



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION?  No  Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type:  RE (Electric)  RG (Gas)  RW (Water)  RT (Telecommunications)  
 RO (Other, for example, industry safety information)

Did you previously file a similar report?  No  Yes, report docket number: RE 56

Report is required by:  OAR OAR 860-027-0070(1)

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case?  No  Yes, docket number: RE 56

List Key Words for this report. We use these to improve search results.

Results of Operations for period ended December 31, 2016

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

April 28, 2017

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

Attn: Filing Center

**Re: RE 56 – Results of Operations for period ended December 2016**

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2016 annual results of operations report in compliance with OAR 860-027-0070(1). This report summarizes the actual and normalized results of operations for the 12 months ended December 31, 2016, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2017 Protocol inter-jurisdictional allocation methodology.

It is respectfully requested that all data requests regarding this matter be addressed to:

By E-mail (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah, Suite 2000  
Portland, OR 97232

For informal inquiries, please contact Natasha Siores, Manager, Regulatory Affairs, at (503) 813-6583.

Sincerely,



R. Bryce Dalley  
Vice President, Regulation

Enclosures

cc: ICNU  
CUB



*Oregon Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2016

# 1. SUMMARY

**PACIFICORP**  
State of Oregon  
Actual, Adjusted & Normalized Results of Operations - 2017 Protocol  
Results of Operations December 2016

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	1,274,834,790	8,538,844	1,283,373,634	-	1,283,373,634	11,724,532	1,295,098,166
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	47,483,685	-	47,483,685	-	47,483,685	61,835,512	109,319,197
5 Other Operating Revenues	38,292,428	(4,116,247)	34,176,181	-	34,176,181	(46,941)	34,129,240
6 Total Operating Revenues	1,360,610,903	4,422,597	1,365,033,500	-	1,365,033,500	73,513,103	1,438,546,603
7							
8 Operating Expenses:							
9 Steam Production	279,944,321	(5,892,339)	274,051,983	64,142	274,116,124	11,305,536	285,421,660
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	11,540,468	-	11,540,468	11,808	11,552,276	(6,527)	11,545,749
12 Other Power Supply	213,461,076	2,168,804	215,629,880	25,146	215,655,026	58,001,660	273,656,686
13 Transmission	54,070,165	-	54,070,165	19,138	54,089,302	2,045,682	56,134,984
14 Distribution	61,501,806	-	61,501,806	75,051	61,576,857	(41,483)	61,535,374
15 Customer Accounting	30,147,947	(76,342)	30,071,604	36,356	30,107,961	66,467	30,174,427
16 Customer Service	3,696,583	(8,924)	3,687,658	5,740	3,693,398	(3,172)	3,690,225
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	43,627,206	1,759,120	45,386,326	28,357	45,414,684	66,992	45,481,676
19 Total O&M Expenses	697,989,572	(2,049,681)	695,939,890	265,737	696,205,627	71,435,154	767,640,782
xx							
20 Depreciation	194,630,066	22,879,048	217,509,114	2,252,369	219,761,483	1,031,781	220,793,264
21 Amortization	11,922,763	2,153,555	14,076,318	156,627	14,232,945	187,654	14,420,600
22 Taxes Other Than Income	73,910,716	-	73,910,716	-	73,910,716	2,040,260	75,950,976
23 Income Taxes - Federal	54,147,661	(4,500,296)	49,647,364	(577,997)	49,069,368	(16,382,973)	32,686,395
24 Income Taxes - State	9,775,614	(847,870)	8,927,743	(78,540)	8,849,203	(2,341,687)	6,507,516
25 Income Taxes - Def Net	27,949,148	2,953,986	30,903,135	(914,239)	29,988,896	18,451,082	48,439,978
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(367,705)	365,192	(2,513)	-	(2,513)	(787)	(3,300)
xx							
28 Total Operating Expenses:	1,069,957,833	20,953,934	1,090,911,767	1,103,958	1,092,015,726	74,420,484	1,166,436,210
29							
30 Operating Rev For Return:	290,653,070	(16,531,337)	274,121,733	(1,103,958)	273,017,774	(907,381)	272,110,393
31							
32 Rate Base:							
33 Electric Plant In Service	7,353,338,589	(15,378,381)	7,337,960,208	59,846,616	7,397,806,824	26,626,183	7,424,433,007
34 Plant Held for Future Use	7,712,902	(7,712,902)	-	-	-	-	-
35 Misc Deferred Debits	205,862,043	(145,502,322)	60,359,721	-	60,359,721	5,802,590	66,162,311
36 Elec Plant Acq Adj	7,778,732	-	7,778,732	-	7,778,732	(943,536)	6,835,196
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	10,242,393	-	10,242,393	-	10,242,393	-	10,242,393
39 Fuel Stock	53,080,371	-	53,080,371	-	53,080,371	1,825,634	54,906,005
40 Material & Supplies	66,157,808	-	66,157,808	-	66,157,808	-	66,157,808
41 Working Capital	11,872,866	(69,924)	11,802,941	(3,694)	11,799,247	469,060	12,268,307
42 Weatherization Loans	776,201	-	776,201	-	776,201	-	776,201
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	7,716,821,905	(168,663,530)	7,548,158,375	59,842,922	7,608,001,297	33,779,931	7,641,781,228
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,575,170,625)	(102,787,496)	(2,677,958,121)	(2,252,369)	(2,680,210,490)	(416,986)	(2,680,627,476)
48 Accum Prov For Amort	(159,500,343)	-	(159,500,343)	(156,627)	(159,656,970)	(36,830)	(159,693,800)
49 Accum Def Income Tax	(1,169,842,517)	9,669,292	(1,160,173,225)	457,120	(1,159,716,105)	37,045,516	(1,122,670,589)
50 Unamortized ITC	(164,195)	-	(164,195)	-	(164,195)	-	(164,195)
51 Customer Adv For Const	(9,498,521)	1,145,879	(8,352,641)	-	(8,352,641)	-	(8,352,641)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(119,211,793)	65,596,117	(53,615,676)	-	(53,615,676)	(486)	(53,616,162)
54							
55 Total Rate Base Deductions	(4,033,387,993)	(26,376,208)	(4,059,764,200)	(1,951,877)	(4,061,716,077)	36,591,214	(4,025,124,863)
56							
57 Total Rate Base:	3,683,433,912	(195,039,738)	3,488,394,175	57,891,046	3,546,285,220	70,371,144	3,616,656,364
58							
59 Return on Rate Base	7.891%		7.858%		7.699%		7.524%
xx							
60 Return on Equity	10.434%	-0.064%	10.371%	-0.310%	10.060%	-0.340%	9.720%
61							
62 TAX CALCULATION:							
63 Operating Revenue	382,525,492	(18,925,517)	363,599,975	(2,674,734)	360,925,241	(1,180,959)	359,744,283
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(7,307,587)	(29,044)	(7,336,631)	-	(7,336,631)	-	(7,336,631)
66 Interest	96,214,359	(7,983,384)	88,230,975	1,464,222	89,695,197	1,779,878	91,475,074
67 Schedule "M" Additions	268,502,174	(7,370,174)	261,132,000	2,408,997	263,540,997	1,004,936	264,545,933
68 Schedule "M" Deductions	346,799,005	392,297	347,191,302	-	347,191,302	49,623,103	396,814,405
69 Income Before Tax	215,321,889	(18,675,560)	196,646,329	(1,729,959)	194,916,370	(51,579,003)	143,337,367
70							
71 State Income Taxes	9,775,614	(847,870)	8,927,743	(78,540)	8,849,203	(2,341,687)	6,507,516
72 Taxable Income	205,546,276	(17,827,690)	187,718,586	(1,651,419)	186,067,167	(49,237,316)	136,829,850
73							
58 Federal Income Taxes + Other	54,147,661	(4,500,296)	49,647,364	(577,997)	49,069,368	(16,382,973)	32,686,395

(1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.

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

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

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

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	20,263,376	21,280,009	1,006,204	-	-	-	(2,022,837)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	61,835,512	-	-	61,835,512	-	-	-
5 Other Operating Revenues	(4,163,188)	(4,323,229)	160,041	-	-	-	-
6 Total Operating Revenues	77,935,700	16,956,780	1,166,245	61,835,512	-	-	(2,022,837)
7							
8 Operating Expenses:							
9 Steam Production	5,477,339	-	485,148	11,340,989	-	-	(6,348,799)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,281	-	5,281	-	-	-	-
12 Other Power Supply	60,195,610	-	1,040,960	59,053,270	-	-	101,379
13 Transmission	2,064,819	-	8,560	2,056,260	-	-	-
14 Distribution	33,568	-	33,568	-	-	-	-
15 Customer Accounting	26,481	-	26,481	-	-	-	-
16 Customer Service & Info	(6,357)	-	(6,357)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,854,470	-	1,350,735	-	-	894,326	(390,591)
19 Total O&M Expenses	69,651,210	-	2,944,375	72,450,520	-	894,326	(6,638,011)
20 Depreciation	26,163,198	-	-	-	29,468,600	-	(3,305,402)
21 Amortization	2,497,837	-	-	-	2,407,856	-	89,981
22 Taxes Other Than Income	2,040,260	-	674,583	-	-	1,365,677	-
23 Income Taxes: Federal	(21,461,266)	5,665,414	(941,490)	(3,546,580)	(10,638,904)	3,427,540	(15,427,245)
24 State	(3,268,097)	769,836	(127,933)	(481,921)	(1,445,650)	113,878	(2,096,306)
25 Deferred Income Taxes	20,490,830	317	-	-	(12,880)	-	20,503,393
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	364,405	(787)	365,192	-	-	-	-
28 Total Operating Expenses:	96,478,376	6,434,779	2,914,727	68,422,018	19,779,022	5,801,421	(6,873,591)
29							
30 Operating Rev For Return:	(18,542,676)	10,522,001	(1,748,482)	(6,586,506)	(19,779,022)	(5,801,421)	4,850,754
31							
32 Rate Base:							
33 Electric Plant In Service	71,094,418	-	-	-	-	-	71,094,418
34 Plant Held for Future Use	(7,712,902)	-	-	-	-	-	(7,712,902)
35 Misc Deferred Debits	(139,699,732)	-	-	-	-	-	(139,699,732)
36 Elec Plant Acq Adj	(943,536)	-	-	-	-	-	(943,536)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,825,634	-	-	-	-	-	1,825,634
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	395,441	-	-	-	-	-	395,441
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(75,040,677)	-	-	-	-	-	(75,040,677)
45							
46 Deductions:							
47 Accum Prov For Deprec	(105,456,850)	-	-	-	(130,116,904)	-	24,660,053
48 Accum Prov For Amort	(193,457)	-	-	-	(193,457)	-	-
49 Accum Def Income Tax	47,171,927	185	-	-	249,396	(4,625,618)	51,547,965
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,145,879	-	-	-	-	-	1,145,879
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	65,595,631	(486)	-	-	-	-	65,596,117
54							
55 Total Deductions:	8,263,129	(302)	-	-	(130,060,965)	(4,625,618)	142,950,014
56							
57 Total Rate Base:	(66,777,548)	(302)	-	-	(130,060,965)	(4,625,618)	67,909,337
58							
59							
60 Estimated ROE impact	-0.714%	0.556%	-0.092%	-0.348%	-0.521%	-0.288%	-0.026%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(22,781,210)	16,957,567	(2,817,905)	(10,615,007)	(31,876,456)	(2,260,003)	7,830,595
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(29,044)	-	-	-	-	(29,044)	-
69 Interest	(4,739,285)	-	-	-	-	(4,739,285)	-
70 Schedule "M" Additions	(3,956,241)	-	-	-	-	-	(3,956,241)
72 Schedule "M" Deductions	50,015,400	835	-	-	(33,939)	-	50,048,504
73 Income Before Tax	(71,984,523)	16,956,733	(2,817,905)	(10,615,007)	(31,842,518)	2,508,325	(46,174,150)
74							
76 State Income Taxes	(3,268,097)	769,836	(127,933)	(481,921)	(1,445,650)	113,878	(2,096,306)
77 Taxable Income	(68,716,425)	16,186,897	(2,689,972)	(10,133,086)	(30,396,867)	2,394,447	(44,077,844)
78							
79 Federal Income Taxes	(21,461,266)	5,665,414	(941,490)	(3,546,580)	(10,638,904)	3,427,540	(15,427,245)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	8,538,844	9,555,477	1,006,204	-	-	-	(2,022,837)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,116,247)	(4,276,288)	160,041	-	-	-	-
6 Total Operating Revenues	4,422,597	5,279,189	1,166,245	-	-	-	(2,022,837)
7							
8 Operating Expenses:							
9 Steam Production	(5,892,339)	-	456,460	-	-	-	(6,348,799)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	2,168,804	-	872,273	1,297,247	-	-	(717)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(76,342)	-	(76,342)	-	-	-	-
16 Customer Service & Info	(8,924)	-	(8,924)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,759,120	-	1,255,386	-	-	894,326	(390,591)
19 Total O&M Expenses	(2,049,681)	-	2,498,852	1,297,247	-	894,326	(6,740,107)
20 Depreciation	22,879,048	-	-	-	26,184,451	-	(3,305,402)
21 Amortization	2,153,555	-	-	-	2,153,555	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,500,296)	1,763,830	(567,252)	(433,423)	(9,468,011)	4,117,624	86,936
24 State	(847,870)	239,675	(77,080)	(58,895)	(1,286,545)	323,162	11,813
25 Deferred Income Taxes	2,953,986	-	-	-	-	-	2,953,986
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	365,192	-	365,192	-	-	-	-
28 Total Operating Expenses:	20,953,934	2,003,505	2,219,712	804,929	17,583,449	5,335,112	(6,992,774)
29							
30 Operating Rev For Return:	(16,531,337)	3,275,684	(1,053,467)	(804,929)	(17,583,449)	(5,335,112)	4,969,937
31							
32 Rate Base:							
33 Electric Plant In Service	(15,378,381)	-	-	-	-	-	(15,378,381)
34 Plant Held for Future Use	(7,712,902)	-	-	-	-	-	(7,712,902)
35 Misc Deferred Debits	(145,502,322)	-	-	-	-	-	(145,502,322)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(69,924)	-	-	-	-	-	(69,924)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(168,663,530)	-	-	-	-	-	(168,663,530)
45							
46 Deductions:							
47 Accum Prov For Deprec	(102,787,496)	-	-	-	(127,447,549)	-	24,660,053
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	9,669,292	-	-	-	-	(4,625,618)	14,294,910
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,145,879	-	-	-	-	-	1,145,879
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	65,596,117	-	-	-	-	-	65,596,117
54							
55 Total Deductions:	(26,376,208)	-	-	-	(127,447,549)	(4,625,618)	105,696,959
56							
57 Total Rate Base:	(195,039,738)	-	-	-	(127,447,549)	(4,625,618)	(62,966,571)
58							
59							
60 Estimated ROE impact	-0.064%	0.173%	-0.056%	-0.043%	-0.412%	-0.263%	0.534%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(18,925,517)	5,279,189	(1,697,799)	(1,297,247)	(28,338,006)	(894,326)	8,022,672
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(29,044)	-	-	-	-	(29,044)	-
69 Interest	(7,983,384)	-	-	-	-	(7,983,384)	-
70 Schedule "M" Additions	(7,370,174)	-	-	-	-	-	(7,370,174)
72 Schedule "M" Deductions	392,297	-	-	-	-	-	392,297
73 Income Before Tax	(18,675,560)	5,279,189	(1,697,799)	(1,297,247)	(28,338,006)	7,118,102	260,201
74							
76 State Income Taxes	(847,870)	239,675	(77,080)	(58,895)	(1,286,545)	323,162	11,813
77 Taxable Income	(17,827,690)	5,039,514	(1,620,719)	(1,238,352)	(27,051,461)	6,794,940	248,388
78							
79 Federal Income Taxes	(4,500,296)	1,763,830	(567,252)	(433,423)	(9,468,011)	4,117,624	86,936

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	64,142	-	64,142	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	11,808	-	11,808	-	-	-	-
12 Other Power Supply	25,146	-	25,146	-	-	-	-
13 Transmission	19,138	-	19,138	-	-	-	-
14 Distribution	75,051	-	75,051	-	-	-	-
15 Customer Accounting	36,356	-	36,356	-	-	-	-
16 Customer Service & Info	5,740	-	5,740	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	28,357	-	28,357	-	-	-	-
19 Total O&M Expenses	265,737	-	265,737	-	-	-	-
20 Depreciation	2,252,369	-	-	-	2,252,369	-	-
21 Amortization	156,627	-	-	-	156,627	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(577,997)	-	(88,786)	-	(804,870)	(489,211)	804,870
24 State	(78,540)	-	(12,064)	-	(109,368)	(66,476)	109,368
25 Deferred Income Taxes	(914,239)	-	-	-	-	-	(914,239)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,103,958	-	164,887	-	1,494,758	(555,687)	(0)
29							
30 Operating Rev For Return:	(1,103,958)	-	(164,887)	-	(1,494,758)	555,687	0
31							
32 Rate Base:							
33 Electric Plant In Service	59,846,616	-	-	-	-	-	59,846,616
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(3,694)	-	-	-	-	-	(3,694)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	59,842,922	-	-	-	-	-	59,842,922
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,252,369)	-	-	-	(2,252,369)	-	-
48 Accum Prov For Amort	(156,627)	-	-	-	(156,627)	-	-
49 Accum Def Income Tax	457,120	-	-	-	-	-	457,120
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,951,877)	-	-	-	(2,408,996)	-	457,120
56							
57 Total Rate Base:	57,891,046	-	-	-	(2,408,996)	-	60,300,042
58							
59							
60 Estimated ROE impact	-0.310%	0.000%	-0.009%	0.000%	-0.073%	0.031%	-0.260%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,674,734)	-	(265,737)	-	(2,408,996)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,464,222	-	-	-	-	1,464,222	-
70 Schedule "M" Additions	2,408,997	-	-	-	-	-	2,408,997
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(1,729,959)	-	(265,737)	-	(2,408,996)	(1,464,222)	2,408,997
74							
76 State Income Taxes	(78,540)	-	(12,064)	-	(109,368)	(66,476)	109,368
77 Taxable Income	(1,651,419)	-	(253,673)	-	(2,299,628)	(1,397,746)	2,299,628
78							
79 Federal Income Taxes	(577,997)	-	(88,786)	-	(804,870)	(489,211)	804,870



	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	11,724,532	11,724,532	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	61,835,512	-	-	61,835,512	-	-	-
5 Other Operating Revenues	(46,941)	(46,941)	-	-	-	-	-
6 Total Operating Revenues	73,513,103	11,677,591	-	61,835,512	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	11,305,536	-	(35,453)	11,340,989	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(6,527)	-	(6,527)	-	-	-	-
12 Other Power Supply	58,001,660	-	143,541	57,756,023	-	-	102,096
13 Transmission	2,045,682	-	(10,578)	2,056,260	-	-	-
14 Distribution	(41,483)	-	(41,483)	-	-	-	-
15 Customer Accounting	66,467	-	66,467	-	-	-	-
16 Customer Service & Info	(3,172)	-	(3,172)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	66,992	-	66,992	-	-	-	-
19 Total O&M Expenses	71,435,154	-	179,786	71,153,272	-	-	102,096
20 Depreciation	1,031,781	-	-	-	1,031,781	-	-
21 Amortization	187,654	-	-	-	97,673	-	89,981
22 Taxes Other Than Income	2,040,260	-	674,583	-	-	1,365,677	-
23 Income Taxes: Federal	(16,382,973)	3,901,584	(285,453)	(3,113,157)	(366,023)	(200,874)	(16,319,051)
24 State	(2,341,687)	530,160	(38,788)	(423,026)	(49,736)	(142,808)	(2,217,488)
25 Deferred Income Taxes	18,451,082	317	-	-	(12,880)	-	18,463,645
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(787)	(787)	-	-	-	-	-
28 Total Operating Expenses:	74,420,484	4,431,274	530,127	67,617,089	700,815	1,021,996	119,183
29							
30 Operating Rev For Return:	(907,381)	7,246,317	(530,127)	(5,781,577)	(700,815)	(1,021,996)	(119,183)
31							
32 Rate Base:							
33 Electric Plant in Service	26,626,183	-	-	-	-	-	26,626,183
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	5,802,590	-	-	-	-	-	5,802,590
36 Elec Plant Acq Adj	(943,536)	-	-	-	-	-	(943,536)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,825,634	-	-	-	-	-	1,825,634
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	469,060	-	-	-	-	-	469,060
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	33,779,931	-	-	-	-	-	33,779,931
45							
46 Deductions:							
47 Accum Prov For Deprec	(416,986)	-	-	-	(416,986)	-	-
48 Accum Prov For Amort	(36,830)	-	-	-	(36,830)	-	-
49 Accum Def Income Tax	37,045,516	185	-	-	249,396	-	36,795,935
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(486)	(486)	-	-	-	-	-
54							
55 Total Deductions:	36,591,214	(302)	-	-	(204,420)	-	36,795,935
56							
57 Total Rate Base:	70,371,144	(302)	-	-	(204,420)	-	70,575,866
58							
59							
60 Estimated ROE impact	-0.340%	0.398%	-0.029%	-0.317%	-0.038%	-0.056%	-0.299%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,180,959)	11,678,379	(854,369)	(9,317,760)	(1,129,454)	(1,365,677)	(192,077)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,779,878	-	-	-	-	1,779,878	-
70 Schedule "M" Additions	1,004,936	-	-	-	-	-	1,004,936
72 Schedule "M" Deductions	49,623,103	835	-	-	(33,939)	-	49,656,207
73 Income Before Tax	(51,579,003)	11,677,544	(854,369)	(9,317,760)	(1,095,515)	(3,145,555)	(48,843,348)
74							
76 State Income Taxes	(2,341,687)	530,160	(38,788)	(423,026)	(49,736)	(142,808)	(2,217,488)
77 Taxable Income	(49,237,316)	11,147,383	(815,580)	(8,894,734)	(1,045,779)	(3,002,747)	(46,625,860)
78							
79 Federal Income Taxes	(16,382,973)	3,901,584	(285,453)	(3,113,157)	(366,023)	(200,874)	(16,319,051)

## PACIFICORP

State of Oregon

Actual, Adjusted &amp; Normalized Results of Operations - 2017 Protocol

Results of Operations December 2016

EXCLUDING TYPE 1 ADJUSTMENTS FOR NORMALIZING HYDRO &amp; WEATHER

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 1 NPC Adjustments	(5) Total Adjusted Actual Results Less Type 1 NPC Adjustments
1 <b>Operating Revenues:</b>					
2 <b>General Business Revenues</b>	1,274,834,790	8,538,844	1,283,373,634	(15,830,830)	1,267,542,804
3 <b>Interdepartmental</b>	-	-	-	-	-
4 <b>Special Sales</b>	47,483,685	-	47,483,685	-	47,483,685
5 <b>Other Operating Revenues</b>	38,292,428	(4,116,247)	34,176,181	-	34,176,181
6 <b>Total Operating Revenues</b>	<u>1,360,610,903</u>	<u>4,422,597</u>	<u>1,365,033,500</u>	<u>(15,830,830)</u>	<u>1,349,202,670</u>
7					
8 <b>Operating Expenses:</b>					
9 <b>Steam Production</b>	279,944,321	(5,892,339)	274,051,983	-	274,051,983
10 <b>Nuclear Production</b>	-	-	-	-	-
11 <b>Hydro Production</b>	11,540,468	-	11,540,468	-	11,540,468
12 <b>Other Power Supply</b>	213,461,076	2,168,804	215,629,880	(1,297,247)	214,332,633
13 <b>Transmission</b>	54,070,165	-	54,070,165	-	54,070,165
14 <b>Distribution</b>	61,501,806	-	61,501,806	-	61,501,806
15 <b>Customer Accounting</b>	30,147,947	(76,342)	30,071,604	-	30,071,604
16 <b>Customer Service &amp; Info</b>	3,696,583	(8,924)	3,687,658	-	3,687,658
17 <b>Sales</b>	-	-	-	-	-
18 <b>Administrative &amp; General</b>	43,627,206	1,759,120	45,386,326	-	45,386,326
xx					
19 <b>Total O&amp;M Expenses</b>	<u>697,989,572</u>	<u>(2,049,681)</u>	<u>695,939,890</u>	<u>(1,297,247)</u>	<u>694,642,643</u>
xx					
20 <b>Depreciation</b>	194,630,066	22,879,048	217,509,114	-	217,509,114
21 <b>Amortization</b>	11,922,763	2,153,555	14,076,318	-	14,076,318
22 <b>Taxes Other Than Income</b>	73,910,716	-	73,910,716	-	73,910,716
23 <b>Income Taxes - Federal</b>	54,147,661	(4,500,296)	49,647,364	(4,855,271)	44,792,093
24 <b>Income Taxes - State</b>	9,775,614	(847,870)	8,927,743	(659,751)	8,267,993
25 <b>Income Taxes - Def Net</b>	27,949,148	2,953,986	30,903,135	-	30,903,135
26 <b>Investment Tax Credit Adj.</b>	-	-	-	-	-
27 <b>Misc Revenue &amp; Expense</b>	(367,705)	365,192	(2,513)	-	(2,513)
xx					
28 <b>Total Operating Expenses:</b>	<u>1,069,957,833</u>	<u>20,953,934</u>	<u>1,090,911,767</u>	<u>(6,812,269)</u>	<u>1,084,099,498</u>
29					
30 <b>Operating Rev For Return:</b>	<u>290,653,070</u>	<u>(16,531,337)</u>	<u>274,121,733</u>	<u>(9,018,561)</u>	<u>265,103,172</u>
31					
32 <b>Rate Base:</b>					
33 <b>Electric Plant In Service</b>	7,353,338,589	(15,378,381)	7,337,960,208	-	7,337,960,208
34 <b>Plant Held for Future Use</b>	7,712,902	(7,712,902)	-	-	-
35 <b>Misc Deferred Debits</b>	205,862,043	(145,502,322)	60,359,721	-	60,359,721
36 <b>Elec Plant Acq Adj</b>	7,778,732	-	7,778,732	-	7,778,732
37 <b>Pensions</b>	-	-	-	-	-
38 <b>Prepayments</b>	10,242,393	-	10,242,393	-	10,242,393
39 <b>Fuel Stock</b>	53,080,371	-	53,080,371	-	53,080,371
40 <b>Material &amp; Supplies</b>	66,157,808	-	66,157,808	-	66,157,808
41 <b>Working Capital</b>	11,872,866	(69,924)	11,802,941	(64,390)	11,738,551
42 <b>Weatherization Loans</b>	776,201	-	776,201	-	776,201
43 <b>Misc Rate Base</b>	-	-	-	-	-
xx					
44 <b>Total Electric Plant:</b>	<u>7,716,821,905</u>	<u>(168,663,530)</u>	<u>7,548,158,375</u>	<u>(64,390)</u>	<u>7,548,093,986</u>
45					
46 <b>Rate Base Deductions:</b>					
47 <b>Accum Prov For Deprec</b>	(2,575,170,625)	(102,787,496)	(2,677,958,121)	-	(2,677,958,121)
48 <b>Accum Prov For Amort</b>	(159,500,343)	-	(159,500,343)	-	(159,500,343)
49 <b>Accum Def Income Tax</b>	(1,169,842,517)	9,669,292	(1,160,173,225)	-	(1,160,173,225)
50 <b>Unamortized ITC</b>	(164,195)	-	(164,195)	-	(164,195)
51 <b>Customer Adv For Const</b>	(9,498,521)	1,145,879	(8,352,641)	-	(8,352,641)
52 <b>Customer Service Deposits</b>	-	-	-	-	-
53 <b>Misc Rate Base Deductions</b>	(119,211,793)	65,596,117	(53,615,676)	-	(53,615,676)
54					
55 <b>Total Rate Base Deductions</b>	<u>(4,033,387,993)</u>	<u>(26,376,208)</u>	<u>(4,059,764,200)</u>	<u>-</u>	<u>(4,059,764,200)</u>
56					
57 <b>Total Rate Base:</b>	<u>3,683,433,912</u>	<u>(195,039,738)</u>	<u>3,488,394,175</u>	<u>(64,390)</u>	<u>3,488,329,785</u>
58					
59 <b>Return on Rate Base</b>	7.891%		7.858%		7.600%
xx					
60 <b>Return on Equity</b>	10.434%	-0.064%	10.371%		9.868%

(1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.

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

(3) Type 1 adjustments in column (4) exclude adjustments for weather and hydro normalization

## 2. RESULTS OF OPERATIONS

**PacifiCorp**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2016
FILE:	JAM December 2016 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2017
TIME:	12:40:23 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2017 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.663
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.61%	5.20%	2.529%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.37%	9.80%	5.034%
	<u>100.00%</u>		<u>7.565%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2015 to 12/31/2016

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,866,606,600	3,591,771,810	1,274,834,790	20,263,376	1,295,098,166
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	177,098,460	129,614,775	47,483,685	61,835,512	109,319,197
5	Other Operating Revenues	2.4	157,375,651	119,083,222	38,292,428	(4,163,188)	34,129,240
6	Total Operating Revenues	2.4	5,201,080,711	3,840,469,807	1,360,610,903	77,935,700	1,438,546,603
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,094,606,119	814,661,798	279,944,321	5,477,339	285,421,660
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	43,360,219	31,819,751	11,540,468	5,281	11,545,749
12	Other Power Supply	2.8-2.9	924,990,699	711,529,623	213,461,076	60,195,610	273,656,686
13	Transmission	2.10	203,261,005	149,190,840	54,070,165	2,064,819	56,134,984
14	Distribution	2.12	196,497,932	134,996,126	61,501,806	33,568	61,535,374
15	Customer Accounting	2.12	83,187,011	53,039,064	30,147,947	26,481	30,174,427
16	Customer Service & Infor	2.13	147,414,565	143,717,983	3,696,583	(6,357)	3,690,225
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	129,582,538	85,955,332	43,627,206	1,854,470	45,481,676
19							
20	Total O & M Expenses	2.14	2,822,900,088	2,124,910,517	697,989,572	69,651,210	767,640,782
21							
22	Depreciation	2.16	685,576,743	490,946,677	194,630,066	26,163,198	220,793,264
23	Amortization	2.17	44,223,934	32,301,171	11,922,763	2,497,837	14,420,600
24	Taxes Other Than Income	2.17	189,632,535	115,721,819	73,910,716	2,040,260	75,950,976
25	Income Taxes - Federal	2.20	226,740,085	172,592,424	54,147,661	(21,461,266)	32,686,395
26	Income Taxes - State	2.20	39,894,901	30,119,287	9,775,614	(3,268,097)	6,507,516
27	Income Taxes - Def Net	2.19	90,861,100	62,911,952	27,949,148	20,490,830	48,439,978
28	Investment Tax Credit Adj.	2.17	(4,341,401)	(4,341,401)	0	0	0
29	Misc Revenue & Expense	2.4	(1,747,766)	(1,380,061)	(367,705)	364,405	(3,300)
30							
31	Total Operating Expenses	2.20	4,093,740,218	3,023,782,385	1,069,957,833	96,478,376	1,166,436,210
32							
33	Operating Revenue for Return		1,107,340,493	816,687,423	290,653,070	(18,542,676)	272,110,393
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	26,541,520,255	19,188,181,666	7,353,338,589	71,094,418	7,424,433,007
37	Plant Held for Future Use	2.31	23,418,064	15,705,162	7,712,902	(7,712,902)	0
38	Misc Deferred Debits	2.33	891,833,367	685,971,324	205,862,043	(139,699,732)	66,162,311
39	Elec Plant Acq Adj	2.31	40,600,923	32,822,191	7,778,732	(943,536)	6,835,196
40	Pensions	2.31	0	0	0	0	0
41	Prepayments	2.32	48,739,712	38,497,320	10,242,393	0	10,242,393
42	Fuel Stock	2.32	211,549,537	158,469,166	53,080,371	1,825,634	54,906,005
43	Material & Supplies	2.32	229,853,531	163,695,722	66,157,808	0	66,157,808
44	Working Capital	2.33	31,715,033	19,842,167	11,872,866	395,441	12,268,307
45	Weatherization Loans	2.31	12,870,785	12,094,584	776,201	0	776,201
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		28,032,101,207	20,315,279,302	7,716,821,905	(75,040,677)	7,641,781,228
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(8,651,629,147)	(6,076,458,522)	(2,575,170,625)	(105,456,850)	(2,680,627,476)
52	Accum Prov For Amort	2.39	(540,415,862)	(380,915,520)	(159,500,343)	(193,457)	(159,693,800)
53	Accum Def Income Taxes	2.35	(4,501,081,444)	(3,331,238,927)	(1,169,842,517)	47,171,927	(1,122,670,589)
54	Unamortized ITC	2.35	(566,137)	(401,942)	(164,195)	0	(164,195)
55	Customer Adv for Const	2.34	(34,228,374)	(24,729,853)	(9,498,521)	1,145,879	(8,352,641)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(463,570,007)	(344,358,214)	(119,211,793)	65,595,631	(53,616,162)
58							
59	Total Rate Base Deductions		(14,191,490,970)	(10,158,102,978)	(4,033,387,993)	8,263,129	(4,025,124,863)
60							
61	Total Rate Base		13,840,610,237	10,157,176,324	3,683,433,912	(66,777,548)	3,616,656,364
62							
63	Return on Rate Base		8.001%		7.891%		7.524%
64							
65	Return on Equity		10.648%		10.434%		9.720%
66	Net Power Costs		1,467,333,835		374,859,948		385,474,956
67							
68	Revenue Requirement Impact		114,585,593		30,494,931		29,942,084
69	Rate Base Decrease		(835,050,375)		(225,138,429)		(231,150,707)





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		15,779,430	11,579,681	4,199,748	14,845	4,214,594	
217		P	SG		3,522,859	2,585,238	937,621	-	937,621	
218				B2	19,302,289	14,164,920	5,137,369	14,845	5,152,214	
219										
220	501	Fuel Related-Non NPC								
221		P	S		(2,745,350)	(2,945,838)	200,488	(200,488)	-	
222		P	SE		42,893,203	32,130,773	10,762,430	(5,290,859)	5,471,571	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		3,062,928	2,294,402	768,526	-	768,526	
227				B2	43,210,781	31,479,336	11,731,445	(5,491,348)	6,240,097	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		149,780	149,780	-	-	-	
231		P	SE		715,165,130	535,721,437	179,443,693	11,333,858	190,777,551	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		40,212,229	30,122,488	10,089,741	-	10,089,741	
235				B2	755,527,139	565,993,705	189,533,434	11,333,858	200,867,292	
236										
237		Total Fuel Related								
238					798,737,920	597,473,042	201,264,879	5,842,510	207,107,389	
239	502	Steam Expenses								
240		P	SG		71,792,492	52,684,678	19,107,813	-	19,107,813	
241		P	SG		5,702,321	4,184,629	1,517,692	-	1,517,692	
242				B2	77,494,812	56,869,307	20,625,505	-	20,625,505	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		4,387,771	3,286,825	1,100,945	7,131	1,108,077	
250				B2	4,387,771	3,286,825	1,100,945	7,131	1,108,077	
251										
252	505	Electric Expenses								
253		P	SG		1,069,023	784,499	284,524	-	284,524	
254		P	SG		288,658	211,831	76,827	-	76,827	
255				B2	1,357,681	996,329	361,351	-	361,351	
256										
257	506	Misc. Steam Expense								
258		P	SG		16,749,359	12,291,460	4,457,898	519,835	4,977,733	
259		P	SE		-	-	-	-	-	
260		P	SG		2,033,796	1,492,495	541,302	-	541,302	
261				B2	18,783,155	13,783,955	4,999,200	519,835	5,519,035	
262										
263	507	Rents								
264		P	SG		497,552	365,127	132,425	-	132,425	
265		P	SG		-	-	-	-	-	
266				B2	497,552	365,127	132,425	-	132,425	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		5,891,937	4,323,778	1,568,159	(916,942)	651,217	
270		P	SG		2,698,783	1,980,493	718,290	-	718,290	
271				B2	8,590,720	6,304,271	2,286,449	(916,942)	1,369,508	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		26,281,764	19,286,784	6,994,980	615	6,995,595	
277		P	SG		3,378,120	2,479,022	899,098	-	899,098	
278				B2	29,659,884	21,765,806	7,894,078	615	7,894,693	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		87,149,990	63,954,727	23,195,263	12,517	23,207,780	
282		P	SG		7,088,054	5,201,545	1,886,509	-	1,886,509	
283				B2	94,238,044	69,156,272	25,081,773	12,517	25,094,290	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		30,884,819	22,664,720	8,220,099	-	8,220,099	
287		P	SG		732,402	537,471	194,931	-	194,931	
288				B2	31,617,221	23,202,191	8,415,030	-	8,415,030	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		7,690,179	5,643,412	2,046,767	(3,173)	2,043,594	
292		P	SG		2,248,891	1,650,341	598,550	-	598,550	
293				B2	9,939,070	7,293,753	2,645,317	(3,173)	2,642,144	
294										
295	<b>Total Steam Power Generation</b>				<b>B2</b>	<b>1,094,606,119</b>	<b>814,661,798</b>	<b>279,944,321</b>	<b>5,477,339</b>	<b>285,421,660</b>





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
359	537	Hydraulic Expenses							
360		P	DGP		-	-	-	-	-
361		P	SG		4,066,100	2,983,894	1,082,206	-	1,082,206
362		P	SG		372,079	273,049	99,030	-	99,030
363									
364				B2	4,438,179	3,256,943	1,181,236	-	1,181,236
365									
366	538	Electric Expenses							
367		P	DGP		-	-	-	-	-
368		P	SG		-	-	-	-	-
369		P	SG		-	-	-	-	-
370									
371				B2	-	-	-	-	-
372									
373	539	Misc. Hydro Expenses							
374		P	DGP		-	-	-	-	-
375		P	SG		10,948,878	8,034,797	2,914,081	-	2,914,081
376		P	SG		6,860,807	5,034,780	1,826,027	-	1,826,027
377									
378									
379				B2	17,809,685	13,069,577	4,740,107	-	4,740,107
380									
381	540	Rents (Hydro Generation)							
382		P	DGP		-	-	-	-	-
383		P	SG		1,265,732	928,853	336,879	-	336,879
384		P	SG		73,384	53,852	19,531	-	19,531
385									
386				B2	1,339,115	982,705	356,410	-	356,410
387									
388	541	Maint Supervision & Engineering							
389		P	DGP		-	-	-	-	-
390		P	SG		400	294	106	-	106
391		P	SG		-	-	-	-	-
392									
393				B2	400	294	106	-	106
394									
395	542	Maintenance of Structures							
396		P	DGP		-	-	-	-	-
397		P	SG		1,108,718	813,629	295,089	-	295,089
398		P	SG		48,884	35,873	13,011	-	13,011
399									
400				B2	1,157,602	849,502	308,100	-	308,100
401									
402									
403									
404									
405	543	Maintenance of Dams & Waterways							
406		P	DGP		-	-	-	-	-
407		P	SG		3,438,183	2,523,099	915,084	-	915,084
408		P	SG		592,972	435,150	157,821	-	157,821
409									
410				B2	4,031,155	2,958,249	1,072,905	-	1,072,905
411									
412	544	Maintenance of Electric Plant							
413		P	DGP		-	-	-	-	-
414		P	SG		1,871,389	1,373,312	498,076	-	498,076
415		P	SG		655,889	481,322	174,567	-	174,567
416									
417				B2	2,527,278	1,854,634	672,643	-	672,643
418									
419	545	Maintenance of Misc. Hydro Plant							
420		P	DGP		-	-	-	-	-
421		P	SG		2,320,538	1,702,919	617,619	888	618,507
422		P	SG		693,008	508,562	184,446	245	184,692
423									
424				B2	3,013,546	2,211,481	802,065	1,133	803,199
425									
426				B2	43,360,219	31,819,751	11,540,468	5,281	11,545,749















13 Month Average					UNADJUSTED RESULTS			OREGON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
860	923	Outside Services							
861		PTD	S		1,201,859	593,241	608,617	-	608,617
862		CUST	CN		-	-	-	-	-
863		PTD	SO		13,795,157	9,973,203	3,821,954	(25,270)	3,796,683
864				B2	14,997,016	10,566,445	4,430,571	(25,270)	4,405,301
865									
866	924	Property Insurance							
867		PT	S		8,209,641	1,829,105	6,380,535	-	6,380,535
868		PT	SG		-	-	-	-	-
869		PTD	SO		6,055,710	4,377,973	1,677,737	-	1,677,737
870				B2	14,265,351	6,207,079	8,058,272	-	8,058,272
871									
872	925	Injuries & Damages							
873		PTD	S		3,562,162	-	3,562,162	(192,984)	3,369,178
874		PTD	SO		(2,355,733)	(1,703,077)	(652,657)	1,680,069	1,027,412
875				B2	1,206,429	(1,703,077)	2,909,505	1,487,084	4,396,590
876									
877	926	Employee Pensions & Benefits							
878		LABOR	S		-	-	-	-	-
879		CUST	CN		-	-	-	-	-
880		LABOR	SO		-	-	-	-	-
881				B2	-	-	-	-	-
882									
883	927	Franchise Requirements							
884		DMSC	S		-	-	-	-	-
885		DMSC	SO		-	-	-	-	-
886				B2	-	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889		DMSC	S		17,117,647	11,096,076	6,021,571	57,773	6,079,343
890		P	SE		197,259	147,764	49,495	-	49,495
891		DMSC	SO		3,743,712	2,706,515	1,037,197	-	1,037,197
892		FERC	SG		4,203,204	3,084,507	1,118,697	-	1,118,697
893				B2	25,261,821	17,034,862	8,226,959	57,773	8,284,732
894									
895	929	Duplicate Charges							
896		LABOR	S		-	-	-	-	-
897		LABOR	SO		(3,585,345)	(2,592,024)	(993,321)	(366,334)	(1,359,655)
898				B2	(3,585,345)	(2,592,024)	(993,321)	(366,334)	(1,359,655)
899									
900	930	Misc General Expenses							
901		PTD	S		169,238	123,488	45,750	848,576	894,326
902		CUST	CN		-	-	-	-	-
903		P	SG		-	-	-	-	-
904		LABOR	SO		2,179,115	1,575,390	603,725	(152,238)	451,487
905				B2	2,348,353	1,698,879	649,475	696,338	1,345,813
906									
907	931	Rents							
908		PTD	S		371,215	176,375	194,840	-	194,840
909		PTD	SO		4,364,024	3,154,969	1,209,054	-	1,209,054
910				B2	4,735,239	3,331,344	1,403,895	-	1,403,895
911									
912	935	Maintenance of General Plant							
913		G	S		723,592	325,090	398,502	162	398,664
914		CUST	CN		61,119	41,817	19,302	-	19,302
915		G	SO		21,431,622	15,493,983	5,937,639	539	5,938,178
916				B2	22,216,334	15,860,890	6,355,443	701	6,356,145
917									
918		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>129,582,538</b>	<b>85,955,332</b>	<b>43,627,206</b>	<b>1,854,470</b>	<b>45,481,676</b>
919									
920		Summary of A&G Expense by Factor							
921		S			31,466,668	14,977,178	16,489,490	713,665	17,203,155
922		SO			93,570,046	67,646,428	25,923,618	1,140,805	27,064,423
923		SG			4,203,204	3,084,507	1,118,697	-	1,118,697
924		CN			145,362	99,455	45,907	-	45,907
925		Total A&G Expense by Factor			129,385,279	85,807,568	43,577,711	1,854,470	45,432,181
926									
927		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,822,900,088</b>	<b>2,124,910,517</b>	<b>697,989,572</b>	<b>69,651,210</b>	<b>767,640,782</b>











13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1253	SCHMDF	Deductions - Flow Through							
1254		SCHMDF	S		-	-	-	-	-
1255		SCHMDF	DGP		-	-	-	-	-
1256		SCHMDF	DGU		-	-	-	-	-
1257				B6	-	-	-	-	-
1258	SCHMDP	Deductions - Permanent							
1259		SCHMDP	S		-	-	-	-	-
1260		P	SE		1,783,664	1,336,121	447,543	-	447,543
1261		PTD	SNP		64,760	47,520	17,240	-	17,240
1262		BOOKDEPR	SCHMDEXP		(16,933)	(12,126)	(4,807)	-	(4,807)
1263		P	SG		25,541,142	18,743,281	6,797,861	-	6,797,861
1264		SCHMDP-SO	SO		-	-	-	-	-
1265				B6	27,372,633	20,114,796	7,257,837	-	7,257,837
1266									
1267	SCHMDT	Deductions - Temporary							
1268		GP	S		(67,758,391)	(68,180,784)	422,393	21,578,166	22,000,559
1269		DPW	BADDEBT		-	-	-	-	-
1270		SCHMDT-SNP	SNP		42,461,886	31,157,951	11,303,935	-	11,303,935
1271		SCHMDT	CN		-	-	-	-	-
1272		SCHMDT	SG		227,265	166,778	60,487	-	60,487
1273		CUST	SG-P		-	-	-	995,822	995,822
1274		P	SE		16,456,355	12,327,254	4,129,101	(3,187,037)	942,064
1275		SCHMDT-SG	SG		170,623,372	125,211,387	45,411,985	28,504,421	73,916,406
1276		SCHMDT-GPS	GPS		81,722,264	59,081,079	22,641,185	-	22,641,185
1277		SCHMDT-SO	SO		58,443,885	42,251,984	16,191,901	2,450,655	18,642,556
1278		TAXDEPR	TAXDEPR		910,975,456	671,506,313	239,469,143	(326,627)	239,142,516
1279		DPW	SNPD		(341,396)	(252,433)	(88,962)	-	(88,962)
1280				B6	1,212,810,697	873,269,528	339,541,168	50,015,400	389,556,568
1281									
1282	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,240,183,330	893,384,324	346,799,005	50,015,400	396,814,405
1283									
1284	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(247,785,166)	(169,488,335)	(78,296,831)	(53,971,641)	(132,268,472)
1285									
1286									
1287									
1288	40911	State Income Taxes							
1289		S	S		39,894,901	30,119,287	9,775,614	(3,268,097)	6,507,516
1290		IBT	SE		-	-	-	-	-
1291		PTC	P		-	-	-	-	-
1292		IBT	IBT		-	-	-	-	-
1293	<b>Total State Tax Expense</b>				<b>39,894,901</b>	<b>30,119,287</b>	<b>9,775,614</b>	<b>(3,268,097)</b>	<b>6,507,516</b>
1294									
1295									
1296	Calculation of Taxable Income:								
1297	Operating Revenues				5,201,080,711	3,840,469,807	1,360,610,903	77,935,700	1,438,546,603
1298	Operating Deductions:								
1299	O & M Expenses				2,822,900,088	2,124,910,517	697,989,572	69,651,210	767,640,782
1300	Depreciation Expense				685,576,743	490,946,677	194,630,066	26,163,198	220,793,264
1301	Amortization Expense				44,223,934	32,301,171	11,922,763	2,497,837	14,420,600
1302	Taxes Other Than Income				189,632,535	115,721,819	73,910,716	2,040,260	75,950,976
1303	Interest & Dividends (AFUDC-Equity)				(27,450,081)	(20,142,494)	(7,307,587)	(29,044)	(7,336,631)
1304	Misc Revenue & Expense				(1,747,766)	(1,380,061)	(367,705)	364,405	(3,300)
1305	Total Operating Deductions				3,713,135,452	2,742,357,629	970,777,824	100,687,866	1,071,465,690
1306	Other Deductions:								
1307	Interest Deductions				361,417,789	265,203,430	96,214,359	(4,739,285)	91,475,074
1308	Interest on PCRBS				-	-	-	-	-
1309	Schedule M Adjustments				(247,785,166)	(169,488,335)	(78,296,831)	(53,971,641)	(132,268,472)
1310									
1311	Income Before State Taxes				878,742,303	663,420,413	215,321,889	(71,984,523)	143,337,367
1312									
1313	State Income Taxes				39,894,901	30,119,287	9,775,614	(3,268,097)	6,507,516
1314									
1315	Total Taxable Income				838,847,402	633,301,127	205,546,276	(68,716,425)	136,829,850
1316									
1317	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1318									
1319	Federal Income Tax - Calculated				293,596,591	221,655,394	71,941,196	(24,050,749)	47,890,448
1320									
1321	Adjustments to Calculated Tax:								
1322	40910 PMI	P	SE		(37,414)	(28,026)	(9,388)	-	(9,388)
1323	40910 PTC	P	SG		(66,817,070)	(49,033,482)	(17,783,588)	2,589,483	(15,194,105)
1324	40910	P	SO		(2,022)	(1,462)	(560)	-	(560)
1325	40910 IRS Settle	LABOR	S		-	-	-	-	-
1326	<b>Federal Income Tax Expense</b>				<b>226,740,085</b>	<b>172,592,424</b>	<b>54,147,661</b>	<b>(21,461,266)</b>	<b>32,686,395</b>
1327									
1328	<b>Total Operating Expenses</b>				<b>4,093,740,218</b>	<b>3,023,782,385</b>	<b>1,069,957,833</b>	<b>96,478,376</b>	<b>1,166,436,210</b>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1329	310	Land and Land Rights							
1330		P	SG		2,328,228	1,708,562	619,666	-	619,666
1331		P	SG		34,634,618	25,416,498	9,218,120	-	9,218,120
1332		P	SG		53,881,858	39,541,020	14,340,838	-	14,340,838
1333		P	S		-	-	-	-	-
1334		P	SG		2,635,317	1,933,918	701,398	-	701,398
1335	B8				93,480,021	68,599,999	24,880,022	-	24,880,022
1336									
1337	311	Structures and Improvements							
1338		P	SG		228,233,301	167,488,240	60,745,061	-	60,745,061
1339		P	SG		317,913,995	233,300,115	84,613,880	-	84,613,880
1340		P	SG		405,012,966	297,217,402	107,795,564	(1,272,844)	106,522,720
1341		P	SG		65,060,403	47,744,358	17,316,045	-	17,316,045
1342	B8				1,016,220,664	745,750,114	270,470,551	(1,272,844)	269,197,707
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		606,999,158	445,444,289	161,554,869	-	161,554,869
1346		P	SG		509,013,417	373,537,783	135,475,634	-	135,475,634
1347		P	SG		2,974,263,952	2,182,653,589	791,610,362	36,461,195	828,071,557
1348		P	SG		338,496,763	248,404,710	90,092,053	-	90,092,053
1349	B8				4,428,773,290	3,250,040,371	1,178,732,919	36,461,195	1,215,194,114
1350									
1351	314	Turbogenerator Units							
1352		P	SG		112,206,868	82,342,632	29,864,236	-	29,864,236
1353		P	SG		117,429,043	86,174,908	31,254,135	-	31,254,135
1354		P	SG		675,858,320	495,976,353	179,881,967	(2,300,827)	177,581,140
1355		P	SG		67,644,835	49,640,934	18,003,900	-	18,003,900
1356	B8				973,139,066	714,134,828	259,004,238	(2,300,827)	256,703,411
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,540,504	63,507,457	23,033,046	-	23,033,046
1360		P	SG		134,590,645	98,768,892	35,821,753	-	35,821,753
1361		P	SG		198,232,689	145,472,392	52,760,297	(513,086)	52,247,212
1362		P	SG		68,152,526	50,013,502	18,139,024	-	18,139,024
1363	B8				487,516,365	357,762,243	129,754,121	(513,086)	129,241,036
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		3,117,238	2,287,574	829,663	-	829,663
1369		P	SG		5,008,725	3,675,636	1,333,089	-	1,333,089
1370		P	SG		18,864,854	13,843,910	5,020,945	(53,382)	4,967,563
1371		P	SG		4,094,398	3,004,660	1,089,738	-	1,089,738
1372	B8				31,085,215	22,811,780	8,273,435	(53,382)	8,220,053
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376	B8				-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		(13,957,906)	(10,242,962)	(3,714,944)	-	(3,714,944)
1380	B8				(13,957,906)	(10,242,962)	(3,714,944)	-	(3,714,944)
1381									
1382									
1383	<b>Total Steam Production Plant</b>			<b>B8</b>	<b>7,016,256,715</b>	<b>5,148,856,373</b>	<b>1,867,400,342</b>	<b>32,321,056</b>	<b>1,899,721,398</b>
1384									
1385									
1386	Summary of Steam Production Plant by Factor								
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			7,016,256,715	5,148,856,373	1,867,400,342	32,321,056	1,899,721,398
1391		SSGCH			-	-	-	-	-
1392	<b>Total Steam Production Plant by Factor</b>				<b>7,016,256,715</b>	<b>5,148,856,373</b>	<b>1,867,400,342</b>	<b>32,321,056</b>	<b>1,899,721,398</b>
1393	320	Land and Land Rights							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396	B8				-	-	-	-	-
1397									
1398	321	Structures and Improvements							
1399		P	SG		-	-	-	-	-
1400		P	SG	B8	-	-	-	-	-
1401					-	-	-	-	-





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1475									
1476									
1477	335	Misc. Power Plant Equipment							
1478		P	SG		1,138,826	835,723	303,102	-	303,102
1479		P	SG		157,300	115,434	41,866	-	41,866
1480		P	SG		1,051,607	771,718	279,889	-	279,889
1481		P	SG		18,279	13,414	4,865	-	4,865
1482				B8	2,366,012	1,736,290	629,722	-	629,722
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,236,652	3,109,053	1,127,599	-	1,127,599
1486		P	SG		825,485	605,779	219,706	-	219,706
1487		P	SG		16,486,389	12,098,481	4,387,908	-	4,387,908
1488		P	SG		1,004,557	737,191	267,366	-	267,366
1489				B8	22,553,083	16,550,504	6,002,579	-	6,002,579
1490									
1491	337	Hydro Plant ARO							
1492		P	S		-	-	-	-	-
1493				B8	-	-	-	-	-
1494									
1495	HP	Unclassified Hydro Plant - Acct 300							
1496		P	S		-	-	-	-	-
1497		P	SG		-	-	-	-	-
1498		P	SG		-	-	-	-	-
1499		P	SG		-	-	-	-	-
1500				B8	-	-	-	-	-
1501									
1502		<b>Total Hydraulic Production Plant</b>		B8	<b>1,018,073,251</b>	<b>747,109,628</b>	<b>270,963,623</b>	<b>1,406,402</b>	<b>272,370,024</b>
1503									
1504		Summary of Hydraulic Plant by Factor							
1505		S			-	-	-	-	-
1506		SG			1,018,073,251	747,109,628	270,963,623	1,406,402	272,370,024
1507		DGP			-	-	-	-	-
1508		DGU			-	-	-	-	-
1509		Total Hydraulic Plant by Factor			1,018,073,251	747,109,628	270,963,623	1,406,402	272,370,024
1510									
1511	340	Land and Land Rights							
1512		P	S		74,986	-	74,986	-	74,986
1513		P	SG		38,257,019	28,074,784	10,182,234	-	10,182,234
1514		P	SG		5,612,688	4,118,852	1,493,836	-	1,493,836
1515		P	SG		235,129	172,549	62,580	-	62,580
1516				B8	44,179,822	32,366,185	11,813,636	-	11,813,636
1517									
1518	341	Structures and Improvements							
1519		P	SG		169,813,800	124,617,286	45,196,514	(925,749)	44,270,766
1520		P	SG		-	-	-	-	-
1521		P	SG		53,307,539	39,119,558	14,187,981	-	14,187,981
1522		P	SG		4,273,000	3,135,727	1,137,273	-	1,137,273
1523				B8	227,394,339	166,872,570	60,521,769	(925,749)	59,596,020
1524									
1525	342	Fuel Holders, Producers & Accessories							
1526		P	SG		13,426,303	9,852,847	3,573,456	-	3,573,456
1527		P	SG		-	-	-	-	-
1528		P	SG		2,490,931	1,827,961	662,970	-	662,970
1529				B8	15,917,234	11,680,808	4,236,425	-	4,236,425
1530									
1531	343	Prime Movers							
1532		P	S		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	SG		1,790,824,108	1,314,190,243	476,633,864	-	476,633,864
1535		P	SG		1,078,497,207	791,451,545	287,045,662	(44,693,599)	242,352,063
1536		P	SG		55,198,949	40,507,563	14,691,386	-	14,691,386
1537				B8	2,924,520,263	2,146,149,351	778,370,912	(44,693,599)	733,677,313
1538									
1539	344	Generators							
1540		P	S		-	-	-	-	-
1541		P	SG		56,191,236	41,235,749	14,955,487	-	14,955,487
1542		P	SG		399,077,783	292,861,888	106,215,895	(1,557,096)	104,658,799
1543		P	SG		17,486,676	12,832,538	4,654,138	-	4,654,138
1544				B8	472,755,695	346,930,175	125,825,520	(1,557,096)	124,268,423





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1678	366	Underground Conduit							
1679		DPW	S		352,911,233	261,032,778	91,878,455	-	91,878,455
1680				B8	352,911,233	261,032,778	91,878,455	-	91,878,455
1681									
1682									
1683									
1684									
1685	367	Underground Conductors							
1686		DPW	S		826,970,216	651,915,437	175,054,779	-	175,054,779
1687				B8	826,970,216	651,915,437	175,054,779	-	175,054,779
1688									
1689	368	Line Transformers							
1690		DPW	S		1,285,883,255	856,278,225	429,605,030	-	429,605,030
1691				B8	1,285,883,255	856,278,225	429,605,030	-	429,605,030
1692									
1693	369	Services							
1694		DPW	S		725,888,164	463,450,875	262,437,290	-	262,437,290
1695				B8	725,888,164	463,450,875	262,437,290	-	262,437,290
1696									
1697	370	Meters							
1698		DPW	S		189,122,058	126,580,304	62,541,755	-	62,541,755
1699				B8	189,122,058	126,580,304	62,541,755	-	62,541,755
1700									
1701	371	Installations on Customers' Premises							
1702		DPW	S		8,846,466	6,237,889	2,608,577	-	2,608,577
1703				B8	8,846,466	6,237,889	2,608,577	-	2,608,577
1704									
1705	372	Leased Property							
1706		DPW	S		-	-	-	-	-
1707				B8	-	-	-	-	-
1708									
1709	373	Street Lights							
1710		DPW	S		61,477,382	38,193,152	23,284,230	-	23,284,230
1711				B8	61,477,382	38,193,152	23,284,230	-	23,284,230
1712									
1713	DP	Unclassified Dist Plant - Acct 300							
1714		DPW	S		40,765,786	28,423,853	12,341,932	-	12,341,932
1715				B8	40,765,786	28,423,853	12,341,932	-	12,341,932
1716									
1717	DS0	Unclassified Dist Sub Plant - Acct 300							
1718		DPW	S		-	-	-	-	-
1719				B8	-	-	-	-	-
1720									
1721									
1722		<b>Total Distribution Plant</b>		<b>B8</b>	<b>6,483,867,854</b>	<b>4,521,859,601</b>	<b>1,962,008,253</b>	<b>8,294,394</b>	<b>1,970,302,647</b>
1723									
1724		Summary of Distribution Plant by Factor							
1725		S			6,483,867,854	4,521,859,601	1,962,008,253	8,294,394	1,970,302,647
1726									
1727		Total Distribution Plant by Factor			6,483,867,854	4,521,859,601	1,962,008,253	8,294,394	1,970,302,647

