
41 Prepayments	2,570,364		
42 Fuel Stock	12,146,067		
43 Material & Supplies	9,955,856		
44 Working Capital	2,927,613		
45 Weatherization Loans	3,503,640		
46 Misc Rate Base	123,279		
47			
48 Total Electric Plant:	1,205,547,851	-	1,205,547,851
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(371,626,719)		
52 Accum Prov For Amort	(21,606,207)		
53 Accum Def Income Tax	(155,694,797)		
54 Unamortized ITC	(226,270)		
55 Customer Adv For Const	(947,697)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(4,891,303)		
58			
59 Total Rate Base Deductions	(554,992,992)	-	(554,992,992)
60			
61 Total Rate Base:	650,554,859	-	650,554,859
62			
63 Return on Rate Base	5.971%		8.338%
64			
65 Return on Equity	6.058%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	45,222,238	24,812,173	70,034,411
69 Other Deductions			
70 Interest (AFUDC)	(3,235,728)		(3,235,728)
71 Interest	18,208,250	-	18,208,250
72 Schedule "M" Additions	43,182,285	-	43,182,285
73 Schedule "M" Deductions	152,890,957	-	152,890,957
74 Income Before Tax	(79,458,956)	24,812,173	(54,646,783)
75			
76 State Income Taxes	(3,698,423)	1,126,473	(2,571,951)
77 Taxable Income	(75,760,533)	23,685,701	(52,074,832)
78			
79 Federal Income Taxes + Other	(30,337,634)	8,289,995	(22,047,638)

Case No. PAC-E-10-07
Exhibit No. 79
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Results of Operations Summary

November 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:			
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10 Nuclear Production	-		
11 Hydro Production	2,133,930		
12 Other Power Supply	81,047,814		
13 Transmission	10,746,876		
14 Distribution	11,434,564		
15 Customer Accounting	4,643,836	57,806	4,701,642
16 Customer Service & Info	1,847,458		
17 Sales	-		
18 Administrative & General	11,489,496		
19			
20 Total O&M Expenses	183,779,349		
21			
22 Depreciation	27,431,473		
23 Amortization	2,100,494		
24 Taxes Other Than Income	5,735,434	-	5,735,434
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26 Income Taxes - State	(3,698,423)	1,126,473	(2,571,951)
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34			
35 Rate Base:			
36 Electric Plant In Service	1,166,794,057		
37 Plant Held for Future Use	(0)		
38 Misc Deferred Debits	4,174,122		
39 Elec Plant Acq Adj	3,352,852		
40 Nuclear Fuel	-		
41 Prepayments	2,570,364		
42 Fuel Stock	12,146,067		
43 Material & Supplies	9,955,856		
44 Working Capital	2,927,613		
45 Weatherization Loans	3,503,640		
46 Misc Rate Base	123,279		
47			
48 Total Electric Plant:	1,205,547,851	-	1,205,547,851
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(371,626,719)		
52 Accum Prov For Amort	(21,606,207)		
53 Accum Def Income Tax	(155,694,797)		
54 Unamortized ITC	(226,270)		
55 Customer Adv For Const	(947,697)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(4,891,303)		
58			
59 Total Rate Base Deductions	(554,992,992)	-	(554,992,992)
60			
61 Total Rate Base:	650,554,859	-	650,554,859
62			
63 Return on Rate Base	5.971%		8.338%
64			
65 Return on Equity	6.058%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	45,222,238	24,812,173	70,034,411
69 Other Deductions			
70 Interest (AFUDC)	(3,235,728)		(3,235,728)
71 Interest	18,208,250	-	18,208,250
72 Schedule "M" Additions	43,182,285	-	43,182,285
73 Schedule "M" Deductions	152,890,957	-	152,890,957
74 Income Before Tax	(79,458,956)	24,812,173	(54,646,783)
75			
76 State Income Taxes	(3,698,423)	1,126,473	(2,571,951)
77 Taxable Income	(75,760,533)	23,685,701	(52,074,832)
78			
79 Federal Income Taxes + Other	(30,337,634)	8,289,995	(22,047,638)

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2009
FILE:	JAM Dec 2009 ID GRC_Rebuttal
PREPARED BY:	Revenue Requirement Department
DATE:	11/10/2010
TIME:	10:20:51 AM
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

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

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.88%	2.799%
PREFERRED	0.30%	5.42%	0.016%
COMMON	52.10%	10.60%	5.523%
	100.00%		8.338%

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.

REVISED PROTOCOL
Year-End

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,484,413,565	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	12,195,096	47,181,395
5	Other Operating Revenues	2.4	226,031,658	211,768,618	14,263,041	(489,545)	13,773,496
6	Total Operating Revenues	2.4	4,353,766,380	4,117,757,652	236,008,729	27,679,324	263,688,052
7							
8	Operating Expenses:						
9	Steam Production	2.5	898,300,862	843,721,653	54,579,209	5,856,165	60,435,375
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	957,342,697	66,351,986	14,695,828	81,047,814
13	Transmission	2.10	172,874,522	163,342,030	9,532,492	1,214,384	10,746,876
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	153,146,104	9,473,407	2,016,089	11,489,496
19							
20	Total O & M Expenses	2.14	2,676,130,329	2,511,613,702	164,516,627	19,262,722	183,779,349
21							
22	Depreciation	2.16	464,027,603	439,654,747	24,372,857	3,058,616	27,431,473
23	Amortization	2.17	43,698,570	41,447,110	2,251,459	(150,965)	2,100,494
24	Taxes Other Than Income	2.17	123,877,487	118,556,052	5,321,434	414,000	5,735,434
25	Income Taxes - Federal	2.20	(169,095,879)	(155,246,471)	(13,849,408)	(16,488,225)	(30,337,634)
26	Income Taxes - State	2.20	(22,619,435)	(20,716,041)	(1,903,395)	(1,795,029)	(3,698,423)
27	Income Taxes - Def Net	2.19	482,616,183	458,788,432	23,827,751	16,786,171	40,613,922
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)	(284,193)	(580,936)
30							
31	Total Operating Expenses	2.20	3,590,784,945	3,386,745,857	204,039,088	20,803,097	224,842,185
32							
33	Operating Revenue for Return		762,981,435	731,011,794	31,969,641	6,876,226	38,845,867
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	19,556,037,605	18,501,513,991	1,054,523,614	112,270,443	1,166,794,057
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	136,496,764	3,620,820	553,302	4,174,122
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	43,580,089	2,570,364	0	2,570,364
42	Fuel Stock	2.32	167,792,599	157,165,766	10,626,832	1,519,234	12,146,067
43	Material & Supplies	2.32	177,874,022	167,918,166	9,955,856	0	9,955,856
44	Working Capital	2.33	55,801,121	52,891,524	2,909,597	18,016	2,927,613
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		20,257,482,199	19,165,725,311	1,091,756,888	113,790,963	1,205,547,851
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,626,518,392)	(6,257,435,755)	(369,082,637)	(2,544,082)	(371,626,719)
52	Accum Prov For Amort	2.39	(427,140,689)	(405,559,885)	(21,580,804)	(25,402)	(21,606,207)
53	Accum Def Income Taxes	2.35	(2,332,318,663)	(2,191,771,766)	(140,546,897)	(15,147,900)	(155,694,797)
54	Unamortized ITC	2.35	(7,294,222)	(7,250,054)	(44,168)	(182,102)	(226,270)
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)	(54,678,805)	(2,686,614)	(2,204,689)	(4,891,303)
58							
59	Total Rate Base Deductions		(9,471,582,043)	(8,936,954,265)	(534,627,778)	(20,365,213)	(554,992,992)
60							
61	Total Rate Base		10,785,900,156	10,228,771,046	557,129,110	93,425,749	650,554,859
62							
63	Return on Rate Base		7.074%		5.738%		5.971%
64							
65	Return on Equity		8.174%		5.611%		6.058%
66	Net Power Costs		1,042,847,444		67,040,143		69,008,495
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		90,564,779		4,677,985		5,462,442
69	Rate Base Decrease		(739,900,478)		(46,373,411)		(52,207,202)

REVISED PROTOCOL
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,346,519,773	1,287,272,744	59,247,029	386,357	59,633,386
				B1	1,346,519,773	1,287,272,744	59,247,029	386,357	59,633,386
442	Commercial & Industrial Sales								
		0	S		2,097,948,247	1,970,908,587	127,039,660	15,459,595	142,499,255
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,097,948,247	1,970,908,587	127,039,660	15,459,595	142,499,255
444	Public Street & Highway Lighting								
		0	S		20,913,398	20,440,698	472,700	127,821	600,521
		0	SO		-	-	-	-	-
				B1	20,913,398	20,440,698	472,700	127,821	600,521
445	Other Sales to Public Authority								
		0	S		19,032,148	19,032,148	-	-	-
				B1	19,032,148	19,032,148	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers				B1	**3,484,413,565**	**3,297,654,176**	**186,759,389**	**15,973,773**	**202,733,162**
447	Sales for Resale-Non NPC								
		WSF	S		8,352,641	8,352,641	-	-	-
					8,352,641	8,352,641	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		633,900,033	598,981,663	34,918,370	12,263,025	47,181,395
		WSF	SE		1,068,483	1,000,554	67,929	(67,929)	-
		WSF	SG		-	-	-	-	-
					634,968,516	599,982,217	34,986,299	12,195,096	47,181,395
	Total Sales for Resale			B1	643,321,157	608,334,858	34,986,299	12,195,096	47,181,395
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales from Electricity				B1	**4,127,734,722**	**3,905,989,034**	**221,745,688**	**28,168,869**	**249,914,557**
450	Forfeited Discounts & Interest								
		CUST	S		7,318,368	6,907,026	411,342	-	411,342
		CUST	SO		-	-	-	-	-
				B1	7,318,368	6,907,026	411,342	-	411,342
451	Misc Electric Revenue								
		CUST	S		6,902,761	6,732,681	170,080	-	170,080
		GP	SG		-	-	-	-	-
		GP	SO		6,131	5,801	331	-	331
				B1	6,908,893	6,738,482	170,411	-	170,411
453	Water Sales								
		P	SG		12,155	11,485	670	-	670
				B1	12,155	11,485	670	-	670
454	Rent of Electric Property								
		DPW	S		10,421,181	10,119,677	301,504	-	301,504
		T	SG		5,304,571	5,012,368	292,202	-	292,202
		T	SG		4,886	4,617	269	-	269
		GP	SO		3,428,294	3,243,429	184,864	-	184,864
				B1	19,158,931	18,380,092	778,840	-	778,840

REVISED PROTOCOL

Line	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
146										
147	456	Other Electric Revenue								
148			DMSC	S		50,609,068	45,598,459	5,010,609	(5,010,486)	123
149			CUST	CN		-	-	-	-	-
150			OTHSE	SE		8,005,386	7,496,442	508,944	-	508,944
151			OTHSO	SO		173,123	163,788	9,335	-	9,335
152			OTHSGR	SG		133,845,735	126,472,845	7,372,890	4,520,941	11,893,830
153										
154										
155					B1	192,633,312	179,731,534	12,901,778	(489,545)	12,412,233
156										
157	**Total Other Electric Revenues**				**B1**	**226,031,658**	**211,768,618**	**14,263,041**	**(489,545)**	**13,773,496**
158										
159	**Total Electric Operating Revenues**				**B1**	**4,353,766,380**	**4,117,757,652**	**236,008,729**	**27,679,324**	**263,688,052**
160										
161	Summary of Revenues by Factor									
162		S				3,568,017,584	3,375,364,659	192,652,925	10,963,287	203,616,212
163		CN				-	-	-	-	-
164		SE				9,073,869	8,496,996	576,873	(67,929)	508,944
165		SO				3,607,548	3,413,018	194,530	-	194,530
166		SG				773,067,379	730,482,978	42,584,400	16,783,966	59,368,366
167		DGP				-	-	-	-	-
168										
169	Total Electric Operating Revenues					4,353,766,380	4,117,757,652	236,008,729	27,679,324	263,688,052
170	Miscellaneous Revenues									
171	41160	Gain on Sale of Utility Plant - CR								
172			DPW	S		-	-	-	-	-
173			T	SG		-	-	-	-	-
174			G	SO		-	-	-	-	-
175			T	SG		-	-	-	-	-
176			P	SG		-	-	-	-	-
177					B1	-	-	-	-	-
178										
179	41170	Loss on Sale of Utility Plant								
180			DPW	S		-	-	-	-	-
181			T	SG		-	-	-	-	-
182					B1	-	-	-	-	-
183										
184	4118	Gain from Emission Allowances								
185			P	S		-	-	-	-	-
186			P	SE		(3,790,891)	(3,549,884)	(241,007)	(284,193)	(525,200)
187					B1	(3,790,891)	(3,549,884)	(241,007)	(284,193)	(525,200)
188										
189	41181	Gain from Disposition of NOX Credits								
190			P	SE		-	-	-	-	-
191					B1	-	-	-	-	-
192										
193	4194	Impact Housing Interest Income								
194			P	SG		-	-	-	-	-
195					B1	-	-	-	-	-
196										
197	421	(Gain) / Loss on Sale of Utility Plant								
198			DPW	S		(1,173,272)	(1,173,272)	-	-	-
199			T	SG		(145,556)	(137,538)	(8,018)	-	(8,018)
200			T	SG		(68,192)	(64,436)	(3,756)	-	(3,756)
201			PTD	CN		-	-	-	-	-
202			PTD	SO		12,862	12,169	694	-	694
203			P	SG		(810,657)	(766,002)	(44,655)	-	(44,655)
204					B1	(2,184,816)	(2,129,080)	(55,736)	-	(55,736)
205										
206	**Total Miscellaneous Revenues**					**(5,975,707)**	**(5,678,965)**	**(296,743)**	**(284,193)**	**(580,936)**
207	Miscellaneous Expenses									
208	4311	Interest on Customer Deposits								
209			CUST	S		-	-	-	-	-
210					B1	-	-	-	-	-
211	**Total Miscellaneous Expenses**					-	-	-	-	-
212										
213	**Net Misc Revenue and Expense**				**B1**	**(5,975,707)**	**(5,678,965)**	**(296,743)**	**(284,193)**	**(580,936)**
214										

REVISED PROTOCOL
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	1,150,085	66,267	-	66,267
218					B2	21,376,391	20,199,608	1,176,783	37,227	1,214,010
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	3,019,906	193,478	-	193,478
226					B2	14,371,314	13,468,468	902,846	1,067	903,912
227										
228	501NPC	Fuel Related-NPC								
229			P	SE		552,903,370	517,752,418	35,150,952	5,399,987	40,550,938
230			P	SE		-	-	-	-	-
231			P	SE		-	-	-	-	-
232			P	SSECT		-	-	-	-	-
233			P	SSECH		52,991,371	49,800,763	3,190,608	73,828	3,264,437
234					B2	605,894,741	567,553,181	38,341,560	5,473,815	43,815,375
235										
236		Total Fuel Related				620,266,055	581,021,649	39,244,405	5,474,882	44,719,287
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	4,823,751	277,942	-	277,942
241					B2	35,509,090	33,556,157	1,952,933	41,453	1,994,385
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	1,087,367	62,654	-	62,654
254					B2	3,904,528	3,690,143	214,385	3,675	218,060
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	1,420,661	81,858	(1)	81,857
260					B2	43,559,253	41,160,701	2,398,552	91,485	2,490,037
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	33,811	257,331
269			P	SSGCH		1,912,378	1,808,191	104,187	-	104,187
270					B2	5,970,114	5,642,407	327,707	33,811	361,518
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	887,183	51,119	(2)	51,117
277					B2	22,825,065	21,568,314	1,256,751	14,386	1,271,137
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	3,218,385	185,442	(298)	185,144
282					B2	94,433,581	89,233,767	5,199,814	141,432	5,341,246
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	388,255	22,371	-	22,371
287					B2	33,727,522	31,869,890	1,857,632	25,634	1,883,266
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	2,856,242	164,575	(11)	164,564
292					B2	12,681,274	11,984,553	696,721	6,254	702,975
293										
294		**Total Steam Power Generation**			**B2**	**898,300,862**	**843,721,653**	**54,579,209**	**5,856,165**	**60,435,375**

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
517	Operation Super & Engineering								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
518	Nuclear Fuel Expense								
		P	SE		-	-	-	-	-
				B2	-	-	-	-	-
519	Coolants and Water								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
520	Steam Expenses								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
523	Electric Expenses								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
524	Misc. Nuclear Expenses								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
528	Maintenance Super & Engineering								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
529	Maintenance of Structures								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
530	Maintenance of Reactor Plant								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
531	Maintenance of Electric Plant								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
532	Maintenance of Misc Nuclear								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
Total Nuclear Power Generation				**B2**	-	-	-	-	-
535	Operation Super & Engineering								
		P	DGP		-	-	-	-	-
		P	SG		8,095,683	7,649,732	445,951	9,813	455,763
		P	SG		1,289,537	1,218,502	71,034	10,929	81,963
				B2	9,385,219	8,868,235	516,985	20,742	537,726
536	Water For Power								
		P	DGP		-	-	-	-	-
		P	SG		285,794	270,051	15,743	193	15,936
		P	SG		4,415	4,172	243	(5)	238
				B2	290,209	274,223	15,986	188	16,174

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	SG		3,168,766	2,994,214	174,551	1,298	175,850
		P	SG		349,844	330,573	19,271	146	19,417
				B2	3,518,610	3,324,787	193,823	1,444	195,267
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	SG		11,894,606	11,239,392	655,214	10,025	665,239
		P	SG		5,705,129	5,390,862	314,267	7,665	321,932
				B2	17,599,735	16,630,254	969,481	17,690	987,171
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	SG		180,404	170,466	9,938	(31)	9,907
		P	SG		3,040	2,873	167	(3)	165
				B2	183,444	173,339	10,105	(33)	10,072
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	SG		84,358	79,711	4,647	2	4,649
		P	SG		-	-	-	-	-
				B2	84,358	79,711	4,647	2	4,649
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	SG		1,092,399	1,032,224	60,175	606	60,781
		P	SG		114,713	108,394	6,319	196	6,515
				B2	1,207,112	1,140,619	66,494	802	67,296
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	SG		1,189,774	1,124,235	65,539	632	66,170
		P	SG		410,765	388,138	22,627	280	22,907
				B2	1,600,539	1,512,374	88,166	912	89,077
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	SG		1,188,647	1,123,171	65,477	1,140	66,617
		P	SG		327,068	309,052	18,017	531	18,548
				B2	1,515,716	1,432,223	83,493	1,671	85,164
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	SG		1,925,303	1,819,248	106,055	1,076	107,132
		P	SG		614,013	580,190	33,823	379	34,202
				B2	2,539,316	2,399,438	139,878	1,455	141,333
Total Hydraulic Power Generation				**B2**	**37,924,259**	**35,835,202**	**2,089,057**	**44,873**	**2,133,930**

REVISED PROTOCOL

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
		P	SG		316,964	299,504	17,460	63	17,523
		P	SSGCT		-	-	-	-	-
				B2	316,964	299,504	17,460	63	17,523
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SSECT		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		426,253,895	399,154,711	27,099,184	2,694,748	29,793,932
		P	SSECT		35,489,120	33,231,922	2,257,199	(1,369,207)	887,991
				B2	461,743,015	432,386,633	29,356,382	1,325,541	30,681,924
548	Generation Expense								
		P	SG		14,113,019	13,335,604	777,415	10,615	788,031
		P	SSGCT		1,626,465	1,537,686	88,779	1,884	90,663
				B2	15,739,485	14,873,290	866,194	12,499	878,693
549	Miscellaneous Other								
		P	SG		18,635,853	17,609,298	1,026,556	330,179	1,356,734
		P	SSGCT		-	-	-	-	-
				B2	18,635,853	17,609,298	1,026,556	330,179	1,356,734
550	Rents								
		P	SG		1,861,263	1,758,736	102,528	-	102,528
		P	SSGCT		-	-	-	-	-
				B2	1,861,263	1,758,736	102,528	-	102,528
551	Maint Supervision & Engineering								
		P	SG		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SG		1,350,705	1,276,301	74,404	455	74,859
		P	SSGCT		193,326	182,774	10,553	156	10,709
				B2	1,544,031	1,459,075	84,956	611	85,567
553	Maint of Generation & Electric Plant								
		P	SG		12,141,793	11,472,963	668,830	(218,736)	450,094
		P	SSGCT		2,845,046	2,689,752	155,294	450	155,744
				B2	14,986,840	14,162,715	824,124	(218,287)	605,838
554	Maintenance of Misc. Other								
		P	SG		1,200,375	1,134,253	66,123	97	66,220
		P	SSGCT		121,530	114,897	6,634	184	6,817
				B2	1,321,906	1,249,150	72,756	281	73,037
Total Other Power Generation				**B2**	**516,149,358**	**483,798,401**	**32,350,957**	**1,450,887**	**33,801,844**
555	Purchased Power-Non NPC								
		DMSC	S		(33,207,768)	(33,362,478)	154,710	(154,710)	-
					(33,207,768)	(33,362,478)	154,710	(154,710)	-
555NPC	Purchased Power-NPC								
		P	SG		409,727,945	387,158,090	22,569,855	6,802,349	29,372,204
		P	SE		79,691,472	74,625,070	5,066,403	(584,201)	4,482,201
	Seasonal Co	P	SSGC		-	-	-	-	-
			DGP		-	-	-	-	-
					489,419,417	461,783,159	27,636,258	6,218,147	33,854,405
	Total Purchased Power			B2	456,211,649	428,420,681	27,790,968	6,063,437	33,854,405
556	System Control & Load Dispatch								
		P	SG		1,514,461	1,431,037	83,424	1,524	84,948
				B2	1,514,461	1,431,037	83,424	1,524	84,948

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
557	Other Expenses								
		P	S		(183,792)	(150,819)	(32,973)	7,585,721	7,552,748
		P	SG		48,880,583	46,187,997	2,692,586	(405,742)	2,286,844
		P	SGCT		1,122,425	1,060,360	62,065	-	62,065
		P	SE		-	-	-	-	-
		P	SSGCT		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B2	49,819,215	47,097,537	2,721,678	7,179,979	9,901,657
Embedded Cost Differentials									
	Company Owned Hyd	P	DGP		(65,082,413)	(65,082,413)	-	-	-
	Company Owned Hyd	P	SG		65,082,413	61,497,350	3,585,063	-	3,585,063
	Mid-C Contract	P	MC		(39,855,992)	(38,798,578)	(1,057,414)	-	(1,057,414)
	Mid-C Contract	P	SG		39,855,992	37,660,526	2,195,466	-	2,195,466
	Existing QF Contracts	P	S		42,959,299	41,911,043	1,048,256	-	1,048,256
	Existing QF Contracts	P	SG		(42,959,299)	(40,592,887)	(2,366,412)	-	(2,366,412)
					-	(3,404,959)	3,404,959	-	3,404,959
Total Other Power Supply				B2	**507,545,325**	**473,544,296**	**34,001,030**	**13,244,941**	**47,245,970**
Total Production Expense				B2	**1,959,919,804**	**1,836,899,552**	**123,020,252**	**20,596,867**	**143,617,119**
Summary of Production Expense by Factor									
	S				9,567,738	8,397,746	1,169,992	7,431,011	8,601,003
	SG				865,425,265	817,753,332	47,671,933	6,961,345	54,633,277
	SE				1,073,604,242	1,005,349,620	68,254,622	7,497,528	75,752,151
	SNPPH				-	-	-	-	-
	TROJP				-	-	-	-	-
	SGCT				1,122,425	1,060,360	62,065	-	62,065
	DGP				(65,082,413)	(65,082,413)	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	SNPPS				-	-	-	-	-
	SNPPO				-	-	-	-	-
	DGU				-	-	-	-	-
	MC				(39,855,992)	(38,798,578)	(1,057,414)	-	(1,057,414)
	SSGCT				4,786,369	4,525,109	261,259	2,673	263,932
	SSECT				35,489,120	33,231,922	2,257,199	(1,369,207)	887,991
	SSGC				-	-	-	-	-
	SSGCH				18,658,295	17,641,785	1,016,510	(312)	1,016,198
	SSECH				56,204,755	52,820,669	3,384,086	73,828	3,457,914
Total Production Expense by Factor				B2	1,959,919,804	1,836,899,552	123,020,252	20,596,867	143,617,119
560	Operation Supervision & Engineering								
		T	SG		6,088,583	5,753,193	335,389	10,916	346,305
				B2	6,088,583	5,753,193	335,389	10,916	346,305
561	Load Dispatching								
		T	SG		9,323,709	8,810,112	513,596	18,577	532,174
				B2	9,323,709	8,810,112	513,596	18,577	532,174
562	Station Expense								
		T	SG		1,506,478	1,423,494	82,984	2,259	85,243
				B2	1,506,478	1,423,494	82,984	2,259	85,243
563	Overhead Line Expense								
		T	SG		245,152	231,648	13,504	206	13,710
				B2	245,152	231,648	13,504	206	13,710
564	Underground Line Expense								
		T	SG		-	-	-	-	-
				B2	-	-	-	-	-

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
					-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
		T	SG		116,018,414	109,627,542	6,390,872	1,066,721	7,457,592
		T	SE		1,142,797	1,070,143	72,654	93,442	166,095
					117,161,210	110,697,685	6,463,525	1,160,162	7,623,688
	Total Transmission of Electricity by Others			B2	117,161,210	110,697,685	6,463,525	1,160,162	7,623,688
566	Misc. Transmission Expense								
		T	SG		2,393,112	2,261,287	131,825	(4,285)	127,540
				B2	2,393,112	2,261,287	131,825	(4,285)	127,540
567	Rents - Transmission								
		T	SG		1,656,975	1,565,700	91,274	509	91,784
				B2	1,656,975	1,565,700	91,274	509	91,784
568	Maint Supervision & Engineering								
		T	SG		35,453	33,500	1,953	39	1,992
				B2	35,453	33,500	1,953	39	1,992
569	Maintenance of Structures								
		T	SG		4,060,560	3,836,884	223,676	5,435	229,110
				B2	4,060,560	3,836,884	223,676	5,435	229,110
570	Maintenance of Station Equipment								
		T	SG		10,549,624	9,968,498	581,126	16,773	597,899
				B2	10,549,624	9,968,498	581,126	16,773	597,899
571	Maintenance of Overhead Lines								
		T	SG		19,620,066	18,539,295	1,080,771	3,679	1,084,449
				B2	19,620,066	18,539,295	1,080,771	3,679	1,084,449
572	Maintenance of Underground Lines								
		T	SG		51,599	48,757	2,842	84	2,926
				B2	51,599	48,757	2,842	84	2,926
573	Maint of Misc. Transmission Plant								
		T	SG		182,001	171,976	10,026	30	10,056
				B2	182,001	171,976	10,026	30	10,056
Total Transmission Expense				**B2**	**172,874,522**	**163,342,030**	**9,532,492**	**1,214,384**	**10,746,876**
Summary of Transmission Expense by Factor									
	SE				1,142,797	1,070,143	72,654	93,442	166,095
	SG				171,731,725	162,271,887	9,459,839	1,120,942	10,580,781
	SNPT				-	-	-	-	-
Total Transmission Expense by Factor					172,874,522	163,342,030	9,532,492	1,214,384	10,746,876
580	Operation Supervision & Engineering								
		DPW	S		1,012,443	930,166	82,277	-	82,277
		DPW	SNPD		18,641,946	17,781,836	860,111	34,479	894,590
				B2	19,654,389	18,712,001	942,388	34,479	976,867
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		13,439,746	12,819,657	620,089	25,714	645,803
				B2	13,439,746	12,819,657	620,089	25,714	645,803
582	Station Expense								
		DPW	S		3,849,839	3,641,292	208,547	4,008	212,555
		DPW	SNPD		29,848	28,471	1,377	46	1,423
				B2	3,879,687	3,669,763	209,924	4,053	213,977

REVISED PROTOCOL
Year-End

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

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
597	Maintenance of Meters								
		DPW	S		4,536,131	4,239,464	296,667	10,873	307,541
		DPW	SNPD		1,100,892	1,050,098	50,793	1,662	52,455
				B2	5,637,023	5,289,562	347,461	12,535	359,996
598	Maint of Misc. Distribution Plant								
		DPW	S		2,967,838	2,882,374	85,465	128	85,592
		DPW	SNPD		578,169	551,493	26,676	2,944	29,620
				B2	3,546,007	3,433,867	112,141	3,072	115,212
Total Distribution Expense				**B2**	**215,468,741**	**204,320,401**	**11,148,340**	**286,225**	**11,434,564**
Summary of Distribution Expense by Factor									
	S				164,003,397	155,229,589	8,773,808	202,757	8,976,565
	SNPD				51,465,344	49,090,812	2,374,532	83,467	2,457,999
Total Distribution Expense by Factor					215,468,741	204,320,401	11,148,340	286,225	11,434,564
901	Supervision								
		CUST	S		102,805	87,017	15,788	56	15,844
		CUST	CN		2,451,290	2,356,068	95,222	4,004	99,226
				B2	2,554,096	2,443,085	111,010	4,060	115,070
902	Meter Reading Expense								
		CUST	S		20,750,177	19,136,393	1,613,784	62,513	1,676,297
		CUST	CN		1,770,041	1,701,283	68,758	2,274	71,033
				B2	22,520,219	20,837,676	1,682,543	64,787	1,747,330
903	Customer Receipts & Collections								
		CUST	S		7,352,864	7,023,206	329,657	10,345	340,002
		CUST	CN		48,927,462	47,026,843	1,900,620	58,841	1,959,461
				B2	56,280,326	54,050,049	2,230,277	69,186	2,299,463
904	Uncollectible Accounts								
		CUST	S		12,149,005	11,677,783	471,222	-	471,222
		P	SG		-	-	-	-	-
		CUST	CN		26,790	25,749	1,041	-	1,041
				B2	12,175,795	11,703,532	472,263	-	472,263
905	Misc. Customer Accounts Expense								
		CUST	S		12,390	12,390	-	-	-
		CUST	CN		242,182	232,774	9,408	302	9,710
				B2	254,572	245,164	9,408	302	9,710
Total Customer Accounts Expense				**B2**	**93,785,007**	**89,279,506**	**4,505,501**	**138,335**	**4,643,836**
Summary of Customer Accts Exp by Factor									
	S				40,367,241	37,936,789	2,430,452	72,914	2,503,366
	CN				53,417,766	51,342,717	2,075,049	65,421	2,140,470
	SG				-	-	-	-	-
Total Customer Accounts Expense by Factor					93,785,007	89,279,506	4,505,501	138,335	4,643,836
907	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		286,417	275,290	11,126	396	11,523
				B2	286,417	275,290	11,126	396	11,523
908	Customer Assistance								
		CUST	S		63,240,907	56,710,070	6,530,837	(4,992,585)	1,538,252
		CUST	CN		2,861,099	2,749,957	111,141	4,430	115,571
				B2	66,102,006	59,460,027	6,641,979	(4,988,155)	1,653,823

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
909	Informational & Instructional Adv								
		CUST	S		349,724	349,724	-	-	-
		CUST	CN		4,574,542	4,396,841	177,701	(1,426)	176,275
				B2	4,924,267	4,746,566	177,701	(1,426)	176,275
910	Misc. Customer Service								
		CUST	S		-	-	-	-	-
		CUST	CN		150,055	144,226	5,829	8	5,837
				B2	150,055	144,226	5,829	8	5,837
Total Customer Service Expense				**B2**	**71,462,744**	**64,626,109**	**6,836,635**	**(4,989,177)**	**1,847,458**
Summary of Customer Service Exp by Factor									
	S				63,590,631	57,059,794	6,530,837	(4,992,585)	1,538,252
	CN				7,872,112	7,566,315	305,797	3,408	309,206
Total Customer Service Expense by Factor				B2	71,462,744	64,626,109	6,836,635	(4,989,177)	1,847,458
911	Supervision								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
912	Demonstration & Selling Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
913	Advertising Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
916	Misc. Sales Expense								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
				B2	-	-	-	-	-
Total Sales Expense				B2	-	-	-	-	-
Total Sales Expense by Factor									
	S				-	-	-	-	-
	CN				-	-	-	-	-
Total Sales Expense by Factor					-	-	-	-	-
Total Customer Service Exp Including Sales				**B2**	**71,462,744**	**64,626,109**	**6,836,635**	**(4,989,177)**	**1,847,458**
920	Administrative & General Salaries								
		PTD	S		(4,135,538)	(5,140,020)	1,004,482	(1,004,482)	-
		CUST	CN		-	-	-	-	-
		PTD	SO		77,010,359	72,857,716	4,152,643	180,816	4,333,459
				B2	72,874,820	67,717,696	5,157,125	(823,665)	4,333,459
921	Office Supplies & expenses								
		PTD	S		(568,262)	(568,412)	150	-	150
		CUST	CN		-	-	-	-	-
		PTD	SO		11,599,349	10,973,875	625,474	(31,319)	594,155
				B2	11,031,087	10,405,463	625,624	(31,319)	594,305
922	A&G Expenses Transferred								
		PTD	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
		PTD	SO		(25,866,776)	(24,471,957)	(1,394,819)	69,015	(1,325,804)
				B2	(25,866,776)	(24,471,957)	(1,394,819)	69,015	(1,325,804)

Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
847	923	Outside Services								
848			PTD	S		630	630	-	-	-
849			CUST	CN		-	-	-	-	-
850			PTD	SO		11,038,720	10,443,477	595,243	(25,987)	569,256
851					B2	11,039,350	10,444,107	595,243	(25,987)	569,256
852										
853	924	Property Insurance								
854			PTD	SO		23,970,318	22,677,762	1,292,556	-	1,292,556
855					B2	23,970,318	22,677,762	1,292,556	-	1,292,556
856										
857	925	Injuries & Damages								
858			PTD	SO		7,434,336	7,033,453	400,883	113,443	514,326
859					B2	7,434,336	7,033,453	400,883	113,443	514,326
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	2,078,850	118,487	78	118,565
876			FERC	SG		2,323,478	2,195,489	127,989	-	127,989
877					B2	16,464,747	15,801,178	663,568	4,769	668,337
878										
879	929	Duplicate Charges								
880			LABOR	S		-	-	-	-	-
881			LABOR	SO		(3,420,843)	(3,236,380)	(184,463)	(246)	(184,709)
882					B2	(3,420,843)	(3,236,380)	(184,463)	(246)	(184,709)
883										
884	930	Misc General Expenses								
885			PTD	S		5,290,870	5,282,370	8,500	196,497	204,997
886			CUST	CN		4,500	4,325	175	(44)	131
887			LABOR	SO		14,400,017	13,623,522	776,495	2,503,688	3,280,183
888					B2	19,695,387	18,910,217	785,169	2,700,141	3,485,311
889										
890	931	Rents								
891			PTD	S		961,066	961,066	-	-	-
892			PTD	SO		5,238,518	4,956,040	282,478	-	282,478
893					B2	6,199,584	5,917,107	282,478	-	282,478
894										
895	935	Maintenance of General Plant								
896			G	S		15,577	15,577	-	-	-
897			CUST	CN		-	-	-	-	-
898			G	SO		23,181,924	21,931,881	1,250,043	9,939	1,259,982
899					B2	23,197,501	21,947,458	1,250,043	9,939	1,259,982
900										
901	**Total Administrative & General Expense**				**B2**	**162,619,511**	**153,146,104**	**9,473,407**	**2,016,089**	**11,489,496**
902										
903	Summary of A&G Expense by Factor									
904		S				13,508,275	12,078,050	1,430,224	(803,294)	626,930
905		SO				146,783,259	138,868,240	7,915,019	2,819,427	10,734,446
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	153,146,104	9,473,407	2,016,089	11,489,496
909										
910	**Total O&M Expense**				**B2**	**2,676,130,329**	**2,511,613,702**	**164,516,627**	**19,262,722**	**183,779,349**