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1728	389	Land and Land Rights							
1729		G-SITUS	S		12,954,093	8,349,717	4,604,376	-	4,604,376
1730		CUST	CN		1,128,506	772,111	356,395	-	356,395
1731		PT	SG		332	244	88	-	88
1732		G-SG	SG		1,228	901	327	-	327
1733		PTD	SO		7,516,302	5,433,908	2,082,394	-	2,082,394
1734				B8	21,600,461	14,556,880	7,043,581	-	7,043,581
1735									
1736	390	Structures and Improvements							
1737		G-SITUS	S		124,047,678	86,825,523	37,222,156	-	37,222,156
1738		PT	SG		335,719	246,366	89,353	-	89,353
1739		PT	SG		1,488,899	1,092,624	396,275	-	396,275
1740		CUST	CN		8,060,135	5,514,651	2,545,484	-	2,545,484
1741		G-SG	SG		5,677,831	4,166,657	1,511,174	-	1,511,174
1742		P	SE		1,009,087	755,894	253,192	-	253,192
1743		PTD	SO		97,523,334	70,504,456	27,018,878	-	27,018,878
1744				B8	238,142,683	169,106,172	69,036,512	-	69,036,512
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		9,599,289	6,337,014	3,262,274	-	3,262,274
1748		PT	SG		2,296	1,685	611	-	611
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		6,730,294	4,604,789	2,125,505	-	2,125,505
1751		G-SG	SG		3,458,404	2,537,938	920,466	-	920,466
1752		P	SE		106,947	80,113	26,834	-	26,834
1753		PTD	SO		58,024,514	41,948,800	16,075,714	-	16,075,714
1754		G-SG	SG		81,882	60,089	21,793	-	21,793
1755		G-SG	SG		-	-	-	-	-
1756				B8	78,003,626	55,570,428	22,433,198	-	22,433,198
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		81,584,318	57,314,592	24,269,726	-	24,269,726
1760		PTD	SO		7,538,955	5,450,285	2,088,670	-	2,088,670
1761		G-SG	SG		19,769,173	14,507,541	5,261,632	-	5,261,632
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		596,332	437,616	158,716	-	158,716
1764		P	SE		732,436	548,659	183,777	-	183,777
1765		PT	SG		71,316	52,335	18,981	-	18,981
1766		G-SG	SG		322,414	236,603	85,812	-	85,812
1767		PT	SG		44,655	32,770	11,885	-	11,885
1768				B8	110,659,599	78,580,400	32,079,199	-	32,079,199
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		9,037,041	6,117,694	2,919,347	-	2,919,347
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		193,163	139,647	53,516	-	53,516
1775		G-SG	SG		5,933,038	4,353,940	1,579,098	-	1,579,098
1776		PT	SG		53,971	39,606	14,364	-	14,364
1777				B8	15,217,213	10,650,888	4,566,325	-	4,566,325

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1778									
1779	394	Tools, Shop & Garage Equipment							
1780		G-SITUS	S		33,789,496	23,176,891	10,612,605	-	10,612,605
1781		PT	SG		121,032	88,819	32,213	-	32,213
1782		G-SG	SG		22,727,812	16,678,728	6,049,084	-	6,049,084
1783		PTD	SO		3,816,048	2,758,810	1,057,238	-	1,057,238
1784		P	SE		142,740	106,925	35,815	-	35,815
1785		PT	SG		-	-	-	-	-
1786		G-SG	SG		1,631,292	1,197,118	434,174	-	434,174
1787		G-SG	SG		89,913	65,983	23,931	-	23,931
1788				B8	62,318,333	44,073,273	18,245,059	-	18,245,059
1789									
1790	395	Laboratory Equipment							
1791		G-SITUS	S		20,093,006	12,983,422	7,109,584	-	7,109,584
1792		PT	SG		1,518	1,114	404	-	404
1793		PT	SG		-	-	-	-	-
1794		PTD	SO		4,675,489	3,380,143	1,295,346	-	1,295,346
1795		P	SE		915,631	685,888	229,743	-	229,743
1796		G-SG	SG		6,046,112	4,436,919	1,609,193	-	1,609,193
1797		G-SG	SG		223,587	164,079	59,508	-	59,508
1798		G-SG	SG		14,022	10,290	3,732	-	3,732
1799				B8	31,969,365	21,661,854	10,307,511	-	10,307,511
1800									
1801	396	Power Operated Equipment							
1802		G-SITUS	S		120,626,085	84,835,959	35,790,125	-	35,790,125
1803		PT	SG		592,677	434,934	157,743	-	157,743
1804		G-SG	SG		39,725,866	29,152,693	10,573,173	-	10,573,173
1805		PTD	SO		2,589,995	1,872,436	717,559	-	717,559
1806		PT	SG		1,246,224	914,537	331,687	-	331,687
1807		P	SE		435,955	326,568	109,386	-	109,386
1808		P	SG		-	-	-	-	-
1809		G-SG	SG		941,452	690,882	250,571	-	250,571
1810				B8	166,158,255	118,228,010	47,930,244	-	47,930,244
1811	397	Communication Equipment							
1812		COM_EQ	S		182,548,401	121,384,970	61,163,431	7,918,009	69,081,440
1813		COM_EQ	SG		630,774	462,891	167,883	-	167,883
1814		COM_EQ	SG		1,271,423	933,029	338,393	-	338,393
1815		COM_EQ	SO		83,519,912	60,380,687	23,139,224	874,909	24,014,133
1816		COM_EQ	CN		3,555,155	2,432,396	1,122,759	-	1,122,759
1817		COM_EQ	SG		158,072,418	116,000,912	42,071,506	69,348	42,140,854
1818		COM_EQ	SE		343,606	257,391	86,215	-	86,215
1819		COM_EQ	SG		1,238,335	908,748	329,587	-	329,587
1820		COM_EQ	SG		16,633	12,206	4,427	-	4,427
1821				B8	431,196,656	302,773,231	128,423,425	8,862,266	137,285,691
1822									
1823	398	Misc. Equipment							
1824		G-SITUS	S		2,587,073	1,492,105	1,094,968	-	1,094,968
1825		PT	SG		-	-	-	-	-
1826		PT	SG		-	-	-	-	-
1827		CUST	CN		216,484	148,116	68,368	-	68,368
1828		PTD	SO		2,612,698	1,888,849	723,849	-	723,849
1829		P	SE		4,527	3,391	1,136	-	1,136
1830		G-SG	SG		2,471,240	1,813,511	657,729	-	657,729
1831		G-SG	SG		-	-	-	-	-
1832				B8	7,892,022	5,345,972	2,546,050	-	2,546,050
1833									
1834	399	Coal Mine							
1835		P	SE		2,342,410	1,754,670	587,739	40,880,418	41,468,158
1836	MP	P	SE		-	-	-	-	-
1837				B8	2,342,410	1,754,670	587,739	40,880,418	41,468,158
1838									
1839	399L	WIDCO Capital Lease							
1840		P	SE	B8	-	-	-	-	-
1841					-	-	-	-	-
1842					-	-	-	-	-
1843		Remove Capital Leases			-	-	-	-	-
1844				B8	-	-	-	-	-
1845					-	-	-	-	-





13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1908	303	Miscellaneous Intangible Plant							
1909		I-SITUS	S		14,914,155	10,402,131	4,512,024	-	4,512,024
1910		I-SG	SG		149,676,197	109,839,373	39,836,824	769,756	40,606,579
1911		PTD	SO		372,069,103	268,987,212	103,081,891	4,493,303	107,575,194
1912		P	SE		143,748	107,680	36,068	-	36,068
1913		CUST	CN		137,685,663	94,202,936	43,482,727	966,384	44,449,111
1914		P	SG		-	-	-	-	-
1915		P	SG		-	-	-	-	-
1916				B8	674,488,866	483,539,332	190,949,533	6,229,443	197,178,977
1917	303	Less Non-Utility Plant							
1918		I-SITUS	S		-	-	-	-	-
1919					674,488,866	483,539,332	190,949,533	6,229,443	197,178,977
1920	IP	Unclassified Intangible Plant - Acct 300							
1921		I-SITUS	S		-	-	-	-	-
1922		I-SG	SG		-	-	-	-	-
1923		P	SG		-	-	-	-	-
1924		PTD	SO		-	-	-	-	-
1925					-	-	-	-	-
1926					-	-	-	-	-
1927		<b>Total Intangible Plant</b>		B8	<b>836,519,699</b>	<b>594,172,744</b>	<b>242,346,955</b>	<b>6,229,443</b>	<b>248,576,398</b>
1928									
1929		Summary of Intangible Plant by Factor							
1930		S			(16,167,060)	(20,679,084)	4,512,024	-	4,512,024
1931		DGP			-	-	-	-	-
1932		DGU			-	-	-	-	-
1933		SG			342,788,245	251,553,999	91,234,245	769,756	92,004,001
1934		SO			372,069,103	268,987,212	103,081,891	4,493,303	107,575,194
1935		CN			137,685,663	94,202,936	43,482,727	966,384	44,449,111
1936		SSGCT			-	-	-	-	-
1937		SSGCH			-	-	-	-	-
1938		SE			143,748	107,680	36,068	-	36,068
1939		<b>Total Intangible Plant by Factor</b>			<b>836,519,699</b>	<b>594,172,744</b>	<b>242,346,955</b>	<b>6,229,443</b>	<b>248,576,398</b>
1940		Summary of Unclassified Plant (Account 106)							
1941		DP			40,765,786	28,423,853	12,341,932	-	12,341,932
1942		DS0			-	-	-	-	-
1943		GP			14,837,013	10,725,838	4,111,175	-	4,111,175
1944		HP			-	-	-	-	-
1945		NP			-	-	-	-	-
1946		OP			1,074,521	788,533	285,987	-	285,987
1947		TP			62,959,793	46,202,832	16,756,961	-	16,756,961
1948		TS0			-	-	-	-	-
1949		IP			-	-	-	-	-
1950		MP			-	-	-	-	-
1951		SP			(13,957,906)	(10,242,962)	(3,714,944)	-	(3,714,944)
1952		<b>Total Unclassified Plant by Factor</b>			<b>105,679,206</b>	<b>75,898,095</b>	<b>29,781,112</b>	<b>-</b>	<b>29,781,112</b>
1953									
1954		<b>Total Electric Plant In Service</b>		B8	<b>26,541,520,255</b>	<b>19,188,181,666</b>	<b>7,353,338,589</b>	<b>71,094,418</b>	<b>7,424,433,007</b>

13 Month Average					UNADJUSTED RESULTS		OREGON			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1955	Summary of Electric Plant by Factor									
1956	S				7,073,169,684	4,917,044,101	2,156,125,583	16,212,403	2,172,337,986	
1957	SE				6,177,086	4,627,180	1,549,907	40,880,418	42,430,325	
1958	DGU				-	-	-	-	-	
1959	DGP				-	-	-	-	-	
1960	SG				18,670,680,290	13,701,415,884	4,969,264,407	7,667,000	4,976,931,407	
1961	SO				654,857,807	473,429,195	181,428,612	5,368,212	186,796,824	
1962	CN				157,376,237	107,674,998	49,701,239	966,384	50,667,623	
1963	DEU				-	-	-	-	-	
1964	SSGCH				-	-	-	-	-	
1965	SSGCT				-	-	-	-	-	
1966	Less Capital Leases				(20,740,849)	(16,009,691)	(4,731,158)	-	(4,731,158)	
1967					<u>26,541,520,255</u>	<u>19,188,181,666</u>	<u>7,353,338,589</u>	<u>71,094,418</u>	<u>7,424,433,007</u>	
1968	105	Plant Held For Future Use								
1969		DPW	S		10,397,376	6,143,269	4,254,106	(4,254,106)	-	
1970		P	SG		-	-	-	-	-	
1971		T	SG		3,657,534	2,684,069	973,465	(3,348,432)	(2,374,967)	
1972		P	SG		8,923,302	6,548,335	2,374,967	-	2,374,967	
1973		P	SE		439,853	329,488	110,364	(110,364)	-	
1974		G	SG		-	-	-	-	-	
1975										
1976										
1977		<b>Total Plant Held For Future Use</b>			<b>B10</b>	<b>23,418,064</b>	<b>15,705,162</b>	<b>7,712,902</b>	<b>(7,712,902)</b>	<b>0</b>
1978										
1979	114	Electric Plant Acquisition Adjustments								
1980		P	S		11,763,784	11,763,784	-	-	-	
1981		P	SG		143,286,181	105,150,081	38,136,099	377,543	38,513,643	
1982		P	SG		-	-	-	-	-	
1983		<b>Total Electric Plant Acquisition Adjustment</b>			<b>B15</b>	<b>155,049,964</b>	<b>116,913,865</b>	<b>38,136,099</b>	<b>377,543</b>	<b>38,513,643</b>
1984										
1985	115	Accum Provision for Asset Acquisition Adjustments								
1986		P	S		(389,364)	(389,364)	-	-	-	
1987		P	SG		(114,059,677)	(83,702,310)	(30,357,367)	(1,321,080)	(31,678,447)	
1988		P	SG		-	-	-	-	-	
1989										
1990										
1991	128	Pensions								
1992		P	SO		-	-	-	-	-	
1993		<b>Total Nuclear Fuel</b>			<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1994										
1995	124	Weatherization								
1996		DMSC	S		1,234,733	1,234,733	0	-	0	
1997		DMSC	SO		(4,454)	(3,220)	(1,234)	-	(1,234)	
1998					<u>1,230,280</u>	<u>1,231,513</u>	<u>(1,234)</u>	<u>-</u>	<u>(1,234)</u>	
1999										
2000	182W	Weatherization								
2001		DMSC	S		8,719,502	8,719,502	-	-	-	
2002		DMSC	SG		2,921,003	2,143,569	777,435	-	777,435	
2003		DMSC	SGCT		-	-	-	-	-	
2004		DMSC	SO		-	-	-	-	-	
2005										
2006										
2007	186W	Weatherization								
2008		DMSC	S		-	-	-	-	-	
2009		DMSC	CN		-	-	-	-	-	
2010		DMSC	CNP		-	-	-	-	-	
2011		DMSC	SG		-	-	-	-	-	
2012		DMSC	SO		-	-	-	-	-	
2013										
2014										
2015		<b>Total Weatherization</b>			<b>B16</b>	<b>12,870,785</b>	<b>12,094,584</b>	<b>776,201</b>	<b>-</b>	<b>776,201</b>





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2137									
2138	1869	Misc Deferred Debits-Trojan							
2139		P	S		-	-	-	-	-
2140		P	SG		-	-	-	-	-
2141				B15	-	-	-	-	-
2142									
2143		<b>Total Miscellaneous Rate Base</b>		B15	-	-	-	-	-
2144									
2145		<b>Total Rate Base Additions</b>		B15	<b>1,490,580,952</b>	<b>1,127,097,636</b>	<b>363,483,316</b>	<b>(146,135,095)</b>	<b>217,348,221</b>
2146	235	Customer Service Deposits							
2147		CUST	S		-	-	-	-	-
2148		CUST	CN		-	-	-	-	-
2149		<b>Total Customer Service Deposits</b>		B15	-	-	-	-	-
2150									
2151	2281	Prop Ins	PTD	SO	-	-	-	-	-
2152	2282	Inj & Dam	PTD	SO	(16,887,191)	(12,208,588)	(4,678,603)	-	(4,678,603)
2153	2283	Pen & Ben	PTD	SO	(238,880,856)	(172,698,821)	(66,182,035)	65,596,117	(585,918)
2154	2283	Pen & Ben	PTD	S	-	-	-	-	-
2155	25335	Pens Oblig	P	SE	(112,046,332)	(83,932,534)	(28,113,797)	-	(28,113,797)
2156	254	Ins Prov	PTD	SO	-	-	-	-	-
2157				B15	(367,814,378)	(268,839,943)	(98,974,435)	65,596,117	(33,378,318)
2158									
2159	22841	Accum Misc Oper Provisions - Other							
2160		P	S		-	-	-	-	-
2161		P	SG		(1,122,677)	(823,873)	(298,804)	-	(298,804)
2162				B15	(1,122,677)	(823,873)	(298,804)	-	(298,804)
2163									
2164	254105	ARO	P	S	264,232	264,232	-	-	-
2165	230	ARO	P	TROJD	(1,842,112)	(1,356,846)	(485,266)	-	(485,266)
2166	254105	ARO	P	TROJD	(3,655,668)	(2,692,658)	(963,010)	-	(963,010)
2167	254	Reg. Liabs.	P	S	(53,933,659)	(44,657,402)	(9,276,257)	-	(9,276,257)
2168				B15	(59,167,207)	(48,442,674)	(10,724,533)	-	(10,724,533)
2169									
2170	252	Customer Advances for Construction							
2171		DPW	S		(209,935)	234,464	(444,399)	(1,065,955)	(1,510,354)
2172		DPW	SE		-	-	-	-	-
2173		T	SG		(34,018,439)	(24,964,317)	(9,054,122)	2,211,835	(6,842,287)
2174		DPW	SO		-	-	-	-	-
2175		CUST	CN		-	-	-	-	-
2176		<b>Total Customer Advances for Construction</b>		B19	<b>(34,228,374)</b>	<b>(24,729,853)</b>	<b>(9,498,521)</b>	<b>1,145,879</b>	<b>(8,352,641)</b>
2177									
2178	25398	SO2 Emissions							
2179		P	SE		-	-	-	(486)	(486)
2180				B19	-	-	-	(486)	(486)
2181									
2182	25399	Other Deferred Credits							
2183		P	S		(5,984,791)	(4,834,329)	(1,150,462)	-	(1,150,462)
2184		LABOR	SO		(23,203,943)	(16,775,281)	(6,428,661)	-	(6,428,661)
2185		P	SG		(3,931,382)	(2,885,031)	(1,046,351)	-	(1,046,351)
2186		P	SE		(2,345,630)	(1,757,083)	(588,547)	-	(588,547)
2187				B19	(35,465,745)	(26,251,724)	(9,214,021)	-	(9,214,021)



FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2251									
2252									
2253	108SP	Steam Prod Plant Accumulated Depr							
2254		P	S		12,681,722	12,681,722	-	-	-
2255		P	SG		(744,796,493)	(546,566,399)	(198,230,094)	-	(198,230,094)
2256		P	SG		(758,374,058)	(556,530,250)	(201,843,808)	-	(201,843,808)
2257		P	SG		(1,104,562,888)	(810,579,757)	(293,983,131)	(118,172,465)	(412,155,596)
2258		P	SG		-	-	-	-	-
2259		P	SG		(209,501,907)	(153,742,269)	(55,759,638)	-	(55,759,638)
2260				B17	(2,804,553,623)	(2,054,736,953)	(749,816,670)	(118,172,465)	(867,989,136)
2261									
2262	108NP	Nuclear Prod Plant Accumulated Depr							
2263		P	SG		-	-	-	-	-
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266				B17	-	-	-	-	-
2267									
2268									
2269	108HP	Hydraulic Prod Plant Accum Depr							
2270		P	S		1,274,891	1,274,891	-	-	-
2271		P	SG		(158,213,520)	(116,104,459)	(42,109,061)	-	(42,109,061)
2272		P	SG		(29,084,237)	(21,343,369)	(7,740,868)	-	(7,740,868)
2273		P	SG		(124,884,921)	(91,646,379)	(33,238,542)	(265,090)	(33,503,632)
2274		P	SG		(36,544,506)	(26,818,063)	(9,726,443)	81,763	(9,644,680)
2275				B17	(347,452,293)	(254,637,379)	(92,814,914)	(183,327)	(92,998,241)
2276									
2277	108OP	Other Production Plant - Accum Depr							
2278		P	S		-	-	-	-	-
2279		P	SG		-	-	-	-	-
2280		P	SG		(562,683,280)	(412,923,231)	(149,760,049)	-	(149,760,049)
2281		P	SG		(292,702,372)	(214,798,650)	(77,903,721)	13,420,244	(64,483,478)
2282		P	SG		(31,124,493)	(22,840,605)	(8,283,889)	-	(8,283,889)
2283				B17	(886,510,145)	(650,562,486)	(235,947,659)	13,420,244	(222,527,415)
2284									
2285	108EP	Experimental Plant - Accum Depr							
2286		P	SG		-	-	-	-	-
2287		P	SG		-	-	-	-	-
2288					-	-	-	-	-
2289									
2290				B17	(4,038,516,062)	(2,959,936,818)	(1,078,579,243)	(104,935,548)	(1,183,514,792)
2291									
2292									
2293		S			13,956,613	13,956,613	-	-	-
2294		DGP			-	-	-	-	-
2295		DGU			-	-	-	-	-
2296		SG			(4,052,472,675)	(2,973,893,431)	(1,078,579,243)	(104,935,548)	(1,183,514,792)
2297		SSGCH			-	-	-	-	-
2298		SSGCT			-	-	-	-	-
2299					(4,038,516,062)	(2,959,936,818)	(1,078,579,243)	(104,935,548)	(1,183,514,792)
2300									
2301									
2302	108TP	Transmission Plant Accumulated Depr							
2303		T	SG		(372,576,077)	(273,413,700)	(99,162,377)	-	(99,162,377)
2304		T	SG		(412,598,775)	(302,784,222)	(109,814,553)	-	(109,814,553)
2305		T	SG		(765,176,745)	(561,522,379)	(203,654,366)	(258,132)	(203,912,498)
2306				B17	(1,550,351,598)	(1,137,720,301)	(412,631,296)	(258,132)	(412,889,428)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2307	108360	Land and Land Rights							
2308		DPW	S		(9,290,520)	(6,426,417)	(2,864,103)	-	(2,864,103)
2309				B17	(9,290,520)	(6,426,417)	(2,864,103)	-	(2,864,103)
2310									
2311	108361	Structures and Improvements							
2312		DPW	S		(23,809,637)	(17,125,890)	(6,683,746)	-	(6,683,746)
2313				B17	(23,809,637)	(17,125,890)	(6,683,746)	-	(6,683,746)
2314									
2315	108362	Station Equipment							
2316		DPW	S		(263,452,058)	(186,641,674)	(76,810,383)	-	(76,810,383)
2317				B17	(263,452,058)	(186,641,674)	(76,810,383)	-	(76,810,383)
2318									
2319	108363	Storage Battery Equipment							
2320		DPW	S		-	-	-	-	-
2321				B17	-	-	-	-	-
2322									
2323	108364	Poles, Towers & Fixtures							
2324		DPW	S		(598,663,492)	(355,066,571)	(243,596,920)	(151,069)	(243,747,989)
2325				B17	(598,663,492)	(355,066,571)	(243,596,920)	(151,069)	(243,747,989)
2326									
2327	108365	Overhead Conductors							
2328		DPW	S		(310,782,845)	(185,745,280)	(125,037,564)	-	(125,037,564)
2329				B17	(310,782,845)	(185,745,280)	(125,037,564)	-	(125,037,564)
2330									
2331	108366	Underground Conduit							
2332		DPW	S		(154,589,969)	(112,683,788)	(41,906,180)	-	(41,906,180)
2333				B17	(154,589,969)	(112,683,788)	(41,906,180)	-	(41,906,180)
2334									
2335	108367	Underground Conductors							
2336		DPW	S		(365,639,209)	(285,744,998)	(79,894,212)	-	(79,894,212)
2337				B17	(365,639,209)	(285,744,998)	(79,894,212)	-	(79,894,212)
2338									
2339	108368	Line Transformers							
2340		DPW	S		(497,326,620)	(276,309,994)	(221,016,626)	-	(221,016,626)
2341				B17	(497,326,620)	(276,309,994)	(221,016,626)	-	(221,016,626)
2342									
2343	108369	Services							
2344		DPW	S		(281,941,056)	(166,766,817)	(115,174,240)	-	(115,174,240)
2345				B17	(281,941,056)	(166,766,817)	(115,174,240)	-	(115,174,240)
2346									
2347	108370	Meters							
2348		DPW	S		(93,006,147)	(59,385,167)	(33,620,979)	-	(33,620,979)
2349				B17	(93,006,147)	(59,385,167)	(33,620,979)	-	(33,620,979)
2350									
2351									
2352									
2353	108371	Installations on Customers' Premises							
2354		DPW	S		(7,237,880)	(5,140,123)	(2,097,757)	-	(2,097,757)
2355				B17	(7,237,880)	(5,140,123)	(2,097,757)	-	(2,097,757)
2356									
2357	108372	Leased Property							
2358		DPW	S		-	-	-	-	-
2359				B17	-	-	-	-	-
2360									
2361	108373	Street Lights							
2362		DPW	S		(30,246,134)	(19,763,342)	(10,482,792)	-	(10,482,792)
2363				B17	(30,246,134)	(19,763,342)	(10,482,792)	-	(10,482,792)
2364									
2365	108D00	Unclassified Dist Plant - Acct 300							
2366		DPW	S		-	-	-	-	-
2367				B17	-	-	-	-	-
2368									
2369	108DS	Unclassified Dist Sub Plant - Acct 300							
2370		DPW	S		-	-	-	-	-
2371				B17	-	-	-	-	-
2372									
2373	108DP	Unclassified Dist Sub Plant - Acct 300							
2374		DPW	S		3,592,299	2,781,839	810,460	-	810,460
2375				B17	3,592,299	2,781,839	810,460	-	810,460
2376									
2377									
2378		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,632,393,267)</b>	<b>(1,674,018,224)</b>	<b>(958,375,043)</b>	<b>(151,069)</b>	<b>(958,526,112)</b>
2379									
2380		Summary of Distribution Plant Depr by Factor							
2381		S			(2,632,393,267)	(1,674,018,224)	(958,375,043)	(151,069)	(958,526,112)
2382									
2383		<b>Total Distribution Depreciation by Factor</b>		<b>B17</b>	<b>(2,632,393,267)</b>	<b>(1,674,018,224)</b>	<b>(958,375,043)</b>	<b>(151,069)</b>	<b>(958,526,112)</b>





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2455									
2456	111HP	Accum Prov for Amort-Hydro							
2457		P	SG		-	-	-	-	-
2458		P	SG		-	-	-	-	-
2459		P	SG		(1,593,220)	(1,169,179)	(424,041)	-	(424,041)
2460		P	SG		-	-	-	-	-
2461				B18	(1,593,220)	(1,169,179)	(424,041)	-	(424,041)
2462									
2463									
2464	111IP	Accum Prov for Amort-Intangible Plant							
2465		I-SITUS	S		18,400,533	18,493,463	(92,929)	-	(92,929)
2466		P	SG		-	-	-	-	-
2467		P	SG		(440,372)	(323,165)	(117,206)	-	(117,206)
2468		P	SE		(130,316)	(97,618)	(32,698)	-	(32,698)
2469		I-SG	SG		(61,107,198)	(44,843,312)	(16,263,887)	(21,155)	(16,285,042)
2470		I-SG	SG		(73,033,063)	(53,595,068)	(19,437,996)	-	(19,437,996)
2471		I-SG	SG		(5,061,000)	(3,713,998)	(1,347,002)	-	(1,347,002)
2472		CUST	CN		(117,940,324)	(80,693,403)	(37,246,921)	(30,301)	(37,277,222)
2473		P	SG		-	-	-	-	-
2474		P	SG		(679,327)	(498,522)	(180,805)	-	(180,805)
2475		PTD	SO		(281,744,466)	(203,687,051)	(78,057,415)	(142,001)	(78,199,416)
2476				B18	(521,735,533)	(368,958,675)	(152,776,859)	(193,457)	(152,970,316)
2477	111IP	Less Non-Utility Plant							
2478		NUTIL	OTH		-	-	-	-	-
2479					(521,735,533)	(368,958,675)	(152,776,859)	(193,457)	(152,970,316)
2480									
2481	111390	Accum Amtr - Capital Lease							
2482		G-SITUS	S		396,357	254,535	141,823	-	141,823
2483		P	SG		910,304	668,024	242,281	-	242,281
2484		PTD	SO		8,673,284	6,270,347	2,402,937	-	2,402,937
2485					9,979,946	7,192,906	2,787,040	-	2,787,040
2486									
2487		Remove Capital Lease Amtr			(9,979,946)	(7,192,906)	(2,787,040)	-	(2,787,040)
2488									
2489		<b>Total Accum Provision for Amortization</b>		B18	<b>(540,415,862)</b>	<b>(380,915,520)</b>	<b>(159,500,343)</b>	<b>(193,457)</b>	<b>(159,693,800)</b>
2490									
2491									
2492									
93									
2494		Summary of Amortization by Factor							
2495		S			6,855,861	11,680,687	(4,824,826)	-	(4,824,826)
2496		DGP			-	-	-	-	-
2497		DGU			-	-	-	-	-
2498		SE			(130,316)	(97,618)	(32,698)	-	(32,698)
2499		SO			(278,217,261)	(201,137,060)	(77,080,201)	(142,001)	(77,222,202)
2500		CN			(117,940,324)	(80,693,403)	(37,246,921)	(30,301)	(37,277,222)
2501		SSGCT			-	-	-	-	-
2502		SSGCH			-	-	-	-	-
2503		SG			(141,003,876)	(103,475,220)	(37,528,656)	(21,155)	(37,549,812)
2504		Less Capital Lease			(9,979,946)	(7,192,906)	(2,787,040)	-	(2,787,040)
2505		<b>Total Provision For Amortization by Factor</b>			<b>(540,415,862)</b>	<b>(380,915,520)</b>	<b>(159,500,343)</b>	<b>(193,457)</b>	<b>(159,693,800)</b>

### 3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	0	Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales		Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	21,280,009	15,830,830	(6,275,353)	11,724,532	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,323,229)	-	-	-	(952,652)	(1,802,582)	(1,587,995)
6 Total Operating Revenues	16,956,780	15,830,830	(6,275,353)	11,724,532	-	(952,652)	(1,802,582)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,665,414	5,289,239	(2,096,656)	3,917,283	(16)	(318,291)	(602,261)
24 State	769,636	718,720	(284,901)	532,294	(2)	(43,250)	(81,837)
25 Deferred Income Taxes	317	-	-	-	317	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(787)	-	-	-	(787)	-	-
28 Total Operating Expenses:	6,434,779	6,007,958	(2,381,559)	4,449,577	(489)	(361,541)	(684,098)
29							
30 Operating Rev For Return:	10,522,001	9,822,872	(3,893,794)	7,274,955	489	(591,111)	(1,118,484)
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	185	-	-	-	185	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(486)	-	-	-	(486)	-	-
54							
55 Total Deductions:	(302)	-	-	-	(302)	-	-
56							
57 Total Rate Base:	(302)	-	-	-	(302)	-	-
58							
59							
60 Estimated ROE impact	0.556%	0.519%	-0.206%	0.384%	0.000%	-0.031%	-0.051%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	16,957,567	15,830,830	(6,275,353)	11,724,532	787	(952,652)	(1,587,995)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	835	-	-	-	835	-	-
72 Income Before Tax	16,956,733	15,830,830	(6,275,353)	11,724,532	(47)	(952,652)	(1,587,995)
73							
74 State Income Taxes	769,836	718,720	(284,901)	532,294	(2)	(43,250)	(81,837)
75							
76 Taxable Income	16,186,897	15,112,110	(5,990,452)	11,192,238	(45)	(909,402)	(1,496,808)
77							
78 Federal Income Taxes	5,665,414	5,289,239	(2,096,656)	3,917,283	(16)	(318,291)	(602,261)

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Temperature	Revenue	Effective Price	SO2 Emission	0	Wheeling	Ancillary Services	
	Normalization	Normalization	Change	Allowance Sales		Revenues	Revenue	
	Total Normalized							
1 Operating Revenues:								
2 General Business Revenues	9,555,477	15,830,830	(6,275,353)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	(4,276,288)	-	-	-	(952,852)	(1,802,582)	(1,521,054)	
6 Total Operating Revenues	5,279,189	15,830,830	(6,275,353)	-	(952,852)	(1,802,582)	(1,521,054)	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	1,763,830	5,289,239	(2,096,658)	-	(318,291)	(802,261)	(508,199)	
24 State	239,675	718,720	(284,901)	-	(43,250)	(81,837)	(69,056)	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	2,003,505	6,007,958	(2,381,559)	-	(361,541)	(684,098)	(577,255)	
29								
30 Operating Rev For Return:	3,275,684	9,822,872	(3,893,794)	-	(591,111)	(1,118,484)	(943,799)	
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 Pensions	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	-	
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	-	
49 Accum Def Income Tax	-	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	-	
54								
55 Total Deductions:	-	-	-	-	-	-	-	
56								
57 Total Rate Base:	-	-	-	-	-	-	-	
58								
59								
60 Estimated ROE impact	0.173%	0.519%	-0.208%	0.000%	0.000%	-0.031%	-0.059%	-0.050%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	5,279,189	15,830,830	(6,275,353)	-	(952,852)	(1,802,582)	(1,521,054)	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	
72 Income Before Tax	5,279,189	15,830,830	(6,275,353)	-	(952,852)	(1,802,582)	(1,521,054)	
73								
74 State Income Taxes	239,675	718,720	(284,901)	-	(43,250)	(81,837)	(69,056)	
75								
76 Taxable Income	5,039,514	15,112,110	(5,990,452)	-	(909,402)	(1,720,744)	(1,451,998)	
77								
78 Federal Income Taxes	1,763,830	5,289,239	(2,096,658)	-	(318,291)	(802,261)	(508,199)	

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	0	Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales		Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	0	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	11,724,532	-	-	11,724,532	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(46,941)	-	-	-	-	-	-	(46,941)
6 Total Operating Revenues	11,677,591	-	-	11,724,532	-	-	-	(46,941)
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,901,584	-	-	3,917,283	(16)	-	-	(15,683)
24 State	530,160	-	-	532,294	(2)	-	-	(2,131)
25 Deferred Income Taxes	317	-	-	-	317	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(787)	-	-	-	(787)	-	-	-
28 Total Operating Expenses:	4,431,274	-	-	4,449,577	(489)	-	-	(17,815)
29								
30 Operating Rev For Return:	7,246,317	-	-	7,274,955	489	-	-	(29,126)
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	185	-	-	-	185	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(486)	-	-	-	(486)	-	-	-
54								
55 Total Deductions:	(302)	-	-	-	(302)	-	-	-
56								
57 Total Rate Base:	(302)	-	-	-	(302)	-	-	-
58								
59								
60 Estimated ROE impact	0.398%	0.000%	0.000%	0.399%	0.000%	0.000%	0.000%	-0.002%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	11,678,379	-	-	11,724,532	787	-	-	(46,941)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	835	-	-	-	835	-	-	-
72 Income Before Tax	11,677,544	-	-	11,724,532	(47)	-	-	(46,941)
73								
74 State Income Taxes	530,160	-	-	532,294	(2)	-	-	(2,131)
75								
76 Taxable Income	11,147,383	-	-	11,192,238	(45)	-	-	(44,810)
77								
78 Federal Income Taxes	3,901,584	-	-	3,917,283	(16)	-	-	(15,683)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	1	17,119,231	OR	Situs	17,119,231	3.1.1
Commercial	442	1	(499,640)	OR	Situs	(499,640)	3.1.1
Industrial <sup>1</sup>	442	1	(788,761)	OR	Situs	(788,761)	3.1.1
Total			<u>15,830,830</u>			<u>15,830,830</u>	

<sup>1</sup> Includes Irrigation

**Description of Adjustment:**

This adjustment normalizes revenues for the 12 months ended Dec 2016 by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period.



**Table 1 - Revenue  
Pacific Power  
State of Oregon  
December 2016 Results of Operations**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs <sup>5</sup>	Unadjusted Revenues	Remove Tariff Riders <sup>1</sup>	Actual Base Rate Revenues	Normalizing Adjustments <sup>2</sup>	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change <sup>3</sup>	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change <sup>4</sup>	Total Oregon Adjusted Revenue
Residential	\$604,989,026	\$25,679,882	\$630,668,907	(\$2,314,701)	\$628,354,206	\$0	\$17,119,231	\$645,473,437	\$0	\$645,473,437	\$5,058,223	\$650,531,660
Commercial	\$467,932,834	(\$10,306,120)	\$457,626,714	(\$3,083,683)	\$454,543,031	\$0	(\$499,640)	\$454,043,391	\$0	\$454,043,391	\$4,721,179	\$458,764,570
Industrial	\$149,225,175	(\$2,040,329)	\$147,184,846	(\$602,456)	\$146,582,390	\$0	\$0	\$146,582,390	\$0	\$146,582,390	\$1,631,153	\$148,213,543
Irrigation	\$32,904,306	\$401,538	\$33,305,844	(\$265,075)	\$33,040,769	\$0	(\$788,761)	\$32,252,007	\$0	\$32,252,007	\$284,526	\$32,536,533
Public St & Hwy	\$6,201,678	(\$153,199)	\$6,048,479	(\$9,438)	\$6,039,041	\$0	\$0	\$6,039,041	\$0	\$6,039,041	\$29,451	\$6,068,492
<b>Total Oregon</b>	<b>\$1,261,253,018</b>	<b>\$13,581,772</b>	<b>\$1,274,834,790</b>	<b>(\$6,275,353)</b>	<b>\$1,268,559,437</b>	<b>\$0</b>	<b>\$15,830,830</b>	<b>\$1,284,390,267</b>	<b>\$0</b>	<b>\$1,284,390,267</b>	<b>\$11,724,532</b>	<b>\$1,296,114,799</b>
Source / Formula	305 Report			Table 2 - B	C + D	Table 2	Table 2	E + F + G	Table 2	H + I	Table 2	J + K

<sup>1</sup> Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Revenue Adjustment I&D Reserve, DSM, Blue Sky, Revenue Adjust Property Insur, BPA (Sch 98),

Pilot Program Cost Adjustment (Sch 95), Intervenor Funding Adjustment (Sch 97), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), & Oregon Solar Incentive Program (Sch 204)

<sup>2</sup> Removal of Irrigation Demand Charge Accrual (net zero for calendar year)

<sup>3</sup> No annualized adjustments

<sup>4</sup> TAM rate change effective January 1, 2017.

<sup>5</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits, Solar Feed In Revenues, Revenue Adjust Property Insurance, Revenue Adjust I&D Reserve, and DSM revenues

**Table 1 - MWhs  
Pacific Power  
State of Oregon  
December 2016 Results of Operations**

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,482,069	165,257	5,647,326
Commercial	5,005,989	(7,734)	4,998,256
Industrial	2,001,537	0	2,001,537
Irrigation	341,810	(8,456)	333,354
Public St & Hwy	37,569	0	37,569
<b>Total Oregon</b>	<b>12,868,974</b>	<b>149,068</b>	<b>13,018,042</b>
Source / Formula	305 Report	Table 2	A + B

Table 2  
Pacific Power  
State of Oregon  
December 2016 Results of Operations  
Revenue, kWh and Customer Adjustments

	CUSTOMERS				KWH		REVENUES										
	305 Average Customers	305 Booked kWh	Temperature Adjustments kWh		305 Booked Revenues	Type 1											
			Total Type 1 Adjusted kWh			Revenue Tariff/Rates \$	Actual Base Rate Revenues	Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Type 2 Total Adjusted Revenues	Type 3 Adjustments \$	Type 3 Total Adjusted Revenues			
<b>Residential</b>	15	2,555	2,224,159		2,224,159	\$345,705	\$15,809	\$361,514	\$0	\$0	\$361,514	\$0	\$361,514	\$1,193	\$362,707		
	4	492,495	5,220,927,916	162,325,290	5,383,248,246	\$558,916,359	\$37,012,040	\$595,929,299	\$0	\$16,851,899	\$612,781,198	\$0	\$612,781,198	\$4,902,250	\$617,683,448		
	23	16,989	91,935,733	2,932,020	97,867,753	\$649,604	\$12,937,344	\$50,000	\$267,332	\$13,204,676	\$0	\$13,204,676	\$13,160	\$13,160			
	28	280	43,217,998		43,217,998	\$3,641,337	\$208,989	\$3,850,326	\$0	\$0	\$3,850,326	\$0	\$3,850,326	\$41,220	\$3,891,546		
BPA Balancing Account	0	0	0	0	0	\$1,256,472	(\$1,256,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputation	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	\$1,803,388	(\$1,803,388)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	(\$2,118,813)	\$2,118,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	(\$429,396)	\$429,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - I&D Reserve	0	0	0	0	(\$1,585,164)	\$1,585,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	\$11,934,257	(\$14,934,257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	\$653,014	(\$653,014)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Lease - Rec	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	120,761,000		120,761,000	\$15,259,000	\$0	\$15,259,000	\$0	\$0	\$15,259,000	\$0	\$15,259,000	\$0	\$15,259,000			
AGA	0	0		0	\$14,703	\$0	\$14,703	\$0	\$0	\$14,703	\$0	\$14,703	\$0	\$14,703			
<b>Total Residential</b>	<b>512,238</b>	<b>5,482,068,486</b>	<b>165,257,310</b>	<b>5,647,326,186</b>	<b>\$689,989,026</b>	<b>\$13,365,181</b>	<b>\$626,354,126</b>	<b>\$0</b>	<b>\$17,119,231</b>	<b>\$643,473,437</b>	<b>\$0</b>	<b>\$643,473,437</b>	<b>\$5,058,223</b>	<b>\$648,531,660</b>			
<b>Commercial</b>	15	3,891	6,905,445		6,905,445	\$1,048,847	\$7,390	\$1,047,437	\$0	\$1,047,437	\$3,457	\$1,047,437	\$3,457	\$1,050,894			
	23	60,435	1,039,573,155	(1,132,407)	1,038,240,948	\$116,888,741	(\$608,223)	\$116,280,518	\$0	(\$121,465)	\$116,159,053	\$0	\$116,159,053	\$998,968	\$117,158,021		
	28	9,309	1,507,724,240	(2,798,533)	1,504,925,707	\$129,925,822	(\$1,603,926)	\$128,321,896	\$0	(\$184,911)	\$128,136,985	\$0	\$128,136,985	\$176,597,473	\$128,313,583		
	30	702	1,109,546,700	(1,947,594)	1,107,599,106	\$92,257,822	(\$591,412)	\$91,666,410	\$0	(\$104,529)	\$91,561,881	\$0	\$91,561,881	\$997,124	\$92,559,005		
	47	5	40,948,301		40,948,301	\$4,009,173	(\$53,369)	\$3,955,804	\$0	\$0	\$3,955,804	\$0	\$3,955,804	\$46,459	\$4,002,263		
	48	99	966,311,404	(1,635,196)	964,676,208	\$70,657,905	(\$960,571)	\$69,697,334	\$0	(\$88,740)	\$69,608,594	\$0	\$69,608,594	\$814,421	\$70,423,015		
	54	181	1,423,272		1,423,272	\$140,663	(\$706)	\$139,957	\$0	\$0	\$139,957	\$0	\$139,957	\$1,162	\$141,119		
BPA Balancing Account	0	0	0	0	0	\$27,928	(\$27,928)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputation	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	\$1,519,379	(\$1,519,379)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	(\$771,164)	\$771,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	(\$322,734)	\$322,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - I&D Reserve	0	0	0	0	(\$1,205,545)	\$1,205,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	\$10,613,396	(\$10,613,396)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	\$941,521	(\$941,521)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Lease - Com	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	665,183,000		665,183,000	(\$4,175,000)	\$0	(\$4,175,000)	\$0	\$0	(\$4,175,000)	\$0	(\$4,175,000)	\$0	(\$4,175,000)			
AGA	0	0		0	\$2,002,819	\$0	\$2,002,819	\$0	\$0	\$2,002,819	\$0	\$2,002,819	\$0	\$2,002,819			
<b>Total Commercial</b>	<b>74,745</b>	<b>5,005,989,447</b>	<b>(7,733,750)</b>	<b>4,998,255,697</b>	<b>\$467,932,834</b>	<b>(\$13,389,803)</b>	<b>\$454,543,031</b>	<b>\$0</b>	<b>(\$499,648)</b>	<b>\$454,043,383</b>	<b>\$0</b>	<b>\$454,043,383</b>	<b>\$4,731,179</b>	<b>\$458,774,562</b>			
<b>Industrial</b>	15	131	286,435		286,435	\$41,291	(\$128)	\$41,163	\$0	\$41,163	\$136	\$41,163	\$136	\$41,299			
	23	1,019	18,756,534	0	18,756,534	\$2,156,570	(\$13,094)	\$2,143,476	\$0	\$0	\$2,143,476	\$0	\$2,143,476	\$18,435	\$2,161,911		
	28	490	91,432,821		91,432,821	\$9,102,425	(\$70,134)	\$9,032,291	\$0	\$0	\$9,032,291	\$0	\$9,032,291	\$9,129,118	\$9,041,420		
	30	145	196,092,215		196,092,215	\$13,862,900	(\$132,846)	\$13,730,054	\$0	\$0	\$13,730,054	\$0	\$13,730,054	\$193,016	\$13,923,070		
	47	3	268,992,000		268,992,000	\$14,226,613	(\$253,601)	\$13,973,012	\$0	\$0	\$13,973,012	\$0	\$13,973,012	\$200,889	\$14,173,901		
	48	89	1,385,424,302		1,385,424,302	\$97,306,823	(\$1,408,569)	\$95,898,254	\$0	\$0	\$95,898,254	\$0	\$95,898,254	\$1,122,010	\$97,020,264		
BPA Balancing Account	0	0	0	0	0	\$164	(\$164)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputation	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	\$1,008,689	(\$1,008,689)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	(\$1,192,390)	\$1,192,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	(\$106,662)	\$106,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - I&D Reserve	0	0	0	0	(\$394,258)	\$394,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	\$834,548	(\$834,548)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	\$594,092	(\$594,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Lease - Com	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	39,953,000		39,953,000	\$4,514,000	\$0	\$4,514,000	\$0	\$0	\$4,514,000	\$0	\$4,514,000	\$0	\$4,514,000			
AGA	0	0		0	\$73,158	\$0	\$73,158	\$0	\$0	\$73,158	\$0	\$73,158	\$0	\$73,158			
<b>Total Industrial</b>	<b>1,834</b>	<b>2,001,537,407</b>	<b>0</b>	<b>2,001,537,407</b>	<b>\$149,255,175</b>	<b>(\$2,642,785)</b>	<b>\$146,612,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$146,612,390</b>	<b>\$0</b>	<b>\$146,612,390</b>	<b>\$1,631,153</b>	<b>\$148,243,543</b>			
<b>Irrigation</b>	41	8,070	221,176,121	(6,114,422)	215,061,700	\$22,977,439	\$949,628	\$23,927,067	\$0	(\$662,748)	\$23,264,319	\$0	\$23,264,319	\$188,398	\$23,452,717		
	28	2	505,110	(8,785)	496,325	\$48,828	\$39	\$48,867	\$0	(\$55)	\$48,812	\$0	\$48,812	\$48,799	\$49,011		
	48	6	116,821,600	(2,327,913)	114,493,687	\$8,603,734	(\$229,205)	\$8,374,529	\$0	(\$124,809)	\$8,249,720	\$0	\$8,249,720	\$95,411	\$8,345,131		
BPA Balancing Account	0	0	0	0	0	\$142,036	(\$142,036)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
BPA Adjustment	0	0	0	0	0	\$33,218	(\$33,218)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Demand Charge Accrual	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	\$35,884	(\$35,884)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	(\$50,693)	\$50,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - I&D Reserve	0	0	0	0	(\$67,987)	\$67,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	\$629,597	(\$629,597)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	\$35	(\$35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Lease - Ir	0	0	0	0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	3,306,000		3,306,000	\$481,000	\$0	\$481,000	\$0	\$0	\$481,000	\$0	\$481,000	\$0	\$481,000			
AGA	0	0		0	\$284,256	\$0	\$284,256	\$0	\$0	\$284,256	\$0	\$284,256	\$0	\$284,256			
<b>Total Irrigation</b>	<b>8,078</b>	<b>241,809,601</b>	<b>(8,455,640)</b>	<b>233,354,061</b>	<b>\$23,904,266</b>	<b>\$136,463</b>	<b>\$23,767,803</b>	<b>\$0</b>	<b>(\$788,741)</b>	<b>\$23,000,000</b>	<b>\$0</b>	<b>\$23,000,000</b>	<b>\$284,536</b>	<b>\$23,284,536</b>			
<b>Lighting</b>	15	15	16,176		16,176	\$2,759	\$14	\$2,773	\$0	\$0	\$2,773	\$0	\$2,773	\$9	\$2,782		
	10	233	7,127,477		7,127,477	\$1,002,411	(\$5,876)	\$996,535									

Table 3  
Pacific Power  
State of Oregon  
December 2016 Results of Operations  
Revenue Adjustments

	2016 Booked Revenues	Remove Tariff Riders											Total Remove Tariff Riders	Actual Base Rate Revenues			
		Solar Feed-In Revenue	Gain on Sale of Asset	Revenue Accounting Adjustments	Revenue Adjustment - Deferred NPC	Revenue Adjustment - I&D Reserve	DSM Revenue	Blue Sky Revenue	Revenue Adjust Property Insur	Sch 98 BPA Adjust	Sch 95 Pint Cost Adj	Sch 97 Intrv. Pnlg Adjust			Sch 197 Deer Crk Adjust	Sch 204 OSIP Adjust	
<b>Residential</b>																	
15	\$345,705								\$17,022	(\$11)	\$0	(\$667)	(\$534)	\$15,809	\$361,514		
4	\$558,916,359								\$41,759,804	(\$29,814)	(\$540,402)	(\$2,349,415)	(\$1,827,323)	\$37,012,940	\$595,929,299		
23	\$12,287,740								\$722,327	(\$572)	\$0	(\$40,822)	(\$31,329)	\$649,604	\$12,937,344		
28	\$3,643,357								\$243,011	(\$265)	\$0	(\$19,043)	(\$0)	\$208,989	\$3,852,346		
	\$1,256,877								(\$1,256,877)					(\$1,256,877)	\$0		
BPA Balancing Account	\$0													\$0	\$0		
SMUD Revenue Imputations	\$0													(\$1,803,388)	\$0		
Solar Feed-In Revenue	\$1,803,388	(\$1,803,388)												\$0	\$0		
Gain on Sale of Asset	\$0		\$0											\$0	\$0		
Revenue Accounting Adjustment	(\$2,110,813)		\$0	\$2,110,813										\$0	\$0		
Revenue Adjustment - Deferred NPC	(\$429,396)				\$429,396									\$0	\$0		
Revenue Adjustment - I&D Reserve	(\$1,585,164)					\$1,585,164								\$0	\$0		
DSM	\$14,934,257						(\$14,934,257)							\$0	\$0		
Blue Sky	\$653,014							(\$653,014)						\$0	\$0		
Revenue Adjust Property Insur - Res	\$0								\$0					\$0	\$0		
Unbilled	\$15,259,000													\$0	\$15,259,000		
AGA	\$14,703													\$0	\$14,703		
<b>Total Residential</b>	\$604,989,026	(\$1,803,388)	\$0	\$2,110,813	\$429,396	\$1,585,164	(\$14,934,257)	(\$653,014)	\$0	\$41,485,378	(\$30,662)	(\$540,402)	(\$2,409,948)	(\$1,873,900)	\$23,365,181	\$628,354,206	
<b>Commercial</b>																	
15	\$1,040,047								\$11,153	(\$34)	\$0	(\$2,072)	(\$1,657)	\$7,390	\$1,047,437		
23	\$116,888,741								\$188,114	(\$6,261)	\$0	(\$47,017)	(\$343,059)	\$667,223	\$116,280,518		
28	\$175,915,822								\$498,773	(\$11,682)	\$0	(\$840,579)	(\$649,538)	(\$1,003,026)	\$174,912,796		
30	\$91,257,852								\$270,637	(\$7,113)	\$0	(\$485,294)	(\$369,748)	(\$591,517)	\$90,666,335		
47	\$4,009,173								\$0	(\$248)	(\$10,444)	(\$15,462)	(\$12,206)	(\$38,360)	\$3,970,813		
48	\$70,657,905								\$21,883	(\$6,506)	(\$256,851)	(\$401,848)	(\$317,249)	(\$900,571)	\$69,097,334		
54	\$140,665								\$0	(\$8)	\$0	(\$427)	(\$279)	(\$376)	\$139,959		
	\$27,928								(\$27,928)					\$0	\$0		
BPA Balancing Account	\$0													\$0	\$0		
SMUD Revenue Imputations	\$0													(\$1,519,379)	\$0		
Solar Feed-In Revenue	\$1,519,379	(\$1,519,379)												\$0	\$0		
Gain on Sale of Asset	\$0		\$0											\$0	\$0		
Revenue Accounting Adjustment	(\$779,156)			\$779,156										\$0	\$0		
Revenue Adjustment - Deferred NPC	(\$322,734)				\$322,734									\$0	\$0		
Revenue Adjustment - I&D Reserve	(\$1,205,545)					\$1,205,545								\$0	\$0		
DSM	\$10,013,396						(\$10,013,396)							\$0	\$0		
Blue Sky	\$941,521							(\$941,521)						\$0	\$0		
Revenue Adjust Property Insur - Com	\$0								\$0					\$0	\$0		
Unbilled	(\$4,175,000)													\$0	(\$4,175,000)		
AGA	\$2,002,839													\$0	\$2,002,839		
<b>Total Commercial</b>	\$467,932,834	(\$1,519,379)	\$0	\$779,156	\$322,734	\$1,205,545	(\$10,013,396)	(\$941,521)	\$0	\$962,632	(\$31,853)	(\$267,295)	(\$2,192,697)	(\$1,693,728)	(\$13,389,803)	\$454,543,031	
<b>Industrial</b>																	
15	\$41,291								\$28	(\$1)	\$0	(\$86)	(\$69)	\$41,163			
23	\$2,156,670								\$1,274	(\$113)	\$0	(\$8,065)	(\$6,190)	\$13,094	\$2,143,576		
28	\$9,102,625								\$1,824	(\$560)	\$0	(\$40,282)	(\$31,131)	\$9,032,471			
30	\$17,862,590								\$0	(\$1,261)	\$0	(\$86,029)	(\$65,546)	(\$17,799,753)			
47	\$17,423,613								\$0	(\$1,638)	(\$60,049)	(\$102,217)	(\$86,698)	(\$17,370,287)			
48	\$97,306,825								\$0	(\$9,328)	(\$368,253)	(\$576,140)	(\$454,847)	(\$1,408,569)	\$95,898,257		
	\$384								(\$384)					(\$384)	\$0		
BPA Balancing Account	\$0													\$0	\$0		
SMUD Revenue Imputations	\$0													(\$1,008,689)	\$0		
Solar Feed-In Revenue	\$1,008,689	(\$1,008,689)												\$0	\$0		
Gain on Sale of Asset	\$0		\$0											\$0	\$0		
Revenue Accounting Adjustment	(\$1,192,390)			\$1,192,390										\$0	\$0		
Revenue Adjustment - Deferred NPC	(\$106,662)				\$106,662									\$0	\$0		
Revenue Adjustment - I&D Reserve	(\$394,258)					\$394,258								\$0	\$0		
DSM	\$834,548						(\$834,548)							\$0	\$0		
Blue Sky	\$594,092							(\$594,092)						\$0	\$0		
Revenue Adjust Property Insur - Ind	\$0								(\$0)					\$0	\$0		
Unbilled	\$4,514,000													\$0	\$4,514,000		
AGA	\$73,158													\$0	\$73,158		
<b>Total Industrial</b>	\$149,225,175	(\$1,008,689)	\$0	\$1,192,390	\$106,662	\$394,258	(\$834,548)	(\$594,092)	(\$0)	\$2,742	(\$12,901)	(\$437,302)	(\$812,824)	(\$638,480)	(\$2,642,785)	\$146,582,390	
<b>Irrigation</b>																	
41	\$22,997,439								\$1,146,216	(\$2,004)	(\$26,490)	(\$95,106)	(\$72,988)	\$949,628	\$23,947,067		
28	\$48,828								\$437	(\$3)	\$0	(\$223)	(\$172)	\$48,867			
48	\$8,050,374								\$347,978	(\$377)	(\$31,052)	(\$48,581)	(\$38,554)	\$8,279,579			
BPA Balancing Account	\$0								(\$142,036)					(\$142,036)	\$0		
BPA Adjustment	\$353,210								(\$353,210)					\$0	\$0		
Demand Charge Accrual	\$0													\$0	\$0		
Solar Feed-In Revenue	\$35,884	(\$35,884)												\$0	\$0		
Gain on Sale of Asset	\$0		\$0											\$0	\$0		
Revenue Accounting Adjustment	(\$50,685)			\$50,685										\$0	\$0		
Revenue Adjustment - Deferred NPC	\$0				\$0									\$0	\$0		
Revenue Adjustment - I&D Reserve	(\$67,987)					\$67,987								\$0	\$0		
DSM	\$629,597						(\$629,597)							\$0	\$0		
Blue Sky	\$353							(\$353)						\$0	\$0		
Revenue Adjust Property Insur - Irr	(\$0)								\$0					\$0	\$0		
Unbilled	\$481,000													\$0	\$481,000		
AGA	\$284,226													\$0	\$284,226		
<b>Total Irrigation</b>	\$32,964,306	(\$35,884)	\$0	\$50,685	\$0	\$67,987	(\$629,597)	(\$353)	\$0	\$999,385	(\$2,794)	(\$57,542)	(\$143,910)	(\$111,514)	\$136,463	\$33,840,769	
<b>Lighting</b>																	
15	\$2,759								\$23	(\$0)	\$0	(\$5)	(\$4)	\$14	\$2,774		
50	\$1,002,381								\$0	(\$37)	\$0	(\$2,258)	(\$1,581)	(\$3,876)	\$998,505		
51	\$4,159,897								\$0	(\$96)	\$0	(\$5,823)	(\$12,519)	(\$4,147,378)			
52	\$59,504								\$0	(\$2)	\$0	(\$118)	(\$98)	(\$319)	\$59,285		
53	\$710,038								\$0	(\$57)	\$0	(\$2,841)	(\$1,042)	(\$5,939)	\$706,099		
	\$8,752	(\$8,752)												\$0	\$0		
Gain on Sale of Asset	\$0		\$0											\$0	\$0		
Revenue Accounting Adjustment	(\$11,107)			\$11,107										\$0	\$0		
Revenue Adjustment - Deferred NPC	\$0				\$0									\$0	\$0		
Revenue Adjustment - I&D Reserve	\$0					\$0								\$0	\$0		
DSM	\$144,453						(\$144,453)							\$0	\$0		
Unbilled	\$125,000													\$0	\$125,000		
AGA	\$0													\$0	\$0		
<b>Total Lighting</b>	\$6,201,628	(\$8,752)	\$0	\$11,107	\$0	\$0	(\$144,453)	\$0	\$0	\$23	(\$122)	\$0	(\$11,045)	(\$9,324)	(\$162,617)	\$6,039,041	
<b>TOTAL COMPANY</b>	\$1,261,253,018	(\$4,376,093)	\$0	\$4,144,150	\$858,791	\$3,252,054	(\$26,556,251)	(\$2,188,980)	\$0	\$43,450,161	(\$78,402)	(\$1,302,541)	(\$5,570,424)	(\$4,326,947)	\$7,306,418	\$1,268,559,437	

Table 3  
Pacific Power  
State of Oregon  
December 2016 Results of Operations  
Revenue Adjustments

	Demand Charge Accrual	Subtotal Normalization Adjustments	Temperature Adjustment	Total Type 1 Adjusted Revenues	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	TAM Price Change January 1, 2017	Total Type 3 Adj.	Total Type 3 Adjusted Revenues
<b>Residential</b>									
15	\$0	\$0		\$361,514	\$0	\$361,514	\$1,193	\$1,193	\$362,707
4	\$0	\$0	\$16,851,899	\$612,781,198	\$0	\$612,781,198	\$4,902,250	\$4,902,250	\$617,683,448
23	\$0	\$0	\$267,332	\$13,204,676	\$0	\$13,204,676	\$113,560	\$113,560	\$13,318,236
28	\$0	\$0		\$3,852,346	\$0	\$3,852,346	\$41,220	\$41,220	\$3,893,566
BPA Balancing Account	\$0	\$0		\$0	\$0	\$0			\$0
SMUD Revenue Imputations	\$0	\$0		\$0	\$0	\$0			\$0
Solar Feed-In Revenue	\$0	\$0		\$0	\$0	\$0			\$0
Gain on Sale of Asset	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve	\$0	\$0		\$0	\$0	\$0			\$0
DSM	\$0	\$0		\$0	\$0	\$0			\$0
Blue Sky	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjust Property Insur - Res	\$0	\$0		\$0	\$0	\$0			\$0
Unbilled	\$0	\$0		\$15,259,000	\$0	\$15,259,000			\$15,259,000
AGA	\$0	\$0		\$14,703	\$0	\$14,703			\$14,703
<b>Total Residential</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,119,231</b>	<b>\$645,473,437</b>	<b>\$0</b>	<b>\$645,473,437</b>	<b>\$5,058,223</b>	<b>\$5,058,223</b>	<b>\$650,531,660</b>
<b>Commercial</b>									
15	\$0	\$0		\$1,047,437	\$0	\$1,047,437	\$3,457	\$3,457	\$1,050,894
23	\$0	\$0	(\$121,465)	\$116,159,053	\$0	\$116,159,053	\$998,968	\$998,968	\$117,158,021
28	\$0	\$0	(\$184,911)	\$174,727,885	\$0	\$174,727,885	\$1,869,588	\$1,869,588	\$176,597,473
30	\$0	\$0	(\$104,523)	\$90,561,812	\$0	\$90,561,812	\$987,124	\$987,124	\$91,548,936
47	\$0	\$0		\$3,970,813	\$0	\$3,970,813	\$46,459	\$46,459	\$4,017,272
48	\$0	\$0	(\$88,740)	\$69,608,594	\$0	\$69,608,594	\$814,421	\$814,421	\$70,423,015
54	\$0	\$0		\$139,959	\$0	\$139,959	\$1,162	\$1,162	\$141,121
BPA Balancing Account	\$0	\$0		\$0	\$0	\$0			\$0
SMUD Revenue Imputations	\$0	\$0		\$0	\$0	\$0			\$0
Solar Feed-In Revenue	\$0	\$0		\$0	\$0	\$0			\$0
Gain on Sale of Asset	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve	\$0	\$0		\$0	\$0	\$0			\$0
DSM	\$0	\$0		\$0	\$0	\$0			\$0
Blue Sky	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjust Property Insur - Com	\$0	\$0		\$0	\$0	\$0			\$0
Unbilled	\$0	\$0		(\$4,175,000)	\$0	(\$4,175,000)			(\$4,175,000)
AGA	\$0	\$0		\$2,002,839	\$0	\$2,002,839			\$2,002,839
<b>Total Commercial</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$499,640)</b>	<b>\$454,043,391</b>	<b>\$0</b>	<b>\$454,043,391</b>	<b>\$4,721,179</b>	<b>\$4,721,179</b>	<b>\$458,764,570</b>
<b>Industrial</b>									
15	\$0	\$0		\$41,163	\$0	\$41,163	\$136	\$136	\$41,299
23	\$0	\$0	\$0	\$2,143,576	\$0	\$2,143,576	\$18,435	\$18,435	\$2,162,011
28	\$0	\$0	\$0	\$9,032,471	\$0	\$9,032,471	\$96,647	\$96,647	\$9,129,118
30	\$0	\$0		\$17,709,753	\$0	\$17,709,753	\$193,036	\$193,036	\$17,902,789
47	\$0	\$0		\$17,170,012	\$0	\$17,170,012	\$200,889	\$200,889	\$17,370,901
48	\$0	\$0		\$95,898,257	\$0	\$95,898,257	\$1,122,010	\$1,122,010	\$97,020,267
BPA Balancing Account	\$0	\$0		\$0	\$0	\$0			\$0
SMUD Revenue Imputations	\$0	\$0		\$0	\$0	\$0			\$0
Solar Feed-In Revenue	\$0	\$0		\$0	\$0	\$0			\$0
Gain on Sale of Asset	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve	\$0	\$0		\$0	\$0	\$0			\$0
DSM	\$0	\$0		\$0	\$0	\$0			\$0
Blue Sky	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjust Property Insur - Ind	\$0	\$0		\$0	\$0	\$0			\$0
Unbilled	\$0	\$0		\$4,514,000	\$0	\$4,514,000			\$4,514,000
AGA	\$0	\$0		\$73,158	\$0	\$73,158			\$73,158
<b>Total Industrial</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$146,582,390</b>	<b>\$0</b>	<b>\$146,582,390</b>	<b>\$1,631,153</b>	<b>\$1,631,153</b>	<b>\$148,213,543</b>
<b>Irrigation</b>									
41	\$0	\$0	(\$663,368)	\$23,283,699	\$0	\$23,283,699	\$188,598	\$188,598	\$23,472,297
28	\$0	\$0	(\$585)	\$48,282	\$0	\$48,282	\$517	\$517	\$48,799
48	\$0	\$0	(\$124,809)	\$8,154,770	\$0	\$8,154,770	\$95,411	\$95,411	\$8,250,181
BPA Balancing Account	\$0	\$0		\$0	\$0	\$0			\$0
RPA Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Demand Charge Accrual	\$0	\$0		\$0	\$0	\$0			\$0
Solar Feed-In Revenue	\$0	\$0		\$0	\$0	\$0			\$0
Gain on Sale of Asset	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve	\$0	\$0		\$0	\$0	\$0			\$0
DSM	\$0	\$0		\$0	\$0	\$0			\$0
Blue Sky	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjust Property Insur - Irr	\$0	\$0		\$0	\$0	\$0			\$0
Unbilled	\$0	\$0		\$481,000	\$0	\$481,000			\$481,000
AGA	\$0	\$0		\$284,256	\$0	\$284,256			\$284,256
<b>Total Irrigation</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$788,764)</b>	<b>\$32,252,007</b>	<b>\$0</b>	<b>\$32,252,007</b>	<b>\$284,526</b>	<b>\$284,526</b>	<b>\$32,536,533</b>
<b>Lighting</b>									
15	\$0	\$0		\$2,774	\$0	\$2,774	\$9	\$9	\$2,783
50	\$0	\$0		\$998,505	\$0	\$998,505	\$4,593	\$4,593	\$1,003,098
51	\$0	\$0		\$4,147,378	\$0	\$4,147,378	\$20,322	\$20,322	\$4,167,700
52	\$0	\$0		\$59,285	\$0	\$59,285	\$1,138	\$1,138	\$60,423
53	\$0	\$0		\$706,099	\$0	\$706,099	\$3,389	\$3,389	\$709,488
Solar Feed-In Revenue	\$0	\$0		\$0	\$0	\$0			\$0
Gain on Sale of Asset	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC	\$0	\$0		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve	\$0	\$0		\$0	\$0	\$0			\$0
DSM	\$0	\$0		\$0	\$0	\$0			\$0
Unbilled	\$0	\$0		\$125,000	\$0	\$125,000			\$125,000
AGA	\$0	\$0		\$0	\$0	\$0			\$0
<b>Total Lighting</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,039,041</b>	<b>\$0</b>	<b>\$6,039,041</b>	<b>\$29,451</b>	<b>\$29,451</b>	<b>\$6,068,492</b>
<b>TOTAL COMPANY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,830,830</b>	<b>\$1,284,390,267</b>	<b>\$0</b>	<b>\$1,284,390,267</b>	<b>\$11,724,532</b>	<b>\$11,724,532</b>	<b>\$1,296,114,799</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income:</b>							
Residential	440	1	(2,314,701)	OR	Situs	(2,314,701)	3.1.1
Commercial	442	1	(3,083,683)	OR	Situs	(3,083,683)	3.1.1
Industrial <sup>1</sup>	442	1	(867,531)	OR	Situs	(867,531)	3.1.1
Public Street & Highway	444	1	(9,438)	OR	Situs	(9,438)	3.1.1
Total			<u>(6,275,353)</u>			<u>(6,275,353)</u>	

<sup>1</sup> Includes Irrigation

**Description of Adjustment:**

Included in test period revenues are a number of items that should not be included in regulatory results. This adjustment normalizes revenues by removing Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Revenue Adjustment I&D Reserve, DSM, Blue Sky, Revenue Adjust Property Insur, BPA (Sch 98), Distribution Safety Surcharge (Sch 94), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), RAC Deferral (Sch 203), & Oregon Solar Incentive Program Adjustment (Sch 204).

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Income:</b>							
Residential	440	3	5,058,223	OR	Situs	5,058,223	3.1.1
Commercial	442	3	4,721,179	OR	Situs	4,721,179	3.1.1
Industrial <sup>1</sup>	442	3	1,915,679	OR	Situs	1,915,679	3.1.1
Public St. & Hwy	444	3	29,451	OR	Situs	29,451	3.1.1
Total Type III Adjustment to Income			<u>11,724,532</u>			<u>11,724,532</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment:**

The Type 3 adjustment is for the TAM rate change effective January 1, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income:</b>							
Remove 12 ME Dec 2016 Allowance Sales	4118	3	188	SE	25.091%	47	3.4.2
Add 12 ME Dec 2017 Amortization	4118	3	(3,326)	SE	25.091%	(835)	3.4.1
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	3	(1,938)	SE	25.091%	(486)	3.4.1
<b>Adjustment to Taxes:</b>							
Accumulated Deferred Income Taxes	190	3	735	SE	25.091%	185	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	25.091%	-	3.4.1
Schedule M Deduction	SCHMDT	3	3,326	SE	25.091%	835	3.4.1
DIT Expense	41010	3	1,262	SE	25.091%	317	3.4.1
DIT Expense	41110	3	-	SE	25.091%	-	3.4.1

**Description of Adjustment:**

The Environmental Protection Agency ("EPA") has established guidelines that govern the volume of sulfur dioxide ("SO2") that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. This adjustment reflects the gain on sales of SO2 allowances based on a four-year amortization period. This is the same methodology included in the Company's last four general rate cases, Dockets UE-179, UE-210, UE-217 and UE-246.



PacifiCorp  
 Results of Operations - December 2016  
 SO2 Emission Allowance Sales

Beginning of the Period      Dec-16  
 Ending of the Period        Dec-17

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-17	End Unamort Balance Dec-17	Current Period Amortization 12 ME Dec-17	Beg Unamort. Balance Dec-16	Unrealized Gain SCHMAT 12 ME Dec-17	Realized Gain SCHMDT 12 ME Dec-17	D.I.T. Expense 12 ME Dec-17	Accumulated Deferred Income Tax Dec-16	Accumulated Deferred Income Tax Dec-17
Apr 2012 Sale	Apr-12	1,814	1,814	0	0	0	0	0	0	0	0
Aug 2012 Sale	Aug-12	26,000	26,000	0	0	0	0	0	0	0	0
Dec 2012 Sale	Dec-12	22,074	22,074	0	0	0	0	0	0	0	0
Feb 2013 Sale	Feb-13	9,775	9,775	0	187	187	0	187	71	71	0
Apr 2013 Sale	Apr-13	736	736	0	61	61	0	61	23	23	(0)
Sep 2013 Sale	Sep-13	15,950	15,950	0	2,670	2,670	0	2,670	1,013	1,013	(0)
Apr 2014 Sale	Apr-14	1,117	1,035	82	276	358	0	276	105	136	31
Apr 2015 Sale	Apr-15	320	231	89	84	173	0	84	32	66	34
Apr 2016 Sale	Apr-16	188	84	104	48	152	0	48	18	58	39
<b>Totals</b>		<b>77,973</b>	<b>77,698</b>	<b>275</b>	<b>3,326</b>	<b>3,601</b>	<b>0</b>	<b>3,326</b>	<b>1,262</b>	<b>1,367</b>	<b>104</b>

<u>SO2 Credit Unamortized Balance</u>			<u>SO2 Sales</u>		<u>Deferred Income Tax</u>		<u>DIT Unamort Balance</u>	
Beginning Balance	3,601		12 Months Ended December 2016		Ref. 3.4	1,262	Beginning Balance	1,367
Ending Balance	275		188		Ref. 3.4	-	Ending Balance	104
Average Balance	1,938		188			1,262	Average Balance	735
	Ref. 3.4		Ref. 3.4					Ref. 3.4

**PacifiCorp**  
**Results of Operations - December 2016**  
**SO2 Emission Allowance Sales**  
**SAP Account 301947 - Actuals for 12 Months Ended December 2016**

Year	Month	Amount	Accumulated Amount
2016	1	-	-
2016	2	-	-
2016	3	-	-
2016	4	(188)	(188)
2016	5	-	(188)
2016	6	-	(188)
2016	7	-	(188)
2016	8	-	(188)
2016	9	-	(188)
2016	10	-	(188)
2016	11	-	(188)
2016	12	-	(188) Ref. 3.4

**GL Account Balance**  
**Account Number 301947**

**Calendar Year 2016**

**G/L Account Balance Display**

Document currency Document currency Document currency BUS

Account number 301947 Emissions/Allow Rev  
 Company code 1000 PacifiCorp  
 Business area  
 Fiscal year 2017  
 All documents in currency \* Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	33.41	221.23	187.82-	187.82-
5				187.82-
6				187.82-
7				187.82-
8				187.82-
9				187.82-
10				187.82-
11				187.82-
12				187.82-
13				187.82-
14				187.82-
15				187.82-
16				187.82-
Total	33.41	221.23	187.82-	187.82-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove December 2016 Booked Revenues (Including Accruals)	456	1	(5,397,171)	SG	26.615%	(1,436,475)	3.5.1
Remove December 2016 REC Deferrals	456	1	1,824,872	SG	26.615%	485,696	3.5.1
Remove Actual Revenue 12 ME Dec. 2016	456	1	(7,037)	SG	26.615%	(1,873)	3.5.1

**Description of Adjustment:**

This adjustment removes all REC revenues as booked during the 12 months ended December 2016. Most of Oregon's share of the renewable energy credits (RECs) are banked for compliance; however, not all RECs meet the Oregon RPS qualifications. Oregon's revenues from RPS ineligible RECs that are sold are passed backed to customers through the Oregon property sales balancing account per Commission Order No. 10-210 in Docket UP 260. This adjustment also removes REC Deferrals from the 12 months ended December 2016.

PacifiCorp  
 Results of Operations - December 2016  
 REC Revenue  
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-16	(50,184)	353,813	(353,401)	(49,772)
February-16	(260)	50,184	(44,627)	5,297
March-16	(463)	260	1	(201)
April-16	(303,817)	463	27,500	(275,854)
May-16	(596,475)	303,817	(303,232)	(595,891)
June-16	(661)	596,475	(595,810)	5
July-16	(250,568)	661	-	(249,907)
August-16	(600,469)	250,568	(252,768)	(602,669)
September-16	(100,475)	600,469	(1,822,742)	(1,322,748)
October-16	(310,300)	100,475	-	(209,825)
November-16	(1,301,510)	310,300	(490,882)	(1,482,093)
December-16	(820,114)	1,301,510	(1,094,909)	(613,512)
<b>12 ME December 2016 Total</b>	<b>(4,335,297)</b>	<b>3,868,996</b>	<b>(4,930,870)</b>	<b>(5,397,171)</b>

Ref. 3.5

**REC Deferrals Included in Unadjusted Results:**

FERC Account 4562700  
 Amount Yr. Ended December 2016 **1,824,872 Ref. 3.5**

**Leaning Juniper indemnity revenue included in unadjusted results:**

FERC Account 4562700  
 Amount Yr. Ended December 2016 **7,037 Ref. 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	1	(6,772,718)	SG	26.615%	(1,802,582)	
Other Electric Revenues	456	3	-	SG	26.615%	-	
			<u>(6,772,718)</u>			<u>(1,802,582)</u>	3.6.1
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2016			100,653,541				3.6.1
Total Adjustments			<u>(6,772,718)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2017			<u>93,880,823</u>				3.6.1

**Description of Adjustment:**

This adjustment removes out-of-period and one-time adjustments from the 12 months ending December 2016.

Customer	Total
Bonneville Power Administration	(4,547,650)
Basin Electric Power Cooperative	(1,222,411)
Black Hills, Inc.	(2,956,232)
Bonneville Power Administration	(8,747,229)
Cargill Power Markets, LLC	(156,865)
Constellation (Exelon)	(257,558)
Coral Power/Shell	(286,523)
Deseret Generation & Transmission Cooperative	(4,627,671)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(71,893)
Idaho Power Company	(1,100,357)
Morgan Stanley Capital Group, Inc.	(756,301)
PacifiCorp Merchant (Business Unit transfer)	(0)
Pacific Gas & Electric Company	(14,711,862)
Portland General Electric	(3,985)
Powerex Corporation	(15,909,418)
Anvargrid (Iberdrola)	(4,072,637)
Puget Sound Energy	(16)
Rainbow Energy Marketing	(24,561)
Sierra Pacific Power	(59,521)
State of South Dakota	(128,257)
TransAlta Energy	(64,380)
Tri-State Generation and Trans.	(631,338)
Utah Associated Municipal Power Systems	(17,571,195)
Utah Municipal Power Agency	(3,227,482)
Warm Springs	(119,700)
Western Area Power Administration	(73,041)
Western Area Power Administration	(3,259,302)
NextEra Energy Resources, LLC	(2,730,314)
Southern Calif Edison Com Direct	(2,997,559)
PPL Energy Plus, LLC	(26,793)
US Bureau of Reclamation	(61,390)
Moon Lake Electric Association	(19,262)
Eugene Water and Electric Board	(947,044)
Calpine (Noble)	(509,460)
Enel	358
Municipal Energy Agency of Nebraska	(2,572)
Cryq Energy, Inc.( Raser Power Systems LLC/Intermountain)	(431,961)
Nevada	(31,212)
Sacramento Municipal Utility District	(961,810)
Macquarie Energy, LLC	(373)
Salt River Project	(801,821)
Black Hills/Colorado Electric	(472)
The Energy Authority	(20,053)
Southern California PPA	(13,883)
Tenaska Power Services Co	(33,436)
Los Angeles Dept Water & Power	(32,210)
Powder River Energy Corp	(405)
Brookfield Energy Marketing LP	(67,276)
Olene	(781,869)
Constellation NewEnergy, Inc.	(50,314)
City of Anaheim	(328,619)
Westar Energy	(7)
Calpine Energy Solutions, LLC	(42,806)
Accruals and Adjustments	(5,022,286)

Total **(100,653,541)**

Ref 3.6

Type

1	Remove refunds and other out of period adjustments.	4,131,912
1	Constellation Generation	(12,939)
1	Southern California Edison	96,255
1	Anvargrid	3,293
1	Southern California PPA	12,959
1	Remove Basin Contract as contract terminated	701,734
1	Remove Olene Contract as contract terminated	781,869
1	Remove BPA S. Idaho contract Termination terminated	1,057,634

Incremental Adjustments **6,772,718**

Ref 3.6

Accum Totals **(93,880,823)**

Ref 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Ancillary Contract Renewal	456	3	(176,368)	SG	26.615%	(46,941)	3.7.1
South Idaho Exchange Revenue	456	1	(5,714,954)	SG	26.615%	(1,521,054)	3.7.2

**Description of Adjustment:**

This adjustment includes ancillary revenue contract changes that are included in the net power cost study. This adjustment also removes revenues related to the BPA South Idaho exchange agreement, which expired in June 2016.

PacifiCorp  
 Results of Operations - December 2016  
 Ancillary Services Revenue

Description	12 Months	12 Months	Incremental	FERC Acct	2017P
	Ended December	Ending			
	2016	December 2017			
SCL Stateline Demand & Energy	9,939,756	9,828,119	(111,636)	456	SG
BPA Foote Creek 4 Ancillary Service	835,925	788,961	(46,964)	456	SG
Foote Creek 1 Ancillary Service	69,689	65,130	(4,558)	456	SG
EWEB Foote Creek 1 Ancillary Service	223,747	210,538	(13,209)	456	SG
EWEB Credit	(202,709)	(202,709)	(0)	456	SG
EWEB Foote Creek 1 O&M	43,223	43,223	(0)	456	SG
	<b>10,909,630</b>	<b>10,733,262</b>	<b>(176,368)</b>		
			Ref. 3.7		



**PacifiCorp**  
**Results of Operations - December 2016**  
**BPA South Idaho Exchange Agreement Revenues**

	<u>FERC Acct</u>	<u>Factor</u>	<u>Total Company</u>
12 ME December 2016 Unadjusted Revenue	456	SG	\$ 5,714,954
12 ME December 2017 Contract Revenue*	456	SG	\$ -
Adjustment	456	SG	\$ (5,714,954) Ref. 3.7

\*Contract expired in June 2016

## 4. O&M ADJUSTMENTS

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	4.5
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Cont. Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Cont. Wage and Employee Benefit Pro Forma	Remove Non- Recurring Entries	Generation Overhaul Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	1,006,204	1,006,204	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	160,041	160,041	-	-	-	-	-
6 Total Operating Revenues	1,166,245	1,166,245	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	485,148	-	64,142	-	(36,453)	-	456,460
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,281	-	11,808	-	(6,527)	-	-
12 Other Power Supply	1,040,960	(8,845)	25,146	-	(13,899)	-	1,038,558
13 Transmission	8,560	-	19,136	-	(10,578)	-	-
14 Distribution	33,568	-	75,051	-	(41,483)	-	-
15 Customer Accounting	26,481	(76,342)	36,356	-	(20,096)	-	-
16 Customer Service & Info	(6,357)	(8,924)	5,740	-	(3,172)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,350,735	(8,817)	26,789	1,568	(14,807)	(867)	(24,893)
19 Total O&M Expenses	2,944,375	(102,929)	264,169	1,568	(146,016)	(867)	1,495,018
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	674,583	-	-	-	-	-	-
23 Income Taxes: Federal	(941,490)	302,029	(88,262)	(524)	48,785	290	8,317
24 State	(127,933)	41,041	(11,993)	(71)	6,629	39	1,130
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	365,192	365,192	-	-	-	-	-
28 Total Operating Expenses:	2,914,727	605,333	163,914	973	(90,601)	(538)	927,644
29							
30 Operating Rev For Return:	(1,748,482)	560,912	(163,914)	(973)	90,601	538	15,446
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.092%	0.030%	-0.009%	0.000%	0.005%	0.000%	0.001%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,817,905)	903,982	(264,169)	(1,568)	146,016	867	24,893
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,817,905)	903,982	(264,169)	(1,568)	146,016	867	24,893
73							
74 State Income Taxes	(127,933)	41,041	(11,993)	(71)	6,629	39	1,130
75							
76 Taxable Income	(2,689,972)	862,941	(252,176)	(1,497)	139,387	827	23,763
77							
78 Federal Income Taxes	(941,490)	302,029	(88,262)	(524)	48,785	290	8,317

	4.6	4.7	4.8	0	0	0	0	0	0
	Memberships and Subscriptions	Revenue Sensitive Items / Uncollectables	Injuries and Damages	0	0	0	0	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	86,562	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(197,988)	82,866	1,487,084	-	-	-	-	-	-
19 Total O&M Expenses	(197,988)	169,228	1,487,084	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	674,583	-	-	-	-	-	-	-
23 Income Taxes: Federal	66,150	(281,926)	(496,850)	-	-	-	-	-	-
24 State	8,989	(38,309)	(67,514)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(122,849)	523,576	922,721	-	-	-	-	-	-
29									
30 Operating Rev For Return:	122,849	(523,576)	(922,721)	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	-	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE impact	0.006%	-0.028%	-0.049%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	197,988	(843,811)	(1,487,084)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	197,988	(843,811)	(1,487,084)	-	-	-	-	-	-
73									
74 State Income Taxes	8,989	(38,309)	(67,514)	-	-	-	-	-	-
75									
76 Taxable Income	188,999	(805,502)	(1,419,571)	-	-	-	-	-	-
77									
78 Federal Income Taxes	66,150	(281,926)	(496,850)	-	-	-	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	4.5
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Cont. Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Cont. Wage and Employee Benefit Pro Forma	Remove Non- Recurring Entries	Generation Overhaul Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	1,006,204	1,006,204	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	160,041	160,041	-	-	-	-	-
6 Total Operating Revenues	1,166,245	1,166,245	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	456,460	-	-	-	-	-	456,460
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	872,273	(8,845)	-	-	-	-	881,117
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(76,342)	(76,342)	-	-	-	-	-
16 Customer Service & Info	(8,924)	(8,924)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,255,386	(8,817)	-	-	-	(24,893)	-
19 Total O&M Expenses	2,498,852	(102,929)	-	-	-	(24,893)	1,337,578
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(567,252)	302,029	-	-	-	8,317	(448,898)
24 State	(77,080)	41,041	-	-	-	1,130	(60,726)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	365,192	365,192	-	-	-	-	-
28 Total Operating Expenses:	2,219,712	605,333	-	-	-	(15,446)	829,954
29							
30 Operating Rev For Return:	(1,053,467)	580,912	-	-	-	15,446	(829,954)
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.056%	0.030%	0.000%	0.000%	0.000%	0.000%	-0.044%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,697,799)	903,982	-	-	-	24,893	(1,337,578)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,697,799)	903,982	-	-	-	24,893	(1,337,578)
73							
74 State Income Taxes	(77,080)	41,041	-	-	-	1,130	(60,726)
75							
76 Taxable Income	(1,620,719)	862,941	-	-	-	23,763	(1,276,852)
77							
78 Federal Income Taxes	(567,252)	302,029	-	-	-	8,317	(448,898)

	4.6	4.7	4.8	0	0	0	0	0	0
	Memberships and Subscriptions	Revenue Sensitive Items / Uncollectables	Injuries and Damages	0	0	0	0	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(197,988)	-	1,487,084	-	-	-	-	-	-
19 Total O&M Expenses	(197,988)	-	1,487,084	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	66,150	-	(496,850)	-	-	-	-	-	-
24 State	8,989	-	(67,514)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(122,849)	-	922,721	-	-	-	-	-	-
29									
30 Operating Rev For Return:	122,849	-	(922,721)	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	-	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE Impact	0.006%	0.000%	-0.049%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	197,988	-	(1,487,084)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	197,988	-	(1,487,084)	-	-	-	-	-	-
73									
74 State Income Taxes	8,989	-	(67,514)	-	-	-	-	-	-
75									
76 Taxable Income	188,999	-	(1,419,571)	-	-	-	-	-	-
77									
78 Federal Income Taxes	66,150	-	(496,850)	-	-	-	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	4.5
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Cont. Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Cont. Wage and Employee Benefit Pro Forma	Remove Non- Recurring Entries	Generation Overhaul Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	64,142	-	64,142	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	11,808	-	11,808	-	-	-	-
12 Other Power Supply	25,146	-	25,146	-	-	-	-
13 Transmission	19,138	-	19,138	-	-	-	-
14 Distribution	75,051	-	75,051	-	-	-	-
15 Customer Accounting	36,356	-	36,356	-	-	-	-
16 Customer Service & Info	5,740	-	5,740	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	26,357	-	26,789	1,568	-	-	-
19 Total O&M Expenses	265,737	-	264,169	1,568	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(88,786)	-	(88,262)	(524)	-	-	-
24 State	(12,064)	-	(11,993)	(71)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	164,887	-	163,914	973	-	-	-
29							
30 Operating Rev For Return:	(164,887)	-	(163,914)	(973)	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.009%	0.000%	-0.009%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(265,737)	-	(264,169)	(1,568)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(265,737)	-	(264,169)	(1,568)	-	-	-
73							
74 State Income Taxes	(12,064)	-	(11,993)	(71)	-	-	-
75							
76 Taxable income	(253,673)	-	(252,176)	(1,497)	-	-	-
77							
78 Federal Income Taxes	(88,786)	-	(88,262)	(524)	-	-	-





	4.1	4.2	4.2.1	4.3	4.3.1	4.4	4.5
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Cont. Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Cont. Wage and Employee Benefit Pro Forma	Remove Non- Recurring Entries	Generation Overhaul Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(35,453)	-	-	(35,453)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(6,527)	-	-	(6,527)	-	-	-
12 Other Power Supply	143,541	-	-	(13,899)	-	-	157,440
13 Transmission	(10,578)	-	-	(10,578)	-	-	-
14 Distribution	(41,483)	-	-	(41,483)	-	-	-
15 Customer Accounting	66,467	-	-	(20,096)	-	-	-
16 Customer Service & Info	(3,172)	-	-	(3,172)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	66,992	-	-	(14,807)	(667)	-	-
19 Total O&M Expenses	179,786	-	-	(146,016)	(667)	-	157,440
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	674,583	-	-	-	-	-	-
23 Income Taxes: Federal	(285,453)	-	-	48,785	290	-	(52,602)
24 State	(38,788)	-	-	6,629	39	-	(7,148)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	530,127	-	-	(90,601)	(538)	-	97,690
29							
30 Operating Rev For Return:	(530,127)	-	-	90,601	538	-	(97,690)
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.029%	0.000%	0.000%	0.000%	0.005%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(854,369)	-	-	146,016	867	-	(157,440)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(854,369)	-	-	146,016	867	-	(157,440)
73							
74 State Income Taxes	(38,788)	-	-	6,629	39	-	(7,148)
75							
76 Taxable Income	(815,580)	-	-	139,387	827	-	(150,293)
77							
78 Federal Income Taxes	(285,453)	-	-	48,785	200	-	(52,602)

	4.6	4.7	4.8	0.0	0	0	0	0	0
	Memberships and Subscriptions	Revenue Sensitive Items / Uncollectables	Injuries and Damages	0	0	0	0	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	86,562	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	82,666	-	-	-	-	-	-	-
19 Total O&M Expenses	-	169,228	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	674,583	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(281,926)	-	-	-	-	-	-	-
24 State	-	(38,309)	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	523,576	-	-	-	-	-	-	-
29									
30 Operating Rev For Return:	-	(523,576)	-	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	-	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE Impact	0.000%	-0.029%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	(843,811)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	-	(843,811)	-	-	-	-	-	-	-
73									
74 State Income Taxes	-	(38,309)	-	-	-	-	-	-	-
75									
76 Taxable Income	-	(805,502)	-	-	-	-	-	-	-
77									
78 Federal Income Taxes	-	(281,926)	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	1	(271,732)	SG	26.615%	(72,322)	
Gain on Property Sales	421	1	1,827	SE	25.091%	458	
Gain on Property Sales	421	1	(5,991)	UT	Situs	-	
Gain on Property Sales	421	1	1,581,508	SO	27.705%	438,157	
Gain on Property Sales	421	1	226,025	UT	Situs	-	
Gain on Property Sales	421	1	(1,827)	SG	26.615%	(486)	
Loss on Property Sales	421	1	2,489	SO	27.705%	690	
Loss on Property Sales	421	1	(1,305)	OR	Situs	(1,305)	
Loss on Property Sales	421	1	(1,184)	WYW	Situs	-	
			<u>1,529,810</u>			<u>365,192</u>	4.1.1
Rent from Electric Property	454	1	601,311	SG	26.615%	160,041	
Rent from Electric Property	454	1	(601,311)	UT	Situs	-	
			<u>-</u>			<u>160,041</u>	4.1.1
Residential	440	1	391,011	OR	Situs	391,011	4.1.2
Commercial	442	1	351,165	OR	Situs	351,165	4.1.2
Industrial (includes Irrigation)	442	1	261,009	OR	Situs	261,009	4.1.2
Public Street & Highway	444	1	3,019	OR	Situs	3,019	4.1.2
			<u>1,006,204</u>			<u>1,006,204</u>	
<b>Adjustment to Expense:</b>							
Other Expenses	557	1	(33,231)	SG	26.615%	(8,845)	
Customer Records	903	1	(2,813)	CN	31.581%	(888)	
Customer Records	903	1	(75,454)	OR	Situs	(75,454)	
Informational Advertising	909	1	(6,838)	CN	31.581%	(2,160)	
Informational Advertising	909	1	(6,765)	OR	Situs	(6,765)	
Informational Advertising	909	1	(130)	WA	Situs	-	
Office Supplies and Expense	921	1	(28,171)	SO	27.705%	(7,805)	
Outside Services	923	1	(91,212)	SO	27.705%	(25,270)	
Duplicate Charges	929	1	87,557	SO	27.705%	24,258	
Total Miscellaneous General Expense Removal			<u>(157,058)</u>			<u>(102,929)</u>	4.1.1

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, it recognizes revenues from the Oregon Direct Access Opt Out amortization.

PacifiCorp  
 Results of Operations - December 2016  
 Miscellaneous General Expense & Revenue

Description	FERC	Factor	Code	Amt to Exclude	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>					
Gain on Property Sales	421	SG	421SG	271,732	
Gain on Property Sales	421	SE	421SE	(1,827)	
Gain on Property Sales	421	UT	421UT	5,991	
Gain on Property Sales	421	SO	421SO	(1,581,508)	
Gain on Property Sales	421	UT	421UT	(226,025)	
Gain on Property Sales	421	SG	421SG	1,827	
Loss on Property Sales	421	SO	421SO	(2,489)	
Loss on Property Sales	421	OR	421OR	1,305	
Loss on Property Sales	421	WYU	421WYU	1,184	
				<u>(1,529,810)</u>	Ref 4.1
<b>FERC 454 - Rent from Electric Property</b>					
Reallocation of Google Fiber Reimbursements	454	SG	454SG	(601,311)	
Reallocation of Google Fiber Reimbursements	454	UT	454UT	601,311	
				<u>-</u>	Ref 4.1
<b>Non-Regulated Flights</b>					
Office Supplies and Expenses	921	SO	921SO	20,759	
Other Expenses	557	SG	557SG	328	
				<u>21,087</u>	
<b>Idaho Load Control Costs</b>					
Irrigation Load Control Program Costs	557	SG	557SG	32,903	
<b>FERC 909 - Informational &amp; Instructional Advertising</b>					
Blue Sky	909	CN	909CN	4,456	
Blue Sky	909	OR	909OR	4,833	
Blue Sky	903	CN	903CN	2,813	
Blue Sky	903	OR	903OR	75,454	
Blue Sky	929	SO	929SO	(87,557)	
Donations	909	CN	909CN	1,189	
Donations	909	OR	909OR	500	
Sponsorships	909	CN	909CN	600	
Sponsorships	909	OR	909OR	941	
Legislative	909	CN	909CN	563	
Misc.	909	OR	909OR	490	
Misc.	909	CN	909CN	31	
Misc.	909	WA	909WA	130	
				<u>4,444</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>					
Charity	921	SO	921SO	375	
Sponsorship	921	SO	921SO	778	
Legislative & Lobbyist	921	SO	921SO	3,520	
DSM	921	SO	921SO	36	
Blue Sky	921	SO	921SO	1,697	
Retirement	921	SO	921SO	1,006	
				<u>7,413</u>	
<b>FERC 923 - Outside Services</b>					
Intercompany SERP Costs	923	SO	923SO	91,212	
				<u>91,212</u>	
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>				<u><u>157,058</u></u>	Ref. 4.1

PacifiCorp  
 Results of Operations - December 2016  
 Miscellaneous General Expense & Revenue

Amortization of opt out Regulatory Liability

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>Ref</u>
440	1	391,011	OR	4.1
442	1	351,165	OR	4.1
442	1	261,009	OR	4.1
444	1	3,019	OR	4.1
		<u>1,006,204</u>		

Spread to Revenue Accounts (reduce them)

440 Residential Sales	38.860%
442 Commercial Sales	34.900%
442 Industrial Sale (includes Irrigation)	25.940%
444 Public Street and Highway Lighting	0.300%
	<u>100.000%</u>

Recognize Revenue on Opt Out charge over 10 years

<u>Acct Charged</u>	<u>Description</u>	<u>Charge</u>
288405	OR Direct Access Opt Out	1,006,204

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	2	135,648	SG	26.615%	36,103	
Fuel Related-Non NPC	501	2	210	SE	25.091%	53	
Steam Maintenance	512	2	105,149	SG	26.615%	27,986	
Hydro Operations	535	2	20,969	SG-P	26.615%	5,581	
Hydro Operations	535	2	13,874	SG-U	26.615%	3,693	
Hydro Maintenance	545	2	7,459	SG-P	26.615%	1,985	
Hydro Maintenance	545	2	2,061	SG-U	26.615%	549	
Other Operations	548	2	21,081	SG	26.615%	5,611	
Other Operations	549	2	8	OR	Situs	8	
Other Maintenance	553	2	6,683	SG	26.615%	1,779	
Other Power Supply Expenses	557	2	66,684	SG	26.615%	17,748	
Other Power Supply Expenses	557	2	18	ID	Situs	-	
Transmission Operations	560	2	41,998	SG	26.615%	11,178	
Transmission Maintenance	571	2	29,906	SG	26.615%	7,959	
Distribution Operations	580	2	49,545	SNPD	26.058%	12,911	
Distribution Operations	580	2	1,504	CA	Situs	-	
Distribution Operations	580	2	14,329	OR	Situs	14,329	
Distribution Operations	580	2	3,405	WA	Situs	-	
Distribution Operations	580	2	4,951	WY	Situs	-	
Distribution Operations	580	2	21,645	UT	Situs	-	
Distribution Operations	580	2	3,446	ID	Situs	-	
Distribution Maintenance	593	2	13,206	SNPD	26.058%	3,441	
Distribution Maintenance	593	2	6,700	CA	Situs	-	
Distribution Maintenance	593	2	44,370	OR	Situs	44,370	
Distribution Maintenance	593	2	8,084	WA	Situs	-	
Distribution Maintenance	593	2	16,761	WY	Situs	-	
Distribution Maintenance	593	2	62,243	UT	Situs	-	
Distribution Maintenance	593	2	9,139	ID	Situs	-	
Customer Accounts	903	2	59,648	CN	31.581%	18,837	
Customer Accounts	903	2	1,716	CA	Situs	-	
Customer Accounts	903	2	17,519	OR	Situs	17,519	
Customer Accounts	903	2	1,541	WA	Situs	-	
Customer Accounts	903	2	2,768	WY	Situs	-	
Customer Accounts	903	2	9,449	UT	Situs	-	
Customer Accounts	903	2	3,470	ID	Situs	-	
Customer Services	908	2	4,888	CN	31.581%	1,544	
Customer Services	908	2	91	OTHER	0.000%	-	
Customer Services	908	2	77	CA	Situs	-	
Customer Services	908	2	4,196	OR	Situs	4,196	
Customer Services	908	2	640	WA	Situs	-	
Customer Services	908	2	1,890	WY	Situs	-	
Customer Services	908	2	4,431	UT	Situs	-	
Customer Services	908	2	746	ID	Situs	-	
Administrative & General	920	2	95,579	SO	27.705%	26,480	
Administrative & General	920	2	35	CA	Situs	-	
Administrative & General	920	2	309	OR	Situs	309	
Administrative & General	920	2	583	WA	Situs	-	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2016 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Administrative & General	920	2	200	WY	Situs	-	
Administrative & General	920	2	494	UT	Situs	-	
Administrative & General	920	2	47	ID	Situs	-	
Administrative & General	935	2	4,351	SO	27.705%	1,205	
Administrative & General	935	2	7	CA	Situs	-	
Administrative & General	935	2	363	OR	Situs	363	
Administrative & General	935	2	31	WA	Situs	-	
			926,145			265,737	4.3.3

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2016 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	(74,978)	SG	26.615%	(19,956)	
Fuel Related-Non NPC	501	3	(116)	SE	25.091%	(29)	
Steam Maintenance	512	3	(58,120)	SG	26.615%	(15,469)	
Hydro Operations	535	3	(11,590)	SG-P	26.615%	(3,085)	
Hydro Operations	535	3	(7,669)	SG-U	26.615%	(2,041)	
Hydro Maintenance	545	3	(4,123)	SG-P	26.615%	(1,097)	
Hydro Maintenance	545	3	(1,139)	SG-U	26.615%	(303)	
Other Operations	548	3	(11,652)	SG	26.615%	(3,101)	
Other Operations	549	3	(4)	OR	Situs	(4)	
Other Maintenance	553	3	(3,694)	SG	26.615%	(983)	
Other Power Supply Expenses	557	3	(36,859)	SG	26.615%	(9,810)	
Other Power Supply Expenses	557	3	(10)	ID	Situs	-	
Transmission Operations	560	3	(23,214)	SG	26.615%	(6,179)	
Transmission Maintenance	571	3	(16,530)	SG	26.615%	(4,400)	
Distribution Operations	580	3	(27,385)	SNPD	26.058%	(7,136)	
Distribution Operations	580	3	(832)	CA	Situs	-	
Distribution Operations	580	3	(7,920)	OR	Situs	(7,920)	
Distribution Operations	580	3	(1,882)	WA	Situs	-	
Distribution Operations	580	3	(2,736)	WY	Situs	-	
Distribution Operations	580	3	(11,964)	UT	Situs	-	
Distribution Operations	580	3	(1,905)	ID	Situs	-	
Distribution Maintenance	593	3	(7,299)	SNPD	26.058%	(1,902)	
Distribution Maintenance	593	3	(3,703)	CA	Situs	-	
Distribution Maintenance	593	3	(24,525)	OR	Situs	(24,525)	
Distribution Maintenance	593	3	(4,468)	WA	Situs	-	
Distribution Maintenance	593	3	(9,264)	WY	Situs	-	
Distribution Maintenance	593	3	(34,404)	UT	Situs	-	
Distribution Maintenance	593	3	(5,051)	ID	Situs	-	
Customer Accounts	903	3	(32,969)	CN	31.581%	(10,412)	
Customer Accounts	903	3	(949)	CA	Situs	-	
Customer Accounts	903	3	(9,683)	OR	Situs	(9,683)	
Customer Accounts	903	3	(852)	WA	Situs	-	
Customer Accounts	903	3	(1,530)	WY	Situs	-	
Customer Accounts	903	3	(5,223)	UT	Situs	-	
Customer Accounts	903	3	(1,918)	ID	Situs	-	
Customer Services	908	3	(2,702)	CN	31.581%	(853)	
Customer Services	908	3	(50)	OTHER	0.000%	-	
Customer Services	908	3	(43)	CA	Situs	-	
Customer Services	908	3	(2,319)	OR	Situs	(2,319)	
Customer Services	908	3	(354)	WA	Situs	-	
Customer Services	908	3	(1,044)	WY	Situs	-	
Customer Services	908	3	(2,449)	UT	Situs	-	
Customer Services	908	3	(412)	ID	Situs	-	
Administrative & General	920	3	(52,830)	SO	27.705%	(14,637)	
Administrative & General	920	3	(19)	CA	Situs	-	
Administrative & General	920	3	(171)	OR	Situs	(171)	
Administrative & General	920	3	(322)	WA	Situs	-	

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2017 for labor charged to operation & maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Administrative & General	920	3	(111)	WY	Situs	-	
Administrative & General	920	3	(273)	UT	Situs	-	
Administrative & General	920	3	(26)	ID	Situs	-	
Administrative & General	935	3	(2,405)	SO	27.705%	(666)	
Administrative & General	935	3	(4)	CA	Situs	-	
Administrative & General	935	3	(200)	OR	Situs	(200)	
Administrative & General	935	3	(17)	WA	Situs	-	
			<u>(511,914)</u>			<u>(146,883)</u>	4.3.3

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2017 for labor charged to operation & maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

The unadjusted, annualized (12 months ended December 2016), and pro forma period (12 months ending December 2017) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2016 total labor related expenses are identified on page 4.3.3, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2016 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.4.
3. The annualized December 2016 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2017 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
4. Compensation related to the Annual Incentive Plan is included at the December 2017 target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma December 2017 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2016 data escalated to December 2017. These expenses can be found on page 4.3.8.
6. Payroll tax calculations can be found on page 4.3.9.

PacifiCorp  
Results of Operations - December 2016  
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2016	Annualized 12 Months Ended December 2016	Adjustment	Pro Forma 12 Months Ending December 2017	Adjustment	Ref.
5001XX	Regular Ordinary Time	416,547,235	417,553,090	1,105,854	425,209,698	7,556,608	
5002XX	Overtime	52,382,475	52,521,541	139,066	53,471,814	950,274	
5003XX	Premium Pay	7,283,383	7,302,719	19,336	7,434,848	132,128	
	<b>Subtotal for Escalation</b>	<b>476,213,094</b>	<b>477,477,350</b>	<b>1,264,256</b>	<b>486,116,360</b>	<b>8,639,010</b>	4.3.4&5
5005XX	Unused Leave Accrual	2,232,515	2,238,442	5,927	2,278,943	40,500	4.3.7
500600	Temporary/Contract Labor	(1,421)	(1,421)	-	(1,421)	-	
500700	Severance Pay	1,080,172	1,080,172	-	1,080,172	-	
500850	Other Salary/Labor Costs	3,733,135	3,733,135	-	3,733,135	-	
50109X	Joint Owner Cutbacks	(1,408,400)	(1,412,139)	(3,739)	(1,437,689)	(25,550)	4.3.7
	<b>Subtotal Bare Labor</b>	<b>481,849,096</b>	<b>483,116,540</b>	<b>1,266,444</b>	<b>491,769,500</b>	<b>8,663,961</b>	
500410	Annual Incentive Plan	27,864,341	27,864,341	-	32,457,364	4,593,023	4.3.7
	<b>Total Incentive</b>	<b>27,864,341</b>	<b>27,864,341</b>	<b>-</b>	<b>32,457,364</b>	<b>4,593,023</b>	
500250	Overtime Meals	1,066,683	1,066,683	-	1,066,683	-	
500400	Bonus and Awards	4,093,115	4,093,115	-	4,093,115	-	
501325	Physical Exam	58,791	58,791	-	58,791	-	
502300	Education Assistance	105,791	105,791	-	105,791	-	
580899	Mining Salary/Benefit Credit	(375,507)	(375,507)	-	(375,507)	-	
	<b>Total Other Labor</b>	<b>4,948,874</b>	<b>4,948,874</b>	<b>-</b>	<b>4,948,874</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>514,662,311</b>	<b>515,928,755</b>	<b>1,266,444</b>	<b>529,175,739</b>	<b>13,246,984</b>	
50110X	Pensions	21,219,669	21,219,669	-	(1,910,692)	(23,130,361)	4.3.8
501115	SERP Plan	3,337,888	3,337,888	-	-	(3,337,888)	4.3.8
50115X	Post Retirement Benefits	(9,673,355)	(9,673,355)	-	(10,183,943)	(510,587)	4.3.8
501160	Post Employment Benefits	5,957,250	5,957,250	-	6,138,781	181,531	4.3.8
	<b>Total Pensions</b>	<b>20,841,451</b>	<b>20,841,451</b>	<b>-</b>	<b>(5,955,854)</b>	<b>(26,797,305)</b>	4.3.8
501102	Pension Administration	540,603	540,603	-	794,913	254,310	4.3.8
50112X	Medical	50,369,526	50,369,526	-	55,775,126	5,405,599	4.3.8
50117X	Dental	3,515,832	3,515,832	-	4,115,744	599,911	4.3.8
50120X	Vision	362,559	362,559	-	500,754	138,195	4.3.8
50122X	Life	790,086	790,086	-	806,517	16,431	4.3.8
50125X	401(k)	32,399,017	32,399,017	-	37,718,925	5,319,909	4.3.8
501251	401(k) Administration	6,806	6,806	-	23,306	16,500	4.3.8
501275	Accidental Death & Disability	30,931	30,931	-	31,574	643	4.3.8
501300	Long-Term Disability	2,780,481	2,780,481	-	2,838,303	57,823	4.3.8
5016XX	Worker's Compensation	1,755,793	1,755,793	-	1,792,306	36,513	4.3.8
502900	Other Salary Overhead	1,343,471	1,343,471	-	1,343,471	-	4.3.8
	<b>Total Benefits</b>	<b>93,895,104</b>	<b>93,895,104</b>	<b>-</b>	<b>105,740,938</b>	<b>11,845,834</b>	4.3.8
	<b>Subtotal Pensions and Benefits</b>	<b>114,736,556</b>	<b>114,736,556</b>	<b>-</b>	<b>99,785,084</b>	<b>(14,951,471)</b>	4.3.8
580500	Payroll Tax Expense	35,743,557	35,833,650	90,093	36,788,330	954,680	4.3.9
580700	Payroll Tax Expense-Unemployment	3,017,285	3,017,285	-	3,017,285	-	
	<b>Total Payroll Taxes</b>	<b>38,760,841</b>	<b>38,850,934</b>	<b>90,093</b>	<b>39,805,615</b>	<b>954,680</b>	
	<b>Total Labor</b>	<b>668,159,708</b>	<b>669,516,245</b>	<b>1,356,537</b>	<b>668,766,438</b>	<b>(749,807)</b>	4.3.10
	Non-Utility and Capitalized Labor	211,988,818	212,419,210	430,392	212,181,317	(237,893)	4.3.10
	<b>Total Utility Labor</b>	<b>456,170,890</b>	<b>457,097,035</b>	<b>926,146</b>	<b>456,585,121</b>	<b>(511,914)</b>	4.3.10

Ref. 4.2.1

Ref. 4.3.1

Labor (12 Months Ended December 2016)

Acct	Account Desc.	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
5001XX	Reg/Ordinary Time	33,322	33,565	37,377	33,498	34,841	35,811	33,578	36,312	35,291	33,252	35,067	34,833	416,547
5002XX	Overtime	3,252	3,151	4,727	4,055	4,675	4,302	4,081	5,133	5,260	4,506	3,691	5,550	52,382
5003XX	Premium Pay	323	476	516	655	880	656	576	781	747	600	465	609	7,263
<b>Grand Total</b>		<b>36,897</b>	<b>37,193</b>	<b>42,619</b>	<b>38,208</b>	<b>40,196</b>	<b>40,768</b>	<b>38,234</b>	<b>42,226</b>	<b>41,298</b>	<b>38,359</b>	<b>39,223</b>	<b>40,992</b>	<b>476,213</b>

Ref. 4.3.3  
 Ref. 4.3.3  
 Ref. 4.3.3

Labor (12 Months Ended December 2016)

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
2	Officer/Exempt	15,154	14,503	17,136	15,187	15,221	15,933	14,940	15,676	16,016	14,347	15,030	16,063	185,205
3	IBEW 125	2,509	2,565	3,082	2,594	2,789	2,987	2,719	3,181	2,843	3,067	2,886	3,377	34,699
4	IBEW 659	3,181	3,108	3,753	3,285	3,432	3,589	3,266	3,779	3,481	3,598	3,477	3,652	41,601
5	UWUJA 197	201	124	205	156	140	148	157	170	132	190	156	174	1,954
8	UWUJA 127	3,824	3,720	4,023	3,780	3,774	4,087	3,929	4,293	4,434	3,985	4,004	4,143	48,008
9	IBEW 57 WY	63	55	46	48	69	55	46	53	49	44	52	54	635
11	IBEW 57 PD	6,874	7,829	8,071	7,600	8,847	8,393	7,932	9,176	8,770	7,857	8,112	7,902	97,364
12	IBEW 57 PS	3,156	3,363	4,169	3,661	3,871	3,496	3,249	3,791	3,551	3,347	3,578	3,621	42,853
13	PCCC Non-Exempt	631	641	659	612	642	667	658	718	668	671	616	626	7,808
15	IBEW 57 CT	309	329	403	324	412	346	324	341	330	336	337	356	4,148
18	Non-Exempt	995	954	1,070	960	1,000	1,058	1,013	1,049	1,025	917	975	1,022	12,038
<b>Grand Total</b>		<b>36,897</b>	<b>37,193</b>	<b>42,619</b>	<b>38,208</b>	<b>40,196</b>	<b>40,768</b>	<b>38,234</b>	<b>42,226</b>	<b>41,298</b>	<b>38,359</b>	<b>39,223</b>	<b>40,992</b>	<b>476,213</b>

Annualization Increase

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
2	Officer/Exempt	2.36%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUJA 197						2.00%						
8	UWUJA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	3.16%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.19%											

December 2016 Annualized Labor

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
2	Officer/Exempt	15,154	14,503	17,136	15,187	15,221	15,933	14,940	15,676	16,016	14,347	15,030	16,063	185,205
3	IBEW 125	2,560	2,565	3,082	2,594	2,789	2,987	2,719	3,181	2,843	3,067	2,886	3,377	34,649
4	IBEW 659	3,245	3,170	3,828	3,351	3,432	3,589	3,266	3,779	3,481	3,598	3,477	3,652	41,868
5	UWUJA 197	205	127	209	159	143	148	157	170	132	190	156	174	1,970
8	UWUJA 127	3,801	3,795	4,104	3,855	3,850	4,179	4,008	4,379	4,523	3,985	4,004	4,143	48,725
9	IBEW 57 WY	64	56	47	49	70	56	46	53	49	44	52	54	642
11	IBEW 57 PD	7,012	7,829	8,071	7,600	8,847	8,393	7,932	9,176	8,770	7,857	8,112	7,902	97,501
12	IBEW 57 PS	3,219	3,363	4,169	3,661	3,871	3,496	3,249	3,791	3,551	3,347	3,578	3,621	42,916
13	PCCC Non-Exempt	631	641	659	612	642	667	658	718	668	671	616	626	7,808
15	IBEW 57 CT	315	329	403	324	412	346	324	341	330	336	337	356	4,154
18	Non-Exempt	995	954	1,070	960	1,000	1,058	1,013	1,049	1,025	917	975	1,022	12,038
<b>Grand Total</b>		<b>37,300</b>	<b>37,333</b>	<b>42,780</b>	<b>38,353</b>	<b>40,275</b>	<b>40,861</b>	<b>38,313</b>	<b>42,312</b>	<b>41,387</b>	<b>38,359</b>	<b>39,223</b>	<b>40,992</b>	<b>477,477</b>

Ref. 4.3.3

Pro Forma Increase to December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						0.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.05%											

Pro Forma Labor December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
2	Officer/Exempt	15,493	14,827	17,520	15,528	15,562	16,280	15,275	16,027	16,375	14,668	15,366	16,423	189,354
3	IBEW 125	2,590	2,617	3,144	2,646	2,844	3,046	2,774	3,244	2,899	3,128	2,943	3,445	35,291
4	IBEW 659	3,245	3,170	3,828	3,351	3,500	3,661	3,332	3,854	3,550	3,670	3,547	3,725	42,433
5	UWUA 197	205	127	209	159	143	148	157	170	132	190	156	174	1,970
8	UWUA 127	3,801	3,795	4,104	3,855	3,850	4,179	4,008	4,379	4,523	4,065	4,084	4,226	48,968
9	IBEW 57 WY	64	56	47	49	70	56	47	54	50	45	53	55	648
11	IBEW 57 PD	7,012	7,986	8,233	7,752	9,024	8,561	8,091	9,360	8,945	8,014	8,274	8,060	99,311
12	IBEW 57 PS	3,219	3,430	4,252	3,734	3,948	3,566	3,314	3,867	3,622	3,414	3,649	3,694	43,710
13	PCCC Non-Exempt	639	650	668	621	651	676	667	727	677	680	625	635	7,916
15	IBEW 57 CT	315	336	411	331	420	353	331	348	336	343	344	363	4,231
18	Non-Exempt	1,015	974	1,092	979	1,020	1,080	1,034	1,070	1,046	936	995	1,043	12,285
<b>Grand Total</b>		<b>37,668</b>	<b>37,968</b>	<b>43,609</b>	<b>39,005</b>	<b>41,033</b>	<b>41,615</b>	<b>39,028</b>	<b>43,101</b>	<b>42,156</b>	<b>39,153</b>	<b>40,037</b>	<b>41,843</b>	<b>486,116</b>

Ref. 4.3.3

PacifiCorp  
 Results of Operations - December 2016  
 Wage and Employee Benefit Adjustment

Labor Increases - January 2016 through December 2017

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2016 is shown as effective on January 1, 2017.