REVISED PROTOCOL
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
403SP	Steam Depreciation								
		P	SG		23,110,000	21,836,987	1,273,014	-	1,273,014
		P	SG		25,963,107	24,532,930	1,430,177	-	1,430,177
		P	SG		52,664,788	49,763,750	2,901,039	806,887	3,707,926
		P	SSGCH		7,785,936	7,361,756	424,180	-	424,180
				B3	109,523,832	103,495,421	6,028,410	806,887	6,835,297
403NP	Nuclear Depreciation								
		P	SG		-	-	-	-	-
				B3	-	-	-	-	-
403HP	Hydro Depreciation								
		P	SG		3,645,429	3,444,621	200,808	-	200,808
		P	SG		1,016,491	960,498	55,993	-	55,993
		P	SG		7,347,198	6,942,478	404,720	24,768	429,488
		P	SG		3,441,241	3,251,681	189,561	-	189,561
				B3	15,450,360	14,599,277	851,083	24,768	875,850
403OP	Other Production Depreciation								
		P	SG		124,817	117,942	6,876	-	6,876
		P	SG		94,515,821	89,309,419	5,206,402	1,032,439	6,238,841
		P	SSGCT		2,544,778	2,405,874	138,904	-	138,904
		P	SSGCH		-	-	-	-	-
				B3	97,185,416	91,833,234	5,352,182	1,032,439	6,384,620
403TP	Transmission Depreciation								
		T	SG		11,260,768	10,640,469	620,299	-	620,299
		T	SG		12,574,497	11,881,831	692,666	-	692,666
		T	SG		39,057,941	36,906,435	2,151,506	1,182,236	3,333,741
				B3	62,893,206	59,428,735	3,464,471	1,182,236	4,646,706
403	Distribution Depreciation								
360	Land & Land Rights	DPW	S		292,392	274,904	17,488	-	17,488
361	Structures	DPW	S		1,016,944	993,937	23,007	-	23,007
362	Station Equipment	DPW	S		17,275,368	16,659,953	615,415	-	615,415
363	Storage Battery Eq	DPW	S		91,113	91,113	-	-	-
364	Poles & Towers	DPW	S		33,365,759	31,345,364	2,020,396	1,199	2,021,595
365	OH Conductors	DPW	S		18,807,119	17,850,287	956,832	-	956,832
366	UG Conduit	DPW	S		7,529,925	7,372,273	157,652	-	157,652
367	UG Conductor	DPW	S		17,412,373	16,938,733	473,640	-	473,640
368	Line Trans	DPW	S		26,759,726	25,342,167	1,417,559	-	1,417,559
369	Services	DPW	S		11,531,258	11,013,789	517,468	-	517,468
370	Meters	DPW	S		6,509,338	6,062,663	446,676	-	446,676
371	Inst Cust Prem	DPW	S		496,358	488,788	7,570	-	7,570
372	Leased Property	DPW	S		-	-	-	-	-
373	Street Lighting	DPW	S		2,255,605	2,226,651	28,954	-	28,954
				B3	143,343,279	136,660,621	6,682,658	1,199	6,683,857
403GP	General Depreciation								
		G-SITUS	S		12,310,835	11,555,600	755,235	(173)	755,062
		PT	SG		502,163	474,501	27,662	-	27,662
		PT	SG		706,142	667,244	38,898	-	38,898
		P	SE		26,236	24,568	1,668	-	1,668
		CUST	CN		1,759,170	1,690,834	68,336	-	68,336
		G-SG	SG		5,229,908	4,941,819	288,089	2,848	290,938
		PTD	SO		14,946,453	14,140,493	805,960	8,413	814,373
		G-SG	SSGCT		6,010	5,682	328	-	328
		G-SG	SSGCH		144,595	136,718	7,878	-	7,878
				B3	35,631,512	33,637,458	1,994,053	11,088	2,005,141
403GV0	General Vehicles								
		G-SG	SG		-	-	-	-	-
				B3	-	-	-	-	-
403MP	Mining Depreciation								
		P	SE		-	-	-	-	-
				B3	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
403EP	Experimental Plant Depreciation								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B3	-	-	-	-	-
4031	ARO Depreciation								
		P	S		-	-	-	-	-
				B3	-	-	-	-	-
Total Depreciation Expense				B3	**464,027,603**	**439,654,747**	**24,372,857**	**3,058,616**	**27,431,473**
Summary	S				155,654,113	148,216,221	7,437,892	1,026	7,438,918
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				281,160,312	265,672,602	15,487,710	3,049,177	18,536,887
	SO				14,946,453	14,140,493	805,960	8,413	814,373
	CN				1,759,170	1,690,834	68,336	-	68,336
	SE				26,236	24,568	1,668	-	1,668
	SSGCH				7,930,531	7,498,473	432,058	-	432,058
	SSGCT				2,550,788	2,411,556	139,232	-	139,232
Total Depreciation Expense By Factor					464,027,603	439,654,747	24,372,857	3,058,616	27,431,473
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		1,345,062	1,345,062	-	-	-
		I-SG	SG		-	-	-	-	-
		PTD	SO		929,374	879,259	50,115	-	50,115
		P	SG		-	-	-	-	-
		CUST	CN		249,571	239,876	9,695	-	9,695
		P	SG		-	-	-	-	-
				B4	2,524,007	2,464,198	59,810	-	59,810
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B4	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		94,304	73,772	20,532	-	20,532
		P	SE		14,498	13,577	922	-	922
		I-SG	SG		8,952,161	8,459,032	493,130	25,402	518,532
		PTD	SO		13,131,339	12,423,255	708,083	9,540	717,624
		CUST	CN		5,000,879	4,806,617	194,262	-	194,262
		I-SG	SG		2,615,413	2,471,343	144,070	5,786	149,856
		I-SG	SG		310,432	293,332	17,100	-	17,100
		P	SG		-	-	-	-	-
		I-SG	SSGCT		-	-	-	-	-
		I-SG	SSGCH		54,934	51,941	2,993	-	2,993
		P	SG		16,758	15,835	923	-	923
				B4	30,190,717	28,608,702	1,582,015	40,728	1,622,743
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
				B4	-	-	-	-	-
404OP	Amort of LT Plant - Other Plant								
		P	SG		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	SG		6,589	6,226	363	-	363
		P	SG		40,392	38,167	2,225	-	2,225
		P	SG		-	-	-	-	-
				B4	46,981	44,393	2,588	-	2,588
Total Amortization of Limited Term Plant				B4	**32,761,706**	**31,117,293**	**1,644,413**	**40,728**	**1,685,141**
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1054	406	Amortization of Plant Acquisition Adj								
1055			P	S		-	-	-	-	-
1056			P	SG		-	-	-	-	-
1057			P	SG		-	-	-	-	-
1058			P	SG		5,479,353	5,177,523	301,830	-	301,830
1059			P	SO		-	-	-	-	-
1060					B4	5,479,353	5,177,523	301,830	-	301,830
1061	407	Amort of Prop Losses, Unrec Plant, etc								
1062			DPW	S		(36,176)	(36,176)	-	-	-
1063			GP	SO		-	-	-	-	-
1064			P	SG-P		3,479,961	3,288,268	191,694	(191,694)	0
1065			P	SE		-	-	-	-	-
1066			P	SG		-	-	-	-	-
1067			P	TROJP		2,013,725	1,900,202	113,523	-	113,523
1068					B4	5,457,511	5,152,294	305,217	(191,694)	113,523
1069										
1070	**Total Amortization Expense**				**B4**	**43,698,570**	**41,447,110**	**2,251,459**	**(150,965)**	**2,100,494**
1071										
1072										
1073										
1074	Summary of Amortization Expense by Factor									
1075		S				1,403,190	1,382,658	20,532	-	20,532
1076		SE				14,498	13,577	922	-	922
1077		TROJP				2,013,725	1,900,202	113,523	-	113,523
1078		DGP				-	-	-	-	-
1079		DGU				-	-	-	-	-
1080		SO				14,060,713	13,302,514	758,198	9,540	767,739
1081		SSGCT				-	-	-	-	-
1082		SSGCH				54,934	51,941	2,993	-	2,993
1083		SG-P				3,479,961	3,288,268	191,694	(191,694)	0
1084		CN				5,250,450	5,046,493	203,957	-	203,957
1085		SG				17,421,098	16,461,458	959,641	31,188	990,829
1086	Total Amortization Expense by Factor					43,698,570	41,447,110	2,251,459	(150,965)	2,100,494
1087	408	Taxes Other Than Income								
1088			DMSC	S		25,320,436	25,320,436	-	-	-
1089			GP	GPS		87,317,409	82,608,977	4,708,432	414,000	5,122,432
1090			GP	SO		10,522,150	9,954,763	567,388	-	567,388
1091			P	SE		717,492	671,877	45,615	-	45,615
1092			P	SG		-	-	-	-	-
1093			DMSC	OPRV-ID		-	-	-	-	-
1094			GP	EXCTAX		-	-	-	-	-
1095			GP	SG		-	-	-	-	-
1096										
1097										
1098										
1099	**Total Taxes Other Than Income**				**B5**	**123,877,487**	**118,556,052**	**5,321,434**	**414,000**	**5,735,434**
1100										
1101										
1102	41140	Deferred Investment Tax Credit - Fed								
1103			PTD	DGU		(1,874,204)	(1,672,710)	(201,494)	-	(201,494)
1104										
1105					B7	(1,874,204)	(1,672,710)	(201,494)	-	(201,494)
1106										
1107	41141	Deferred Investment Tax Credit - Idaho								
1108			PTD	DGU		-	-	-	-	-
1109										
1110					B7	-	-	-	-	-
1111										
1112	**Total Deferred ITC**				**B7**	**(1,874,204)**	**(1,672,710)**	**(201,494)**	**-**	**(201,494)**
1113										

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
427	Interest on Long-Term Debt								
		GP	S		-	-	-	(423,149)	(423,149)
		GP	SNP		369,236,117	349,630,156	19,605,962	-	19,605,962
				B6	369,236,117	349,630,156	19,605,962	(423,149)	19,182,812
428	Amortization of Debt Disc & Exp								
		GP	SNP		6,571,354	6,222,423	348,930	-	348,930
				B6	6,571,354	6,222,423	348,930	-	348,930
429	Amortization of Premium on Debt								
		GP	SNP		(2,718)	(2,574)	(144)	-	(144)
				B6	(2,718)	(2,574)	(144)	-	(144)
431	Other Interest Expense								
		NUTIL	OTH		-	-	-	-	-
		GP	SO		-	-	-	-	-
		GP	SNP		10,264,106	9,719,095	545,011	-	545,011
				B6	10,264,106	9,719,095	545,011	-	545,011
432	AFUDC - Borrowed								
		GP	SNP		(35,186,532)	(33,318,172)	(1,868,359)	-	(1,868,359)
					(35,186,532)	(33,318,172)	(1,868,359)	-	(1,868,359)
	Total Elec. Interest Deductions for Tax			B6	350,882,327	332,250,928	18,631,399	(423,149)	18,208,250
	Non-Utility Portion of Interest								
	427	NUTIL	NUTIL		-	-	-	-	-
	428	NUTIL	NUTIL		-	-	-	-	-
	429	NUTIL	NUTIL		-	-	-	-	-
	431	NUTIL	NUTIL		-	-	-	-	-
	Total Non-utility Interest				-	-	-	-	-
	Total Interest Deductions for Tax			B6	350,882,327	332,250,928	18,631,399	(423,149)	18,208,250
419	Interest & Dividends								
		GP	S		-	-	-	-	-
		GP	SNP		(63,955,322)	(60,559,377)	(3,395,945)	160,217	(3,235,728)
	Total Operating Deductions for Tax			B6	(63,955,322)	(60,559,377)	(3,395,945)	160,217	(3,235,728)
41010	Deferred Income Tax - Federal-DR								
		GP	S		26,529,700	26,102,344	427,356	(347,371)	79,985
		P	TROJD		735,881	694,228	41,653	-	41,653
		P	SSGCH		26,126	24,703	1,423	-	1,423
		LABOR	SO		37,814,180	35,775,119	2,039,061	(275,931)	1,763,129
		GP	SNP		35,849,593	33,946,026	1,903,567	-	1,903,567
		P	SE		23,499,301	22,005,328	1,493,973	206,834	1,700,807
		PT	SG		51,291,699	48,466,297	2,825,402	17,727,662	20,553,064
		GP	GPS		31,266,440	29,580,454	1,685,986	-	1,685,986
		TAXDEPR	TAXDEPR		615,608,170	584,405,196	31,202,974	-	31,202,974
		CUST	BADDEBT		443,332	426,136	17,196	-	17,196
		CUST	CN		22,893	22,004	889	-	889
		P	IBT		348,313	319,003	29,310	(29,310)	-
		DPW	SNPD		67,978	64,842	3,136	-	3,136
				B7	823,503,606	781,831,680	41,671,926	17,281,885	58,953,811

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
41110	Deferred Income Tax - Federal-CR								
		GP	S		(26,854,405)	(25,660,209)	(1,194,196)	322,685	(871,511)
		P	SE		(17,999,483)	(16,855,162)	(1,144,321)	233,209	(911,112)
		P	SSGCH		(538,368)	(509,038)	(29,330)	-	(29,330)
		GP	SNP		(31,616,890)	(29,938,074)	(1,678,816)	-	(1,678,816)
		PT	SG		(7,932,473)	(7,495,513)	(436,960)	(1,082,112)	(1,519,072)
		DPW	CIAC		(20,332,444)	(19,394,336)	(938,108)	-	(938,108)
		LABOR	SO		(28,202,710)	(26,681,930)	(1,520,780)	(5,505)	(1,526,285)
		PT	SNPD		(1,949,167)	(1,859,235)	(89,932)	-	(89,932)
		CUST	BADDEBT		-	-	-	-	-
		P	SGCT		(356,221)	(336,523)	(19,698)	-	(19,698)
		BOOKDEPR	SCHMDEXP		(203,344,850)	(192,664,246)	(10,680,604)	-	(10,680,604)
		P	TROJD		(1,332,481)	(1,257,059)	(75,422)	-	(75,422)
		P	IBT		(427,931)	(391,921)	(36,010)	36,010	-
				B7	(340,887,423)	(323,043,248)	(17,844,175)	(495,713)	(18,339,889)
Total Deferred Income Taxes				**B7**	**482,616,183**	**458,788,432**	**23,827,751**	**16,786,171**	**40,613,922**
SCHMAF	Additions - Flow Through								
		SCHMAF	S		-	-	-	-	-
		SCHMAF	SNP		-	-	-	-	-
		SCHMAF	SO		-	-	-	-	-
		SCHMAF	SE		-	-	-	-	-
		SCHMAF	TROJP		-	-	-	-	-
		SCHMAF	SG		-	-	-	-	-
				B6	-	-	-	-	-
SCHMAP	Additions - Permanent								
		P	S		20,000	20,000	-	-	-
		P	SE		90,872	85,095	5,777	-	5,777
		LABOR	SNP		-	-	-	-	-
		SCHMAP-SO	SO		12,568,198	11,890,481	677,717	-	677,717
		SCHMAP	SG		-	-	-	-	-
		DPW	BADDEBT		-	-	-	-	-
				B6	12,679,071	11,995,576	683,494	-	683,494
SCHMAT	Additions - Temporary								
		SCHMAT-SITU	S		57,590,033	56,886,057	703,976	(591,588)	112,388
		P	SSGCH		-	-	-	-	-
		DPW	CIAC		53,575,515	51,103,623	2,471,892	-	2,471,892
		SCHMAT-SNP	SNP		83,309,767	78,886,126	4,423,641	-	4,423,641
		P	TROJD		1,572,028	1,483,047	88,981	-	88,981
		P	SGCT		938,633	886,730	51,903	-	51,903
		SCHMAT-SE	SE		27,051,042	25,331,266	1,719,776	(13,920)	1,705,856
		P	SG		20,901,884	19,750,504	1,151,380	2,850,842	4,002,222
		CUST	CN		-	-	-	-	-
		SCHMAT-SO	SO		23,130,941	21,883,647	1,247,294	14,506	1,261,800
		SCHMAT-SNP	SNPD		5,136,011	4,899,043	236,968	-	236,968
		DPW	BADDEBT		-	-	-	-	-
		P	SSGCT		-	-	-	-	-
		BOOKDEPR	SCHMDEXP		535,808,937	507,665,796	28,143,141	-	28,143,141
				B6	809,014,791	768,775,841	40,238,950	2,259,840	42,498,791
TOTAL SCHEDULE - M ADDITIONS				B6	821,693,862	780,771,417	40,922,445	2,259,840	43,182,285

REVISED PROTOCOL

Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	360,829	20,234	-	20,234
1240			SCHMDP	IBT		-	-	-	-	-
1241			P	SG		-	-	-	-	-
1242			SCHMDP-SO	SO		26,365,079	24,943,390	1,421,689	-	1,421,689
1243					B6	27,587,945	26,092,562	1,495,383	-	1,495,383
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-SNP	SNP		94,462,842	89,446,987	5,015,855	-	5,015,855
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	1,145,582	3,786,683
1253			SCHMDT-SG	SG		135,152,429	127,707,560	7,444,869	46,711,480	54,156,349
1254			SCHMDT-GPS	GPS		82,386,340	77,943,807	4,442,533	-	4,442,533
1255			SCHMDT-SO	SO		48,456,951	45,843,999	2,612,953	(1,054,008)	1,558,944
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	1,959,429,696	105,507,835	45,887,740	151,395,574
1259										
1260	TOTAL SCHEDULE - M DEDUCTIONS				B6	2,092,525,475	1,985,522,257	107,003,218	45,887,740	152,890,957
1261										
1262	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(1,270,831,613)**	**(1,204,750,840)**	**(66,080,773)**	**(43,627,899)**	**(109,708,672)**
1263										
1264										
1265										
1266	40911	State Income Taxes								
1267			IBT	IBT		(22,619,435)	(20,716,041)	(1,903,395)	(1,724,556)	(3,627,951)
1268			IBT	SE		-	-	-	-	-
1269		PTC	P	SG		-	-	-	(70,472)	(70,472)
1270			IBT	IBT		-	-	-	-	-
1271	**Total State Tax Expense**					(22,619,435)	(20,716,041)	(1,903,395)	(1,795,029)	(3,698,423)
1272										
1273										
1274	Calculation of Taxable Income:									
1275		Operating Revenues				4,353,766,380	4,117,757,652	236,008,729	27,679,324	263,688,052
1276		Operating Deductions:								
1277		O & M Expenses				2,676,130,329	2,511,613,702	164,516,627	19,262,722	183,779,349
1278		Depreciation Expense				464,027,603	439,654,747	24,372,857	3,058,616	27,431,473
1279		Amortization Expense				43,698,570	41,447,110	2,251,459	(150,965)	2,100,494
1280		Taxes Other Than Income				123,877,487	118,556,052	5,321,434	414,000	5,735,434
1281		Interest & Dividends (AFUDC-Equity)				(63,955,322)	(60,559,377)	(3,395,945)	160,217	(3,235,728)
1282		Misc Revenue & Expense				(5,975,707)	(5,678,965)	(296,743)	(284,193)	(580,936)
1283		Total Operating Deductions				3,237,802,959	3,045,033,270	192,769,690	22,460,397	215,230,086
1284		Other Deductions:								
1285		Interest Deductions				350,882,327	332,250,928	18,631,399	(423,149)	18,208,250
1286		Interest on PCRBS				-	-	-	-	-
1287		Schedule M Adjustments				(1,270,831,613)	(1,204,750,840)	(66,080,773)	(43,627,899)	(109,708,672)
1288										
1289		Income Before State Taxes				(505,750,519)	(464,277,387)	(41,473,133)	(37,985,824)	(79,458,956)
1290										
1291		State Income Taxes				(22,619,435)	(20,716,041)	(1,903,395)	(1,795,029)	(3,698,423)
1292										
1293	Total Taxable Income					(483,131,084)	(443,561,346)	(39,569,738)	(36,190,795)	(75,760,533)
1294										
1295	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1296										
1297	Federal Income Tax - Calculated					(169,095,879)	(155,246,471)	(13,849,408)	(12,666,778)	(26,516,187)
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**					**(169,095,879)**	**(155,246,471)**	**(13,849,408)**	**(16,488,225)**	**(30,337,634)**
1305										
1306	**Total Operating Expenses**					**3,590,784,945**	**3,386,745,857**	**204,039,088**	**20,803,097**	**224,842,185**

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
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	2,314,873	133,382	-	133,382
1313					B8	95,879,653	90,599,605	5,280,048	-	5,280,048
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	54,259,652	3,126,411	-	3,126,411
1320					B8	838,301,276	792,158,167	46,143,109	-	46,143,109
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	32,187,338	111,626,628
1326			P	SSGCH		325,425,382	307,696,102	17,729,280	-	17,729,280
1327					B8	3,124,354,848	2,952,446,597	171,908,251	32,187,338	204,095,589
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	60,262,633	3,472,300	-	3,472,300
1334					B8	832,792,848	786,957,009	45,835,839	-	45,835,839
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	62,737,602	3,614,906	-	3,614,906
1341					B8	366,866,378	346,697,672	20,168,706	-	20,168,706
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	3,817,808	219,980	-	219,980
1350					B8	29,179,506	27,574,595	1,604,911	-	1,604,911
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**	**4,997,177,580**	**290,984,233**	**32,187,338**	**323,171,572**
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	32,187,338	294,875,314
1369		SSGCH				519,384,929	491,088,670	28,296,258	-	28,296,258
1370	Total Steam Production Plant by Factor					5,288,161,813	4,997,177,580	290,984,233	32,187,338	323,171,572
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	B8	-	-	-	-	-
1379						-	-	-	-	-

REVISED PROTOCOL
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1380										
1381	322	Reactor Plant Equipment								
1382			P	SG		-	-	-	-	-
1383			P	SG		-	-	-	-	-
1384					B8	-	-	-	-	-
1385										
1386	323	Turbogenerator Units								
1387			P	SG		-	-	-	-	-
1388			P	SG		-	-	-	-	-
1389					B8	-	-	-	-	-
1390										
1391	324	Land and Land Rights								
1392			P	SG		-	-	-	-	-
1393			P	SG		-	-	-	-	-
1394					B8	-	-	-	-	-
1395										
1396	325	Misc. Power Plant Equipment								
1397			P	SG		-	-	-	-	-
1398			P	SG		-	-	-	-	-
1399					B8	-	-	-	-	-
1400										
1401										
1402	NP	Unclassified Nuclear Plant - Acct 300								
1403			P	SG		-	-	-	-	-
1404					B8	-	-	-	-	-
1405										
1406										
1407	**Total Nuclear Production Plant**				B8	-	-	-	-	-
1408										
1409										
1410										
1411	Summary of Nuclear Production Plant by Factor									
1412		DGP				-	-	-	-	-
1413		DGU				-	-	-	-	-
1414		SG				-	-	-	-	-
1415										
1416	Total Nuclear Plant by Factor					-	-	-	-	-
1417										
1418	330	Land and Land Rights								
1419			P	SG		10,621,118	10,036,054	585,064	-	585,064
1420			P	SG		5,270,019	4,979,720	290,299	-	290,299
1421			P	SG		3,645,604	3,444,786	200,818	-	200,818
1422			P	SG		672,873	635,808	37,065	-	37,065
1423					B8	20,209,614	19,096,368	1,113,246	-	1,113,246
1424										
1425	331	Structures and Improvements								
1426			P	SG		21,272,790	20,100,979	1,171,811	-	1,171,811
1427			P	SG		5,299,236	5,007,327	291,908	-	291,908
1428			P	SG		69,738,251	65,896,721	3,841,530	-	3,841,530
1429			P	SG		7,984,198	7,544,388	439,809	-	439,809
1430					B8	104,294,475	98,549,416	5,745,059	-	5,745,059
1431										
1432	332	Reservoirs, Dams & Waterways								
1433			P	SG		151,296,614	142,962,443	8,334,171	-	8,334,171
1434			P	SG		20,156,916	19,046,572	1,110,343	-	1,110,343
1435			P	SG		106,245,543	100,393,009	5,852,534	336,976	6,189,509
1436			P	SG		37,108,148	35,064,047	2,044,102	-	2,044,102
1437					B8	314,807,221	297,466,072	17,341,149	336,976	17,678,125
1438										
1439	333	Water Wheel, Turbines, & Generators								
1440			P	SG		31,913,924	30,155,946	1,757,978	-	1,757,978
1441			P	SG		8,828,844	8,342,508	486,337	-	486,337
1442			P	SG		43,462,254	41,068,137	2,394,117	-	2,394,117
1443			P	SG		27,234,682	25,734,460	1,500,222	-	1,500,222
1444					B8	111,439,704	105,301,050	6,138,654	-	6,138,654
1445										
1446	334	Accessory Electric Equipment								
1447			P	SG		4,430,934	4,186,857	244,078	-	244,078
1448			P	SG		3,669,976	3,467,816	202,161	-	202,161
1449			P	SG		43,817,031	41,403,370	2,413,660	-	2,413,660
1450			P	SG		7,133,812	6,740,846	392,966	-	392,966
1451					B8	59,051,753	55,798,888	3,252,865	-	3,252,865
1452										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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**	**336,976**	**34,938,195**
1481										
1482	Summary of Hydraulic Plant by Factor									
1483		S				-	-	-	-	-
1484		SG				628,142,548	593,541,329	34,601,219	336,976	34,938,195
1485		DGP				-	-	-	-	-
1486		DGU				-	-	-	-	-
1487	Total Hydraulic Plant by Factor					628,142,548	593,541,329	34,601,219	336,976	34,938,195
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	4,010,409	231,543	-	231,543
1499					B8	155,449,405	146,888,603	8,560,802	-	8,560,802
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	2,159,449	124,677	-	124,677
1505					B8	10,811,674	10,217,258	594,417	-	594,417
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	13,942,359	136,415,992
1511			P	SSGCT		51,744,608	48,920,181	2,824,427	-	2,824,427
1512					B8	2,275,857,156	2,150,517,536	125,339,620	13,942,359	139,281,979
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	15,007,197	866,447	-	866,447
1519					B8	347,409,092	328,280,022	19,129,070	-	19,129,070

Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1520										
1521	345	Accessory Electric Plant								
1522			P	SG		226,854,809	214,358,517	12,496,292	-	12,496,292
1523			P	SG		156,586	147,961	8,626	-	8,626
1524			P	SSGCT		2,919,649	2,760,283	159,366	-	159,366
1525					B8	229,931,044	217,266,760	12,664,284	-	12,664,284
1526										
1527										
1528										
1529	346	Misc. Power Plant Equipment								
1530			P	SG		12,167,872	11,497,605	670,267	-	670,267
1531			P	SG		11,813	11,162	651	-	651
1532					B8	12,179,685	11,508,767	670,918	-	670,918
1533										
1534	347	Other Production ARO								
1535			P	S		-	-	-	-	-
1536					B8	-	-	-	-	-
1537										
1538	OP	Unclassified Other Prod Plant-Acct 300								
1539			P	S		-	-	-	-	-
1540			P	SG		-	-	-	-	-
1541						-	-	-	-	-
1542										
1543	**Total Other Production Plant**				**B8**	**3,055,154,764**	**2,886,900,236**	**168,254,528**	**13,942,359**	**182,196,887**
1544										
1545	Summary of Other Production Plant by Factor									
1546		S				-	-	-	-	-
1547		DGU				-	-	-	-	-
1548		SG				2,978,090,785	2,814,042,716	164,048,069	13,942,359	177,990,427
1549		SSGCT				77,063,979	72,857,519	4,206,459	-	4,206,459
1550	Total of Other Production Plant by Factor					3,055,154,764	2,886,900,236	168,254,528	13,942,359	182,196,887
1551										
1552	Experimental Plant									
1553	103	Experimental Plant								
1554			P	SG		-	-	-	-	-
1555	**Total Experimental Production Plant**				**B8**	-	-	-	-	-
1556										
1557	**Total Production Plant**				**B8**	**8,971,459,125**	**8,477,619,144**	**493,839,981**	**46,466,673**	**540,306,653**
1558	350	Land and Land Rights								
1559			T	SG		21,145,733	19,980,920	1,164,812	-	1,164,812
1560			T	SG		48,501,155	45,829,470	2,671,685	-	2,671,685
1561			T	SG		31,414,150	29,683,702	1,730,448	(23,847)	1,706,601
1562					B8	101,061,037	95,494,092	5,566,945	(23,847)	5,543,098
1563										
1564	352	Structures and Improvements								
1565			T	S		-	-	-	-	-
1566			T	SG		7,741,609	7,315,163	426,446	-	426,446
1567			T	SG		18,157,495	17,157,289	1,000,205	-	1,000,205
1568			T	SG		59,577,575	56,295,746	3,281,829	-	3,281,829
1569					B8	85,476,679	80,768,198	4,708,481	-	4,708,481
1570										
1571	353	Station Equipment								
1572			T	SG		129,985,618	122,825,363	7,160,255	-	7,160,255
1573			T	SG		188,825,398	178,423,955	10,401,443	-	10,401,443
1574			T	SG		988,384,505	933,939,365	54,445,140	-	54,445,140
1575					B8	1,307,195,521	1,235,188,683	72,006,838	-	72,006,838
1576										
1577	354	Towers and Fixtures								
1578			T	SG		156,322,773	147,711,736	8,611,037	-	8,611,037
1579			T	SG		127,544,198	120,518,428	7,025,769	-	7,025,769
1580			T	SG		165,062,634	155,970,163	9,092,472	-	9,092,472
1581					B8	448,929,605	424,200,327	24,729,278	-	24,729,278
1582										
1583	355	Poles and Fixtures								
1584			T	SG		66,244,763	62,595,672	3,649,091	-	3,649,091
1585			T	SG		117,745,408	111,259,405	6,486,003	-	6,486,003
1586			T	SG		375,300,433	354,627,017	20,673,417	52,049,298	72,722,715
1587					B8	559,290,604	528,482,093	30,808,511	52,049,298	82,857,810
1588										

REVISED PROTOCOL

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
356	Clearing and Grading								
		T	SG		197,260,339	186,394,257	10,866,082	-	10,866,082
		T	SG		156,882,468	148,240,600	8,641,867	-	8,641,867
		T	SG		380,070,379	359,134,210	20,936,169	-	20,936,169
				B8	734,213,185	693,769,067	40,444,118	-	40,444,118
357	Underground Conduit								
		T	SG		6,371	6,020	351	-	351
		T	SG		91,651	86,602	5,049	-	5,049
		T	SG		3,113,807	2,942,283	171,524	-	171,524
				B8	3,211,828	3,034,905	176,923	-	176,923
358	Underground Conductors								
		T	SG		-	-	-	-	-
		T	SG		1,087,552	1,027,644	59,908	-	59,908
		T	SG		6,442,172	6,087,305	354,867	-	354,867
				B8	7,529,724	7,114,949	414,775	-	414,775
359	Roads and Trails								
		T	SG		1,863,032	1,760,406	102,625	-	102,625
		T	SG		440,513	416,248	24,266	-	24,266
		T	SG		9,151,569	8,647,455	504,114	-	504,114
				B8	11,455,113	10,824,109	631,005	-	631,005
TP	Unclassified Trans Plant - Acct 300								
		T	SG		84,550,623	79,893,154	4,657,469	-	4,657,469
				B8	84,550,623	79,893,154	4,657,469	-	4,657,469
TS0	Unclassified Trans Sub Plant - Acct 300								
		T	SG		-	-	-	-	-
				B8	-	-	-	-	-
Total Transmission Plant				B8	**3,342,913,921**	**3,158,769,577**	**184,144,344**	**52,025,451**	**236,169,795**
Summary of Transmission Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				3,342,913,921	3,158,769,577	184,144,344	52,025,451	236,169,795
Total Transmission Plant by Factor					3,342,913,921	3,158,769,577	184,144,344	52,025,451	236,169,795
360	Land and Land Rights								
		DPW	S		51,856,326	50,519,585	1,336,741	-	1,336,741
				B8	51,856,326	50,519,585	1,336,741	-	1,336,741
361	Structures and Improvements								
		DPW	S		66,495,517	65,002,256	1,493,261	-	1,493,261
				B8	66,495,517	65,002,256	1,493,261	-	1,493,261
362	Station Equipment								
		DPW	S		787,676,940	761,044,499	26,632,441	-	26,632,441
				B8	787,676,940	761,044,499	26,632,441	-	26,632,441
363	Storage Battery Equipment								
		DPW	S		1,457,805	1,457,805	-	-	-
				B8	1,457,805	1,457,805	-	-	-
364	Poles, Towers & Fixtures								
		DPW	S		903,958,177	842,950,744	61,007,433	-	61,007,433
				B8	903,958,177	842,950,744	61,007,433	-	61,007,433
365	Overhead Conductors								
		DPW	S		631,378,730	597,455,532	33,923,198	-	33,923,198
				B8	631,378,730	597,455,532	33,923,198	-	33,923,198

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
366	Underground Conduit								
		DPW	S		290,621,174	283,247,994	7,373,179	-	7,373,179
				B8	290,621,174	283,247,994	7,373,179	-	7,373,179
367	Underground Conductors								
		DPW	S		697,799,779	674,120,851	23,678,928	-	23,678,928
				B8	697,799,779	674,120,851	23,678,928	-	23,678,928
368	Line Transformers								
		DPW	S		1,056,509,849	990,583,151	65,926,697	-	65,926,697
				B8	1,056,509,849	990,583,151	65,926,697	-	65,926,697
369	Services								
		DPW	S		559,763,102	531,874,191	27,888,911	-	27,888,911
				B8	559,763,102	531,874,191	27,888,911	-	27,888,911
370	Meters								
		DPW	S		187,209,616	173,388,196	13,821,420	-	13,821,420
				B8	187,209,616	173,388,196	13,821,420	-	13,821,420
371	Installations on Customers' Premises								
		DPW	S		8,809,120	8,644,004	165,115	-	165,115
				B8	8,809,120	8,644,004	165,115	-	165,115
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,885,404	62,283,269	602,135	-	602,135
				B8	62,885,404	62,283,269	602,135	-	602,135
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		20,216,252	19,291,256	924,997	-	924,997
				B8	20,216,252	19,291,256	924,997	-	924,997
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
Total Distribution Plant				**B8**	**5,326,637,791**	**5,061,863,333**	**264,774,458**	**-**	**264,774,458**
Summary of Distribution Plant by Factor									
	S				5,326,637,791	5,061,863,333	264,774,458	-	264,774,458
Total Distribution Plant by Factor					5,326,637,791	5,061,863,333	264,774,458	-	264,774,458

REVISED PROTOCOL

	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	5,296,190	301,865	-	301,865
1707					B8	16,200,395	15,656,968	543,427	-	543,427
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	96,796,602	5,517,078	-	5,517,078
1716					B8	231,521,614	215,434,345	16,087,269	-	16,087,269
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	51,609,554	2,941,570	-	2,941,570
1726			G-SG	SSGCH		74,351	70,301	4,051	-	4,051
1727			G-SG	SSGCT		-	-	-	-	-
1728					B8	81,265,184	76,783,667	4,481,517	-	4,481,517
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	7,565,567	431,212	-	431,212
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	353,793	20,385	-	20,385
1739			PT	SSGCT		44,655	42,218	2,437	-	2,437
1740					B8	100,146,208	93,740,707	6,405,501	-	6,405,501
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	421,281	24,012	-	24,012
1747			G-SG	SG		4,062,155	3,838,392	223,764	-	223,764
1748			PT	SSGCT		53,971	51,025	2,946	-	2,946
1749					B8	13,891,252	13,066,141	825,110	-	825,110

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		32,024,394	30,281,765	1,742,629	-	1,742,629
		PT	SG		2,120,983	2,004,148	116,834	-	116,834
		G-SG	SG		20,499,259	19,370,058	1,129,201	-	1,129,201
		PTD	SO		3,986,801	3,771,820	214,981	-	214,981
		P	SE		7,106	6,655	452	-	452
		PT	SG		2,176,302	2,056,420	119,882	-	119,882
		G-SG	SSGCH		1,716,105	1,622,611	93,494	-	93,494
		G-SG	SSGCT		89,913	85,006	4,908	-	4,908
				B8	62,620,863	59,198,483	3,422,381	-	3,422,381
395	Laboratory Equipment								
		G-SITUS	S		25,228,787	23,956,655	1,272,132	-	1,272,132
		PT	SG		20,622	19,486	1,136	-	1,136
		PT	SG		13,281	12,550	732	-	732
		PTD	SO		5,197,970	4,917,679	280,291	-	280,291
		P	SE		7,593	7,111	483	-	483
		G-SG	SG		6,353,527	6,003,543	349,984	-	349,984
		G-SG	SSGCH		253,001	239,217	13,784	-	13,784
		G-SG	SSGCT		14,022	13,256	765	-	765
				B8	37,088,802	35,169,496	1,919,306	-	1,919,306
396	Power Operated Equipment								
		G-SITUS	S		94,279,509	87,117,887	7,161,622	-	7,161,622
		PT	SG		845,108	798,555	46,553	-	46,553
		G-SG	SG		31,633,038	29,890,533	1,742,505	-	1,742,505
		PTD	SO		1,410,640	1,334,574	76,066	-	76,066
		PT	SG		1,664,492	1,572,804	91,689	-	91,689
		P	SE		73,823	69,130	4,693	-	4,693
		P	SSGCT		-	-	-	-	-
		G-SG	SSGCH		968,906	916,120	52,786	-	52,786
				B8	130,875,517	121,699,602	9,175,915	-	9,175,915
397	Communication Equipment								
		COM_EQ	S		101,721,635	96,539,236	5,182,399	-	5,182,399
		COM_EQ	SG		4,816,644	4,551,319	265,325	-	265,325
		COM_EQ	SG		9,615,788	9,086,102	529,685	-	529,685
		COM_EQ	SO		48,166,017	45,568,753	2,597,265	-	2,597,265
		COM_EQ	CN		2,641,488	2,538,878	102,610	-	102,610
		COM_EQ	SG		74,202,015	70,114,598	4,087,416	-	4,087,416
		COM_EQ	SE		114,538	107,256	7,282	-	7,282
		COM_EQ	SSGCH		1,055,756	998,238	57,518	-	57,518
		COM_EQ	SSGCT		1,590	1,503	87	-	87
				B8	242,335,471	229,505,884	12,829,587	-	12,829,587
398	Misc. Equipment								
		G-SITUS	S		1,354,746	1,290,393	64,352	-	64,352
		PT	SG		-	-	-	-	-
		PT	SG		1,997	1,887	110	-	110
		CUST	CN		199,765	192,005	7,760	-	7,760
		PTD	SO		3,376,792	3,194,704	182,087	-	182,087
		P	SE		1,668	1,562	106	-	106
		G-SG	SG		1,865,540	1,762,777	102,763	-	102,763
		G-SG	SSGCT		-	-	-	-	-
				B8	6,800,507	6,443,328	357,179	-	357,179
399	Coal Mine								
		P	SE		278,021,722	260,346,431	17,675,291	13,146,472	30,821,763
MP		P	SE		-	-	-	-	-
				B8	278,021,722	260,346,431	17,675,291	13,146,472	30,821,763
399L	WIDCO Capital Lease								
		P	SE	B8	-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B8	-	-	-	-	-

REVISED PROTOCOL

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1011390	General Capital Leases								
		G-SITUS	S		18,984,156	18,984,156	-	-	-
		P	SG		16,951,793	16,018,004	933,789	-	933,789
		PTD	SO		12,664,054	11,981,168	682,886	-	682,886
				B9	48,600,002	46,983,327	1,616,675	-	1,616,675
	Remove Capital Leases				(48,600,002)	(46,983,327)	(1,616,675)	-	(1,616,675)
					-	-	-	-	-
1011346	General Gas Line Capital Leases								
		P	SG		-	-	-	-	-
				B9	-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
					-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		4,694,044	4,440,926	253,118	-	253,118
		CUST	CN		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B8	4,694,044	4,440,926	253,118	-	253,118
399G	Unclassified Gen Plant - Acct 300								
		G-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		G-SG	SG		-	-	-	-	-
		PT	SG		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B8	-	-	-	-	-
Total General Plant				**B8**	**1,205,461,579**	**1,131,485,978**	**73,975,601**	**13,146,472**	**87,122,073**
Summary of General Plant by Factor									
	S				489,306,322	457,507,766	31,798,556	-	31,798,556
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				206,004,452	194,656,701	11,347,751	-	11,347,751
	SO				250,401,250	236,898,819	13,502,430	-	13,502,430
	SE				278,728,427	261,008,207	17,720,220	13,146,472	30,866,692
	CN				24,974,683	24,004,525	970,158	-	970,158
	DEU				-	-	-	-	-
	SSGCT				204,151	193,008	11,143	-	11,143
	SSGCH				4,442,297	4,200,279	242,018	-	242,018
	Less Capital Leases				(48,600,002)	(46,983,327)	(1,616,675)	-	(1,616,675)
Total General Plant by Factor					1,205,461,579	1,131,485,978	73,975,601	13,146,472	87,122,073
301	Organization								
		I-SITUS	S		-	-	-	-	-
		PTD	SO		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
				B8	-	-	-	-	-
302	Franchise & Consent								
		I-SITUS	S		1,000,000	-	1,000,000	-	1,000,000
		I-SG	SG		9,402,471	8,884,536	517,935	-	517,935
		I-SG	SG		99,510,474	94,028,942	5,481,532	-	5,481,532
		I-SG	SG		9,240,742	8,731,716	509,026	-	509,026
		P	SG		-	-	-	-	-
		P	SG		600,993	567,887	33,106	-	33,106
				B8	119,754,679	112,213,080	7,541,599	-	7,541,599