12 Months Ending December 2016

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
2	Officer/Exempt	2.36%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	3.16%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.19%											

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12 Months Ending December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						0.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.05%											

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- (1) Overall actual
- (2) Labor increases supported by union contracts/actual increases
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp  
 Results of Operations - December 2016  
 Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December - ACTUAL	476,213,094	4.3.3
Regular Time/Overtime/Premium Pay December - ANNUALIZED	477,477,350	4.3.3
% Increase	0.27%	
Regular Time/Overtime/Premium Pay December 2017 - PRO FORMA	486,116,360	4.3.3
% Increase	1.81%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2016 Actuals	Annual Increase	December 2016 Annualized	Annualization Adjustment	Pro Forma Increase	December 2017 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,232,515	0.27%	2,238,442	5,927	1.81%	2,278,943	40,500	4.3.3
Joint Owner Cutbacks	50109X	(1,408,400)	0.27%	(1,412,139)	(3,739)	1.81%	(1,437,689)	(25,550)	4.3.3
		824,116		826,303	2,188		841,254	14,950	

Annual Incentive Plan Escalation

Description	Account	December 2016 Actuals	December 2017 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	27,864,341	32,457,364	4,593,023	4.3.3

PacifiCorp  
Results of Operations - December 2016  
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2016 Net of Joint Venture	Actual December 2016 GROSS	Projected December 2017 GROSS	Projected December 2017 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	21,219,669	21,755,922	(1,958,978)	(1,910,692)	(23,130,361)	4.3.3
501115	SERP Plan	3,337,888	3,337,888	-	-	(3,337,888)	4.3.3
50115X	Post Retirement Benefits	(9,673,355)	(9,954,886)	(10,480,333)	(10,183,943)	(510,587)	4.3.3
501160	Post Employment Benefits	5,957,250	6,153,685	6,341,202	6,138,781	181,531	4.3.3
	Subtotal	20,841,451	21,292,610	(6,098,109)	(5,955,854)	(26,797,305)	4.3.3
501102	Pension Administration	540,603	557,152	819,247	794,913	254,310	4.3.3
50112X	Medical	50,369,526	52,069,623	57,657,675	55,775,126	5,405,599	4.3.3
50117X	Dental	3,515,832	3,622,403	4,240,499	4,115,744	599,911	4.3.3
50120X	Vision	362,559	372,106	513,940	500,754	138,195	4.3.3
50122X	Life	790,086	816,024	832,994	806,517	16,431	4.3.3
50125X	401(k)	32,399,017	33,576,798	39,090,098	37,718,925	5,319,909	4.3.3
501251	401(k) Administration	6,806	6,809	23,317	23,306	16,500	4.3.3
501275	Accidental Death & Disability	30,931	30,931	31,574	31,574	643	4.3.3
501300	Long-Term Disability	2,780,481	2,872,128	2,931,857	2,838,303	57,823	4.3.3
5016XX	Worker's Compensation	1,755,793	1,810,031	1,847,672	1,792,306	36,513	4.3.3
502900	Other Salary Overhead	1,343,471	1,344,459	1,344,459	1,343,471	-	4.3.3
	Subtotal	93,895,104	97,078,464	109,333,331	105,740,938	11,845,834	4.3.3
	Grand Total	114,736,556	118,371,074	103,235,222	99,785,084	(14,951,471)	4.3.3
		Ref. 4.3.3			Ref. 4.3.3	Ref. 4.3.3	



PacifiCorp  
 Results of Operations December 2016  
 Wage and Employee Benefit Adjustment  
 Payroll Tax Adjustment Calculation

	Line No.	Ref	Social Security	Medicare	Total FICA Tax	Ref
<b>FICA Calculated on December 2016 Annualized Labor</b>						
Annualized Wages Adjustment	a		1,260,517	1,260,517		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	1,260,517	1,260,517		
Percentage of eligible wages	d		91.89%	100.00%		
Total eligible wages	e	c * d	1,158,314	1,260,517		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	71,815	18,277		
<b>Total FICA Tax on Annualized Labor</b>		g	<b>71,815</b>	<b>18,277</b>	<b>90,093</b>	<b>4.3.3</b>
<b>FICA Calculated on December 2017 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		8,613,461	8,613,461		4.3.3
Pro Forma Incentive Adjustment	i		4,593,023	4,593,023		4.3.3
	j	h + i	13,206,483	13,206,483		
Percentage of eligible wages	k		93.21%	100.00%		
Total eligible wages	l	j * k	12,309,457	13,206,483		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	763,186	191,494		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>763,186</b>	<b>191,494</b>	<b>954,680</b>	

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2016	% Of Total		12 Months Ended December 2016	12 Months Ending December 2017			
500SG	66,813,309	10.0%	135,648	66,948,957	(74,978)	66,873,980		
501SE	103,272	0.0%	210	103,482	(116)	103,366		
512SG	51,791,153	7.8%	105,149	51,896,303	(58,120)	51,838,183		
535SG-P	10,328,294	1.5%	20,969	10,349,263	(11,590)	10,337,672		
535SG-U	6,833,837	1.0%	13,874	6,847,711	(7,669)	6,840,042		
545SG-P	3,674,087	0.5%	7,459	3,681,546	(4,123)	3,677,423		
545SG-U	1,015,386	0.2%	2,061	1,017,448	(1,139)	1,016,308		
548SG	10,383,544	1.6%	21,081	10,404,626	(11,652)	10,392,973		
549OR	4,001	0.0%	8	4,009	(4)	4,004		
553SG	3,291,902	0.5%	6,683	3,298,586	(3,694)	3,294,891		
557SG	32,845,155	4.9%	66,684	32,911,839	(36,859)	32,874,980		
557IDU	8,757	0.0%	18	8,775	(10)	8,765		
560SG	20,666,279	3.1%	41,998	20,728,277	(23,214)	20,705,063		
571SG	14,729,977	2.2%	29,906	14,759,883	(16,530)	14,743,353		
580CA	741,038	0.1%	1,504	742,542	(832)	741,711		
580IDU	1,697,206	0.3%	3,446	1,700,652	(1,905)	1,698,747		
580OR	7,057,775	1.1%	14,329	7,072,104	(7,920)	7,064,184		
580SNPD	24,403,236	3.7%	49,545	24,452,781	(27,385)	24,425,396		
580UT	10,661,113	1.6%	21,645	10,682,757	(11,964)	10,670,794		
580WA	1,677,294	0.3%	3,405	1,680,700	(1,882)	1,678,817		
580WYP	2,182,639	0.3%	4,431	2,187,071	(2,449)	2,184,621		
580WYU	255,798	0.0%	519	256,317	(287)	256,030		
593CA	3,299,835	0.5%	6,700	3,306,534	(3,703)	3,302,831		
593IDU	4,501,351	0.7%	9,139	4,510,490	(5,051)	4,505,439		
593OR	21,854,351	3.3%	44,370	21,898,721	(24,525)	21,874,196		
593SNPD	6,504,555	1.0%	13,206	6,517,760	(7,299)	6,510,461		
593UT	30,657,479	4.6%	62,243	30,719,722	(34,404)	30,685,318		
593WA	3,981,717	0.6%	8,084	3,989,801	(4,468)	3,985,333		
593WYP	7,406,609	1.1%	15,037	7,421,646	(8,312)	7,413,334		
593WYU	848,952	0.1%	1,724	850,676	(953)	849,723		
903CA	1,708,983	0.1%	1,716	1,710,699	(949)	1,709,751		
903CN	845,287	4.4%	59,648	904,935	(32,969)	871,965		
903IDU	29,379,340	0.3%	3,470	29,382,810	(1,918)	29,380,892		
903OR	8,628,974	1.3%	17,519	8,646,493	(9,683)	8,636,809		
903UT	4,654,024	0.7%	9,449	4,663,473	(5,223)	4,658,250		
903WA	759,022	0.1%	1,541	760,563	(852)	759,711		
903WYP	1,140,122	0.2%	2,315	1,142,437	(1,279)	1,141,158		
903WYU	223,046	0.0%	453	223,499	(250)	223,249		
908CA	367,368	0.0%	77	367,446	(43)	367,403		
908CN	38,120	0.4%	4,888	43,009	(2,702)	40,307		
908IDU	2,066,644	0.1%	746	2,067,390	(412)	2,066,977		
908OR	2,407,695	0.3%	4,196	2,411,891	(2,319)	2,409,572		
908OTHER	44,756	0.0%	91	44,847	(50)	44,797		
908UT	2,182,645	0.3%	4,431	2,187,076	(2,449)	2,184,627		
908WA	315,048	0.0%	640	315,688	(354)	315,334		
908WYP	930,746	0.1%	1,890	932,635	(1,044)	931,591		
920CA	17,363	0.0%	35	17,398	(19)	17,379		
920IDU	287,248	0.0%	47	287,295	(26)	287,269		
920OR	23,106	0.0%	309	23,415	(171)	23,244		
920SO	152,317	7.0%	95,579	247,895	(52,830)	195,066		
920UT	47,077,089	0.0%	494	47,077,583	(273)	47,077,310		
920WA	243,541	0.0%	583	244,124	(322)	243,801		
920WYP	98,473	0.0%	200	98,673	(111)	98,562		
935CA	3,276	0.0%	7	3,283	(4)	3,279		
935OR	178,598	0.0%	363	178,960	(200)	178,760		
935SO	2,143,136	0.3%	4,351	2,147,487	(2,405)	2,145,082		
935WA	15,023	0.0%	31	15,053	(17)	15,036		
<b>Utility Labor</b>	<b>456,170,890</b>	<b>68.3%</b>	<b>926,145</b>	<b>457,097,035</b>	<b>(511,914)</b>	<b>456,585,121</b>	Ref. Page 4.3.3	
<b>Non-Utility/Capital</b>	<b>211,988,818</b>	<b>31.7%</b>	<b>430,392</b>	<b>212,419,210</b>	<b>(237,893)</b>	<b>212,181,317</b>	Ref. Page 4.3.3	
<b>Total</b>	<b>668,159,708</b>	<b>100.00%</b>	<b>1,356,537</b>	<b>669,516,245</b>	<b>(749,807)</b>	<b>668,766,438</b>	Ref. Page 4.3.3	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Regulatory Fees	928	1	(24,893)	OR	Situs	(24,893)	4.4.1
Regulatory Asset	182M	1	24,893	NUTIL	0.000%	-	4.4.1

**Description of Adjustment:**

This adjustments removes from regulated results intervenor funding in Oregon recorded to FERC account 928 in error. This amount should be reflected in Regulatory Asset account FERC 182M for deferred recovery instead.

PacifiCorp  
 Oregon Results of Operations - December 2016  
 Remove Non-Recurring Entries

Description	Per Books		Adjustment Amount	FERC Account	Order	Location	Allocation	
	Jan - Jun 2016	July - Dec 2016					2017 P	WCA
Intervenor Funding OPUC Order 16-430	-	24,893	(24,893)	928	246536	108	OR	OR
Intervenor Funding OPUC Order 16-430	-	-	24,893	182M		108	NUTIL	NUTIL

**Explanation:**

*Oregon Intervenor Funding recorded to incorrect order. Intervenor Funding amounts in Oregon should settle to Reg Asset 187952 for deferred recovery.*

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	(3,445,162)	SG	26.615%	(916,942)	4.5.1
Gen Overhaul Expense - Other	553	1	3,310,563	SG	26.615%	881,117	4.5.1
Gen Overhaul Expense - Other	553	3	591,540	SG	26.615%	157,440	4.5.1
			456,941			121,616	
Generation O&M - Coal Non NPC, Non-Overhaul Expense	506	1	5,160,189	SG	26.615%	1,373,402	4.5.1
			5,617,130			1,495,018	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2016 using a four-year average methodology. In this adjustment, overhaul expenses from December 2013 - December 2016 are restated in constant dollars to a December 2016 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2016 are subtracted from the four-year average which results in this adjustment. The Lake Side 2 generating unit placed in-service May 30, 2014, is comprised of the overhaul expense for the first four full years the unit is operational. This adjustment also includes a four-year average of generation O&M expense using the same methodology.

PacifiCorp  
 Results of Operations - December 2016  
 Generation Overhaul Expense

**FUNCTION: STEAM**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	19,506,200	1.53%	19,803,846
Year Ending Dec 2014	29,543,696	0.17%	29,593,587
Year Ending Dec 2015	29,889,716	0.17%	29,941,886
Year Ending Dec 2016	31,039,989	0.00%	31,039,989
4 Year Average - Steam			27,594,827
Year Ending December 2016 Overhaul Expense - Steam			31,039,989 Ref. 4.5.2
<b>Adjustment</b>			<b>(3,445,162) Ref. 4.5</b>

**FUNCTION: OTHER**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	3,133,210	2.04%	3,197,232
Year Ending Dec 2014	4,291,225	0.56%	4,315,409
Year Ending Dec 2015	11,356,901	0.30%	11,391,184
Year Ending Dec 2016	1,887,191	0.00%	1,887,191
4 Year Average			5,197,754
Year Ending December 2016 Overhaul Expense - Other			1,887,191 Ref. 4.5.2
<b>Adjustment</b>			<b>3,310,563 Ref. 4.5</b>

**LAKE SIDE 2**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2015	-	100.00%	-
Year Ending Dec 2016	-	100.00%	-
Year Ending Dec 2017	2,395,200	98.79%	2,366,161
Year Ending Dec 2018	-	98.79%	-
4 Year Average			591,540
Year Ending December 2016 Overhaul Expense - Lakeside 2			- Ref. 4.5.2
<b>Adjustment</b>			<b>591,540 Ref. 4.5</b>

**FUNCTION: Steam O&M - Coal**

Period	O&M Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	275,682,377	1.53%	279,889,029
Year Ending Dec 2014	276,298,089	0.17%	276,764,680
Year Ending Dec 2015	275,908,239	0.17%	276,389,811
Year Ending Dec 2016	270,800,921	0.00%	270,800,921
4 Year Average - Steam			275,961,110
Year Ending December 2016 Overhaul Expense - Steam			270,800,921 Above
<b>Adjustment</b>			<b>5,160,189 Ref. 4.5</b>

**Total Adjustment****5,617,130 Ref. 4.5****(1) Ref. 4.5.3**

PacifiCorp  
 Results of Operations - December 2016  
 Generation Overhaul Expense

<u>Existing Units</u>	Yr. Ending Dec 2013	Yr. Ending Dec 2014	Yr. Ending Dec 2015	Yr. Ending Dec 2016	
<b><u>Steam Production</u></b>					
Blundell	1,617,166	180,000	154,000	981,000	
Dave Johnston	(3,000)	2,885,000	4,221,000	2,355,309	
Gadsby	-	1,705,000	-	-	
Hunter	-	7,610,580	4,537,666	8,162,353	
Huntington	-	7,884,441	6,968,000	-	
Jim Bridger	5,791,000	7,361,000	6,962,000	6,249,089	
Naughton	(76,966)	31,674	5,183,050	5,366,238	
Wyodak	-	-	-	4,651,000	
Cholla	4,857,000	-	-	-	
Colstrip	2,109,000	1,425,000	-	1,237,000	
Craig	5,212,000	-	1,110,000	1,657,000	
Hayden	-	461,000	754,000	381,000	
<b>Subtotal - Steam</b>	<b>19,506,200</b>	<b>29,543,696</b>	<b>29,889,716</b>	<b>31,039,989</b>	<b>Ref 4.5.1</b>
<b>Total Steam Production</b>	<b>19,506,200</b>	<b>29,543,696</b>	<b>29,889,716</b>	<b>31,039,989</b>	
<b><u>Other Production</u></b>					
Hermiston	1,140,000	3,667,000	2,014,000	-	
Camas	350,000	-	-	-	
Currant Creek	5,116	93,702	-	1,576,236	
Lake Side <sup>1</sup>	1,378,918	5,033	4,788,134	310,955	
Gadsby Peakers	-	-	-	-	
Chehalis	259,176	525,490	4,554,767	-	
<b>Subtotal - Other</b>	<b>3,133,210</b>	<b>4,291,225</b>	<b>11,356,901</b>	<b>1,887,191</b>	<b>Ref 4.5.1</b>
	Yr. Ending Dec 2015	Yr. Ending Dec 2016	Yr. Ending Dec 2017	Yr. Ending Dec 2018	
Lake Side 2 <sup>2</sup>	-	-	2,395,200	-	<b>Ref 4.5.1</b>
<b>Total - Other Production</b>	<b>3,133,210</b>	<b>4,291,225</b>	<b>13,752,101</b>	<b>1,887,191</b>	
<b>Grand Total</b>	<b>22,639,410</b>	<b>33,834,920</b>	<b>43,641,818</b>	<b>32,927,181</b>	

<sup>1</sup> This row includes actual expense for Lake Side Units 1 and 2.

<sup>2</sup> Lake Side 2 actuals are included in the Lake Side row above. The projected amounts for Lake Side 2 are shown in 2017 dollars.

PacifiCorp  
Results of Operations - December 2016  
Generation Overhaul Expense

	<u>Dec13</u>	<u>Dec14</u>	<u>Dec15</u>	<u>Dec16</u>	<u>Dec17</u>
<b>STEAM:</b>					
Percentage Change to December 2016	1.53%	0.17%	0.17%	0.00%	
Percentage Change from December 2016					98.59%
<b>OTHER:</b>					
Percentage Change to December 2016	2.04%	0.56%	0.30%	0.00%	
Percentage Change from December 2016					98.79%



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
<b>Remove Total Mem. and Sub. in FERC 930</b>							
	930	1	(1,612,036)	SO	27.705%	(446,615)	
	930	1	<u>(45,750)</u>	OR	Situs	<u>(45,750)</u>	
Total			<u><u>(1,657,786)</u></u>			<u><u>(492,365)</u></u>	4.6.1
<b>Add Back 75% of National &amp; Regional Mem.</b>							
Various	930	1	<u>1,062,540</u>	SO	27.705%	<u>294,377</u>	
Total			<u><u>1,062,540</u></u>			<u><u>294,377</u></u>	4.6.2

**Description of Adjustment:**

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order UE-94. National and regional trade organizations are recognized at 75%. Western Electricity Coordinating Council and Northern Tier Transmission Group dues are included at 100%. These dues are no longer included in FERC account 930 and are not shown in this adjustment. The dues for these two organizations are now being booked to FERC account 561.

PacifiCorp  
Results of Operations - December 2016  
Memberships and Subscriptions

Account	Factor	Description	Amount	
<b>Remove Total Memberships and Subscriptions in Account 930.2</b>				
930.2	SO	Included in Unadjusted Results	(1,612,036)	
930.2	OR	Included in Unadjusted Results	(45,750)	
			<u>(1,657,786)</u>	Ref 4.6
<b>Allowed National and Regional Trade Memberships at 75%</b>				
930.2	SO	Albany Area Chamber of Commerce	150	
930.2	SO	Albany Downtown Association	2,142	
930.2	SO	Albany Rotary Club	280	
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500	
930.2	SO	American Wind Energy Association	10,000	
930.2	SO	Associated Oregon Industries	28,840	
930.2	SO	Astoria Downtown Historic District Association	500	
930.2	SO	Bend Chamber of Commerce	1,380	
930.2	SO	Breakfast Exchange Club of Oregon	600	
930.2	SO	Brownsville Chamber of Commerce	150	
930.2	SO	Cannon Beach Chamber of Commerce	310	
930.2	SO	Central Oregon Builders Association	465	
930.2	SO	Central Point Chamber of Commerce	250	
930.2	SO	Centre for Energy Advancement through Technological Innovation	47,850	
930.2	SO	Chamber of Medford and Jackson County	2,247	
930.2	SO	Clatsop Economic Development Resources	5,000	
930.2	SO	Columbia Corridor Association	3,000	
930.2	SO	Coquille Chamber of Commerce	145	
930.2	SO	Corvallis Chamber of Commerce	2,000	
930.2	SO	Cottage Grove Chamber of Commerce	800	
930.2	SO	Creswell Chamber of Commerce	275	
930.2	SO	Dallas Area Chamber of Commerce	495	
930.2	SO	Economic Development for Central Oregon	7,500	
930.2	SO	Edison Electric Institute	920,864	
930.2	SO	Grants Pass Josephine County Chamber of Commerce	1,000	
930.2	SO	Greater Medford Rotary	700	
930.2	SO	Illinois Valley Chamber of Commerce	250	
930.2	SO	Klamath Basin Home Builders Association	395	
930.2	SO	Klamath County Economic Development Association	5,000	
930.2	SO	Klamath Falls Downtown Association	500	
930.2	SO	Lake County Chamber of Commerce	300	
930.2	SO	League of Oregon Cities	425	
930.2	SO	Lebanon Area Chamber of Commerce	1,900	
930.2	SO	Lincoln City Chamber of Commerce	395	
930.2	SO	Linn-Benton Utilities Coordinating Council	175	
930.2	SO	Madras-Jefferson County Chamber of Commerce	385	
930.2	SO	Medford Rogue Rotary	220	
930.2	SO	Mid-Willamette Utility Coordinating Council	52	
930.2	SO	Monmouth- Independence Chamber of Commerce	1,000	
930.2	SO	Myrtle Creek, Tri City Area Chamber of Commerce	100	
930.2	SO	National Automated Clearing House	2,875	
930.2	SO	National Electric Energy Testing Research and Application Center	98,500	
930.2	SO	National Joint Utilities Notification System	10,500	
930.2	SO	North American Transmission Forum, Inc.	62,423	
930.2	SO	North Santiam Chamber of Commerce	500	
930.2	SO	Oregon Business Association	14,595	
930.2	SO	Oregon Business Council	17,953	
930.2	SO	Oregon Economic Development Association	5,000	
930.2	SO	Oregon Newspaper Publishers Association	350	
930.2	SO	Oregon State University - Utility Wood Pole Research Cooperative	15,000	
930.2	SO	Pacific Northwest Utilities Conference	78,674	
930.2	SO	Pendleton Chamber of Commerce	635	
930.2	SO	Philomath Chamber of Commerce	150	
930.2	SO	Princeville Chamber of Commerce	240	
930.2	SO	Redmond Chamber of Commerce	210	
930.2	SO	Redmond Economic Development	5,000	
930.2	SO	Redmond Executive Association	400	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	SO	Rogue River Chamber of Commerce	79	
930.2	SO	Roseburg Area Chamber of Commerce	995	
930.2	SO	Rotary Club of Bend	314	
930.2	SO	Rotary Club of Roseburg	192	
930.2	SO	Southern Oregon Regional Economic Development	2,500	
930.2	SO	Stayton Area Rotary Club	225	
930.2	SO	Stayton-Sublimity Chamber of Commerce	1,510	
930.2	SO	Strategic Economic Development Corporation	1,400	
930.2	SO	Sutherlin Chamber of Commerce	125	

PacifiCorp  
 Results of Operations - December 2016  
 Memberships and Subscriptions

Account	Factor	Description	Amount
930.2	SO	Sweet Home Chamber of Commerce	200
930.2	SO	Umatilla Chamber of Commerce	195
930.2	SO	Umpqua Lions Club	75
930.2	SO	Wallowa County Chamber of Commerce	150
930.2	SO	Alta Club	399
930.2	SO	Assistance League of Columbia Pacific	100
930.2	SO	Canyonville Chamber of Commerce	75
930.2	SO	Drive Oregon	2,000
930.2	SO	Economic Development Alliance of Lincoln County	100
930.2	SO	Edison Electric Institute - Avian Power Interaction Committee	5,750
930.2	SO	Hispanic Metropolitan Chamber	1,800
930.2	SO	Klamath County Chamber of Commerce	772
930.2	SO	Midamerica Economic Development Council	150
930.2	SO	Mid-Willamette Valley YMCA	50
930.2	SO	National Safety Council	6,035
930.2	SO	Northwest Public Power Association	2,270
930.2	SO	Oregon Sports Authority	5,000
930.2	SO	Oregonians for Food & Shelter, Inc.	1,000
930.2	SO	Portland DAMA International Chapter	700
930.2	SO	Rotary Club of Albina	860
930.2	SO	Seaside Downtown Development Association	170
930.2	SO	Society for Human Resource Management	190
930.2	SO	Southern Oregon Timber Industries	260
930.2	SO	Umatilla-Morrow-Gilliam County Utility Coordinating Council	40
930.2	SO	Utility Economic Development Association, Inc.	645
			<u>1,416,721</u>
		<b>Allowed Memberships and Subscriptions - 75% of amount above</b>	<u><u>1,062,540</u></u>

Ret 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	3	86,562	OR	Situs	86,562	4.7.1
Other Taxes	408	3	674,583	OR	Situs	674,583	4.7.1
Regulatory Commission Exp	928	3	82,666	OR	Situs	82,666	4.7.1

**Description of Adjustment:**

This adjusts the Company's actual December 2016 uncollectible accounts expense to the December 2017 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues.

**PacifiCorp**  
**Oregon Results of Operations - December 2016**  
**Uncollectible Expense & Revenue Sensitive Items**

Unadjusted Revenue	1,268,559,437	
Normalized Revenue	1,296,114,799	
Adjustments	<u>27,555,362</u>	
Uncollectible Expense	3,985,042	
Uncollectible %	0.314%	
<b>Uncollectible Expense</b>	<b>86,562</b>	<b>Ref. 4.7</b>
Franchise Tax %	2.330%	
Resource Supplier Tax %	0.118%	
<b>Other Tax Expense</b>	<b>674,583</b>	<b>Ref. 4.7</b>
PUC Fees %	0.300%	
PUC Fees Expense	<b>82,666</b>	<b>Ref. 4.7</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Inj & Damage from Unadj Results	925	1	6,064,127	SO	27.705%	1,680,069	4.8.1
Remove Inj & Damage from Unadj Results	925	1	(3,562,162)	OR	Situs	(3,562,162)	4.8.1
Add Inj & Damage included in rates	925	1	3,369,178	OR	Situs	3,369,178	4.8.2

**Description of Adjustment:**

This adjustment normalizes the 2016 annual injuries & damages expense to that included in the last Oregon General Rate Case, UE-263. In 2016, the Company accrued \$7,068,568 property insurance expense as included in UE-263. These levels will be revisited in the next Oregon General Rate Case. In 2016, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an upper limit of \$540 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million.



PacifiCorp  
 Results of Operations - December 2016  
 Injuries and Damages  
 Injuries and Damages Not Covered by Insurance

Amount in Unadjusted Results

<u>G/L Account</u>	<u>Account Title</u>	<u>Allocator</u>	<u>Amount</u>
545050	Inj/Damage Ins Prov	SO	(1,639,456)
549302	Reimb - Insurance	SO	(4,424,670)
		SO	<u>(6,064,127)</u>
			<b>Ref 4.8</b>
545052	Inj/Damage Ins Prov -	OR	<b>3,562,162</b>
			<b>Ref 4.8</b>

PacifiCorp  
 Results of Operations - December 2016  
 Injuries and Damages  
 Injuries and Damages Not Covered by Insurance  
 Amount from UE-263

	<u>Begin Bal</u>	<u>Accruals</u>	<u>Claims Paid</u>	<u>End Bal</u>
2008	(6,054,192)	(8,500,333)	6,052,961	(8,501,565)
2009	(8,501,565)	(4,492,982)	5,506,675	(7,487,871)
2010	(7,487,871)	(4,815,080)	3,803,952	(8,499,000)
2011	(8,499,000)	(2,838,161)	5,869,161	(5,468,000)
2012	(5,468,000)	<u>(40,870,138)</u>	11,419,288	(34,918,850)
Average Accrual		12,303,339		
Oregon SO Allocation %		<u>27.3843%</u>		
<b>Oregon Allocated Annual Accrual</b>		<b><u>3,369,178</u></b>		
		<b>Ref 4.8</b>		



## 5. NET POWER COST

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	61,835,512	61,835,512	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	61,835,512	61,835,512	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	11,340,989	11,340,989	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	59,053,270	59,053,270	-	-	-	-	-
13 Transmission	2,056,260	2,056,260	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	72,450,520	72,450,520	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,546,580)	(3,546,580)	-	-	-	-	-
24 State	(481,921)	(481,921)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	68,422,018	68,422,018	-	-	-	-	-
29							
30 Operating Rev For Return:	(6,586,506)	(6,586,506)	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum. Prov For Deprec	-	-	-	-	-	-	-
48 Accum. Prov For Amort	-	-	-	-	-	-	-
49 Accum. Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.348%	-0.348%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,615,007)	(10,615,007)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,615,007)	(10,615,007)	-	-	-	-	-
73							
74 State Income Taxes	(481,921)	(481,921)	-	-	-	-	-
75							
76 Taxable Income	(10,133,086)	(10,133,086)	-	-	-	-	-
77							
78 Federal Income Taxes	(3,546,580)	(3,546,580)	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	1,297,247	1,297,247	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	1,297,247	1,297,247	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(433,423)	(433,423)	-	-	-	-	-
24 State	(58,895)	(58,895)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	804,929	804,929	-	-	-	-	-
29							
30 Operating Rev For Return:	(804,929)	(804,929)	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.043%	-0.043%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,297,247)	(1,297,247)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,297,247)	(1,297,247)	-	-	-	-	-
73							
74 State Income Taxes	(58,895)	(58,895)	-	-	-	-	-
75							
76 Taxable Income	(1,238,352)	(1,238,352)	-	-	-	-	-
77							
78 Federal Income Taxes	(433,423)	(433,423)	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

		5.1	0	0	0	0	0	0
	Total Normalized	Net Power Cost Adjustment						
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	61,835,512	61,835,512	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>61,835,512</u>	<u>61,835,512</u>	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	11,340,989	11,340,989	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	57,756,023	57,756,023	-	-	-	-	-	-
13 Transmission	2,056,260	2,056,260	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	<u>71,153,272</u>	<u>71,153,272</u>	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,113,157)	(3,113,157)	-	-	-	-	-	-
24 State	(423,026)	(423,026)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>67,617,089</u>	<u>67,617,089</u>	-	-	-	-	-	-
29								
30 Operating Rev For Return:	<u>(5,781,577)</u>	<u>(5,781,577)</u>	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.317%	-0.317%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(9,317,760)	(9,317,760)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	<u>(9,317,760)</u>	<u>(9,317,760)</u>	-	-	-	-	-	-
73								
74 State Income Taxes	(423,026)	(423,026)	-	-	-	-	-	-
75								
76 Taxable Income	<u>(8,894,734)</u>	<u>(8,894,734)</u>	-	-	-	-	-	-
77								
78 Federal Income Taxes	<u>(3,113,157)</u>	<u>(3,113,157)</u>	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	14,370,100	SG	26.615%	3,824,651	5.1.1
Existing Firm UPL	447NPC	3	-	SG	26.615%	-	5.1.1
Post-Merger Firm	447NPC	3	217,960,278	SG	26.615%	58,010,862	5.1.1
Non-Firm	447NPC	3	-	SE	25.091%	-	5.1.1
<b>Total Sales for Resale</b>			<u>232,330,378</u>			<u>61,835,512</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	4,672,025	SG	26.615%	1,243,475	5.1.1
Existing Firm Demand UPL	555NPC	3	23,565,098	SG	26.615%	6,271,930	5.1.1
Existing Firm Energy	555NPC	3	30,250,201	SE	25.091%	7,590,146	5.1.1
Post-merger Firm	555NPC	3	219,075,346	SG	26.615%	58,307,641	5.1.1
Secondary Purchases	555NPC	3	(11,341,691)	SE	25.091%	(2,845,769)	5.1.1
Seasonal Contracts	555NPC	3	-	SG	26.615%	-	5.1.1
Other Generation	555NPC	3	7,565,739	SG	26.615%	2,013,647	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>273,786,719</u>			<u>72,581,070</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	20,944,243	SG	26.615%	5,574,381	5.1.1
Existing Firm UPL	565NPC	3	641,806	SG	26.615%	170,819	5.1.1
Post-merger Firm	565NPC	3	(17,289,571)	SG	26.615%	(4,601,677)	5.1.1
Non-Firm	565NPC	3	3,637,678	SE	25.091%	912,738	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>7,934,156</u>			<u>2,056,260</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - Idah	501NPC	3	(42,161)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyo	501NPC	3	(107,619)	WYE	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	30,498,565	SE	25.091%	7,652,463	5.1.1
Fuel Consumed - Gas	501NPC	3	(2,286,296)	SE	25.091%	(573,660)	5.1.1
Steam from Other Sources	503NPC	3	28,422	SE	25.091%	7,131	5.1.1
Natural Gas Consumed	547NPC	3	(58,961,927)	SE	25.091%	(14,794,270)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(2,444,339)	SE	25.091%	(613,315)	5.1.1
Cholla / APS Exchange	501NPC	3	16,958,336	SE	25.091%	4,255,054	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>(16,357,019)</u>			<u>(4,066,595)</u>	
<b>Total Power Cost Adjustment</b>			<u>33,033,477</u>			<u>8,735,223</u>	
Oregon Solar Project	555NPC	3	582,537	OR	Situs	582,537	5.1.4
Post-merger Firm Type 1	555NPC	1	4,874,060	SG	26.615%	1,297,247	5.1.1

**Description of Adjustment:**

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2017. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2016.

PacifiCorp  
Results of Operations - December 2016  
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2017 Protocol Factor
<b>Sales for Resale (Account 447)</b>									
Existing Firm Sales PPL		447.12	-	-	-	-	14,370,100	14,370,100	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	175,726,002	-	175,726,002	-	175,726,002	393,686,280	217,960,278	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	78,720	(78,720)	-	-	-	-	S
On-system Wholesale Sales		447.1	1,293,738	(1,293,738)	-	-	-	-	S
<b>Total Revenue Adjustments</b>		<b>177,098,460</b>	<b>(1,372,458)</b>	<b>175,726,002</b>	<b>-</b>	<b>175,726,002</b>	<b>406,056,380</b>	<b>232,330,378</b>	
<b>Purchased Power (Account 555)</b>									
Existing Firm Demand PPL		555.66	-	-	-	-	4,672,025	4,672,025	SG
Existing Firm Demand UPL		555.68	-	-	-	-	23,565,098	23,565,098	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	30,250,201	30,250,201	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	488,075,942	-	488,075,942	-	488,075,942	712,025,348	223,949,406	SG
Secondary Purchases		555.7, 555.25	11,341,691	11,341,691	-	11,341,691	-	(11,341,691)	SE
NPC Deferral Mechanism		555.57	80,615,989	(80,615,989)	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	7,565,739	7,565,739	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	56,024	(56,024)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	4,874,060	4,874,060	-	(4,874,060)	SG
<b>Total Purchased Power Adjustment</b>		<b>580,289,645</b>	<b>(80,872,012)</b>	<b>499,417,632</b>	<b>4,874,060</b>	<b>504,291,692</b>	<b>778,078,411</b>	<b>273,786,719</b>	
<b>Wheeling (Account 565)</b>									
Existing Firm PPL		565.26	-	-	-	-	20,944,243	20,944,243	SG
Existing Firm UPL		565.27	-	-	-	-	641,806	641,806	SG
Post-merger Firm	565.0, 565.46, 565.1	128,923,159	-	128,923,159	-	128,923,159	111,633,589	(17,289,571)	SG
Non-firm		565.25	1,865,747	1,865,747	-	1,865,747	5,503,425	3,637,678	SE
<b>Total Wheeling Expense Adjustment</b>		<b>130,788,907</b>	<b>-</b>	<b>130,788,907</b>	<b>-</b>	<b>130,788,907</b>	<b>138,723,062</b>	<b>7,934,156</b>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>									
Fuel - Overburden Amortization - Idaho	501.12	42,161	-	42,161	-	42,161	-	(42,161)	ID
Fuel - Overburden Amortization - Wyoming	501.12	107,619	-	107,619	-	107,619	-	(107,619)	WY
Fuel Consumed - Coal	501.1	710,898,340	-	710,898,340	-	710,898,340	741,396,904	30,498,565	SE
Fuel Consumed - Gas	501.35	4,266,790	-	4,266,790	-	4,266,790	1,980,494	(2,286,296)	SE
Steam From Other Sources	503	4,387,771	-	4,387,771	-	4,387,771	4,416,193	28,422	SE
Natural Gas Consumed	547.1	249,325,494	-	249,325,494	-	249,325,494	190,363,567	(58,961,927)	SE
Simple Cycle Combustion Turbines	547.1	3,612,894	-	3,612,894	-	3,612,894	1,168,555	(2,444,339)	SE
Cholla/APS Exchange	501.1	40,212,229	-	40,212,229	-	40,212,229	57,170,565	16,958,336	SE
Fuel Regulatory Costs Deferral and Amort	501.15	(2,745,350)	2,745,350	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	29,034,326	(29,034,326)	-	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	13,858,877	(13,858,877)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	3,062,928	(3,062,928)	-	-	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,056,064,079</b>	<b>(43,210,781)</b>	<b>1,012,853,298</b>	<b>-</b>	<b>1,012,853,298</b>	<b>996,496,279</b>	<b>(16,357,019)</b>	
<b>Net Power Cost</b>		<b>1,590,044,171</b>	<b>(122,710,336)</b>	<b>1,467,333,835</b>	<b>4,874,060</b>	<b>1,472,207,895</b>	<b>1,505,241,372</b>	<b>33,033,477</b>	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

PacifiCorp  
Results of Operations - December 2016  
Net Power Cost Study

Period Ending Dec-17	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged <u>01/17-12/17</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	14,370,100	14,370,100			
Post Merger	393,686,280				393,686,280
<b>TOTAL SPECIAL SALES</b>	<b>408,056,380</b>	<b>14,370,100</b>	<b>-</b>	<b>-</b>	<b>393,686,280</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	5,565,915	1,669,774	3,896,140		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	90,156,410	2,970,154	14,471,021		72,715,235
<b>Pacific Sub Total</b>	<b>95,877,109</b>	<b>4,672,025</b>	<b>18,489,850</b>	<b>-</b>	<b>72,715,235</b>
Gemstate	1,646,736		1,646,736		
GSLM	-		-		
QF Contracts/UPL	230,218,307	23,565,098	10,099,328		196,553,881
IPP Layoff	-	-	-		
Small Purchases east	14,288		14,288		
<b>Utah Sub Total</b>	<b>231,879,331</b>	<b>23,565,098</b>	<b>11,760,352</b>	<b>-</b>	<b>196,553,881</b>
APS Supplemental	919,024				919,024
Combine Hills Wind	4,890,199				4,890,199
Deseret Purchase	33,203,576				33,203,576
Eagle Mountain - UAMPS/UMPA	2,829,034				2,829,034
Hurricane Purchase	84,037				84,037
MagCorp Reserves	7,422,510				7,422,510
Nucor	7,129,800				7,129,800
P4 Production	19,999,999				19,999,999
Rock River Wind	4,951,007				4,951,007
Three Buttes Wind	20,484,063				20,484,063
Top of the World Wind	40,847,406				40,847,406
Tri-State Purchase	9,855,156				9,855,156
Wolverine Creek Wind	9,762,093				9,762,093
PSCo Exchange	5,400,000				5,400,000



Period Ending Dec-17	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/17-12/17	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE Pacific Pre Merger	14,370,100	14,370,100			
Short Term Firm Purchases	274,978,327				274,978,327
New Firm Sub Total	442,756,231	-	-	-	442,756,231
Integration Charge	7,565,739				7,565,739
TOTAL PURCHASED PW & NET INT.	778,078,411	28,237,123	30,250,201	-	719,591,087
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	20,944,243	20,944,243			
Utah Firm Wheeling and Use of Facili	641,806	641,806			
Post Merger	111,633,589				111,633,589
Nonfirm Wheeling	5,503,425			5,503,425	
TOTAL WHEELING & U. OF F. EXPENSE	138,723,062	21,586,048	-	5,503,425	111,633,589
THERMAL FUEL BURN EXPENSE					
Carbon	-			-	
Cholla	57,170,565			57,170,565	
Colstrip	14,797,547			14,797,547	
Craig	26,827,620			26,827,620	
Chehalis	30,174,821			30,174,821	
Currant Creek	20,130,884			20,130,884	
Dave Johnston	56,693,847			56,693,847	
Gadsby	1,980,494			1,980,494	
Gadsby CT	1,168,555			1,168,555	
Hayden	14,265,735			14,265,735	
Hermiston	29,468,504			29,468,504	
Hunter	144,393,554			144,393,554	
Huntington	123,339,561			123,339,561	
Jim Bridger	227,482,482			227,482,482	
Lake Side 1	50,859,700			50,859,700	
Lake Side 2	59,729,659			59,729,659	
Naughton - Gas	-			-	
Naughton	105,203,778			105,203,778	
Wyodak	28,392,782			28,392,782	
TOTAL FUEL BURN EXPENSE	992,080,086	-	-	992,080,086	-
OTHER GENERATION EXPENSE					
Blundell	4,416,193			4,416,193	
TOTAL OTHER GEN. EXPENSE	4,416,192.73	-	-	4,416,193	-
NET POWER COST	1,505,241,372	35,453,071	30,250,201	1,001,999,704	437,538,396

PacifiCorp  
Results of Operations - December 2016  
Net Power Cost Adjustment  
Oregon Solar Project

	Total	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Total Energy Impact	582,537	21,235	33,914	42,211	61,142	77,883	93,744	62,533	47,845	47,993	43,013	27,884	23,140

## 6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5	
	Total Normalized	Cont. Depreciation/Amor tization Expense	Cont. Depreciation/Amor tization Expense	Cont. Depreciation/Amor tization Reserve	Cont. Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Study Deferral Adj.
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	29,458,600	2,252,369	1,031,781	-	-	-	26,444,997	(260,546)
21 Amortization	2,407,856	156,627	97,873	-	-	-	-	2,153,555
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,638,904)	(804,870)	(377,362)	-	-	11,339	(8,835,538)	(632,473)
24 State	(1,445,650)	(109,368)	(51,277)	-	-	1,541	(1,200,603)	(85,943)
25 Deferred Income Taxes	(12,880)	-	-	-	-	(12,880)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	19,779,022	1,494,758	700,815	-	-	0	16,408,856	1,174,593
29								
30 Operating Rev For Return:	(19,779,022)	(1,494,758)	(700,815)	-	-	(0)	(16,408,856)	(1,174,593)
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 Pensions	-	-	-	-	-	-	-	-
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	(130,116,904)	-	-	(2,252,369)	(254,858)	(162,127)	(127,447,549)	-
48 Accum Prov For Amort	(163,457)	-	-	(156,627)	(36,830)	-	-	-
49 Accum Def Income Tax	249,396	-	-	-	-	249,396	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(130,060,965)	-	-	(2,408,996)	(291,689)	87,268	(127,447,549)	-
56								
57 Total Rate Base:	(130,060,965)	-	-	(2,408,996)	(291,689)	87,268	(127,447,549)	-
58								
59								
60 Estimated ROE impact	-0.521%	-0.076%	-0.037%	0.010%	0.001%	0.000%	-0.347%	-0.062%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(31,876,456)	(2,408,996)	(1,129,454)	-	-	-	(26,444,997)	(1,893,009)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(33,939)	-	-	-	-	(33,939)	-	-
72 Income Before Tax	(31,842,518)	(2,408,996)	(1,129,454)	-	-	33,939	(26,444,997)	(1,893,009)
73								
74 State Income Taxes	(1,445,650)	(109,368)	(51,277)	-	-	1,541	(1,200,603)	(85,943)
75								
76 Taxable Income	(30,396,867)	(2,289,628)	(1,078,177)	-	-	32,398	(25,244,394)	(1,807,067)
77								
78 Federal Income Taxes	(10,638,904)	(804,870)	(377,362)	-	-	11,339	(8,835,538)	(632,473)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Cont.		Cont.		Hydro	Oregon Coal-Fired Steam Plant	Depreciation Study Deferral Adj.
	Total Normalized	Depreciation/Amor tization Expense	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Depreciation/Amor tization Reserve	Decommissioning	Depreciation
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	26,184,451	-	-	-	-	26,444,997	(260,546)
21 Amortization	2,153,555	-	-	-	-	-	2,153,555
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,468,011)	-	-	-	-	(8,835,538)	(632,473)
24 State	(1,286,545)	-	-	-	-	(1,200,603)	(85,943)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	17,583,449	-	-	-	-	16,408,856	1,174,593
29							
30 Operating Rev For Return:	(17,583,449)	-	-	-	-	(16,408,856)	(1,174,593)
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 Pensions	-	-	-	-	-	-	-
38 Prapayments	-	-	-	-	-	-	-
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	(127,447,549)	-	-	-	-	(127,447,549)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(127,447,549)	-	-	-	-	(127,447,549)	-
56							
57 Total Rate Base:	(127,447,549)	-	-	-	-	(127,447,549)	-
58							
59							
60 Estimated ROE impact	-0.412%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.347%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(28,338,006)	-	-	-	-	(26,444,997)	(1,893,009)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(28,338,006)	-	-	-	-	(26,444,997)	(1,893,009)
73							
74 State Income Taxes	(1,286,545)	-	-	-	-	(1,200,603)	(85,943)
75							
76 Taxable Income	(27,051,461)	-	-	-	-	(25,244,394)	(1,807,067)
77							
78 Federal Income Taxes	(9,468,011)	-	-	-	-	(8,835,538)	(632,473)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	ConL		ConL		Hydro	Oregon Coal-Fired	Depreciation
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Decommissioning	Steam Plant Depreciation	Study Deferral Adj.
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	2,252,369	2,252,369	-	-	-	-	-
21 Amortization	156,627	156,627	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(804,870)	(804,870)	-	-	-	-	-
24 State	(109,368)	(109,368)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,494,758	1,494,758	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,494,758)	(1,494,758)	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,252,369)	-	-	(2,252,369)	-	-	-
48 Accum Prov For Amort	(156,627)	-	-	(156,627)	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,408,996)	-	-	(2,408,996)	-	-	-
56							
57 Total Rate Base:	(2,408,996)	-	-	(2,408,996)	-	-	-
58							
59							
60 Estimated ROE impact	-0.073%	-0.083%	0.000%	0.011%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,408,996)	(2,408,996)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,408,996)	(2,408,996)	-	-	-	-	-
73							
74 State Income Taxes	(109,368)	(109,368)	-	-	-	-	-
75							
76 Taxable Income	(2,299,628)	(2,299,628)	-	-	-	-	-
77							
78 Federal Income Taxes	(804,870)	(804,870)	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Cent.		Cent.		Hydro	Oregon Coal-Fired	Depreciation
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Decommissioning	Steam Plant Depreciation	Study Deferral Adj.
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	1,031,781	-	1,031,781	-	-	-	-
21 Amortization	97,673	-	97,673	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(366,023)	-	(377,362)	-	11,339	-	-
24 State	(49,736)	-	(51,277)	-	1,541	-	-
25 Deferred Income Taxes	(12,880)	-	-	-	(12,880)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	700,815	-	700,815	-	0	-	-
29							
30 Operating Rev For Return:	(700,815)	-	(700,815)	-	(0)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held For Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
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	(416,986)	-	-	(254,858)	(162,127)	-	-
48 Accum Prov For Amort	(36,830)	-	-	(36,830)	-	-	-
49 Accum Def Income Tax	249,396	-	-	-	249,396	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(204,420)	-	-	(291,689)	87,268	-	-
56							
57 Total Rate Base:	(204,420)	-	-	(291,689)	87,268	-	-
58							
59							
60 Estimated ROE Impact	-0.038%	0.000%	-0.038%	0.000%	0.001%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,129,454)	-	(1,129,454)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(33,939)	-	-	-	(33,939)	-	-
72 Income Before Tax	(1,065,515)	-	(1,129,454)	-	33,939	-	-
73							
74 State Income Taxes	(49,736)	-	(51,277)	-	1,541	-	-
75							
76 Taxable Income	(1,045,779)	-	(1,078,177)	-	32,398	-	-
77							
78 Federal Income Taxes	(366,023)	-	(377,362)	-	11,339	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Steam Production	403SP	2	6,568,705	SG	26.615%	1,748,283	
Steam Production	403SP	2	38,986	SG	26.615%	10,376	
Hydro Production	403HP	2	44,445	SG-P	26.615%	11,829	
Hydro Production	403HP	2	-	SG-U	26.615%	-	
Hydro Production	403HP	2	-	SG	26.615%	-	
Other Production	403OP	2	346,933	SG	26.615%	92,337	
Other Production	403OP	2	-	SG-W	26.615%	-	
Transmission	403TP	2	770,772	SG	26.615%	205,144	
Distribution - California	403364	2	-	CA	Situs	-	
Distribution - Oregon	403364	2	133,851	OR	Situs	133,851	
Distribution - Washington	403364	2	112,694	WA	Situs	-	
Distribution - Utah	403364	2	146,227	UT	Situs	-	
Distribution - Idaho	403364	2	-	ID	Situs	-	
Distribution - Wyoming	403364	2	87,548	WYE	Situs	-	
General Plant - Idaho	403GP	2	42	ID	Situs	-	
General Plant - Oregon	403GP	2	84	OR	Situs	84	
General Plant - Washington	403GP	2	27	WA	Situs	-	
General Plant - Utah	403GP	2	1,088	UT	Situs	-	
General Plant - Wyoming	403GP	2	2,005	WYW	Situs	-	
General Plant - Wyoming	403GP	2	10,678	WYE	Situs	-	
General Plant	403GP	2	170,642	SO	27.705%	47,276	
General Plant	403GP	2	11,981	SG	26.615%	3,189	
General Plant	403GP	2	-	SE	25.091%	-	
General Plant	403GP	2	-	CN	31.581%	-	
Intangible Plant	404IP	2	395,085	SO	27.705%	109,458	
Intangible Plant	404IP	2	-	ID	Situs	-	
Intangible Plant	404IP	2	63,376	SG	26.615%	16,868	
Intangible Plant	404IP	2	-	OR	Situs	-	
Intangible Plant	404IP	2	-	UT	Situs	-	
Intangible Plant	404IP	2	95,947	CN	31.581%	30,301	
Intangible Plant	404IP	2	-	WYE	Situs	-	
			<u>9,001,115</u>			<u>2,408,996</u>	6.1.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.5.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Steam Production	403SP	3	1,486,349	SG	26.615%	395,597	
Steam Production	403SP	3	-	SG	26.615%	-	
Hydro Production	403HP	3	92,874	SG-P	26.615%	24,719	
Hydro Production	403HP	3	-	SG-U	26.615%	-	
Hydro Production	403HP	3	-	SG	26.615%	-	
Other Production	403OP	3	-	SG	26.615%	-	
Other Production	403OP	3	-	SG-W	26.615%	-	
Transmission	403TP	3	747,546	SG	26.615%	198,962	
Distribution - California	403364	3	5,600	CA	Situs	-	
Distribution - Oregon	403364	3	72,280	OR	Situs	72,280	
Distribution - Washington	403364	3	143,231	WA	Situs	-	
Distribution - Utah	403364	3	269,685	UT	Situs	-	
Distribution - Idaho	403364	3	70,664	ID	Situs	-	
Distribution - Wyoming	403364	3	-	WYE	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	340,224	OR	Situs	340,224	
General Plant - Washington	403GP	3	-	WA	Situs	-	
General Plant - Utah	403GP	3	-	UT	Situs	-	
General Plant - Idaho	403GP	3	-	ID	Situs	-	
General Plant - Wyoming	403GP	3	-	WYE	Situs	-	
General Plant	403GP	3	-	SO	27.705%	-	
General Plant	403GP	3	-	SG	26.615%	-	
Mining Plant	403MP	3	-	SE	25.091%	-	
Intangible Plant	404IP	3	291,076	SO	27.705%	80,643	
Intangible Plant	404IP	3	-	SE	25.091%	-	
Intangible Plant	404IP	3	63,987	SG	26.615%	17,030	
Intangible Plant	404IP	3	-	WYE	Situs	-	
Intangible Plant	404IP	3	-	SG-P	26.615%	-	
			<u>3,583,516</u>			<u>1,129,454</u>	6.1.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp  
Results of Operations - December 2016  
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan16 to Dec16 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan17 to Dec17 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
<b>Steam Production Plant:</b>									
Various	312	403SP	SG	5.125%	128,163,036	6,568,705	28,966,104	1,486,349	8,055,054
Various	312	403SP	SSGCH	4.657%	837,076	38,986	-	-	38,986
<b>Total Steam Plant</b>					<b>129,000,113</b>	<b>6,607,691</b>	<b>28,966,104</b>	<b>1,486,349</b>	<b>8,094,041</b>
<b>Hydro Production Plant:</b>									
Various	332	403HP	SG-P	2.678%	1,659,569	44,445	3,624,608	92,874	137,319
Various	332	403HP	SG-U	4.610%	-	-	-	-	-
<b>Total Hydro Plant</b>					<b>1,659,569</b>	<b>44,445</b>	<b>3,624,608</b>	<b>92,874</b>	<b>137,319</b>
<b>Other Production Plant:</b>									
Various Wind Other	343	403OP	SG-W	3.305%	-	-	-	-	-
Various	343	403OP	SG	2.946%	11,775,897	346,933	-	-	346,933
<b>Total Other Plant</b>					<b>11,775,897</b>	<b>346,933</b>	<b>-</b>	<b>-</b>	<b>346,933</b>
<b>Transmission Plant:</b>									
Various	355	403TP	SG	1.748%	44,102,746	770,772	44,988,350	747,546	1,518,318
<b>Total Transmission Plant</b>					<b>44,102,746</b>	<b>770,772</b>	<b>44,988,350</b>	<b>747,546</b>	<b>1,518,318</b>
<b>Distribution Plant:</b>									
California	364	403364	CA	2.893%	-	-	357,395	5,600	5,600
Oregon	364	403364	OR	2.518%	5,315,789	133,851	2,978,605	72,280	206,130
Washington	364	403364	WA	2.777%	4,057,537	112,694	5,077,704	143,231	255,925
Utah	364	403364	UT	2.607%	5,609,975	146,227	10,342,864	269,685	415,912
Wyoming	364	403364	WYP	2.946%	2,971,538	87,548	-	-	87,548
Idaho	364	403364	ID	2.707%	-	-	2,628,204	70,664	70,664
<b>Total Distribution Plant</b>					<b>17,954,839</b>	<b>480,320</b>	<b>21,384,771</b>	<b>561,460</b>	<b>1,041,780</b>
<b>General Plant:</b>									
California	397	403GP	CA	4.190%	-	-	-	-	-
Oregon	397	403GP	OR	4.533%	1,849	84	7,916,160	340,224	340,307
Washington	397	403GP	WA	4.290%	632	27	-	-	27
Utah	397	403GP	UT	4.177%	26,037	1,088	-	-	1,088
Idaho	397	403GP	ID	3.881%	1,077	42	-	-	42
Wyoming	397	403GP	WYP	4.847%	220,310	10,678	-	-	10,678
Wyoming General	397	403GP	WYU	3.990%	50,252	2,005	-	-	2,005
General	397	403GP	SO	5.404%	3,157,940	170,642	-	-	170,642
General	397	403GP	SE	4.365%	-	-	-	-	-
General	397	403GP	SG	4.598%	260,556	11,981	-	-	11,981
<b>Total General Plant</b>					<b>3,718,653</b>	<b>196,546</b>	<b>7,916,160</b>	<b>340,224</b>	<b>536,769</b>
<b>Mining Plant:</b>									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
<b>Total Mining Plant</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Plant:</b>									
General	303	404IP	SO	4.228%	9,344,307	395,085	6,874,055	291,076	686,161
Idaho	303	404IP	ID	0.486%	-	-	-	-	-
Utah	303	404IP	UT	12.805%	-	-	-	-	-
Wyoming	303	404IP	WYP	0.331%	-	-	-	-	-
General	303	404IP	SG	4.419%	1,434,100	63,376	1,458,050	63,987	127,364
Oregon	303	404IP	OR	0.286%	-	-	-	-	-
General	303	404IP	CN	3.136%	3,060,002	95,947	-	-	95,947
California	303	404IP	CA	0.000%	-	-	-	-	-
<b>Total Intangible Plant</b>					<b>13,838,409</b>	<b>554,408</b>	<b>8,332,105</b>	<b>355,063</b>	<b>909,471</b>
<b>Total Depreciation and Amortization</b>					<b>222,060,226</b>	<b>9,001,115</b>	<b>115,212,099</b>	<b>3,583,516</b>	<b>12,584,631</b>
					Ref. 8.5		Ref. 8.5.1		
<b>Total Depreciation and Amortization without Mining</b>						<b>9,001,115</b>		<b>3,583,516</b>	<b>12,584,631</b>
						Ref. 6.1		Ref. 6.1.1	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Reserve</b>							
Steam Production	108SP	2	(6,568,705)	SG	26.615%	(1,748,283)	
Steam Production - Cholla	108SP	2	(38,986)	SG	26.615%	(10,376)	
Hydro Production	108HP	2	(44,445)	SG-P	26.615%	(11,829)	
Hydro Production	108HP	2	-	SG-U	26.615%	-	
Hydro Production	108HP	2	-	SG	26.615%	-	
Other Production	108OP	2	(346,933)	SG	26.615%	(92,337)	
Other Production	108OP	2	-	SG-W	26.615%	-	
Transmission	108TP	2	(770,772)	SG	26.615%	(205,144)	
Distribution - California	108364	2	-	CA	Situs	-	
Distribution - Oregon	108364	2	(133,851)	OR	Situs	(133,851)	
Distribution - Washington	108364	2	(112,694)	WA	Situs	-	
Distribution - Utah	108364	2	(146,227)	UT	Situs	-	
Distribution - Idaho	108364	2	-	ID	Situs	-	
Distribution - Wyoming	108364	2	(87,548)	WYE	Situs	-	
General Plant - Idaho	108GP	2	(42)	ID	Situs	-	
General Plant - Oregon	108GP	2	(84)	OR	Situs	(84)	
General Plant - Washington	108GP	2	(27)	WA	Situs	-	
General Plant - Utah	108GP	2	(1,088)	UT	Situs	-	
General Plant - Wyoming	108GP	2	(2,005)	WYW	Situs	-	
General Plant - Wyoming	108GP	2	(10,678)	WYE	Situs	-	
General Plant	108GP	2	(170,642)	SO	27.705%	(47,276)	
General Plant	108GP	2	-	SE	25.091%	-	
General Plant	108GP	2	-	CN	31.581%	-	
General Plant	108GP	2	(11,981)	SG	26.615%	(3,189)	
Mining Plant	108MP	2	-	SE	25.091%	-	
Intangible Plant	111IP	2	(395,085)	SO	27.705%	(109,458)	
Intangible Plant	111IP	2	-	ID	Situs	-	
Intangible Plant	111IP	2	(63,376)	SG	26.615%	(16,868)	
Intangible Plant	111IP	2	-	UT	Situs	-	
Intangible Plant	111IP	2	-	OR	Situs	-	
Intangible Plant	111IP	2	(95,947)	CN	31.581%	(30,301)	
Intangible Plant	111IP	2	-	WYE	Situs	-	
			<u>(9,001,115)</u>			<u>(2,408,996)</u>	6.2.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.5.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Reserve</b>							
Steam Production	108SP	3	(427,307)	SG	26.615%	(113,729)	
Steam Production - Cholla	108SP	3	-	SG	26.615%	-	
Hydro Production	108HP	3	(35,206)	SG-P	26.615%	(9,370)	
Hydro Production	108HP	3	-	SG-U	26.615%	-	
Hydro Production	108HP	3	-	SG	26.615%	-	
Other Production	108OP	3	-	SG	26.615%	-	
Other Production	108OP	3	-	SG-W	26.615%	-	
Transmission	108TP	3	(199,088)	SG	26.615%	(52,988)	
Distribution - California	108364	3	(431)	CA	Situs	-	
Distribution - Oregon	108364	3	(17,218)	OR	Situs	(17,218)	
Distribution - Washington	108364	3	(47,009)	WA	Situs	-	
Distribution - Utah	108364	3	(91,257)	UT	Situs	-	
Distribution - Idaho	108364	3	(17,790)	ID	Situs	-	
Distribution - Wyoming	108364	3	-	WYE	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	(61,553)	OR	Situs	(61,553)	
General Plant - Washington	108GP	3	-	WA	Situs	-	
General Plant - Utah	108GP	3	-	UT	Situs	-	
General Plant - Idaho	108GP	3	-	ID	Situs	-	
General Plant - Wyoming	108GP	3	-	WYE	Situs	-	
General Plant	108GP	3	-	SO	27.705%	-	
General Plant	108GP	3	-	SG	26.615%	-	
Mining Plant	108MP	3	-	SE	25.091%	-	
Intangible Plant	111IP	3	(117,461)	SO	27.705%	(32,543)	
Intangible Plant	111IP	3	-	SE	25.091%	-	
Intangible Plant	111IP	3	(16,109)	SG	26.615%	(4,287)	
Intangible Plant	111IP	3	-	WYE	Situs	-	
Intangible Plant	111IP	3	-	SG-P	26.615%	-	
			<u>(1,030,429)</u>			<u>(291,689)</u>	6.2.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp  
Results of Operations - December 2016  
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan16 to Dec16 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan17 to Dec17 Plant Additions Included In Adj	13 Month Average Incremental Reserve on Plant Adds	Total Reserve Added in Adj
<b>Steam Production Plant:</b>									
Various	312	108SP	SG	5.125%	128,163,036	(6,568,705)	28,966,104	(427,307)	(6,996,012)
Various	312	108SP	SSGCH	4.657%	837,076	(38,986)	-	-	(38,986)
<b>Total Steam Plant</b>					<b>129,000,113</b>	<b>(6,507,691)</b>	<b>28,966,104</b>	<b>(427,307)</b>	<b>(7,034,998)</b>
<b>Hydro Production Plant:</b>									
Various	332	108HP	SG-P	2.678%	1,659,569	(44,445)	3,624,608	(35,206)	(79,651)
Various	332	108HP	SG-U	4.610%	-	-	-	-	-
<b>Total Hydro Plant</b>					<b>1,659,569</b>	<b>(44,445)</b>	<b>3,624,608</b>	<b>(35,206)</b>	<b>(79,651)</b>
<b>Other Production Plant:</b>									
Various Wind Other	343	108OP	SG-W	3.305%	-	-	-	-	-
Various	343	108OP	SG	2.946%	11,775,897	(346,933)	-	-	(346,933)
<b>Total Other Plant</b>					<b>11,775,897</b>	<b>(346,933)</b>	<b>-</b>	<b>-</b>	<b>(346,933)</b>
<b>Transmission Plant:</b>									
Various	355	108TP	SG	1.748%	44,102,746	(770,772)	44,988,350	(199,088)	(969,860)
<b>Total Transmission Plant</b>					<b>44,102,746</b>	<b>(770,772)</b>	<b>44,988,350</b>	<b>(199,088)</b>	<b>(969,860)</b>
<b>Distribution Plant:</b>									
California	364	108364	CA	2.893%	-	-	357,395	(431)	(431)
Oregon	364	108364	OR	2.518%	5,315,789	(133,851)	2,978,605	(17,218)	(151,069)
Washington	364	108364	WA	2.777%	4,057,537	(112,694)	5,077,704	(47,009)	(159,703)
Utah	364	108364	UT	2.607%	5,609,975	(146,227)	10,342,864	(91,257)	(237,484)
Wyoming	364	108364	WYP	2.946%	2,971,538	(87,548)	-	-	(87,548)
Idaho	364	108364	ID	2.707%	-	-	2,628,204	(17,790)	(17,790)
<b>Total Distribution Plant</b>					<b>17,954,839</b>	<b>(480,320)</b>	<b>21,384,771</b>	<b>(173,704)</b>	<b>(654,024)</b>
<b>General Plant:</b>									
California	397	108GP	CA	4.190%	-	-	-	-	-
Oregon	397	108GP	OR	4.533%	1,849	(84)	7,916,160	(61,553)	(61,637)
Washington	397	108GP	WA	4.290%	632	(27)	-	-	(27)
Utah	397	108GP	UT	4.177%	26,037	(1,088)	-	-	(1,088)
Idaho	397	108GP	ID	3.881%	1,077	(42)	-	-	(42)
Wyoming	397	108GP	WYP	4.847%	220,310	(10,678)	-	-	(10,678)
Wyoming	397	108GP	WYU	3.990%	50,252	(2,005)	-	-	(2,005)
General	397	108GP	SO	5.404%	3,157,940	(170,642)	-	-	(170,642)
General	397	108GP	SE	4.365%	-	-	-	-	-
General	397	108GP	SG	4.598%	260,556	(11,981)	-	-	(11,981)
<b>Total General Plant</b>					<b>3,718,653</b>	<b>(196,546)</b>	<b>7,916,160</b>	<b>(61,553)</b>	<b>(258,099)</b>
<b>Mining Plant:</b>									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
<b>Total Mining Plant</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Plant:</b>									
General	303	111IP	SO	4.228%	9,344,307	(395,085)	6,874,055	(117,461)	(512,546)
Idaho	303	111IP	ID	0.486%	-	-	-	-	-
Utah	303	111IP	UT	12.805%	-	-	-	-	-
Wyoming	303	111IP	WYP	0.331%	-	-	-	-	-
General	303	111IP	SG	4.419%	1,434,100	(63,376)	1,458,050	(16,109)	(79,485)
Oregon	303	111IP	OR	0.286%	-	-	-	-	-
General	303	111IP	CN	3.136%	3,060,002	(95,947)	-	-	(95,947)
California	303	111IP	CA	0.000%	-	-	-	-	-
<b>Total Intangible Plant</b>					<b>13,838,409</b>	<b>(554,408)</b>	<b>8,332,105</b>	<b>(133,570)</b>	<b>(687,978)</b>
					<b>222,050,226</b>	<b>(9,001,115)</b>	<b>115,212,089</b>	<b>(1,030,429)</b>	<b>(10,031,544)</b>
					Ref. 8.5.4	Ref. 6.2	Ref. 8.5.4	Ref. 6.2.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	3	(916,354)	SG-P	26.615%	(243,891)	6.3.1
Depreciation Reserve	108HP	3	307,204	SG-U	26.615%	81,763	6.3.1
			<u>(609,150)</u>				6.3.1
<b>Adjustment to Tax</b>							
Schedule M Deduction	SCHMDT	3	(127,515)	SG	26.615%	(33,939)	6.3.2
Deferred Income Tax Expense	41010	3	(48,393)	SG	26.615%	(12,880)	6.3.2
ADIT Avg. Balance	282	3	937,038	SG	26.615%	249,396	6.3.2
<b>Adjust to December 2017 13 Mo Average Balance for Projected Spend / Accrual Detail:</b>							
December 2016 Avg Reserve Balance			(1,859,926)				6.3.1
December 2017 Avg Reserve Balance			<u>(2,469,076)</u>				6.3.1
Total Adjustment to Average Reserve			(609,150)				6.3.1

**Description of Adjustment:**

Based on the Company's 2013 depreciation study, an additional \$8.9 million is required for the decommissioning of various hydro facilities. This adjustment walks forward the decommissioning expenditures through December 2017.

PacifiCorp  
 Results of Operations - December 2016  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-15	143,442	(173,152)	529,094
January-16	19,784	(173,152)	375,726
February-16	13,520	(173,152)	216,094
March-16	16,668	(173,152)	59,610
April-16	12,702	(173,152)	(100,840)
May-16	31,538	(173,152)	(242,453)
June-16	19,931	(173,152)	(395,675)
July-16	20,918	(173,152)	(547,909)
August-16	125,512	(173,152)	(595,549)
September-16	24,485	(173,152)	(744,215)
October-16	50,891	(173,152)	(866,476)
November-16	92,218	(173,152)	(947,409)
December-16	114,412	(173,152)	(1,006,149)
<b>Dec-16 13 Month Average</b>			<b>(328,165)</b>

East Side	Spend	Accruals	Balance
December-15	-	25,600	(1,685,362)
January-16	-	25,600	(1,659,762)
February-16	-	25,600	(1,634,162)
March-16	-	25,600	(1,608,561)
April-16	-	25,600	(1,582,961)
May-16	-	25,600	(1,557,361)
June-16	-	25,600	(1,531,760)
July-16	-	25,600	(1,506,160)
August-16	-	25,600	(1,480,560)
September-16	-	25,600	(1,454,959)
October-16	-	25,600	(1,429,359)
November-16	-	25,600	(1,403,759)
December-16	-	25,600	(1,378,158)
<b>Dec-16 13 Month Average</b>			<b>(1,531,760)</b>

Total Resources	Spend	Accruals	Balance
December-15	143,442	(147,551)	(1,156,268)
January-16	19,784	(147,551)	(1,284,036)
February-16	13,520	(147,551)	(1,418,058)
March-16	16,668	(147,551)	(1,548,951)
April-16	12,702	(147,551)	(1,683,801)
May-16	31,538	(147,551)	(1,799,814)
June-16	19,931	(147,551)	(1,927,435)
July-16	20,918	(147,551)	(2,054,069)
August-16	125,512	(147,551)	(2,076,108)
September-16	24,485	(147,551)	(2,199,175)
October-16	50,891	(147,551)	(2,295,835)
November-16	92,218	(147,551)	(2,351,168)
December-16	114,412	(147,551)	(2,384,307)
<b>Dec-16 13 Month Average</b>			<b>(1,859,926)</b>

Ref 6.3

West Side	Spend	Accruals	Balance
January-17	(63,851)	(173,152)	(1,243,152)
February-17	117,002	(173,152)	(1,299,302)
March-17	36,000	(173,152)	(1,436,453)
April-17	77,500	(173,152)	(1,532,105)
May-17	10,000	(173,152)	(1,695,257)
June-17	5,000	(173,152)	(1,863,409)
July-17	1,409,451	(173,152)	(627,109)
August-17	50,000	(173,152)	(750,261)
September-17	1,000	(173,152)	(922,413)
October-17	1,000	(173,152)	(1,094,565)
November-17	-	(173,152)	(1,267,716)
December-17	-	(173,152)	(1,440,868)

East Side	Spend	Accruals	Balance
January-17	-	25,600	(1,352,558)
February-17	-	25,600	(1,326,958)
March-17	-	25,600	(1,301,357)
April-17	-	25,600	(1,275,757)
May-17	-	25,600	(1,250,157)
June-17	-	25,600	(1,224,556)
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)

Total Resources	Spend	Accruals	Balance
January-17	(63,851)	(147,551)	(2,595,710)
February-17	117,002	(147,551)	(2,626,259)
March-17	36,000	(147,551)	(2,737,811)
April-17	77,500	(147,551)	(2,807,862)
May-17	10,000	(147,551)	(2,945,413)
June-17	5,000	(147,551)	(3,087,965)
July-17	1,409,451	(147,551)	(1,826,065)
August-17	50,000	(147,551)	(1,923,617)
September-17	1,000	(147,551)	(2,070,168)
October-17	1,000	(147,551)	(2,216,720)
November-17	-	(147,551)	(2,364,271)
December-17	-	(147,551)	(2,511,822)

West Side	Dec 17	
	Total Spend	Total Accruals
12 ME Dec 2017	1,643,102	(2,077,821)
<b>Adjustment to Reserve</b>		<b>(916,354)</b>
		<b>(1,244,520)</b>

Ref 6.3

East Side	Dec 17	
	Total Spend	Total Accruals
12 ME Dec 2017	-	307,204
<b>Adjustment to Reserve</b>		<b>307,204</b>
		<b>(1,224,556)</b>

Ref 6.3

Total Resources	Dec 17	
	Total Spend	Total Accruals
12 ME Dec 2017	1,643,102	(1,770,617)
<b>Adjustment to Reserve</b>		<b>(609,150)</b>
		<b>(2,469,076)</b>

Ref 6.3

Ref 6.3

PacifiCorp  
 Results of Operations - December 2016  
 Hydro Decommissioning  
 Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax
12/31/2016	-	-	-	-	904,868
1/31/2017	63,851	147,551	211,402	(80,229)	985,097
2/28/2017	(117,002)	147,551	30,549	(11,594)	996,691
3/31/2017	(36,000)	147,551	111,551	(42,335)	1,039,026
4/30/2017	(77,500)	147,551	70,051	(26,585)	1,065,611
5/31/2017	(10,000)	147,551	137,551	(52,202)	1,117,813
6/30/2017	(5,000)	147,551	142,551	(54,100)	1,171,913
7/31/2017	(1,409,451)	147,551	(1,261,900)	478,904	693,009
8/31/2017	(50,000)	147,551	97,551	(37,022)	730,031
9/30/2017	(1,000)	147,551	146,551	(55,618)	785,649
10/31/2017	(1,000)	147,551	146,551	(55,618)	841,267
11/30/2017	-	147,551	147,551	(55,997)	897,264
12/31/2017	-	147,551	147,551	(55,997)	953,261
TOTAL	(1,643,102)	1,770,617	127,515	(48,393)	
				<b>13 Mo. Average</b>	<b>937,038</b>

Ref 6.3

Summary of Current and Deferred Expense for 12 months ended December 2017		
Tax Depreciation	1,643,102	SCHMDT
Book Depreciation	1,770,617	SCHMAT
Net Schedule M Adjustment	(127,515)	Ref 6.3
Deferred Tax Expense	(48,393)	41010
	<b>Ref 6.3</b>	



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Plant Deprec. Expense	403SP	1	88,836,766	SG	26.615%	23,644,204	6.4.1
Steam Plant Deprec. Expense	403SP	1	10,523,228	SG	26.615%	2,800,793	6.4.1
			<u>99,359,994</u>			<u>26,444,997</u>	
<b>Adjustment to Reserve:</b>							
Steam Plant Accum Deprec	108SP	1	(427,733,580)	SG	26.615%	(113,842,732)	6.4.1
Steam Plant Accum Deprec	108SP	1	(51,116,456)	SG	26.615%	(13,604,817)	6.4.1
			<u>(478,850,035)</u>			<u>(127,447,549)</u>	

**Description of Adjustment:**

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2016 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427 with updated rates approved in Docket No UM 1647 effective January 1, 2014.

PacifiCorp  
Oregon Results of Operations - December 2016  
Oregon Coal-Fired Steam Plant Depreciation

**Depreciation Expense Adjustment By Plant**

<b>Plant</b>	<b>2017 Protocol Factor</b>	<b>Adjustment to Expense (Yr Ended Dec 2016)</b>
CHOLLA	SG	10,523,228
NAUGHTON	SG	2,840,961
HUNTINGTON	SG	8,312,485
HUNTER	SG	18,146,224
CRAIG	SG	2,219,623
HAYDEN	SG	1,864,008
COLSTRIP	SG	1,250,240
DAVE JOHNSTON	SG	19,509,716
JIM BRIDGER	SG	24,745,567
WYODAK	SG	9,947,941
		<u>99,359,994</u>
		<b>Ref 6.4</b>

**Depreciation Reserve Adjustment By Plant**

<b>Plant</b>	<b>2017 Protocol Factor</b>	<b>Adjustment to Reserve 13 Month Average</b>
CHOLLA	SG	(51,116,456)
NAUGHTON	SG	(8,055,153)
HUNTINGTON	SG	(42,909,031)
HUNTER	SG	(99,176,552)
CRAIG	SG	(14,252,254)
HAYDEN	SG	(8,412,995)
COLSTRIP	SG	(12,402,209)
DAVE JOHNSTON	SG	(72,481,665)
JIM BRIDGER	SG	(121,869,071)
WYODAK	SG	(48,174,650)
		<u>(478,850,035)</u>
		<b>Ref 6.4</b>

PacifiCorp  
Oregon Results of Operations - December 2016  
Oregon Coal-Fired Steam Plant Depreciation

Account Number	Description	Oregon Deprec. Rate %	Normal Deprec. Rate %	Difference	Total Factor (L)/(K)
<u>STEAM PRODUCTION PLANT</u>					
<u>CHOLLA</u>					
310.20	Land Rights	5.72	2.89	2.83	0.979239
311.00	Structures & Improvements	4.04	2.34	1.70	0.726496
312.00	Boiler Plant Equipment	4.94	2.89	2.05	0.709343
314.00	Turbogenerator Units	4.67	2.85	1.82	0.636596
315.00	Accessory Electric Equipment	3.98	2.32	1.66	0.715517
316.00	Misc. Power Plant Equipment	4.92	3.31	1.61	0.488405
<u>CARBON</u>					
311.00	Structures & Improvements	34.29	40.37	(6.08)	-0.15061
312.00	Boiler Plant Equipment	37.03	44.69	(7.66)	-0.1714
314.00	Turbogenerator Units	36.37	45.16	(8.79)	-0.19464
315.00	Accessory Electric Equipment	36.50	45.76	(9.26)	-0.20236
316.00	Misc. Power Plant Equipment	43.59	56.80	(13.21)	-0.23257
<u>COLSTRIP</u>					
311.00	Structures & Improvements	2.31	1.88	0.43	0.228723
312.00	Boiler Plant Equipment	2.81	2.24	0.57	0.254464
314.00	Turbo generator Units	3.34	2.61	0.73	0.279693
315.00	Accessory Electric Equipment	2.16	1.83	0.33	0.180328
316.00	Misc. Power Plant Equipment	3.24	2.90	0.34	0.117241
<u>CRAIG</u>					
311.00	Structures & Improvements	2.92	2.11	0.81	0.383886
312.00	Boiler Plant Equipment	4.37	3.00	1.37	0.456667
314.00	Turbogenerator Units	5.06	3.50	1.56	0.445714
315.00	Accessory Electric Equipment	2.80	2.04	0.76	0.372549
316.00	Misc. Power Plant Equipment	3.98	3.11	0.87	0.279743
<u>DAVE JOHNSTON</u>					
310.20	Land Rights	3.18	2.30	0.88	0.382609
311.00	Structures & Improvements	7.50	5.56	1.94	0.348921
312.00	Boiler Plant Equipment	7.66	5.69	1.97	0.346221
314.00	Turbogenerator Units	6.32	4.82	1.50	0.311203
315.00	Accessory Electric Equipment	7.70	5.67	2.03	0.358025
316.00	Misc. Power Plant Equipment	7.69	6.03	1.66	0.27529
<u>HAYDEN</u>					
311.00	Structures & Improvements	7.49	4.62	2.87	0.621212
312.00	Boiler Plant Equipment	4.62	3.14	1.48	0.471338
314.00	Turbogenerator Units	5.65	3.69	1.96	0.531165
315.00	Accessory Electric Equipment	2.59	1.74	0.85	0.488506
316.00	Misc. Power Plant Equipment	4.36	3.22	1.14	0.354037
<u>HUNTER</u>					
310.20	Land Rights	2.43	1.61	0.82	0.509317
311.00	Structures & Improvements	2.84	1.93	0.91	0.471503
312.00	Boiler Plant Equipment	4.36	2.79	1.57	0.562724
314.00	Turbogenerator Units	4.84	3.17	1.67	0.526814
315.00	Accessory Electric Equipment	2.88	1.97	0.91	0.461929
316.00	Misc. Power Plant Equipment	4.00	3.08	0.92	0.298701
<u>HUNTINGTON</u>					
311.00	Structures & Improvements	3.08	2.39	0.67	0.280335
312.00	Boiler Plant Equipment	4.70	3.64	1.06	0.291209
314.00	Turbogenerator Units	4.37	3.43	0.94	0.274052
315.00	Accessory Electric Equipment	3.51	2.78	0.73	0.26259
316.00	Misc. Power Plant Equipment	4.77	3.96	0.81	0.204545
<u>JIM BRIDGER</u>					
310.20	Land Rights	2.43	1.36	1.07	0.786765
311.00	Structures & Improvements	3.19	1.87	1.32	0.705882
312.00	Boiler Plant Equipment	4.85	2.86	1.99	0.695804
314.00	Turbogenerator Units	5.78	3.36	2.42	0.720238
315.00	Accessory Electric Equipment	3.36	1.93	1.43	0.740933
316.00	Misc. Power Plant Equipment	4.71	3.12	1.59	0.509615
<u>NAUGHTON</u>					
310.20	Land Rights	1.60	1.45	0.15	0.103448
311.00	Structures & Improvements	4.63	4.34	0.29	0.06682
312.00	Boiler Plant Equipment	5.21	4.81	0.40	0.08316
314.00	Turbogenerator Units	4.44	4.17	0.27	0.064748
315.00	Accessory Electric Equipment	5.46	5.13	0.33	0.064327
316.00	Misc. Power Plant Equipment	5.38	5.15	0.23	0.04466
<u>WYODAK</u>					
310.20	Land Rights	2.84	1.65	1.19	0.721212
311.00	Structures & Improvements	3.41	2.01	1.40	0.696517
312.00	Boiler Plant Equipment	5.43	3.09	2.34	0.757282
314.00	Turbogenerator Units	5.27	3.12	2.15	0.689103
315.00	Accessory Electric Equipment	4.34	2.44	1.90	0.778689
316.00	Misc. Power Plant Equipment	6.52	4.07	2.45	0.601966

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove system allocated deferral	403SP	1	1,174,623	SG	26.615%	312,630	6.5.1
Remove system alloc. give-back reversal	403SP	1	(2,153,555)	SG	26.615%	(573,176)	6.5.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	-	6.5.1
Add Situs allocated deferral	407	1	(1,744,857)	ID	Situs	-	6.5.1
Add Situs allocated deferral	407	1	442,191	WY	Situs	-	6.5.1
Add Situs allocated give-back reversal	407	1	<u>2,153,555</u>	OR	Situs	2,153,555	6.5.2
			<u>-</u>				

**Description of Adjustment:**

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho. These items have been booked on a System Generation (SG) factor. This adjustment corrects the allocation from an SG factor to situs assignment to the appropriate state. An allocation correction is made to a steam plant give-back reversal to bring the Oregon portion into compliance with steam plant depreciation rates agreed to in Docket No. UM-1647.

On January 1, 2014 new depreciation rates became effective in Utah, Idaho, and Wyoming. The impact of the depreciation rates was deferred, to be amortized when new rates became effective. This deferral of depreciation expense should be credited situs to Utah, Idaho, and Wyoming. Instead it was credited system-wide.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	
Actual	403SP	(1,174,623)	SG	Ref. 6.5
<u>Correct</u>				
Utah Depn	407	128,043	UT	Ref. 6.5
Idaho Depn	407	(1,744,857)	ID	Ref. 6.5
Wyoming Depn	407	442,191	WYP	Ref. 6.5
		<u>(1,174,623)</u>		

<u>Fiscal</u> <u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Actual</u> <u>Allocation</u>	<u>Correct</u> <u>Allocation</u>
2016	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	1	565131	(141,121)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	2	565131	(141,391)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	3	565131	(141,660)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	4	565131	(143,055)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	5	565131	(142,119)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	6	565131	(143,511)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	7	565131	(147,447)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	8	565131	(146,121)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	9	565131	(146,110)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	10	565131	(146,902)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	11	565131	(149,808)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	12	565131	(155,611)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
			<u>(1,174,623)</u>					

PacifiCorp  
Oregon Results of Operations - December 2016  
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 2,153,555	<u>Factor</u> SG	Ref. 6.5
<u>Correct</u> Oregon Give-Back	407	<u>2,153,555</u>	OR	Ref. 6.5
		<u>2,153,555</u>		

<u>Fiscal</u> <u>Year</u>	<u>Period</u>	<u>Account Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC Account</u>	<u>FERC Location</u>	<u>Actual</u> <u>Allocation</u>	<u>Correct</u> <u>Allocation</u>
2016	1	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	1	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	2	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	2	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	3	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	3	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	4	565131	157,581	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	4	565131	60,963	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	5	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	5	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	6	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	6	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	7	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	7	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	8	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	8	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	9	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	9	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	10	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	10	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	11	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	11	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	12	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	12	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
			<u>2,153,555</u>					

## 7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	894,326	-	-	-	-	894,326	-	-
19 Total O&M Expenses	894,326	-	-	-	-	894,326	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,365,677	-	1,452,586	-	-	-	-	(86,909)
23 Income Taxes: Federal	3,427,540	1,583,442	(485,324)	2,589,483	-	(298,803)	9,704	29,037
24 State	113,878	215,164	(65,947)	-	-	(40,602)	1,319	3,946
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,801,421	1,798,606	901,315	2,589,483	-	554,920	11,022	(53,926)
29								
30 Operating Rev For Return:	(5,801,421)	(1,798,606)	(901,315)	(2,589,483)	-	(554,920)	(11,022)	53,926
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,625,618)	-	-	-	(4,625,618)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(4,625,618)	-	-	-	(4,625,618)	-	-	-
56								
57 Total Rate Base:	(4,625,618)	-	-	-	(4,625,618)	-	-	-
58								
59								
60 Estimated ROE impact	-0.288%	-0.095%	-0.048%	-0.137%	0.019%	-0.029%	-0.001%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,260,003)	-	(1,452,586)	-	-	(894,326)	-	86,909
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(29,044)	-	-	-	-	-	(29,044)	-
69 Interest	(4,739,285)	(4,739,285)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	2,508,325	4,739,285	(1,452,586)	-	-	(894,326)	29,044	86,909
73								
74 State Income Taxes	113,878	215,164	(65,947)	-	-	(40,602)	1,319	3,946
75								
76 Taxable Income	2,394,447	4,524,121	(1,386,639)	-	-	(853,724)	27,725	82,963
77								
78 Federal Income Tax - Calculated	838,057	1,583,442	(485,324)	-	-	(298,803)	9,704	29,037
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	2,589,483	-	-	2,589,483	-	-	-	-
81 Federal Income Taxes	3,427,540	1,583,442	(485,324)	2,589,483	-	(298,803)	9,704	29,037



	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	894,326	-	-	-	-	894,326	-	-
19 Total O&M Expenses	894,326	-	-	-	-	894,326	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,117,624	2,667,329	-	1,739,395	-	(298,803)	9,704	-
24 State	323,162	362,446	-	-	-	(40,602)	1,319	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,335,112	3,029,774	-	1,739,395	-	554,920	11,022	-
29								
30 Operating Rev For Return:	(5,335,112)	(3,029,774)	-	(1,739,395)	-	(554,920)	(11,022)	-
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,625,618)	-	-	-	(4,625,618)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(4,625,618)	-	-	-	(4,625,618)	-	-	-
56								
57 Total Rate Base:	(4,625,618)	-	-	-	(4,625,618)	-	-	-
58								
59								
60 Estimated ROE impact	-0.263%	-0.160%	0.000%	-0.092%	0.019%	-0.029%	-0.001%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(894,326)	-	-	-	-	(894,326)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(29,044)	-	-	-	-	-	(29,044)	-
69 Interest	(7,983,384)	(7,983,384)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	7,118,102	7,983,384	-	-	-	(894,326)	29,044	-
73								
74 State Income Taxes	323,162	362,446	-	-	-	(40,602)	1,319	-
75								
76 Taxable Income	6,794,940	7,620,938	-	-	-	(853,724)	27,725	-
77								
78 Federal Income Tax - Calculated	2,378,229	2,667,329	-	-	-	(298,803)	9,704	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	1,739,395	-	-	1,739,395	-	-	-	-
81 Federal Income Taxes	4,117,624	2,667,329	-	1,739,395	-	(298,803)	9,704	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(489,211)	(489,211)	-	-	-	-	-	-
24 State	(66,476)	(66,476)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(555,687)	(555,687)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	555,687	555,687	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.031%	0.031%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,484,222	1,464,222	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,464,222)	(1,464,222)	-	-	-	-	-	-
73								
74 State Income Taxes	(66,476)	(66,476)	-	-	-	-	-	-
75								
76 Taxable Income	(1,397,746)	(1,397,746)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(489,211)	(489,211)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(489,211)	(489,211)	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,365,677	-	1,452,586	-	-	-	-	(86,909)
23 Income Taxes: Federal	(200,874)	(594,675)	(485,324)	850,088	-	-	-	29,037
24 State	(142,808)	(80,806)	(65,947)	-	-	-	-	3,946
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,021,996	(675,481)	901,315	850,088	-	-	-	(53,926)
29								
30 Operating Rev For Return:	(1,021,996)	675,481	(901,315)	(850,088)	-	-	-	53,926
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 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.056%	0.037%	-0.049%	-0.047%	0.000%	0.000%	0.000%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,365,677)	-	(1,452,586)	-	-	-	-	86,909
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,779,878	1,779,878	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(3,145,555)	(1,779,878)	(1,452,586)	-	-	-	-	86,909
73								
74 State Income Taxes	(142,808)	(80,806)	(65,947)	-	-	-	-	3,946
75								
76 Taxable Income	(3,002,747)	(1,699,071)	(1,386,839)	-	-	-	-	82,963
77								
78 Federal Income Tax - Calculated	(1,050,961)	(584,675)	(485,324)	-	-	-	-	29,037
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	850,088	-	-	850,088	-	-	-	-
81 Federal Income Taxes	(200,874)	(594,675)	(485,324)	850,088	-	-	-	29,037

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Type 1	427	1	(7,983,384)	OR	Situs	(7,983,384)	Below
Other Interest Expense - Type 2	427	2	1,464,222	OR	Situs	1,464,222	Below
Other Interest Expense - Type 3	427	3	1,779,878	OR	Situs	1,779,878	Below
Total			<u>(4,739,285)</u>			<u>(4,739,285)</u>	2.18
<b>Adjustment Detail:</b>							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,488,394,175	1.0
Weighted Cost of Debt:						<u>2.529%</u>	2.1
Trued-up Interest Expense						88,230,975	1.0
Actual Interest Expense						<u>96,214,359</u>	2.18
Total Interest True-up Adjustment						<u>(7,983,384)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,546,285,220	1.0
Weighted Cost of Debt:						<u>2.529%</u>	2.1
Trued-up Interest Expense						89,695,197	1.0
Type 1 Interest Expense						<u>88,230,975</u>	1.0
Total Interest True-up Adjustment						<u>1,464,222</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,616,656,364	2.2
Weighted Cost of Debt:						<u>2.529%</u>	2.1
Trued-up Interest Expense						91,475,074	2.18
Type 2 Interest Expense						<u>89,695,197</u>	1.0
Total Interest True-up Adjustment						<u>1,779,878</u>	1.0

**Description of Adjustment:**

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Taxes Other Than Income	408	3	5,243,040	GPS	27.7050%	1,452,586	7.2.1

**Description of Adjustment:**

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

**Results of Operations - December 2016  
 Estimated Property Tax Expense for December 2017  
 Property Tax Adjustment Summary**

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Factor</b>	<b>Total</b>	<b>Ref</b>
	408.15	579000	1000	140,117,830	
<b>Total Accrued Property Tax - 12 Months End. December 2016</b>		12/31/2016		<u>140,117,830</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2017				145,360,870	
Less: Accrued Property Tax - 12 Months Ended December 31, 2016				(140,117,830)	
<b>Incremental Adjustment to Property Taxes</b>				<u><u>5,243,040</u></u>	7.2



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove from Base Period:							
Rolling Hills FED Renew Energy Tax Credit	40910	1	6,535,312	SG	26.6153%	1,739,395	
FED Renewable Energy Tax Credit	40910	3	(57,087,781)	SG	26.6153%	(15,194,105)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	60,281,758	SG	26.6153%	16,044,193	

**Description of Adjustment:**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study.



PacifiCorp  
Results of Operations - December 2016  
Renewable Energy Tax Credit  
2017 Protocol

2017 kWh's

Description	KWh Generation per NPC Study	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
<b>Wind/Geothermal</b>					
Blundell Bottoming Cycle KWh	78,730,690	12/1/2017	70,895,318	0.024	1,701,488
Glenrock KWh	332,260,109	12/30/2018	332,260,109	0.024	7,974,243
Glenrock III KWh	124,328,194	1/16/2019	124,328,194	0.024	2,983,877
Goodnoe KWh	267,079,986	12/17/2017	260,319,245	0.024	6,247,662
High Plains Wind	309,174,795	10/14/2019	309,174,795	0.024	7,420,195
Leaning Juniper 1 KWh	301,542,607	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	3,920,054	9/13/2016	-	0.024	-
Marengo KWh	393,236,923	8/2/2017	236,391,695	0.024	5,673,401
Marengo II KWh	187,438,738	6/25/2018	187,438,738	0.024	4,498,530
McFadden Ridge	86,019,345	10/31/2019	86,019,345	0.024	2,064,464
Rolling Hills KWh	-	1/16/2019	-	0.024	-
Seven Mile KWh	349,386,880	12/30/2018	349,386,880	0.024	8,385,285
Seven Mile II KWh	68,820,949	12/30/2018	68,820,949	0.024	1,651,703
Dunlap I Wind KWh	353,622,195	9/29/2020	353,622,195	0.024	8,486,933
<b>Total KWh Production</b>	<b>2,855,561,467</b>		<b>2,378,657,464</b>		<b>57,087,781</b>
<b>Total Federal Renewable Energy Tax Credit</b>					<b>57,087,781</b>

2016 kWh's

Description	KWh Generation per NPC Study	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
<b>Wind/Geothermal</b>					
Blundell Bottoming Cycle KWh	65,459,000	12/1/2017	65,459,000	0.023	1,505,557
Glenrock KWh	311,609,000	12/30/2018	311,609,000	0.023	7,167,007
Glenrock III KWh	118,735,000	1/16/2019	118,735,000	0.023	2,730,905
Goodnoe KWh	223,899,000	12/17/2017	223,899,000	0.023	5,149,677
High Plains Wind	316,102,000	10/14/2019	316,102,000	0.023	7,270,346
Leaning Juniper 1 KWh	155,629,000	9/13/2016	155,629,000	0.023	3,579,467
Leaning Juniper Indemnity	-	9/13/2016	-	0.023	-
Marengo KWh	356,053,000	8/2/2017	356,053,000	0.023	8,189,219
Marengo II KWh	170,369,000	6/25/2018	170,369,000	0.023	3,918,487
McFadden Ridge	95,912,000	10/31/2019	95,912,000	0.023	2,205,976
Rolling Hills KWh	-	1/16/2019	-	0.023	-
Seven Mile KWh	348,805,000	12/30/2018	348,805,000	0.023	8,022,515
Seven Mile II KWh	69,848,000	12/30/2018	69,848,000	0.023	1,606,504
Dunlap I Wind KWh	388,526,000	9/29/2020	388,526,000	0.023	8,936,098
<b>Total KWh Production</b>	<b>2,620,946,000</b>		<b>2,620,946,000</b>		<b>60,281,758</b>
<b>Total Federal Renewable Energy Tax Credit</b>					<b>60,281,758</b>

Difference

Description	KWh Generation per NPC Study	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
<b>Wind/Geothermal</b>					
Blundell Bottoming Cycle KWh	13,271,690	12/1/2017	5,436,318		195,931
Glenrock KWh	20,651,109	12/30/2018	20,651,109		807,236
Glenrock III KWh	5,593,194	1/16/2019	5,593,194		252,972
Goodnoe KWh	43,180,986	12/17/2017	36,420,245		1,097,985
High Plains Wind	(6,927,205)	10/14/2019	(6,927,205)		149,849
Leaning Juniper 1 KWh	145,913,607	9/13/2016	(155,629,000)		(3,579,467)
Leaning Juniper Indemnity	3,920,054	9/13/2016	-		-
Marengo KWh	37,183,923	8/2/2017	(119,661,305)		(2,515,818)
Marengo II KWh	17,069,738	6/25/2018	17,069,738		580,043
McFadden Ridge	(9,892,655)	10/31/2019	(9,892,655)		(141,512)
Rolling Hills KWh	-	1/16/2019	-		-
Seven Mile KWh	581,880	12/30/2018	581,880		362,770
Seven Mile II KWh	(1,027,051)	12/30/2018	(1,027,051)		45,199
Dunlap I Wind KWh	(34,903,805)	9/29/2020	(34,903,805)		(449,165)
<b>Total KWh Production</b>	<b>234,615,467</b>		<b>(242,288,536)</b>		<b>(3,193,977)</b>
<b>Total Federal Renewable Energy Tax Credit</b>					<b>(3,193,977)</b>

Rolling Hills	284,144,000		284,144,000	0.023	(6,535,312)
<b>Total Change</b>					<b>(9,729,289)</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	1	4,117,855,765	DITBAL	26.1730%	1,077,767,937	
Exchange Normalization	282	1	6,892,785	NUTIL	0.0000%	-	
Cholla SHL	190	1	(36,547,096)	SG	26.6153%	(9,727,133)	
Accel Amort of Pollution Cntrl Facilities	281	1	294,185,849	SG	26.6153%	78,298,554	
Powerdale	283	1	-	SG	26.6153%	-	
California	282	1	(94,952,823)	CA	Situs	-	
Idaho	282	1	(245,907,158)	ID	Situs	-	
Other	282	1	(79,617,328)	OTHER	0.0000%	-	
Oregon	282	1	(1,157,246,625)	OR	Situs	(1,157,246,625)	
Utah	282	1	(1,932,151,560)	UT	Situs	-	
Washington	282	1	(264,643,620)	WA	Situs	-	
Wyoming	282	1	(620,775,038)	WYE	Situs	-	
Remove Carbo Tax Basis retired 2016	282	1	4,812,671	SG	26.6153%	1,280,909	
PP&E Adjustment - 13 Mo Avg - SE	282	1	(452,577)	SE	25.0912%	(113,557)	
PP&E Adjustment - 13 Mo Avg - SNP	282	1	(487,812)	SNP	26.6214%	(129,862)	
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	78,518	CIAC	26.0584%	20,461	
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	(5,859,453)	OTHER	0.0000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	1	19,571,741	SG	26.6153%	5,209,085	
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	61,993	SNPD	26.0584%	16,154	
PP&E Adjustment - 13 Mo Avg - SO	282	1	(5,560)	SO	27.7050%	(1,540)	
			<u>4,812,671</u>			<u>(4,625,618)</u>	

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System. This adjustment also removes the remaining 13-month average balance of the Carbon Tax Basis retired December 31, 2016.

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	36,547,096	(36,547,096)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(294,185,849)	294,185,849	0	SG
Exchange Normalization	105.160	(6,892,785)	6,892,785	0	NUTIL
Powerdale	415.850	0	0	0	SG
RA - Solar ITC Basis Adjustment	100.110	(47,756)	47,756	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,280,660	(24,280,660)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,886	(2,415,886)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(103,756,621)	103,756,621	0	DITBAL
Solar ITC Basis Adjustment	105.116	(5,508)	5,508	0	DITBAL
Book Depreciation	105.120	2,821,079,221	(2,821,079,221)	0	DITBAL
Repair Deduction	105.122	(445,015,136)	445,015,136	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(238,585,871)	238,585,871	0	DITBAL
Tax Depreciation	105.125	(6,383,708,451)	6,383,708,451	0	DITBAL
Fixed Assets - State Modification	105.129	29,413,701	(29,413,701)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(10,294,796)	10,294,796	0	DITBAL
CIAC	105.130	307,785,401	(307,785,401)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	319,748	(319,748)	0	DITBAL
Capitalized Depreciation	105.137	(22,351,031)	22,351,031	0	DITBAL
Reimbursements	105.140	31,335,195	(31,335,195)	0	DITBAL
AFUDC - Debt	105.141a	(237,530,929)	237,530,929	0	DITBAL
AFUDC - Equity	105.141b	(97,596,956)	97,596,956	0	DITBAL
Avoided Costs	105.142	229,885,293	(229,885,293)	0	DITBAL
Capitalization of Test Energy	105.146	5,238,234	(5,238,234)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(473,125)	473,125	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(2,400,257)	2,400,257	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(86,735,180)	86,735,180	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(426,067)	426,067	0	DITBAL
Exchange Normalization	105.159	6,892,785	(6,892,785)	0	DITBAL
Coal Mine Development	105.165	(4,834,888)	4,834,888	0	DITBAL
Coal Mine Extension	105.170	(5,858,659)	5,858,659	0	DITBAL
Removal Costs	105.175	(246,327,673)	246,327,673	0	DITBAL
Book Gain/Loss on Land Sales	105.470	27,350,265	(27,350,265)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,233)	11,916,233	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	294,185,849	(294,185,849)	0	DITBAL
Rounding	**	11	(11)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(94,952,823)	(94,952,823)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(245,907,158)	(245,907,158)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(79,617,328)	(79,617,328)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,157,246,625)	(1,157,246,625)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,932,151,560)	(1,932,151,560)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(264,643,620)	(264,643,620)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(620,775,038)	(620,775,038)	WYP
Remove Carbon Tax Basis retired December 31, 2016	**	0	4,812,671	4,812,671	SG
PP&E Adjustment - 13 Mo Avg - SE	**	0	(452,577)	(452,577)	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(487,812)	(487,812)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(5,859,453)	(5,859,453)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	19,571,741	19,571,741	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	61,993	61,993	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(5,560)	(5,560)	SO
		<b>(4,382,387,303)</b>	<b>4,812,671</b>	<b>(4,377,574,632)</b>	
			<b>Ref. 7.4</b>		
Repair Deduction	***	0	0	0	SG
			<b>Ref. 7.4</b>		
		<b>(4,382,387,303)</b>	<b>4,812,671</b>	<b>(4,377,574,632)</b>	

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system.  
 \*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Medicare Deferred Accounting	930	1	894,326	OR	Situs	894,326	7.5.1

**Description of Adjustment:**

As established in Oregon Docket No. UE-263, this adjustment recognizes the amortization of the Medicare Deferred Accounting regulatory asset for the twelve-months ending December 2016.

Results of Operations - December 2016

Description		Oregon
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,665,845
Gross-Up Factor for Income Taxes = $(1/(1-.37951))$	B	1.6116
Total Company Regulatory Asset for Non-Deductible Post-Retirement Benefits	C	15,577,761
Revised Protocol Allocation Factor: SO	D	28.7053%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	4,471,643
Net Income Impact = A * D		2,774,610

Period	Oregon
Three Months Ended December 31, 2010	0
Calendar Year Ended December 31, 2011	0
Calendar Year Ended December 31, 2012	0
6 Months Ended June 30, 2013	0
6 Months Ended December 31, 2013	0
6 Months Ended June 30, 2014	447,164
6 Months Ended December 31, 2014	447,164
6 Months Ended June 30, 2015	447,163
6 Months Ended December 31, 2015	447,163
Calendar Year Ended December 31, 2016	894,328
Calendar Year Ended December 31, 2017	894,328
Calendar Year Ended December 31, 2018	894,331
Total Amortization: Regulatory Assets	4,471,641

Period	Oregon
Three Months Ended December 31, 2010	0
Calendar Year Ended December 31, 2011	0
Calendar Year Ended December 31, 2012	0
Calendar Year Ended December 31, 2013	0
Calendar Year Ended December 31, 2014	554,922
Calendar Year Ended December 31, 2015	554,922
Calendar Year Ended December 31, 2016	554,922
Calendar Year Ended December 31, 2016	554,922
Calendar Year Ended December 31, 2017	554,922
Net Income Impact: Regulatory Assets	2,774,610

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> AFUDC - Equity	419	1	(109,100)	SNP	26.6214%	(29,044)	7.6.1

**Description of Adjustment:**

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

## PacifiCorp

## Results of Operations - December 2016

## AFUDC Equity for 12 Months Ended December 31, 2016

		Equity
		SAP Accts
		382000 & 382060
Dec-16 12 months	Account 419	(27,450,081)
Dec-16 12 months	AFUDC-Equity SCHMDT	(27,254,684)
Dec-16 12 months	AFUDC-Intangible Basis - Equity	(304,497)
	Total	(27,559,181)
Adjustment to Account 419		(109,100)
		Ref 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	(326,537)	SG	26.6153%	(86,909)	7.7.1

**Description of Adjustment:**

The Wyoming Wind Generation Tax is an excise tax levied upon on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the person producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

PacifiCorp  
 Results of Operations - December 2016  
 Wyoming Wind Generation Tax

Wind Plant	2016 NPC MWH Production	Tax Begins	2016 \$1/MWH Tax
Foote Creek	101,171	1/1/2012	101,171
Glenrock I Wind Plant	332,260	1/1/2012	332,260
Seven Mile Hill Wind Plant	349,387	1/1/2012	349,387
Seven Mile Hill II Wind Plant	68,821	1/1/2012	68,821
Glenrock III Wind Plant	124,328	1/1/2012	124,328
Rolling Hills Wind Plant	-	1/1/2012	-
High Plains Wind Plant	309,175	9/1/2012	309,175
McFadden Ridge	86,019	9/1/2012	86,019
Dunlap I Wind	353,622	10/1/2013	353,622
Total WY Wind MWH	<u>1,724,783</u>		<u>1,724,783</u>
Booked through December 2016			2,051,320
Adjustment to normalize to CY December 2017			<u>(326,537)</u>



## 8. RATE BASE ADJUSTMENTS

	8.1	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Total Normalized	Update Cash Working Capital	Carbon Plant Adjustment	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Major Plant Additions	Cont. 1 Pro Forma Major Plant Additions
1 Operating Revenues:								
2 General Business Revenues	(2,022,837)	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	(2,022,837)	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(6,348,799)	-	(11,056)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	101,379	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(390,591)	-	-	-	-	-	-	-
19 Total O&M Expenses	(6,838,011)	-	(11,056)	-	-	-	-	-
20 Depreciation	(3,305,402)	-	(1,494,902)	-	-	-	-	-
21 Amortization	89,981	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(15,427,245)	-	503,156	-	-	-	-	-
24 State	(2,096,306)	-	68,371	-	-	-	-	-
25 Deferred Income Taxes	20,503,393	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,873,591)	-	(934,432)	-	-	-	-	-
29								
30 Operating Rev For Return:	4,850,754	-	934,432	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant in Service	71,094,418	-	(9,722,184)	2,079,380	38,801,038	-	59,846,616	33,835,218
34 Plant Held for Future Use	(7,712,902)	-	-	-	-	-	-	-
35 Misc Deferred Debits	(139,699,732)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	(943,536)	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	1,825,634	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	395,441	443,866	-	(46,445)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(75,040,677)	443,866	(9,722,184)	2,030,935	38,801,038	-	59,846,616	33,835,218
45								
46 Deductions:								
47 Accum Prov For Deprec	24,860,053	-	11,147,472	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	51,547,965	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	1,145,879	-	-	-	-	1,145,879	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	65,596,117	-	-	-	-	-	-	-
54								
55 Total Deductions:	142,950,014	-	11,147,472	-	-	1,145,879	-	-
56								
57 Total Rate Base:	67,908,337	443,866	1,425,288	2,030,935	38,801,038	1,145,879	59,846,616	33,835,218
58								
59								
60 Estimated ROE impact	-0.026%	-0.002%	0.043%	-0.008%	-0.160%	-0.005%	-0.246%	-0.140%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	7,830,595	-	1,505,958	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,956,241)	-	-	-	-	-	-	-
71 Schedule "M" Deductions	50,048,504	-	-	-	-	-	-	-
72 Income Before Tax	(46,174,150)	-	1,505,958	-	-	-	-	-
73								
74 State Income Taxes	(2,096,306)	-	68,371	-	-	-	-	-
75								
76 Taxable Income	(44,077,844)	-	1,437,588	-	-	-	-	-
77								
78 Federal Income Taxes	(15,427,245)	-	503,156	-	-	-	-	-

	8.5.2	8.5.3	8.6	8.7	8.8	8.9	8.11	8.12	0
	Cont. 2 Pro Forma	Cont. 3 Pro Forma	Miscellaneous	FERC 105 (PHFU)	Regulatory Asset	Remove Rolling	Pension Asset	Deer Creek Mine	0
	Major Plant	Major Plant	Rate Base		Amortization	Hills	Adjustment	Adjustment	0
	Additions	Additions							
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	(2,022,837)	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	(2,022,837)	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	(6,337,742)	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	102,096	(717)	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(390,591)	-	-	-
19 Total O&M Expenses	-	-	-	-	102,096	(391,308)	-	(6,337,742)	-
20 Depreciation	-	-	-	-	-	(1,810,501)	-	-	-
21 Amortization	-	-	-	-	89,981	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	804,870	(17,285,865)	-	-	(98,286)	331,186	-	317,693	-
24 State	109,368	(2,348,862)	-	-	(13,355)	45,003	-	43,169	-
25 Deferred Income Taxes	(914,239)	19,634,728	-	-	38,747	467,468	-	1,276,689	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	1	-	-	119,182	(1,358,151)	-	(4,700,191)	-
29									
30 Operating Rev For Return:	0	(1)	-	-	(119,182)	1,358,151	-	2,677,354	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(53,745,651)	-	-	-
34 Plant Held for Future Use	-	-	-	(7,712,902)	-	-	-	-	-
35 Misc Deferred Debits	-	-	3,149,160	-	(221,469)	-	(131,830,485)	(10,796,938)	-
36 Elec Plant Acq Adj	-	-	-	-	(943,536)	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	1,825,634	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	4,974,795	(7,712,902)	(1,165,005)	(53,745,651)	(131,830,485)	(10,796,938)	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	13,512,581	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	457,120	(5,463,711)	-	-	100,741	15,389,188	24,815,618	16,249,030	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	65,596,117	-	-
54									
55 Total Deductions:	457,120	(5,463,711)	-	-	100,741	28,901,749	90,411,735	16,249,030	-
56									
57 Total Rate Base:	457,120	(5,463,711)	4,974,795	(7,712,902)	(1,064,264)	(24,843,902)	(41,418,750)	5,452,091	-
58									
59									
60 Estimated ROE impact	-0.002%	0.023%	-0.021%	0.032%	-0.002%	0.177%	0.175%	0.119%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	(192,077)	2,201,808	-	4,314,906	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,408,997	1,129,454	-	-	(124,518)	(1,537,186)	-	(5,832,988)	-
71 Schedule "M" Deductions	-	52,866,501	-	-	(22,422)	(326,627)	-	(2,468,947)	-
72 Income Before Tax	2,408,997	(51,737,047)	-	-	(294,173)	991,249	-	950,865	-
73									
74 State Income Taxes	109,368	(2,348,862)	-	-	(13,355)	45,003	-	43,169	-
75									
76 Taxable Income	2,299,628	(49,368,185)	-	-	(280,817)	946,247	-	907,696	-
77									
78 Federal Income Taxes	804,870	(17,285,865)	-	-	(98,286)	331,186	-	317,693	-

	8.1	8.1	8.2	8.3	8.4	8.5	8.5.1
	Total Normalized	Update Cash Working Capital	Carbon Plant Adjustment	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Cont. 1 Pro Forma Major Plant Additions
1 Operating Revenues:							
2 General Business Revenues	(2,022,837)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(2,022,837)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,348,799)	-	(11,056)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(717)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(390,591)	-	-	-	-	-	-
19 Total O&M Expenses	(6,740,107)	-	(11,056)	-	-	-	-
20 Depreciation	(3,305,402)	-	(1,494,902)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	86,936	-	503,156	-	-	-	-
24 State	11,813	-	68,371	-	-	-	-
25 Deferred Income Taxes	2,953,986	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,992,774)	-	(934,432)	-	-	-	-
29							
30 Operating Rev For Return:	4,969,937	-	934,432	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(15,376,381)	-	(9,722,184)	2,206,119	45,883,334	-	-
34 Plant Held for Future Use	(7,712,902)	-	-	-	-	-	-
35 Misc Deferred Debits	(145,502,322)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(69,924)	(69,924)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(168,663,530)	(69,924)	(9,722,184)	2,206,119	45,883,334	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	24,660,053	-	11,147,472	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	14,294,910	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,145,879	-	-	-	1,145,879	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	65,596,117	-	-	-	-	-	-
54							
55 Total Deductions:	105,696,959	-	11,147,472	-	-	1,145,879	-
56							
57 Total Rate Base:	(62,966,571)	(69,924)	1,425,288	2,206,119	45,883,334	1,145,879	-
58							
59							
60 Estimated ROE impact	0.534%	0.000%	0.043%	-0.009%	-0.189%	-0.005%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,022,672	-	1,505,958	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(7,370,174)	-	-	-	-	-	-
71 Schedule "M" Deductions	392,297	-	-	-	-	-	-
72 Income Before Tax	260,201	-	1,505,958	-	-	-	-
73							
74 State Income Taxes	11,813	-	68,371	-	-	-	-
75							
76 Taxable Income	248,388	-	1,437,588	-	-	-	-
77							
78 Federal Income Taxes	86,936	-	503,156	-	-	-	-

	8.5.2	8.5.3	8.6	8.7	8.8	8.9	8.11	8.12	0
	Cont. 2 Pro Forma	Cont. 3 Pro Forma							
	Major Plant	Major Plant	Miscellaneous	FERC 105 (PHFU)	Regulatory Asset	Remove Rolling	Pension Asset	Deer Creek Mine	
	Additions	Additions	Rate Base		Amortization	Hills	Adjustment	Adjustment	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	(2,022,837)	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	(2,022,837)	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	(6,337,742)	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	(717)	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(390,591)	-	-	-
19 Total O&M Expenses	-	-	-	-	-	(391,308)	-	(6,337,742)	-
20 Depreciation	-	-	-	-	-	(1,810,501)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	331,186	-	(747,406)	-
24 State	-	-	-	-	-	45,003	-	(101,560)	-
25 Deferred Income Taxes	-	-	-	-	-	467,468	-	2,486,518	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(1,358,151)	-	(4,700,190)	-
29									
30 Operating Rev For Return:	-	-	-	-	-	1,358,151	-	2,677,354	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(53,745,651)	-	-	-
34 Plant Held for Future Use	-	-	-	(7,712,902)	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	(131,830,485)	(13,671,836)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	(7,712,902)	-	(53,745,651)	(131,830,485)	(13,671,836)	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	13,512,581	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	15,389,168	-	(1,094,258)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	65,596,117	-	-
54									
55 Total Deductions:	-	-	-	-	-	28,901,749	65,596,117	(1,094,258)	-
56									
57 Total Rate Base:	-	-	-	(7,712,902)	-	(24,843,902)	(66,234,369)	(14,766,094)	-
58									
59									
60 Estimated ROE Impact	0.000%	0.000%	0.000%	0.032%	0.000%	0.177%	0.281%	0.204%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	-	2,201,808	-	4,314,906	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(1,537,186)	-	(5,832,988)	-
71 Schedule "M" Deductions	-	-	-	-	-	(326,627)	-	718,924	-
72 Income Before Tax	-	-	-	-	-	991,249	-	(2,237,006)	-
73									
74 State Income Taxes	-	-	-	-	-	45,003	-	(101,560)	-
75									
76 Taxable Income	-	-	-	-	-	946,247	-	(2,135,446)	-
77									
78 Federal Income Taxes	-	-	-	-	-	331,186	-	(747,406)	-

	8.1	8.1	8.2	8.3	8.4	8.5	8.5.1
	Total Normalized	Update Cash Working Capital	Carbon Plant Adjustment	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Cont. 1 Pro Forma Major Plant Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	804,870	-	-	-	-	-	-
24 State	109,368	-	-	-	-	-	-
25 Deferred Income Taxes	(914,239)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	0	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant in Service	59,846,616	-	-	-	-	59,846,616	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(3,694)	(3,694)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	59,842,922	(3,694)	-	-	-	59,846,616	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	457,120	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	457,120	-	-	-	-	-	-
56							
57 Total Rate Base:	60,300,042	(3,694)	-	-	-	59,846,616	-
58							
59							
60 Estimated ROE impact	-0.260%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.258%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,408,997	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,408,997	-	-	-	-	-	-
73							
74 State Income Taxes	109,368	-	-	-	-	-	-
75							
76 Taxable Income	2,299,628	-	-	-	-	-	-
77							
78 Federal Income Taxes	804,870	-	-	-	-	-	-



	8.1	8.1	8.2	8.3	8.4	8.5	8.5.1
	Update Cash	Carbon Plant	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma
	Working Capital	Adjustment	Base	Rate Base	Advances for	Plant Additions	Major Plant
	Total Normalized				Construction		Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	102,096	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	102,096	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	89,981	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(16,319,051)	-	-	-	-	-	-
24 State	(2,217,488)	-	-	-	-	-	-
25 Deferred Income Taxes	18,483,645	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	119,183	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(119,183)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant in Service	26,626,183	-	(120,739)	(7,082,296)	-	-	33,835,218
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	5,802,590	-	-	-	-	-	-
36 Elec Plant Acq Adj	(943,536)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,825,634	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	469,060	517,504	(48,445)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	33,776,931	517,504	(175,184)	(7,082,296)	-	-	33,835,218
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	36,795,935	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	36,795,935	-	-	-	-	-	-
56							
57 Total Rate Base:	70,575,866	517,504	(175,184)	(7,082,296)	-	-	33,835,218
58							
59							
60 Estimated ROE impact	-0.299%	-0.002%	0.000%	0.001%	0.030%	0.000%	-0.142%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(192,077)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,004,936	-	-	-	-	-	-
71 Schedule "M" Deductions	49,856,207	-	-	-	-	-	-
72 Income Before Tax	(48,843,348)	-	-	-	-	-	-
73							
74 State Income Taxes	(2,217,488)	-	-	-	-	-	-
75							
76 Taxable Income	(46,625,860)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(16,319,051)	-	-	-	-	-	-



	8.5.2	8.5.3	8.6	8.7	8.8	8.9	8.11	8.12	0
	Cont. 2 Pro Forma	Cont. 3 Pro Forma	Miscellaneous	FERC 105 (PHFU)	Regulatory Asset	Remove Rolling	Pension Asset	Deer Creek Mine	0
	Major Plant	Major Plant	Rate Base		Amortization	Hills	Adjustment	Adjustment	
	Additions	Additions							
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	102,096	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	102,096	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	89,981	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(17,285,865)	-	-	(98,286)	-	-	1,065,100	-
24 State	-	(2,348,862)	-	-	(13,355)	-	-	144,729	-
25 Deferred Income Taxes	-	19,634,728	-	-	38,747	-	-	(1,209,829)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	1	-	-	119,182	-	-	(0)	-
29									
30 Operating Rev For Return:	-	(1)	-	-	(119,182)	-	-	0	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	3,149,160	-	(221,469)	-	-	2,874,898	-
36 Elec Plant Acq Adj	-	-	-	-	(943,536)	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	1,825,634	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	4,974,795	-	(1,165,005)	-	-	2,874,898	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(5,463,711)	-	-	100,741	-	24,815,618	17,343,288	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	(5,463,711)	-	-	100,741	-	24,815,618	17,343,288	-
56									
57 Total Rate Base:	-	(5,463,711)	4,974,795	-	(1,064,264)	-	24,815,618	20,218,186	-
58									
59									
60 Estimated ROE Impact	0.000%	0.023%	-0.021%	0.000%	-0.002%	0.000%	-0.104%	-0.085%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	(192,077)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	1,129,454	-	-	(124,518)	-	-	-	-
71 Schedule "M" Deductions	-	52,866,501	-	-	(22,422)	-	-	(3,187,871)	-
72 Income Before Tax	-	(51,737,047)	-	-	(284,173)	-	-	3,187,871	-
73									
74 State Income Taxes	-	(2,348,862)	-	-	(13,355)	-	-	144,729	-
75									
76 Taxable Income	-	(49,388,185)	-	-	(280,817)	-	-	3,043,142	-
77									
78 Federal Income Taxes	-	(17,285,865)	-	-	(98,286)	-	-	1,065,100	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Cash Working Capital	CWC	1	(69,924)	OR	Situs	(69,924)	
Cash Working Capital	CWC	2	(3,694)	OR	Situs	(3,694)	
Cash Working Capital	CWC	3	517,504	OR	Situs	517,504	
Total			<u>443,886</u>			<u>443,886</u>	