REVISED PROTOCOL

	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	346,750,009	19,763,576	-	19,763,576
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	559,562,878	30,247,632	631,847	30,879,479
1889	303	Less Non-Utility Plant								
1890			I-SITUS	S		-	-	-	-	-
1891						589,810,510	559,562,878	30,247,632	631,847	30,879,479
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**	**671,775,959**	**37,789,231**	**631,847**	**38,421,078**
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	346,750,009	19,763,576	-	19,763,576
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	671,775,959	37,789,231	631,847	38,421,078
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	4,440,926	253,118	-	253,118
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	104,369,271	5,878,952	-	5,878,952
1925										
1926	**Total Electric Plant In Service**				B8	**19,556,037,605**	**18,501,513,991**	**1,054,523,614**	**112,270,443**	**1,166,794,057**

REVISED PROTOCOL
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
Summary of Electric Plant by Factor									
	S				5,822,986,950	5,524,998,077	297,988,873	-	297,988,873
	SE				282,182,299	264,242,498	17,939,801	13,146,472	31,086,273
	DGU				-	-	-	-	-
	DGP				-	-	-	-	-
	SG				12,137,724,526	11,469,118,223	668,606,302	99,123,971	767,730,274
	SO				616,914,834	583,648,828	33,266,006	-	33,266,006
	CN				143,733,644	138,150,216	5,583,429	-	5,583,429
	DEU				-	-	-	-	-
	SSGCH				523,827,225	495,288,949	28,538,276	-	28,538,276
	SSGCT				77,268,130	73,050,527	4,217,603	-	4,217,603
	Less Capital Leases				(48,600,002)	(46,983,327)	(1,616,675)	-	(1,616,675)
					19,556,037,605	18,501,513,991	1,054,523,614	112,270,443	1,166,794,057
105	Plant Held For Future Use								
		DPW	S		3,473,204	3,473,204	-	-	-
		P	SG		-	-	-	-	-
		T	SG		325,029	307,125	17,904	(509,444)	(491,540)
		P	SG		8,923,302	8,431,762	491,540	-	491,540
		P	SE		953,014	892,426	60,588	(60,588)	-
		G	SG		-	-	-	-	-
Total Plant Held For Future Use				**B10**	**13,674,549**	**13,104,516**	**570,032**	**(570,032)**	**(0)**
114	Electric Plant Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		142,633,069	134,776,129	7,856,940	-	7,856,940
		P	SG		14,560,711	13,758,634	802,076	-	802,076
Total Electric Plant Acquisition Adjustment				**B15**	**157,193,780**	**148,534,764**	**8,659,016**	**-**	**8,659,016**
115	Accum Provision for Asset Acquisition Adjustments								
		P	S		-	-	-	-	-
		P	SG		(84,100,707)	(79,468,021)	(4,632,686)	-	(4,632,686)
		P	SG		(12,226,166)	(11,552,688)	(673,478)	-	(673,478)
				B15	(96,326,873)	(91,020,709)	(5,306,164)	-	(5,306,164)
120	Nuclear Fuel								
		P	SE		-	-	-	-	-
Total Nuclear Fuel				**B15**	**-**	**-**	**-**	**-**	**-**
124	Weatherization								
		DMSC	S		2,633,178	2,599,959	33,220	-	33,220
		DMSC	SO		(4,454)	(4,214)	(240)	-	(240)
				B16	2,628,725	2,595,745	32,980	-	32,980
182W	Weatherization								
		DMSC	S		34,729,463	31,258,802	3,470,661	-	3,470,661
		DMSC	SG		-	-	-	-	-
		DMSC	SGCT		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	34,729,463	31,258,802	3,470,661	-	3,470,661
186W	Weatherization								
		DMSC	S		-	-	-	-	-
		DMSC	CN		-	-	-	-	-
		DMSC	CNP		-	-	-	-	-
		DMSC	SG		-	-	-	-	-
		DMSC	SO		-	-	-	-	-
				B16	-	-	-	-	-
Total Weatherization				**B16**	**37,358,188**	**33,854,547**	**3,503,640**	**-**	**3,503,640**

REVISED PROTOCOL
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1988										
1989	151	Fuel Stock								
1990			P	DEU		-	-	-	-	-
1991			P	SE		158,860,196	148,760,625	10,099,571	1,839,370	11,938,941
1992			P	SSECT		-	-	-	-	-
1993			P	SSECH		12,069,947	11,343,216	726,731	(258,156)	468,575
1994	**Total Fuel Stock**				**B13**	**170,930,143**	**160,103,840**	**10,826,302**	**1,581,214**	**12,407,516**
1995										
1996	152	Fuel Stock - Undistributed								
1997			P	SE		-	-	-	-	-
1998						-	-	-	-	-
1999										
2000	25316	DG&T Working Capital Deposit								
2001			P	SE		(1,379,000)	(1,291,330)	(87,670)	(56,073)	(143,744)
2002					B13	(1,379,000)	(1,291,330)	(87,670)	(56,073)	(143,744)
2003										
2004	25317	DG&T Working Capital Deposit								
2005			P	SE		(1,758,544)	(1,646,744)	(111,800)	(5,907)	(117,706)
2006					B13	(1,758,544)	(1,646,744)	(111,800)	(5,907)	(117,706)
2007										
2008	25319	Provo Working Capital Deposit								
2009			P	SE		-	-	-	-	-
2010						-	-	-	-	-
2011										
2012		Total Fuel Stock			B13	167,792,599	157,165,766	10,626,832	1,519,234	12,146,067
2013	154	Materials and Supplies								
2014			MSS	S		86,919,683	82,030,372	4,889,311	-	4,889,311
2015			MSS	SG		3,082,186	2,912,404	169,782	-	169,782
2016			MSS	SE		4,170,119	3,905,003	265,116	-	265,116
2017			MSS	SO		253,641	239,964	13,677	-	13,677
2018			MSS	SNPPS		81,516,215	77,032,219	4,483,997	-	4,483,997
2019			MSS	SNPPH		(1,860)	(1,757)	(102)	-	(102)
2020			MSS	SNPD		(3,081,941)	(2,939,745)	(142,196)	-	(142,196)
2021			MSS	SNPT		-	-	-	-	-
2022			MSS	SG		-	-	-	-	-
2023			MSS	SG		-	-	-	-	-
2024			MSS	SSGCT		-	-	-	-	-
2025			MSS	SNPPO		5,288,978	4,997,690	291,288	-	291,288
2026			MSS	SSGCH		-	-	-	-	-
2027	**Total Materials and Supplies**				**B13**	**178,147,022**	**168,176,149**	**9,970,873**	**-**	**9,970,873**
2028										
2029	163	Stores Expense Undistributed								
2030			MSS	SO		-	-	-	-	-
2031										
2032					B13	-	-	-	-	-
2033										
2034	25318	Provo Working Capital Deposit								
2035			MSS	SNPPS		(273,000)	(257,983)	(15,017)	-	(15,017)
2036										
2037					B13	(273,000)	(257,983)	(15,017)	-	(15,017)
2038										
2039		Total Materials & Supplies			B13	177,874,022	167,918,166	9,955,856	-	9,955,856
2040										
2041	165	Prepayments								
2042			DMSC	S		2,934,455	2,770,438	164,017	-	164,017
2043			GP	GPS		9,858,973	9,327,346	531,627	-	531,627
2044			PT	SG		6,415,547	6,062,146	353,400	-	353,400
2045			P	SE		7,102,118	6,650,600	451,519	-	451,519
2046			PTD	SO		19,839,360	18,769,559	1,069,801	-	1,069,801
2047	**Total Prepayments**				**B15**	**46,150,453**	**43,580,089**	**2,570,364**	**-**	**2,570,364**
2048										

REVISED PROTOCOL

	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2049	182M	Misc Regulatory Assets								
2050			DDS2	S		56,142,627	56,331,298	(188,671)	(17,580)	(206,251)
2051			DEFSG	SG		2,654,642	2,508,411	146,231	-	146,231
2052			P	SGCT		8,511,723	8,041,060	470,663	-	470,663
2053			DEFSG	SG-P		-	-	-	74,434	74,434
2054			P	SE		-	-	-	74,327	74,327
2055			P	SSGCT		-	-	-	-	-
2056			DDSO2	SO		7,516,382	7,111,075	405,307	-	405,307
2057					B11	74,825,374	73,991,844	833,530	131,181	964,711
2058										
2059	186M	Misc Deferred Debits								
2060			LABOR	S		16,240,410	16,240,410	-	-	-
2061			P	SG		-	-	-	-	-
2062			P	SG		-	-	-	-	-
2063			DEFSG	SG		38,988,960	36,841,254	2,147,706	531,032	2,678,738
2064			LABOR	SO		16,926	16,014	913	-	913
2065			P	SE		10,045,914	9,407,242	638,671	(108,911)	529,760
2066			P	SNPPS		-	-	-	-	-
2067			GP	EXCTAX		-	-	-	-	-
2068	**Total Misc. Deferred Debits**				**B11**	**65,292,210**	**62,504,920**	**2,787,290**	**422,121**	**3,209,411**
2069										
2070	Working Capital									
2071	CWC	Cash Working Capital								
2072			CWC	S		36,075,418	34,127,309	1,948,109	18,016	1,966,125
2073			CWC	SO		-	-	-	-	-
2074			CWC	SE		-	-	-	-	-
2075					B14	36,075,418	34,127,309	1,948,109	18,016	1,966,125
2076										
2077	OWC	Other Work. Cap.								
2078	131	Cash	GP	SNP		-	-	-	-	-
2079	135	Working Funds	GP	SG		1,920	1,814	106	-	106
2080	141	Notes Receivabl	GP	SO		540,572	511,422	29,149	-	29,149
2081	143	Other A/R	GP	SO		33,985,372	32,152,773	1,832,599	-	1,832,599
2082	232	A/P	PTD	S		-	-	-	-	-
2083	232	A/P	PTD	SO		(4,215,163)	(3,987,868)	(227,295)	-	(227,295)
2084	232	A/P	P	SE		(1,408,497)	(1,318,951)	(89,545)	-	(89,545)
2085	232	A/P	T	SG		-	-	-	-	-
2086	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2087	2533	Other Msc. Df. Crd.	P	SE		(6,046,034)	(5,661,656)	(384,378)	-	(384,378)
2088	230	Asset Retir. Oblig.	P	SE		(2,415,872)	(2,262,283)	(153,590)	-	(153,590)
2089	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2090	254105	ARO Reg Liability	P	S		-	-	-	-	-
2091	254105	ARO Reg Liability	P	SE		(716,594)	(671,036)	(45,558)	-	(45,558)
2092	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2093					B14	19,725,703	18,764,215	961,489	-	961,489
2094										
2095	**Total Working Capital**				**B14**	**55,801,121**	**52,891,524**	**2,909,597**	**18,016**	**2,927,613**
2096	Miscellaneous Rate Base									
2097	18221	Unrec Plant & Reg Study Costs								
2098			P	S		-	-	-	-	-
2099										
2100					B15	-	-	-	-	-
2101										
2102	18222	Nuclear Plant - Trojan								
2103			P	S		(372,363)	(372,363)	-	-	-
2104			P	TROJP		885,265	835,358	49,907	-	49,907
2105			P	TROJD		1,296,271	1,222,899	73,372	-	73,372
2106					B15	1,809,172	1,685,894	123,279	-	123,279
2107										
2108										

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Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
					UNADJUSTED RESULTS			IDAHO	
1869	Misc Deferred Debits-Trojan								
		P	S		-	-	-	-	-
		P	SNPPN		-	-	-	-	-
				B15	-	-	-	-	-
Total Miscellaneous Rate Base				**B15**	**1,809,172**	**1,685,894**	**123,279**	**-**	**123,279**
Total Rate Base Additions				**B15**	**701,444,594**	**664,211,320**	**37,233,274**	**1,520,520**	**38,753,793**
235	Customer Service Deposits								
		CUST	S		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Service Deposits				**B15**	-	-	-	-	-
2281	Prop Ins	PTD	SO		-	-	-	-	-
2282	Inj & Dam	PTD	SO		(7,487,871)	(7,084,101)	(403,770)	-	(403,770)
2283	Pen & Ben	PTD	SO		(22,725,860)	(21,500,410)	(1,225,451)	-	(1,225,451)
254	Reg Liab	PTD	SG		-	-	-	-	-
254	Reg Liab	PTD	SE		(1,217,286)	(1,139,897)	(77,389)	77,389	-
254	Ins Prov	PTD	SO		(109,564)	(103,656)	(5,908)	-	(5,908)
				B15	(31,540,581)	(29,828,064)	(1,712,518)	77,389	(1,635,128)
22841	Accum Misc Oper Provisions - Other								
		P	S		-	-	-	-	-
		P	SG		(1,500,000)	(1,417,373)	(82,627)	-	(82,627)
				B15	(1,500,000)	(1,417,373)	(82,627)	-	(82,627)
22842	Prv-Trojan	P	TROJD		-	-	-	-	-
230	ARO	P	TROJP		(1,711,281)	(1,614,808)	(96,473)	-	(96,473)
254105	ARO	P	TROJP		(3,608,947)	(3,405,494)	(203,453)	-	(203,453)
254		P	S		(6,009,324)	(6,009,324)	-	-	-
				B15	(11,329,552)	(11,029,626)	(299,926)	-	(299,926)
252	Customer Advances for Construction								
		DPW	S		(13,473,111)	(13,198,024)	(275,088)	6,822	(268,266)
		DPW	SE		-	-	-	-	-
		T	SG		(7,471,547)	(7,059,977)	(411,570)	(267,861)	(679,431)
		DPW	SO		-	-	-	-	-
		CUST	CN		-	-	-	-	-
Total Customer Advances for Construction				**B19**	**(20,944,658)**	**(20,258,001)**	**(686,658)**	**(261,039)**	**(947,697)**
25398	SO2 Emissions								
		P	SE		-	-	-	(2,100,793)	(2,100,793)
				B19	-	-	-	(2,100,793)	(2,100,793)
25399	Other Deferred Credits								
		P	S		(3,803,740)	(3,728,560)	(75,180)	-	(75,180)
		LABOR	SO		-	-	-	(181,285)	(181,285)
		P	SG		(8,008,237)	(7,567,103)	(441,134)	-	(441,134)
		P	SE		(1,183,310)	(1,108,081)	(75,229)	-	(75,229)
				B19	(12,995,286)	(12,403,743)	(591,543)	(181,285)	(772,828)

Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2160										
2161	190	Accumulated Deferred Income Taxes								
2162			P	S		10,695,484	10,695,486	(2)	-	(2)
2163			CUST	CN		65,488	62,944	2,544	-	2,544
2164			P	IBT		-	-	-	-	-
2165			LABOR	SO		36,490,690	34,522,996	1,967,694	(49,961)	1,917,732
2166			P	DGP		-	-	-	-	-
2167			CUST	BADDEBT		3,345,135	3,215,387	129,748	-	129,748
2168			P	TROJD		1,332,481	1,257,059	75,422	-	75,422
2169			P	SG		39,391,566	37,221,682	2,169,884	(2,002,880)	167,004
2170			P	SE		3,097,022	2,900,128	196,894	(461,730)	(264,837)
2171			PTD	SNP		-	-	-	-	-
2172			DPW	SNPD		703,493	671,035	32,458	-	32,458
2173			P	SSGCT		-	-	-	-	-
2174	**Total Accum Deferred Income Taxes**				**B19**	**95,121,359**	**90,546,718**	**4,574,641**	**(2,514,572)**	**2,060,069**
2175										
2176	281	Accumulated Deferred Income Taxes								
2177			P	S		-	-	-	-	-
2178			PT	DGP		-	-	-	-	-
2179			T	SNPT		-	-	-	-	-
2180					B19	-	-	-	-	-
2181										
2182	282	Accumulated Deferred Income Taxes								
2183			GP	S		-	-	-	(138,317,516)	(138,317,516)
2184			ACCMDIT	DITBAL		(2,336,392,077)	(2,195,736,556)	(140,655,521)	140,655,521	0
2185			P	SSGCH		-	-	-	-	-
2186			LABOR	SO		(6,909,549)	(6,536,964)	(372,585)	6,813	(365,772)
2187			CUST	CN		-	-	-	-	-
2188			P	SE		(5,607,614)	(5,251,109)	(356,505)	(234,572)	(591,078)
2189			P	SG		(5,705,530)	(5,391,241)	(314,289)	(16,482,797)	(16,797,086)
2190					B19	(2,354,614,770)	(2,212,915,870)	(141,698,900)	(14,372,551)	(156,071,451)
2191										
2192	283	Accumulated Deferred Income Taxes								
2193			GP	S		(30,884,504)	(29,777,409)	(1,107,095)	1,028,227	(78,868)
2194			P	SG		(6,716,785)	(6,346,791)	(369,994)	(41,055)	(411,048)
2195			P	SE		(4,844,933)	(4,536,915)	(308,018)	41,333	(266,685)
2196			LABOR	SO		(16,761,723)	(15,857,878)	(903,845)	710,717	(193,128)
2197			GP	GPS		(5,687,055)	(5,380,391)	(306,664)	-	(306,664)
2198			PTD	SNP		(5,228,914)	(4,951,265)	(277,649)	-	(277,649)
2199			P	TROJD		-	-	-	-	-
2200			P	SSGCT		-	-	-	-	-
2201			P	SGCT		(2,701,338)	(2,551,965)	(149,373)	-	(149,373)
2202			P	SSGCH		-	-	-	-	-
2203					B19	(72,825,252)	(69,402,615)	(3,422,637)	1,739,222	(1,683,415)
2204										
2205	**Total Accum Deferred Income Tax**				**B19**	**(2,332,318,663)**	**(2,191,771,766)**	**(140,546,897)**	**(15,147,900)**	**(155,694,797)**
2206	255	Accumulated Investment Tax Credit								
2207			PTD	S		-	-	-	-	-
2208			PTD	ITC84		(1,745,297)	(1,745,297)	-	-	-
2209			PTD	ITC85		(3,044,242)	(3,044,242)	-	-	-
2210			PTD	ITC86		(1,479,759)	(1,479,759)	-	-	-
2211			PTD	ITC88		(222,246)	(222,246)	-	-	-
2212			PTD	ITC89		(486,772)	(486,772)	-	-	-
2213			PTD	ITC90		(315,906)	(271,738)	(44,168)	-	(44,168)
2214			PTD	IBT		-	-	-	(182,102)	(182,102)
2215	**Total Accumlated ITC**				B19	(7,294,222)	(7,250,054)	(44,168)	(182,102)	(226,270)
2216										
2217	**Total Rate Base Deductions**					**(2,417,922,963)**	**(2,273,958,626)**	**(143,964,337)**	**(17,795,730)**	**(161,760,067)**
2218										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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)	(761,613)	(31,211,990)
2226			P	SSGCH		(158,685,661)	(150,040,415)	(8,645,246)	-	(8,645,246)
2227					B17	(2,476,127,286)	(2,339,825,817)	(136,301,470)	(761,613)	(137,063,083)
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)	(70,857)	(3,367,906)
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)	(143,255)	(14,010,880)
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)	(565,003)	(15,094,380)
2249			P	SSGCT		(19,564,578)	(18,496,665)	(1,067,913)	-	(1,067,913)
2250					B17	(284,675,015)	(269,003,500)	(15,671,516)	(565,003)	(16,236,519)
2251										
2252	108EP	Experimental Plant - Accum Depr								
2253			P	SG		-	-	-	-	-
2254			P	SG		-	-	-	-	-
2255						-	-	-	-	-
2256										
2257	**Total Production Plant Accum Depreciation**				**B17**	**(3,012,551,966)**	**(2,846,711,356)**	**(165,840,610)**	**(1,469,872)**	**(167,310,482)**
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)	(1,469,872)	(157,597,324)
2264		SSGCH				(158,685,661)	(150,040,415)	(8,645,246)	-	(8,645,246)
2265		SSGCT				(19,564,578)	(18,496,665)	(1,067,913)	-	(1,067,913)
2266	Total of Prod Plant Depreciation by Factor					(3,012,551,966)	(2,846,711,356)	(165,840,610)	(1,469,872)	(167,310,482)
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)	(1,032,549)	(21,263,737)
2273	**Total Trans Plant Accum Depreciation**				**B17**	**(1,142,839,344)**	**(1,079,886,063)**	**(62,953,281)**	**(1,032,549)**	**(63,985,830)**

Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
108360	Land and Land Rights								
		DPW	S		(5,731,126)	(5,471,879)	(259,247)	-	(259,247)
				B17	(5,731,126)	(5,471,879)	(259,247)	-	(259,247)
108361	Structures and Improvements								
		DPW	S		(13,581,278)	(13,138,403)	(442,875)	-	(442,875)
				B17	(13,581,278)	(13,138,403)	(442,875)	-	(442,875)
108362	Station Equipment								
		DPW	S		(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)
				B17	(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)
108363	Storage Battery Equipment								
		DPW	S		(775,263)	(775,263)	-	-	-
				B17	(775,263)	(775,263)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)
				B17	(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)
108365	Overhead Conductors								
		DPW	S		(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)
				B17	(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)
108366	Underground Conduit								
		DPW	S		(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)
				B17	(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)
108367	Underground Conductors								
		DPW	S		(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)
				B17	(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)
108368	Line Transformers								
		DPW	S		(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)
				B17	(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)
108369	Services								
		DPW	S		(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)
				B17	(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)
108370	Meters								
		DPW	S		(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)
				B17	(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)
108371	Installations on Customers' Premises								
		DPW	S		(7,846,403)	(7,709,414)	(136,989)	-	(136,989)
				B17	(7,846,403)	(7,709,414)	(136,989)	-	(136,989)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,660,733)	(28,170,544)	(490,188)	-	(490,188)
				B17	(28,660,733)	(28,170,544)	(490,188)	-	(490,188)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		730,582	729,334	1,248	-	1,248
				B17	730,582	729,334	1,248	-	1,248
Total Distribution Plant Accum Depreciation				**B17**	**(2,003,311,485)**	**(1,891,870,183)**	**(111,441,302)**	**-**	**(111,441,302)**
Summary of Distribution Plant Depr by Factor									
	S				(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)
Total Distribution Depreciation by Factor				B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)

REVISED PROTOCOL

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
108GP	General Plant Accumulated Depr								
		G-SITUS	S		(151,989,352)	(141,794,438)	(10,194,914)	-	(10,194,914)
		PT	SG		(6,272,465)	(5,926,947)	(345,519)	-	(345,519)
		PT	SG		(11,172,030)	(10,556,619)	(615,411)	-	(615,411)
		G-SG	SG		(46,253,779)	(43,705,891)	(2,547,888)	-	(2,547,888)
		CUST	CN		(6,625,150)	(6,367,792)	(257,358)	-	(257,358)
		PTD	SO		(72,527,529)	(68,616,614)	(3,910,915)	-	(3,910,915)
		P	SE		(339,900)	(318,291)	(21,609)	-	(21,609)
		G-SG	SSGCT		(33,094)	(31,288)	(1,806)	-	(1,806)
		G-SG	SSGCH		(2,331,547)	(2,204,523)	(127,023)	-	(127,023)
				B17	(297,544,846)	(279,522,403)	(18,022,444)	-	(18,022,444)
108MP	Mining Plant Accumulated Depr.								
		P	S		-	-	-	-	-
		P	SE		(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
				B17	(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
108MP	Less Centralia Situs Depreciation								
		P	S		-	-	-	-	-
				B17	(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
1081390	Accum Depr - Capital Lease								
		PTD	SO	B17	-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B17	-	-	-	-	-
1081399	Accum Depr - Capital Lease								
		P	S		-	-	-	-	-
		P	SE	B17	-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B17	-	-	-	-	-
Total General Plant Accum Depreciation				**B17**	**(467,815,596)**	**(438,968,153)**	**(28,847,443)**	**(41,661)**	**(28,889,104)**
Summary of General Depreciation by Factor									
	S				(151,989,352)	(141,794,438)	(10,194,914)	-	(10,194,914)
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SE				(170,610,651)	(159,764,042)	(10,846,609)	(41,661)	(10,888,270)
	SO				(72,527,529)	(68,616,614)	(3,910,915)	-	(3,910,915)
	CN				(6,625,150)	(6,367,792)	(257,358)	-	(257,358)
	SG				(63,698,274)	(60,189,456)	(3,508,818)	-	(3,508,818)
	DEU				-	-	-	-	-
	SSGCT				(33,094)	(31,288)	(1,806)	-	(1,806)
	SSGCH				(2,331,547)	(2,204,523)	(127,023)	-	(127,023)
	Remove Capital Leases				-	-	-	-	-
Total General Depreciation by Factor					(467,815,596)	(438,968,153)	(28,847,443)	(41,661)	(28,889,104)
Total Accum Depreciation - Plant In Service				**B17**	**(6,626,518,392)**	**(6,257,435,755)**	**(369,082,637)**	**(2,544,082)**	**(371,626,719)**
111SP	Accum Prov for Amort-Steam								
		P	SG		-	-	-	-	-
		P	SSGCT		-	-	-	-	-
				B18	-	-	-	-	-
111GP	Accum Prov for Amort-General								
		G-SITUS	S		(15,417,186)	(15,417,186)	-	-	-
		CUST	CN		(2,453,306)	(2,358,005)	(95,300)	-	(95,300)
		I-SG	SG		-	-	-	-	-
		PTD	SO		(9,907,217)	(9,372,989)	(534,229)	-	(534,229)
		P	SE		-	-	-	-	-
				B18	(27,777,708)	(27,148,179)	(629,529)	-	(629,529)

REVISED PROTOCOL
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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)	(3,698)	-	(3,698)
2442			PTD	SO		(250,449,855)	(236,944,804)	(13,505,051)	-	(13,505,051)
2443					B18	(398,959,316)	(378,030,277)	(20,929,040)	(25,402)	(20,954,442)
2444	111IP	Less Non-Utility Plant								
2445			NUTIL	OTH		-	-	-	-	-
2446						(398,959,316)	(378,030,277)	(20,929,040)	(25,402)	(20,954,442)
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	1,760,643	100,351	-	100,351
2452						(4,832,287)	(4,856,022)	23,735	-	23,735
2453										
2454		Remove Capital Lease Amtr				4,832,287	4,856,022	(23,735)	-	(23,735)
2455										
2456	**Total Accum Provision for Amortization**				**B18**	**(427,140,689)**	**(405,559,885)**	**(21,580,804)**	**(25,402)**	**(21,606,207)**
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)	(244,557,149)	(13,938,929)	-	(13,938,929)
2467		CN				(91,964,653)	(88,392,225)	(3,572,428)	-	(3,572,428)
2468		SSGCT				-	-	-	-	-
2469		SSGCH				(67,877)	(64,179)	(3,698)	-	(3,698)
2470		SG				(58,846,679)	(55,605,111)	(3,241,568)	(25,402)	(3,266,970)
2471		Less Capital Lease				4,832,287	4,856,022	(23,735)	-	(23,735)
2472	Total Provision For Amortization by Factor					(427,140,689)	(405,559,885)	(21,580,804)	(25,402)	(21,606,207)

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	IDAHO
PERIOD:	DECEMBER 2009
FILE:	JAM Dec 2009 ID GRC_Rebuttal
PREPARED BY:	Revenue Requirement Department
DATE:	11/10/2010
TIME:	10:18:53 AM
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

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

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.60%	5.88%	2.799%
PREFERRED	0.30%	5.42%	0.016%
COMMON	52.10%	10.60%	5.523%
	100.00%		8.338%

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 TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENTS	ADJ TOTAL
Operating Revenues						
General Business Revenues	2.3	3,484,413,565	3,297,654,176	186,759,389	15,973,773	202,733,162
Interdepartmental	2.3	0	0	0	0	0
Special Sales	2.3	643,321,157	608,334,858	34,986,299	12,195,096	47,181,395
Other Operating Revenues	2.4	226,031,658	211,768,550	14,263,108	(489,545)	13,773,563
Total Operating Revenues	2.4	4,353,766,380	4,117,757,584	236,008,796	27,679,324	263,688,120
Operating Expenses:						
Steam Production	2.5	898,300,862	843,521,228	54,779,635	5,860,288	60,639,923
Nuclear Production	2.6	0	0	0	0	0
Hydro Production	2.7	37,924,259	35,835,202	2,089,057	44,873	2,133,930
Other Power Supply	2.9	1,023,694,683	960,746,228	62,948,455	14,696,441	77,644,895
Transmission	2.10	172,874,522	163,342,030	9,532,492	1,214,384	10,746,876
Distribution	2.12	215,468,741	204,320,401	11,148,340	286,225	11,434,564
Customer Accounting	2.12	93,785,007	89,279,506	4,505,501	138,335	4,643,836
Customer Service & Infor	2.13	71,462,744	64,626,109	6,836,635	(4,989,177)	1,847,458
Sales	2.13	0	0	0	0	0
Administrative & General	2.14	162,619,511	153,143,351	9,476,160	2,017,070	11,493,230
Total O & M Expenses	2.14	2,676,130,329	2,514,814,055	161,316,274	19,268,439	180,584,713
Depreciation	2.16	464,027,603	439,648,393	24,379,210	3,058,619	27,437,829
Amortization	2.17	43,698,570	41,446,814	2,251,756	(150,962)	2,100,794
Taxes Other Than Income	2.17	123,877,487	118,554,217	5,323,269	414,144	5,737,413
Income Taxes - Federal	2.20	(169,394,084)	(156,583,204)	(12,810,880)	(16,490,301)	(29,301,181)
Income Taxes - State	2.20	(21,767,423)	(20,087,707)	(1,679,716)	(1,795,311)	(3,475,027)
Income Taxes - Def Net	2.19	482,616,183	458,790,118	23,826,065	16,785,518	40,611,583
Investment Tax Credit Adj.	2.17	(1,874,204)	(1,672,710)	(201,494)	0	(201,494)
Misc Revenue & Expense	2.4	(5,975,707)	(5,678,965)	(296,742)	(284,193)	(580,935)
Total Operating Expenses	2.20	3,591,338,753	3,389,231,011	202,107,742	20,805,953	222,913,695
Operating Revenue for Return		762,427,627	728,526,573	33,901,054	6,873,371	40,774,425
Rate Base:						
Electric Plant in Service	2.30	19,556,037,605	18,501,147,212	1,054,890,394	112,270,443	1,167,160,837
Plant Held for Future Use	2.31	13,674,549	13,104,516	570,032	(570,032)	0
Misc Deferred Debits	2.33	140,117,584	136,496,623	3,620,962	553,302	4,174,263
Elec Plant Acq Adj	2.31	60,866,907	57,514,055	3,352,852	0	3,352,852
Nuclear Fuel	2.31	0	0	0	0	0
Prepayments	2.32	46,150,453	43,579,532	2,570,921	0	2,570,921
Fuel Stock	2.32	167,792,599	157,125,148	10,667,451	1,504,805	12,172,256
Material & Supplies	2.32	177,874,022	167,911,805	9,962,217	0	9,962,217
Working Capital	2.33	55,832,776	52,903,622	2,929,154	(25,961)	2,903,193
Weatherization Loans	2.31	37,358,188	33,854,548	3,503,640	0	3,503,640
Miscellaneous Rate Base	2.34	1,809,172	1,685,894	123,279	0	123,279
Total Electric Plant		20,257,513,854	19,165,322,953	1,092,190,901	113,732,557	1,205,923,459
Rate Base Deductions:						
Accum Prov For Depr	2.38	(6,626,518,392)	(6,257,327,216)	(369,191,176)	(2,544,082)	(371,735,257)
Accum Prov For Amort	2.39	(427,140,689)	(405,554,960)	(21,585,729)	(25,402)	(21,611,131)
Accum Def Income Taxes	2.35	(2,332,318,663)	(2,191,772,364)	(140,546,299)	(15,147,668)	(155,693,967)
Unamortized ITC	2.35	(7,294,222)	(7,250,054)	(44,168)	(166,992)	(211,161)
Customer Adv for Const	2.34	(20,944,658)	(20,258,001)	(686,658)	(261,039)	(947,697)
Customer Service Deposits	2.34	0	0	0	0	0
Misc. Rate Base Deductions	2.34	(57,365,419)	(54,678,237)	(2,687,183)	(2,204,752)	(4,891,935)
Total Rate Base Deductions		(9,471,582,043)	(8,936,840,831)	(534,741,212)	(20,349,935)	(555,091,147)
Total Rate Base		10,785,931,811	10,228,482,122	557,449,689	93,382,623	650,832,312
Return on Rate Base		7.069%		6.081%		6.265%
Return on Equity		8.164%		6.269%		6.622%
Net Power Costs		1,042,847,444		67,217,503		69,190,569
100 Basis Points in Equity:						
Revenue Requirement Impact		90,565,045		4,680,676		5,464,772
Rate Base Decrease		(740,405,227)		(43,988,376)		(49,968,364)

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
Sales to Ultimate Customers									
440	Residential Sales								
		0	S		1,346,519,773	1,287,272,744	59,247,029	386,357	59,633,386
				B1	1,346,519,773	1,287,272,744	59,247,029	386,357	59,633,386
442	Commercial & Industrial Sales								
		0	S		2,097,948,247	1,970,908,587	127,039,660	15,459,595	142,499,255
		P	SE		-	-	-	-	-
		PT	SG		-	-	-	-	-
				B1	2,097,948,247	1,970,908,587	127,039,660	15,459,595	142,499,255
444	Public Street & Highway Lighting								
		0	S		20,913,398	20,440,698	472,700	127,821	600,521
		0	SO		-	-	-	-	-
				B1	20,913,398	20,440,698	472,700	127,821	600,521
445	Other Sales to Public Authority								
		0	S		19,032,148	19,032,148	-	-	-
				B1	19,032,148	19,032,148	-	-	-
448	Interdepartmental								
		DPW	S		-	-	-	-	-
		GP	SO		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales to Ultimate Customers				**B1**	**3,484,413,565**	**3,297,654,176**	**186,759,389**	**15,973,773**	**202,733,162**
447	Sales for Resale-Non NPC								
		WSF	S		8,352,641	8,352,641	-	-	-
					8,352,641	8,352,641	-	-	-
447NPC	Sales for Resale-NPC								
		WSF	SG		633,900,033	598,981,663	34,918,370	12,263,025	47,181,395
		WSF	SE		1,068,483	1,000,554	67,929	(67,929)	-
		WSF	SG		-	-	-	-	-
					634,968,516	599,982,217	34,986,299	12,195,096	47,181,395
	Total Sales for Resale			B1	643,321,157	608,334,858	34,986,299	12,195,096	47,181,395
449	Provision for Rate Refund								
		WSF	S		-	-	-	-	-
		WSF	SG		-	-	-	-	-
				B1	-	-	-	-	-
Total Sales from Electricity				**B1**	**4,127,734,722**	**3,905,989,034**	**221,745,688**	**28,168,869**	**249,914,557**
450	Forfeited Discounts & Interest								
		CUST	S		7,318,368	6,907,026	411,342	-	411,342
		CUST	SO		-	-	-	-	-
				B1	7,318,368	6,907,026	411,342	-	411,342
451	Misc Electric Revenue								
		CUST	S		6,902,761	6,732,681	170,080	-	170,080
		GP	SG		-	-	-	-	-
		GP	SO		6,131	5,801	331	-	331
				B1	6,908,893	6,738,482	170,411	-	170,411
453	Water Sales								
		P	SG		12,155	11,485	670	-	670
				B1	12,155	11,485	670	-	670
454	Rent of Electric Property								
		DPW	S		10,421,181	10,119,677	301,504	-	301,504
		T	SG		5,304,571	5,012,368	292,202	-	292,202
		T	SG		4,886	4,617	269	-	269
		GP	SO		3,428,294	3,243,365	184,929	-	184,929
				B1	19,158,931	18,380,027	778,904	-	778,904

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
146										
147	456	Other Electric Revenue								
148			DMSC	S		50,609,068	45,598,459	5,010,609	(5,010,486)	123
149			CUST	CN		-	-	-	-	-
150			OTHSE	SE		8,005,386	7,496,442	508,944	-	508,944
151			OTHSO	SO		173,123	163,784	9,339	-	9,339
152			OTHSGR	SG		133,845,735	126,472,845	7,372,890	4,520,941	11,893,830
153										
154										
155					B1	192,633,312	179,731,530	12,901,781	(489,545)	12,412,236
156										
157	**Total Other Electric Revenues**				B1	**226,031,658**	**211,768,550**	**14,263,108**	**(489,545)**	**13,773,563**
158										
159	**Total Electric Operating Revenues**				B1	**4,353,766,380**	**4,117,757,584**	**236,008,796**	**27,679,324**	**263,688,120**
160										
161	Summary of Revenues by Factor									
162		S				3,568,017,584	3,375,364,659	192,652,925	10,963,287	203,616,212
163		CN				-	-	-	-	-
164		SE				9,073,869	8,496,996	576,873	(67,929)	508,944
165		SO				3,607,548	3,412,950	194,598	-	194,598
166		SG				773,067,379	730,482,978	42,584,400	16,783,966	59,368,366
167		DGP				-	-	-	-	-
168										
169	Total Electric Operating Revenues					4,353,766,380	4,117,757,584	236,008,796	27,679,324	263,688,120
170	Miscellaneous Revenues									
171	41160	Gain on Sale of Utility Plant - CR								
172			DPW	S		-	-	-	-	-
173			T	SG		-	-	-	-	-
174			G	SO		-	-	-	-	-
175			T	SG		-	-	-	-	-
176			P	SG		-	-	-	-	-
177					B1	-	-	-	-	-
178										
179	41170	Loss on Sale of Utility Plant								
180			DPW	S		-	-	-	-	-
181			T	SG		-	-	-	-	-
182					B1	-	-	-	-	-
183										
184	4118	Gain from Emission Allowances								
185			P	S		-	-	-	-	-
186			P	SE		(3,790,891)	(3,549,884)	(241,007)	(284,193)	(525,200)
187					B1	(3,790,891)	(3,549,884)	(241,007)	(284,193)	(525,200)
188										
189	41181	Gain from Disposition of NOX Credits								
190			P	SE		-	-	-	-	-
191					B1	-	-	-	-	-
192										
193	4194	Impact Housing Interest Income								
194			P	SG		-	-	-	-	-
195					B1	-	-	-	-	-
196										
197	421	(Gain) / Loss on Sale of Utility Plant								
198			DPW	S		(1,173,272)	(1,173,272)	-	-	-
199			T	SG		(145,556)	(137,538)	(8,018)	-	(8,018)
200			T	SG		(68,192)	(64,436)	(3,756)	-	(3,756)
201			PTD	CN		-	-	-	-	-
202			PTD	SO		12,862	12,168	694	-	694
203			P	SG		(810,657)	(766,002)	(44,655)	-	(44,655)
204					B1	(2,184,816)	(2,129,080)	(55,736)	-	(55,736)
205										
206	**Total Miscellaneous Revenues**					**(5,975,707)**	**(5,678,965)**	**(296,742)**	**(284,193)**	**(580,935)**
207	Miscellaneous Expenses									
208	4311	Interest on Customer Deposits								
209			CUST	S		-	-	-	-	-
210					B1	-	-	-	-	-
211	**Total Miscellaneous Expenses**					-	-	-	-	-
212										
213	**Net Misc Revenue and Expense**				B1	**(5,975,707)**	**(5,678,965)**	**(296,742)**	**(284,193)**	**(580,935)**
214										

ROLLED-IN Year-End

Line	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	5,477,942	40,628,893
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	5,477,942	43,997,831
235										
236		Total Fuel Related				620,266,055	580,832,506	39,433,549	5,479,008	44,912,557
237										
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	33,811	257,331
269			P	SNPPS		1,912,378	1,807,035	105,343	-	105,343
270					B2	5,970,114	5,641,250	328,864	33,811	362,674
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**	**5,860,288**	60,639,923

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
295	517	Operation Super & Engineering								
296			P	SNPPN		-	-	-	-	-
297					B2	-	-	-	-	-
298										
299	518	Nuclear Fuel Expense								
300			P	SE		-	-	-	-	-
301										
302					B2	-	-	-	-	-
303										
304	519	Coolants and Water								
305			P	SNPPN		-	-	-	-	-
306					B2	-	-	-	-	-
307										
308	520	Steam Expenses								
309			P	SNPPN		-	-	-	-	-
310					B2	-	-	-	-	-
311										
312										
313										
314	523	Electric Expenses								
315			P	SNPPN		-	-	-	-	-
316					B2	-	-	-	-	-
317										
318	524	Misc. Nuclear Expenses								
319			P	SNPPN		-	-	-	-	-
320					B2	-	-	-	-	-
321										
322	528	Maintenance Super & Engineering								
323			P	SNPPN		-	-	-	-	-
324					B2	-	-	-	-	-
325										
326	529	Maintenance of Structures								
327			P	SNPPN		-	-	-	-	-
328					B2	-	-	-	-	-
329										
330	530	Maintenance of Reactor Plant								
331			P	SNPPN		-	-	-	-	-
332					B2	-	-	-	-	-
333										
334	531	Maintenance of Electric Plant								
335			P	SNPPN		-	-	-	-	-
336					B2	-	-	-	-	-
337										
338	532	Maintenance of Misc Nuclear								
339			P	SNPPN		-	-	-	-	-
340					B2	-	-	-	-	-
341										
342	**Total Nuclear Power Generation**				**B2**	-	-	-	-	-
343										
344	535	Operation Super & Engineering								
345			P	DGP		-	-	-	-	-
346			P	SNPPH		8,095,683	7,649,732	445,951	20,742	466,692
347			P	SNPPH		1,289,537	1,218,502	71,034	-	71,034
348										
349					B2	9,385,219	8,868,235	516,985	20,742	537,726
350										
351	536	Water For Power								
352			P	DGP		-	-	-	-	-
353			P	SNPPH		285,794	270,051	15,743	188	15,931
354			P	SNPPH		4,415	4,172	243	-	243
355										
356					B2	290,209	274,223	15,986	188	16,174
357										

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
537	Hydraulic Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		3,168,766	2,994,214	174,551	1,444	175,996
		P	SNPPH		349,844	330,573	19,271	-	19,271
				B2	3,518,610	3,324,787	193,823	1,444	195,267
538	Electric Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		-	-	-	-	-
		P	SNPPH		-	-	-	-	-
				B2	-	-	-	-	-
539	Misc. Hydro Expenses								
		P	DGP		-	-	-	-	-
		P	SNPPH		11,894,606	11,239,392	655,214	17,690	672,904
		P	SNPPH		5,705,129	5,390,862	314,267	-	314,267
				B2	17,599,735	16,630,254	969,481	17,690	987,171
540	Rents (Hydro Generation)								
		P	DGP		-	-	-	-	-
		P	SNPPH		180,404	170,466	9,938	(33)	9,904
		P	SNPPH		3,040	2,873	167	-	167
				B2	183,444	173,339	10,105	(33)	10,072
541	Maint Supervision & Engineering								
		P	DGP		-	-	-	-	-
		P	SNPPH		84,358	79,711	4,647	2	4,649
		P	SNPPH		-	-	-	-	-
				B2	84,358	79,711	4,647	2	4,649
542	Maintenance of Structures								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,092,399	1,032,224	60,175	802	60,977
		P	SNPPH		114,713	108,394	6,319	-	6,319
				B2	1,207,112	1,140,619	66,494	802	67,296
543	Maintenance of Dams & Waterways								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,189,774	1,124,235	65,539	912	66,450
		P	SNPPH		410,765	388,138	22,627	-	22,627
				B2	1,600,539	1,512,374	88,166	912	89,077
544	Maintenance of Electric Plant								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,188,647	1,123,171	65,477	1,671	67,148
		P	SNPPH		327,068	309,052	18,017	-	18,017
				B2	1,515,716	1,432,223	83,493	1,671	85,164
545	Maintenance of Misc. Hydro Plant								
		P	DGP		-	-	-	-	-
		P	SNPPH		1,925,303	1,819,248	106,055	1,455	107,510
		P	SNPPH		614,013	580,190	33,823	-	33,823
				B2	2,539,316	2,399,438	139,878	1,455	141,333
Total Hydraulic Power Generation				**B2**	**37,924,259**	**35,835,202**	**2,089,057**	**44,873**	**2,133,930**

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
546	Operation Super & Engineering								
		P	SNPPO		316,964	299,504	17,460	63	17,523
		P	SNPPO		-	-	-	-	-
				B2	316,964	299,504	17,460	63	17,523
547	Fuel-Non-NPC								
		P	SE		-	-	-	-	-
		P	SE		-	-	-	-	-
				B2	-	-	-	-	-
547NPC	Fuel-NPC								
		P	SE		426,253,895	399,154,711	27,099,184	1,326,130	28,425,314
		P	SE		35,489,120	33,232,892	2,256,229	-	2,256,229
				B2	461,743,015	432,387,603	29,355,412	1,326,130	30,681,542
548	Generation Expense								
		P	SNPPO		14,113,019	13,335,604	777,415	12,516	789,931
		P	SNPPO		1,626,465	1,536,872	89,594	-	89,594
				B2	15,739,485	14,872,475	867,009	12,516	879,525
549	Miscellaneous Other								
		P	SNPPO		18,635,853	17,609,298	1,026,556	330,179	1,356,734
		P	SNPPO		-	-	-	-	-
				B2	18,635,853	17,609,298	1,026,556	330,179	1,356,734
550	Rents								
		P	SNPPO		1,861,263	1,758,736	102,528	-	102,528
		P	SNPPO		-	-	-	-	-
				B2	1,861,263	1,758,736	102,528	-	102,528
551	Maint Supervision & Engineering								
		P	SNPPO		-	-	-	-	-
				B2	-	-	-	-	-
552	Maintenance of Structures								
		P	SNPPO		1,350,705	1,276,301	74,404	613	75,016
		P	SNPPO		193,326	182,677	10,649	-	10,649
				B2	1,544,031	1,458,978	85,053	613	85,666
553	Maint of Generation & Electric Plant								
		P	SNPPO		12,141,793	11,472,963	668,830	(218,282)	450,548
		P	SNPPO		2,845,046	2,688,327	156,719	-	156,719
				B2	14,986,840	14,161,290	825,550	(218,282)	607,267
554	Maintenance of Misc. Other								
		P	SNPPO		1,200,375	1,134,253	66,123	283	66,405
		P	SNPPO		121,530	114,836	6,694	-	6,694
				B2	1,321,906	1,249,089	72,817	283	73,100
Total Other Power Generation				**B2**	**516,149,358**	**483,796,973**	**32,352,385**	**1,451,500**	**33,803,885**
555	Purchased Power-Non NPC								
		DMSC	S		(33,207,768)	(33,362,478)	154,710	(154,710)	-
					(33,207,768)	(33,362,478)	154,710	(154,710)	-
555NPC	Purchased Power-NPC								
		P	SG		409,727,945	387,158,090	22,569,855	6,802,349	29,372,204
		P	SE		79,691,472	74,625,070	5,066,403	(584,201)	4,482,201
	Seasonal Co	P	SG		-	-	-	-	-
			DGP		-	-	-	-	-
					489,419,417	461,783,159	27,636,258	6,218,147	33,854,405
	Total Purchased Power			B2	456,211,649	428,420,681	27,790,968	6,063,437	33,854,405
556	System Control & Load Dispatch								
		P	SG		1,514,461	1,431,037	83,424	1,524	84,948
				B2	1,514,461	1,431,037	83,424	1,524	84,948

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
557	Other Expenses								
		P	S		(183,792)	(150,819)	(32,973)	7,585,721	7,552,748
		P	SG		48,880,583	46,187,997	2,692,586	(405,742)	2,286,844
		P	SGCT		1,122,425	1,060,360	62,065	-	62,065
		P	SE		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	TROJP		-	-	-	-	-
				B2	49,819,215	47,097,537	2,721,678	7,179,979	9,901,657
Embedded Cost Differentials									
Company Owned Hyd		P	DGP		-	-	-	-	-
Company Owned Hyd		P	SG		-	-	-	-	-
Mid-C Contract		P	MC		-	-	-	-	-
Mid-C Contract		P	SG		-	-	-	-	-
Existing QF Contracts		P	S		-	-	-	-	-
Existing QF Contracts		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Other Power Supply				**B2**	**507,545,325**	**476,949,255**	**30,596,070**	**13,244,941**	**43,841,011**
Total Production Expense				**B2**	**1,959,919,804**	**1,840,102,658**	**119,817,146**	**20,601,603**	**140,418,749**
Summary of Production Expense by Factor									
	S				(33,391,560)	(33,513,297)	121,737	7,431,011	7,552,748
	SG				460,122,988	434,777,123	25,345,865	6,398,131	31,743,996
	SE				1,165,298,118	1,091,214,038	74,084,080	6,206,865	80,290,945
	SNPPH				37,924,259	35,835,202	2,089,057	44,873	2,133,930
	TROJP				-	-	-	-	-
	SGCT				1,122,425	1,060,360	62,065	-	62,065
	DGP				-	-	-	-	-
	DEU				-	-	-	-	-
	DEP				-	-	-	-	-
	SNPPS				274,437,232	259,319,863	15,117,369	395,352	15,512,721
	SNPPO				54,406,342	51,409,370	2,996,972	125,370	3,122,343
	DGU				-	-	-	-	-
	MC				-	-	-	-	-
	SSGCT				-	-	-	-	-
	SSECT				-	-	-	-	-
	SSGC				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SSECH				-	-	-	-	-
Total Production Expense by Factor				B2	1,959,919,804	1,840,102,658	119,817,146	20,601,603	140,418,749
560	Operation Supervision & Engineering								
		T	SNPT		6,088,583	5,753,193	335,389	10,916	346,305
				B2	6,088,583	5,753,193	335,389	10,916	346,305
561	Load Dispatching								
		T	SNPT		9,323,709	8,810,112	513,596	18,577	532,174
				B2	9,323,709	8,810,112	513,596	18,577	532,174
562	Station Expense								
		T	SNPT		1,506,478	1,423,494	82,984	2,259	85,243
				B2	1,506,478	1,423,494	82,984	2,259	85,243
563	Overhead Line Expense								
		T	SNPT		245,152	231,648	13,504	206	13,710
				B2	245,152	231,648	13,504	206	13,710
564	Underground Line Expense								
		T	SNPT		-	-	-	-	-
				B2	-	-	-	-	-

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
565	Transmission of Electricity by Others								
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
					-	-	-	-	-
565NPC	Transmission of Electricity by Others-NPC								
		T	SG		116,018,414	109,627,542	6,390,872	1,066,721	7,457,592
		T	SE		1,142,797	1,070,143	72,654	93,442	166,095
					117,161,210	110,697,685	6,463,525	1,160,162	7,623,688
	Total Transmission of Electricity by Others			B2	117,161,210	110,697,685	6,463,525	1,160,162	7,623,688
566	Misc. Transmission Expense								
		T	SNPT		2,393,112	2,261,287	131,825	(4,285)	127,540
				B2	2,393,112	2,261,287	131,825	(4,285)	127,540
567	Rents - Transmission								
		T	SNPT		1,656,975	1,565,700	91,274	509	91,784
				B2	1,656,975	1,565,700	91,274	509	91,784
568	Maint Supervision & Engineering								
		T	SNPT		35,453	33,500	1,953	39	1,992
				B2	35,453	33,500	1,953	39	1,992
569	Maintenance of Structures								
		T	SNPT		4,060,560	3,836,884	223,676	5,435	229,110
				B2	4,060,560	3,836,884	223,676	5,435	229,110
570	Maintenance of Station Equipment								
		T	SNPT		10,549,624	9,968,498	581,126	16,773	597,899
				B2	10,549,624	9,968,498	581,126	16,773	597,899
571	Maintenance of Overhead Lines								
		T	SNPT		19,620,066	18,539,295	1,080,771	3,679	1,084,449
				B2	19,620,066	18,539,295	1,080,771	3,679	1,084,449
572	Maintenance of Underground Lines								
		T	SNPT		51,599	48,757	2,842	84	2,926
				B2	51,599	48,757	2,842	84	2,926
573	Maint of Misc. Transmission Plant								
		T	SNPT		182,001	171,976	10,026	30	10,056
				B2	182,001	171,976	10,026	30	10,056
Total Transmission Expense				**B2**	**172,874,522**	**163,342,030**	**9,532,492**	**1,214,384**	**10,746,876**
Summary of Transmission Expense by Factor									
	SE				1,142,797	1,070,143	72,654	93,442	166,095
	SG				116,018,414	109,627,542	6,390,872	1,066,721	7,457,592
	SNPT				55,713,312	52,644,345	3,068,967	54,222	3,123,188
Total Transmission Expense by Factor					172,874,522	163,342,030	9,532,492	1,214,384	10,746,876
580	Operation Supervision & Engineering								
		DPW	S		1,012,443	930,166	82,277	-	82,277
		DPW	SNPD		18,641,946	17,781,836	860,111	34,479	894,590
				B2	19,654,389	18,712,001	942,388	34,479	976,867
581	Load Dispatching								
		DPW	S		-	-	-	-	-
		DPW	SNPD		13,439,746	12,819,657	620,089	25,714	645,803
				B2	13,439,746	12,819,657	620,089	25,714	645,803
582	Station Expense								
		DPW	S		3,849,839	3,641,292	208,547	4,008	212,555
		DPW	SNPD		29,848	28,471	1,377	46	1,423
				B2	3,879,687	3,669,763	209,924	4,053	213,977

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

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
714	597	Maintenance of Meters								
715			DPW	S		4,536,131	4,239,464	296,667	10,873	307,541
716			DPW	SNPD		1,100,892	1,050,098	50,793	1,662	52,455
717					B2	5,637,023	5,289,562	347,461	12,535	359,996
718										
719	598	Maint of Misc. Distribution Plant								
720			DPW	S		2,967,838	2,882,374	85,465	128	85,592
721			DPW	SNPD		578,169	551,493	26,676	2,944	29,620
722					B2	3,546,007	3,433,867	112,141	3,072	115,212
723										
724	**Total Distribution Expense**				**B2**	**215,468,741**	**204,320,401**	**11,148,340**	**286,225**	**11,434,564**
725										
726										
727	Summary of Distribution Expense by Factor									
728		S				164,003,397	155,229,589	8,773,808	202,757	8,976,565
729		SNPD				51,465,344	49,090,812	2,374,532	83,467	2,457,999
730										
731	Total Distribution Expense by Factor					215,468,741	204,320,401	11,148,340	286,225	11,434,564
732										
733	901	Supervision								
734			CUST	S		102,805	87,017	15,788	56	15,844
735			CUST	CN		2,451,290	2,356,068	95,222	4,004	99,226
736					B2	2,554,096	2,443,085	111,010	4,060	115,070
737										
738	902	Meter Reading Expense								
739			CUST	S		20,750,177	19,136,393	1,613,784	62,513	1,676,297
740			CUST	CN		1,770,041	1,701,283	68,758	2,274	71,033
741					B2	22,520,219	20,837,676	1,682,543	64,787	1,747,330
742										
743	903	Customer Receipts & Collections								
744			CUST	S		7,352,864	7,023,206	329,657	10,345	340,002
745			CUST	CN		48,927,462	47,026,843	1,900,620	58,841	1,959,461
746					B2	56,280,326	54,050,049	2,230,277	69,186	2,299,463
747										
748	904	Uncollectible Accounts								
749			CUST	S		12,149,005	11,677,783	471,222	-	471,222
750			P	SG		-	-	-	-	-
751			CUST	CN		26,790	25,749	1,041	-	1,041
752					B2	12,175,795	11,703,532	472,263	-	472,263
753										
754	905	Misc. Customer Accounts Expense								
755			CUST	S		12,390	12,390	-	-	-
756			CUST	CN		242,182	232,774	9,408	302	9,710
757					B2	254,572	245,164	9,408	302	9,710
758										
759	**Total Customer Accounts Expense**				**B2**	**93,785,007**	**89,279,506**	**4,505,501**	**138,335**	**4,643,836**
760										
761	Summary of Customer Accts Exp by Factor									
762		S				40,367,241	37,936,789	2,430,452	72,914	2,503,366
763		CN				53,417,766	51,342,717	2,075,049	65,421	2,140,470
764		SG				-	-	-	-	-
765	Total Customer Accounts Expense by Factor					93,785,007	89,279,506	4,505,501	138,335	4,643,836
766										
767	907	Supervision								
768			CUST	S		-	-	-	-	-
769			CUST	CN		286,417	275,290	11,126	396	11,523
770					B2	286,417	275,290	11,126	396	11,523
771										
772	908	Customer Assistance								
773			CUST	S		63,240,907	56,710,070	6,530,837	(4,992,585)	1,538,252
774			CUST	CN		2,861,099	2,749,957	111,141	4,430	115,571
775										
776										
777					B2	66,102,006	59,460,027	6,641,979	(4,988,155)	1,653,823
778										

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
779	909	Informational & Instructional Adv								
780			CUST	S		349,724	349,724	-	-	-
781			CUST	CN		4,574,542	4,396,841	177,701	(1,426)	176,275
782					B2	4,924,267	4,746,566	177,701	(1,426)	176,275
783										
784	910	Misc. Customer Service								
785			CUST	S		-	-	-	-	-
786			CUST	CN		150,055	144,226	5,829	8	5,837
787										
788					B2	150,055	144,226	5,829	8	5,837
789										
790	**Total Customer Service Expense**				B2	**71,462,744**	**64,626,109**	**6,836,635**	**(4,989,177)**	**1,847,458**
791										
792										
793	Summary of Customer Service Exp by Factor									
794		S				63,590,631	57,059,794	6,530,837	(4,992,585)	1,538,252
795		CN				7,872,112	7,566,315	305,797	3,408	309,206
796										
797	Total Customer Service Expense by Factor				B2	71,462,744	64,626,109	6,836,635	(4,989,177)	1,847,458
798										
799										
800	911	Supervision								
801			CUST	S		-	-	-	-	-
802			CUST	CN		-	-	-	-	-
803					B2	-	-	-	-	-
804										
805	912	Demonstration & Selling Expense								
806			CUST	S		-	-	-	-	-
807			CUST	CN		-	-	-	-	-
808					B2	-	-	-	-	-
809										
810	913	Advertising Expense								
811			CUST	S		-	-	-	-	-
812			CUST	CN		-	-	-	-	-
813					B2	-	-	-	-	-
814										
815	916	Misc. Sales Expense								
816			CUST	S		-	-	-	-	-
817			CUST	CN		-	-	-	-	-
818					B2	-	-	-	-	-
819										
820	**Total Sales Expense**				B2	-	-	-	-	-
821										
822										
823	Total Sales Expense by Factor									
824		S				-	-	-	-	-
825		CN				-	-	-	-	-
826	Total Sales Expense by Factor					-	-	-	-	-
827										
828	**Total Customer Service Exp Including Sales**				**B2**	**71,462,744**	**64,626,109**	**6,836,635**	**(4,989,177)**	**1,847,458**
829	920	Administrative & General Salaries								
830			PTD	S		(4,135,538)	(5,140,020)	1,004,482	(1,004,482)	-
831			CUST	CN		-	-	-	-	-
832			PTD	SO		77,010,359	72,856,271	4,154,087	180,879	4,334,967
833					B2	72,874,820	67,716,251	5,158,569	(823,603)	4,334,967
834										
835	921	Office Supplies & expenses								
836			PTD	S		(568,262)	(568,412)	150	-	150
837			CUST	CN		-	-	-	-	-
838			PTD	SO		11,599,349	10,973,658	625,691	(31,329)	594,362
839					B2	11,031,087	10,405,246	625,841	(31,329)	594,512
840										
841	922	A&G Expenses Transferred								
842			PTD	S		-	-	-	-	-
843			CUST	CN		-	-	-	-	-
844			PTD	SO		(25,866,776)	(24,471,472)	(1,395,304)	69,039	(1,326,265)
845					B2	(25,866,776)	(24,471,472)	(1,395,304)	69,039	(1,326,265)
846										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	196,497	204,997
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	2,701,012	3,486,452
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**	**2,017,070**	**11,493,230**
902										
903	Summary of A&G Expense by Factor									
904		S				13,508,275	12,078,050	1,430,224	(803,294)	626,930
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	2,017,070	11,493,230
909										
910	**Total O&M Expense**				**B2**	**2,676,130,329**	**2,514,814,055**	**161,316,274**	**19,268,439**	**180,584,713**

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	FERC		BUS			UNADJUSTED RESULTS			IDAHO	
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	IDAHO	ADJUSTMENT	ADJ TOTAL
911	403SP	Steam Depreciation								
912			P	SG		23,110,000	21,836,987	1,273,014	-	1,273,014
913			P	SG		25,963,107	24,532,930	1,430,177	-	1,430,177
914			P	SG		52,664,788	49,763,750	2,901,039	806,887	3,707,926
915			P	SG		7,785,936	7,357,048	428,888	-	428,888
916					B3	109,523,832	103,490,714	6,033,118	806,887	6,840,005
917										
918	403NP	Nuclear Depreciation								
919			P	SG		-	-	-	-	-
920					B3	-	-	-	-	-
921										
922	403HP	Hydro Depreciation								
923			P	SG		3,645,429	3,444,621	200,808	-	200,808
924			P	SG		1,016,491	960,498	55,993	-	55,993
925			P	SG		7,347,198	6,942,478	404,720	24,768	429,488
926			P	SG		3,441,241	3,251,681	189,561	-	189,561
927					B3	15,450,360	14,599,277	851,083	24,768	875,850
928										
929	403OP	Other Production Depreciation								
930			P	SG		124,817	117,942	6,876	-	6,876
931			P	SG		94,515,821	89,309,419	5,206,402	1,032,439	6,238,841
932			P	SG		2,544,778	2,404,599	140,179	-	140,179
933			P	SG		-	-	-	-	-
934					B3	97,185,416	91,831,959	5,353,457	1,032,439	6,385,895
935										
936	403TP	Transmission Depreciation								
937			T	SG		11,260,768	10,640,469	620,299	-	620,299
938			T	SG		12,574,497	11,881,831	692,666	-	692,666
939			T	SG		39,057,941	36,906,435	2,151,506	1,182,236	3,333,741
940					B3	62,893,206	59,428,735	3,464,471	1,182,236	4,646,706
941										
942										
943										
944	403	Distribution Depreciation								
945	360	Land & Land Rights	DPW	S		292,392	274,904	17,488	-	17,488
946	361	Structures	DPW	S		1,016,944	993,937	23,007	-	23,007
947	362	Station Equipment	DPW	S		17,275,368	16,659,953	615,415	-	615,415
948	363	Storage Battery Eq	DPW	S		91,113	91,113	-	-	-
949	364	Poles & Towers	DPW	S		33,365,759	31,345,364	2,020,396	1,199	2,021,595
950	365	OH Conductors	DPW	S		18,807,119	17,850,287	956,832	-	956,832
951	366	UG Conduit	DPW	S		7,529,925	7,372,273	157,652	-	157,652
952	367	UG Conductor	DPW	S		17,412,373	16,938,733	473,640	-	473,640
953	368	Line Trans	DPW	S		26,759,726	25,342,167	1,417,559	-	1,417,559
954	369	Services	DPW	S		11,531,258	11,013,789	517,468	-	517,468
955	370	Meters	DPW	S		6,509,338	6,062,663	446,676	-	446,676
956	371	Inst Cust Prem	DPW	S		496,358	488,788	7,570	-	7,570
957	372	Leased Property	DPW	S		-	-	-	-	-
958	373	Street Lighting	DPW	S		2,255,605	2,226,651	28,954	-	28,954
959					B3	143,343,279	136,660,621	6,682,658	1,199	6,683,857
960										
961	403GP	General Depreciation								
962			G-SITUS	S		12,310,835	11,555,600	755,235	(173)	755,062
963			PT	SG		502,163	474,501	27,662	-	27,662
964			PT	SG		706,142	667,244	38,898	-	38,898
965			P	SE		26,236	24,568	1,668	-	1,668
966			CUST	CN		1,759,170	1,690,834	68,336	-	68,336
967			G-SG	SG		5,229,908	4,941,819	288,089	2,848	290,938
968			PTD	SO		14,946,453	14,140,213	806,241	8,416	814,656
969			G-SG	SG		6,010	5,679	331	-	331
970			G-SG	SG		144,595	136,630	7,965	-	7,965
971					B3	35,631,512	33,637,088	1,994,424	11,090	2,005,515
972										
973	403GV0	General Vehicles								
974			G-SG	SG		-	-	-	-	-
975					B3	-	-	-	-	-
976										
977	403MP	Mining Depreciation								
978			P	SE		-	-	-	-	-
979					B3	-	-	-	-	-
980										

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
403EP	Experimental Plant Depreciation								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B3	-	-	-	-	-
4031	ARO Depreciation								
		P	S		-	-	-	-	-
				B3	-	-	-	-	-
Total Depreciation Expense				**B3**	**464,027,603**	**439,648,393**	**24,379,210**	**3,058,619**	**27,437,829**
Summary	S				155,654,113	148,216,221	7,437,892	1,026	7,438,918
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				291,641,631	275,576,558	16,065,073	3,049,177	19,114,251
	SO				14,946,453	14,140,213	806,241	8,416	814,656
	CN				1,759,170	1,690,834	68,336	-	68,336
	SE				26,236	24,568	1,668	-	1,668
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
Total Depreciation Expense By Factor					464,027,603	439,648,393	24,379,210	3,058,619	27,437,829
404GP	Amort of LT Plant - Capital Lease Gen								
		I-SITUS	S		1,345,062	1,345,062	-	-	-
		I-SG	SG		-	-	-	-	-
		PTD	SO		929,374	879,242	50,132	-	50,132
		P	SG		-	-	-	-	-
		CUST	CN		249,571	239,876	9,695	-	9,695
		P	SG		-	-	-	-	-
				B4	2,524,007	2,464,180	59,827	-	59,827
404SP	Amort of LT Plant - Cap Lease Steam								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B4	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant								
		I-SITUS	S		94,304	73,772	20,532	-	20,532
		P	SE		14,498	13,577	922	-	922
		I-SG	SG		8,952,161	8,459,032	493,130	31,188	524,318
		PTD	SO		13,131,339	12,423,009	708,330	9,544	717,873
		CUST	CN		5,000,879	4,806,617	194,262	-	194,262
		I-SG	SG		2,615,413	2,471,343	144,070	-	144,070
		I-SG	SG		310,432	293,332	17,100	-	17,100
		P	SG		-	-	-	-	-
		I-SG	SG		-	-	-	-	-
		I-SG	SG		54,934	51,908	3,026	-	3,026
		P	SG		16,758	15,835	923	-	923
				B4	30,190,717	28,608,423	1,582,295	40,732	1,623,026
404MP	Amort of LT Plant - Mining Plant								
		P	SE		-	-	-	-	-
				B4	-	-	-	-	-
404OP	Amort of LT Plant - Other Plant								
		P	SG		-	-	-	-	-
				B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant								
		P	SG		6,589	6,226	363	-	363
		P	SG		40,392	38,167	2,225	-	2,225
		P	SG		-	-	-	-	-
				B4	46,981	44,393	2,588	-	2,588
Total Amortization of Limited Term Plant				**B4**	**32,761,706**	**31,116,997**	**1,644,710**	**40,732**	**1,685,441**
405	Amortization of Other Electric Plant								
		GP	S		-	-	-	-	-
				B4	-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
406	Amortization of Plant Acquisition Adj								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		5,479,353	5,177,523	301,830	-	301,830
		P	SO		-	-	-	-	-
				B4	5,479,353	5,177,523	301,830	-	301,830
407	Amort of Prop Losses, Unrec Plant, etc								
		DPW	S		(36,176)	(36,176)	-	-	-
		GP	SO		-	-	-	-	-
		P	SG		3,479,961	3,288,268	191,694	-	191,694
		P	SE		-	-	-	-	-
		P	SG		-	-	-	(191,694)	(191,694)
		P	TROJP		2,013,725	1,900,202	113,523	-	113,523
				B4	5,457,511	5,152,294	305,217	(191,694)	113,523
Total Amortization Expense				**B4**	**43,698,570**	**41,446,814**	**2,251,756**	**(150,962)**	**2,100,794**
Summary of Amortization Expense by Factor									
	S				1,403,190	1,382,658	20,532	-	20,532
	SE				14,498	13,577	922	-	922
	TROJP				2,013,725	1,900,202	113,523	-	113,523
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SO				14,060,713	13,302,251	758,462	9,544	768,006
	SSGCT				-	-	-	-	-
	SSGCH				-	-	-	-	-
	SG-P				-	-	-	-	-
	CN				5,250,450	5,046,493	203,957	-	203,957
	SG				20,955,993	19,801,633	1,154,360	(160,506)	993,855
Total Amortization Expense by Factor					43,698,570	41,446,814	2,251,756	(150,962)	2,100,794
408	Taxes Other Than Income								
		DMSC	S		25,320,436	25,320,436	-	-	-
		GP	GPS		87,317,409	82,607,339	4,710,069	414,144	5,124,214
		GP	SO		10,522,150	9,954,565	567,585	-	567,585
		P	SE		717,492	671,877	45,615	-	45,615
		P	SG		-	-	-	-	-
		DMSC	OPRV-ID		-	-	-	-	-
		GP	EXCTAX		-	-	-	-	-
		GP	SG		-	-	-	-	-
Total Taxes Other Than Income				**B5**	**123,877,487**	**118,554,217**	**5,323,269**	**414,144**	**5,737,413**
41140	Deferred Investment Tax Credit - Fed								
		PTD	DGU		(1,874,204)	(1,672,710)	(201,494)	-	(201,494)
				B7	(1,874,204)	(1,672,710)	(201,494)	-	(201,494)
41141	Deferred Investment Tax Credit - Idaho								
		PTD	DGU		-	-	-	-	-
				B7	-	-	-	-	-
Total Deferred ITC				**B7**	**(1,874,204)**	**(1,672,710)**	**(201,494)**	**-**	**(201,494)**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1114										
1115	427	Interest on Long-Term Debt								
1116			GP	S		-	-	-	(422,493)	(422,493)
1117			GP	SNP		369,236,117	349,622,675	19,613,443	-	19,613,443
1118					B6	369,236,117	349,622,675	19,613,443	(422,493)	19,190,950
1119										
1120	428	Amortization of Debt Disc & Exp								
1121			GP	SNP		6,571,354	6,222,290	349,064	-	349,064
1122					B6	6,571,354	6,222,290	349,064	-	349,064
1123										
1124	429	Amortization of Premium on Debt								
1125			GP	SNP		(2,718)	(2,574)	(144)	-	(144)
1126					B6	(2,718)	(2,574)	(144)	-	(144)
1127										
1128	431	Other Interest Expense								
1129			NUTIL	OTH		-	-	-	-	-
1130			GP	SO		-	-	-	-	-
1131			GP	SNP		10,264,106	9,718,887	545,219	-	545,219
1132					B6	10,264,106	9,718,887	545,219	-	545,219
1133										
1134	432	AFUDC - Borrowed								
1135			GP	SNP		(35,186,532)	(33,317,459)	(1,869,072)	-	(1,869,072)
1136						(35,186,532)	(33,317,459)	(1,869,072)	-	(1,869,072)
1137										
1138		Total Elec. Interest Deductions for Tax			B6	350,882,327	332,243,819	18,638,508	(422,493)	18,216,015
1139										
1140		Non-Utility Portion of Interest								
1141		427	NUTIL	NUTIL		-	-	-	-	-
1142		428	NUTIL	NUTIL		-	-	-	-	-
1143		429	NUTIL	NUTIL		-	-	-	-	-
1144		431	NUTIL	NUTIL		-	-	-	-	-
1145										
1146		Total Non-utility Interest				-	-	-	-	-
1147										
1148		Total Interest Deductions for Tax			B6	350,882,327	332,243,819	18,638,508	(422,493)	18,216,015
1149										
1150										
1151	419	Interest & Dividends								
1152			GP	S		-	-	-	-	-
1153			GP	SNP		(63,955,322)	(60,558,081)	(3,397,241)	160,278	(3,236,963)
1154		Total Operating Deductions for Tax			B6	(63,955,322)	(60,558,081)	(3,397,241)	160,278	(3,236,963)
1155										
1156										
1157	41010	Deferred Income Tax - Federal-DR								
1158			GP	S		26,529,700	26,102,344	427,356	(347,371)	79,985
1159			P	TROJD		735,881	694,228	41,653	-	41,653
1160			P	SG		26,126	24,687	1,439	-	1,439
1161			LABOR	SO		37,814,180	35,774,410	2,039,770	(276,027)	1,763,743
1162			GP	SNP		35,849,593	33,945,299	1,904,294	-	1,904,294
1163			P	SE		23,499,301	22,005,328	1,493,973	206,834	1,700,807
1164			PT	SG		51,291,699	48,466,297	2,825,402	17,727,662	20,553,064
1165			GP	GPS		31,266,440	29,579,868	1,686,572	-	1,686,572
1166			TAXDEPR	TAXDEPR		615,608,170	584,405,196	31,202,974	-	31,202,974
1167			CUST	BADDEBT		443,332	426,136	17,196	-	17,196
1168			CUST	CN		22,893	22,004	889	-	889
1169			P	IBT		348,313	321,435	26,878	(26,878)	-
1170			DPW	SNPD		67,978	64,842	3,136	-	3,136
1171					B7	823,503,606	781,832,074	41,671,532	17,284,221	58,955,752
1172										

Line	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1173										
1174										
1175	41110	Deferred Income Tax - Federal-CR								
1176			GP	S		(26,854,405)	(25,660,209)	(1,194,196)	322,685	(871,511)
1177			P	SE		(17,999,483)	(16,855,162)	(1,144,321)	233,209	(911,112)
1178			P	SG		(538,368)	(508,712)	(29,656)	-	(29,656)
1179			GP	SNP		(31,616,890)	(29,937,433)	(1,679,457)	-	(1,679,457)
1180			PT	SG		(7,932,473)	(7,495,513)	(436,960)	(1,082,112)	(1,519,072)
1181			DPW	CIAC		(20,332,444)	(19,394,336)	(938,108)	-	(938,108)
1182			LABOR	SO		(28,202,710)	(26,681,401)	(1,521,309)	(5,507)	(1,526,816)
1183			PT	SNPD		(1,949,167)	(1,859,235)	(89,932)	-	(89,932)
1184			CUST	BADDEBT		-	-	-	-	-
1185			P	SGCT		(356,221)	(336,523)	(19,698)	-	(19,698)
1186			BOOKDEPR	SCHMDEXP		(203,344,850)	(192,661,462)	(10,683,388)	-	(10,683,388)
1187			P	TROJD		(1,332,481)	(1,257,059)	(75,422)	-	(75,422)
1188			P	IBT		(427,931)	(394,909)	(33,022)	33,022	-
1189										
1190										
1191					B7	(340,887,423)	(323,041,956)	(17,845,467)	(498,703)	(18,344,170)
1192										
1193	**Total Deferred Income Taxes**				**B7**	**482,616,183**	**458,790,118**	**23,826,065**	**16,785,518**	**40,611,583**
1194	SCHMAF	Additions - Flow Through								
1195			SCHMAF	S		-	-	-	-	-
1196			SCHMAF	SNP		-	-	-	-	-
1197			SCHMAF	SO		-	-	-	-	-
1198			SCHMAF	SE		-	-	-	-	-
1199			SCHMAF	TROJP		-	-	-	-	-
1200			SCHMAF	SG		-	-	-	-	-
1201					B6	-	-	-	-	-
1202										
1203	SCHMAP	Additions - Permanent								
1204			P	S		20,000	20,000	-	-	-
1205			P	SE		90,872	85,095	5,777	-	5,777
1206			LABOR	SNP		-	-	-	-	-
1207			SCHMAP-SO	SO		12,568,198	11,890,245	677,953	-	677,953
1208			SCHMAP	SG		-	-	-	-	-
1209			DPW	BADDEBT		-	-	-	-	-
1210					B6	12,679,071	11,995,341	683,730	-	683,730
1211										
1212	SCHMAT	Additions - Temporary								
1213			SCHMAT-SITU	S		57,590,033	56,886,057	703,976	(591,588)	112,388
1214			P	SG		-	-	-	-	-
1215			DPW	CIAC		53,575,515	51,103,623	2,471,892	-	2,471,892
1216			SCHMAT-SNP	SNP		83,309,767	78,884,438	4,425,329	-	4,425,329
1217			P	TROJD		1,572,028	1,483,047	88,981	-	88,981
1218			P	SGCT		938,633	886,730	51,903	-	51,903
1219			SCHMAT-SE	SE		27,051,042	25,331,266	1,719,776	(13,920)	1,705,856
1220			P	SG		20,901,884	19,750,504	1,151,380	2,850,842	4,002,222
1221			CUST	CN		-	-	-	-	-
1222			SCHMAT-SO	SO		23,130,941	21,883,214	1,247,728	14,511	1,262,239
1223			SCHMAT-SNP	SNPD		5,136,011	4,899,043	236,968	-	236,968
1224			DPW	BADDEBT		-	-	-	-	-
1225			P	SG		-	-	-	-	-
1226			BOOKDEPR	SCHMDEXP		535,808,937	507,658,460	28,150,477	-	28,150,477
1227					B6	809,014,791	768,766,383	40,248,409	2,259,845	42,508,254
1228										
1229	TOTAL SCHEDULE - M ADDITIONS				B6	821,693,862	780,761,724	40,932,139	2,259,845	43,191,984
1230										