**Adjustment Detail:**

	Type1	Type 2	Type 3	
O&M Expense	695,939,890	696,205,627	767,640,782	1.0
Taxes Other Than Income Tax	73,910,716	73,910,716	75,950,976	1.0
Federal Income Tax	49,647,364	49,069,368	32,686,395	1.0
State Income Tax	8,927,743	8,849,203	6,507,516	1.0
Less: 2017 Protocol Equalization	7,104,350	7,104,350	7,104,350	
Total	<u>835,530,064</u>	<u>835,139,265</u>	<u>889,890,019</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,289,123</u>	<u>2,288,053</u>	<u>2,438,055</u>	
Net Lag Days	3.45	3.45	3.45	
Cash Working Capital	<u>7,897,433</u>	<u>7,893,739</u>	<u>8,411,244</u>	
Unadjusted Cash Working Capital	7,967,358	7,897,433	7,893,739	
Cash Working Capital Adjustment	<u>(69,924)</u>	<u>(3,694)</u>	<u>517,504</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2015 lead lag study.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	8,792,394	SE	25.091%	2,206,119	Below
Other Tangible Property	399	3	(505,114)	SE	25.091%	(126,739)	Below
			<u>8,287,280</u>			<u>2,079,380</u>	Below
Final Reclamation Liability	2533	3	(193,074)	SE	25.091%	(48,445)	Below

**Adjustment Detail**

Other Tangible Property

December 2016 13 Mth. Avg. Balance	8,792,394	8.2.1
December 2017 13 Mth. Avg. Balance	8,287,280	8.2.1
Adjust to December 2017 13 Mth. Avg. Balance	<u>(505,114)</u>	Above

Final Reclamation Liability

December 2016 12 Mth. Avg. Balance	(5,978,692)	8.2.2
December 2017 12 Mth. Avg. Balance	(6,171,766)	8.2.2
Adjust to December 2017 12 Mth. Avg. Balance	<u>(193,074)</u>	Above

**Description of Adjustment:**

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2017. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp  
Results of Operations - December 2016  
Trapper Mine Rate Base

DESCRIPTION	Dec-15 Actual	Jan-16 Actual	Feb-16 Actual	Mar-16 Actual	Apr-16 Actual	May-16 Actual	Jun-16 Actual	Jul-16 Actual	Aug-16 Actual	Sep-16 Actual	Oct-16 Actual	Nov-16 Actual	Dec-16 Actual
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	117,876,054	118,393,958	123,102,920	123,214,003	123,390,771	123,411,837	123,397,697	123,431,140	123,497,978	123,488,690	123,338,511	121,785,915	121,783,612
Total Property, Plant, and Equipment	138,456,981	138,974,885	143,683,847	143,794,930	143,971,698	143,992,764	143,978,624	144,012,067	144,068,905	144,069,617	143,919,438	142,366,842	142,364,539
Accumulated Depreciation	(107,602,274)	(107,966,667)	(108,378,881)	(108,833,681)	(109,170,582)	(109,625,217)	(109,959,824)	(110,235,391)	(110,707,366)	(111,193,681)	(111,511,762)	(110,407,036)	(110,876,084)
<b>Total Property, Plant, and Equipment</b>	<b>30,854,707</b>	<b>31,008,218</b>	<b>35,304,966</b>	<b>34,961,249</b>	<b>34,801,116</b>	<b>34,367,547</b>	<b>34,018,800</b>	<b>33,776,676</b>	<b>33,361,539</b>	<b>32,875,936</b>	<b>32,407,676</b>	<b>31,959,806</b>	<b>31,488,455</b>
<b>Other</b>													
Inventories	7,986,826	7,409,338	7,289,617	7,201,116	7,221,843	6,987,987	7,002,573	6,881,047	6,990,804	7,020,036	6,788,976	6,747,184	6,631,547
Prepaid Expenses	503,356	398,417	380,127	211,415	218,254	166,214	161,866	77,582	25,382	(126)	417,514	587,705	514,102
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	40,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Other</b>	<b>9,030,182</b>	<b>8,347,755</b>	<b>8,209,744</b>	<b>7,952,531</b>	<b>7,990,097</b>	<b>7,704,201</b>	<b>7,714,439</b>	<b>7,508,629</b>	<b>7,566,186</b>	<b>7,569,910</b>	<b>7,756,490</b>	<b>7,884,889</b>	<b>7,695,649</b>
<b>Total Rate Base</b>	<b>39,884,889</b>	<b>39,355,973</b>	<b>43,514,710</b>	<b>42,913,780</b>	<b>42,791,213</b>	<b>42,071,748</b>	<b>41,733,239</b>	<b>41,285,305</b>	<b>40,927,725</b>	<b>40,445,846</b>	<b>40,164,166</b>	<b>39,844,695</b>	<b>39,184,104</b>
<b>PacifiCorp Share</b>	<b>8,535,366</b>	<b>8,422,178</b>	<b>9,312,148</b>	<b>9,183,549</b>	<b>9,157,320</b>	<b>9,003,354</b>	<b>8,930,913</b>	<b>8,835,055</b>	<b>8,758,533</b>	<b>8,655,411</b>	<b>8,595,132</b>	<b>8,526,765</b>	<b>8,385,398</b>

DESCRIPTION	Dec-16 Actual	Jan-17 Actual	Feb-17 Forecast	Mar-17 Forecast	Apr-17 Forecast	May-17 Forecast	Jun-17 Forecast	Jul-17 Forecast	Aug-17 Forecast	Sep-17 Forecast	Oct-17 Forecast	Nov-17 Forecast	Dec-17 Forecast
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	121,783,612	122,240,496	122,526,519	122,821,603	122,846,886	122,967,769	122,994,853	123,021,936	123,049,019	123,076,103	123,103,186	123,130,269	123,157,353
Total Property, Plant, and Equipment	142,364,539	142,821,363	143,107,446	143,402,530	143,429,613	143,548,696	143,575,780	143,602,863	143,629,946	143,657,030	143,684,113	143,711,196	143,738,280
Accumulated Depreciation	(110,876,084)	(111,334,745)	(111,765,495)	(112,196,245)	(112,626,995)	(113,057,745)	(113,488,495)	(113,919,245)	(114,349,995)	(114,780,745)	(115,211,495)	(115,642,245)	(116,072,995)
<b>Total Property, Plant, and Equipment</b>	<b>31,488,455</b>	<b>31,486,618</b>	<b>31,341,951</b>	<b>31,206,285</b>	<b>30,802,618</b>	<b>30,490,951</b>	<b>30,087,285</b>	<b>29,683,618</b>	<b>29,279,951</b>	<b>28,876,285</b>	<b>28,472,618</b>	<b>28,068,951</b>	<b>27,665,285</b>
<b>Other</b>													
Inventories	6,631,547	6,910,314	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Prepaid Expenses	514,102	432,174	432,174	432,174	432,174	432,174	432,174	432,174	432,174	432,174	432,174	432,174	432,174
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	50,000	50,000	50,000	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>Total Other</b>	<b>7,695,649</b>	<b>7,892,488</b>	<b>8,982,174</b>	<b>8,982,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>	<b>8,992,174</b>
<b>Total Rate Base</b>	<b>39,184,104</b>	<b>39,379,106</b>	<b>40,324,125</b>	<b>40,188,459</b>	<b>39,794,792</b>	<b>39,483,125</b>	<b>39,079,459</b>	<b>38,675,792</b>	<b>38,272,125</b>	<b>37,868,459</b>	<b>37,464,792</b>	<b>37,061,125</b>	<b>36,657,459</b>
<b>PacifiCorp Share</b>	<b>8,385,398</b>	<b>8,427,129</b>	<b>8,629,363</b>	<b>8,600,330</b>	<b>8,516,085</b>	<b>8,449,389</b>	<b>8,363,004</b>	<b>8,276,519</b>	<b>8,190,235</b>	<b>8,103,850</b>	<b>8,017,465</b>	<b>7,931,081</b>	<b>7,844,696</b>

December 2016 13 Mth. Avg. Balance 8,792,394 Ref 8.2  
December 2017 13 Mth. Avg. Balance 8,287,280 Ref 8.2

Pacificorp  
 Results of Operations - December 2016  
 Trapper Mine  
 Final Reclamation Liability

Actuals

Description:	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Final Reclamation Liability	(5,878,991)	(5,896,876)	(5,917,609)	(5,934,243)	(5,951,305)	(5,969,382)	(5,995,477)	(6,017,242)	(6,020,149)	(6,035,452)	(6,055,302)	(6,072,271)

Forecast

Description:	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Final Reclamation Liability	(6,081,976)	(6,096,710)	(6,112,359)	(6,130,107)	(6,147,788)	(6,164,486)	(6,179,220)	(6,197,883)	(6,212,617)	(6,230,298)	(6,246,996)	(6,260,748)

12 Month Average :

December 2016 12 Mth. Avg. Balance	(5,978,692)
December 2017 12 Mth. Avg. Balance	(6,171,766)
Adjustment to Rate Base	<u>(193,074)</u> Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	182,866,058	SE	25.091%	45,883,334	Below
Other Tangible Property	399	3	(28,226,188)	SE	25.091%	(7,082,296)	Below
			<u>154,639,871</u>			<u>38,801,038</u>	

**Adjustment Detail**

December 2016 13 Mth. Avg. Balance	182,866,058	8.3.1
December 2017 13 Mth. Avg. Balance	<u>154,639,871</u>	8.3.1
Adj to Dec 2017 13 Mo Avg Balance	<u>(28,226,188)</u>	Above

**Description of Adjustment:**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp  
Results of Operations - December 2016  
Bridger Mine Rate Base  
13 Month Average  
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1 Structure, Equipment, Mine Dev.	505,012	505,749	506,486	501,485	502,234	503,185	503,475	499,889	501,396	479,337	481,492	481,582	481,815
2 Materials & Supplies	20,975	21,544	22,077	18,248	18,110	18,654	18,881	19,615	18,976	18,310	18,673	18,715	18,817
4 Pit Inventory	67,625	64,676	70,968	75,599	81,771	82,887	77,201	79,379	71,306	65,571	64,146	63,490	57,972
5 Deferred Long Wall Costs	773	830	846	981	979	1,005	1,058	1,079	1,641	708	661	890	2,263
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(308,810)	(311,000)	(313,167)	(309,197)	(311,323)	(313,515)	(315,654)	(313,744)	(316,067)	(312,218)	(314,770)	(317,220)	(318,464)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>285,576</b>	<b>281,799</b>	<b>287,210</b>	<b>287,116</b>	<b>291,770</b>	<b>292,217</b>	<b>284,961</b>	<b>286,218</b>	<b>277,252</b>	<b>251,708</b>	<b>250,202</b>	<b>247,457</b>	<b>242,403</b>
<b>PacifiCorp Share (66.67%)</b>	<b>190,384</b>	<b>187,866</b>	<b>191,474</b>	<b>191,411</b>	<b>194,513</b>	<b>194,811</b>	<b>189,974</b>	<b>190,812</b>	<b>184,835</b>	<b>167,805</b>	<b>166,801</b>	<b>164,972</b>	<b>161,602</b>

Bridger Total	Actual	Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1 Structure, Equipment, Mine Dev.	481,815	482,917	483,374	484,938	485,697	486,252	488,913	489,424	491,171	492,408	494,345	496,192	503,949
2 Materials & Supplies	18,817	18,150	18,465	20,917	20,917	20,917	20,917	20,917	20,917	20,917	20,917	20,917	20,917
4 Pit Inventory	57,972	50,974	51,109	56,327	58,044	60,406	59,859	56,208	56,931	58,985	54,500	55,218	55,394
5 Deferred Long Wall Costs	2,263	1,706	1,206	604	-	2,490	2,375	2,053	1,704	1,381	1,043	747	464
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(318,464)	(320,897)	(323,598)	(326,993)	(329,865)	(332,501)	(335,207)	(338,114)	(341,081)	(344,021)	(346,997)	(349,919)	(352,825)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>242,403</b>	<b>232,849</b>	<b>230,556</b>	<b>235,792</b>	<b>234,792</b>	<b>237,565</b>	<b>236,856</b>	<b>230,488</b>	<b>229,642</b>	<b>229,670</b>	<b>223,808</b>	<b>223,156</b>	<b>227,899</b>
<b>PacifiCorp Share (66.67%)</b>	<b>161,602</b>	<b>155,233</b>	<b>153,704</b>	<b>157,195</b>	<b>156,528</b>	<b>158,377</b>	<b>157,904</b>	<b>153,659</b>	<b>153,095</b>	<b>153,114</b>	<b>149,205</b>	<b>148,771</b>	<b>151,933</b>

December 2016 - 13 Mth. Avg. Balance	182,866	Ref 8.3
December 2017 - 13 Mth. Avg. Balance	154,640	Ref 8.3

<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Customer Advances	252	1	(64,435)	CA	Situs	-	8.4.1
Customer Advances	252	1	(1,065,955)	OR	Situs	(1,065,955)	8.4.1
Customer Advances	252	1	(271,268)	WA	Situs	-	8.4.1
Customer Advances	252	1	(223,760)	ID	Situs	-	8.4.1
Customer Advances	252	1	(6,035,045)	UT	Situs	-	8.4.1
Customer Advances	252	1	(649,913)	WY	Situs	-	8.4.1
Customer Advances	252	1	<u>8,310,376</u>	SG	26.615%	<u>2,211,835</u>	8.4.1
			<u>0</u>			<u>1,145,879</u>	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.



PacifiCorp  
 Results of Operations - December 2016  
 Customer Advances for Construction

## 13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(214,188)	(278,623)	(64,435)	Page 8.4
252OR	(444,399)	(1,510,354)	(1,065,955)	Page 8.4
252WA	-	(271,268)	(271,268)	Page 8.4
252IDU	(1,000)	(224,760)	(223,760)	Page 8.4
252UT	120,575	(5,914,470)	(6,035,045)	Page 8.4
252WYP	329,077	(320,836)	(649,913)	Page 8.4
252WYU	-	-	-	Page 8.4
252SG	(34,018,439)	(25,708,063)	8,310,376	Page 8.4
<b>Total</b>	<b>(34,228,374)</b>	<b>(34,228,374)</b>	-	

PacifiCorp  
Oregon Results of Operations - December 2016  
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	2	128,163,036	SG	26.615%	34,111,023	
Steam Production - Cholla	312	2	837,076	SG	26.615%	222,791	
Hydro Production	332	2	1,659,569	SG-P	26.615%	441,700	
Hydro Production	332	2	-	SG-U	26.615%	-	
Hydro Production	332	2	-	SG	26.615%	-	
Other Production	343	2	11,775,897	SG	26.615%	3,134,194	
Other Production	343	2	-	SG-W	26.615%	-	
Transmission	355	2	44,102,746	SG	26.615%	11,738,094	
Distribution - California	364	2	-	CA	Situs	-	
Distribution - Oregon	364	2	5,315,789	OR	Situs	5,315,789	
Distribution - Washington	364	2	4,057,537	WA	Situs	-	
Distribution - Utah	364	2	5,609,975	UT	Situs	-	
Distribution - Idaho	364	2	-	ID	Situs	-	
Distribution - Wyoming	364	2	2,971,538	WYE	Situs	-	
General Plant - Idaho	397	2	1,077	ID	Situs	-	
General Plant - Oregon	397	2	1,849	OR	Situs	1,849	
General Plant - Washington	397	2	632	WA	Situs	-	
General Plant - Utah	397	2	26,037	UT	Situs	-	
General Plant - Wyoming	397	2	50,252	WYW	Situs	-	
General Plant - Wyoming	397	2	220,310	WYE	Situs	-	
General Plant	397	2	3,157,940	SO	27.705%	874,909	
General Plant	397	2	-	SE	25.091%	-	
General Plant	397	2	260,556	SG	26.615%	69,348	
General Plant	397	2	-	CN	31.581%	-	
Intangible Plant	303	2	9,344,307	SO	27.705%	2,588,844	
Intangible Plant	303	2	-	ID	Situs	-	
Intangible Plant	303	2	-	UT	Situs	-	
Intangible Plant	303	2	-	WYE	Situs	-	
Intangible Plant	303	2	1,434,100	SG	26.615%	381,691	
Intangible Plant	303	2	-	OR	Situs	-	
Intangible Plant	303	2	-	CA	Situs	-	
Intangible Plant	303	2	3,060,002	CN	31.581%	966,384	
			<u>222,050,226</u>			<u>59,846,616</u>	8.5.4

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2016 and the year ending December 2017. These additions are included into rate base using a 13 month average methodology .

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Production	312	3	28,966,104	SG	26.615%	7,709,426	
Steam Production - Cholla	312	3	-	SG	26.615%	-	
Hydro Production	332	3	3,624,608	SG-P	26.615%	964,702	
Hydro Production	332	3	-	SG-U	26.615%	-	
Hydro Production	332	3	-	SG	26.615%	-	
Other Production	343	3	-	SG	26.615%	-	
Other Production	343	3	-	SG-W	26.615%	-	
Transmission	355	3	44,988,350	SG	26.615%	11,973,801	
Distribution - California	364	3	357,395	CA	Situs	-	
Distribution - Oregon	364	3	2,978,605	OR	Situs	2,978,605	
Distribution - Washington	364	3	5,077,704	WA	Situs	-	
Distribution - Utah	364	3	10,342,864	UT	Situs	-	
Distribution - Idaho	364	3	2,628,204	ID	Situs	-	
Distribution - Wyoming	364	3	-	WYE	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	7,916,160	OR	Situs	7,916,160	
General Plant - Washington	397	3	-	WA	Situs	-	
General Plant - Utah	397	3	-	UT	Situs	-	
General Plant - Idaho	397	3	-	ID	Situs	-	
General Plant - Wyoming	397	3	-	WYE	Situs	-	
General Plant	397	3	-	SO	27.705%	-	
General Plant	397	3	-	SG	26.615%	-	
Mining Plant	399	3	-	SE	25.091%	-	
Intangible Plant	303	3	6,874,055	SO	27.705%	1,904,460	
Intangible Plant	303	3	-	SE	25.091%	-	
Intangible Plant	303	3	1,458,050	SG	26.615%	388,065	
Intangible Plant	303	3	-	WYE	Situs	-	
Intangible Plant	302	3	-	SG-P	26.615%	-	
			<u>115,212,099</u>			<u>33,835,218</u>	8.5.4

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2016 and the year ending December 2017. These additions are included into rate base using a 13 month average methodology .

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	2	7,761,766	SG	26.615%	2,065,820	
Schedule M Additions	SCHMAT	2	38,986	SG	26.615%	10,376	
Schedule M Additions	SCHMAT	2	44,445	SG-P	26.615%	11,829	
Schedule M Additions	SCHMAT	2	112,721	WA	Situs	-	
Schedule M Additions	SCHMAT	2	133,935	OR	Situs	133,935	
Schedule M Additions	SCHMAT	2	147,315	UT	Situs	-	
Schedule M Additions	SCHMAT	2	42	ID	Situs	-	
Schedule M Additions	SCHMAT	2	98,226	WYE	Situs	-	
Schedule M Additions	SCHMAT	2	2,005	WYW	Situs	-	
Schedule M Additions	SCHMAT	2	95,947	CN	31.581%	30,301	
Schedule M Additions	SCHMAT	2	565,727	SO	27.705%	156,735	
			<u>9,001,115</u>			<u>2,408,997</u>	
Deferred Tax Expense	41010	2	(2,945,668)	SG	26.615%	(783,999)	
Deferred Tax Expense	41010	2	(14,796)	SG	26.615%	(3,938)	
Deferred Tax Expense	41010	2	(16,867)	SG-P	26.615%	(4,489)	
Deferred Tax Expense	41010	2	(42,779)	WA	Situs	-	
Deferred Tax Expense	41010	2	(50,830)	OR	Situs	(50,830)	
Deferred Tax Expense	41010	2	(55,908)	UT	Situs	-	
Deferred Tax Expense	41010	2	(16)	ID	Situs	-	
Deferred Tax Expense	41010	2	(37,278)	WYE	Situs	-	
Deferred Tax Expense	41010	2	(761)	WYW	Situs	-	
Deferred Tax Expense	41010	2	(36,413)	CN	31.581%	(11,500)	
Deferred Tax Expense	41010	2	(214,699)	SO	27.705%	(59,482)	
			<u>(3,416,015)</u>			<u>(914,239)</u>	
Accum Def Inc Tax Bal	282	2	1,472,834	SG	26.615%	392,000	
Accum Def Inc Tax Bal	282	2	7,398	SG	26.615%	1,969	
Accum Def Inc Tax Bal	282	2	8,434	SG-P	26.615%	2,245	
Accum Def Inc Tax Bal	282	2	21,390	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	25,415	OR	Situs	25,415	
Accum Def Inc Tax Bal	282	2	27,954	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	8	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	18,639	WYE	Situs	-	
Accum Def Inc Tax Bal	282	2	381	WYW	Situs	-	
Accum Def Inc Tax Bal	282	2	18,207	CN	31.581%	5,750	
Accum Def Inc Tax Bal	282	2	107,350	SO	27.705%	29,741	
			<u>1,708,010</u>			<u>457,120</u>	

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2016 and the year ending December 2017. These additions are included into rate base using a 13 month average methodology .

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	3	2,297,883	SG	26.615%	611,589	
Schedule M Additions	SCHMAT	3	92,874	SG-P	26.615%	24,719	
Schedule M Additions	SCHMAT	3	5,600	CA	Situs	-	
Schedule M Additions	SCHMAT	3	143,231	WA	Situs	-	
Schedule M Additions	SCHMAT	3	412,503	OR	Situs	412,503	
Schedule M Additions	SCHMAT	3	269,685	UT	Situs	-	
Schedule M Additions	SCHMAT	3	70,664	ID	Situs	-	
Schedule M Additions	SCHMAT	3	291,076	SO	27.705%	80,643	
			<u>3,583,516</u>			<u>1,129,454</u>	
Schedule M Deductions	SCHMDT	3	107,225,243	SG	26.615%	28,538,359	
Schedule M Deductions	SCHMDT	3	3,741,535	SG-P	26.615%	995,822	
Schedule M Deductions	SCHMDT	3	2,410,181	CA	Situs	-	
Schedule M Deductions	SCHMDT	3	4,280,346	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	20,881,664	OR	Situs	20,881,664	
Schedule M Deductions	SCHMDT	3	10,686,614	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	2,953,992	ID	Situs	-	
Schedule M Deductions	SCHMDT	3	8,845,521	SO	27.705%	2,450,655	
			<u>161,025,096</u>			<u>52,866,501</u>	
Deferred Tax Expense	41010	3	39,820,988	SG	26.615%	10,598,490	
Deferred Tax Expense	41010	3	1,384,704	SG-P	26.615%	368,544	
Deferred Tax Expense	41010	3	912,563	CA	Situs	-	
Deferred Tax Expense	41010	3	1,570,077	WA	Situs	-	
Deferred Tax Expense	41010	3	7,768,251	OR	Situs	7,768,251	
Deferred Tax Expense	41010	3	3,953,331	UT	Situs	-	
Deferred Tax Expense	41010	3	1,094,249	ID	Situs	-	
Deferred Tax Expense	41010	3	3,246,497	SO	27.705%	899,443	
			<u>59,750,660</u>			<u>19,634,728</u>	
Accum Def Inc Tax Bal	282	3	(10,795,327)	SG	26.615%	(2,873,213)	
Accum Def Inc Tax Bal	282	3	(360,929)	SG-P	26.615%	(96,063)	
Accum Def Inc Tax Bal	282	3	(70,197)	CA	Situs	-	
Accum Def Inc Tax Bal	282	3	(669,421)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(2,204,478)	OR	Situs	(2,204,478)	
Accum Def Inc Tax Bal	282	3	(1,282,983)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(359,751)	ID	Situs	-	
Accum Def Inc Tax Bal	282	3	(1,046,592)	SO	27.705%	(289,959)	
			<u>(16,789,678)</u>			<u>(5,463,711)</u>	

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2016 and the year ending December 2017. These additions are included into rate base using a 13 month average methodology .

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

Description	Factor	Jan16 to Dec16 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan17 to Dec17 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
<b>Steam Production Plant:</b>						
Various	SG	182,696,549	128,163,036	57,109,188	28,966,104	157,129,140
Various	SSGCH	3,565,246	837,076	-	-	837,076
<b>Total Steam Plant</b>		<b>186,261,794</b>	<b>129,000,113</b>	<b>57,109,188</b>	<b>28,966,104</b>	<b>157,966,216</b>
<b>Hydro Production Plant:</b>						
Various	SG-P	2,371,916	1,659,569	11,009,727	3,624,608	5,284,178
Various	SG-U	-	-	-	-	-
<b>Total Hydro Plant</b>		<b>2,371,916</b>	<b>1,659,569</b>	<b>11,009,727</b>	<b>3,624,608</b>	<b>5,284,178</b>
<b>Other Production Plant:</b>						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	35,974,275	11,775,897	-	-	11,775,897
<b>Total Other Plant</b>		<b>35,974,275</b>	<b>11,775,897</b>	<b>-</b>	<b>-</b>	<b>11,775,897</b>
<b>Transmission Plant:</b>						
Various	SG	94,667,181	44,102,746	143,126,349	44,988,350	89,091,096
<b>Total Transmission Plant</b>		<b>94,667,181</b>	<b>44,102,746</b>	<b>143,126,349</b>	<b>44,988,350</b>	<b>89,091,096</b>
<b>Distribution Plant:</b>						
California	CA	-	-	4,646,133	357,395	357,395
Oregon	OR	8,125,785	5,315,789	8,550,797	2,978,605	8,294,394
Washington	WA	10,124,573	4,057,537	8,251,270	5,077,704	9,135,242
Utah	UT	6,766,574	5,609,975	20,600,702	10,342,864	15,952,839
Wyoming	WYP	3,285,631	2,971,538	-	-	2,971,538
Idaho	ID	-	-	5,694,441	2,628,204	2,628,204
<b>Total Distribution Plant</b>		<b>28,302,563</b>	<b>17,954,839</b>	<b>47,743,343</b>	<b>21,384,771</b>	<b>39,339,611</b>
<b>General Plant:</b>						
California	CA	-	-	-	-	-
Oregon	OR	3,433	1,849	25,683,929	7,916,160	7,918,009
Washington	WA	1,173	632	-	-	632
Utah	UT	149,196	26,037	-	-	26,037
Idaho	ID	2,001	1,077	-	-	1,077
Wyoming	WYP	253,941	220,310	-	-	220,310
Wyoming	WYU	58,244	50,252	-	-	50,252
General	SO	7,801,298	3,157,940	-	-	3,157,940
General	SE	-	-	-	-	-
General	SG	728,241	260,556	-	-	260,556
<b>Total General Plant</b>		<b>8,995,527</b>	<b>3,718,653</b>	<b>25,683,929</b>	<b>7,916,160</b>	<b>11,634,813</b>
<b>Mining Plant:</b>						
Coal Mine	SE	-	-	-	-	-
<b>Total Mining Plant</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Plant:</b>						
General	SO	28,839,546	9,344,307	13,501,257	6,874,055	16,218,361
Idaho	ID	-	-	-	-	-
Utah	UT	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
General	SG	2,330,413	1,434,100	3,159,109	1,458,050	2,892,151
Oregon	OR	-	-	-	-	-
General	CN	3,315,002	3,060,002	-	-	3,060,002
California	CA	-	-	-	-	-
<b>Total Intangible Plant</b>		<b>34,484,961</b>	<b>13,838,409</b>	<b>16,660,366</b>	<b>8,332,105</b>	<b>22,170,514</b>
<b>Total Electric Plant in Service</b>		<b>391,058,218</b>	<b>222,050,226</b>	<b>301,332,902</b>	<b>115,212,099</b>	<b>337,262,325</b>
		Ref. 8.5.6	Ref. 8.5	Ref. 8.5.7	Ref. 8.5.1	

## Results of Operations - December 2016

## Major Plant Addition Detail - January 2016 - December 2016

Project Description	Account	Factor	In-Service Date	Jan 16 - Dec 16
				Plant Additions
<b>Steam Production</b>				
Cholla 4: Mercury Reduction	312	SG	CY 2016	3,565,246
Hayden 2: SCR Installation	312	SG	CY 2016	9,761,056
Hunter 303 Cooling Tower Replacement	312	SG	CY 2016	8,962,362
Hunter 303 Generator Excitation System	312	SG	CY 2016	3,845,140
Hunter 303 Submerged Drag Chain Conveyor	312	SG	CY 2016	9,083,654
Hunter 303 Generator Stator Rewind	312	SG	CY 2016	8,535,011
Hunter 303 Waterwall Panel Replacement CY16	312	SG	CY 2016	3,110,471
Jim Bridger Unit 3 SCR System	312	SG	CY 2016	2,426,033
Jim Bridger Unit 4 SCR System	312	SG	CY 2016	115,394,322
Jim Bridger U4 Replace Finishing Superheater 16	312	SG	CY 2016	6,845,305
Jim Bridger U4 Absorber Reline 16	312	SG	CY 2016	2,331,983
Naughton U2 OH Turbine Major CY16	312	SG	CY 2016	2,598,095
Wyodak U1 - Boiler Waterwall Replacement CY16	312	SG	CY 2016	4,395,053
Wyodak U1 - Base Turbine Maintenance CY16	312	SG	CY 2016	5,408,063
<b>Steam Production Total</b>				<b>186,261,794</b>
<b>Hydro Production</b>				
Red Blanket Dam Rehab	332	SG-P	CY 2016	2,371,916
<b>Hydro Production Total</b>				<b>2,371,916</b>
<b>Other Production</b>				
Currant Creek CTA Hot Gas Path Overhaul	343	SG	CY 2016	10,114,102
Currant Creek CTB Hot Gas Path Overhaul	343	SG	CY 2016	10,097,923
Chehalis CT2 Compressor Replace & Repair	343	SG	CY 2016	10,164,664
Lake Side U21 Combustion Overhaul - CY2016	343	SG	CY 2016	2,789,595
Lake Side U22 Combustion Overhaul - CY2016	343	SG	CY 2016	2,807,991
<b>Other Production Total</b>				<b>35,974,275</b>
<b>Transmission</b>				
Vineyard Convert Sub, Timp-Vineyard138kV	355	SG	CY 2016	3,605,514
NE Portland Trans Upgrade	355	SG	CY 2016	499,347
Stadelman Fruit, Yakima WA. 5Y245	355	SG	CY 2016	7,552
U3 GSU permanent replacement	355	SG	CY 2016	3,612,562
Sigurd Red Butte Crystal 345kV Line	355	SG	CY 2016	9,308,605
Pinto Add 3rd Ph Shifting Transfmr Opt 1	355	SG	CY 2016	15,413,601
Holden Irrigation-Fillmore Reblid 4 Cust	355	SG	CY 2016	2,119,458
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY 2016	2,238,842
Union Gap Add 230 - 115kV Capacity	355	SG	CY 2016	19,334,727
Standpipe Substation Const new 230V Sub	355	SG	CY 2016	24,367,857
Snyderville Sub Instl 138-46kV Trnsfmr	355	SG	CY 2016	2,232,364
Lincoln/Harrison 115KV Joint PGE Modify	355	SG	CY 2016	2,310,041
RMP Spare 161-138kV 200MVA Transformer	355	SG	CY 2016	2,478,515
Rock Sprngs Area: Svc to Simplot	355	SG	CY 2016	2,852,409
Weed Sub Instl 115-69kV LTC Transfmr	355	SG	CY 2016	4,285,786
<b>Transmission Total</b>				<b>94,667,181</b>

PacifiCorp  
 Results of Operations - December 2016  
 Major Plant Addition Detail - January 2016 - December 2016

Project Description	Account	Factor	In-Service Date	Plant Additions
				<b>Jan 16 - Dec 16</b>
				<b>Plant Additions</b>
<b>Distribution</b>				
Vineyard Convert Sub, Timp-Vineyard138kV	364	UT	CY 2016	1,182,615
NE Portland Trans Upgrade	364	OR	CY 2016	8,125,785
Stadelman Fruit, Yakima WA. 5Y245	364	WA	CY 2016	5,594,819
RIVER ROAD SUB INSTL 25-MVA TRANSFMR	364	WA	CY 2016	4,529,754
Holden Irrigation-Fillmore Rebid 4 Cust	364	UT	CY 2016	199,546
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY 2016	198,627
Snyderville Sub Instl 138-46kV Trnsfmr	364	UT	CY 2016	5,185,786
Rock Sprngs Area: Svc to Simplot	364	WYP	CY 2016	3,285,631
<b>Distribution Total</b>				<b>28,302,563</b>
<b>General</b>				
Vineyard Convert Sub, Timp-Vineyard138kV	397	SO	CY 2016	654
Vineyard Convert Sub, Timp-Vineyard138kV	397	SG	CY 2016	27,315
NE Portland Trans Upgrade	397	SO	CY 2016	3,980
Stadelman Fruit, Yakima WA. 5Y245	397	SO	CY 2016	674
EMS/SCADA Replacement / Upgrade	397	SO	CY 2016	4,672,520
EMS/SCADA Replacement / Upgrade	397	UT	CY 2016	7,324
EMS/SCADA Replacement / Upgrade	397	ID	CY 2016	2,001
EMS/SCADA Replacement / Upgrade	397	OR	CY 2016	3,433
EMS/SCADA Replacement / Upgrade	397	WA	CY 2016	1,173
EMS/SCADA Replacement / Upgrade	397	WYP	CY 2016	2,464
Unit 3 SCR System	397	SO	CY 2016	(6,941)
Sigurd Red Butte Crystal 345kV Line	397	SO	CY 2016	(140,282)
Sigurd Red Butte Crystal 345kV Line	397	UT	CY 2016	140,282
Sigurd Red Butte Crystal 345kV Line	397	SG	CY 2016	491,510
Pinto Add 3rd Ph Shifting Transfmr Opt 1	397	SO	CY 2016	216,826
Pinto Add 3rd Ph Shifting Transfmr Opt 1	397	SG	CY 2016	3,120
West Valley 138 Sub to Aspen Mtn MW Rpl	397	SO	CY 2016	2,325,658
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY 2016	(1,388)
Southwest WY Silver Creek Build 138kV Ln	397	UT	CY 2016	1,590
Union Gap Add 230 - 115kV Capacity	397	SO	CY 2016	731,365
Standpipe Substation Const new 230V Sub	397	SO	CY 2016	396
Standpipe Substation Const new 230V Sub	397	SG	CY 2016	2,304
Standpipe Substation Const new 230V Sub	397	WYP	CY 2016	(1,445)
Lincoln/Harrison 115KV Joint PGE Modify	397	SG	CY 2016	52,549
Rock Sprngs Area: Svc to Simplot	397	SG	CY 2016	149,444
Rock Sprngs Area: Svc to Simplot	397	WYP	CY 2016	252,922
Rock Sprngs Area: Svc to Simplot	397	WYU	CY 2016	58,244
Weed Sub Instl 115-69kV LTC Transfmr	397	SO	CY 2016	(2,162)
<b>General Total</b>				<b>8,995,527</b>
<b>Intangible</b>				
GTx Component Upgrade	303	SO	CY 2016	176,519
GTx Component Upgrade	303	CN	CY 2016	3,315,002
U00 Central Utah Water Conservancy Distr	303	SG	CY 2016	2,330,413
EMS/SCADA Replacement / Upgrade	303	SO	CY 2016	28,663,027
<b>Intangible Total</b>				<b>34,484,961</b>
				<b>391,058,218</b>
				Ref# 8.5.4



Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
<b>Steam Production</b>				
ELG Naughton Divert Plant Drains from Ash Ponds	312	SG	Dec-17	3,118,234
Craig 2: SCR System	312	SG	Jun-17	34,629,861
Dave Johnston U4 - Turbine Major Overhaul 2017	312	SG	Jun-17	3,030,039
Huntington U2 Cooling Tower Cells 7 & 8 Rebuild	312	SG	Jun-17	2,974,297
Jim Bridger U2 Replace Finishing Superheater 17	312	SG	Jun-17	10,396,606
Jim Bridger U2 APH Baskets 17	312	SG	Jun-17	2,960,151
<b>Steam Production Total</b>				<b>57,109,188</b>
<b>Hydro Production</b>				
ILR 10.2 Swift Land Fund 2017	332	SG-P	Nov-17	3,797,130
Oneida 3 Rotor Replacement	332	SG-P	Feb-17	3,231,305
ILR 4.4.3 Release Ponds	332	SG-P	Dec-17	3,981,292
<b>Hydro Production Total</b>				<b>11,009,727</b>
<b>Transmission</b>				
Foster Land & Cattle	355	SG	Jul-17	432,559
Idaho Power - Borah Replace C 341 Series Cap	355	SG	Nov-17	4,111,505
Southwest Wyoming-Silver Creek - Coalville-Silver Creek-T	355	SG	Oct-17	11,538,309
West Point: New 138 kV Line & 40 MVA Substation	355	SG	May-17	7,335,513
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	355	SG	Dec-17	1,579,489
Hazelwood & Fry: Relay Replacement	355	SG	Feb-17	3,049,333
Sigurd-Red Butte 345kV Line	355	SG	Jun-17	3,191,682
Snow Goose 500-230kV substation	355	SG	Nov-17	46,544,763
Syracuse- Install 2nd 345-138kV Transformer - TPL	355	SG	May-17	4,658,356
Troutdale Sub Construct 230kV Yard & complete 115kV ring bus	355	SG	Apr-17	10,653,402
Union Gap - Add 230 - 115kV Capacity	355	SG	May-17	19,485,250
Wallula-McNary 230kV Line	355	SG	Nov-17	30,546,229
<b>Transmission Total</b>				<b>143,126,349</b>
<b>Distribution</b>				
Vineyard, Convert Sub and Timp-Vineyard Line to 138 kV - D	364	UT	Feb-17	4,423,523
Foster Land & Cattle	364	ID	Jul-17	5,694,441
Oregon AMI - Meter Replacement	364	OR	Various	4,010,008
Albina Network - Tie to Lincoln Feeders	364	OR	Oct-17	2,255,886
Borton Fruit Load Req - Voelker Feeder Ph 2	364	WA	May-17	2,720,258
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	364	CA	Dec-17	4,646,133
Gromore Substation - Construct new sub to offload Wiley and Orchard	364	WA	May-17	5,531,012
Southwest Wyoming-Silver Creek - Coalville Sub-D	364	UT	Oct-17	3,563,542
Southwest Wyoming-Silver Creek - Coalville-Silver Creek Undrblid - D	364	UT	Oct-17	5,108,626
West Point: New 138 kV Line & 40 MVA Substation	364	UT	May-17	7,505,011
Vine Street Increase Capacity (10 MVA)	364	OR	Jun-17	2,284,903
<b>Distribution Total</b>				<b>47,743,343</b>
<b>General</b>				
Oregon AMI - IT System modifications	397	OR	Sep-17	22,196,569
Oregon AMI - Communication Systems Phase 1	397	OR	Various	3,487,361
<b>General Total</b>				<b>25,683,929</b>
<b>Intangible</b>				
Cybersecurity Framework Initiatives	303	SO	Sep-17	4,653,957
Endur Upgrade - software	303	SO	Feb-17	2,123,319
MV-Star Replacement Project	303	SO	Jan-17	3,696,945
Outbound Expanse Program - software	303	SO	Dec-17	3,027,036
U00 Central Utah Water Conservancy District CY17	303	SG	Jul-17	3,159,109
<b>Intangible Total</b>				<b>16,660,366</b>
				<b>301,332,902</b>
				Ref# 8.5.4

<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	7,798,804	SE	25.091%	1,956,816	8.6.1
1 - Fuel Stock-Working Cap. Deposit	25316	3	(608,769)	SE	25.091%	(152,748)	8.6.1
1 - Fuel Stock-Working Cap. Deposit	25317	3	85,952	SE	25.091%	21,566	8.6.1
2 - Prepaid Overhauls	186M	3	11,832,126	SG	26.615%	3,149,160	8.6.1

**Description of Adjustment:**

1 - Fuel stock levels for the 12 months ending December 2017 are projected to be higher than the 12 months ended December 2016 levels due to an increase in the amount of coal stockpiled and higher stockpile unit costs. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2017.

PacifiCorp  
 Results of Operations - December 2016  
 Miscellaneous Rate Base  
 13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	2017 Protocol Factor	Dec-2016	Dec-2017	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	26,523,405	30,664,258	4,140,853
Cholla	151	SE	12,942,210	17,190,309	4,248,099
Colstrip	151	SE	1,559,045	1,535,168	(23,877)
Craig	151	SE	14,209,567	15,523,252	1,313,684
Hayden	151	SE	1,808,277	2,204,954	396,677
Hunter	151	SE	59,605,827	64,490,174	4,884,347
Huntington	151	SE	29,540,186	25,783,133	(3,757,053)
Dave Johnston	151	SE	9,234,323	8,869,605	(364,718)
Naughton	151	SE	12,717,015	10,211,485	(2,505,530)
Prep Plant	151	SE	15,296,974	11,003,012	(4,293,962)
Rock Garden	151	SE	28,970,149	32,730,433	3,760,284
Total			212,406,979	220,205,784	7,798,804

Ref. 8.6

1 - Working Capital Deposits	Account	2017 Protocol Factor	Dec-2016	Dec-2017	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,199,462)	(2,808,231)	(608,769)
DPEC Working Capital Deposit	25317	SE	(2,682,621)	(2,596,669)	85,952

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	2017 Protocol Factor	Dec-2016	Dec-2017	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	8,700,294	15,556,022	6,855,729
Chehalis	186M	SG	4,019,304	6,832,692	2,813,388
Currant Creek	186M	SG	9,536,500	5,846,945	(3,689,556)
Lake Side 2	186M	SG	10,293,752	15,686,237	5,392,485
Chehalis O&M	186M	SG	61,044	209,337	148,292
Currant Creek O&M	186M	SG	118,347	430,136	311,788
Total			32,729,241	44,561,367	11,832,126

Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove PHFU	105	1	(12,580,836)	SG	26.615%	(3,348,432)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(5,459,351)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
Remove PHFU	105	1	(439,853)	SE	25.091%	(110,364)	
			<u>(23,418,064)</u>			<u>(7,712,902)</u>	8.7.1

**Description of Adjustment:**

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with UE 116, Order No. 01-787, Appendix A, page 4 of 5.

PacifiCorp  
Oregon Results of Operations - December 2016  
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Alloc	Total
1050000	El plt held for future use	3401000	Land owned in fee	SG	8,923,302
1050000	El plt held for future use	3501000	Land owned in fee	SG	2,902,972
1050000	El plt held for future use	3502000	Land rights	SG	754,562
1050000	El plt held for future use	3601000	Land owned in fee	CA	683,318
1050000	El plt held for future use	3601000	Land owned in fee	OR	746,268
1050000	El plt held for future use	3601000	Land owned in fee	UT	5,459,351
1050000	El plt held for future use	3601000	Land owned in fee	WYP	601
1050000	El plt held for future use	3891000	Land owned in fee	OR	3,507,838
1050000	El plt held for future use	3992200	Land rights	SE	439,853
1059000	El plt held for future use	0	Electric plant held for future use - OTHER	SE	-
<b>Total</b>					<b>23,418,064</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj Elec Plnt Acq. Amort Exp	406	3	338,080	SG	26.615%	89,981	8.8.1
Adj Elec Plnt Acq. Amort Exp	406	3	-	UT	Situs	-	8.8.2
Adj Cholla Transaction Cost Amort Exp	557	3	467,677	SGCT	26.625%	124,518	8.8.5
Adj Cholla Trans. Cost (Contra) Amort	557	3	(22,422)	OR	Situs	(22,422)	8.8.7
<b>Adjustment to Rate Base:</b>							
Adj Elec Plant Gross Acq.	114	3	1,418,518	SG	26.615%	377,543	8.8.1
Adj Elec Plant Acq. Acc. Amort.	115	3	(4,963,603)	SG	26.615%	(1,321,080)	8.8.1
Adj Elec Plant Gross Acq.	114	3	-	UT	Situs	-	8.8.2
Adj Elec Plant Acq. Acc. Amort.	115	3	(301,635)	UT	Situs	-	8.8.2
Adj Cholla Transaction Cost Amort.	182M	3	(1,014,500)	SGCT	26.625%	(270,107)	8.8.5
Adj Cholla Trans. Cost Amort. (Contra)	182M	3	48,639	OR	Situs	48,639	8.8.7
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	3	(467,677)	SGCT	26.625%	(124,518)	
Schedule M Deduction	SCHMDT	3	(22,422)	OR	Situs	(22,422)	
Deferred Income Tax Expense	41110	3	177,488	SGCT	26.625%	47,256	
Deferred Income Tax Expense	41010	3	(8,509)	OR	Situs	(8,509)	
Accumulated Deferred Income Tax Bal	283	3	461,469	SGCT	26.625%	122,865	
Accumulated Deferred Income Tax Bal	283	3	(22,124)	OR	Situs	(22,124)	

**Description of Adjustment:**

This adjustment walks forward Electric Plant Acquisition and Cholla Transaction Costs (and Oregon Contra Account) Amortization in the base period (12 months ended December 2016) to pro forma period levels (12 months ending December 2017).

This adjustment includes the impact to expense and rate base of the Eagle Mountain distribution regulatory asset which began amortization in December 2015, and the transaction costs from the Idaho Asset Exchange, which began amortization in December 2016.

Adjust Base Period to Pro Forma Period

	<u>Amortization</u>	<u>Rate Base</u>	
		<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	5,119,640	144,704,699	(119,023,280)
Base Period Amount (below)	4,781,559	143,286,181	(114,059,677)
<b>Pro Forma Adjustment</b>	<b>338,080</b>	<b>1,418,518</b>	<b>(4,963,603)</b>
	Ref. 8.8	Ref. 8.8	Ref. 8.8

Year	<u>Gross Acquisition</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Month Avg Bal</u>	
		<u>Accumulated Amortization</u>		<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	143,167,971			(111,681,900)		
2016 January	143,167,971	(111,681,900)	(395,902)	(112,077,803)		
February	143,167,971	(112,077,803)	(395,902)	(112,473,705)		
March	143,167,971	(112,473,705)	(395,902)	(112,869,607)		
April	143,167,971	(112,869,607)	(395,902)	(113,265,509)		
May	143,167,971	(113,265,509)	(395,902)	(113,661,411)		
June	143,167,971	(113,661,411)	(395,902)	(114,057,313)		
July	143,167,971	(114,057,313)	(395,902)	(114,453,215)		
August	143,167,971	(114,453,215)	(395,902)	(114,849,117)		
September	143,167,971	(114,849,117)	(395,902)	(115,245,019)		
October	143,167,971	(115,245,019)	(395,902)	(115,640,921)		
November	143,167,971	(115,640,921)	(395,902)	(116,036,823)		
December	144,704,699	(116,036,823)	(426,637)	(116,463,460)	143,286,181	(114,059,677)
		<b>Base Period Amort =</b>	<b>(4,781,559)</b>			
2017 January	144,704,699	(116,463,460)	(426,637)	(116,890,097)		
February	144,704,699	(116,890,097)	(426,637)	(117,316,733)		
March	144,704,699	(117,316,733)	(426,637)	(117,743,370)		
April	144,704,699	(117,743,370)	(426,637)	(118,170,006)		
May	144,704,699	(118,170,006)	(426,637)	(118,596,643)		
June	144,704,699	(118,596,643)	(426,637)	(119,023,280)		
July	144,704,699	(119,023,280)	(426,637)	(119,449,916)		
August	144,704,699	(119,449,916)	(426,637)	(119,876,553)		
September	144,704,699	(119,876,553)	(426,637)	(120,303,190)		
October	144,704,699	(120,303,190)	(426,637)	(120,729,826)		
November	144,704,699	(120,729,826)	(426,637)	(121,156,463)		
December	144,704,699	(121,156,463)	(426,637)	(121,583,099)	144,704,699	(119,023,280)
		<b>Pro Forma Amort =</b>	<b>(5,119,640)</b>			

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	301,635	11,763,784	(690,999)
Base Period Amount (below)	301,635	11,763,784	(389,364)
<b>Pro Forma Adjustment</b>	-	-	<b>(301,635)</b>
	Ref. 8.8	Ref. 8.8	Ref. 8.8

Year	<u>Req Balance</u>			<u>End Balance</u>		<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>	
Opening Balance	11,763,784			(238,546)			
2016 January	11,763,784	(238,546)	(25,136)	(263,683)			
February	11,763,784	(263,683)	(25,136)	(288,819)			
March	11,763,784	(288,819)	(25,136)	(313,955)			
April	11,763,784	(313,955)	(25,136)	(339,091)			
May	11,763,784	(339,091)	(25,136)	(364,228)			
June	11,763,784	(364,228)	(25,136)	(389,364)			
July	11,763,784	(389,364)	(25,136)	(414,500)			
August	11,763,784	(414,500)	(25,136)	(439,637)			
September	11,763,784	(439,637)	(25,136)	(464,773)			
October	11,763,784	(464,773)	(25,136)	(489,909)			
November	11,763,784	(489,909)	(25,136)	(515,045)			
December	11,763,784	(515,045)	(25,136)	(540,182)	11,763,784	(389,364)	
		<b>Base Period Amort =</b>	<b>(301,635)</b>				
2017 January	11,763,784	(540,182)	(25,136)	(565,318)			
February	11,763,784	(565,318)	(25,136)	(590,454)			
March	11,763,784	(590,454)	(25,136)	(615,591)			
April	11,763,784	(615,591)	(25,136)	(640,727)			
May	11,763,784	(640,727)	(25,136)	(665,863)			
June	11,763,784	(665,863)	(25,136)	(690,999)			
July	11,763,784	(690,999)	(25,136)	(716,136)			
August	11,763,784	(716,136)	(25,136)	(741,272)			
September	11,763,784	(741,272)	(25,136)	(766,408)			
October	11,763,784	(766,408)	(25,136)	(791,545)			
November	11,763,784	(791,545)	(25,136)	(816,681)			
December	11,763,784	(816,681)	(25,136)	(841,817)	11,763,784	(690,999)	
		<b>Pro Forma Amort =</b>	<b>(301,635)</b>				



Results of Operations - December 2016

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2016

Year	Month	Amount	Accumulated Amount
2015	12	-	154,931,754
2016	1	-	154,931,754
2016	2	-	154,931,754
2016	3	-	154,931,754
2016	4	-	154,931,754
2016	5	-	154,931,754
2016	6	-	154,931,754
2016	7	-	154,931,754
2016	8	-	154,931,754
2016	9	-	154,931,754
2016	10	-	154,931,754
2016	11	-	154,931,754
2016	12	1,536,728	<b>156,468,483</b>

System-allocated amount	144,704,699	Ref. 8.8.1
Utah-situs amount	11,763,784	Ref. 8.8.2
	<b>156,468,483</b>	

GL Account Balance

Account Number 140800

Calendar year 2016

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				154,931,754.42
1				154,931,754.42
2				154,931,754.42
3				154,931,754.42
4				154,931,754.42
5				154,931,754.42
6				154,931,754.42
7				154,931,754.42
8				154,931,754.42
9				154,931,754.42
10				154,931,754.42
11				154,931,754.42
12	1,536,728.31		1,536,728.31	156,468,482.73

## Results of Operations - December 2016

## Regulatory Asset Amortization

## Accumulated Amortization

## GL Account 145800 - Actuals for 12 Months Ended December 2016

Year	Month	Removal	Amort.	Accumulated Amount
2015	12		(634,448)	(111,920,447)
2016	1		(421,038)	(112,341,485)
2016	2		(421,038)	(112,762,523)
2016	3		(421,038)	(113,183,562)
2016	4		(421,038)	(113,604,600)
2016	5		(421,038)	(114,025,638)
2016	6		(421,038)	(114,446,677)
2016	7		(421,038)	(114,867,715)
2016	8		(421,038)	(115,288,754)
2016	9		(421,038)	(115,709,792)
2016	10		(421,038)	(116,130,830)
2016	11		(421,038)	(116,551,869)
2016	12		(451,773)	<b>(117,003,642)</b>

System-allocated amount	(116,463,460)	Ref. 8.8.1
Utah-situs amount	(540,182)	Ref. 8.8.2
	<b>(117,003,642)</b>	

## GL Account Balance

## Account Number 145800

## Calendar year 2016

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				111,920,446.66-
1		421,038.36	421,038.36-	112,341,485.02-
2		421,038.36	421,038.36-	112,762,523.38-
3		421,038.36	421,038.36-	113,183,561.74-
4		421,038.37	421,038.37-	113,604,600.11-
5		421,038.35	421,038.35-	114,025,638.46-
6		421,038.37	421,038.37-	114,446,676.83-
7		421,038.36	421,038.36-	114,867,715.19-
8		421,038.35	421,038.35-	115,288,753.54-
9		421,038.37	421,038.37-	115,709,791.91-
10		421,038.36	421,038.36-	116,130,830.27-
11		421,038.37	421,038.37-	116,551,868.64-
12		451,772.92	451,772.92-	117,003,641.56-

PacifiCorp  
 Results of Operations - December 2016  
 Regulatory Asset Amortization  
 Cholla Transaction Costs

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	(1,122,425)	1,215,960
Pro Forma Amount (below)	(654,748)	201,461
Adjustment:	<u>467,677</u>	<u>(1,014,500)</u>
	Ref. 8.8	Ref. 8.8

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Month Avg</u>
Opening Balance			1,777,173	
2016 January	1,777,173	(93,535)	1,683,638	
February	1,683,638	(93,535)	1,590,102	
March	1,590,102	(93,535)	1,496,567	
April	1,496,567	(93,535)	1,403,031	
May	1,403,031	(93,535)	1,309,496	
June	1,309,496	(93,535)	1,215,960	
July	1,215,960	(93,535)	1,122,425	
August	1,122,425	(93,535)	1,028,890	
September	1,028,890	(93,535)	935,354	
October	935,354	(93,535)	841,819	
November	841,819	(93,535)	748,283	
December	748,283	(93,535)	654,748	1,215,960
	<b>Base Period Amort =</b>	<u>(1,122,425)</u>		
2017 January	654,748	(93,535)	561,213	
February	561,213	(93,535)	467,677	
March	467,677	(93,535)	374,142	
April	374,142	(93,535)	280,606	
May	280,606	(93,535)	187,071	
June	187,071	(93,535)	93,535	
July	93,535	(93,535)	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	201,461
	<b>Pro Forma Amort =</b>	<u>(654,748)</u>		

## Results of Operations - December 2016

## Regulatory Asset Amortization

## Cholla Transaction Costs

## GL Account 187050 - Actuals for 12 Months Ended December 2016

Year	Month	Amortization	Balance
2015	12	-	1,777,173
2016	1	(93,535)	1,683,638
2016	2	(93,535)	1,590,102
2016	3	(93,535)	1,496,567
2016	4	(93,535)	1,403,031
2016	5	(93,535)	1,309,496
2016	6	(93,535)	1,215,960
2016	7	(93,535)	1,122,425
2016	8	(93,535)	1,028,890
2016	9	(93,535)	935,354
2016	10	(93,535)	841,819
2016	11	(93,535)	748,283
2016	12	(93,535)	<b>654,748</b>

Ref. 8.8.5

## GL Account Balance

## Account Number 187050

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				1,777,172.98
1		93,535.42	93,535.42-	1,683,637.56
2		93,535.42	93,535.42-	1,590,102.14
3		93,535.42	93,535.42-	1,496,566.72
4		93,535.42	93,535.42-	1,403,031.30
5		93,535.42	93,535.42-	1,309,495.88
6		93,535.42	93,535.42-	1,215,960.46
7		93,535.42	93,535.42-	1,122,425.04
8		93,535.42	93,535.42-	1,028,889.62
9		93,535.42	93,535.42-	935,354.20
10		93,535.42	93,535.42-	841,818.78
11		93,535.42	93,535.42-	748,283.36
12		93,535.42	93,535.42-	654,747.94

PacifiCorp  
 Results of Operations - December 2016  
 Regulatory Asset Amortization  
 Cholla Transaction Costs - OR Contra Account

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	53,813	(58,298)
Pro Forma Amount (below)	31,391	(9,659)
Adjustment:	<u>(22,422)</u>	<u>48,639</u>
	Ref. 8.8	Ref. 8.8

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Month Avg</u>
Opening Balance			(85,204)	
2016 January	(85,204)	4,484	(80,720)	
February	(80,720)	4,484	(76,235)	
March	(76,235)	4,484	(71,751)	
April	(71,751)	4,484	(67,267)	
May	(67,267)	4,484	(62,782)	
June	(62,782)	4,484	(58,298)	
July	(58,298)	4,484	(53,813)	
August	(53,813)	4,484	(49,329)	
September	(49,329)	4,484	(44,845)	
October	(44,845)	4,484	(40,360)	
November	(40,360)	4,484	(35,876)	
December	(35,876)	4,484	(31,391)	(58,298)
	<b>Base Period Amort =</b>	<u>53,813</u>		
2017 January	(31,391)	4,484	(26,907)	
February	(26,907)	4,484	(22,422)	
March	(22,422)	4,484	(17,938)	
April	(17,938)	4,484	(13,454)	
May	(13,454)	4,484	(8,969)	
June	(8,969)	4,484	(4,485)	
July	(4,485)	4,485	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	(9,659)
	<b>Pro Forma Amort =</b>	31,391		

Results of Operations - December 2016

Regulatory Asset Amortization

Cholla Transaction Costs - OR Contra Account

GL Account 187060 - Actuals for 12 Months Ended December 2016

Year	Month	Amortization	Balance
2015	12	-	(85,204)
2016	1	4,484	(80,720)
2016	2	4,484	(76,235)
2016	3	4,484	(71,751)
2016	4	4,484	(67,267)
2016	5	4,484	(62,782)
2016	6	4,484	(58,298)
2016	7	4,484	(53,813)
2016	8	4,484	(49,329)
2016	9	4,484	(44,845)
2016	10	4,484	(40,360)
2016	11	4,484	(35,876)
2016	12	4,484	<b>(31,391) Ref. 8.8.7</b>

GL Account Balance

Account Number 187060

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				85,204.32-
1	4,484.42		4,484.42	80,719.90-
2	4,484.42		4,484.42	76,235.48-
3	4,484.42		4,484.42	71,751.06-
4	4,484.42		4,484.42	67,266.64-
5	4,484.42		4,484.42	62,782.22-
6	4,484.42		4,484.42	58,297.80-
7	4,484.42		4,484.42	53,813.38-
8	4,484.42		4,484.42	49,328.96-
9	4,484.42		4,484.42	44,844.54-
10	4,484.42		4,484.42	40,360.12-
11	4,484.42		4,484.42	35,875.70-
12	4,484.42		4,484.42	31,391.28-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Plant	341	1	(3,478,252)	SG	26.615%	(925,749)	
Other Plant	343	1	(179,700,126)	SG	26.615%	(47,827,793)	
Other Plant	344	1	(5,850,373)	SG	26.615%	(1,557,096)	
Other Plant	345	1	(12,246,643)	SG	26.615%	(3,259,485)	
Other Plant	346	1	(659,497)	SG	26.615%	(175,527)	
			<u>(201,934,891)</u>			<u>(53,745,651)</u>	8.9.1
<b>Adjustment to Depreciation Reserve:</b>							
Other Plant	108OP	1	50,769,905	SG	26.615%	13,512,581	
			<u>50,769,905</u>			<u>13,512,581</u>	8.9.1
<b>Adjustment to Depreciation Expense:</b>							
Other Plant	403OP	1	(6,802,471)	SG	26.615%	(1,810,501)	
			<u>(6,802,471)</u>			<u>(1,810,501)</u>	8.9.1
<b>Adjustment to O&amp;M Expense:</b>							
Administrative & General	929	1	(1,409,821)	SO	27.705%	(390,591)	
Misc. Oth. Power Supply	549	1	(2,692)	SG	26.615%	(717)	
			<u>(1,412,513)</u>			<u>(391,308)</u>	8.9.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	(5,414,678)	SCHMDEXP	28.389%	(1,537,186)	
Schedule M Adjustment	SCHMDT	1	(1,242,537)	TAXDEPR	26.287%	(326,627)	
Deferred Tax Expense	41010	1	2,054,924	SCHMDEXP	28.389%	583,377	
Deferred Tax Expense	41010	1	(471,555)	TAXDEPR	26.287%	(123,958)	
Deferred Tax Expense	41110	1	8,049	OR	Situs	8,049	
Accumulated Def Inc Tax Balance	282	1	15,389,168	OR	Situs	15,389,168	

**Description of Adjustment:**

This adjustment removes the gross plant, accumulated depreciation, depreciation expense and O&M amounts related to the Rolling Hills wind resource from the 12 months ended December 2016. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp  
 Results of Operations - December 2016  
 Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2016	Ref.
<b>Capital</b>			
Other Plant	341	3,478,252	
Other Plant	343	179,700,126	
Other Plant	344	5,850,373	
Other Plant	345	12,246,643	
Other Plant	346	659,497	
		<u>201,934,891</u>	8.9
<b>Depreciation Reserve</b>			
Other Plant	108OP	(50,769,905)	
		<u>(50,769,905)</u>	8.9

Expense Amounts	FERC Account	12 ME Dec 2016	Ref.
<b>Depreciation Expense</b>			
Other Plant	403OP	6,802,471	
		<u>6,802,471</u>	8.9
<b>Operation &amp; Maintenance Expense</b>			
Administrative & General	929	1,409,821	
Misc. Oth. Power Supply	549	2,692	
		<u>1,412,513</u>	8.9



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove system alloc deferral	403SP	1	(5,616,693)	SG	26.615%	(1,494,902)	8.10.1
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	3,444,641	UT	Situs	-	8.10.1
Add situs alloc deferral	407	1	478,639	ID	Situs	-	8.10.1
Add situs alloc deferral	407	1	1,693,414	WY	Situs	-	8.10.1
			<u>-</u>			<u>(1,494,902)</u>	
<u>Remove O&amp;M expense from base period</u>							
Operation Supv and Engineering	500	1	(4,893)	SG	26.615%	(1,302)	8.10.3
Non-NPC Fuel Cost	501	1	(10,234)	SE	25.091%	(2,568)	8.10.3
Misc Steam Power Expense	506	1	(17,389)	SG	26.615%	(4,628)	8.10.3
Maintenance of Structures	511	1	2,312	SG	26.615%	615	8.10.3
Maint of Misc Steam Plant	514	1	(11,923)	SG	26.615%	(3,173)	8.10.3
			<u>(42,127)</u>			<u>(11,056)</u>	
<b>Adjustment to Rate Base:</b>							
<u>Remove EPIS from base period</u>							
Structures & improvements	311	1	(4,782,371)	SG	26.615%	(1,272,844)	8.10.3
Boiler plant equipment	312	1	(20,973,040)	SG	26.615%	(5,582,045)	8.10.3
Turbogenerator units	314	1	(8,644,742)	SG	26.615%	(2,300,827)	8.10.3
Accessory electrical equipment	315	1	(1,927,783)	SG	26.615%	(513,086)	8.10.3
Miscellaneous power plant equipme	316	1	(200,568)	SG	26.615%	(53,382)	8.10.3
			<u>(36,528,503)</u>			<u>(9,722,184)</u>	
<u>Remove Depn Reserve from base period</u>							
Steam production depn reserve	108SP	1	41,883,641	SG	26.615%	11,147,472	8.10.3

**Description of Adjustment:**

The Carbon Plant was retired April, 2015. This adjustment corrects the allocation of the base period accelerated depreciation deferral, and removes the Carbon base period depreciation expense, operation and maintenance expense, Electric Plant in Service, Depreciation Reserve and materials & supplies.