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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-SNP	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	1,145,582	3,786,683
1253			SCHMDT-SG	SG		135,152,429	127,707,560	7,444,869	46,711,480	54,156,349
1254			SCHMDT-GPS	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	45,887,373	151,399,617
1259										
1260	TOTAL SCHEDULE - M DEDUCTIONS				B6	2,092,525,475	1,985,517,346	107,008,129	45,887,373	152,895,503
1261										
1262	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(1,270,831,613)**	**(1,204,755,622)**	**(66,075,991)**	**(43,627,528)**	**(109,703,519)**
1263										
1264										
1265										
1266	40911	State Income Taxes								
1267			IBT	IBT		(21,767,423)	(20,087,707)	(1,679,716)	(1,724,838)	(3,404,554)
1268			IBT	SE		-	-	-	-	-
1269		PTC	P	SG		-	-	-	(70,472)	(70,472)
1270			IBT	IBT		-	-	-	-	-
1271	**Total State Tax Expense**					**(21,767,423)**	**(20,087,707)**	**(1,679,716)**	**(1,795,311)**	**(3,475,027)**
1272										
1273										
1274	Calculation of Taxable Income:									
1275	Operating Revenues					4,353,766,380	4,117,757,584	236,008,796	27,679,324	263,688,120
1276	Operating Deductions:									
1277	O & M Expenses					2,676,130,329	2,514,814,055	161,316,274	19,268,439	180,584,713
1278	Depreciation Expense					464,027,603	439,648,393	24,379,210	3,058,619	27,437,829
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)	(284,193)	(580,935)
1283	Total Operating Deductions					3,237,802,959	3,048,226,433	189,576,526	22,466,325	212,042,851
1284	Other Deductions:									
1285	Interest Deductions					350,882,327	332,243,819	18,638,508	(422,493)	18,216,015
1286	Interest on PCRBS					-	-	-	-	-
1287	Schedule M Adjustments					(1,270,831,613)	(1,204,755,622)	(66,075,991)	(43,627,528)	(109,703,519)
1288										
1289	Income Before State Taxes					(505,750,519)	(467,468,290)	(38,282,229)	(37,992,036)	(76,274,265)
1290										
1291	State Income Taxes					(21,767,423)	(20,087,707)	(1,679,716)	(1,795,311)	(3,475,027)
1292										
1293	Total Taxable Income					(483,983,096)	(447,380,583)	(36,602,513)	(36,196,725)	(72,799,238)
1294										
1295	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1296										
1297	Federal Income Tax - Calculated					(169,394,084)	(156,583,204)	(12,810,880)	(12,668,854)	(25,479,733)
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)**	**(156,583,204)**	**(12,810,880)**	**(16,490,301)**	**(29,301,181)**
1305										
1306	**Total Operating Expenses**					**3,591,338,753**	**3,389,231,011**	**202,107,742**	**20,805,953**	**222,913,695**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
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	SG		2,448,255	2,313,393	134,862	-	134,862
1313					B8	95,879,653	90,598,124	5,281,529	-	5,281,529
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	SG		57,386,063	54,224,953	3,161,110	-	3,161,110
1320					B8	838,301,276	792,123,468	46,177,808	-	46,177,808
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	32,187,338	111,626,628
1326			P	SG		325,425,382	307,499,331	17,926,050	-	17,926,050
1327					B8	3,124,354,848	2,952,249,826	172,105,022	32,187,338	204,292,360
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	SG		63,734,933	60,224,096	3,510,837	-	3,510,837
1334					B8	832,792,848	786,918,471	45,874,377	-	45,874,377
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	SG		66,352,508	62,697,482	3,655,027	-	3,655,027
1341					B8	366,866,378	346,657,551	20,208,827	-	20,208,827
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	SG		4,037,788	3,815,366	222,421	-	222,421
1350					B8	29,179,506	27,572,154	1,607,352	-	1,607,352
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**	**4,996,863,530**	**291,298,283**	**32,187,338**	**323,485,622**
1362										
1363										
1364	Summary of Steam Production Plant by Factor									
1365		S				-	-	-	-	-
1366		DGP				-	-	-	-	-
1367		DGU				-	-	-	-	-
1368		SG				5,288,161,813	4,996,863,530	291,298,283	32,187,338	323,485,622
1369		SSGCH				-	-	-	-	-
1370	Total Steam Production Plant by Factor					5,288,161,813	4,996,863,530	291,298,283	32,187,338	323,485,622
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	B8	-	-	-	-	-
1379						-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
322	Reactor Plant Equipment								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
323	Turbogenerator Units								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
324	Land and Land Rights								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
325	Misc. Power Plant Equipment								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300								
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
Total Nuclear Production Plant				**B8**	-	-	-	-	-
Summary of Nuclear Production Plant by Factor									
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				-	-	-	-	-
Total Nuclear Plant by Factor					-	-	-	-	-
330	Land and Land Rights								
		P	SG		10,621,118	10,036,054	585,064	-	585,064
		P	SG		5,270,019	4,979,720	290,299	-	290,299
		P	SG		3,645,604	3,444,786	200,818	-	200,818
		P	SG		672,873	635,808	37,065	-	37,065
				B8	20,209,614	19,096,368	1,113,246	-	1,113,246
331	Structures and Improvements								
		P	SG		21,272,790	20,100,979	1,171,811	-	1,171,811
		P	SG		5,299,236	5,007,327	291,908	-	291,908
		P	SG		69,738,251	65,896,721	3,841,530	-	3,841,530
		P	SG		7,984,198	7,544,388	439,809	-	439,809
				B8	104,294,475	98,549,416	5,745,059	-	5,745,059
332	Reservoirs, Dams & Waterways								
		P	SG		151,296,614	142,962,443	8,334,171	-	8,334,171
		P	SG		20,156,916	19,046,572	1,110,343	-	1,110,343
		P	SG		106,245,543	100,393,009	5,852,534	336,976	6,189,509
		P	SG		37,108,148	35,064,047	2,044,102	-	2,044,102
				B8	314,807,221	297,466,072	17,341,149	336,976	17,678,125
333	Water Wheel, Turbines, & Generators								
		P	SG		31,913,924	30,155,946	1,757,978	-	1,757,978
		P	SG		8,828,844	8,342,508	486,337	-	486,337
		P	SG		43,462,254	41,068,137	2,394,117	-	2,394,117
		P	SG		27,234,682	25,734,460	1,500,222	-	1,500,222
				B8	111,439,704	105,301,050	6,138,654	-	6,138,654
334	Accessory Electric Equipment								
		P	SG		4,430,934	4,186,857	244,078	-	244,078
		P	SG		3,669,976	3,467,816	202,161	-	202,161
		P	SG		43,817,031	41,403,370	2,413,660	-	2,413,660
		P	SG		7,133,812	6,740,846	392,966	-	392,966
				B8	59,051,753	55,798,888	3,252,865	-	3,252,865

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
335	Misc. Power Plant Equipment								
		P	SG		1,197,194	1,131,247	65,947	-	65,947
		P	SG		186,194	175,938	10,257	-	10,257
		P	SG		996,385	941,499	54,886	-	54,886
		P	SG		11,353	10,728	625	-	625
				B8	2,391,127	2,259,411	131,715	-	131,715
336	Roads, Railroads & Bridges								
		P	SG		4,620,060	4,365,564	254,496	-	254,496
		P	SG		828,931	783,269	45,662	-	45,662
		P	SG		9,817,317	9,276,530	540,787	-	540,787
		P	SG		682,347	644,760	37,587	-	37,587
				B8	15,948,654	15,070,123	878,531	-	878,531
337	Hydro Plant ARO								
		P	S		-	-	-	-	-
				B8	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	-	-	-	-	-
Total Hydraulic Production Plant				**B8**	**628,142,548**	**593,541,329**	**34,601,219**	**336,976**	**34,938,195**
Summary of Hydraulic Plant by Factor									
	S				-	-	-	-	-
	SG				628,142,548	593,541,329	34,601,219	336,976	34,938,195
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
Total Hydraulic Plant by Factor					628,142,548	593,541,329	34,601,219	336,976	34,938,195
340	Land and Land Rights								
		P	SG		23,516,708	22,221,290	1,295,417	-	1,295,417
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B8	23,516,708	22,221,290	1,295,417	-	1,295,417
341	Structures and Improvements								
		P	SG		151,043,941	142,723,688	8,320,252	-	8,320,252
		P	SG		163,512	154,505	9,007	-	9,007
		P	SG		4,241,952	4,008,284	233,668	-	233,668
				B8	155,449,405	146,886,477	8,562,927	-	8,562,927
342	Fuel Holders, Producers & Accessories								
		P	SG		8,406,209	7,943,153	463,056	-	463,056
		P	SG		121,339	114,655	6,684	-	6,684
		P	SG		2,284,126	2,158,305	125,821	-	125,821
				B8	10,811,674	10,216,113	595,561	-	595,561
343	Prime Movers								
		P	S		-	-	-	-	-
		P	SG		754,466	712,906	41,560	-	41,560
		P	SG		2,223,358,082	2,100,884,449	122,473,634	13,942,359	136,415,992
		P	SG		51,744,608	48,894,258	2,850,351	-	2,850,351
				B8	2,275,857,156	2,150,491,612	125,365,544	13,942,359	139,307,903
344	Generators								
		P	S		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		331,535,449	313,272,825	18,262,623	-	18,262,623
		P	SG		15,873,643	14,999,244	874,399	-	874,399
				B8	347,409,092	328,272,070	19,137,023	-	19,137,023

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1520										
1521	345	Accessory Electric Plant								
1522			P	SG		226,854,809	214,358,517	12,496,292	-	12,496,292
1523			P	SG		156,586	147,961	8,626	-	8,626
1524			P	SG		2,919,649	2,758,820	160,829	-	160,829
1525					B8	229,931,044	217,265,297	12,665,747	-	12,665,747
1526										
1527										
1528										
1529	346	Misc. Power Plant Equipment								
1530			P	SG		12,167,872	11,497,605	670,267	-	670,267
1531			P	SG		11,813	11,162	651	-	651
1532					B8	12,179,685	11,508,767	670,918	-	670,918
1533										
1534	347	Other Production ARO								
1535			P	S		-	-	-	-	-
1536					B8	-	-	-	-	-
1537										
1538	OP	Unclassified Other Prod Plant-Acct 300								
1539			P	S		-	-	-	-	-
1540			P	SG		-	-	-	-	-
1541						-	-	-	-	-
1542										
1543	**Total Other Production Plant**				**B8**	**3,055,154,764**	**2,886,861,627**	**168,293,136**	**13,942,359**	**182,235,495**
1544										
1545	Summary of Other Production Plant by Factor									
1546		S				-	-	-	-	-
1547		DGU				-	-	-	-	-
1548		SG				3,055,154,764	2,886,861,627	168,293,136	13,942,359	182,235,495
1549		SSGCT				-	-	-	-	-
1550	Total of Other Production Plant by Factor					3,055,154,764	2,886,861,627	168,293,136	13,942,359	182,235,495
1551										
1552	Experimental Plant									
1553	103	Experimental Plant								
1554			P	SG		-	-	-	-	-
1555	**Total Experimental Production Plant**				**B8**	-	-	-	-	-
1556										
1557	**Total Production Plant**				**B8**	**8,971,459,125**	**8,477,266,486**	**494,192,639**	**46,466,673**	**540,659,312**
1558	350	Land and Land Rights								
1559			T	SG		21,145,733	19,980,920	1,164,812	-	1,164,812
1560			T	SG		48,501,155	45,829,470	2,671,685	-	2,671,685
1561			T	SG		31,414,150	29,683,702	1,730,448	(23,847)	1,706,601
1562					B8	101,061,037	95,494,092	5,566,945	(23,847)	5,543,098
1563										
1564	352	Structures and Improvements								
1565			T	S		-	-	-	-	-
1566			T	SG		7,741,609	7,315,163	426,446	-	426,446
1567			T	SG		18,157,495	17,157,289	1,000,205	-	1,000,205
1568			T	SG		59,577,575	56,295,746	3,281,829	-	3,281,829
1569					B8	85,476,679	80,768,198	4,708,481	-	4,708,481
1570										
1571	353	Station Equipment								
1572			T	SG		129,985,618	122,825,363	7,160,255	-	7,160,255
1573			T	SG		188,825,398	178,423,955	10,401,443	-	10,401,443
1574			T	SG		988,384,505	933,939,365	54,445,140	-	54,445,140
1575					B8	1,307,195,521	1,235,188,683	72,006,838	-	72,006,838
1576										
1577	354	Towers and Fixtures								
1578			T	SG		156,322,773	147,711,736	8,611,037	-	8,611,037
1579			T	SG		127,544,198	120,518,428	7,025,769	-	7,025,769
1580			T	SG		165,062,634	155,970,163	9,092,472	-	9,092,472
1581					B8	448,929,605	424,200,327	24,729,278	-	24,729,278
1582										
1583	355	Poles and Fixtures								
1584			T	SG		66,244,763	62,595,672	3,649,091	-	3,649,091
1585			T	SG		117,745,408	111,259,405	6,486,003	-	6,486,003
1586			T	SG		375,300,433	354,627,017	20,673,417	52,049,298	72,722,715
1587					B8	559,290,604	528,482,093	30,808,511	52,049,298	82,857,810
1588										

ROLLED-IN

	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1589	356	Clearing and Grading								
1590			T	SG		197,260,339	186,394,257	10,866,082	-	10,866,082
1591			T	SG		156,882,468	148,240,600	8,641,867	-	8,641,867
1592			T	SG		380,070,379	359,134,210	20,936,169	-	20,936,169
1593					B8	734,213,185	693,769,067	40,444,118	-	40,444,118
1594										
1595	357	Underground Conduit								
1596			T	SG		6,371	6,020	351	-	351
1597			T	SG		91,651	86,602	5,049	-	5,049
1598			T	SG		3,113,807	2,942,283	171,524	-	171,524
1599					B8	3,211,828	3,034,905	176,923	-	176,923
1600										
1601	358	Underground Conductors								
1602			T	SG		-	-	-	-	-
1603			T	SG		1,087,552	1,027,644	59,908	-	59,908
1604			T	SG		6,442,172	6,087,305	354,867	-	354,867
1605					B8	7,529,724	7,114,949	414,775	-	414,775
1606										
1607	359	Roads and Trails								
1608			T	SG		1,863,032	1,760,406	102,625	-	102,625
1609			T	SG		440,513	416,248	24,266	-	24,266
1610			T	SG		9,151,569	8,647,455	504,114	-	504,114
1611					B8	11,455,113	10,824,109	631,005	-	631,005
1612										
1613	TP	Unclassified Trans Plant - Acct 300								
1614			T	SG		84,550,623	79,893,154	4,657,469	-	4,657,469
1615					B8	84,550,623	79,893,154	4,657,469	-	4,657,469
1616										
1617	TS0	Unclassified Trans Sub Plant - Acct 300								
1618			T	SG		-	-	-	-	-
1619					B8	-	-	-	-	-
1620										
1621	**Total Transmission Plant**				B8	**3,342,913,921**	**3,158,769,577**	**184,144,344**	**52,025,451**	**236,169,795**
1622	Summary of Transmission Plant by Factor									
1623		DGP				-	-	-	-	-
1624		DGU				-	-	-	-	-
1625		SG				3,342,913,921	3,158,769,577	184,144,344	52,025,451	236,169,795
1626	Total Transmission Plant by Factor					3,342,913,921	3,158,769,577	184,144,344	52,025,451	236,169,795
1627	360	Land and Land Rights								
1628			DPW	S		51,856,326	50,519,585	1,336,741	-	1,336,741
1629					B8	51,856,326	50,519,585	1,336,741	-	1,336,741
1630										
1631	361	Structures and Improvements								
1632			DPW	S		66,495,517	65,002,256	1,493,261	-	1,493,261
1633					B8	66,495,517	65,002,256	1,493,261	-	1,493,261
1634										
1635	362	Station Equipment								
1636			DPW	S		787,676,940	761,044,499	26,632,441	-	26,632,441
1637					B8	787,676,940	761,044,499	26,632,441	-	26,632,441
1638										
1639	363	Storage Battery Equipment								
1640			DPW	S		1,457,805	1,457,805	-	-	-
1641					B8	1,457,805	1,457,805	-	-	-
1642										
1643	364	Poles, Towers & Fixtures								
1644			DPW	S		903,958,177	842,950,744	61,007,433	-	61,007,433
1645					B8	903,958,177	842,950,744	61,007,433	-	61,007,433
1646										
1647	365	Overhead Conductors								
1648			DPW	S		631,378,730	597,455,532	33,923,198	-	33,923,198
1649					B8	631,378,730	597,455,532	33,923,198	-	33,923,198
1650										

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
366	Underground Conduit								
		DPW	S		290,621,174	283,247,994	7,373,179	-	7,373,179
				B8	290,621,174	283,247,994	7,373,179	-	7,373,179
367	Underground Conductors								
		DPW	S		697,799,779	674,120,851	23,678,928	-	23,678,928
				B8	697,799,779	674,120,851	23,678,928	-	23,678,928
368	Line Transformers								
		DPW	S		1,056,509,849	990,583,151	65,926,697	-	65,926,697
				B8	1,056,509,849	990,583,151	65,926,697	-	65,926,697
369	Services								
		DPW	S		559,763,102	531,874,191	27,888,911	-	27,888,911
				B8	559,763,102	531,874,191	27,888,911	-	27,888,911
370	Meters								
		DPW	S		187,209,616	173,388,196	13,821,420	-	13,821,420
				B8	187,209,616	173,388,196	13,821,420	-	13,821,420
371	Installations on Customers' Premises								
		DPW	S		8,809,120	8,644,004	165,115	-	165,115
				B8	8,809,120	8,644,004	165,115	-	165,115
372	Leased Property								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
373	Street Lights								
		DPW	S		62,885,404	62,283,269	602,135	-	602,135
				B8	62,885,404	62,283,269	602,135	-	602,135
DP	Unclassified Dist Plant - Acct 300								
		DPW	S		20,216,252	19,291,256	924,997	-	924,997
				B8	20,216,252	19,291,256	924,997	-	924,997
DS0	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B8	-	-	-	-	-
Total Distribution Plant				**B8**	**5,326,637,791**	**5,061,863,333**	**264,774,458**	**-**	**264,774,458**
Summary of Distribution Plant by Factor									
	S				5,326,637,791	5,061,863,333	264,774,458	-	264,774,458
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 TOTAL	OTHER	IDAHO	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

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
394	Tools, Shop & Garage Equipment								
		G-SITUS	S		32,024,394	30,281,765	1,742,629	-	1,742,629
		PT	SG		2,120,983	2,004,148	116,834	-	116,834
		G-SG	SG		20,499,259	19,370,058	1,129,201	-	1,129,201
		PTD	SO		3,986,801	3,771,746	215,056	-	215,056
		P	SE		7,106	6,655	452	-	452
		PT	SG		2,176,302	2,056,420	119,882	-	119,882
		G-SG	SG		1,716,105	1,621,573	94,532	-	94,532
		G-SG	SG		89,913	84,961	4,953	-	4,953
				B8	62,620,863	59,197,325	3,423,538	-	3,423,538
395	Laboratory Equipment								
		G-SITUS	S		25,228,787	23,956,655	1,272,132	-	1,272,132
		PT	SG		20,622	19,486	1,136	-	1,136
		PT	SG		13,281	12,550	732	-	732
		PTD	SO		5,197,970	4,917,581	280,389	-	280,389
		P	SE		7,593	7,111	483	-	483
		G-SG	SG		6,353,527	6,003,543	349,984	-	349,984
		G-SG	SG		253,001	239,064	13,937	-	13,937
		G-SG	SG		14,022	13,249	772	-	772
				B8	37,088,802	35,169,239	1,919,564	-	1,919,564
396	Power Operated Equipment								
		G-SITUS	S		94,279,509	87,117,887	7,161,622	-	7,161,622
		PT	SG		845,108	798,555	46,553	-	46,553
		G-SG	SG		31,633,038	29,890,533	1,742,505	-	1,742,505
		PTD	SO		1,410,640	1,334,548	76,093	-	76,093
		PT	SG		1,664,492	1,572,804	91,689	-	91,689
		P	SE		73,823	69,130	4,693	-	4,693
		P	SG		-	-	-	-	-
		G-SG	SG		968,906	915,534	53,372	-	53,372
				B8	130,875,517	121,698,990	9,176,527	-	9,176,527
397	Communication Equipment								
		COM_EQ	S		101,721,635	96,539,236	5,182,399	-	5,182,399
		COM_EQ	SG		4,816,644	4,551,319	265,325	-	265,325
		COM_EQ	SG		9,615,788	9,086,102	529,685	-	529,685
		COM_EQ	SO		48,166,017	45,567,850	2,598,168	-	2,598,168
		COM_EQ	CN		2,641,488	2,538,878	102,610	-	102,610
		COM_EQ	SG		74,202,015	70,114,598	4,087,416	-	4,087,416
		COM_EQ	SE		114,538	107,256	7,282	-	7,282
		COM_EQ	SG		1,055,756	997,599	58,156	-	58,156
		COM_EQ	SG		1,590	1,503	88	-	88
				B8	242,335,471	229,504,341	12,831,130	-	12,831,130
398	Misc. Equipment								
		G-SITUS	S		1,354,746	1,290,393	64,352	-	64,352
		PT	SG		-	-	-	-	-
		PT	SG		1,997	1,887	110	-	110
		CUST	CN		199,765	192,005	7,760	-	7,760
		PTD	SO		3,376,792	3,194,641	182,151	-	182,151
		P	SE		1,668	1,562	106	-	106
		G-SG	SG		1,865,540	1,762,777	102,763	-	102,763
		G-SG	SG		-	-	-	-	-
				B8	6,800,507	6,443,265	357,242	-	357,242
399	Coal Mine								
		P	SE		278,021,722	260,346,431	17,675,291	13,146,472	30,821,763
MP		P	SE		-	-	-	-	-
				B8	278,021,722	260,346,431	17,675,291	13,146,472	30,821,763
399L	WIDCO Capital Lease								
		P	SE	B8	-	-	-	-	-
					-	-	-	-	-
	Remove Capital Leases				-	-	-	-	-
				B8	-	-	-	-	-

ROLLED-IN

Line	Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
1818	1011390	General Capital Leases								
1819			G-SITUS	S		18,984,156	18,984,156	-	-	-
1820			P	SG		16,951,793	16,018,004	933,789	-	933,789
1821			PTD	SO		12,664,054	11,980,930	683,123	-	683,123
1822					B9	48,600,002	46,983,090	1,616,913	-	1,616,913
1823										
1824		Remove Capital Leases				(48,600,002)	(46,983,090)	(1,616,913)	-	(1,616,913)
1825						-	-	-	-	-
1826										
1827	1011346	General Gas Line Capital Leases								
1828			P	SG		-	-	-	-	-
1829					B9	-	-	-	-	-
1830										
1831		Remove Capital Leases				-	-	-	-	-
1832						-	-	-	-	-
1833										
1834	GP	Unclassified Gen Plant - Acct 300								
1835			G-SITUS	S		-	-	-	-	-
1836			PTD	SO		4,694,044	4,440,838	253,206	-	253,206
1837			CUST	CN		-	-	-	-	-
1838			G-SG	SG		-	-	-	-	-
1839			PT	SG		-	-	-	-	-
1840			PT	SG		-	-	-	-	-
1841					B8	4,694,044	4,440,838	253,206	-	253,206
1842										
1843	399G	Unclassified Gen Plant - Acct 300								
1844			G-SITUS	S		-	-	-	-	-
1845			PTD	SO		-	-	-	-	-
1846			G-SG	SG		-	-	-	-	-
1847			PT	SG		-	-	-	-	-
1848			PT	SG		-	-	-	-	-
1849					B8	-	-	-	-	-
1850										
1851	**Total General Plant**				**B8**	**1,205,461,579**	**1,131,478,731**	**73,982,849**	**13,146,472**	**87,129,320**
1852										
1853	Summary of General Plant by Factor									
1854		S				489,306,322	457,507,766	31,798,556	-	31,798,556
1855		DGP				-	-	-	-	-
1856		DGU				-	-	-	-	-
1857		SG				210,650,900	199,047,199	11,603,700	-	11,603,700
1858		SO				250,401,250	236,894,123	13,507,126	-	13,507,126
1859		SE				278,728,427	261,008,207	17,720,220	13,146,472	30,866,692
1860		CN				24,974,683	24,004,525	970,158	-	970,158
1861		DEU				-	-	-	-	-
1862		SSGCT				-	-	-	-	-
1863		SSGCH				-	-	-	-	-
1864		Less Capital Leases				(48,600,002)	(46,983,090)	(1,616,913)	-	(1,616,913)
1865	Total General Plant by Factor					1,205,461,579	1,131,478,731	73,982,849	13,146,472	87,129,320
1866	301	Organization								
1867			I-SITUS	S		-	-	-	-	-
1868			PTD	SO		-	-	-	-	-
1869			I-SG	SG		-	-	-	-	-
1870					B8	-	-	-	-	-
1871	302	Franchise & Consent								
1872			I-SITUS	S		1,000,000	-	1,000,000	-	1,000,000
1873			I-SG	SG		9,402,471	8,884,536	517,935	-	517,935
1874			I-SG	SG		99,510,474	94,028,942	5,481,532	-	5,481,532
1875			I-SG	SG		9,240,742	8,731,716	509,026	-	509,026
1876			P	SG		-	-	-	-	-
1877			P	SG		600,993	567,887	33,106	-	33,106
1878					B8	119,754,679	112,213,080	7,541,599	-	7,541,599
1879										

Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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**	**112,270,443**	**1,167,160,837**

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	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	13,146,472	31,086,273
1930		DGU				-	-	-	-	-
1931		DGP				-	-	-	-	-
1932		SG				12,738,819,880	12,037,102,253	701,717,627	99,123,971	800,841,599
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	112,270,443	1,167,160,837
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
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
151	Fuel Stock								
		P	DEU		-	-	-	-	-
		P	SE		158,860,196	148,760,625	10,099,571	1,566,785	11,666,357
		P	SE		-	-	-	-	-
		P	SE		12,069,947	11,302,597	767,349	-	767,349
Total Fuel Stock				**B13**	**170,930,143**	**160,063,222**	**10,866,921**	**1,566,785**	**12,433,706**
152	Fuel Stock - Undistributed								
		P	SE		-	-	-	-	-
					-	-	-	-	-
25316	DG&T Working Capital Deposit								
		P	SE		(1,379,000)	(1,291,330)	(87,670)	(56,073)	(143,744)
				B13	(1,379,000)	(1,291,330)	(87,670)	(56,073)	(143,744)
25317	DG&T Working Capital Deposit								
		P	SE		(1,758,544)	(1,646,744)	(111,800)	(5,907)	(117,706)
				B13	(1,758,544)	(1,646,744)	(111,800)	(5,907)	(117,706)
25319	Provo Working Capital Deposit								
		P	SE		-	-	-	-	-
					-	-	-	-	-
	Total Fuel Stock			B13	167,792,599	157,125,148	10,667,451	1,504,805	12,172,256
154	Materials and Supplies								
		MSS	S		86,919,683	82,030,372	4,889,311	-	4,889,311
		MSS	SG		3,082,186	2,912,404	169,782	-	169,782
		MSS	SE		4,170,119	3,905,003	265,116	-	265,116
		MSS	SO		253,641	239,959	13,682	-	13,682
		MSS	SNPPS		81,516,215	77,025,896	4,490,319	-	4,490,319
		MSS	SNPPH		(1,860)	(1,757)	(102)	-	(102)
		MSS	SNPD		(3,081,941)	(2,939,745)	(142,196)	-	(142,196)
		MSS	SNPT		-	-	-	-	-
		MSS	SG		-	-	-	-	-
		MSS	SG		-	-	-	-	-
		MSS	SNPPS		-	-	-	-	-
		MSS	SNPPO		5,288,978	4,997,635	291,343	-	291,343
		MSS	SNPPS		-	-	-	-	-
Total Materials and Supplies				**B13**	**178,147,022**	**168,169,767**	**9,977,255**	**-**	**9,977,255**
163	Stores Expense Undistributed								
		MSS	SO		-	-	-	-	-
				B13	-	-	-	-	-
25318	Provo Working Capital Deposit								
		MSS	SNPPS		(273,000)	(257,962)	(15,038)	-	(15,038)
				B13	(273,000)	(257,962)	(15,038)	-	(15,038)
	Total Materials & Supplies			B13	177,874,022	167,911,805	9,962,217	-	9,962,217
165	Prepayments								
		DMSC	S		2,934,455	2,770,438	164,017	-	164,017
		GP	GPS		9,858,973	9,327,161	531,812	-	531,812
		PT	SG		6,415,547	6,062,146	353,400	-	353,400
		P	SE		7,102,118	6,650,600	451,519	-	451,519
		PTD	SO		19,839,360	18,769,187	1,070,173	-	1,070,173
Total Prepayments				**B15**	**46,150,453**	**43,579,532**	**2,570,921**	**-**	**2,570,921**

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2049	182M	Misc Regulatory Assets								
2050			DDS2	S		56,142,627	56,331,298	(188,671)	(17,580)	(206,251)
2051			DEFSG	SG		2,654,642	2,508,411	146,231	74,434	220,665
2052			P	SGCT		8,511,723	8,041,060	470,663	-	470,663
2053			DEFSG	SG		-	-	-	-	-
2054			P	SE		-	-	-	74,327	74,327
2055			P	SG		-	-	-	-	-
2056			DDSO2	SO		7,516,382	7,110,934	405,448	-	405,448
2057					B11	74,825,374	73,991,703	833,671	131,181	964,852
2058										
2059	186M	Misc Deferred Debits								
2060			LABOR	S		16,240,410	16,240,410	-	-	-
2061			P	SG		-	-	-	-	-
2062			P	SG		-	-	-	-	-
2063			DEFSG	SG		38,988,960	36,841,254	2,147,706	531,032	2,678,738
2064			LABOR	SO		16,926	16,013	913	-	913
2065			P	SE		10,045,914	9,407,242	638,671	(108,911)	529,760
2066			P	SNPPS		-	-	-	-	-
2067			GP	EXCTAX		-	-	-	-	-
2068	**Total Misc. Deferred Debits**				B11	65,292,210	62,504,920	2,787,290	422,121	3,209,411
2069										
2070	Working Capital									
2071	CWC	Cash Working Capital								
2072			CWC	S		36,107,073	34,139,976	1,967,097	(25,961)	1,941,136
2073			CWC	SO		-	-	-	-	-
2074			CWC	SE		-	-	-	-	-
2075					B14	36,107,073	34,139,976	1,967,097	(25,961)	1,941,136
2076										
2077	OWC	Other Work. Cap.								
2078	131	Cash	GP	SNP		-	-	-	-	-
2079	135	Working Funds	GP	SG		1,920	1,814	106	-	106
2080	141	Notes Receivabl	GP	SO		540,572	511,412	29,159	-	29,159
2081	143	Other A/R	GP	SO		33,985,372	32,152,136	1,833,237	-	1,833,237
2082	232	A/P	PTD	S		-	-	-	-	-
2083	232	A/P	PTD	SO		(4,215,163)	(3,987,789)	(227,374)	-	(227,374)
2084	232	A/P	P	SE		(1,408,497)	(1,318,951)	(89,545)	-	(89,545)
2085	232	A/P	T	SG		-	-	-	-	-
2086	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2087	2533	Other Msc. Df. Crd.	P	SE		(6,046,034)	(5,661,656)	(384,378)	-	(384,378)
2088	230	Asset Retir. Oblig.	P	SE		(2,415,872)	(2,262,283)	(153,590)	-	(153,590)
2089	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2090	254105	ARO Reg Liability	P	S		-	-	-	-	-
2091	254105	ARO Reg Liability	P	SE		(716,594)	(671,036)	(45,558)	-	(45,558)
2092	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2093					B14	19,725,703	18,763,646	962,057	-	962,057
2094										
2095	**Total Working Capital**				B14	55,832,776	52,903,622	2,929,154	(25,961)	2,903,193
2096	Miscellaneous Rate Base									
2097	18221	Unrec Plant & Reg Study Costs								
2098			P	S		-	-	-	-	-
2099										
2100					B15	-	-	-	-	-
2101										
2102	18222	Nuclear Plant - Trojan								
2103			P	S		(372,363)	(372,363)	-	-	-
2104			P	TROJP		885,265	835,358	49,907	-	49,907
2105			P	TROJD		1,296,271	1,222,899	73,372	-	73,372
2106					B15	1,809,172	1,685,894	123,279	-	123,279
2107										
2108										

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
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	**701,476,249**	**664,175,741**	**37,300,508**	**1,462,114**	**38,762,622**
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		-	-	-	(2,100,793)	(2,100,793)
2152					B19	-	-	-	(2,100,793)	(2,100,793)
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)

Year-End FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
190	Accumulated Deferred Income Taxes								
		P	S		10,695,484	10,695,486	(2)	-	(2)
		CUST	CN		65,488	62,944	2,544	-	2,544
		P	IBT		-	-	-	-	-
		LABOR	SO		36,490,690	34,522,312	1,968,378	(49,979)	1,918,399
		P	DGP		-	-	-	-	-
		CUST	BADDEBT		3,345,135	3,215,387	129,748	-	129,748
		P	TROJD		1,332,481	1,257,059	75,422	-	75,422
		P	SG		39,391,566	37,221,682	2,169,884	(2,002,880)	167,004
		P	SE		3,097,022	2,900,128	196,894	(461,730)	(264,837)
		PTD	SNP		-	-	-	-	-
		DPW	SNPD		703,493	671,035	32,458	-	32,458
		P	SSGCT		-	-	-	-	-
Total Accum Deferred Income Taxes				**B19**	**95,121,359**	**90,546,034**	**4,575,325**	**(2,514,589)**	**2,060,736**
281	Accumulated Deferred Income Taxes								
		P	S		-	-	-	-	-
		PT	DGP		-	-	-	-	-
		T	SNPT		-	-	-	-	-
				B19	-	-	-	-	-
282	Accumulated Deferred Income Taxes								
		GP	S		-	-	-	(138,317,516)	(138,317,516)
		ACCMDIT	DITBAL		(2,336,392,077)	(2,195,736,556)	(140,655,521)	140,655,521	0
		P	SG		-	-	-	-	-
		LABOR	SO		(6,909,549)	(6,536,835)	(372,714)	6,816	(365,899)
		CUST	CN		-	-	-	-	-
		P	SE		(5,607,614)	(5,251,109)	(356,505)	(234,572)	(591,078)
		P	SG		(5,705,530)	(5,391,241)	(314,289)	(16,482,797)	(16,797,086)
				B19	(2,354,614,770)	(2,212,915,740)	(141,699,030)	(14,372,548)	(156,071,578)
283	Accumulated Deferred Income Taxes								
		GP	S		(30,884,504)	(29,777,409)	(1,107,095)	1,028,227	(78,868)
		P	SG		(6,716,785)	(6,346,791)	(369,994)	(41,055)	(411,048)
		P	SE		(4,844,933)	(4,536,915)	(308,018)	41,333	(266,685)
		LABOR	SO		(16,761,723)	(15,857,563)	(904,160)	710,964	(193,195)
		GP	GPS		(5,687,055)	(5,380,284)	(306,771)	-	(306,771)
		PTD	SNP		(5,228,914)	(4,951,159)	(277,755)	-	(277,755)
		P	TROJD		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		(2,701,338)	(2,552,535)	(148,803)	-	(148,803)
		P	SG		-	-	-	-	-
				B19	(72,825,252)	(69,402,657)	(3,422,595)	1,739,470	(1,683,125)
Total Accum Deferred Income Tax				**B19**	**(2,332,318,663)**	**(2,191,772,364)**	**(140,546,299)**	**(15,147,668)**	**(155,693,967)**
255	Accumulated Investment Tax Credit								
		PTD	S		-	-	-	-	-
		PTD	ITC84		(1,745,297)	(1,745,297)	-	-	-
		PTD	ITC85		(3,044,242)	(3,044,242)	-	-	-
		PTD	ITC86		(1,479,759)	(1,479,759)	-	-	-
		PTD	ITC88		(222,246)	(222,246)	-	-	-
		PTD	ITC89		(486,772)	(486,772)	-	-	-
		PTD	ITC90		(315,906)	(271,738)	(44,168)	-	(44,168)
		PTD	IBT		-	-	-	(166,992)	(166,992)
Total Accumlated ITC				B19	(7,294,222)	(7,250,054)	(44,168)	(166,992)	(211,161)
Total Rate Base Deductions					**(2,417,922,963)**	**(2,273,958,655)**	**(143,964,308)**	**(17,780,451)**	**(161,744,759)**

ROLLED-IN
Year-End

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
108SP	Steam Prod Plant Accumulated Depr								
		P	S		-	-	-	-	-
		P	SG		(828,531,539)	(782,891,896)	(45,639,643)	-	(45,639,643)
		P	SG		(936,120,976)	(884,554,772)	(51,566,204)	-	(51,566,204)
		P	SG		(552,789,110)	(522,338,733)	(30,450,377)	(761,613)	(31,211,990)
		P	SG		(158,685,661)	(149,944,465)	(8,741,196)	-	(8,741,196)
				B17	(2,476,127,286)	(2,339,729,866)	(136,397,420)	(761,613)	(137,159,033)
108NP	Nuclear Prod Plant Accumulated Depr								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
				B17	-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr								
		P	S		-	-	-	-	-
		P	SG		(150,429,735)	(142,143,316)	(8,286,419)	-	(8,286,419)
		P	SG		(28,604,226)	(27,028,563)	(1,575,663)	-	(1,575,663)
		P	SG		(59,853,861)	(56,556,813)	(3,297,049)	(143,255)	(3,440,304)
		P	SG		(12,861,842)	(12,153,348)	(708,494)	-	(708,494)
				B17	(251,749,664)	(237,882,039)	(13,867,625)	(143,255)	(14,010,880)
108OP	Other Production Plant - Accum Depr								
		P	S		-	-	-	-	-
		P	SG		(1,347,482)	(1,273,256)	(74,226)	-	(74,226)
		P	SG		-	-	-	-	-
		P	SG		(263,762,956)	(249,233,579)	(14,529,377)	(565,003)	(15,094,380)
		P	SG		(19,564,578)	(18,486,863)	(1,077,714)	-	(1,077,714)
				B17	(284,675,015)	(268,993,698)	(15,681,317)	(565,003)	(16,246,321)
108EP	Experimental Plant - Accum Depr								
		P	SG		-	-	-	-	-
		P	SG		-	-	-	-	-
					-	-	-	-	-
Total Production Plant Accum Depreciation				**B17**	**(3,012,551,966)**	**(2,846,605,604)**	**(165,946,362)**	**(1,469,872)**	**(167,416,234)**
Summary of Prod Plant Depreciation by Factor									
	S				-	-	-	-	-
	DGP				-	-	-	-	-
	DGU				-	-	-	-	-
	SG				(3,012,551,966)	(2,846,605,604)	(165,946,362)	(1,469,872)	(167,416,234)
	SSGCH				-	-	-	-	-
	SSGCT				-	-	-	-	-
Total of Prod Plant Depreciation by Factor					(3,012,551,966)	(2,846,605,604)	(165,946,362)	(1,469,872)	(167,416,234)
108TP	Transmission Plant Accumulated Depr								
		T	SG		(387,899,460)	(366,532,026)	(21,367,434)	-	(21,367,434)
		T	SG		(387,667,554)	(366,312,895)	(21,354,659)	-	(21,354,659)
		T	SG		(367,272,330)	(347,041,141)	(20,231,189)	(1,032,549)	(21,263,737)
Total Trans Plant Accum Depreciation				**B17**	**(1,142,839,344)**	**(1,079,886,063)**	**(62,953,281)**	**(1,032,549)**	**(63,985,830)**