**PacifiCorp**  
**Results of Operations - December 2016**  
**Carbon Plant Closure**

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on Page 8.10.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	<b>5,616,693</b>	<b>SG</b>	<b>8.10</b>
<u>Correct</u>				
Utah depn deferral	407	<b>3,444,641</b>	<b>UT</b>	<b>8.10</b>
Idaho depn deferral	407	<b>478,639</b>	<b>ID</b>	<b>8.10</b>
Wyoming depn deferral	407	<b>1,693,414</b>	<b>WY</b>	<b>8.10</b>
		<u><u>5,616,693</u></u>		

PacifiCorp  
Results of Operations - December 2016  
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2016

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	1	565131	44,602.16	Amortize WY Deferred Carbon Decomm	129704916	4032000	114	SG	WY
2016	1	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	129704916	4032000	114	SG	WY
2016	1	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	129704916	4032000	109	SG	UT
2016	1	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	129704916	4032000	106	SG	ID
2016	2	565131	44,602.16	Amortize WY Deferred Carbon Decomm	129774594	4032000	114	SG	WY
2016	2	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	129774594	4032000	114	SG	WY
2016	2	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	129774594	4032000	109	SG	UT
2016	2	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	129774594	4032000	106	SG	ID
2016	3	565131	44,602.16	Amortize WY Deferred Carbon Decomm	129857449	4032000	114	SG	WY
2016	3	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	129857449	4032000	114	SG	WY
2016	3	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	129857449	4032000	109	SG	UT
2016	3	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	129857449	4032000	106	SG	ID
2016	4	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130176512	4032000	114	SG	WY
2016	4	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130176512	4032000	114	SG	WY
2016	4	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130176512	4032000	109	SG	UT
2016	4	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130176512	4032000	106	SG	ID
2016	5	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130255249	4032000	114	SG	WY
2016	5	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130255249	4032000	114	SG	WY
2016	5	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130255249	4032000	109	SG	UT
2016	5	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130255249	4032000	106	SG	ID
2016	6	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130334547	4032000	114	SG	WY
2016	6	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130334547	4032000	114	SG	WY
2016	6	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130334547	4032000	109	SG	UT
2016	6	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130334547	4032000	106	SG	ID
2016	7	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130626513	4032000	114	SG	WY
2016	7	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130626513	4032000	114	SG	WY
2016	7	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130626513	4032000	109	SG	UT
2016	7	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130626513	4032000	106	SG	ID
2016	8	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130664205	4032000	114	SG	WY
2016	8	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130664205	4032000	114	SG	WY
2016	8	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130664205	4032000	109	SG	UT
2016	8	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130664205	4032000	106	SG	ID
2016	9	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130783003	4032000	114	SG	WY
2016	9	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	130783003	4032000	114	SG	WY
2016	9	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130783003	4032000	109	SG	UT
2016	9	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130783003	4032000	106	SG	ID
2016	10	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131085069	4032000	114	SG	WY
2016	10	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131085069	4032000	114	SG	WY
2016	10	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131085069	4032000	109	SG	UT
2016	10	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131085069	4032000	106	SG	ID
2016	11	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131164987	4032000	114	SG	WY
2016	11	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131164987	4032000	114	SG	WY
2016	11	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131164987	4032000	109	SG	UT
2016	11	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131164987	4032000	106	SG	ID
2016	12	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131235447	4032000	114	SG	WY
2016	12	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131235447	4032000	114	SG	WY
2016	12	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131235447	4032000	109	SG	UT
2016	12	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131235447	4032000	106	SG	ID
			<u>5,616,693.48</u>						

## PacifiCorp

## Results of Operations - December 2016

## Carbon Plant Closure

## Base Period Rate Base and Operation &amp; Maintenance Expense

## Carbon Plant and related facilities electric plant in service

Description	FERC		13 Month Average	Ref.
	Acct	Factor	12 ME Dec 2016	
<u>Steam Production Plant</u>				
Structures & improvements	311	SG	4,782,371	8.10
Boiler plant equipment	312	SG	20,973,040	8.10
Turbogenerator units	314	SG	8,644,742	8.10
Accessory electrical equipment	315	SG	1,927,783	8.10
Miscellaneous power plant equipment	316	SG	200,568	8.10
			<u>36,528,503</u>	

## Carbon Plant and related facilities depreciation reserve

Description	FERC		13 Month Average	Ref.
	Acct	Factor	12 ME Dec 2016	
Steam production depn reserve	108SP	SG	(41,883,641)	8.10

## Carbon Plant and related facilities operation and maintenance expense

Description	FERC		12 ME Dec 2016	Ref.
	Acct	Factor		
Operation Supv and Engineering	500	SG	4,893	8.10
Non-NPC Fuel Cost	501	SE	10,234	8.10
Misc Steam Power Expense	506	SG	17,389	8.10
Maintenance of Structures	511	SG	(2,312)	8.10
Maint of Misc Steam Plant	514	SG	11,923	8.10
			<u>42,127</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Net Prepaid Balance	182M	1	186,081	CA	Situs	-	8.11.1
Net Prepaid Balance	182M	1	2,053,997	OR	Situs	2,053,997	8.11.1
Net Prepaid Balance	182M	1	(842,736)	UT	Situs	-	8.11.1
Net Prepaid Balance	182M	1	(483,249,569)	SO	27.705%	(133,884,482)	8.11.1
Net Prepaid Balance	2283	1	236,766,014	SO	27.705%	65,596,117	8.11.1
			<u>(245,086,213)</u>			<u>(66,234,369)</u>	8.11.1
<b>Adjustment to Tax:</b>							
ADIT Balances	190	3	(91,013,658)	SO	27.705%	(25,215,370)	8.11.1
ADIT Balances	283	3	183,398,043	SO	27.705%	50,810,500	8.11.1
ADIT Balances	283	3	(779,512)	OR	Situs	(779,512)	8.11.1
ADIT Balances	283	3	(70,620)	CA	Situs	-	8.11.1
ADIT Balances	283	3	319,828	UT	Situs	-	8.11.1
			<u>91,854,081</u>			<u>24,815,618</u>	8.11.1

**Description of Adjustment:**

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Per Order No. 15-226 in Docket UM 1633, the net pension and post retirement prepaid is not included in rate base for Oregon.

## PacifiCorp

## Results of Operations - December 2016

## Pension and Other Postretirement Welfare Plan Net Prepaid Balances

FERC Pension Account		December 2016 13 Mo Avg		Ref
Account	Factor	Allocation		Ref
182M	CA	(186,081)		8.11
182M	OR	(2,053,997)		8.11
182M	UT	842,736		8.11
182M	SO	483,249,569		8.11
2283	SO	(236,766,014)		8.11
		<u>245,086,213</u>		8.11

FERC Tax Account		December 2016 13 Mo Avg		Ref
Account	Factor	Allocation		Ref
190	SO	91,013,658		8.11
283	SO	(183,398,043)		8.11
283	OR	779,512		8.11
283	CA	70,620		8.11
283	UT	(319,828)		8.11
		<u>(91,854,081)</u>		8.11

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	1	(786,074)	OR	Situs	(786,074)	8.12.1
Commercial	442	1	(705,970)	OR	Situs	(705,970)	8.12.1
Industrial (includes Irrigation)	442	1	(524,724)	OR	Situs	(524,724)	8.12.1
Public Street & Highway	444	1	(6,069)	OR	Situs	(6,069)	8.12.1
			<u>(2,022,837)</u>			<u>(2,022,837)</u>	
<b>Adjustment to Expense:</b>							
<u>Remove base period amortization</u>							
Deer Creek mine amortization	501	1	(21,076,353)	SE	25.091%	(5,288,315)	8.12.2
Deer Creek mine contra amortization	501	1	(200,488)	OR	Situs	(200,488)	8.12.2
Deer Creek mine contra amortization	506	1	(3,189,660)	SG	26.615%	(848,939)	8.12.2
<b>Adjustment to Rate Base:</b>							
<u>Remove Base Period Regulatory Asset</u>							
Unrecovered Plant	182M	1	(54,263,184)	SE	25.091%	(13,615,298)	
Unrecovered Plant	182M	1	(156,840)	OR	Situs	(156,840)	
Closure Costs	182M	3	(45,392,453)	SE	25.091%	(11,389,523)	
ROR Offsets	182M	1	100,301	OR	Situs	100,301	
UMWA PBOP Savings	182M	3	2,659,727	OR	Situs	2,659,727	
<u>Add Pro Forma Period Regulatory Asset</u>							
Closure Costs	182M	3	53,991,084	SE	25.091%	13,547,024	8.12.3
UMWA PBOP Savings	182M	3	(1,942,331)	OR	Situs	(1,942,331)	8.12.4
<b>Adjustment to Tax:</b>							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(23,247,123)	SE	25.091%	(5,832,988)	
Schedule M Deduction	SCHMDT	3	(12,705,124)	SE	25.091%	(3,187,871)	
Schedule M Deduction	SCHMDT	1	718,924	OR	Situs	718,924	
Def Income Tax Expense	41110	1	8,822,523	SE	25.091%	2,213,679	
Def Income Tax Expense	41010	3	(4,821,722)	SE	25.091%	(1,209,829)	
Def Income Tax Expense	41010	1	272,839	OR	Situs	272,839	
Accum Def Income Tax Balance	283	3	79,571,152	SE	25.091%	19,965,377	
Accum Def Income Tax Balance	283	3	2,788,716	SO	27.705%	772,615	
Accum Def Income Tax Balance	283	1	(1,094,258)	OR	Situs	(1,094,258)	
<u>Add Pro Forma Period Tax</u>							
Accum Def Income Tax Balance	283	3	(20,490,156)	SE	25.091%	(5,141,231)	
Accum Def Income Tax Balance	283	3	1,746,527	OR	Situs	1,746,527	

**Description of Adjustment:**

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. Balances and treatment as approved by this order are reflected in unadjusted results for the 12 months ended December 2016. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because recovery of these amounts are authorized in separate tariff riders. Closure Costs and UMWA PBOP benefits settlement approved for deferral treatment are adjusted to reflect pro forma amounts for the 12 months ending December 2017. The deferral of PBOP benefits is reflected by reducing revenues.

## PacifiCorp

## Results of Operations - December 2016

## Deer Creek Mine Closure

## Savings in Company Postretirement Benefits due to UMWA Settlement

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company. The Oregon portion of these savings are being deferred and will be considered in the next Oregon General Rate Case. These are being deferred by reducing revenues.

## Accrual

Account Description

186853 Return Offset for Assets Sold	(2,022,837)
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Spread to Revenue Accounts

440 Residential Sales	38.860%
442 Commercial Sales	34.900%
442 Industrial (includes Irrigation)	25.940%
444 Public Street and Highway Lighting	0.300%
	<u>100.000%</u>

Reduce revenue accounts for savings:

440 Residential Sales	(786,074) Ref 8.12
442 Commercial & Industrial Sales	(705,970) Ref 8.12
442 Industrial (includes Irrigation)	(524,724) Ref 8.12
445 Other Sales to Public Authorities	(6,069) Ref 8.12
	<u>(2,022,837)</u>



PacifiCorp  
 Results of Operations - December 2016  
 Deer Creek Mine Closure  
 Amortization of Unrecovered Plant

Deer Creek Unrecovered Plant Amortization built into current rates is being returned to customers via Tarriff Rider 196 until rates are re-set in a General Rate Case.  
 Deer Creek Unrecovered Plant Amortization ordered in UM 1712 is being recovered via Tarriff Rider 197 over the four-year period from June 2015 - May 2019.  
 Deer Creek Unrecovered Plant amortization and the tarriff riders need to be removed from Unadjusted Results.

	<u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Amortization of unrecovered plant =	<b>21,076,353</b>	SE	<b>8.12</b>
Oregon Portion of Amort and Recovery	<b>200,488</b>	OR	<b>8.12</b>

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Oregon unadjusted results. We need to remove this from Unadjusted Results.

	<u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadj results	<b>3,189,660</b>	SG	<b>8.12</b>

PacifiCorp  
 Results of Operations - December 2016  
 Deer Creek Mine Closure  
 Closing Costs in Pro Forma Period

In UM 1712 the proposed mine closure tariff (Schedule 198) to address recovery of the costs associated with the plant closure was rejected. The OPUC will consider these costs when PacifiCorp files its next general rate case.  
 The forecast of the balances of the costs deferred for CY 2017 are shown below.

Description	Account	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
ARO	186820	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	3,748,151	
M&S	186825	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	
Prepaid Royalties	186826	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	
Recovery Royalties	186828	3,547,353	3,703,512	3,859,670	4,015,829	4,171,988	4,328,147	4,484,305	4,640,464	4,796,623	4,952,781	5,108,940	5,265,099	5,421,258	
Union Suppl Benefits	186830	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	1,603,004	
Non-Union Severance	186833	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	
Misc Closure Costs	186835	30,900,552	31,455,516	32,050,062	32,663,938	34,312,467	35,880,743	37,523,656	37,652,056	37,717,256	37,717,256	37,717,256	37,717,256	37,717,256	
Deer Creek Tax Flow Through	186839	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	
		50,607,591	51,318,714	52,069,418	52,839,453	54,644,141	56,368,576	58,167,647	58,452,206	58,673,565	58,829,724	58,985,882	59,142,041	59,298,200	
Closure to Joint Owners	186836	(1,889,877)	(1,992,878)	(2,060,200)	(2,108,975)	(2,146,192)	(2,157,248)	(2,165,386)	(2,165,386)	(2,165,386)	(2,165,386)	(2,165,386)	(2,165,386)	(2,165,386)	13 Mo Avg
		48,717,714	49,325,836	50,009,218	50,730,479	52,497,949	54,211,328	56,002,262	56,286,821	56,508,179	56,664,338	56,820,497	56,976,655	57,132,814	53,991,084 Ref 8.12

PacifiCorp  
 Results of Operations - December 2016  
 Deer Creek Mine Closure  
 Savings Resulting from the UMWA PBOP Settlement (Account 186853)

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company. The Oregon portion of these savings are being deferred and will be considered in the next Oregon General Rate Case.

	<u>13 Mo Avg</u>
End Bal	(4,602,058)
Beg Bal	(2,659,727)
Increase	<u>(1,942,331) Ref 8.12</u>

	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>	<u>13 Mo Avg</u>
Jan-16	(1,658,810)	(138,234)	(1,797,044)	
Feb-16	(1,797,044)	(138,234)	(1,935,278)	
Mar-16	(1,935,278)	(138,234)	(2,073,512)	
Apr-16	(2,073,512)	(138,234)	(2,211,746)	
May-16	(2,211,746)	(138,234)	(2,349,980)	
Jun-16	(2,349,980)	(411,255)	(2,761,235)	
Jul-16	(2,761,235)	(153,402)	(2,914,637)	
Aug-16	(2,914,637)	(153,402)	(3,068,039)	
Sep-16	(3,068,039)	(153,402)	(3,221,441)	
Oct-16	(3,221,441)	(153,402)	(3,374,842)	
Nov-16	(3,374,842)	(153,402)	(3,528,244)	
Dec-16	(3,528,244)	(153,402)	(3,681,646)	(2,659,727)
<b>Deferral in 2016</b>		<b>(2,022,837) Ref 8.12.1</b>		
Jan-17	(3,681,646)	(153,402)	(3,835,048)	
Feb-17	(3,835,048)	(153,402)	(3,988,450)	
Mar-17	(3,988,450)	(153,402)	(4,141,852)	
Apr-17	(4,141,852)	(153,402)	(4,295,254)	
May-17	(4,295,254)	(153,402)	(4,448,656)	
Jun-17	(4,448,656)	(153,402)	(4,602,058)	
Jul-17	(4,602,058)	(153,402)	(4,755,460)	
Aug-17	(4,755,460)	(153,402)	(4,908,862)	
Sep-17	(4,908,862)	(153,402)	(5,062,264)	
Oct-17	(5,062,264)	(153,402)	(5,215,666)	
Nov-17	(5,215,666)	(153,402)	(5,369,068)	
Dec-17	(5,369,068)	(153,402)	(5,522,469)	(4,602,058)

## 9. ALLOCATION FACTORS

Oregon Results of Operations  
December 2016  
13 Month Average Factors

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S										Situs
System Generation	SG	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Pg 9.18
System Generation (Pac. Power Costs on SG)	SG-P	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Pg 9.18
System Generation (R.M.P. Costs on SG)	SG-U	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Pg 9.18
Divisional Generation - Pac. Power	DGP	3.2011%	54.6599%	16.7783%	0.0000%	0.0000%	25.3607%	0.0000%			Pg 9.18
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.2828%	11.4981%	5.1505%	0.0685%			Pg 9.18
System Capacity	SC	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%			Pg 9.18
System Energy	SE	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 9.18
System Energy (Pac. Power Costs on SE)	SE-P	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 9.18
System Energy (R.M.P. Costs on SE)	SE-U	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 9.18
Divisional Energy - Pac. Power	DEP	3.1506%	52.4107%	16.0442%	0.0000%	0.0000%	28.3944%	0.0000%			Pg 9.18
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%			Pg 9.18
System Overhead	SO	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%			Pg 9.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%			Pg 9.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%			Pg 9.7
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Gross Plant-System	GPS	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%			Pg 9.7
System Generation (Wind Plant on SG)	SG-W	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Not Used
System Net Other Production Plant (Wind Plant on SNPPO)	SNPPO-W	1.5586%	26.6171%	8.1696%	42.7292%	5.8993%	14.9910%	0.0352%			Not Used
System Net Plant	SNP	2.0101%	26.6214%	7.7566%	43.7816%	5.7226%	14.0740%	0.0264%	0.0073%	0.0000%	Pg 9.7
Mid-Columbia	MC	1.1393%	42.6538%	9.6779%	31.2333%	4.3121%	10.9578%	0.0257%			Pg 9.19
Division Net Plant Distribution	SNPD	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.2828%	11.4981%	5.1505%	0.0685%			Pg 9.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%			Pg 9.18
Division Net Plant General-Mine - Pac. Power	DNPGMP	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	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 9.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	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%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.5557%	26.5646%	8.1542%	42.6488%	5.8882%	14.9628%	0.0351%	0.1906%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5557%	26.5646%	8.1542%	42.6488%	5.8882%	14.9628%	0.0351%	0.1906%	0.0000%	Pg 9.4
Customer - System	CN	2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - Pac. Power	CNP	0.0000%	69.3011%	15.6518%	0.0000%	0.0000%	15.0471%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4368%	7.9200%	1.6432%	0.0000%	0.0000%	0.0000%	Pg 9.10
Washington Business Tax	WB TAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	3.2675%	24.5034%	5.4034%	44.4009%	7.1395%	13.8765%	-0.0499%	2.6554%	-1.1966%	Pg 9.11
Interest	INT	2.0101%	26.6214%	7.7566%	43.7816%	5.7226%	14.0740%	0.0264%	0.0073%	0.0000%	Pg 9.7
CIAC	CIAC	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 9.10
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 9.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT	3.6344%	34.3675%	12.0356%	34.4218%	4.6012%	10.9396%	0.0000%	0.0000%	0.0000%	Pg 9.10
Blank	DONOTUSE	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%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%				Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016

13 MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.5540%	26.5352%	8.1452%	42.8159%	5.9113%	15.0034%	0.0351%			Pg 9.3
System Net Transmission Plant	SNPT	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Pg 9.5
System Net Production Plant	SNPP	1.5560%	26.5697%	8.1555%	42.7680%	5.9046%	14.9952%	0.0351%	0.0159%		Pg 9.5
System Net Hydro Plant	SNPPH	1.5557%	26.5646%	8.1542%	42.6488%	5.8882%	14.9628%	0.0351%	0.1906%		Pg 9.4
System Net Nuclear Plant	SNPPN	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%			Pg 9.4
System Net Other Production Plant	SNPPO	1.5586%	26.6171%	8.1696%	42.7292%	5.8993%	14.9910%	0.0352%			Pg 9.4
System Net General Plant	SNPG	2.4907%	29.4081%	7.1602%	39.9770%	6.5109%	14.4383%	0.0147%			Pg 9.6
System Net Intangible Plant	SNPI	1.9329%	28.4544%	8.5626%	39.8323%	6.7694%	14.4184%	0.0299%			Pg 9.7
Trojan Plant Allocator	TROJP	1.5510%	26.3636%	8.0956%	42.7197%	5.9759%	15.2389%	0.0351%			Pg 9.12
Trojan Decommissioning Allocator	TROJD	1.5497%	26.3429%	8.0825%	42.7179%	5.9894%	15.2826%	0.0350%			Pg 9.12
Income Before Taxes	IBT	3.2803%	24.5336%	5.2684%	44.4562%	7.1086%	13.9098%	-0.0212%	2.4535%	-0.9894%	Pg 9.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	Pg 9.8
DIT Balance	DITBAL	2.1610%	26.1730%	6.0643%	43.9304%	5.6131%	14.1544%	0.2630%	0.0000%	1.6408%	Pg 9.9
Tax Depreciation	TAXDEPR	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%	1.1543%	Pg 9.13
Blank	DONOTUSE	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%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.3453%	28.3892%	8.3599%	40.6872%	5.5897%	14.6019%	0.0268%	0.0000%	0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	1.9196%	26.9600%	7.8245%	33.6704%	5.6097%	13.5687%	0.0280%	10.4191%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.5592%	26.6247%	8.1727%	42.7453%	5.9015%	14.9966%				Pg 9.18

13 MONTH AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
HISTORICAL DECEMBER 2016

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
<b>STEAM :</b>										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,016,256,715	109,361,484	1,867,400,342	573,215,207	2,998,063,523	413,916,602	1,051,832,855	2,466,702	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,016,256,715	109,361,484	1,867,400,342	573,215,207	2,998,063,523	413,916,602	1,051,832,855	2,466,702	0	0
LESS ACCUMULATED DEPRECIATION										
S	12681722.37	0	0	0	9025508.95	1247696.64	2,408,517	0	0	0
DGP	(744,796,493)	(11,609,046)	(198,230,094)	(60,848,497)	(318,253,349)	(43,938,477)	(111,855,182)	(261,848)	0	0
DGU	(758,374,058)	(11,820,678)	(201,843,808)	(61,957,759)	(324,055,076)	(44,739,471)	(113,690,645)	(266,621)	0	0
SG	(1,104,562,888)	(17,216,679)	(293,983,131)	(90,240,747)	(471,982,403)	(65,162,513)	(165,589,086)	(388,331)	0	0
SSGCH	(209,501,907)	(3,265,479)	(55,759,638)	(17,115,919)	(89,520,673)	(12,359,342)	(31,407,202)	(73,654)	0	0
	(2,804,553,623)	(43,911,882)	(749,816,670)	(230,162,921)	(1,194,785,992)	(164,952,106)	(419,933,598)	(990,454)	0	0
TOTAL NET STEAM PLANT	4,211,703,092	65,449,602	1,117,583,672	343,052,286	1,803,277,531	248,964,496	631,899,257	1,476,248	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5540%	26.5352%	8.1452%	42.8159%	5.9113%	15.0034%	0.0351%	0.0000%	0.0000%

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
<b>NUCLEAR:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	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		
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0		
DGU	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		
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0		
<b>SNPPN</b>										
<b>SYSTEM NET PLANT PRODUCTION NUCLEAR</b>	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>HYDRO:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NUTIL</b>
HYDRO PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,018,073,251	15,868,576	270,963,623	83,174,703	435,025,171	60,060,149	152,623,106	357,923	0	0
	1,018,073,251	15,868,576	270,963,623	83,174,703	435,025,171	60,060,149	152,623,106	357,923	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	1274890,719	0	0	0	0	0	0	0	1,274,891	0
DGP	(158,213,520)	(2,466,054)	(42,109,061)	(12,925,752)	(67,605,021)	(9,333,638)	(23,718,371)	(55,623)	0	0
DGU	(29,084,237)	(453,332)	(7,740,868)	(2,376,128)	(12,427,765)	(1,715,794)	(4,360,125)	(10,225)	0	0
SG	(163,022,647)	(2,541,013)	(43,389,026)	(13,318,649)	(69,659,973)	(9,617,348)	(24,439,325)	(57,314)	0	0
	(349,045,513)	(5,460,399)	(93,238,955)	(28,620,530)	(149,692,759)	(20,666,780)	(52,517,820)	(123,162)	1,274,891	0
TOTAL NET HYDRO PRODUCTION PLANT	669,027,738	10,408,177	177,724,668	54,554,174	285,332,412	39,393,369	100,105,286	234,762	1,274,891	0
<b>SNPPH</b>										
<b>SYSTEM NET PLANT PRODUCTION HYDRO</b>	100.0000%	1.5557%	26.5646%	8.1542%	42.6488%	5.8862%	14.9628%	0.0351%	0.1906%	0.0000%
<b>OTHER:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NUTIL</b>
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	4,027,464,436	62,775,566	1,071,923,216	329,036,401	1,720,945,328	237,595,980	603,772,009	1,415,934	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	4,027,539,421	62,775,566	1,071,998,202	329,036,401	1,720,945,328	237,595,980	603,772,009	1,415,934	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(562,683,280)	(8,770,471)	(149,760,049)	(45,970,184)	(240,435,931)	(33,194,902)	(84,353,921)	(197,822)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(292,702,372)	(4,562,314)	(77,903,721)	(23,913,243)	(125,072,434)	(17,267,665)	(43,880,089)	(102,605)	0	0
SSGCT	(31,124,493)	(485,133)	(8,283,889)	(2,542,814)	(13,299,572)	(1,836,156)	(4,665,987)	(10,942)	0	0
	(886,510,145)	(13,817,919)	(235,947,659)	(72,426,241)	(378,807,937)	(52,298,723)	(132,899,997)	(311,670)	0	0
TOTAL NET OTHER PRODUCTION PLANT	3,141,029,276	48,957,647	836,050,543	256,610,161	1,342,137,392	185,297,257	470,872,012	1,104,264	0	0
<b>SNPPO</b>										
<b>SYSTEM NET PLANT PRODUCTION OTHER</b>	100.0000%	1.5586%	26.6171%	8.1696%	42.7292%	5.8993%	14.9910%	0.0352%	0.0000%	0.0000%



OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>UTIL</b>
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,061,794,401	188,005,626	3,210,287,181	985,426,312	5,154,034,023	711,572,730	1,808,227,971	4,240,559	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,061,869,387	188,005,626	3,210,362,167	985,426,312	5,154,034,023	711,572,730	1,808,227,971	4,240,559	0	0
LESS ACCUMULATED DEPRECIATION										
S	13956613.09	0	0	0	9,025,509	1,247,697	2,408,517	0	1,274,891	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG-P	(4,054,065,895)	(63,190,200)	(1,079,003,284)	(331,209,691)	(1,732,312,196)	(239,165,305)	(607,759,932)	(1,425,286)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,040,109,281)	(63,190,200)	(1,079,003,284)	(331,209,691)	(1,723,286,687)	(237,917,608)	(605,351,415)	(1,425,286)	1,274,891	0
TOTAL NET PRODUCTION PLANT	8,021,760,106	124,815,426	2,131,358,883	654,216,620	3,430,747,336	473,655,122	1,202,876,555	2,815,273	1,274,891	0
SNPP										
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5560%	26.5697%	8.1555%	42.7680%	5.9046%	14.9952%	0.0351%	0.0159%	0.0000%
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	5,978,925,682	93,192,740	1,591,311,196	488,467,179	2,554,809,456	352,720,361	896,322,744	2,102,008		
	5,978,925,682	93,192,740	1,591,311,196	488,467,179	2,554,809,456	352,720,361	896,322,744	2,102,008		
LESS ACCUMULATED DEPRECIATION										
DGP	(372,576,077)	(5,807,295)	(99,162,377)	(30,438,777)	(159,202,662)	(21,979,729)	(55,854,250)	(130,986)		
DGU	(412,598,775)	(6,431,124)	(109,814,553)	(33,708,557)	(176,304,458)	(24,340,826)	(61,854,200)	(145,057)		
SG	(765,176,745)	(11,926,711)	(203,654,366)	(62,513,526)	(326,961,881)	(45,140,788)	(114,710,461)	(269,013)		
	(1,550,351,598)	(24,165,129)	(412,631,296)	(126,660,860)	(662,469,001)	(91,461,343)	(232,418,911)	(545,056)		
TOTAL NET TRANSMISSION PLANT	4,428,574,085	69,027,610	1,178,679,900	361,806,318	1,892,340,455	261,259,017	663,903,833	1,556,952		
SNPT										
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%		
<b>DISTRIBUTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,272,374,444	255,252,207	1,962,008,253	473,293,059	0	0	581,820,925	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,538,166,342)	(124,663,907)	(958,375,043)	(223,021,843)	0	0	(232,105,548)	0		
	1,734,208,102	130,588,299	1,003,633,209	250,271,217	0	0	349,715,377	0		
DNDPP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.5301%	57.8727%	14.4314%	0.0000%	0.0000%	20.1657%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,211,493,410	0	0	0	2,760,542,053	325,577,160	125,374,197	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,094,226,926)	0	0	0	(906,186,504)	(136,682,402)	(51,358,020)	0		
	2,117,266,484	0	0	0	1,854,355,549	188,894,758	74,016,177	0		
DNPDU										
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5825%	8.9216%	3.4958%	0.0000%		

**OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
TOTAL NET DISTRIBUTION PLANT	3,851,474,587	130,588,299	1,003,633,209	250,271,217	1,854,355,549	188,894,758	423,731,554	0		
<b>DNDP</b>										
<b>DIVISION NET PLANT DISTRIBUTION</b>	100.0000%	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%		
<b>GENERAL:</b>										
<b>GENERAL PLANT</b>										
	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
S	605,393,904	17,901,411	189,530,321	46,360,776	221,669,263	41,616,147	88,315,986	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,690,929	55,672	926,099	283,502	1,574,592	236,324	613,467	1,272		
SG	287,171,962	4,476,112	76,431,784	23,461,419	122,709,276	16,941,404	43,051,005	100,961		
SO	282,788,704	6,209,706	78,346,721	22,476,782	120,120,507	16,157,415	39,405,890	71,683		
CN	19,690,574	489,402	6,218,511	1,404,462	9,249,873	810,057	1,518,270	0		
DEU	0	0	0	0	0	0	0	0		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
Remove Capital Lease	(20,740,849)	(189,659)	(4,731,158)	(998,061)	(12,519,339)	(720,725)	(1,577,602)	(4,305)		
	1,177,995,224	28,942,644	346,722,279	92,988,880	462,804,171	75,040,622	171,327,015	169,611		
<b>LESS ACCUMULATED DEPRECIATION</b>										
S	(232,738,712)	(6,650,235)	(73,209,552)	(23,465,080)	(78,939,098)	(15,139,631)	(35,335,116)	0		
DGP	(1,224,206)	(19,082)	(325,826)	(100,015)	(523,106)	(72,221)	(183,525)	(430)		
DGU	(3,185,798)	(49,657)	(847,911)	(260,274)	(1,361,299)	(187,943)	(477,595)	(1,120)		
SE	(1,711,834)	(25,820)	(429,520)	(131,487)	(730,287)	(109,606)	(284,523)	(590)		
SG	(91,887,956)	(1,432,246)	(24,456,289)	(7,507,076)	(39,263,947)	(5,420,832)	(13,775,262)	(32,305)		
SO	(106,249,331)	(2,333,110)	(29,436,419)	(8,444,973)	(45,131,660)	(6,070,662)	(14,805,575)	(26,933)		
CN	(7,967,889)	(199,039)	(2,516,352)	(568,322)	(3,743,007)	(327,793)	(614,376)	0		
SSGCT	(85,663)	(1,335)	(22,800)	(6,999)	(36,604)	(5,054)	(12,842)	(30)		
SSGCH	(2,403,941)	(37,470)	(639,817)	(196,398)	(1,027,210)	(141,818)	(360,384)	(845)		
	(447,455,330)	(10,746,993)	(131,884,485)	(40,680,624)	(170,756,218)	(27,475,559)	(65,849,197)	(62,253)		
TOTAL NET GENERAL PLANT	730,539,894	18,195,651	214,837,794	52,308,256	292,047,953	47,565,063	105,477,818	107,358		
<b>SNPG</b>										
<b>SYSTEM NET GENERAL PLANT</b>	100.0000%	2.4907%	29.4081%	7.1602%	39.9770%	6.5109%	14.4383%	0.0147%		
<b>MINING:</b>										
<b>GENERAL MINING PLANT</b>										
SE	2,342,410	35,331	587,739	179,922	999,298	149,981	389,331	808		
<b>LESS ACCUMULATED DEPRECIATION</b>										
SE	0	0	0	0	0	0	0	0		
	2,342,410	35,331	587,739	179,922	999,298	149,981	389,331	808		
<b>SNPM</b>										
<b>SYSTEM NET PLANT MINING</b>	100.0000%	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%		
<b>INTANGIBLE:</b>										
<b>INTANGIBLE PLANT</b>										
S	(16,167,060)	454,400	4,512,024	1,823,897	(28,373,892)	4,260,950	1,155,562	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	143,748	2,168	36,068	11,041	61,324	9,204	23,892	50		
CN	137,685,663	3,422,123	43,482,727	9,820,651	64,679,416	5,664,294	10,616,452	0		
SG	342,788,245	5,342,996	91,234,245	28,005,166	146,474,249	20,222,428	51,388,647	120,514		
SO	372,069,103	8,170,198	103,081,891	29,573,021	158,044,253	21,258,540	51,846,887	94,314		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	836,519,699	17,391,886	242,346,955	69,233,776	340,885,350	51,415,415	115,031,440	214,877		

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
DESCRIPTION										
LESS ACCUMULATED AMORTIZATION										
S	18,400,533	0	(92,929)	0	19,596,242	(870,151)	(232,629)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(440,372)	(6,864)	(117,206)	(35,978)	(188,172)	(25,979)	(68,018)	(155)		
SE	(130,316)	(1,966)	(32,698)	(10,010)	(55,594)	(8,344)	(21,660)	(45)		
CN	(117,940,324)	(2,931,361)	(37,246,921)	(8,412,283)	(55,403,817)	(4,851,984)	(9,093,959)	0		
SG	(139,201,262)	(2,169,712)	(37,048,884)	(11,372,486)	(59,481,037)	(8,212,030)	(20,868,173)	(48,939)		
SO	(281,744,466)	(6,186,776)	(78,057,415)	(22,393,784)	(119,676,945)	(16,097,751)	(39,260,378)	(71,418)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(679,327)	(10,589)	(180,805)	(55,500)	(290,278)	(40,076)	(101,840)	(239)		
	(521,735,533)	(11,307,287)	(152,776,859)	(42,280,039)	(215,499,601)	(30,106,316)	(69,644,657)	(120,795)		
TOTAL NET INTANGIBLE PLANT	314,784,165	6,084,619	89,570,096	26,953,737	125,385,749	21,309,099	45,386,783	94,082		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.9329%	28.4544%	8.5626%	39.8323%	6.7694%	14.4184%	0.0299%		
<b>GROSS PLANT:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>UTIL</b>
PRODUCTION PLANT	12,061,869,387	188,005,626	3,210,362,167	985,428,312	5,154,034,023	711,572,730	1,808,227,971	4,240,559	0	0
TRANSMISSION PLANT	5,978,925,682	93,192,740	1,591,311,196	488,467,179	2,554,809,456	352,720,361	896,322,744	2,102,008	0	0
DISTRIBUTION PLANT	6,483,867,854	255,252,207	1,962,008,253	473,293,059	2,760,542,053	325,577,160	707,195,122	0	0	0
GENERAL PLANT	1,180,337,633	28,977,975	347,310,019	93,168,802	463,803,470	75,190,603	171,716,346	170,419	0	0
INTANGIBLE PLANT	836,519,699	17,391,886	242,346,955	69,233,776	340,885,350	51,415,415	115,031,440	214,877	0	0
TOTAL GROSS PLANT	26,541,520,255	582,820,433	7,353,338,589	2,109,589,127	11,274,074,350	1,516,476,270	3,698,493,623	6,727,863	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,040,109,281)	(63,190,200)	(1,079,003,284)	(331,209,691)	(1,723,286,687)	(237,917,608)	(605,351,415)	(1,425,286)	1,274,891	0
TRANSMISSION PLANT	(1,550,351,598)	(24,165,129)	(412,631,296)	(126,660,860)	(662,469,001)	(91,461,343)	(232,418,911)	(545,056)	0	0
DISTRIBUTION PLANT	(2,632,393,267)	(124,663,907)	(958,375,043)	(223,021,843)	(906,186,504)	(136,682,402)	(283,463,568)	0	0	0
GENERAL PLANT	(447,455,330)	(10,746,993)	(131,884,485)	(40,680,624)	(170,756,218)	(27,475,559)	(65,849,197)	(62,253)	0	0
INTANGIBLE PLANT	(521,735,533)	(11,307,287)	(152,776,859)	(42,280,039)	(215,499,601)	(30,106,316)	(69,644,657)	(120,795)	0	0
	(9,192,045,009)	(234,073,496)	(2,734,670,968)	(763,853,057)	(3,678,198,010)	(523,643,230)	(1,256,727,749)	(2,153,391)	1,274,891	0
NET PLANT	17,349,475,246	348,746,937	4,618,667,622	1,345,736,070	7,595,876,340	992,833,040	2,441,765,874	4,574,472	1,274,891	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0101%	26.6214%	7.7566%	43.7816%	5.7226%	14.0740%	0.0264%	0.0073%	0.0000%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0101%	26.6214%	7.7566%	43.7816%	5.7226%	14.0740%	0.0264%	0.0073%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	25,886,662,449	568,440,529	7,171,909,977	2,057,539,324	10,995,909,591	1,479,060,315	3,607,240,846	6,561,866		
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1959%	27.7050%	7.9483%	42.4771%	5.7136%	13.9347%	0.0253%		
IBT										
INCOME BEFORE TAXES	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
INCOME BEFORE STATE TAXES	878,742,303	28,712,957	215,321,889	47,481,934	390,169,832	62,737,983	121,938,274	(438,823)	23,333,691	(10,515,414)
Interest Synchronization	11,351,119	484,393	3,050,299	(588,092)	5,532,206	535,603	1,872,319	250,544	(1,495,282)	1,709,039
	890,093,422	29,197,350	218,372,188	46,893,842	395,702,128	63,273,586	123,810,594	(188,279)	21,838,409	(8,806,375)
<b>INCOME BEFORE TAXES (FACTOR)</b>	100.0000%	3.2803%	24.5336%	5.2684%	44.4562%	7.1086%	13.9098%	-0.0212%	2.4535%	-0.9894%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
<b>Pacific Power</b>										
Production S	0	0	0	0	0	0	0	0	0	0
Transmission S	0	0	0	0	0	0	0	0	0	0
Distribution S	0	0	0	0	0	0	0	0	0	0
General S	0	0	0	0	0	0	0	0	0	0
Mining Plant S	0	0	0	0	0	0	0	0	0	0
Non-Utility NUTIL	0	0	0	0	0	0	0	0	0	0
<b>Total Pacific Power</b>	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
<b>Rocky Mountain Power</b>										
Production S	0	0	0	0	0	0	0	0	0	0
Transmission S	0	0	0	0	0	0	0	0	0	0
Distribution S	0	0	0	0	0	0	0	0	0	0
General S	0	0	0	0	0	0	0	0	0	0
Mining Plant S	0	0	0	0	0	0	0	0	0	0
Non-Utility NUTIL	0	0	0	0	0	0	0	0	0	0
<b>Total Rocky Mountain Power</b>	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0
<b>PC (Post Merger)</b>										
Production S	0	0	0	0	0	0	0	0	0	0
Hydro - P S	0	0	0	0	0	0	0	0	0	0
Hydro - U S	0	0	0	0	0	0	0	0	0	0
Transmission S	0	0	0	0	0	0	0	0	0	0
Distribution S	0	0	0	0	0	0	0	0	0	0
General S	0	0	0	0	0	0	0	0	0	0
Mining Plant S	0	0	0	0	0	0	0	0	0	0
Intangibles S	0	0	0	0	0	0	0	0	0	0
Non-Utility NUTIL	0	0	0	0	0	0	0	0	0	0
<b>Total PC (Post Merger)</b>	787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
<b>Total Deferred Taxes</b>	772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950
<b>Percentage of Total (DITEXP)</b>	100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.769%	0.3225%	0.0000%	5.6810%

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

DESCRIPTION		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
<b>DITBAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Pacific Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	0									
<b>Total Pacific Power</b>		<b>72,459,431</b>	<b>4,313,553</b>	<b>39,161,062</b>	<b>11,852,368</b>	<b>2,214,282</b>	<b>166</b>	<b>16,906,091</b>	<b>(92)</b>		<b>(20,344)</b>
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	0									
<b>Total Rocky Mountain Power</b>		<b>128,310,894</b>	<b>(1,338)</b>	<b>(95,243)</b>	<b>(4,567)</b>	<b>104,789,219</b>	<b>17,143,192</b>	<b>5,867,186</b>	<b>612,445</b>		<b>0</b>
Pacificorp											
Production	S	0									
Hydro - P	S	0									
Hydro - U	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Intangibles	S	0									
Non-Utility Plant	NUTIL	0									
<b>Total PC (Post Merger)</b>		<b>4,284,955,310</b>	<b>92,622,699</b>	<b>1,134,984,837</b>	<b>260,178,758</b>	<b>1,863,593,217</b>	<b>234,647,106</b>	<b>614,120,716</b>	<b>11,185,474</b>		<b>73,622,503</b>
Total Deferred Taxes		4,485,725,635	96,934,914	1,174,050,656	272,026,559	1,970,596,718	251,790,464	634,926,338	11,797,827	0	73,602,159
Percentage of Total (DITBAL)		100.0000%	2.1610%	26.1730%	6.0643%	43.9304%	5.6131%	0	0.2630%	0.0000%	1.6408%
<b>OPRV-WY</b>											
Total Sales to Ultimate Customers		Pacific Division	Utah Division	Combined Total							
		0	0	0							
Less: Uncollectibles (net)		0	0	0							
Total Interstate Revenues		0	0	0							
		0.0000%	0.0000%	0.0000%							
<b>OPRV-ID</b>											
Total Sales to Ultimate Customers		Pacific Division	Utah Division	Combined Total							
		0	0	0							

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

Less: Interstate Sales for Resale  
Montana Power  
Portland General Electric  
Puget Sound Power & Light  
Washington Water Power Co.

Less: Uncollectibles (net)

Total Interstate Revenues

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
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							
<b>Total Interstate Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>							
	0.0000%	0.0000%	0.0000%							

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	12,228,903	444,450	4,202,771	1,471,819	4,209,404	562,672	1,049,817	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		3.6344%	34.3675%	12.0356%	34.4218%	4.6012%	10.2646%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,894,751	47,093	598,384	135,146	890,081	77,949	146,098	0	0	0
<b>CN</b>										
Customer System factor - CN		2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%
<b>CNP</b>										
Pacific Power Customers	863,456	0	598,384	135,146	0	0	129,926	0	0	0
<b>CNP</b>										
Customer Service Pacific Power factor - CNP		0.00%	69.30%	15.65%	0.00%	0.00%	15.05%	0.00%	0.00%	0.00%
<b>CNU</b>										
Rocky Mountain Power Customers	984,202	0	0	0	890,081	77,949	16,172	0	0	0
<b>CNU</b>										
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	90.44%	7.92%	1.64%	0.00%	0.00%	0.00%

CIAC

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	3,851,474,587	130,588,299	1,003,633,209	250,271,217	1,854,355,549	188,894,758	423,731,554	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.39%	26.06%	6.50%	48.15%	4.90%	11.00%	0.00%	0.00%	0.00%

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
<b>IDSIT</b>										
	<b>Total Company</b>	<b>Idaho - PPL</b>	<b>Idaho - UPL</b>	<b>Idaho Total</b>						
Payroll	0	0	0	0						
Idaho State Income Tax Allocation		0.00%	0.00%	0.00%						
Property	0	0	0	0						
Sales	0	0	0	0						
Average		0.00%	0.00%							
	Idaho - PPL Factor	0.00%	0.00%							
	Idaho - UPL Factor	0.00%	0.00%							
		0.00%	0.00%							
<b>EXCTAX</b>										
<b>Excise Tax (Superfund)</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Total Taxable Income	838,847,402	27,409,389	205,546,276	45,326,254	372,456,121	59,889,659	60,324,073	(418,900)	22,274,341	(10,038,014)
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	838,847,402	27,409,389	205,546,276	45,326,254	372,456,121	59,889,659	116,402,277	(418,900)	22,274,341	(10,038,014)
<b>Excise Tax (Superfund) Factor - EXCTAX</b>	100.0000%	3.2675%	24.5034%	5.4034%	44.4009%	7.1395%	13.8765%	-0.0499%	2.6554%	-1.1966%
<b>Trojan Allocators</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Premerger										
Dec 1991 Plant	16,918,976									
Dec 1992 Plant	17,094,202									
Average	17,006,589	265,079	4,526,361	1,389,407	7,266,957	1,003,286	2,549,520	5,979	0	0
Dec 1991 Reserve	(7,851,432)									
Dec 1992 Reserve	(8,434,030)									
Average	(8,142,731)	(126,920)	(2,167,215)	(665,246)	(3,479,409)	(480,372)	(1,220,707)	(2,863)	0	0
Postmerger										
Dec 1991 Plant	4,284,960									
Dec 1992 Plant	3,485,613									
Average	3,885,287	60,559	1,034,082	317,421	1,660,193	229,208	582,458	1,366	0	0
Dec 1991 Reserve	(129,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(2,884)	(49,239)	(15,114)	(79,052)	(10,914)	(27,734)	(65)	0	0
Net Plant	12,564,143	195,836	3,343,989	1,026,467	5,368,689	741,208	1,883,537	4,417	0	0

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

DESCRIPTION		2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	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%
System Net Nuclear Plant	SNNP	100.0000%	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	0.0000%	0.0000%
<b>Account 182.22</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Pre-merger	(101) SG	17,094,202	266,445	4,549,679	1,396,565	7,304,394	1,008,454	2,562,655	6,010	0	0
	(108) SG	(8,434,030)	(131,460)	(2,244,745)	(689,045)	(3,603,881)	(497,557)	(1,264,376)	(2,965)	0	0
Post-merger	(101) SG	3,485,613	54,330	927,708	284,768	1,489,411	205,630	522,541	1,225	0	0
	(108) SG	(240,609)	(3,750)	(64,039)	(19,657)	(102,813)	(14,194)	(38,071)	(85)	0	0
	(107) SG	1,778,549	27,722	473,367	145,304	759,978	104,924	266,629	625	0	0
	(120) SE	1,975,759	29,801	495,742	151,759	842,881	126,505	328,390	681	0	0
	(228) SG	7,220,849	112,550	1,921,853	589,930	3,085,486	425,986	1,082,504	2,539	0	0
	(228) SG	1,472,376	22,950	391,878	120,290	629,150	86,861	220,729	518	0	0
	(228) SNNP	3,531,000	55,037	939,788	288,476	1,508,805	208,308	529,345	1,241	0	0
	(228) SE	1,743,025	26,291	437,346	133,883	743,594	111,603	289,707	601	0	0
Total Acct 182.22		29,626,734	459,916	7,828,577	2,402,273	12,657,005	1,766,520	4,502,053	10,391	0	0
Revised Study	(228) SNNP	112,680	1,756	29,990	9,206	48,148	6,647	16,892	40	0	0
	(228) SE	941,950	14,208	236,347	72,352	401,846	60,312	156,561	325	0	0
December 1993 Adj.		1,054,630	15,964	266,337	81,557	449,995	66,959	173,453	364	0	0
Adjusted Acct 182.22		30,681,364	475,880	8,094,914	2,483,831	13,107,000	1,833,479	4,675,506	10,755	0	0
TROJP		100.0000%	1.5510%	26.3838%	8.0956%	42.7197%	5.9759%	15.2389%	0.0351%	0.0000%	0.0000%
Trojan Plant Allocator											
<b>Account 228.42</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Plant - Premerger	SG	7,220,849	112,550	1,921,853	589,930	3,085,486	425,986	1,082,504	2,539	0	0
- Postmerger	SG	1,472,376	22,950	391,878	120,290	629,150	86,861	220,729	518	0	0
Storage Facility	SE	1,743,025	26,291	437,346	133,883	743,594	111,603	289,707	601	0	0
Transition Costs	SNNP	3,531,000	55,037	939,788	288,476	1,508,805	208,308	529,345	1,241	0	0
Total Acct 228.42		13,967,250	216,828	3,690,865	1,132,579	5,967,035	832,758	2,122,286	4,899	0	0
Transition Costs	SNNP	112,680	1,756	29,990	9,206	48,148	6,647	16,892	40	0	0
Storage Facility	SE	941,950	14,208	236,347	72,352	401,846	60,312	156,561	325	0	0
December 1993 Adj.		1,054,630	15,964	266,337	81,557	449,995	66,959	173,453	364	0	0
Adjusted Acct 228.42		15,021,880	232,792	3,957,202	1,214,137	6,417,030	899,717	2,295,739	5,263	0	0
TROJD		100.0000%	1.5497%	26.3429%	8.0825%	42.7179%	5.9894%	15.2826%	0.0350%	0.0000%	0.0000%
Trojan Decommissioning Allocator											
<b>SCHMA</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	39,016,449	774,403	10,650,134	3,069,663	12,545,589	2,198,728	5,283,779	10,709	4,483,442	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,083,195	74,530	1,272,628	390,645	2,344,807	282,083	716,821	1,681	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	124,290	0	0	0	0	0	0	0	124,290	0
Total Amortization Expense :		44,223,934	848,932	11,922,763	3,460,308	14,890,397	2,480,811	6,000,600	12,390	4,607,733	0



OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
13 MONTH AVERAGE FACTORS

2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.	
Schedule M Amortization Factor		100.0000%	1.9196%	26.9600%	7.8245%	33.6704%	5.6097%	13.5687%	0.0280%	10.4191%	0.0000%
<b>SCHMD</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Depreciation Expense :											
Steam	Acct 403.1	234,993,547	3,662,814	62,544,324	19,198,539	100,413,313	13,863,194	35,228,747	82,617	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	35,379,609	551,457	9,416,402	2,890,449	15,117,793	2,087,182	5,303,887	12,438	0	0
Other	Acct 403.4	127,526,377	1,987,737	38,941,575	10,418,669	54,492,331	7,523,283	19,117,948	44,834	0	0
Transmission	Acct 403.5	104,351,374	1,626,511	27,773,470	8,525,314	44,589,598	6,156,098	15,643,698	36,687	0	0
Distribution	Acct 403.6	144,013,757	7,383,650	49,420,164	13,149,623	48,878,552	6,330,372	18,851,397	0	0	0
General	Acct 403.7&8	39,312,077	866,620	11,534,132	3,130,933	15,450,210	2,361,715	5,961,583	6,884	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	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
Total Depreciation Expense :		685,576,743	16,078,790	194,630,066	57,313,527	278,941,794	38,321,844	100,107,262	183,460	0	0
Schedule M Depreciation Factor		100.0000%	2.3453%	28.3892%	8.3599%	40.6872%	5.5897%	14.6019%	0.0268%	0.0000%	0.0000%
<b>TAXDEPR</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		910,975,457	19,582,585	239,469,143	59,514,480	405,839,609	49,889,825	125,956,141	208,260	0	10,515,414
Tax Depreciation Factor		100.0000%	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%	1.1543%

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-16	4	18	134	2,288	738	3,498	446	1,235	3	8,342	
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068	
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211	
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833	
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463	
Jun-16	28	16	134	2,202	772	4,698	839	1,232	3	9,881	
Jul-16	28	17	139	2,463	817	4,940	575	1,201	3	10,139	
Aug-16	16	17	139	2,322	786	4,564	626	1,242	3	9,681	
Sep-16	1	15	110	1,821	588	4,210	558	1,222	3	8,512	
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971	
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858	
Dec-16	14	18	124	2,584	818	3,477	445	1,255	5	8,708	
			1,529	25,938	8,141	43,899	5,886	14,239	35	99,668	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-16	4	18	-	-	-	(124)	-	-	-	(124)	
Feb-16	2	8	-	-	-	-	-	-	-	-	
Mar-16	15	8	-	-	-	-	-	-	-	-	
Apr-16	26	8	-	-	-	-	-	-	-	-	
May-16	31	17	-	-	-	-	-	-	-	-	
Jun-16	28	16	-	-	-	(236)	(163)	-	-	(399)	
Jul-16	28	17	-	-	-	(234)	-	-	-	(234)	
Aug-16	16	17	-	-	-	(226)	(80)	-	-	(306)	
Sep-16	1	15	-	-	-	(130)	-	-	-	(130)	
Oct-16	19	8	-	-	-	-	-	-	-	-	
Nov-16	30	18	-	-	-	-	-	-	-	-	
Dec-16	14	18	-	-	-	-	-	-	-	-	
			-	-	-	(951)	(243)	-	-	(1,194)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-16	4	18	134	2,288	738	3,374	446	1,235	3	8,218	
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068	
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211	
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833	
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463	
Jun-16	28	16	134	2,202	772	4,463	676	1,232	3	9,482	
Jul-16	28	17	139	2,463	817	4,706	575	1,201	3	9,905	
Aug-16	16	17	139	2,322	786	4,337	546	1,242	3	9,374	
Sep-16	1	15	110	1,821	588	4,080	558	1,222	3	8,381	
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971	
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858	
Dec-16	14	18	124	2,584	818	3,477	445	1,255	5	8,708	
			1,529	25,938	8,141	42,949	5,643	14,239	35	98,474	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-16	4	18	-	34	-	-	-	-	-	34	
Feb-16	2	8	-	34	-	-	-	-	-	34	
Mar-16	15	8	-	31	-	-	-	-	-	31	
Apr-16	26	8	-	35	-	-	-	-	-	35	
May-16	31	17	-	39	-	-	-	-	-	39	
Jun-16	28	16	-	42	-	-	-	-	-	42	
Jul-16	28	17	-	50	-	-	-	-	-	50	
Aug-16	16	17	-	50	-	-	-	-	-	50	
Sep-16	1	15	-	43	-	-	-	-	-	43	
Oct-16	19	8	-	39	-	-	-	-	-	39	
Nov-16	30	18	-	41	-	-	-	-	-	41	
Dec-16	14	18	-	41	-	-	-	-	-	41	
			-	477	-	-	-	-	-	477	