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
108360	Land and Land Rights								
		DPW	S		(5,731,126)	(5,471,879)	(259,247)	-	(259,247)
				B17	(5,731,126)	(5,471,879)	(259,247)	-	(259,247)
108361	Structures and Improvements								
		DPW	S		(13,581,278)	(13,138,403)	(442,875)	-	(442,875)
				B17	(13,581,278)	(13,138,403)	(442,875)	-	(442,875)
108362	Station Equipment								
		DPW	S		(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)
				B17	(207,834,133)	(198,557,095)	(9,277,038)	-	(9,277,038)
108363	Storage Battery Equipment								
		DPW	S		(775,263)	(775,263)	-	-	-
				B17	(775,263)	(775,263)	-	-	-
108364	Poles, Towers & Fixtures								
		DPW	S		(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)
				B17	(472,497,456)	(438,618,489)	(33,878,967)	-	(33,878,967)
108365	Overhead Conductors								
		DPW	S		(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)
				B17	(257,576,586)	(247,145,604)	(10,430,983)	-	(10,430,983)
108366	Underground Conduit								
		DPW	S		(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)
				B17	(121,003,027)	(117,701,126)	(3,301,901)	-	(3,301,901)
108367	Underground Conductors								
		DPW	S		(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)
				B17	(279,736,871)	(268,973,545)	(10,763,326)	-	(10,763,326)
108368	Line Transformers								
		DPW	S		(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)
				B17	(361,323,647)	(337,660,494)	(23,663,153)	-	(23,663,153)
108369	Services								
		DPW	S		(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)
				B17	(163,299,910)	(152,868,799)	(10,431,110)	-	(10,431,110)
108370	Meters								
		DPW	S		(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)
				B17	(84,175,634)	(75,808,861)	(8,366,773)	-	(8,366,773)
108371	Installations on Customers' Premises								
		DPW	S		(7,846,403)	(7,709,414)	(136,989)	-	(136,989)
				B17	(7,846,403)	(7,709,414)	(136,989)	-	(136,989)
108372	Leased Property								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108373	Street Lights								
		DPW	S		(28,660,733)	(28,170,544)	(490,188)	-	(490,188)
				B17	(28,660,733)	(28,170,544)	(490,188)	-	(490,188)
108D00	Unclassified Dist Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		-	-	-	-	-
				B17	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300								
		DPW	S		730,582	729,334	1,248	-	1,248
				B17	730,582	729,334	1,248	-	1,248
Total Distribution Plant Accum Depreciation				**B17**	**(2,003,311,485)**	**(1,891,870,183)**	**(111,441,302)**	**-**	**(111,441,302)**
Summary of Distribution Plant Depr by Factor									
	S				(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)
Total Distribution Depreciation by Factor				B17	(2,003,311,485)	(1,891,870,183)	(111,441,302)	-	(111,441,302)

ROLLED-IN
Year-End

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	IDAHO	IDAHO ADJUSTMENT	ADJ TOTAL
2351	108GP	General Plant Accumulated Depr								
2352			G-SITUS	S		(151,989,352)	(141,794,438)	(10,194,914)	-	(10,194,914)
2353			PT	SG		(6,272,465)	(5,926,947)	(345,519)	-	(345,519)
2354			PT	SG		(11,172,030)	(10,556,619)	(615,411)	-	(615,411)
2355			G-SG	SG		(46,253,779)	(43,705,891)	(2,547,888)	-	(2,547,888)
2356			CUST	CN		(6,625,150)	(6,367,792)	(257,358)	-	(257,358)
2357			PTD	SO		(72,527,529)	(68,615,254)	(3,912,275)	-	(3,912,275)
2358			P	SE		(339,900)	(318,291)	(21,609)	-	(21,609)
2359			G-SG	SG		(33,094)	(31,271)	(1,823)	-	(1,823)
2360			G-SG	SG		(2,331,547)	(2,203,113)	(128,433)	-	(128,433)
2361					B17	(297,544,846)	(279,519,616)	(18,025,230)	-	(18,025,230)
2362										
2363										
2364	108MP	Mining Plant Accumulated Depr.								
2365			P	S		-	-	-	-	-
2366			P	SE		(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
2367					B17	(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
2368	108MP	Less Centralia Situs Depreciation								
2369			P	S		-	-	-	-	-
2370					B17	(170,270,750)	(159,445,750)	(10,825,000)	(41,661)	(10,866,661)
2371										
2372	1081390	Accum Depr - Capital Lease								
2373			PTD	SO	B17	-	-	-	-	-
2374						-	-	-	-	-
2375										
2376		Remove Capital Leases				-	-	-	-	-
2377					B17	-	-	-	-	-
2378										
2379	1081399	Accum Depr - Capital Lease								
2380			P	S		-	-	-	-	-
2381			P	SE	B17	-	-	-	-	-
2382						-	-	-	-	-
2383										
2384		Remove Capital Leases				-	-	-	-	-
2385					B17	-	-	-	-	-
2386										
2387										
2388	**Total General Plant Accum Depreciation**				**B17**	**(467,815,596)**	**(438,965,366)**	**(28,850,230)**	**(41,661)**	**(28,891,891)**
2389										
2390										
2391										
2392	Summary of General Depreciation by Factor									
2393		S				(151,989,352)	(141,794,438)	(10,194,914)	-	(10,194,914)
2394		DGP				-	-	-	-	-
2395		DGU				-	-	-	-	-
2396		SE				(170,610,651)	(159,764,042)	(10,846,609)	(41,661)	(10,888,270)
2397		SO				(72,527,529)	(68,615,254)	(3,912,275)	-	(3,912,275)
2398		CN				(6,625,150)	(6,367,792)	(257,358)	-	(257,358)
2399		SG				(66,062,915)	(62,423,841)	(3,639,074)	-	(3,639,074)
2400		DEU				-	-	-	-	-
2401		SSGCT				-	-	-	-	-
2402		SSGCH				-	-	-	-	-
2403		Remove Capital Leases				-	-	-	-	-
2404	Total General Depreciation by Factor					(467,815,596)	(438,965,366)	(28,850,230)	(41,661)	(28,891,891)
2405										
2406										
2407	**Total Accum Depreciation - Plant In Service**				**B17**	**(6,626,518,392)**	**(6,257,327,216)**	**(369,191,176)**	**(2,544,082)**	**(371,735,257)**
2408	111SP	Accum Prov for Amort-Steam								
2409			P	SG		-	-	-	-	-
2410			P	SG		-	-	-	-	-
2411					B18	-	-	-	-	-
2412										
2413										
2414	111GP	Accum Prov for Amort-General								
2415			G-SITUS	S		(15,417,186)	(15,417,186)	-	-	-
2416			CUST	CN		(2,453,306)	(2,358,005)	(95,300)	-	(95,300)
2417			I-SG	SG		-	-	-	-	-
2418			PTD	SO		(9,907,217)	(9,372,803)	(534,414)	-	(534,414)
2419			P	SE		-	-	-	-	-
2420					B18	(27,777,708)	(27,147,994)	(629,715)	-	(629,715)
2421										

	FERC		BUS			UNADJUSTED RESULTS			IDAHO	
	ACCT	DESCRIP	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	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 - Rebuttal
Factors December, 2010
Year End Factors

IDAHO GENERAL RATE CASE
DECEMBER 2010 FACTORS
YEAR-END FACTORS

DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S	-	-	-	-		-	-	-	-			Situs
System Generation	SG	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.15
System Generation (Pac. Power Costs on SG)	SG-P	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.15
System Generation (R.M.P. Costs on SG)	SG-U	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.15
Divisional Generation - Pac. Power	DGP	3.5155%	54.1026%	16.7468%	0.0000%	25.6351%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.7294%	10.7509%	5.7754%	0.7443%			Pg 10.15
System Capacity	SC	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%			Pg 10.15
System Energy	SE	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%			Pg 10.15
System Energy (Pac. Power Costs on SE)	SE-P	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%			Pg 10.15
System Energy (R.M.P. Costs on SE)	SE-U	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%			Pg 10.15
Divisional Energy - Pac. Power	DEP	3.3621%	51.4610%	16.1681%	0.0000%	29.0089%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.5161%	12.1812%	6.5418%	0.7609%			Pg 10.15
System Overhead	SO	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%			Pg 10.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%			Pg 10.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%			Pg 10.7
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
Divisional Overhead - R.M.P. Power	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
Gross Plant-System	GPS	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%			Pg 10.7
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Plant	SNP	2.2359%	27.0763%	7.7282%	0.0000%	11.2733%	43.5780%	5.3099%	2.5319%	0.2664%			Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.7429%	27.0635%	8.2896%	0.0000%	12.0027%	42.5641%	5.1578%	2.7915%	0.3880%			Pg 10.16
Seasonal System Energy Combustion Turbine	SSECT	1.6065%	24.5731%	7.7459%	0.0000%	13.7791%	42.1526%	6.3603%	3.3825%	0.4000%			Pg 10.16
Seasonal System Capacity Cholla	SSCCH	1.7586%	27.7214%	8.3793%	0.0000%	12.1606%	41.4879%	5.2570%	2.8716%	0.3636%			Pg 10.17
Seasonal System Energy Cholla	SSECH	1.5911%	25.0534%	7.8945%	0.0000%	13.9988%	41.6126%	6.0210%	3.4432%	0.3853%			Pg 10.17
Seasonal System Generation Cholla	SSGCH	1.7167%	27.0544%	8.2581%	0.0000%	12.6201%	41.5190%	5.4480%	3.0145%	0.3690%			Pg 10.17
Seasonal System Capacity Purchases	SSCP	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	SSEP	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	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.18
Seasonal System Generation Combustion Turbine	SSGCT	1.7088%	26.4409%	8.1537%	0.0000%	12.4468%	42.4612%	5.4584%	2.9393%	0.3910%			Pg 10.16
Mid-Columbia	MC	0.8257%	57.3567%	11.1193%	0.0000%	6.0206%	20.4157%	2.6531%	1.4252%	0.1837%			Pg 10.15
Division Net Plant Distribution	SNPD	3.5424%	28.3284%	6.5454%	0.0000%	8.1287%	47.4136%	4.6138%	1.4276%	0.0000%			Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.7294%	10.7509%	5.7754%	0.7443%			Pg 10.15
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.5161%	12.1812%	6.5418%	0.7609%			Pg 10.15
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%			Pg 10.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.4
Customer - System	CN	2.5420%	30.8973%	7.0583%	0.0000%	6.6470%	48.1039%	3.8846%	0.8669%	0.0000%	0.00%	0.00%	Pg 10.10
Customer - Pac. Power	CNP	5.3920%	65.5372%	14.9716%	0.0000%	14.0992%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Pg 10.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.0105%	7.3494%	1.6401%	0.0000%	0.00%	0.00%	Pg 10.10
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	-1.0790%	17.6826%	1.4289%	0.0000%	6.9166%	53.9303%	8.1903%	4.2113%	1.0292%	0.7757%	6.9140%	Pg 10.11
Interest	INT	2.2359%	27.0763%	7.7282%	0.0000%	11.2733%	43.5780%	5.3099%	2.5319%	0.2664%		0.0000%	Pg 10.7
CIAC	CIAC	3.5424%	28.3284%	6.5454%	0.0000%	8.1287%	47.4136%	4.6138%	1.4276%	0.0000%			Pg 10.10
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%	Pg 10.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0	Not Used
Bad Debt Expense	BADDEBT	3.0441%	34.6636%	12.5264%	0.0000%	7.0803%	38.8051%	3.8787%	0.0019%	0.0000%	0.0000%	0.0000%	Pg 10.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.00%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.00%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.00%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.00%	16.71%						2.86%	Fixed

ALLOCATIONS USING PRO FORMA LOADS

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.7146%	26.4681%	8.1780%	0.0000%	12.5157%	42.2768%	5.5007%	2.9663%	0.3798%			Pg 10.4
System Net Transmission Plant	SNPT	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.5
System Net Production Plant	SNPP	1.7144%	26.4231%	8.1716%	0.0000%	12.5071%	42.3364%	5.5044%	2.9623%	0.3807%			Pg 10.5
System Net Hydro Plant	SNPPH	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.4
System Net Nuclear Plant	SNPPN	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%			Pg 10.4
System Net Other Production Plant	SNPPO	1.7142%	26.3831%	8.1659%	0.0000%	12.4992%	42.3899%	5.5075%	2.9588%	0.3815%			Pg 10.5
System Net General Plant	SNPG	2.3213%	29.4793%	8.1336%	0.0000%	11.3488%	39.6790%	6.2527%	2.6368%	0.1485%			Pg 10.6
System Net Intangible Plant	SNPI	2.0113%	27.3291%	7.9883%	0.0000%	11.5125%	42.8833%	5.4282%	2.5541%	0.2932%			Pg 10.7
Trojan Plant Allocator	TROJP	1.6980%	26.1116%	8.0999%	0.0000%	12.7082%	42.3328%	5.6375%	3.0283%	0.3837%			Pg 10.12
Trojan Decommissioning Allocator	TROJD	1.6952%	26.0638%	8.0882%	0.0000%	12.7449%	42.3230%	5.6603%	3.0405%	0.3842%			Pg 10.12
Income Before Taxes	IBT	-1.5176%	16.3003%	0.8847%	0.0000%	6.4382%	55.0051%	8.4149%	4.3868%	1.1155%	1.2800%	7.6921%	Pg 10.8
DIT Expense	DITEXP	2.2926%	28.0935%	6.1837%	0.0000%	11.2630%	41.0160%	5.6677%	3.1839%	0.3078%	0.0000%	1.9919%	Pg 10.9
DIT Balance	DITBAL	2.4596%	28.2424%	6.9317%	0.0000%	10.7063%	42.9711%	6.0202%	2.3949%	0.2635%	0.0000%	0.0102%	Pg 10.9
Tax Depreciation	TAXDEPR	2.0131%	27.1899%	6.3121%	0.0000%	11.6348%	42.7494%	5.0686%	2.5728%	0.2927%	0.0000%	2.1665%	Pg 10.12
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.8993%	28.5242%	8.2807%	0.0000%	11.3319%	40.9077%	5.2525%	2.5558%	0.2480%	0.0000%	0.0000%	Pg 10.12
SCHMDT Amortization Expense	SCHMAEXP	2.3418%	27.8181%	7.2884%	0.0000%	12.2254%	41.6969%	5.1522%	2.4885%	0.2849%	0.7038%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.7208%	26.4828%	8.1974%	0.0000%	12.5482%	42.5506%	5.5296%	2.9705%				Pg 10.15

YEAR END FACTORS
CALCULATION OF INTERNAL FACTORS
DECEMBER 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM :											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,768,776,885	81,749,741	1,258,090,443	389,426,670	0	596,113,914	2,021,406,125	262,687,975	141,116,428	18,185,589
	SSGCH	519,384,929	8,916,403	140,516,687	42,891,323	0	65,546,999	215,643,622	28,296,258	15,656,941	1,916,696
		5,288,161,813	90,666,143	1,398,607,130	432,317,993	0	661,660,913	2,237,049,746	290,984,233	156,773,369	20,102,286
LESS ACCUMULATED DEPRECIATION											
	DGP	(828,531,539)	(14,203,273)	(218,581,753)	(67,659,336)	0	(103,569,362)	(351,200,899)	(45,639,643)	(24,517,694)	(3,159,580)
	DGU	(936,120,976)	(16,047,647)	(246,965,812)	(76,445,278)	0	(117,018,421)	(396,806,292)	(51,566,204)	(27,701,453)	(3,569,870)
	SG	(552,789,110)	(9,476,301)	(145,835,864)	(45,141,727)	0	(69,100,587)	(234,318,216)	(30,450,377)	(16,357,994)	(2,108,045)
	SSGCH	(156,685,661)	(2,724,194)	(42,931,518)	(13,104,419)	0	(20,026,320)	(65,884,759)	(8,645,246)	(4,783,604)	(585,601)
		(2,476,127,286)	(42,451,415)	(654,314,946)	(202,350,760)	0	(309,714,689)	(1,048,210,166)	(136,301,470)	(73,360,745)	(9,423,096)
TOTAL NET STEAM PLANT		2,812,034,527	48,214,729	744,292,184	229,967,233	0	351,946,224	1,188,839,580	154,682,764	83,412,624	10,679,190
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.7146%	26.4681%	8.1780%	0.0000%	12.5157%	42.2768%	5.5007%	2.9663%	0.3798%

		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
NUCLEAR :											
NUCLEAR PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
LESS ACCUMULATED DEPRECIATION													
	DGP	0	0	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0	0	0		
	SG	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0		
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0		
SNPPN													
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
HYDRO :		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
HYDRO PRODUCTION PLANT													
	DGP	0	0	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0	0	0		
	SG	628,142,548	10,768,063	165,715,477	51,295,220	0	78,520,032	266,259,300	34,601,219	18,587,834	2,395,403		
		628,142,548	10,768,063	165,715,477	51,295,220	0	78,520,032	266,259,300	34,601,219	18,587,834	2,395,403		
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)													
	DGP	(150,429,735)	(2,578,773)	(39,686,112)	(12,284,356)	0	(18,804,247)	(63,764,691)	(8,286,419)	(4,451,478)	(573,659)		
	DGU	(28,604,226)	(490,354)	(7,546,317)	(2,335,871)	0	(3,575,629)	(12,124,861)	(1,575,663)	(846,449)	(109,081)		
	SG	(73,119,368)	(1,253,464)	(19,290,225)	(5,971,056)	0	(9,140,179)	(30,994,098)	(4,027,779)	(2,163,730)	(278,839)		
		(252,153,329)	(4,322,590)	(66,522,654)	(20,591,282)	0	(31,520,055)	(106,883,651)	(13,889,861)	(7,461,657)	(961,579)		
TOTAL NET HYDRO PRODUCTION PLANT		375,989,219	6,445,473	99,192,823	30,703,938	0	46,999,977	159,375,649	20,711,358	11,126,177	1,433,824		
SNPPH													
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%		
OTHER :		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)													
	DGP	0	0	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0	0	0		
	SG	2,978,090,785	51,052,535	785,674,743	243,196,108	0	372,271,842	1,262,363,725	164,048,069	88,126,902	11,356,861		
	SSGCT	77,063,979	1,316,854	20,376,390	6,283,573	0	9,591,978	32,722,307	4,206,459	2,265,113	301,303		
		3,055,154,764	52,369,390	806,051,134	249,479,681	0	381,863,820	1,295,086,032	168,254,528	90,392,015	11,658,164		
LESS ACCUMULATED DEPRECIATION													
	DGP	0	0	0	0	0	0	0	0	0	0		
	DGU	(1,347,482)	(23,099)	(355,490)	(110,038)	0	(168,440)	(571,175)	(74,226)	(39,874)	(5,139)		
	SG	(263,762,956)	(4,521,611)	(69,585,485)	(21,539,345)	0	(32,971,299)	(111,804,781)	(14,529,377)	(7,805,206)	(1,005,852)		
	SSGCT	(19,564,578)	(334,316)	(5,173,046)	(1,595,239)	0	(2,435,159)	(8,307,359)	(1,067,913)	(575,054)	(76,493)		
		(284,675,015)	(4,879,026)	(75,114,021)	(23,244,621)	0	(35,574,897)	(120,683,315)	(15,671,516)	(8,420,135)	(1,087,484)		
TOTAL NET OTHER PRODUCTION PLANT		2,770,479,748	47,490,363	730,937,113	226,235,060	0	346,288,923	1,174,402,717	152,583,012	81,971,880	10,570,680		
SNPPO													
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.7142%	26.3831%	8.1659%	0.0000%	12.4992%	42.3899%	5.5075%	2.9588%	0.3815%		

California Oregon Washington Montana Wyo-PPL Utah Idaho Wyo-UPL FERC-UPL OTHER NON-UTILITY Page Ref.

DESCRIPTION	FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
PRODUCTION:											
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	8,375,010,218	143,570,339	2,209,480,664	683,917,998	0	1,046,905,787	3,550,029,149	461,337,263	247,831,164	31,937,853
	SSGCH	519,384,929	8,916,403	140,516,687	42,891,323	0	65,546,999	215,643,622	28,296,258	15,656,941	1,916,696
	SSGCT	77,063,979	1,316,854	20,376,390	6,283,573	0	9,591,978	32,722,307	4,206,459	2,265,113	301,303
		8,971,459,125	153,803,596	2,370,373,741	733,092,895	0	1,122,044,764	3,798,395,077	493,839,981	265,753,218	34,155,853
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	(2,834,705,391)	(48,594,521)	(747,847,058)	(231,487,006)	0	(354,348,162)	(1,201,585,014)	(156,149,687)	(83,883,878)	(10,810,065)
	SSGCH	(158,685,661)	(2,724,194)	(42,931,518)	(13,104,419)	0	(20,026,320)	(65,884,759)	(8,645,246)	(4,783,604)	(585,601)
	SSGCT	(19,564,578)	(334,316)	(5,173,046)	(1,595,239)	0	(2,435,159)	(8,307,359)	(1,067,913)	(575,054)	(76,493)
		(3,012,955,630)	(51,653,031)	(795,951,621)	(246,186,664)	0	(376,809,641)	(1,275,777,131)	(165,862,846)	(89,242,537)	(11,472,159)
TOTAL NET PRODUCTION PLANT		5,958,503,494	102,150,565	1,574,422,120	486,906,231	0	745,235,123	2,522,617,946	327,977,135	176,510,681	22,683,694
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.7144%	26.4231%	8.1716%	0.0000%	12.5071%	42.3364%	5.5044%	2.9623%	0.3807%
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
TRANSMISSION:											
TRANSMISSION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	3,342,913,921	57,306,591	881,921,750	272,988,204	0	417,876,019	1,417,006,255	184,144,344	98,922,655	12,748,103
		3,342,913,921	57,306,591	881,921,750	272,988,204	0	417,876,019	1,417,006,255	184,144,344	98,922,655	12,748,103
LESS ACCUMULATED DEPRECIATION											
	DGP	(387,899,460)	(6,649,646)	(102,334,963)	(31,676,549)	0	(48,488,799)	(164,424,204)	(21,367,434)	(11,478,622)	(1,479,243)
	DGU	(387,667,554)	(6,645,671)	(102,273,781)	(31,657,611)	0	(48,459,810)	(164,325,903)	(21,354,659)	(11,471,759)	(1,478,359)
	SG	(367,272,330)	(6,296,042)	(96,893,149)	(29,992,102)	0	(45,910,335)	(155,680,703)	(20,231,189)	(10,868,229)	(1,400,582)
		(1,142,839,344)	(19,591,359)	(301,501,893)	(93,326,262)	0	(142,858,945)	(484,430,810)	(62,953,281)	(33,818,610)	(4,358,184)
TOTAL NET TRANSMISSION PLANT		2,200,074,577	37,715,232	580,419,857	179,661,942	0	275,017,074	932,575,445	121,191,062	65,104,045	8,389,919
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC POWER	S	2,712,282,040	213,662,535	1,662,192,703	389,116,453	0	447,310,349	0	0	0	0
LESS ACCUMULATED DEPRECIATION	S	(1,165,440,600)	(95,938,133)	(720,746,985)	(171,589,902)	0	(177,165,580)	0	0	0	0
		1,546,841,440	117,724,402	941,445,718	217,526,551	0	270,144,770	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.6106%	60.8625%	14.0626%	0.0000%	17.4643%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	S	2,614,355,751	0	0	0	0	0	2,266,150,603	264,774,458	83,430,690	0
LESS ACCUMULATED DEPRECIATION	S	(837,870,885)	0	0	0	0	0	(690,443,551)	(111,441,302)	(35,986,031)	0
		1,776,484,866	0	0	0	0	0	1,575,707,052	153,333,156	47,444,659	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.6980%	8.6313%	2.6707%	0.0000%
TOTAL NET DISTRIBUTION PLANT		3,323,326,306	117,724,402	941,445,718	217,526,551	0	270,144,770	1,575,707,052	153,333,156	47,444,659	0
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION		100.0000%	3.5424%	28.3284%	6.5454%	0.0000%	8.1287%	47.4136%	4.6136%	1.4276%	0.0000%

ALLOCATIONS USING PRO FORMA LOADS

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
GENERAL :													
GENERAL PLANT													
	S	489,306,322	12,681,440	154,942,146	42,369,893	0	58,185,948	177,073,082	31,798,556	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	706,705	11,359	173,869	54,626	0	98,011	296,975	44,929	24,129	2,806		
	SG	206,004,452	3,531,474	54,347,737	16,822,684	0	25,751,282	87,321,901	11,347,751	6,096,031	785,592		
	SO	250,401,250	5,980,472	69,848,049	19,863,264	0	28,334,198	105,832,123	13,502,430	6,385,663	655,051		
	CN	24,974,683	634,868	7,716,503	1,762,796	0	1,660,068	12,013,790	970,158	216,500	0		
	DEU	0	0	0	0	0	0	0	0	0	0		
	SSGCT	204,151	3,488	53,979	16,646	0	25,410	86,685	11,143	6,001	798		
	SSGCH	4,442,297	76,262	1,201,839	366,849	0	560,623	1,844,399	242,018	133,914	16,393		
	Remove Capital Lease	(48,600,002)	(593,062)	(13,886,927)	(2,388,898)	0	(4,939,792)	(24,252,284)	(1,616,875)	(824,588)	(97,774)		
		927,439,857	22,326,302	274,397,195	78,867,860	0	109,675,748	360,216,670	56,300,310	24,292,906	1,362,867		
LESS ACCUMULATED DEPRECIATION													
	S	(167,406,537)	(5,011,629)	(53,569,815)	(17,290,662)	0	(23,103,285)	(53,968,736)	(10,194,914)	(4,267,297)	0		
	DGP	(6,272,465)	(107,527)	(1,654,791)	(512,221)	0	(784,080)	(2,658,795)	(345,519)	(185,613)	(23,920)		
	DGU	(11,172,030)	(191,519)	(2,947,386)	(912,328)	0	(1,396,543)	(4,735,640)	(615,411)	(330,600)	(42,604)		
	SE	(339,900)	(5,463)	(83,625)	(26,273)	0	(47,140)	(142,835)	(21,609)	(11,605)	(1,350)		
	SG	(46,253,779)	(792,915)	(12,202,592)	(3,777,165)	0	(5,781,885)	(19,606,217)	(2,547,888)	(1,368,730)	(176,387)		
	SO	(82,434,746)	(1,968,835)	(22,994,718)	(6,539,197)	0	(9,327,918)	(34,841,057)	(4,445,143)	(2,102,228)	(215,650)		
	CN	(9,078,456)	(230,779)	(2,804,998)	(640,787)	0	(603,445)	(4,367,089)	(352,659)	(78,699)	0		
	SSGCT	(33,094)	(566)	(8,750)	(2,698)	0	(4,119)	(14,052)	(1,806)	(973)	(129)		
	SSGCH	(2,331,547)	(40,026)	(630,787)	(192,541)	0	(294,244)	(968,036)	(127,023)	(70,285)	(8,604)		
		(325,322,555)	(8,349,459)	(96,897,461)	(29,893,872)	0	(41,342,660)	(121,302,456)	(18,651,973)	(8,416,029)	(468,645)		
TOTAL NET GENERAL PLANT		602,117,303	13,976,843	177,499,734	48,973,988	0	68,333,088	238,914,214	37,648,338	15,876,876	894,222		
SNPG													
SYSTEM NET GENERAL PLANT		100.0000%	2.3213%	29.4793%	8.1336%	0.0000%	11.3488%	39.6790%	6.2527%	2.6368%	0.1485%		
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
MINING :													
GENERAL MINING PLANT	SE	278,021,722	4,468,831	68,401,002	21,490,345	0	38,558,075	116,831,687	17,675,291	9,492,401	1,104,089		
LESS ACCUMULATED DEPRECIATION	SE	(170,270,750)	(2,736,877)	(41,891,295)	(13,161,479)	0	(23,614,386)	(71,552,032)	(10,825,000)	(5,813,497)	(676,185)		
		107,750,972	1,731,954	26,509,707	8,328,866	0	14,943,689	45,279,656	6,850,291	3,678,905	427,904		
SNPM													
SYSTEM NET PLANT MINING		100.0000%	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%		
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
INTANGIBLE :													
INTANGIBLE PLANT													
	S	7,042,837	6,708	1,579,244	559,087	0	830,878	2,651,061	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	849,748	266,975	0	479,008	1,451,403	219,581	117,924	13,716		
	CN	118,758,961	3,018,909	36,693,314	8,382,401	0	7,893,913	57,127,658	4,613,271	1,029,496	0		
	SG	213,795,935	3,665,041	56,403,273	17,458,950	0	26,725,245	90,624,582	11,776,945	6,326,595	815,304		
	SO	366,513,585	8,753,647	102,236,944	29,073,961	0	41,472,910	154,907,018	19,763,576	9,346,727	958,802		
	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	15,499,821	197,762,522	55,741,374	0	77,401,954	306,761,722	37,789,231	16,820,743	1,787,823		
LESS ACCUMULATED AMORTIZATION													
	S	(866,992)	0	(40,095)	(1,455)	0	(73,332)	(15,943)	(736,166)	0	0		
	DGP	0	0	0	0	0	0	0	0	0	0		
	DGU	(332,638)	(5,702)	(87,756)	(27,164)	0	(41,581)	(141,000)	(18,323)	(9,843)	(1,269)		
	SE	(1,011,087)	(16,252)	(248,755)	(78,154)	0	(140,225)	(424,884)	(64,280)	(34,521)	(4,015)		
	CN	(89,511,348)	(2,275,420)	(27,656,591)	(6,318,007)	0	(5,949,823)	(43,058,424)	(3,477,128)	(775,955)	0		
	SG	(56,719,519)	(972,326)	(14,963,645)	(4,631,815)	0	(7,090,140)	(24,042,472)	(3,124,394)	(1,678,430)	(216,298)		
	SO	(250,449,855)	(5,981,633)	(69,861,607)	(19,867,120)	0	(28,339,698)	(105,852,666)	(13,505,051)	(6,386,902)	(655,179)		
	SSGCT	0	0	0	0	0	0	0	0	0	0		
	SSGCH	(67,877)	(1,165)	(18,364)	(5,605)	0	(8,566)	(28,182)	(3,698)	(2,046)	(250)		
		(398,959,316)	(9,252,499)	(112,876,813)	(30,929,321)	0	(41,643,365)	(173,563,571)	(20,929,040)	(8,887,698)	(877,011)		
TOTAL NET INTANGIBLE PLANT		310,605,873	6,247,322	84,885,709	24,812,053	0	35,758,589	133,198,152	16,860,191	7,933,045	910,812		
SNPI													
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.0113%	27.3291%	7.9883%	0.0000%	11.5125%	42.8833%	5.4282%	2.5541%	0.2932%		

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.

DESCRIPTION	FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
GROSS PLANT:											
PRODUCTION PLANT		8,971,459,125	153,803,596	2,370,373,741	733,092,895	0	1,122,044,764	3,798,395,077	493,839,981	265,753,218	34,155,653
TRANSMISSION PLANT		3,342,913,921	57,306,591	881,921,750	272,988,204	0	417,876,019	1,417,006,255	184,144,344	98,922,655	12,748,103
DISTRIBUTION PLANT		5,326,637,791	213,662,535	1,882,192,703	389,116,453	0	447,310,349	2,266,150,603	264,774,458	83,430,690	0
GENERAL PLANT		1,205,461,579	26,795,133	342,798,196	100,358,205	0	148,233,823	477,048,357	73,975,601	33,785,307	2,468,956
INTANGIBLE PLANT		709,565,190	15,499,821	197,762,522	55,741,374	0	77,401,954	306,761,722	37,789,231	16,820,743	1,787,823
TOTAL GROSS PLANT		19,556,037,605	467,067,676	5,455,048,912	1,551,297,131	0	2,212,866,910	8,265,362,015	1,054,523,614	498,712,613	51,158,735
GPS											
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%
		0.0000786%									
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT		(3,012,955,630)	(51,653,031)	(795,951,621)	(246,186,664)	0	(376,809,641)	(1,275,777,131)	(165,862,846)	(89,242,537)	(11,472,159)
TRANSMISSION PLANT		(1,142,839,344)	(19,591,359)	(301,501,693)	(93,326,262)	0	(142,858,945)	(484,430,810)	(62,953,261)	(33,818,610)	(4,358,184)
DISTRIBUTION PLANT		(2,003,311,485)	(95,938,133)	(720,746,985)	(171,589,902)	0	(177,165,580)	(690,443,551)	(111,441,302)	(35,986,031)	0
GENERAL PLANT		(495,593,305)	(11,066,336)	(138,788,756)	(43,055,352)	0	(64,957,046)	(192,854,487)	(29,476,972)	(14,229,526)	(1,144,829)
INTANGIBLE PLANT		(398,959,316)	(9,252,499)	(112,876,813)	(30,929,321)	0	(41,643,365)	(173,563,571)	(20,929,040)	(8,887,698)	(877,011)
		(7,053,659,080)	(187,521,358)	(2,069,866,068)	(585,087,501)	0	(803,434,577)	(2,817,069,551)	(390,663,441)	(182,164,402)	(17,852,183)
NET PLANT		12,502,378,525	279,546,318	3,385,182,845	966,209,630	0	1,409,432,333	5,448,292,464	663,860,173	316,548,211	33,306,551
SNP											
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	2.2359%	27.0763%	7.7282%	0.0000%	11.2733%	43.5780%	5.3099%	2.5319%	0.2664%
NON-UTILITY RELATED INTEREST PERCENTAGE		0.0000%									
INT											
INTEREST FACTOR SNP - NON-UTILITY		100.0000%	2.2359%	27.0763%	7.7282%	0.0000%	11.2733%	43.5780%	5.3099%	2.5319%	0.2664%
TOTAL GROSS PLANT (LESS SO FACTOR)		18,939,122,771	452,333,557	5,282,963,919	1,502,359,906	0	2,143,059,802	8,004,622,874	1,021,257,608	482,980,223	49,544,881
SO											
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.3884%	27.8944%	7.9326%	0.0000%	11.3155%	42.2650%	5.3923%	2.5502%	0.2616%

DESCRIPTION	FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
IBT													
INCOME BEFORE TAXES													
INCOME BEFORE STATE TAXES		(505,750,519)	5,556,480	(89,117,232)	(7,103,720)	0	(34,872,642)	(272,995,946)	(41,473,133)	(21,338,408)	(5,224,861)	(4,037,288)	(35,143,768)
Interest Synchronization		48,997,925	1,375,218	14,665,162	3,062,907	-	5,465,846	21,758,597	3,038,024	1,301,455	129,877	(1,809,179)	10,019
		(456,752,594)	6,931,698	(74,452,070)	(4,040,813)	0	(29,406,796)	(251,237,348)	(38,435,109)	(20,036,954)	(5,094,984)	(5,846,467)	(35,133,749)
INCOME BEFORE TAXES (FACTOR)		100.0000%	-1.5176%	16.3003%	0.8847%	0.0000%	6.4382%	55.0051%	8.4149%	4.3868%	1.1155%	1.2800%	7.6921%
See Calculation of EXCTAX													

DESCRIPTION	FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
DITEXP:													
Pacific Power													
Production	S	(927,527)	(83,792)	(344,654)	(244,232)		(198,573)	(76,276)	0	0	0	0	0
Transmission	S	(719,572)	(28,489)	(387,749)	(110,471)		(164,749)	(28,114)	0	0	0	0	0
Distribution	S	(3,291,285)	(248,717)	(2,042,688)	(395,629)		(604,251)	0	0	0	0	0	0
General	S	47,357	(5)	30,711	(11)		10,876	5,649	1	123	13	0	0
Mining Plant	S	0	0	0	0		0	0	0	0	0	0	0
Main	NUTIL	2,669,693	0	0	0		0	0	0	0	0	0	2,669,693
Non-Utility	NUTIL	6,258	0	626	5,632		0	0	0	0	0	0	0
Total Pacific Power		(2,215,076)	(341,003)	(2,743,754)	(744,711)		(956,697)	(98,741)	1	123	13		2,669,693

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Rocky Mountain Power													
Production	S	(4,511,511)	0	0	0		0	(3,358,805)	(841,604)	(273,712)	(37,390)	0	0
Transmission	S	(2,620,265)	0	0	0		0	(2,209,887)	(298,868)	(98,549)	(12,961)	0	0
Distribution	S	(3,251,051)	16	137	32		31	(2,634,201)	(438,074)	(178,992)	0	0	0
General	S	(195,101)	(1,223)	(8,810)	(3,871)		(3,414)	(182,524)	2,485	2,218	38	0	0
Mining Plant	S	0	0	0	0		0	0	0	0	0	0	0
Non-Utility	NUTIL	0											
Total Rocky Mountain Power		(10,577,928)	(1,207)	(8,673)	(3,839)		(3,383)	(8,385,417)	(1,576,061)	(549,035)	(50,313)	0	0
PC (Post Merger)													
Production	S	104,997,536	1,926,661	28,368,696	8,279,929		12,302,175	43,308,349	6,585,935	3,840,177	385,614	0	0
Cholla Unit 4	S	11,086,220	208,762	3,181,222	0		1,384,737	4,348,755	648,145	372,095	38,967	0	925,537
Gadsby Unit 4, 5 & 6	S	1,321,131	24,427	333,819	0		139,812	589,207	89,492	37,281	5,574	0	101,519
Hydro - P	S	4,354,653	77,496	1,156,418	330,784		498,100	1,824,740	273,682	177,311	16,122	0	0
Hydro - U	S	1,167,243	21,306	318,095	91,655		137,870	480,761	72,407	42,883	4,266	0	0
Transmission	S	38,373,809	646,586	10,843,553	2,924,183		4,631,047	15,650,981	2,197,028	1,333,793	140,638	0	0
Distribution	S	125,978,618	5,302,739	37,886,997	8,640,578		8,260,205	57,049,104	5,482,820	3,356,700	0	0	(615)
General	S	(3,752,283)	(115,945)	(1,594,686)	91,624		(422,241)	(1,473,800)	(194,049)	(46,933)	5,943	0	(2,196)
Mining Plant	S	(1,533,871)	(23,473)	(580,971)	(97,631)		(245,848)	(541,310)	(49,603)	(11,275)	(3,760)	0	0
WCA - CAEE 2007+	S	5,674,337	87,586	1,511,901	0		779,497	2,286,333	331,127	215,257	23,645	0	438,991
WCA - CAGE 2007+	S	281,969,350	5,333,693	79,124,115	0		34,499,567	112,873,403	17,144,513	8,898,138	1,068,185	0	23,027,738
WCA - CAGW 2007+	S	69,618,918	1,276,043	19,616,667	14,847,534		8,556,493	28,089,535	4,306,829	2,200,181	264,936	0	(9,539,300)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0		0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0		0	0	0	0	0	0	0
WCA - General 2007+	S	27,259,837	600,066	8,637,983	1,805,427		3,303,794	10,851,835	1,422,992	791,585	77,412	0	(231,237)
WCA - JBG 2007+	S	29,705,256	561,910	8,554,998	5,873,071		3,723,973	11,978,781	1,797,492	986,742	115,358	0	(3,887,069)
Oregon Extra Book Depreciation	S	(3,636,814)	0	(3,636,814)	0		0	0	0	0	0	0	0
Non-Utility	NUTIL	38,227	0	0	0		0	0	0	0	0	0	38,227
Total PC (Post Merger)		692,622,167	15,927,857	193,739,973	42,787,154		77,529,271	287,322,674	40,106,810	22,193,933	2,142,900	0	10,871,595
Total Deferred Taxes		679,829,163	15,585,647	190,987,546	42,038,604	0	76,569,191	278,838,516	38,530,750	21,645,021	2,092,600	0	13,541,288
Percentage of Total (DITEXP)		100.0000%	2.2926%	28.0935%	6.1837%	0.0000%	11.2630%	41.0160%	5.6677%	3.1839%	0.3078%	0.0000%	1.9919%

DITBAL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
Pacific Power													
Production	S	53,575,978	1,892,248	29,262,765	7,453,794		12,706,841	2,260,330	0	0	0	0	0
Transmission	S	22,230,276	846,184	12,069,776	3,302,597		5,038,588	973,131	0	0	0	0	0
Distribution	S	44,787,145	3,794,872	26,820,845	6,035,644		8,135,784	0	0	0	0	0	0
General	S	(610,113)	3	(396,204)	6		(142,619)	(69,366)	(5)	(1,722)	(206)	0	0
Mining Plant	S	0	0	0	0		0	0	0	0	0	0	0
Malin	NUTIL	(4,250,137)	0	0	0		0	0	0	0	0	0	(4,250,137)
Non-Utility Plant	NUTIL	14,184	0	1,418	12,766		0	0	0	0	0	0	0
Total Pacific Power		115,747,333	6,533,307	67,758,800	16,804,807		25,738,594	3,164,095	(5)	(1,722)	(206)	0	(4,250,137)
Rocky Mountain Power													
Production	S	93,926,206	0	0	0		0	73,678,809	14,685,385	4,898,076	663,956	0	0
Transmission	S	53,275,712	0	0	0		0	44,608,807	6,278,928	2,103,365	284,612	0	0
Distribution	S	50,888,808	(15)	(134)	(31)		(30)	41,217,809	7,065,930	2,605,279	0	0	0
General	S	(739,613)	1,205	(89,808)	3,706		(33,987)	(18,227)	(418,686)	(177,225)	(6,591)	0	0
Mining Plant	S	0	0	0	0		0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0											
Total Rocky Mountain Power		197,351,113	1,190	(89,942)	3,675		(34,017)	159,487,198	27,611,537	9,429,495	941,977	0	0

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Pacificorp													
Production	S	460,835,316	8,784,862	135,687,698	36,272,151		57,404,122	184,480,225	26,104,163	10,461,329	1,640,766	0	0
Cholla Unit 4	S	(12,958,200)	(242,862)	(4,504,264)	0		(2,011,967)	(6,102,887)	(1,078,623)	(86,552)	(87,282)	0	1,114,257
Gadsby Unit 4, 5 & 6	S	1,502,503	28,082	379,735	0		159,658	670,328	102,041	41,581	6,311	0	114,767
Hydro - P	S	37,658,558	755,524	11,552,838	3,082,158		4,781,428	14,645,066	1,943,706	780,914	116,924	0	0
Hydro - U	S	9,821,966	218,235	3,083,961	872,858		1,175,280	3,758,108	499,974	186,945	26,605	0	0
Transmission	S	226,875,276	4,694,386	67,510,237	18,091,428		27,379,624	91,122,605	12,800,304	4,571,001	705,693	0	0
Distribution	S	473,672,990	20,113,460	140,825,465	29,093,545		32,015,303	218,804,118	24,928,152	7,886,989	0	0	5,958
General	S	133,451,195	3,246,197	43,286,150	10,063,536		16,065,398	50,339,715	7,519,058	2,708,727	209,774	0	12,640
Mining Plant	S	13,622,272	208,135	4,212,047	924,531		2,075,575	5,130,025	697,920	323,779	50,260	0	0
WCA - CAEE 2007+	S	10,138,060	133,629	2,910,361	0		1,517,766	3,830,203	508,046	352,568	42,570	0	842,917
WCA - CAGE 2007+	S	383,627,589	7,183,170	108,169,952	0		47,375,287	154,644,234	22,128,265	11,337,413	1,464,922	0	31,324,346
WCA - CAGW 2007+	S	165,038,803	2,983,168	47,615,533	33,529,090		21,134,364	67,996,800	9,570,316	4,483,175	653,123	0	(23,126,766)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0		0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0		0	0	0	0	0	0	0
WCA - General 2007+	S	50,464,280	1,125,809	16,520,666	3,099,925		6,345,939	19,441,058	2,678,636	1,322,255	114,113	0	(184,121)
WCA - JBG 2007+	S	37,288,581	704,049	10,725,525	7,310,539		4,687,587	15,175,678	2,204,245	1,167,471	145,063	0	(4,851,576)
Oregon Extra Book Depreciation	S	(7,417,664)	0	(7,417,664)	0		0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	(768,101)	0	0	0		0	0	0	0	0	0	(768,101)
Total PC (Post Merger)		1,982,633,424	49,935,844	580,758,220	142,339,759		220,105,384	823,935,276	110,608,203	45,557,595	5,108,842		4,484,321
Total Deferred Taxes		2,295,931,870	56,470,341	648,426,878	159,148,241	0	245,809,941	986,586,569	138,219,735	54,985,368	6,050,613	0	234,184
Percentage of Total (DITBAL)		100.0000%	2.4596%	28.2424%	6.9317%	0.0000%	10.7063%	42.9711%	6.0202%	2.3949%	0.2635%	0.0000%	0.0102%

OPRV-WY

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

OPRV-ID

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

BADDEBT

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Account 904 Balance	12,175,795	370,639	4,220,566	1,525,188	0	862,077	4,724,829	472,263	232	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.0441%	34.6636%	12.5264%	0.0000%	7.0803%	38.8051%	3.8787%	0.0019%	0.0000%	0.0000%	0.0000%

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Customer Factors		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
Total Electric Customers		1,871,919	47,585	578,372	132,126	0	124,427	900,466	72,716	16,227	0	0	0
CN													
Customer System factor - CN			2.5420%	30.8973%	7.0583%	0.0000%	6.6470%	48.1039%	3.8846%	0.8669%	0.0000%	0.0000%	0.0000%
Pacific Power Customers		882,510	47,585	578,372	132,126	0	124,427	0	0	0	0	0	0
CNP													
Customer Service Pacific Power factor - CNP			5.39%	65.54%	14.97%	0.00%	14.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers		989,409	0	0	0	0	0	900,466	72,716	16,227	0	0	0
CNU													
Customer Service R.M.P. factor - CNU			0.00%	0.00%	0.00%	0.00%	0.00%	91.01%	7.35%	1.64%	0.00%	0.00%	0.00%
		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
CIAC													
TOTAL NET DISTRIBUTION PLANT		3,323,326,306	117,724,402	941,445,718	217,526,551	0	270,144,770	1,575,707,052	153,333,156	47,444,659	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%

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

		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
EXCTAX													
Excise Tax (Superfund)													
Total Taxable Income		(483,131,084)	5,213,207	(85,430,195)	(6,903,610)	0	(33,416,350)	(260,554,097)	(39,569,738)	(20,348,133)	(4,972,546)	(3,747,758)	(33,403,864)
Less Other Electric Items:													
	419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other		(483,131,084)	5,213,207	(85,430,195)	(6,903,610)	0	(33,416,350)	(260,554,097)	(39,569,738)	(20,348,133)	(4,972,546)	(3,747,758)	(33,403,864)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	-1.0790%	17.6826%	1.4289%	0.0000%	6.9166%	53.9303%	8.1903%	4.2113%	1.0292%	0.7757%	6.9140%

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.

DESCRIPTION	FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
Trojan Allocators													
Premerger													
Dec 1991 Plant		16,918,976											
Dec 1992 Plant		17,094,202											
Average	SG	17,006,589	291,539	4,486,849	1,388,788	0	2,125,884	7,208,813	936,808	503,255	64,854	0	0
Dec 1991 Reserve		(7,851,432)											
Average	SG	(8,142,731)	(139,588)	(2,148,201)	(684,950)	0	(1,017,870)	(3,451,570)	(448,542)	(240,958)	(31,052)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	66,604	1,025,010	317,279	0	485,675	1,646,909	214,021	114,972	14,816	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,171)	(48,807)	(15,108)	0	(23,126)	(78,419)	(10,191)	(5,475)	(705)	0	0
Net Plant		12,564,143	215,383	3,314,850	1,026,010	0	1,570,562	5,325,734	692,096	371,795	47,913	0	0
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	0.0000%	0.0000%
Account 182.22		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**Other**	**Non-Utility**
Pre-merger (101)	SG	17,094,202	293,041	4,509,763	1,395,942	0	2,136,835	7,245,951	941,634	505,847	65,188	0	0
	(108) SG	(8,434,030)	(144,582)	(2,225,051)	(688,738)	0	(1,054,283)	(3,575,047)	(464,588)	(249,578)	(32,163)	0	0
Post-merger (101)	SG	3,485,613	59,753	919,568	284,641	0	435,714	1,477,494	192,005	103,145	13,292	0	0
	(108) SG	(240,609)	(4,125)	(63,477)	(19,649)	0	(30,077)	(101,990)	(13,254)	(7,120)	(918)	0	0
	(107) SG	1,778,549	30,489	469,214	145,239	0	222,325	753,898	97,971	52,630	6,782	0	0
	(120) SE	1,975,759	31,758	486,091	152,721	0	274,013	830,263	125,609	67,458	7,846	0	0
	(228) SG	7,220,849	123,785	1,904,992	589,667	0	902,632	3,060,799	397,760	213,678	27,536	27,536	0
	(228) SG	1,472,376	25,241	388,440	120,237	0	184,052	624,116	81,106	43,570	5,615	0	0
	(228) SNNP	3,531,000	60,531	931,542	288,348	0	441,387	1,496,733	194,505	104,488	13,465	0	0
	(228) SE	1,743,025	28,017	428,632	134,731	0	241,735	732,463	110,813	59,512	6,922	0	0
Total Acct 182.22		29,626,734	503,907	7,749,914	2,403,141	0	3,754,333	12,544,680	1,663,561	893,631	113,587	27,536	0
Revised Study (228)	SNNP	112,680	1,932	29,727	9,202	0	14,085	47,763	6,207	3,334	430	0	0
	(228) SE	941,950	15,141	231,746	72,810	0	130,636	395,831	59,885	32,161	3,741	0	0
December 1993 Adj.		1,054,630	17,072	261,473	82,012	0	144,722	443,594	66,092	35,495	4,170	0	0
Adjusted Acct 182.22		30,681,364	520,979	8,011,386	2,485,153	0	3,899,055	12,988,274	1,729,653	929,126	117,738	27,536	0
TROJP Trojan Plant Allocator		100.0000%	1.6980%	26.1116%	8.0999%	0.0000%	12.7082%	42.3328%	5.6375%	3.0283%	0.3837%	0.0897%	0.0000%
Account 228.42		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**Other**	**Non-Utility**
Plant - Premerger	SG	7,220,849	123,785	1,904,992	589,667	0	902,632	3,060,799	397,760	213,678	27,536	27,536	0
- Postmerger	SG	1,472,376	25,241	388,440	120,237	0	184,052	624,116	81,106	43,570	5,615	0	0
Storage Facility	SE	1,743,025	28,017	428,632	134,731	0	241,735	732,463	110,813	59,512	6,922	0	0
Transition Costs	SNNP	3,531,000	60,531	931,542	288,348	0	441,387	1,496,733	194,505	104,488	13,465	0	0
Total Acct 228.42		13,967,250	237,573	3,653,606	1,132,983	0	1,769,807	5,914,111	784,184	421,248	53,539	27,536	0
Transition Costs	SNNP	112,680	1,932	29,727	9,202	0	14,085	47,763	6,207	3,334	430	0	0
Storage Facility	SE	941,950	15,141	231,746	72,810	0	130,636	395,831	59,885	32,161	3,741	0	0
December 1993 Adj.		1,054,630	17,072	261,473	82,012	0	144,722	443,594	66,092	35,495	4,170	0	0
Adjusted Acct 228.42		15,021,880	254,645	3,915,279	1,214,995	0	1,914,528	6,357,705	850,276	456,743	57,709	27,536	0
TROJD		100.0000%	1.6952%	26.0638%	8.0882%	0.0000%	12.7449%	42.3230%	5.6603%	3.0405%	0.3842%	0.1833%	0.0000%

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Trojan Decommissioning Allocator													
SCHMA		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**Other**	**Non-Utility**
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	32,761,706	835,566	9,334,630	2,565,961	0	3,966,451	13,570,760	1,644,413	761,343	82,583	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	93,931	1,445,553	447,454	0	684,938	2,322,608	301,830	162,144	20,895	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	5,457,511	93,850	1,375,940	171,524	0	690,916	2,327,564	305,217	163,960	20,998	307,543	0
Total Amortization Expense :		43,698,570	1,023,346	12,156,123	3,184,938	0	5,342,306	18,220,932	2,251,459	1,087,446	124,476	307,543	0
Schedule M Amortization Factor		100.0000%	2.3418%	27.8161%	7.2884%	0.0000%	12.2254%	41.6969%	5.1522%	2.4885%	0.2849%	0.7038%	0.0000%
SCHMD		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**Other**	**Non-Utility**
Depreciation Expense :													
Steam	Acct 403.1	109,523,832	1,877,726	28,946,756	8,951,065	0	13,700,190	46,357,667	6,028,410	3,245,310	416,707	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	15,450,360	264,861	4,076,087	1,261,703	0	1,931,349	6,549,154	851,063	457,203	58,919	0	0
Other	Acct 403.4	97,185,416	1,665,881	25,640,790	7,936,014	0	12,147,156	41,197,154	5,352,182	2,875,379	370,859	0	0
Transmission	Acct 403.5	62,893,206	1,078,160	16,592,376	5,135,969	0	7,861,872	26,659,396	3,464,471	1,861,120	239,841	0	0
Distribution	Acct 403.6	143,343,279	7,819,613	46,693,769	11,982,006	0	12,443,298	55,280,633	6,682,658	2,441,301	0	0	0
General	Acct 403.7&8	35,631,512	747,403	10,410,285	3,157,786	0	4,499,285	13,779,128	1,994,053	979,259	64,313	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		464,027,603	13,453,644	132,360,064	38,424,544	0	52,583,150	189,823,132	24,372,857	11,859,572	1,150,640	0	0
Schedule M Depreciation Factor		100.0000%	2.8993%	28.5242%	8.2807%	0.0000%	11.3319%	40.9077%	5.2525%	2.5558%	0.2480%	0.0000%	0.0000%
TAXDEPR		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**Other**	**Non-Utility**
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining	S	0											
Intangible	S	0											
Non-Utility Plant	NUTIL	0											
Total		1,783,676,328	35,906,703	484,978,932	112,587,008		207,527,802	762,511,753	90,408,166	45,891,125	5,220,735		38,644,102
Tax Depreciation Factor		100.0000%	2.0131%	27.1899%	6.3121%	0.0000%	11.6348%	42.7494%	5.0686%	2.5728%	0.2927%	0.0000%	2.1665%

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

METERED LOADS (CP)

			Non-FERC							FERC	
Month	Day	Time	CA	OR	WA	E. WY	Total 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)

			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

			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 Anciliary Services Contracts including Reserves (Additions to Load) and normalizaton of Irrigation and Mon

			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)

			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)

		Non-FERC							FERC	
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Total
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)

		Non-FERC							FERC	
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
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)

		Non-FERC							FERC	
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
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	4,590,775
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

		Non-FERC							FERC	
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
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)

		Non-FERC							FERC	
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
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

	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		**Ref Page 10.14**
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%	0.7609%	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**
Rolled-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**
Rolled-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**
Rolled-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%	
Rolled-In	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%	
Rolled-In with Hydro Adj.	1.7499%	26.9749%	8.3117%	0.0000%	12.0442%	42.5103%	5.2255%	2.8075%	0.3761%	100.00%	
Rolled-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	
Rolled-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	
Rolled-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	
Rolled-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											
Accord	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%	
Rolled-In	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%	
Rolled-In with Hydro Adj.	1.6074%	24.6028%	7.7297%	0.0000%	13.8687%	42.0225%	6.3575%	3.4143%	0.3971%	100.00%	
Rolled-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											
Accord	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%	
Rolled-In	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%	
Rolled-In with Hydro Adj.	1.7143%	26.3818%	8.1662%	0.0000%	12.5004%	42.3884%	5.5085%	2.9592%	0.3813%	100.00%	
Rolled-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

	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.		
Contract	CAL	ORE	WASH	MON	WYO	UTAH	IDAHO	WYO	FERC-UP&L	OTHER	
Wells	4,334	66,705	20,648	-	31,607	107,177	13,928	7,482	964	-	252,846
Rocky Reach	5,327	81,979	25,376	-	38,844	131,719	17,117	9,195	1,185	-	310,742
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
MC Factor	0.8257%	57.3567%	11.1193%	0.0000%	6.0206%	20.4157%	2.6531%	1.4252%	0.1837%	0.0000%	100.0000%

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	12,441	9.63%	8,038	126,891	40,251	-	65,998	199,030	28,290	16,233	1,930	
Feb-10	8,970	6.95%	4,897	81,747	24,947	-	43,798	127,519	17,114	9,540	1,158	
Mar-10	5,616	4.35%	3,188	53,270	15,762	-	29,484	81,309	11,705	7,514	778	
Apr-10	14,839	11.49%	8,244	126,836	38,098	-	72,094	203,504	30,175	16,740	2,046	
May-10	7,059	5.47%	4,232	60,401	18,463	-	36,629	104,735	17,216	9,334	937	
Jun-10	7,878	6.10%	4,937	65,665	20,329	-	37,983	122,769	22,049	9,399	1,214	
Jul-10	12,475	9.66%	8,483	116,457	37,172	-	64,716	228,704	40,605	15,906	2,313	
Aug-10	15,249	11.81%	9,856	140,639	45,764	-	79,342	273,426	44,475	19,413	2,818	
Sep-10	9,633	7.46%	5,411	80,460	26,314	-	47,526	147,848	21,825	11,814	1,370	
Oct-10	8,775	6.79%	4,659	75,380	24,951	-	46,124	127,341	18,289	11,720	1,188	
Nov-10	12,597	9.75%	6,964	115,811	36,911	-	67,062	198,389	25,822	17,486	1,584	
Dec-10	13,611	10.54%	8,671	143,114	45,102	-	74,657	221,035	29,580	18,246	1,979	
	129,143	100.00%	77,581	1,186,671	374,063	-	665,412	2,035,608	307,146	163,345	19,316	
SSECT Factor			1.61%	24.57%	7.75%	0.00%	13.78%	42.15%	6.36%	3.38%	0.40%	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	12,441	9.63%	15.3	256.9	69.5	0.0	93.9	319.9	39.2	22.8	2.7	
Feb-10	8,970	6.95%	10.6	175.6	52.2	0.0	70.7	216.5	28.9	14.7	1.9	
Mar-10	5,616	4.35%	6.3	100.7	29.1	0.0	42.8	126.0	17.4	10.3	0.7	
Apr-10	14,839	11.49%	15.0	244.9	67.2	0.0	111.0	320.5	47.7	24.2	3.4	
May-10	7,059	5.47%	7.7	99.2	34.8	0.0	51.0	194.9	27.5	12.5	1.3	
Jun-10	7,878	6.10%	9.0	119.8	41.3	0.0	61.2	239.4	26.2	13.3	2.6	
Jul-10	12,475	9.66%	14.7	218.0	72.5	0.0	98.4	411.3	45.9	22.0	3.8	
Aug-10	15,249	11.81%	17.7	271.8	85.8	0.0	119.0	491.6	42.1	26.7	5.2	
Sep-10	9,633	7.46%	10.0	154.3	48.6	0.0	70.6	287.4	33.4	16.6	2.5	
Oct-10	8,775	6.79%	8.2	133.5	41.4	0.0	64.5	205.5	27.6	16.1	1.6	
Nov-10	12,597	9.75%	13.6	217.6	67.9	0.0	100.6	340.0	43.2	26.0	2.8	
Dec-10	13,611	10.54%	16.5	253.8	77.6	0.0	112.5	379.4	49.2	26.6	3.7	
	129,143	100.00%	145	2,246	688	-	996	3,532	428	232	32	
SSCCT Factor			1.74%	27.06%	8.29%	0.00%	12.00%	42.56%	5.16%	2.79%	0.39%	100.00%
SSGCT Factor			1.71%	26.44%	8.15%	0.00%	12.45%	42.46%	5.46%	2.94%	0.39%	100.00%

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

	MWH				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
MONTH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
Jan-10	250,933	142,695	393,628	13.78%	11,498	181,511	57,577	-	94,407	284,701	40,468	23,220	2,761	
Feb-10	228,614	68,685	297,299	10.41%	7,338	122,494	37,381	-	65,628	191,081	25,645	14,295	1,735	
Mar-10	133,158	-	133,158	4.66%	3,418	57,103	16,896	-	31,606	87,161	12,547	8,055	834	
Apr-10	246,150	-	246,150	8.62%	6,183	95,123	28,572	-	54,068	152,622	22,630	12,555	1,535	
May-10	243,762	(78,080)	165,682	5.80%	4,491	64,094	19,592	-	38,868	111,138	18,269	9,905	995	
Jun-10	234,637	(137,980)	96,657	3.38%	2,739	36,424	11,276	-	21,069	68,100	12,231	5,214	673	
Jul-10	255,334	(142,570)	112,765	3.95%	3,467	47,593	15,191	-	26,448	93,466	16,594	6,500	945	
Aug-10	256,807	(142,530)	114,277	4.00%	3,339	47,650	15,505	-	26,882	92,639	15,069	6,577	955	
Sep-10	246,780	(68,720)	178,060	6.23%	4,522	67,240	21,990	-	39,717	123,555	18,239	9,873	1,145	
Oct-10	255,873	78,270	334,143	11.70%	8,021	129,773	42,955	-	79,406	219,227	31,485	20,176	2,046	
Nov-10	250,239	138,135	388,374	13.60%	9,706	161,426	51,450	-	93,476	276,529	35,992	24,373	2,208	
Dec-10	253,651	142,620	396,271	13.87%	11,413	188,375	59,366	-	98,268	290,940	38,936	24,017	2,605	
	2,855,940	525	2,856,465	100.00%	76,135	1,198,807	377,752	-	669,844	1,991,160	288,105	164,759	18,437	
SSECH Factor					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

	MWH				Pac. Power	Pac. Power	Pac. Power	Pac, Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
MONTH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
Jan-10	250,933	142,695	393,628	13.78%	21.8	367.5	99.4	0.0	134.4	457.6	56.0	32.6	3.9	
Feb-10	228,614	68,685	297,299	10.41%	15.9	263.1	78.2	0.0	106.0	324.4	43.3	22.0	2.8	
Mar-10	133,158	-	133,158	4.66%	6.8	107.9	31.2	0.0	45.8	135.1	18.6	11.0	0.7	
Apr-10	246,150	-	246,150	8.62%	11.3	183.7	50.4	0.0	83.2	240.4	35.7	18.1	2.6	
May-10	243,762	(78,080)	165,682	5.80%	8.2	105.3	36.9	0.0	54.2	206.8	29.2	13.2	1.4	
Jun-10	234,637	(137,980)	96,657	3.38%	5.0	66.5	22.9	0.0	33.9	132.8	14.5	7.4	1.4	
Jul-10	255,334	(142,570)	112,765	3.95%	6.0	89.1	29.6	0.0	40.2	168.1	18.8	9.0	1.5	
Aug-10	256,807	(142,530)	114,277	4.00%	6.0	92.1	29.1	0.0	40.3	166.6	14.3	9.0	1.8	
Sep-10	246,780	(68,720)	178,060	6.23%	8.3	128.9	40.6	0.0	59.0	240.2	27.9	13.9	2.1	
Oct-10	255,873	78,270	334,143	11.70%	14.1	229.8	71.4	0.0	111.1	353.9	47.5	27.8	2.7	
Nov-10	250,239	138,135	388,374	13.60%	18.9	303.4	94.7	0.0	140.2	473.9	60.3	36.2	3.9	
Dec-10	253,651	142,620	396,271	13.87%	21.8	334.0	102.1	0.0	148.0	499.4	64.7	35.0	4.9	
	2,855,940	525	2,856,465	100.00%	144	2,271	687	-	996	3,399	431	235	30	
SSCCH Factor					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%

Idaho General Rate Case - December 2009
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%	-	-	-	-	-	-	-	-	-	
	-	0%	-	-	-	-	-	-	-	-	-	
SSEP Factor			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Idaho General Rate Case - December 2009
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	
	-	0%	-	-	-	-	-	-	-	-	-	
SSCP Factor			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSGC Factor			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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	11,442,254				Page 2.15, West only
404IP	Hydro Relicensing Amortization	2,720,447				Page 2.16, West only
	Total West Hydro Operating Expense	**43,717,841**				
330 - 336	Hydro Electric Plant in Service	509,192,400				Page 2.23, West only
302 & 182M	Hydro Relicensing	100,861,734				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(211,569,917)				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	**387,028,006**				
	Pre-tax Return	11.73%				
	Rate Base Revenue Requirement	**45,380,854**				
	Annual Embedded Cost West Hydro-Electric Resources	**89,098,695**	3,777,832	23.58	(65,082,413)	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	(24,332,377)	GRID
	Grant Reasonable Portion	(15,523,615)			(15,523,615)	GRID
		7,900,479			(39,855,992)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	25,157,082	388,084	64.82	9,318,581	
555	Oregon Annual Qualified Facilities Costs	39,578,386	275,120	143.86	28,350,172	
555	Idaho Annual Qualified Facilities Costs	4,135,647	75,649	54.67	1,048,256	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	723,797	11,373	63.64	259,642	
555	California Annual Qualified Facilities Costs	3,958,769	33,443	118.37	2,593,891	
555	Washington Annual Qualified Facilities Costs	1,920,742	13,035	147.35	1,388,757	
	Total Qualified Facilities Costs	75,474,423	796,704	94.73	42,959,299	GRID

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

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	991,438,159			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	545,333,533			Page 2.8
555	Other Purchased Power Contracts	487,238,070			GRID less QF and Mid-C
40910	Renewable Energy Production Tax Credit	(113,344,472)			Page 2.20
4118	SO2 Emission Allowances	(8,261,076)			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	124,171,876			Page 2.15
403HP	East Hydro Depreciation Expense	4,457,733			Page 2.15, East only
403OP	Other Generation Depreciation Expense	115,928,071			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	**2,061,350,379**			
310 - 316	Steam Electric Plant in Service	5,872,483,326			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	3,308,261,125			Page 2.24
399	Mining	484,807,833			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,489,953,440)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(294,931,957)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(170,926,051)			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	(33,044,213)			Page 2.34
154	Materials & Supplies	81,516,215			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	**7,098,953,475**			
	Pre-tax Return	**11.73%**			
	Rate Base Revenue Requirement	**832,385,680**			
	Annual Embedded Cost All Other Generation Resources	**2,893,736,058**	70,903,946	40.81	MWh from GRID
	Total Annual Embedded Costs	**3,066,209,656**	**76,648,638**	**40.00**	

	Total Normalized	11.1 Bridger U2 Overhaul Liquidated Damages	11.2 Medicare Subsidy Rebuttal	11.3 Rebuttal Avian Settlement	11.4 Rebuttal Generation Overhaul Expense	11.5 Major Plant Additions Rebuttal	11.6 Tax Impact Major Plant Additions Rebuttal
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,892,013	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	1,892,013	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	29,962	-	-	-	(73,017)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	1,558,631	-	-	-	(8,414)	-	-
13 Transmission	158,394	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(4,999)	-	(4,999)	-	-	-	-
19 Total O&M Expenses	1,741,988	-	(4,999)	-	(81,431)	-	-
20 Depreciation	(46,716)	(313)	-	(1,497)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(13,132,415)	166	1,670	1,244	27,207	-	(13,198,954)
24 State	(1,784,477)	23	227	169	3,697	-	(1,793,519)
25 Deferred Income Taxes	15,105,976	(70)	-	(845)	-	-	14,992,472
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(301,491)	-	-	-	-	-	-
28 Total Operating Expenses:	1,582,865	(194)	(3,102)	(929)	(50,527)	-	0
29							
30 Operating Rev For Return:	309,148	194	3,102	929	50,527	-	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	(2,008,085)	(13,248)	-	(74,490)	-	(1,920,347)	-
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:	(2,008,085)	(13,248)	-	(74,490)	-	(1,920,347)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	59,896	313	-	1,497	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(15,105,976)	70	-	845	-	-	(14,992,472)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	301,491	-	-	-	-	-	-
54							
55 Total Deductions:	(14,744,590)	383	-	2,342	-	-	(14,992,472)
56							
57 Total Rate Base:	(16,752,675)	(12,865)	-	(72,148)	-	(1,920,347)	(14,992,472)
58							
59							
60 Estimated ROE impact	0.451%	0.000%	0.001%	0.002%	0.017%	0.038%	0.305%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	498,233	313	4,999	1,497	81,431	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(58,399)	(313)	-	-	-	-	(58,085)
71 Schedule "M" Deductions	39,745,496	(497)	-	(2,227)	-	-	39,446,729
72 Income Before Tax	(39,305,662)	497	4,999	3,725	81,431	-	(39,504,815)
73							
74 State Income Taxes	(1,784,477)	23	227	169	3,697	-	(1,793,519)
75							
76 Taxable Income	(37,521,185)	474	4,772	3,555	77,734	-	(37,711,296)
77							
78 Federal Income Taxes	(13,132,415)	166	1,670	1,244	27,207	-	(13,198,954)

IDAHO REVISED PROTOCOL
Rebuttal Adjustments (Tab 11)
TOTAL

	11.7	11.8	11.9	11.10	0	0	0
	Rebuttal Depreciation Expense	Rebuttal Depreciation Reserve	Rebuttal Net Power Cost	Rebuttal SO2 Sales	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	1,892,013	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	1,892,013	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	102,979	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	1,567,045	-	-	-	-
13 Transmission	-	-	158,394	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	1,828,417	-	-	-	-
20 Depreciation	(44,906)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	15,003	-	21,248	-	-	-	-
24 State	2,039	-	2,887	-	-	-	-
25 Deferred Income Taxes	-	-	-	114,419	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	(301,491)	-	-	-
28 Total Operating Expenses:	(27,863)	-	1,852,553	(187,072)	-	-	-
29							
30 Operating Rev For Return:	27,863	-	39,461	187,072	-	-	-
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	-	58,085	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	(114,419)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	301,491	-	-	-
54							
55 Total Deductions:	-	58,085	-	187,072	-	-	-
56							
57 Total Rate Base:	-	58,085	-	187,072	-	-	-
58							
59							
60 Estimated ROE impact	0.010%	-0.001%	0.014%	0.061%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	44,906	-	63,596	301,491	-	-	-
67 Other Deductions							
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	301,491	-	-	-
72 Income Before Tax	44,906	-	63,596	-	-	-	-
73							
74 State Income Taxes	2,039	-	2,887	-	-	-	-
75							
76 Taxable Income	42,867	-	60,709	-	-	-	-
77							
78 Federal Income Taxes	15,003	-	21,248	-	-	-	-

Rocky Mountain Power
Idaho General Rate Case - December 2009
Bridger U2 Overhaul Liquidated Damages

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Capital	312	3	(240,497)	SG	5.508%	(13,248)	11.1.1
Steam Plant Depreciation Reserve	108SP	3	5,691	SG	5.508%	313	11.1.1
Adjustment to Expense:							
Steam Plant Depreciation Expense	403SP	3	(5,691)	SG	5.508%	(313)	11.1.1
Tax Impacts:							
Schedule M Adjustment	SCHMAT	3	(5,691)	SG	5.508%	(313)	
Schedule M Adjustment	SCHMDT	3	(9,019)	SG	5.508%	(497)	
Deferred Income Tax Expense	41110	3	(1,263)	SG	5.508%	(70)	
Accumulated Def Inc Tax Balance	282	3	1,263	SG	5.508%	70	

Description of Adjustments:

This adjustment adds in liquidated damages for an overhaul that was done on Bridger Unit #2 in CY2009.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Bridger U2 Overhaul Liquidated Damages - ID GRC Dec09 - Rebuttal

Total Liquidated Damages	625,000	
Liquidated Damages Reflected in the GRC	264,254	
Remaining Liquidated Damages	(360,746)	
RMP Remaining Liquidated Damages	**(240,497)**	Ref. 11.1
Depreciation Rate	2.366%	
Depreciation Expense	**(5,691)**	Ref. 11.1
Depreciation Reserve	**5,691**	Ref. 11.1

Rocky Mountain Power
Idaho General Rate Case - December 2009
Medicare Subsidy Rebuttal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Regulatory Asset Amortization	930	1	(4,999)	ID	Situs	(4,999)	

Description of Adjustment:

The Company filed an application with the Commission to defer and amortize the initial write off related to a change in law. This rebuttal adjustment includes the reduction in the yearly amortization amount due to accounting updates through March, 2010 instead of December 2009 as originally filed.

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Transmission Plant	355	3	(1,352,283)	SG	5.508%	(74,490)	
Adjustment to Depreciation Expense:							
Transmission Plant	403TP	3	(27,177)	SG	5.508%	(1,497)	
Adjustment to Depreciation Reserve:							
Transmission Plant	108TP	3	27,177	SG	5.508%	1,497	
Adjustment to Tax:							
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:

This rebuttal adjustment removes the capital addition related to various transmission improvement projects resulting from the Avian Settlement Agreement as their accumulated sum falls below the $5 million capital addition threshold.

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Exp - Steam	510	1	(1,325,528)	SG	5.508%	(73,017)	Below
Generation Overhaul Exp - Other	553	1	(152,748)	SG	5.508%	(8,414)	Below
			(1,478,277)			(81,431)	
Adjustment Detail:							
Generation Overhaul Exp - Steam Revised			506,600				11.4.1
Generation Overhaul Exp - Steam As Filed			1,832,129				
			(1,325,528)				
Generation Overhaul Exp - Other Revised			(4,057,750)				11.4.1
Generation Overhaul Exp - Other As Filed			(3,905,002)				
			(152,748)				

Description of Adjustment:

This rebuttal adjustment recalculates the Company's original adjustment without escalation of the historical costs. It does not recalculate the average of the newer plants using years 2007-10.

Rocky Mountain Power
Idaho General Rate Case - December 2009
Rebuttal 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			1,031,000	
Currant Creek Plant - 4 Year Average			2,023,000	
Chehalis Plant - 4 Year Average			754,000	
Total New Plant Overhaul Expense			3,808,000	**Ref 11.4.2**
Total 4 Year Average - Other			6,327,250	
Year Ending December 2009 Overhaul Expense - Other			10,385,000	**Ref 11.4.2**
Total 4 Year Average - Other			6,327,250	
Adjustment			**(4,057,750)**	**Ref 11.4**

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 11.4.2**
Total 4 Year Average - Steam			25,899,074	
Adjustment			**506,600**	**Ref 11.4**

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

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	-	-	-	
WValley	-	-	-	-	
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. 11.4.1
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 Units[1]

	Actual			Budget (2010 Dollars)				
	Calendar Yr 2007	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012	4 Year Average	Meyer's adj
Currant Creek	1,523,000	1,216,000	5,121,000	232,000	-	-	2,023,000	2,023,000
Lake Side	-	544,000	1,001,000	-	2,579,000	593,000	1,031,000	386,250
Chehalis	-	-	1,711,000	-	-	1,305,000	754,000	427,750
							3,808,000	2,837,000
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					

[1]Currant 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. 11.4.1

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	3	(23,316,784)	SG	5.508%	(1,284,405)	11.5.1
Hydro Production	332	3	219,994	SG-P	5.508%	12,118	11.5.1
Other Production	343	3	(8,077,338)	SG	5.508%	(444,940)	11.5.1
Transmission	355	3	2,943,073	SG	5.508%	162,119	11.5.1
Mining Plant	399	3	(5,745,000)	SE	6.358%	(365,240)	11.5.1
			(33,976,054)			(1,920,347)	

Description of Adjustment:

This adjustment reduces the Major Plant Addition adjustment included in the filing for updated project forecasts and in service dates.

The corresponding depreciation expense and reserve adjustments have also been updated.

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

Project Description	Account	Factor	Updated In-Service Date	Updated Jan10 to Dec10 Plant Additions	Original Jan10 to Dec10 Plant Additions	Adjustment	
Steam Production							
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	299,083,211	299,768,628		
Huntington U1 Clean Air - PM	312	SG	Nov-10	86,881,032	88,104,324		
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	Apr-10	30,384,402	31,714,226		
Huntington: U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	30,172,885	31,260,581		
U1 Huntington Clean Air - SO2	312	SG	Nov-10	6,493,942	24,325,082		
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	SG	Jun-10	14,975,646	17,148,123		
Dave Johnston: U3 Low Nox Burners	312	SG	May-10	17,586,539	15,080,879		
Hunter: 301 Main Controls Replacement	312	SG	Apr-10	9,559,675	10,959,812		
Dave Johnston: U3 - Replace Boiler/Turbine Controls	312	SG	May-10	10,767,578	10,767,578		
Jim Bridger: U1 Turbine Upgrade HP/IP	312	SG	Jun-10	9,140,208	9,471,009		
Huntington: U1 Clean Air - NOx	312	SG	Nov-10	9,344,387	9,344,387		
Jim Bridger: U1 Reheater Replacement 10	312	SG	Jun-10	8,067,849	8,067,849		
Huntington: U1 Economizer Replacement	312	SG	Nov-10	8,011,393	8,011,393		
Huntington Water Efficiency Mgt Project	312	SG	Jun-10	8,971,432	7,614,560		
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10	6,042,280	7,086,474		
Hunter: 301 Economizer Replacement	312	SG	Apr-10	6,301,709	6,301,709		
Huntington: U1 Boiler Finish SH Pendants Replacement	312	SG	Nov-10	5,807,429	6,147,658		
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10	5,857,138	6,145,656		
Hunter: 301 Low Temp. SH Replacement	312	SG	Apr-10	5,470,067	5,470,067		
Dave Johnston: U3 - Horizontal SH Replace	312	SG	May-10	5,643,210	5,088,802		
Steam Production Total				584,562,010	607,878,794	(23,316,784)	Ref# 11.5
Hydro Production							
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	6,117,381	5,897,387		
Hydro Production Total				6,117,381	5,897,387	219,994	Ref# 11.5
Other Production							
Dunlap I Wind Project	343	SG	Sep-10	253,106,361	261,183,699		
Other Production Total				253,106,361	261,183,699	(8,077,338)	Ref# 11.5
Transmission							
Populus to Terminal (Populus to Ben Lomond)	355	SG	Nov-10	402,938,994	405,230,248		
Populus to Terminal (Populus to Ben Lomond)	355	SG	Oct-10	145,199,007	144,568,559		
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Mar-10	190,877,118	190,877,118		
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Apr-10	7,340,277	7,340,277		
Populus to Terminal (Ben Lomond to Terminal residual closings)	355	SG	Dec-10	6,727,289	-		
Three Peaks Sub: Install 345 kV Substation - Phase II	355	SG	Jun-10	51,134,840	51,134,840		
Camp Williams - 90th South Double Circuit 345 kV line	355	SG	Dec-10	45,400,000	45,600,000		
Red Butte -St George 138 kv dbl ckt, (345 kv Const)	355	SG	May-10	22,651,000	21,038,986		
Pinto 345 kV Series Capacitor	355	SG	Nov-10	15,028,000	19,500,463		
Dunlap Ranch Wind Farm Phase 1 Interconnection	355	SG	Aug-10	10,500,000	11,130,000		
Upper Green River Basin Superior Project - Transmission Part	355	SG	Dec-10	10,025,204	10,025,204		
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Dec-10	8,416,078	8,416,078		
Parrish Gap Const Nw 230-69kV Sub	355	SG	Jul-10	9,900,000	8,340,559		
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	355	SG	Jun-10	9,570,203	7,962,605		
Chappel Creek 230 kV Cimarex Energy 20 MW Phase II	355	SG	Dec-10	5,496,321	5,496,321		
Community Park Convert to 115-12.5 kV - Transmission Part	355	SG	Oct-10	3,686,621	5,286,621		
Transmission Total				944,890,952	941,947,879	2,943,073	Ref# 11.5
Intangible							
TrIP II Energy Trading Systems Capital	303	SG	Oct-10	11,470,408	11,470,408		
Intangible Total				11,470,408	11,470,408		
Mining							
Deer Creek-Reconstruct Longwall System	399	SE	Dec-10	18,160,000	23,905,000		
Mining Total				18,160,000	23,905,000	(5,745,000)	Ref# 11.5
				1,818,307,112	1,852,283,166	(33,976,054)	
				Ref# 11.5			

Rocky Mountain Power
Idaho General Rate Case - December 2009
Tax Impact Major Plant Additions Rebuttal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Tax:							
Sch M Additions - Mining	SCHMAT	3	(207,307)	SE	6.358%	(13,180)	
Sch M Additions- Steam Production	SCHMAT	3	(551,719)	SG	5.508%	(30,391)	
Sch M Additions- Other Production	SCHMAT	3	(327,328)	SG	5.508%	(18,031)	
Sch M Additions- Transmission	SCHMAT	3	59,147	SG	5.508%	3,258	
Sch M Additions - Hydro Production	SCHMAT	3	4,696	SG	5.508%	259	
			(1,022,512)			(58,085)	
Deferred Tax Exp- Mining	41110	3	78,675	SE	6.358%	5,002	
Deferred Tax Exp- Steam Production	41110	3	209,383	SG	5.508%	11,534	
Deferred Tax Exp- Other Production	41110	3	124,224	SG	5.508%	6,843	
Deferred Tax Exp- Transmission	41110	3	(22,447)	SG	5.508%	(1,236)	
Deferred Tax Exp- Hydro Production	41110	3	(1,782)	SG	5.508%	(98)	
			388,053			22,044	
Accum DITBAL- Mining	282	3	(78,675)	SE	6.358%	(5,002)	
Accum DITBAL - Steam Production	282	3	(209,383)	SG	5.508%	(11,534)	
Accum DITBAL - Other Production	282	3	(124,224)	SG	5.508%	(6,843)	
Accum DITBAL - Transmission	282	3	22,447	SG	5.508%	1,236	
Accum DITBAL- Hydro Production	282	3	1,782	SG	5.508%	98	
			(388,053)			(22,044)	
Sch M Deductions-Mining	SCHMDT	3	6,961,508	SE	6.358%	442,579	
Sch M Deduction- Steam Production	SCHMDT	3	156,044,734	SG	5.508%	8,595,721	
Sch M Deduction- Other Production	SCHMDT	3	99,627,077	SG	5.508%	5,487,955	
Sch M Deduction- Transmission	SCHMDT	3	448,970,356	SG	5.508%	24,731,523	
Sch M Deduction- Intangible Plant	SCHMDT	3	477,934	SG	5.508%	26,327	
Sch M Deductions- Hydro Production	SCHMDT	3	2,952,239	SG	5.508%	162,624	
			715,033,847			39,446,729	
Deferred Tax Exp- Mining	41010	3	2,641,962	SE	6.358%	167,963	
Deferred Tax Exp- Steam Production	41010	3	59,220,537	SG	5.508%	3,262,162	
Deferred Tax Exp- Other Production	41010	3	37,809,472	SG	5.508%	2,082,734	
Deferred Tax Exp- Transmission	41010	3	170,388,740	SG	5.508%	9,385,860	
Deferred Tax Exp- Intangible Plant	41010	3	181,381	SG	5.508%	9,991	
Deferred Tax Exp- Hydro Production	41010	3	1,120,404	SG	5.508%	61,717	
			271,362,495			14,970,428	
Accum DITBAL- Mining	282	3	(2,641,962)	SE	6.358%	(167,963)	
Accum DITBAL - Steam Production	282	3	(59,220,537)	SG	5.508%	(3,262,162)	
Accum DITBAL - Other Production	282	3	(37,809,472)	SG	5.508%	(2,082,734)	
Accum DITBAL - Transmission	282	3	(170,388,740)	SG	5.508%	(9,385,860)	
Accum DITBAL - Intangible Plant	282	3	(181,381)	SG	5.508%	(9,991)	
Accum DITBAL- Hydro Production	282	3	(1,120,404)	SG	5.508%	(61,717)	
			(271,362,495)			(14,970,428)	

Description of Adjustment:

This adjustment incorporates the tax impacts of the Major Plant Addition rebuttal adjustment. This adjustment also includes bonus depreciation.

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Expense:							
Steam Production	403SP	3	(551,719)	SG	5.508%	(30,391)	Below
Hydro Production	403HP	3	4,696	SG-P	5.508%	259	Below
Other Production	403OP	3	(327,328)	SG	5.508%	(18,031)	Below
Transmission	403TP	3	59,147	SG	5.508%	3,258	Below
			(815,205)			(44,906)	

Adjustment Detail:

Updated		
Steam Production	13,831,844	
Hydro Production	130,577	
Other Production	10,256,941	
Transmission	18,989,404	
Intangible Plant	461,144	
	43,669,911	11.7.1
As Filed		
Steam Production	14,383,564	
Hydro Production	125,881	
Other Production	10,584,269	
Transmission	18,930,257	
Intangible Plant	461,144	
	44,485,115	
Adjustment		
Steam Production	(551,719)	
Hydro Production	4,696	
Other Production	(327,328)	
Transmission	59,147	
Intangible Plant	-	
	(815,205)	

Description of Adjustment:

This adjustment to depreciation expense reflects the update that was made to the Major Plant Addition adjustment in the rebuttal filing.

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

Project Description	Plant Account	Factor	In-Service Date	Depreciation Account	Depreciation Rate	Updated Jan10 to Dec10 Plant Additions	Incremental Expense on Plant Adds
Steam Production							
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	403SP	2.366%	299,083,211	7,076,875
Huntington U1 Clean Air - PM	312	SG	Nov-10	403SP	2.366%	86,881,032	2,055,770
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	Apr-10	403SP	2.366%	30,384,402	718,952
Huntington: U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	403SP	2.366%	30,172,885	713,948
U1 Huntington Clean Air - SO2	312	SG	Nov-10	403SP	2.366%	6,493,942	153,659
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	SG	Jun-10	403SP	2.366%	14,975,646	354,352
Dave Johnston: U3 Low Nox Burners	312	SG	Aug-10	403SP	2.366%	17,586,539	416,131
Hunter: 301 Main Controls Replacement	312	SG	Apr-10	403SP	2.366%	9,559,675	226,200
Dave Johnston: U3 - Replace Boiler/Turbine Controls	312	SG	May-10	403SP	2.366%	10,767,578	254,781
Jim Bridger: U1 Turbine Upgrade HP/IP	312	SG	Jun-10	403SP	2.366%	9,140,208	216,275
Huntington: U1 Clean Air - NOx	312	SG	Nov-10	403SP	2.366%	9,344,387	221,106
Jim Bridger: U1 Reheater Replacement 10	312	SG	Jun-10	403SP	2.366%	8,067,849	190,901
Huntington: U1 Economizer Replacement	312	SG	Nov-10	403SP	2.366%	8,011,393	189,565
Huntington Water Efficiency Mgt Project	312	SG	Jun-10	403SP	2.366%	8,971,432	212,281
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10	403SP	2.366%	6,042,280	142,972
Hunter: 301 Economizer Replacement	312	SG	Apr-10	403SP	2.366%	6,301,709	149,110
Huntington: U1 Boiler Finish SH Pendants Replacement	312	SG	Nov-10	403SP	2.366%	5,807,429	137,415
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10	403SP	2.366%	5,857,138	138,591
Hunter: 301 Low Temp. SH Replacement	312	SG	Apr-10	403SP	2.366%	5,470,067	129,432
Dave Johnston: U3 - Horizontal SH Replace	312	SG	May-10	403SP	2.366%	5,643,210	133,529
Steam Production Total						584,562,010	13,831,844
Hydro Production							
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	403HP	2.135%	6,117,381	130,577
Hydro Production Total						6,117,381	130,577
Other Production							
Dunlap I Wind Project	343	SG	Nov-10	403OP	4.052%	253,106,361	10,256,941
Other Production Total						253,106,361	10,256,941
Transmission							
Populus to Terminal (Populus to Ben Lomond)	355	SG	Nov-10	403TP	2.010%	402,938,994	8,097,835
Populus to Terminal (Populus to Ben Lomond)	355	SG	Oct-10	403TP	2.010%	145,199,007	2,918,054
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Mar-10	403TP	2.010%	190,877,118	3,836,043
Populus to Terminal (Ben Lomond to Terminal)	355	SG	Apr-10	403TP	2.010%	7,340,277	147,517
Populus to Terminal (Ben Lomond to Terminal residual closings)	355	SG	Dec-10	403TP	2.010%	6,727,289	135,198
Three Peaks Sub: Install 345 kV Substation - Phase II	355	SG	Jun-10	403TP	2.010%	51,134,840	1,027,653
Camp Williams - 90th South Double Circuit 345 kV line	355	SG	Dec-10	403TP	2.010%	45,400,000	912,400
Red Butte -St George 138 kv dbl ckt, (345 kv Const)	355	SG	May-10	403TP	2.010%	22,651,000	455,215
Pinto 345 kV Series Capacitor	355	SG	Nov-10	403TP	2.010%	15,028,000	302,017
Dunlap Ranch Wind Farm Phase 1 Interconnection	355	SG	Aug-10	403TP	2.010%	10,500,000	211,018
Upper Green River Basin Superior Project - Transmission Part	355	SG	Dec-10	403TP	2.010%	10,025,204	201,476
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Jun-10	403TP	2.010%	8,416,078	169,137
Parrish Gap Const Nw 230-69kV Sub	355	SG	Jun-10	403TP	2.010%	9,900,000	198,960
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	355	SG	Mar-10	403TP	2.010%	9,570,203	192,332
Chappel Creek 230 kV Cimarex Energy 20 MW Phase II	355	SG	Dec-10	403TP	2.010%	5,496,321	110,459
Community Park Convert to 115-12.5 kV - Transmission Part	355	SG	Oct-10	403TP	2.010%	3,686,621	74,090
Transmission Total						944,890,952	18,989,404
Intangible							
TriP II Energy Trading Systems Capital	303	SG	Dec-10	404IP	4.020%	11,470,408	461,144
Intangible Total						11,470,408	461,144
Mining							
Deer Creek-Reconstruct Longwall System	399	SE	Dec-10	403MP	3.608%	18,160,000	655,300
Mining Total						18,160,000	655,300
						1,818,307,112	44,325,211
					Total not including Mining		43,669,911
							Ref# 11.7

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Reserve:							
Steam Production	108SP	3	551,719	SG	5.508%	30,391	Below
Hydro Production	108HP	3	(4,696)	SG-P	5.508%	(259)	Below
Other Production	108OP	3	327,328	SG	5.508%	18,031	Below
Transmission	108TP	3	(59,147)	SG	5.508%	(3,258)	Below
Mining Plant	108MP	3	207,307	SE	6.358%	13,180	Below
			1,022,512			58,085	

Adjustment Detail:

Updated		
Steam Production	(13,831,844)	
Hydro Production	(130,577)	
Other Production	(10,256,941)	
Transmission	(18,989,404)	
Mining Plant	(655,300)	
Intangible Plant	(461,144)	
	(44,325,211)	11.8.1
As Filed		
Steam Production	(14,383,564)	
Hydro Production	(125,881)	
Other Production	(10,584,269)	
Transmission	(18,930,257)	
Mining Plant	(862,608)	
Intangible Plant	(461,144)	
	(45,347,723)	
Adjustment		
Steam Production	551,719	
Hydro Production	(4,696)	
Other Production	327,328	
Transmission	(59,147)	
Mining Plant	207,307	
Intangible Plant	-	
	1,022,512	

Description of Adjustment:

This adjustment to depreciation reserve reflects the update that was made to the Major Plant Addition adjustment in the rebuttal filing.

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

Project Description	Plant Account	Factor	In-Service Date	Depreciation Account	Depreciation Rate	Updated Jan10 to Dec10 Plant Additions	Incremental Reserve on Plant Adds
Steam Production							
Dave Johnston: U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	108SP	2.366%	299,083,211	(7,076,875)
Huntington U1 Clean Air - PM	312	SG	Nov-10	108SP	2.366%	86,881,032	(2,055,770)
Hunter: 301 Turbine Upgrade HP/IP/LP	312	SG	Apr-10	108SP	2.366%	30,384,402	(718,952)
Huntington: U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	108SP	2.366%	30,172,885	(713,948)
U1 Huntington Clean Air - SO2	312	SG	Nov-10	108SP	2.366%	6,493,942	(153,659)
Jim Bridger: U1 S02 & PM Em Cntrl Upgrades	312	SG	Jun-10	108SP	2.366%	14,975,646	(354,352)
Dave Johnston: U3 Low Nox Burners	312	SG	Aug-10	108SP	2.366%	17,586,539	(416,131)
Hunter: 301 Main Controls Replacement	312	SG	Apr-10	108SP	2.366%	9,559,675	(226,200)
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%	9,140,208	(216,275)
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%	8,011,393	(189,565)
Huntington Water Efficiency Mgt Project	312	SG	Jun-10	108SP	2.366%	8,971,432	(212,281)
Jim Bridger: U1 Clean Air - NOx	312	SG	Jun-10	108SP	2.366%	6,042,280	(142,972)
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%	5,807,429	(137,415)
Jim Bridger: U1 Generator Rewind	312	SG	Jun-10	108SP	2.366%	5,857,138	(138,591)
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%	5,643,210	(133,529)
Steam Production Total						584,562,010	(13,831,844)
Hydro Production							
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	108HP	2.135%	6,117,381	(130,577)
Hydro Production Total						6,117,381	(130,577)
Other Production							
Dunlap I Wind Project	343	SG	Nov-10	108OP	4.052%	253,106,361	(10,256,941)
Other Production Total						253,106,361	(10,256,941)
Transmission							
Populus to Terminal (Populus to Ben Lomond)	355	SG	Nov-10	108TP	2.010%	402,938,994	(8,097,835)
Populus to Terminal (Populus to Ben Lomond)	355	SG	Oct-10	108TP	2.010%	145,199,007	(2,918,054)
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)
Populus to Terminal (Ben Lomond to Terminal residual closings)	355	SG	Dec-10	108TP	2.010%	6,727,289	(135,198)
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%	45,400,000	(912,400)
Red Butte -St George 138 kv dbl ckt, (345 kv Const)	355	SG	May-10	108TP	2.010%	22,651,000	(455,215)
Pinto 345 kV Series Capacitor	355	SG	Nov-10	108TP	2.010%	15,028,000	(302,017)
Dunlap Ranch Wind Farm Phase 1 Interconnection	355	SG	Aug-10	108TP	2.010%	10,500,000	(211,018)
Upper Green River Basin Superior Project - Transmission Part	355	SG	Dec-10	108TP	2.010%	10,025,204	(201,476)
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%	9,900,000	(198,960)
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans	355	SG	Mar-10	108TP	2.010%	9,570,203	(192,332)
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%	3,686,621	(74,090)
Transmission Total						944,890,952	(18,989,404)
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%	18,160,000	(655,300)
Mining Total						18,160,000	(655,300)
						1,818,307,112	(44,325,211)

Ref# 11.8

Rocky Mountain Power
Idaho General Rate Case - December 2009
Rebuttal 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	-	SG	5.508%	-	11.9.2
Existing Firm UPL	447NPC	3	-	SG	5.508%	-	11.9.2
Post-Merger Firm	447NPC	3	34,347,176	SG	5.508%	1,892,013	11.9.2
Non-Firm	447NPC	3	-	SE	6.358%	-	11.9.2
Total Sales for Resale			34,347,176			1,892,013	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	-	SG	5.508%	-	11.9.2
Existing Firm Demand UPL	555NPC	3	-	SG	5.508%	-	11.9.2
Existing Firm Energy	555NPC	3	-	SE	6.358%	-	11.9.2
Post-merger Firm	555NPC	3	(5,553,085)	SG	5.508%	(305,892)	11.9.2
Secondary Purchases	555NPC	3	-	SE	6.358%	-	11.9.2
Seasonal Contracts	555NPC	3	-	SSGC	0.000%	-	11.9.2
Wind Integration Charge	555NPC	3	(1,082,352)	SG	5.508%	(59,621)	11.9.2
Total Purchased Power Adjustments:			(6,635,437)			(365,513)	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	0	SG	5.508%	0	11.9.2
Existing Firm UPL	565NPC	3	-	SG	5.508%	-	11.9.2
Post-merger Firm	565NPC	3	(32,874)	SG	5.508%	(1,811)	11.9.2
Non-Firm	565NPC	3	2,519,925	SE	6.358%	160,205	11.9.2
Total Wheeling Expense Adjustments:			2,487,051			158,394	
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501NPC	3	1,412,780	SE	6.358%	89,818	11.9.2
Fuel Consumed - Gas	501NPC	3	82,359	SE	6.358%	5,236	11.9.2
Steam from Other Sources	503NPC	3	-	SE	6.358%	-	11.9.2
Natural Gas Consumed	547NPC	3	29,333,868	SE	6.358%	1,864,907	11.9.2
Simple Cycle Combustion Turbines	547NPC	3	1,063,648	SSECT	6.360%	67,651	11.9.2
Cholla / APS Exchange	501NPC	3	131,620	SSECH	6.021%	7,925	11.9.2
Total Fuel Expense Adjustments:			32,024,276			2,035,536	
Total Power Cost Adjustment			(6,471,288)			(63,596)	

Description of Adjustment:

This adjustment incorporates the net power cost adjustments in the Company's rebuttal testimony.

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

Description	Account	(1) Total Account (B Tabs)	(2) Remove non-NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Remove NPC Deferrals	(5) Actual Costs (3) + (4)	(6) Adjustment to Match GRID	(7) GRID Aligned NPC Costs (5) + (6)	(8) Normalized Costs	(9) Total Adjustment (8) - (7)	Factor
Sales for Resale (Account 447)											
Existing Firm Sales PPL	447.12	22,225,181		22,225,181		22,225,181		22,225,181	25,036,260	2,811,079	SG
Existing Firm Sales UPL	447.122	23,140,690		23,140,690		23,140,690		23,140,690	25,490,589	2,349,900	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	588,534,163		588,534,163		588,534,163		588,534,163	805,993,310	217,459,147	SG
Non-firm Sales	447.5	1,068,483		1,068,483		1,068,483		1,068,483	-	(1,068,483)	SE
Transmission Services	447.9	1,323,546	(1,323,546)	-		-		-		-	S
On-system Wholesale Sales	447.1	7,029,095	(7,029,095)	-		-		-		-	S
Total Revenue Adjustments		643,321,157	(8,352,641)	634,968,516	-	634,968,516	-	634,968,516	856,520,160	221,551,644	
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	48,178,454		48,178,454		48,178,454		48,178,454	75,030,998	26,852,544	SG
Existing Firm Demand UPL	555.68	5,127,185		5,127,185		5,127,185		5,127,185	46,582,504	41,455,319	SG
Existing Firm Energy	555.65, 555.69	98,713,963		98,713,963		98,713,963		98,713,963	70,502,334	(28,211,629)	SE
Post-merger Firm	555, 555.55,555.61,555.62, 555.63, 555.64, 555.67, 555.8	356,422,306		356,422,306	(20,481,246)	335,941,059		335,941,059	378,497,137	42,556,078	SG
Secondary Purchases	555.7, 555.25	(19,022,490)		(19,022,490)		(19,022,490)	-	(19,022,490)	-	19,022,490	SE
Seasonal Contracts				-		-		-	-	0	SSGC
Wind Integration Charge								-	33,105,578	33,105,578	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(33,207,768)	33,207,768	-		-		-	-	-	S
										-	
Total Purchased Power Adjustment		456,211,649	33,207,768	489,419,417	(20,481,246)	468,938,171	-	468,938,171	603,718,551	134,780,380	
Wheeling (Account 565)											
Existing Firm PPL	565.26	29,933,910		29,933,910		29,933,910		29,933,910	26,972,928	(2,960,982)	SG
Existing Firm UPL	565.27	820,285		820,285		820,285		820,285	0	(820,285)	SG
Post-merger Firm	565.0, 565.46, 565.1	85,264,219		85,264,219		85,264,219		85,264,219	108,410,485	23,146,266	SG
Non-firm	565.25	1,142,797		1,142,797		1,142,797		1,142,797	2,612,580	1,469,783	SE
Total Wheeling Expense Adjustment		117,161,210	-	117,161,210		117,161,210	-	117,161,210	137,995,993	20,834,783	
Fuel Expense (Accounts 501, 503 and 547)											
Fuel Consumed - Coal	501.1	516,382,578		516,382,578		516,382,578		516,382,578	631,094,952	114,712,374	SE
Fuel Consumed - Gas	501.35	36,520,792		36,520,792		36,520,792		36,520,792	6,746,966	(29,773,826)	SE
Steam From Other Sources	503	3,597,576		3,597,576		3,597,576		3,597,576	3,373,929	(223,647)	SE
Natural Gas Consumed	547	426,253,895		426,253,895		426,253,895		426,253,895	468,640,670	42,386,776	SE
Simple Cycle Combustion Turbines	547	35,489,120		35,489,120		35,489,120		35,489,120	13,961,570	(21,527,550)	SSECT
Cholla/APS Exchange	501.1,501.2,501.45	56,204,755	(3,213,384)	52,991,371		52,991,371		52,991,371	54,217,555	1,226,184	SSECH
Miscellaneous Fuel Costs	501,501.2,501.3, 501.4, 501.5,501.51	11,157,930	(11,157,930)	-		0		-		-	SE
Total Fuel Expense		1,085,606,646	(14,371,314)	1,071,235,332	-	1,071,235,332	-	1,071,235,332	1,178,035,643	106,800,311	
Net Power Cost		1,015,658,348	27,189,095	1,042,847,444	(20,481,246)	1,022,366,197	-	1,022,366,197	1,063,230,027	40,863,830	
				Ref. 2.2 line 66	Ref 5.1				Ref 11.9.4	Ref 11.9.2	

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

	ACCOUNT	Rebuttal TOTAL COMPANY	Filed TOTAL COMPANY	Rebuttal Adjustment TOTAL COMPANY
Adjustment to Revenue:				
Sales for Resale (Account 447)				
Existing Firm PPL	447	2,811,079	2,811,079	-
Existing Firm UPL	447	2,349,900	2,349,900	-
Post-Merger Firm	447	217,459,147	183,111,971	34,347,176
Non-Firm	447	(1,068,483)	(1,068,483)	-
Total Sales for Resale		221,551,644	187,204,468	34,347,176
Adjustment to Expense:				
Purchased Power (Account 555)				
Existing Firm Demand PPL	555	26,852,544	26,852,544	-
Existing Firm Demand UPL	555	41,455,319	41,455,319	-
Existing Firm Energy	555	(28,211,629)	(28,211;629)	-
Post-merger Firm	555	42,556,078	48,109,163	(5,553,085)
Secondary Purchases	555	19,022,490	19,022,490	-
Seasonal Contracts	555	-	-	-
Other Generation	555	33,105,578	34,187,931	(1,082,352)
				-
Total Purchased Power Adjustments:		134,780,380	141,415,818	(6,635,437)
Wheeling Expense (Account 565)				
Existing Firm PPL	565	(2,960,982)	(2,960,982)	0
Existing Firm UPL	565	(820,285)	(820,285)	-
Post-merger Firm	565	23,146,266	23,179,140	(32,874)
Non-Firm	565	1,469,783	(1,050,141)	2,519,925
Total Wheeling Expense Adjustments:		20,834,783	18,347,732	2,487,051
Fuel Expense (Accounts 501, 503, 547)				
Fuel Consumed - Coal	501	114,712,374	113,299,594	1,412,780
Fuel Consumed - Gas	501	(29,773,826)	(29,856,185)	82,359
Steam from Other Sources	503	(223,647)	(223,647)	-
Natural Gas Consumed	547	42,386,776	13,052,907	29,333,868
Simple Cycle Combustion Turbin	547	(21,527,550)	(22,591,198)	1,063,648
Cholla / APS Exchange	501	1,226,184	1,094,564	131,620
Total Fuel Expense Adjustments:		106,800,311	74,776,036	32,024,276
Total Power Cost Adjustment		40,863,830	47,335,117	(6,471,288)
		Ref 11.9.1		**Ref 11.9**
Remove Power Cost Deferrals	555	(20,481,246)	(20,481,246)	-

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	805,993,310				805,993,310
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	856,520,160	50,526,850	-	-	805,993,310
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	4,415,996				4,415,996
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	97,281,918				97,281,918
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	12,687,518				12,687,518
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	7,054,508				7,054,508
New Firm Sub Total	272,410,464	-	-	-	272,410,464
Wind Integration Charge	33,105,578				33,105,578
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	603,718,551	121,613,502	70,502,334	-	411,602,715
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	108,410,485				108,410,485
Nonfirm Wheeling	2,612,580			2,612,580	
TOTAL WHEELING & U. OF F. EXPENSE	137,995,993	26,972,928	-	2,612,580	108,410,485
THERMAL FUEL BURN EXPENSE					
Carbon	20,663,737			20,663,737	
Cholla	54,217,555			54,217,555	
Colstrip	11,524,649			11,524,649	
Craig	20,271,843			20,271,843	
Chehalis	132,777,904			132,777,904	
Currant Creek	109,269,611			109,269,611	
Dave Johnston	48,426,653			48,426,653	
Gadsby	6,746,966	-		6,746,966	
Gadsby CT	13,961,570			13,961,570	
Hayden	11,290,102			11,290,102	
Hermiston	60,461,446			60,461,446	
Hunter	113,484,800			113,484,800	
Huntington	104,947,002			104,947,002	
Jim Bridger	183,646,047			183,646,047	
Lake Side	157,018,402			157,018,402	
Little Mountain	9,113,308			9,113,308	
Naughton	97,728,642			97,728,642	
Wyodak	19,111,477			19,111,477	
TOTAL FUEL BURN EXPENSE	1,174,661,714	-	-	1,174,661,714	-
OTHER GENERATION EXPENSE					
Blundell	3,373,929			3,373,929	
TOTAL OTHER GEN. EXPENSE	3,373,929	-	-	3,373,929	-
NET POWER COST	1,063,230,027	98,059,581	70,502,334	1,180,648,223	(285,980,110)
	Ref 11.9.1				

Rocky Mountain Power
Idaho General Rate Case - December 2009
Rebuttal SO2 Sales

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	IDAHO ALLOCATED	REF#
Adjustment to Income:							
Add CY 2010 Amortization	4118	1	(4,742,268)	SE	6.358%	(301,491)	Below
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	190	1	(1,799,738)	SE	6.358%	(114,419)	Below
Regulatory Deferred Sales	25398	1	4,742,268	SE	6.358%	301,491	Below
Adjustment to Taxes:							
Schedule M Deduction	SCHMDT	1	4,742,268	SE	6.358%	301,491	Below
DIT Expense	41010	1	1,799,738	SE	6.358%	114,419	Below
Adjustment Detail:							
Rebuttal 5 Year Average							
Remove CY 2009 Allowance Sales			3,790,891				11.10.1
Add CY 2010 Amortization			(8,261,076)				11.10.1
Accumulated Deferred Income Taxes			12,540,609				11.10.1
Regulatory Deferred Sales			(33,044,213)				11.10.1
Schedule M Deduction			8,261,076				11.10.1
DIT Expense			3,135,161				11.10.1
As Filed							
Remove CY 2009 Allowance Sales			3,790,891				
Add CY 2010 Amortization			(3,518,808)				
Accumulated Deferred Income Taxes			14,340,347				
Regulatory Deferred Sales			(37,786,481)				
Schedule M Deduction			3,518,808				
DIT Expense			1,335,423				
Rebuttal Incremental Adjustment							
Remove CY 2009 Allowance Sales			-				
Add CY 2010 Amortization			(4,742,268)				
Accumulated Deferred Income Taxes			(1,799,738)				
Regulatory Deferred Sales			4,742,268				
Schedule M Deduction			4,742,268				
DIT Expense			1,799,738				

Description of Adjustment:

This adjustment reduces the amortization of SO2 sales from 15 years to 5 years and includes the corresponding rate base and tax impacts.

Rocky Mountain Power
Idaho General Rate Case - December 2009
SO2 Allowance Sales - Rebuttal

Beginning of the Period	Dec-09
Ending of the Period	Dec-10

Description	Date Booked	Sales To Date	Accumulated Amortization	End Unamortized Balance	Current Period Amortization	Beg Unamortized Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax
			Dec-10	Dec-10	12 Months Ended	Dec-09	12 Months Ended	12 Months Ended	12 Months Ended	Dec-09	Dec-10
EPA Auction	May-05	2,065,357	927,112	1,138,245	284,568	1,422,813	0	284,568	107,996	539,972	431,975
EPA Auction	Jun-05	200,914	89,292	111,622	27,912	139,534	0	27,912	10,593	52,954	42,362
J.P. Morgan Sale	Dec-05	13,958,500	5,831,547	8,126,953	2,031,744	10,158,697	0	2,031,744	771,067	3,855,327	3,084,260
J.P. Morgan Sale	Feb-06	12,995,000	5,313,490	7,681,510	1,920,372	9,601,882	0	1,920,372	728,800	3,644,010	2,915,210
EPA Auction	May-06	2,392,408	946,328	1,446,080	361,524	1,807,604	0	361,524	137,202	686,004	548,802
EPA Auction	Jun-06	232,244	90,822	141,422	35,352	176,774	0	35,352	13,416	67,088	53,671
Saracen Energy	Mar-07	2,322,500	815,466	1,507,034	376,764	1,883,798	0	376,764	142,986	714,920	571,934
EPA Auction / Louis Dreyfus	Apr-07	3,727,548	1,292,229	2,435,319	608,832	3,044,151	0	608,832	231,058	1,155,286	924,228
EPA Auction / Louis Dreyfus	May-07	2,897,500	991,588	1,905,912	476,484	2,382,396	0	476,484	180,830	904,143	723,313
Alpha Energy / Fortis	Oct-07	2,872,500	919,194	1,953,306	488,328	2,441,634	0	488,328	185,325	926,625	741,299
Saracen / DTE Coal Services	Dec-07	2,843,450	884,633	1,958,817	489,708	2,448,525	0	489,708	185,849	929,240	743,391
EPA Auction	Apr-08	1,192,027	349,650	842,377	210,588	1,052,965	0	210,588	79,920	399,611	319,691
Sempra #1	Oct-08	149,500	39,873	109,627	27,408	137,035	0	27,408	10,402	52,006	41,605
Various	Nov-08	1,393,500	365,416	1,028,084	257,028	1,285,112	0	257,028	97,545	487,713	390,168
Shell, Dreyfus	Dec-08	2,154,000	555,255	1,598,745	399,684	1,998,429	0	399,684	151,684	758,424	606,740
Shell	Jan-09	194,500	49,272	145,228	36,300	181,528	0	36,300	13,776	68,892	55,115
EPA Auction	Apr-09	173,141	41,550	131,591	32,892	164,483	0	32,892	12,483	62,423	49,940
Various*	Jun-09	1,017,500	235,159	782,341	195,588	977,929	0	195,588	74,228	371,134	296,906
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	19,737,876	33,044,213	**8,261,076**	41,305,289	**0**	**8,261,076**	3,135,161	15,675,770	12,540,609
					Ref # 11.10		**Ref # 11.10**	**Ref # 11.10**			

<u>June 2009 Various Buyers:</u>

CE2 Environmental Opportunities I LP	93,125
CE2 Environmental Markets LP	93,125
NRG	645,000
Ohio Valley	186,250
	1,017,500

<u>Actual SO2 Sales</u>
<u>CY 2009</u>
3,790,891
Ref # 11.10

<u>SO2 creditUnamortized Balance</u>
Ending Balance **33,044,213**
Ref # 11.10

<u>Deferred Income Tax Expense</u>

Ref # 11.10	**3,135,161**
Ref # 11.10	**0**
	3,135,161

<u>DIT Unamort Balance</u>
12,540,609
Ref # 11.10

Case No. PAC-E-10-07
Exhibit No. 80
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Updated LGAR Calculation

November 2010

Idaho Public Utilities Commission Production Request 5
Unbundled Production Revenue Requirement (Excluding NPC)

PAC-E-10-07
Unbundled Production Revenue Requirement

Description		Amount	Source
1	Production - Return On Investment	877,766,533	Rebuttal Exhibit 2 page 10.19
2	Production - Expense	2,188,443,123	Rebuttal Exhibit 2 page 10.19
3	Production - Revenues	(856,520,160)	Rebuttal Exhibit 2 page 11.9.1
	Production Revenue Requirement	2,209,689,497	(Line 1 + Line 2 - Line 3)
	System Load	57,460,901	Net Power Cost Study
	Production $ per MWH	$38.46	

PAC-E-10-07
Unbundled Production Revenue requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	877,766,533	Rebuttal Exhibit 2 page 10.19
2	Production - Expense	2,188,443,123	Rebuttal Exhibit 2 page 10.19
3	Production - NPC Expenses	(1,781,754,194)	Rebuttal Exhibit 2 page 11.9.1
	Production Revenue Requirement (Excluding NPC)	1,284,455,462	(Line 1 + Line 2 - Line 3)
	System Load	57,460,901	Net Power Cost Study
	Production $ per MWH	$22.35	

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	

Idaho Public Utilities Commission Production Request 5
Unbundled Production Revenue Requirement (Excluding NPC)

December 2008 Annual Report
Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	720,198,369	JAM Tab ECD
2	Production - Expense	2,399,270,653	JAM Tab ECD
3	Production - NPC Expenses	(2,018,890,690)	RAM Tab 5, Adj No 1
	Production Revenue Requirement (Excluding NPC)	1,100,578,332	(Line 1 + Line 2 - Line 3)
	System Load	58,587,247	RAM Tab 5, Adj No 1
	Production $ per MWH	$18.79	

December 2007 Annual Report
Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	562,886,786	JAM Tab ECD
2	Production - Expense	2,999,195,474	JAM Tab ECD
3	Production - NPC Expenses	(2,622,848,200)	RAM Tab 5, Adj No 1
	Production Revenue Requirement (Excluding NPC)	939,234,060	(Line 1 + Line 2 - Line 3)
	System Load	58,070,670	RAM Tab 5, Adj No 1
	Production $ per MWH	$16.17	

December 2006 Annual Report
Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	502,326,524	JAM Tab ECD
2	Production - Expense	3,236,453,200	JAM Tab ECD
3	Production - NPC Expenses	(2,809,578,442)	RAM Tab 5, Adj No 1
	Production Revenue Requirement (Excluding NPC)	929,201,282	(Line 1 + Line 2 - Line 3)
	System Load	56,111,183	RAM Tab 5, Adj No 1
	Production $ per MWH	$16.56	

March 2006 Annual Report
Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	455,964,647	JAM Tab ECD
2	Production - Expense	2,659,321,887	JAM Tab ECD
3	Production - NPC Expenses	(2,238,052,891)	RAM Tab 5, Adj No 1
	Production Revenue Requirement (Excluding NPC)	877,233,643	(Line 1 + Line 2 - Line 3)
	System Load	54,578,830	RAM Tab 5, Adj No 1
	Production $ per MWH	$16.07	

Idaho Public Utilities Commission Production Request 5
Unbundled Production Revenue Requirement (Excluding NPC)

March 2005 Annual Report

Unbundled Production Revenue Requirement (Excluding Net Power Costs)

Description		Amount	Source
1	Production - Return On Investment	393,879,072	JAM Tab ECD
2	Production - Expense	2,269,943,097	JAM Tab ECD
3	Production - NPC Expenses	(1,848,507,139)	RAM Tab 5, Adj No 1
	Production Revenue Requirement (Excluding NPC)	815,315,030	(Line 1 + Line 2 - Line 3)
	System Load	53,264,625	RAM Tab 5, Adj No 1
	Production $ per MWH	$15.31	