**= equals**

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

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-16	4	18	134	2,322	738	3,374	446	1,235	3	8,252
Feb-16	2	8	145	2,331	712	3,299	425	1,187	3	8,102
Mar-16	15	8	125	2,089	604	2,909	346	1,166	2	7,242
Apr-16	26	8	119	1,961	508	2,826	368	1,083	2	6,868
May-16	31	17	122	2,008	590	3,194	495	1,090	2	7,501
Jun-16	28	16	134	2,244	772	4,463	676	1,232	3	9,524
Jul-16	28	17	139	2,513	817	4,706	575	1,201	3	9,955
Aug-16	16	17	139	2,371	786	4,337	546	1,242	3	9,424
Sep-16	1	15	110	1,864	588	4,080	558	1,222	3	8,425
Oct-16	19	8	114	1,956	601	2,868	380	1,089	2	7,010
Nov-16	30	18	124	2,131	607	3,415	383	1,237	3	7,899
Dec-16	14	18	124	2,625	818	3,477	445	1,255	5	8,749
			1,529	26,416	8,141	42,949	5,643	14,239	35	98,951

**+ plus**

**Adjustment for Coincidental System Peaks Temperature Adjustment**

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-16	4	18	7	41	30	5	(1)	(1)		81
Feb-16	2	8	3	130	67	4	1	14		218
Mar-16	15	8	4	94	35	57	9	8		206
Apr-16	26	8	10	144	48	60	10	19		292
May-16	31	17	(0)	(6)	(40)	36	30	(8)		12
Jun-16	28	16	(3)	(139)	(85)	(335)	(20)	(25)		(607)
Jul-16	28	17	0	11	(31)	(232)	2	2		(247)
Aug-16	16	17	(1)	(101)	(35)	(129)	9	18		(239)
Sep-16	1	15	0	13	(3)	(186)	(19)	4		(192)
Oct-16	19	8	2	158	88	99	7	30		385
Nov-16	30	18	12	197	74	43	10	31		367
Dec-16	14	18	(3)	(91)	(35)	(20)	(5)	(18)		(171)
			32	452	114	(599)	34	73	-	104

**= equals**

**NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)**

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-16	4	18	140	2,363	767	3,379	445	1,234	3	8,332
Feb-16	2	8	148	2,461	780	3,302	426	1,200	3	8,320
Mar-16	15	8	129	2,183	639	2,966	354	1,174	2	7,448
Apr-16	26	8	130	2,105	556	2,886	379	1,102	2	7,160
May-16	31	17	122	2,002	551	3,230	526	1,081	2	7,513
Jun-16	28	16	131	2,105	687	4,128	656	1,206	3	8,917
Jul-16	28	17	139	2,524	786	4,474	578	1,203	3	9,708
Aug-16	16	17	138	2,270	751	4,208	555	1,260	3	9,185
Sep-16	1	15	111	1,877	584	3,894	538	1,226	3	8,233
Oct-16	19	8	116	2,114	689	2,967	387	1,119	2	7,395
Nov-16	30	18	136	2,327	681	3,458	393	1,269	3	8,266
Dec-16	14	18	120	2,535	783	3,458	440	1,237	5	8,578
			1,561	26,867	8,254	42,350	5,677	14,312	35	99,056

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016  
ENERGY

		HISTORICAL LOADS (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2016	1	79,586	1,354,868	436,418	2,193,306	291,364	885,736.30	1,917	5,243,195	
2016	2	66,291	1,152,783	354,439	1,969,948	255,515	784,618.31	1,607	4,585,201	
2016	3	68,639	1,168,755	344,465	1,921,046	246,428	805,519.02	1,513	4,556,366	
2016	4	62,106	1,035,377	302,898	1,843,949	238,594	748,858.52	1,382	4,233,165	
2016	5	71,221	1,072,150	326,684	1,962,707	307,756	748,788.78	1,333	4,490,640	
2016	6	77,001	1,151,914	346,858	2,302,456	473,616	802,106.69	1,653	5,155,606	
2016	7	84,308	1,206,505	384,563	2,593,465	480,553	827,096.26	1,769	5,578,260	
2016	8	85,033	1,299,557	410,499	2,489,049	397,225	812,862.58	1,657	5,495,882	
2016	9	63,127	1,060,343	344,166	2,017,327	275,899	804,787	1,369	4,567,017	
2016	10	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548	
2016	11	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081	
2016	12	84,255	1,475,032	474,671	2,214,796	293,269	889,894	3,173	5,435,089	
		868,152	14,216,484	4,432,072	25,374,975	3,743,826	9,719,338	20,203	58,375,051	

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2016	1	-	-	-	(9,122)	-	-	-	(9,122)	
2016	2	-	-	-	-	-	-	-	-	
2016	3	-	-	-	-	-	-	-	-	
2016	4	-	-	-	-	-	-	-	-	
2016	5	-	-	-	-	-	-	-	-	
2016	6	-	-	-	(8,351)	-	-	-	(8,351)	
2016	7	-	-	-	(6,654)	-	-	-	(6,654)	
2016	8	-	-	-	(8,399)	-	-	-	(8,399)	
2016	9	-	-	-	(3,027)	-	-	-	(3,027)	
2016	10	-	-	-	-	-	-	-	-	
2016	11	-	-	-	-	-	-	-	-	
2016	12	-	-	-	(9,410)	-	-	-	(9,410)	
		-	-	-	(44,962)	-	-	-	(44,962)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2016	1	79,586	1,354,868	436,418	2,184,184	291,364	885,736	1,917	5,234,073	
2016	2	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201	
2016	3	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366	
2016	4	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165	
2016	5	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640	
2016	6	77,001	1,151,914	346,858	2,294,106	473,616	802,107	1,653	5,147,255	
2016	7	84,308	1,206,505	384,563	2,586,812	480,553	827,096	1,769	5,571,606	
2016	8	85,033	1,299,557	410,499	2,480,650	397,225	812,863	1,657	5,487,483	
2016	9	63,127	1,060,343	344,166	2,014,300	275,899	804,787	1,369	4,563,991	
2016	10	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548	
2016	11	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081	
2016	12	84,255	1,475,032	474,671	2,205,386	293,269	889,894	3,173	5,425,679	
		868,152	14,216,484	4,432,072	25,330,013	3,743,826	9,719,338	20,203	58,330,088	

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2016	1	-	23,361	-	13	302	-	-	23,676	
2016	2	-	21,928	-	85	200	-	-	22,212	
2016	3	-	23,325	-	212	297	-	-	23,834	
2016	4	-	23,623	-	202	200	-	-	24,024	
2016	5	-	26,104	-	16	102	-	-	26,223	
2016	6	-	25,877	-	125	205	-	-	26,206	
2016	7	-	29,390	-	13	145	-	-	29,547	
2016	8	-	31,752	-	200	1,244	-	-	33,195	
2016	9	-	29,424	-	608	615	-	-	30,647	
2016	10	-	29,631	-	91	755	-	-	30,477	
2016	11	-	27,646	-	30	73	-	-	27,749	
2016	12	-	28,837	-	40	205	-	-	29,081	
		-	320,896	-	1,635	4,342	-	-	326,873	

= equals

**NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment**

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2016	1	79,586	1,378,229	436,418	2,184,197	291,666	885,736	1,917	5,257,749	
2016	2	66,291	1,174,710	354,439	1,970,033	255,715	784,618	1,607	4,607,414	
2016	3	68,639	1,192,080	344,465	1,921,258	246,725	805,519	1,513	4,580,200	
2016	4	62,106	1,059,000	302,898	1,844,150	238,794	748,859	1,382	4,257,189	
2016	5	71,221	1,098,254	326,684	1,962,723	307,859	748,789	1,333	4,516,863	
2016	6	77,001	1,177,791	346,858	2,294,231	473,821	802,107	1,653	5,173,462	
2016	7	84,308	1,235,895	384,563	2,586,825	480,697	827,096	1,769	5,601,153	
2016	8	85,033	1,331,309	410,499	2,480,850	398,469	812,863	1,657	5,520,679	
2016	9	63,127	1,089,766	344,166	2,014,909	276,514	804,787	1,369	4,594,638	
2016	10	60,814	1,134,832	352,151	1,926,253	253,270	813,365	1,342	4,542,025	
2016	11	65,771	1,161,646	354,260	1,940,792	231,166	795,706	1,489	4,550,831	
2016	12	84,255	1,503,869	474,671	2,205,426	293,473	889,894	3,173	5,454,760	
		868,152	14,537,381	4,432,072	25,331,648	3,748,168	9,719,338	20,203	58,656,962	

+ plus

**Temperature Adjustment for Energy**

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2016	1	4,179	34,171	13,603	(2,682)	408	504		50,183	
2016	2	3,103	68,768	28,173	8,919	2,736	9,910		121,607	
2016	3	2,258	37,873	18,406	18,163	2,681	4,960		84,340	
2016	4	3,306	37,466	18,303	9,121	3,830	2,462		74,487	
2016	5	642	7,179	(5,960)	17,554	10,443	1,061		30,920	
2016	6	(900)	(48,363)	(20,878)	(196,303)	(36,381)	(12,819)		(315,644)	
2016	7	361	24,592	(2,905)	(111,954)	1,068	(320)		(89,158)	
2016	8	(813)	(48,210)	(12,965)	(82,419)	2,526	5,456		(136,424)	
2016	9	233	19,411	4,465	2,455	14,079	2,157		42,799	
2016	10	333	14,364	16,961	(11,678)	4,637	7,666		32,282	
2016	11	4,437	69,267	39,223	30,807	4,594	12,174		160,503	
2016	12	(1,384)	(50,077)	(27,289)	(13,594)	(6,630)	(12,436)		(111,411)	
		15,756	166,440	69,137	(331,612)	3,989	20,774	-	(55,516)	

= equals

**NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)**

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2016	1	83,765	1,412,400	450,020	2,181,515	292,074	886,241	1,917	5,307,932	
2016	2	69,394	1,243,478	382,612	1,978,952	258,450	794,528	1,607	4,729,021	
2016	3	70,897	1,229,953	362,871	1,939,421	249,406	810,479	1,513	4,664,540	
2016	4	65,413	1,096,466	321,201	1,853,271	242,623	751,320	1,382	4,331,676	
2016	5	71,864	1,105,433	320,725	1,980,277	318,302	749,850	1,333	4,547,782	
2016	6	76,101	1,129,428	325,980	2,097,927	437,440	789,288	1,653	4,857,817	
2016	7	84,669	1,260,487	381,658	2,474,871	481,766	826,776	1,769	5,511,996	
2016	8	84,220	1,283,099	397,534	2,398,432	400,995	818,319	1,657	5,384,255	
2016	9	63,360	1,109,177	348,631	2,017,364	290,592	806,944	1,369	4,637,437	
2016	10	61,147	1,149,195	369,112	1,914,575	257,907	821,030	1,342	4,574,307	
2016	11	70,208	1,230,913	393,484	1,971,599	235,759	807,881	1,489	4,711,333	
2016	12	82,871	1,453,791	447,382	2,191,832	286,843	877,457	3,173	5,343,349	
		883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446	

OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	Ref Page 9.17
System Energy Factor	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Divisional Energy - Pacific	3.1506%	52.4107%	16.0442%	0.0000%	0.0000%	28.3944%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%	100.00%
System Generation Factor	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%
Divisional Generation - Pacific	3.2011%	54.6599%	16.7783%	0.0000%	0.0000%	25.3607%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.2828%	11.4981%	5.1505%	0.0685%	100.00%
System Capacity (kw)								
Accord	1,560.6	26,867.2	8,254.0	42,349.5	5,677.4	14,311.7	35.1	99,055.6 Ref Page 9.15
Modified Accord	1,560.6	26,867.2	8,254.0	42,349.5	5,677.4	14,311.7	35.1	99,055.6 Ref Page 9.15
Rolled-In	1,560.6	26,867.2	8,254.0	42,349.5	5,677.4	14,311.7	35.1	99,055.6 Ref Page 9.15
Rolled-In with Hydro Adj.	1,560.6	26,867.2	8,254.0	42,349.5	5,677.4	14,311.7	35.1	99,055.6 Ref Page 9.15
Rolled-In with Off-Sys Adj.	1,560.6	26,867.2	8,254.0	42,349.5	5,677.4	14,311.7	35.1	99,055.6 Ref Page 9.15
System Capacity Factor								
Accord	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%	100.00%
Modified Accord	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%	100.00%
Rolled-In	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%	100.00%
Rolled-In with Hydro Adj.	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%	100.00%
Rolled-In with Off-Sys Adj.	1.5755%	27.1234%	8.3327%	42.7533%	5.7316%	14.4482%	0.0354%	100.00%
System Energy (kwh)								
Accord	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Modified Accord	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In with Hydro Adj.	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In with Off-Sys Adj.	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
System Energy Factor								
Accord	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Modified Accord	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In with Hydro Adj.	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In with Off-Sys Adj.	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
System Generation Factor								
Accord	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%
Modified Accord	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%
Rolled-In	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%
Rolled-In with Hydro Adj.	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%
Rolled-In with Off-Sys Adj.	1.5587%	26.6153%	8.1698%	42.7302%	5.8994%	14.9914%	0.0352%	100.00%

**OREGON RESULTS OF OPERATIONS  
HISTORICAL DECEMBER 2016**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2016  
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS**

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	3,943	67,331	20,668	108,098	14,924	37,925	89
Rocky Reach	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	80,293.1	12,827.2	-	-	-	-
0	-	-	-	-	-	-	-
Total	3,943	147,624	33,495	108,098	14,924	37,924.8	89
MC Factor	1.1393%	42.6538%	9.6779%	31.2333%	4.3121%	10.9578%	0.0257%

OREGON RESULTS OF OPERATIONS  
 HISTORICAL DECEMBER 2016  
 ANNUAL EMBEDDED COSTS  
 13 MONTH AVERAGE BALANCE

## 2017 PROTOCOL ECD CALCULATION

## Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	32,166,808				Page 2.7, West only
403HP	Hydro Depreciation Expense	27,129,127				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	9,280,776				Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>68,576,711</b>				
330 - 336	Hydro Electric Plant in Service	857,926,525				Page 2.23, West only
302 & 182M	Hydro Relicensing	172,821,245				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(283,359,963)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(72,631,579)				Page 2.39, West only
154	Materials and Supplies	6,776				Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>674,763,002</b>				
	Pre-tax Return	10.64%				
	<b>Rate Base Revenue Requirement</b>	<b>71,827,243</b>				
	<b>Annual Embedded Cost</b>					
	<b>West Hydro-Electric Resources</b>	<b>140,403,954</b>	3,526,794	39.81	(27,247,514)	MWh from GRID

## Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,669,192	346,098	16.38	(10,783,095)	GRID
	Grant Reasonable Portion	(2,079,097)			(2,079,097)	GRID
		3,590,094			(12,862,192)	

## Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs					
555	Oregon Annual Qualified Facilities Costs					
555	Idaho Annual Qualified Facilities Costs					
555	WYU Annual Qualified Facilities Costs					
555	WYP Annual Qualified Facilities Costs					
555	California Annual Qualified Facilities Costs					
555	Washington Annual Qualified Facilities Costs					
	<b>Total Qualified Facilities Costs</b>					GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,117,764,573			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	11,213,254			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	37,416,663			Page 2.8
555	Other Purchased Power Contracts	0			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(3,326)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	119,596			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	254,196,254			Page 2.15
403HP	East Hydro Depreciation Expense	6,788,079			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,555,270			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	323,659			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	0			Page 2.17
	<b>Total All Other Operating Expenses</b>	<b>1,437,374,023</b>			
310 - 316	Steam Electric Plant in Service	7,123,661,448			Page 2.21
330 - 336	East Hydro Electric Plant in Service	165,430,904			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,790,356			Page 2.29, East only
340 - 346	Other Electric Plant in Service	296,135,192			Page 2.24
399	Mining	165,269,561			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,903,175,756)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(128,554,031)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	0			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(65,321,539)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(5,501,372)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(113,772,881)			Page 2.31
151	Fuel Stock	179,093,086			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,677,900)			Page 2.32
253.98	SO2 Emission Allowances	(1,938)			Page 2.34
154	Materials & Supplies	94,619,628			Page 2.32
154	East Hydro Materials & Supplies				
	<b>Total Net Rate Base</b>	<b>4,953,181,000</b>			
	Pre-tax Return	10.64%			
	<b>Rate Base Revenue Requirement</b>	<b>527,256,732</b>			
	<b>Annual Embedded Cost</b>				
	<b>All Other Generation Resources</b>	<b>1,964,630,755</b>	41,328,882	47.54	MWh from GRID

<b>Total Annual Embedded Costs</b>	<b>2,108,624,803</b>	<b>45,201,773</b>	<b>46.65</b>		
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## B1. REVENUE



**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	0	0	0	0	0	0	0	0	0
<b>4118000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4211000	GAIN DISPOS PROP	554000	83	0	83	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	-53	-1	-14	-4	-8	-23	-3	0	0
4211000	GAIN DISPOS PROP	554000	-1,582	-35	-438	-126	-220	-672	-90	0	0
4211000	GAIN DISPOS PROP	554000	-226	0	0	0	0	-226	0	0	0
<b>4211000 Total</b>			<b>-1,777</b>	<b>-36</b>	<b>-369</b>	<b>-130</b>	<b>-228</b>	<b>-920</b>	<b>-93</b>	<b>0</b>	<b>0</b>
4212000	LOSS DISPOS PROP	554100	1	0	1	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	22	0	0	0	0	22	0	0	0
4212000	LOSS DISPOS PROP	554100	4	0	0	4	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	1	0	0	0	1	0	0	0	0
<b>4212000 Total</b>			<b>30</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>
4270000	INT ON LNG-TRM DBT	585001	323,406	6,501	86,095	25,085	45,516	141,592	18,507	85	24
4270000	INT ON LNG-TRM DBT	585002	31,567	635	8,404	2,449	4,443	13,821	1,806	8	2
4270000	INT ON LNG-TRM DBT	585004	1,758	35	468	136	247	770	101	0	0
4270000	INT ON LNG-TRM DBT	585005	2,744	55	730	213	386	1,201	157	1	0
<b>4270000 Total</b>			<b>359,475</b>	<b>7,226</b>	<b>95,697</b>	<b>27,883</b>	<b>50,593</b>	<b>157,384</b>	<b>20,571</b>	<b>95</b>	<b>26</b>
4280000	AMT DBT DISC & EXP	586160	1,019	20	271	79	143	446	58	0	0
4280000	AMT DBT DISC & EXP	586170	3,123	63	831	242	440	1,367	179	1	0
<b>4280000 Total</b>			<b>4,142</b>	<b>83</b>	<b>1,103</b>	<b>321</b>	<b>583</b>	<b>1,814</b>	<b>237</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS	586190	668	13	178	52	94	292	38	0	0
<b>4281000 Total</b>			<b>668</b>	<b>13</b>	<b>178</b>	<b>52</b>	<b>94</b>	<b>292</b>	<b>38</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180	-11	0	-3	-1	-2	-5	-1	0	0
<b>4290000 Total</b>			<b>-11</b>	<b>0</b>	<b>-3</b>	<b>-1</b>	<b>-2</b>	<b>-5</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4310000	OTHER INTEREST EXP	0	8,644	174	2,301	670	1,217	3,785	495	2	1
<b>4310000 Total</b>			<b>8,644</b>	<b>174</b>	<b>2,301</b>	<b>670</b>	<b>1,217</b>	<b>3,785</b>	<b>495</b>	<b>2</b>	<b>1</b>
4313000	INT EXP ON REG LIAB	0	3,816	77	1,016	296	537	1,671	218	1	0
<b>4313000 Total</b>			<b>3,816</b>	<b>77</b>	<b>1,016</b>	<b>296</b>	<b>537</b>	<b>1,671</b>	<b>218</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED	585800	-15,648	-315	-4,166	-1,214	-2,202	-6,851	-895	-4	-1
4320000	AFUDC - BORROWED	585851	0	0	0	0	0	0	0	0	0
4320000	AFUDC - BORROWED	585860	332	7	88	26	47	145	19	0	0
<b>4320000 Total</b>			<b>-15,316</b>	<b>-308</b>	<b>-4,077</b>	<b>-1,188</b>	<b>-2,156</b>	<b>-6,706</b>	<b>-876</b>	<b>-4</b>	<b>-1</b>
4401000	RESIDENTIAL SALES	301100	-47,653	-47,653	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-75,926	0	0	0	0	0	-75,926	0	0
4401000	RESIDENTIAL SALES	301100	-617,950	0	-617,950	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-763,850	0	0	0	0	-763,850	0	0	0
4401000	RESIDENTIAL SALES	301100	-142,471	0	0	-142,471	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-100,104	0	0	0	-100,104	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-13,003	0	0	0	-13,003	0	0	0	0
4401000	RESIDENTIAL SALES	301107	1,645	1,645	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	365	0	0	0	0	0	365	0	0
4401000	RESIDENTIAL SALES	301107	2,111	0	2,111	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	5,451	0	0	0	0	5,451	0	0	0
4401000	RESIDENTIAL SALES	301107	6,055	0	0	6,055	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	42	0	0	0	42	0	0	0	0
4401000	RESIDENTIAL SALES	301108	429	0	429	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	-13,866	0	0	0	0	-13,866	0	0	0
4401000	RESIDENTIAL SALES	301108	-1,058	0	0	-1,058	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	69	0	0	0	69	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-1,025	-1,025	0	0	0	0	0	0	0



**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-3,557	0	0	0	0	-3,557	0	0	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-15,260	0	-15,260	0	0	0	0	0	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	-2,478	0	0	0	0	-2,478	0	0	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-6,846	0	0	6,846	0	0	0	0	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-3,217	0	0	0	3,217	0	0	0	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	14	0	0	0	14	0	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	-1	-1	0	0	0	0	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	7	0	0	0	0	7	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	1	0	1	0	0	0	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-46	0	0	0	0	-46	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-3	0	0	3	0	0	0	0	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	-11	0	0	0	11	0	0	0	
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,808	0	0	0	0	0	0	-3,808	
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-53,722	0	0	0	0	0	0	-53,722	
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-15	0	0	0	0	0	0	-15	
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-1,654	0	0	0	0	0	0	-1,654	
<b>4401000 Total</b>					<b>-1,851,337</b>	<b>-47,034</b>	<b>-630,669</b>	<b>-144,323</b>	<b>-116,211</b>	<b>-774,789</b>	<b>-79,112</b>	<b>0</b>	<b>-59,200</b>
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,747	-35,747	0	0	0	0	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,027	0	0	0	0	-43,027	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-462,904	0	-462,904	0	0	0	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-715,422	0	0	0	0	-715,422	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-126,940	0	0	126,940	0	0	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-114,149	0	0	0	114,149	0	0	0	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-11,490	0	0	0	11,490	0	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,097	1,097	0	0	0	0	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	215	0	0	0	0	215	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	779	0	779	0	0	0	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	4,644	0	0	0	0	4,644	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	5,282	0	0	5,282	0	0	0	0	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	25	0	0	0	25	0	0	0	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	OR	323	0	323	0	0	0	0	0	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-14,401	0	0	0	0	-14,401	0	0	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-991	0	0	991	0	0	0	0	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	98	0	0	0	98	0	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-239	-239	0	0	0	0	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-1,202	0	0	0	0	-1,202	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	4,175	0	4,175	0	0	0	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	5,174	0	0	0	0	5,174	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	5,151	0	0	5,151	0	0	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	3,845	0	0	0	3,845	0	0	0	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	114	0	0	0	114	0	0	0	
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-2,944	0	0	0	0	0	0	-2,944	
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-43,565	0	0	0	0	0	0	-43,565	
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-1,217	0	0	0	0	0	0	-1,217	
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-50	0	0	0	0	0	0	-50	
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,084	0	0	0	0	0	0	-1,084	
<b>4421000 Total</b>					<b>-1,544,450</b>	<b>-34,889</b>	<b>-457,627</b>	<b>-117,498</b>	<b>-121,557</b>	<b>-720,004</b>	<b>-44,014</b>	<b>0</b>	<b>-48,861</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,438	-6,438	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-20,649	0	0	0	0	-20,649	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-143,970	0	-143,970	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-363,168	0	0	0	0	-363,168	0	0	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-51,818	0	0	51,818	0	0	0	0	



**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-336,899	0	0	-336,899	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-107,456	0	0	-107,456	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	IDU	-85,975	0	0	0	0	-85,975	0	0
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	UT	-125,348	0	0	0	-125,348	0	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	CA	176	176	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	IDU	76	0	0	0	0	76	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	OR	1,192	0	1,192	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	UT	4,165	0	0	0	4,165	0	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WA	2,206	0	2,206	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WYP	-117	0	0	-117	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	OR	107	0	107	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	UT	-8,897	0	0	0	-8,897	0	0	0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WA	-529	0	-529	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WYP	460	0	0	460	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	CA	55	55	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-1,165	0	0	0	0	-1,165	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	OR	-4,514	0	-4,514	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	UT	-3,456	0	0	0	-3,456	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WA	-1,197	0	-1,197	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,537	0	0	-3,537	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-615	0	0	-615	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	-2,665	0	0	0	0	0	0	-2,665
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	-16,875	0	0	0	0	0	0	-16,875
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	-278	0	0	0	0	0	0	-278
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	-1,657	0	0	0	0	0	0	-1,657
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	-629	0	0	0	0	0	0	-629
<b>4422000 Total</b>				<b>-1,279,414</b>	<b>-6,207</b>	<b>-147,185</b>	<b>-51,338</b>	<b>-448,165</b>	<b>-496,704</b>	<b>-107,713</b>	<b>0</b>
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,789	-13,789	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	-61,987	0	0	0	0	-61,987	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	-32,876	0	-32,876	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,210	0	0	0	-19,210	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	-15,083	0	-15,083	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,870	0	0	-1,870	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	-468	0	0	-468	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	479	479	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	IDU	262	0	0	0	0	262	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR	51	0	51	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT	115	0	0	0	115	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA	619	0	619	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WYP	-1	0	0	-1	0	0	0	0
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-99	0	-99	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	8	8	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	2	0	0	0	0	2	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-481	0	-481	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	12	0	0	0	12	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-830	0	-830	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	1	0	0	1	0	0	0	0
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	-127	0	0	0	0	0	0	-127
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER	-4,078	0	0	0	0	0	0	-4,078
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	-1
<b>4423000 Total</b>				<b>-149,351</b>	<b>-13,303</b>	<b>-33,306</b>	<b>-15,393</b>	<b>-2,338</b>	<b>-19,083</b>	<b>-61,723</b>	<b>0</b>
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-435	-435	0	0	0	0	0	0



Electric Operations Revenue  
 Twelve Months Ending - December 2016  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-519	0	0	0	0	-519	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-5,935	0	-5,935	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-9,166	0	0	0	-9,166	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,348	0	0	-1,348	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,569	0	0	0	-1,569	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-350	0	0	0	-350	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	11	11	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	4	0	0	0	0	4	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	11	0	11	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	90	0	0	0	0	90	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	41	0	0	41	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	2	0	0	0	2	0	0	0	
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	-6	0	0	-6	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	-43	-43	0	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	4	0	0	0	0	4	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-125	0	-125	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-90	0	0	0	-90	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	17	0	0	17	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-35	0	0	0	-35	0	0	0	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-17	0	0	0	-17	0	0	0	
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-48	0	0	0	0	0	0	-48	
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-563	0	0	0	0	0	0	-563	
<b>4441000 Total</b>					<b>-20,069</b>	<b>-467</b>	<b>-6,048</b>	<b>-1,296</b>	<b>-1,969</b>	<b>-9,167</b>	<b>-511</b>	<b>0</b>	<b>-611</b>
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	-22,126	0	0	0	0	-22,126	0	0	
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	169	0	0	0	0	169	0	0	
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	889	0	0	0	0	889	0	0	
4451000	OTHER SALES PUBLIC	301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	-55	0	0	0	0	0	0	-55	
4451000	OTHER SALES PUBLIC	301770	DSM Revenue - Other Public Authorities	OTHER	-863	0	0	0	0	0	0	-863	
<b>4451000 Total</b>					<b>-21,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-21,068</b>	<b>0</b>	<b>0</b>	<b>-917</b>
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	-714	0	-714	0	0	0	0	0	
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-580	0	0	0	0	0	0	-580	
<b>4471000 Total</b>					<b>-1,294</b>	<b>0</b>	<b>-714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-580</b>	
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	-32,358	-504	-8,612	-2,644	-4,851	-13,826	-1,909	-11	
<b>4471300 Total</b>					<b>-32,358</b>	<b>-504</b>	<b>-8,612</b>	<b>-2,644</b>	<b>-4,851</b>	<b>-13,826</b>	<b>-1,909</b>	<b>-11</b>	
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	-277,337	-4,323	-73,814	-22,658	-41,577	-118,507	-16,361	-98	
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	-8	0	-2	-1	-1	-3	0	0	
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	723	11	192	59	108	309	43	0	
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	142,837	2,226	38,017	11,670	21,413	61,035	8,427	50	
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	6,800	106	1,810	556	1,019	2,906	401	2	
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	-8	0	-2	-1	-1	-3	0	0	
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	-446	-7	-119	-36	-67	-191	-26	0	
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	-4	0	-1	0	-1	-2	0	0	
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	-2,447	-38	-651	-200	-367	-1,046	-144	-1	
<b>4471400 Total</b>					<b>-129,890</b>	<b>-2,025</b>	<b>-34,571</b>	<b>-10,612</b>	<b>-19,472</b>	<b>-55,502</b>	<b>-7,663</b>	<b>-46</b>	
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-4,587	-71	-1,221	-375	-688	-1,960	-271	-2	
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	-53	-1	-14	-4	-8	-23	-3	0	
<b>4472000 Total</b>					<b>-4,639</b>	<b>-72</b>	<b>-1,235</b>	<b>-379</b>	<b>-696</b>	<b>-1,982</b>	<b>-274</b>	<b>-2</b>	
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	-9,737	-152	-2,592	-796	-1,460	-4,161	-574	-3	
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	956	15	254	78	143	408	56	0	
<b>4476100 Total</b>					<b>-8,781</b>	<b>-137</b>	<b>-2,337</b>	<b>-717</b>	<b>-1,316</b>	<b>-3,752</b>	<b>-518</b>	<b>-3</b>	
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	-57	-1	-15	-5	-9	-25	-3	0	
<b>4476200 Total</b>					<b>-57</b>	<b>-1</b>	<b>-15</b>	<b>-5</b>	<b>-9</b>	<b>-25</b>	<b>-3</b>	<b>0</b>	



Electric Operations Revenue  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-79	0	0	0	0	-79	0
<b>4479000 Total</b>					<b>-79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79</b>	<b>0</b>
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-182	-182	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-222	0	0	0	-222	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-2,901	0	-2,901	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,526	0	0	0	-2,526	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-541	0	0	-541	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-410	0	0	0	-410	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-50	0	0	0	-50	0	0
<b>4501000 Total</b>					<b>-6,832</b>	<b>-182</b>	<b>-2,901</b>	<b>-541</b>	<b>-460</b>	<b>-2,526</b>	<b>-222</b>
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-44	-44	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-39	0	0	0	-39	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-615	0	-615	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-598	0	0	0	-598	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-113	0	0	-113	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-99	0	0	0	-99	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-11	0	0	0	-11	0	0
<b>4502000 Total</b>					<b>-1,519</b>	<b>-44</b>	<b>-615</b>	<b>-113</b>	<b>-110</b>	<b>-598</b>	<b>-39</b>
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-38	-38	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-215	0	0	0	-215	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-218	0	-218	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-401	0	0	0	-401	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-32	0	0	-32	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-47	0	0	0	-47	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-13	0	0	0	-13	0	0
<b>4503000 Total</b>					<b>-964</b>	<b>-38</b>	<b>-218</b>	<b>-32</b>	<b>-60</b>	<b>-401</b>	<b>-215</b>
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	2	2	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-1	0	0	0	-1	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-4	0	-4	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-63	0	0	0	-63	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	13	0	0	13	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-3	0	0	0	-3	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	-1	0	0	0	-1	0	0
<b>4504000 Total</b>					<b>-57</b>	<b>2</b>	<b>-4</b>	<b>13</b>	<b>-4</b>	<b>-63</b>	<b>-1</b>
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-25	-25	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-44	0	0	0	-44	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-447	0	-447	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,728	0	0	0	-2,728	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-75	0	0	-75	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-123	0	0	0	-123	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-9	0	0	0	-9	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-10	-10	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-29	0	0	0	0	-29	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-267	0	-267	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-440	0	0	0	-440	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-51	0	0	-51	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-82	0	0	0	-82	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-7	0	0	0	-7	0	0
<b>4511000 Total</b>					<b>-4,338</b>	<b>-35</b>	<b>-714</b>	<b>-126</b>	<b>-222</b>	<b>-3,168</b>	<b>-72</b>
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1	-1	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-17	0	-17	0	0	0	0



**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-6	0	-2	-1	-1	-3	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-10	0	0	0	-10	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-3	0	0	-3	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0
<b>4512000 Total</b>					<b>-38</b>	<b>-1</b>	<b>-18</b>	<b>-3</b>	<b>-2</b>	<b>-13</b>	<b>-1</b>	<b>0</b>
4513000	OTHER	301828	OTHER	CA	-17	-17	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-83	0	0	0	0	-83	0	0
4513000	OTHER	301828	OTHER	OR	-495	0	-495	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	29	1	8	2	4	12	2	0
4513000	OTHER	301828	OTHER	UT	-587	0	0	0	0	-587	0	0
4513000	OTHER	301828	OTHER	WA	-44	0	0	-44	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	-63	0	0	0	-63	0	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0	0
<b>4513000 Total</b>					<b>-1,265</b>	<b>-17</b>	<b>-488</b>	<b>-41</b>	<b>-63</b>	<b>-575</b>	<b>-81</b>	<b>0</b>
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-3	0	0	0	0	-3	0	0
<b>4514100 Total</b>					<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	0	0	0	0	0	0	0	0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	0	0	0	0	0	0	0	0
<b>4514400 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-75	-1	-20	-6	-11	-32	-4	0
<b>4530000 Total</b>					<b>-75</b>	<b>-1</b>	<b>-20</b>	<b>-6</b>	<b>-11</b>	<b>-32</b>	<b>-4</b>	<b>0</b>
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-835	0	-835	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-677	-15	-187	-54	-94	-287	-39	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-546	0	0	0	0	-546	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-159	0	0	0	0	-159	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,556	0	-2,556	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,864	0	0	0	0	-1,864	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-780	0	0	-780	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-325	0	0	0	-325	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-5	0	-5	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-1	0	0	0	0	-1	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-11	-11	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-150	0	-150	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	SG	601	9	160	49	90	257	35	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-2,950	0	0	0	0	-2,950	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-8	0	0	-8	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-7	0	0	0	-7	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-5	0	-5	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-6	0	0	0	0	-6	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-3	0	0	-3	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-1	0	0	0	-1	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-248	-4	-66	-20	-37	-106	-15	0



**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-654	-10	-174	-53	-98	-279	-39	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,466	-23	-390	-120	-220	-627	-87	-1	0
4541000	RENTS - COMMON	301873	RENT REV - DJST	SO	-119	-3	-33	-9	-17	-51	-7	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-618	0	0	0	0	-618	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	-65	-1	-17	-5	-10	-28	-4	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-121	-3	-34	-10	-17	-52	-7	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	-1	0	0	0	0	-1	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-2	-2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-2	0	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-63	0	-63	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-121	0	0	0	0	-121	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-27	0	0	-27	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-1	0	0	0	-1	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	-27	0	-7	-2	-4	-11	-2	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-2,753	-60	-763	-219	-384	-1,169	-157	-1	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-11	0	0	0	0	-11	0	0	0
<b>4541000 Total</b>					<b>-17,139</b>	<b>-629</b>	<b>-5,125</b>	<b>-1,272</b>	<b>-1,157</b>	<b>-8,472</b>	<b>-482</b>	<b>-2</b>	<b>0</b>
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	-8	0	-2	-1	-1	-4	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	0	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-4	0	0	0	0	-4	0	0	0
<b>4542000 Total</b>					<b>-12</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	<b>-1</b>	<b>-7</b>	<b>0</b>	<b>0</b>	<b>0</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,344	-52	-890	-273	-501	-1,429	-197	-1	0
<b>4543000 Total</b>					<b>-3,344</b>	<b>-52</b>	<b>-890</b>	<b>-273</b>	<b>-501</b>	<b>-1,429</b>	<b>-197</b>	<b>-1</b>	<b>0</b>
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-1,244	-19	-331	-102	-186	-532	-73	0	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-719	-11	-191	-59	-108	-307	-42	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-504	-8	-134	-41	-76	-215	-30	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-1,634	-25	-435	-134	-245	-698	-96	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-3,033	-47	-807	-248	-455	-1,296	-179	-1	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	-2,103	-33	-560	-172	-315	-898	-124	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-910	-14	-242	-74	-136	-389	-54	0	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-1	0	0	0	0	0	0	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	-1	0	0	0	0	0	0	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-60	-1	-16	-5	-9	-25	-4	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-16,074	-251	-4,278	-1,313	-2,410	-6,868	-948	-6	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	-763	-12	-203	-62	-114	-326	-45	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-100	-2	-27	-8	-15	-43	-6	0	0
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	0	0	0	0	0	0	0	0	0
<b>4561100 Total</b>					<b>-27,145</b>	<b>-423</b>	<b>-7,225</b>	<b>-2,218</b>	<b>-4,069</b>	<b>-11,599</b>	<b>-1,601</b>	<b>-10</b>	<b>0</b>
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-884	-14	-235	-72	-133	-378	-52	0	0
<b>4561910 Total</b>					<b>-884</b>	<b>-14</b>	<b>-235</b>	<b>-72</b>	<b>-133</b>	<b>-378</b>	<b>-52</b>	<b>0</b>	<b>0</b>
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-7,108	-111	-1,892	-581	-1,066	-3,037	-419	-2	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-8,251	-129	-2,196	-674	-1,237	-3,526	-487	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-20,202	-315	-5,377	-1,650	-3,028	-8,632	-1,192	-7	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	-1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	-25,397	-396	-6,759	-2,075	-3,807	-10,852	-1,498	-9	0
<b>4561920 Total</b>					<b>-60,958</b>	<b>-950</b>	<b>-16,224</b>	<b>-4,980</b>	<b>-9,271</b>	<b>-26,047</b>	<b>-3,596</b>	<b>-21</b>	<b>0</b>
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-7,453	-112	-1,870	-572	-1,239	-3,179	-477	-3	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-28	0	-7	-2	-5	-12	-2	0	0
<b>4561930 Total</b>					<b>-7,481</b>	<b>-113</b>	<b>-1,877</b>	<b>-575</b>	<b>-1,243</b>	<b>-3,192</b>	<b>-479</b>	<b>-3</b>	<b>0</b>
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-4,186	-65	-1,114	-342	-627	-1,789	-247	-1	0
<b>4561990 Total</b>					<b>-4,186</b>	<b>-65</b>	<b>-1,114</b>	<b>-342</b>	<b>-627</b>	<b>-1,789</b>	<b>-247</b>	<b>-1</b>	<b>0</b>





**Electric Operations Revenue**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-20	0	-5	-2	-3	-9	-1	0	0
<b>4562100 Total</b>					<b>-20</b>	<b>0</b>	<b>-5</b>	<b>-2</b>	<b>-3</b>	<b>-9</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-24	0	-6	-2	-4	-10	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	OR	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-1,736	-27	-462	-142	-260	-742	-102	-1	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	UT	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WYP	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	792	12	211	65	119	338	47	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	-4,323	-67	-1,151	-353	-648	-1,847	-255	-2	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-525	-8	-140	-43	-79	-224	-31	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-6,159	-96	-1,639	-503	-923	-2,632	-363	-2	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-351	0	0	0	-351	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	120	2	32	10	18	51	7	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-10,961	-171	-2,917	-895	-1,643	-4,684	-647	-4	0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	-468	-7	-125	-38	-70	-200	-28	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-728	-11	-194	-59	-109	-311	-43	0	0
<b>4562300 Total</b>					<b>-24,335</b>	<b>-374</b>	<b>-6,391</b>	<b>-1,910</b>	<b>-3,951</b>	<b>-10,284</b>	<b>-1,417</b>	<b>-8</b>	<b>0</b>
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee; Pac to TC	SG	-26	0	-7	-2	-4	-11	-2	0	0
<b>4562310 Total</b>					<b>-26</b>	<b>0</b>	<b>-7</b>	<b>-2</b>	<b>-4</b>	<b>-11</b>	<b>-2</b>	<b>0</b>	<b>0</b>
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CN	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-1,302	-29	-361	-104	-181	-553	-74	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-146	0	0	0	0	-146	0	0	0
<b>4562400 Total</b>					<b>-1,451</b>	<b>-29</b>	<b>-361</b>	<b>-104</b>	<b>-182</b>	<b>-701</b>	<b>-75</b>	<b>0</b>	<b>0</b>
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	1,680	0	0	0	0	1,680	0	0	0
<b>4562500 Total</b>					<b>1,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>0</b>	<b>0</b>
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,825	28	486	149	274	780	108	1	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	-466	-7	-124	-38	-70	-199	-28	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	-4,931	-77	-1,312	-403	-739	-2,107	-291	-2	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	10,695	0	0	0	0	0	0	0	10,695
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	-7	0	-2	-1	-1	-3	0	0	0
<b>4562700 Total</b>					<b>7,116</b>	<b>-56</b>	<b>-953</b>	<b>-292</b>	<b>-537</b>	<b>-1,529</b>	<b>-211</b>	<b>-1</b>	<b>10,695</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-9,388	0	0	0	0	0	0	0	-9,388
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	9,388	0	0	0	0	0	0	0	9,388
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues # Amortz	OTHER	-11,197	0	0	0	0	0	0	0	-11,197
<b>4562800 Total</b>					<b>-11,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,197</b>
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	7,094	0	7,094	0	0	0	0	0	0
<b>4563500 Total</b>					<b>7,094</b>	<b>0</b>	<b>7,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-4,841,411</b>	<b>-100,432</b>	<b>-1,264,764</b>	<b>-329,190</b>	<b>-688,424</b>	<b>-2,029,711</b>	<b>-291,846</b>	<b>-674</b>	<b>-136,371</b>

## B2. O&M EXPENSE



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	18,901	295	5,031	1,544	2,834	8,077	1,115	7	0
<b>5000000 Total</b>			<b>18,901</b>	<b>295</b>	<b>5,031</b>	<b>1,544</b>	<b>2,834</b>	<b>8,077</b>	<b>1,115</b>	<b>7</b>	<b>0</b>
5001000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	401	6	107	33	60	171	24	0	0
<b>5001000 Total</b>			<b>401</b>	<b>6</b>	<b>107</b>	<b>33</b>	<b>60</b>	<b>171</b>	<b>24</b>	<b>0</b>	<b>0</b>
5010000 FUEL CONSUMED	STEX Steam O&M Expense	SE	2,744	41	688	211	456	1,171	176	1	0
<b>5010000 Total</b>			<b>2,744</b>	<b>41</b>	<b>688</b>	<b>211</b>	<b>456</b>	<b>1,171</b>	<b>176</b>	<b>1</b>	<b>0</b>
5011000 FUEL CONSUMED-COAL	NPCX Net Power Cost Expense	SE	751,111	11,329	188,463	57,693	124,842	320,432	48,092	259	0
<b>5011000 Total</b>			<b>751,111</b>	<b>11,329</b>	<b>188,463</b>	<b>57,693</b>	<b>124,842</b>	<b>320,432</b>	<b>48,092</b>	<b>259</b>	<b>0</b>
5011200 FUEL - OVRBDN AMORT	NPCX Net Power Cost Expense	IDU	42	0	0	0	0	0	42	0	0
5011200 FUEL - OVRBDN AMORT	NPCX Net Power Cost Expense	WYP	108	0	0	0	108	0	0	0	0
<b>5011200 Total</b>			<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>0</b>
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	CA	-345	-345	0	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	OR	200	0	200	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	SE	29,034	438	7,285	2,230	4,826	12,386	1,859	10	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	WA	-1,546	0	0	-1,546	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
<b>5011500 Total</b>			<b>26,289</b>	<b>93</b>	<b>7,486</b>	<b>684</b>	<b>3,771</b>	<b>12,386</b>	<b>1,859</b>	<b>10</b>	<b>0</b>
5012000 FUEL HAND-COAL	STEX Steam O&M Expense	SE	9,853	149	2,472	757	1,638	4,203	631	3	0
<b>5012000 Total</b>			<b>9,853</b>	<b>149</b>	<b>2,472</b>	<b>757</b>	<b>1,638</b>	<b>4,203</b>	<b>631</b>	<b>3</b>	<b>0</b>
5013000 START UP FUEL - GAS	STEX Steam O&M Expense	SE	246	4	62	19	41	105	16	0	0
<b>5013000 Total</b>			<b>246</b>	<b>4</b>	<b>62</b>	<b>19</b>	<b>41</b>	<b>105</b>	<b>16</b>	<b>0</b>	<b>0</b>
5013500 FUEL CONSUMED-GAS	NPCX Net Power Cost Expense	SE	4,267	64	1,071	328	709	1,820	273	1	0
<b>5013500 Total</b>			<b>4,267</b>	<b>64</b>	<b>1,071</b>	<b>328</b>	<b>709</b>	<b>1,820</b>	<b>273</b>	<b>1</b>	<b>0</b>
5014000 FUEL CONSUMED-DIESEL	STEX Steam O&M Expense	SE	10	0	3	1	2	4	1	0	0
<b>5014000 Total</b>			<b>10</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5014500 START UP FUEL-DIESEL	STEX Steam O&M Expense	SE	3,662	55	919	281	609	1,562	234	1	0
<b>5014500 Total</b>			<b>3,662</b>	<b>55</b>	<b>919</b>	<b>281</b>	<b>609</b>	<b>1,562</b>	<b>234</b>	<b>1</b>	<b>0</b>
5015000 FUEL CONS-RES DISP	STEX Steam O&M Expense	SE	407	6	102	31	68	173	26	0	0
<b>5015000 Total</b>			<b>407</b>	<b>6</b>	<b>102</b>	<b>31</b>	<b>68</b>	<b>173</b>	<b>26</b>	<b>0</b>	<b>0</b>
5015100 ASH & ASH BYPRD SALE	STEX Steam O&M Expense	SE	0	0	0	0	0	0	0	0	0
<b>5015100 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5020000 STEAM EXPENSES	STEX Steam O&M Expense	SG	56,267	877	14,976	4,597	8,435	24,043	3,319	20	0
<b>5020000 Total</b>			<b>56,267</b>	<b>877</b>	<b>14,976</b>	<b>4,597</b>	<b>8,435</b>	<b>24,043</b>	<b>3,319</b>	<b>20</b>	<b>0</b>
5022000 STM EXP - FLYASH	STEX Steam O&M Expense	SG	2,933	46	781	240	440	1,253	173	1	0
<b>5022000 Total</b>			<b>2,933</b>	<b>46</b>	<b>781</b>	<b>240</b>	<b>440</b>	<b>1,253</b>	<b>173</b>	<b>1</b>	<b>0</b>
5023000 STM EXP BOTTOM ASH	STEX Steam O&M Expense	SG	13	0	3	1	2	5	1	0	0
<b>5023000 Total</b>			<b>13</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
5024000 STM EXP SCRUBBER	STEX Steam O&M Expense	SG	2,018	31	537	165	302	862	119	1	0
<b>5024000 Total</b>			<b>2,018</b>	<b>31</b>	<b>537</b>	<b>165</b>	<b>302</b>	<b>862</b>	<b>119</b>	<b>1</b>	<b>0</b>
5029000 STM EXP - OTHER	STEX Steam O&M Expense	SG	16,264	253	4,329	1,329	2,438	6,950	959	6	0
<b>5029000 Total</b>			<b>16,264</b>	<b>253</b>	<b>4,329</b>	<b>1,329</b>	<b>2,438</b>	<b>6,950</b>	<b>959</b>	<b>6</b>	<b>0</b>
5030000 STEAM FRM OTH SRCS	NPCX Net Power Cost Expense	SE	4,388	66	1,101	337	729	1,872	281	2	0
<b>5030000 Total</b>			<b>4,388</b>	<b>66</b>	<b>1,101</b>	<b>337</b>	<b>729</b>	<b>1,872</b>	<b>281</b>	<b>2</b>	<b>0</b>
5050000 ELECTRIC EXPENSES	STEX Steam O&M Expense	SG	1,349	21	359	110	202	577	80	0	0
<b>5050000 Total</b>			<b>1,349</b>	<b>21</b>	<b>359</b>	<b>110</b>	<b>202</b>	<b>577</b>	<b>80</b>	<b>0</b>	<b>0</b>
5051000 ELEC EXP GENERAL	STEX Steam O&M Expense	SG	8	0	2	1	1	4	0	0	0
<b>5051000 Total</b>			<b>8</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>
5060000 MISC STEAM PWR EXP	STEX Steam O&M Expense	SG	39,381	614	10,481	3,217	5,904	16,828	2,323	14	0
<b>5060000 Total</b>			<b>39,381</b>	<b>614</b>	<b>10,481</b>	<b>3,217</b>	<b>5,904</b>	<b>16,828</b>	<b>2,323</b>	<b>14</b>	<b>0</b>
5061000 MISC STM EXP - CON	STEX Steam O&M Expense	SG	768	12	204	63	115	328	45	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

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<b>5061000 Total</b>				<b>768</b>	<b>12</b>	<b>204</b>	<b>63</b>	<b>115</b>	<b>328</b>	<b>45</b>	<b>0</b>	<b>0</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,287	20	343	105	193	550	76	0
<b>5061100 Total</b>				<b>1,287</b>	<b>20</b>	<b>343</b>	<b>105</b>	<b>193</b>	<b>550</b>	<b>76</b>	<b>0</b>	<b>0</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	594	9	158	49	89	254	35	0
<b>5061300 Total</b>				<b>594</b>	<b>9</b>	<b>158</b>	<b>49</b>	<b>89</b>	<b>254</b>	<b>35</b>	<b>0</b>	<b>0</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,568	40	684	210	385	1,097	152	1
<b>5061400 Total</b>				<b>2,568</b>	<b>40</b>	<b>684</b>	<b>210</b>	<b>385</b>	<b>1,097</b>	<b>152</b>	<b>1</b>	<b>0</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	109	2	29	9	16	47	6	0
<b>5061500 Total</b>				<b>109</b>	<b>2</b>	<b>29</b>	<b>9</b>	<b>16</b>	<b>47</b>	<b>6</b>	<b>0</b>	<b>0</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	1	0
<b>5061600 Total</b>				<b>25</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>0</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	1,440	22	383	118	216	615	85	1
<b>5062000 Total</b>				<b>1,440</b>	<b>22</b>	<b>383</b>	<b>118</b>	<b>216</b>	<b>615</b>	<b>85</b>	<b>1</b>	<b>0</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-36,674	-572	-9,761	-2,996	-5,498	-15,671	-2,164	-13
<b>5063000 Total</b>				<b>-36,674</b>	<b>-572</b>	<b>-9,761</b>	<b>-2,996</b>	<b>-5,498</b>	<b>-15,671</b>	<b>-2,164</b>	<b>-13</b>	<b>0</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	29	0	8	2	4	12	2	0
<b>5064000 Total</b>				<b>29</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	318	5	85	26	48	136	19	0
<b>5065000 Total</b>				<b>318</b>	<b>5</b>	<b>85</b>	<b>26</b>	<b>48</b>	<b>136</b>	<b>19</b>	<b>0</b>	<b>0</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,483	23	395	121	222	634	87	1
<b>5066000 Total</b>				<b>1,483</b>	<b>23</b>	<b>395</b>	<b>121</b>	<b>222</b>	<b>634</b>	<b>87</b>	<b>1</b>	<b>0</b>
5067000	MISC STM EXP TRNGG	STEX	Steam O&M Expense	SG	4,103	64	1,092	335	615	1,753	242	1
<b>5067000 Total</b>				<b>4,103</b>	<b>64</b>	<b>1,092</b>	<b>335</b>	<b>615</b>	<b>1,753</b>	<b>242</b>	<b>1</b>	<b>0</b>
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	160	2	43	13	24	68	9	0
<b>5069000 Total</b>				<b>160</b>	<b>2</b>	<b>43</b>	<b>13</b>	<b>24</b>	<b>68</b>	<b>9</b>	<b>0</b>	<b>0</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,193	50	850	261	479	1,364	188	1
<b>5069900 Total</b>				<b>3,193</b>	<b>50</b>	<b>850</b>	<b>261</b>	<b>479</b>	<b>1,364</b>	<b>188</b>	<b>1</b>	<b>0</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	498	8	132	41	75	213	29	0
<b>5070000 Total</b>				<b>498</b>	<b>8</b>	<b>132</b>	<b>41</b>	<b>75</b>	<b>213</b>	<b>29</b>	<b>0</b>	<b>0</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,706	73	1,253	385	706	2,011	278	2
<b>5100000 Total</b>				<b>4,706</b>	<b>73</b>	<b>1,253</b>	<b>385</b>	<b>706</b>	<b>2,011</b>	<b>278</b>	<b>2</b>	<b>0</b>
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,884	61	1,034	317	582	1,660	229	1
<b>5101000 Total</b>				<b>3,884</b>	<b>61</b>	<b>1,034</b>	<b>317</b>	<b>582</b>	<b>1,660</b>	<b>229</b>	<b>1</b>	<b>0</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	5,652	88	1,504	462	847	2,415	333	2
<b>5110000 Total</b>				<b>5,652</b>	<b>88</b>	<b>1,504</b>	<b>462</b>	<b>847</b>	<b>2,415</b>	<b>333</b>	<b>2</b>	<b>0</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	7,125	111	1,896	582	1,068	3,045	420	3
<b>5111000 Total</b>				<b>7,125</b>	<b>111</b>	<b>1,896</b>	<b>582</b>	<b>1,068</b>	<b>3,045</b>	<b>420</b>	<b>3</b>	<b>0</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,351	21	360	110	203	577	80	0
<b>5111100 Total</b>				<b>1,351</b>	<b>21</b>	<b>360</b>	<b>110</b>	<b>203</b>	<b>577</b>	<b>80</b>	<b>0</b>	<b>0</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	978	15	260	80	147	418	58	0
<b>5111200 Total</b>				<b>978</b>	<b>15</b>	<b>260</b>	<b>80</b>	<b>147</b>	<b>418</b>	<b>58</b>	<b>0</b>	<b>0</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,000	156	2,662	817	1,499	4,273	590	4
<b>5112000 Total</b>				<b>10,000</b>	<b>156</b>	<b>2,662</b>	<b>817</b>	<b>1,499</b>	<b>4,273</b>	<b>590</b>	<b>4</b>	<b>0</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0
<b>5114000 Total</b>				<b>9</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	87	1	23	7	13	37	5	0
<b>5116000 Total</b>				<b>87</b>	<b>1</b>	<b>23</b>	<b>7</b>	<b>13</b>	<b>37</b>	<b>5</b>	<b>0</b>	<b>0</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,204	19	321	98	181	515	71	0
<b>5117000 Total</b>				<b>1,204</b>	<b>19</b>	<b>321</b>	<b>98</b>	<b>181</b>	<b>515</b>	<b>71</b>	<b>0</b>	<b>0</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	965	15	257	79	145	412	57	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
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 (Allocated in Thousands)

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<b>5118000 Total</b>			<b>965</b>	<b>15</b>	<b>257</b>	<b>79</b>	<b>145</b>	<b>412</b>	<b>57</b>	<b>0</b>	<b>0</b>
5119000	MNT OF STRCT-HVAC	STEX	2,068	32	551	169	310	884	122	1	0
<b>5119000 Total</b>			<b>2,068</b>	<b>32</b>	<b>551</b>	<b>169</b>	<b>310</b>	<b>884</b>	<b>122</b>	<b>1</b>	<b>0</b>
5119900	MNT OF STRCT-MISC	STEX	219	3	58	18	33	94	13	0	0
<b>5119900 Total</b>			<b>219</b>	<b>3</b>	<b>58</b>	<b>18</b>	<b>33</b>	<b>94</b>	<b>13</b>	<b>0</b>	<b>0</b>
5120000	MANT OF BOILR PLNT	STEX	16,465	257	4,382	1,345	2,468	7,035	971	6	0
<b>5120000 Total</b>			<b>16,465</b>	<b>257</b>	<b>4,382</b>	<b>1,345</b>	<b>2,468</b>	<b>7,035</b>	<b>971</b>	<b>6</b>	<b>0</b>
5121000	MNT BOILR-AIR HTR	STEX	11,571	180	3,080	945	1,735	4,944	683	4	0
<b>5121000 Total</b>			<b>11,571</b>	<b>180</b>	<b>3,080</b>	<b>945</b>	<b>1,735</b>	<b>4,944</b>	<b>683</b>	<b>4</b>	<b>0</b>
5121100	MNT BOILR-CHEM FD	STEX	190	3	50	15	28	81	11	0	0
<b>5121100 Total</b>			<b>190</b>	<b>3</b>	<b>50</b>	<b>15</b>	<b>28</b>	<b>81</b>	<b>11</b>	<b>0</b>	<b>0</b>
5121200	MNT BOILR-CL HANDL	STEX	4,647	72	1,237	380	697	1,986	274	2	0
<b>5121200 Total</b>			<b>4,647</b>	<b>72</b>	<b>1,237</b>	<b>380</b>	<b>697</b>	<b>1,986</b>	<b>274</b>	<b>2</b>	<b>0</b>
5121400	MNT BOIL-DEMNERLZ	STEX	601	9	160	49	90	257	35	0	0
<b>5121400 Total</b>			<b>601</b>	<b>9</b>	<b>160</b>	<b>49</b>	<b>90</b>	<b>257</b>	<b>35</b>	<b>0</b>	<b>0</b>
5121500	MNT BOIL-EXTRC STM	STEX	628	10	167	51	94	268	37	0	0
<b>5121500 Total</b>			<b>628</b>	<b>10</b>	<b>167</b>	<b>51</b>	<b>94</b>	<b>268</b>	<b>37</b>	<b>0</b>	<b>0</b>
5121600	MNT BOILR-FLYASH	STEX	4,459	70	1,187	364	668	1,905	263	2	0
<b>5121600 Total</b>			<b>4,459</b>	<b>70</b>	<b>1,187</b>	<b>364</b>	<b>668</b>	<b>1,905</b>	<b>263</b>	<b>2</b>	<b>0</b>
5121700	MNT BOIL-FUEL OIL	STEX	407	6	108	33	61	174	24	0	0
<b>5121700 Total</b>			<b>407</b>	<b>6</b>	<b>108</b>	<b>33</b>	<b>61</b>	<b>174</b>	<b>24</b>	<b>0</b>	<b>0</b>
5121800	MNT BOIL-FEEDWATR	STEX	3,824	60	1,018	312	573	1,634	226	1	0
<b>5121800 Total</b>			<b>3,824</b>	<b>60</b>	<b>1,018</b>	<b>312</b>	<b>573</b>	<b>1,634</b>	<b>226</b>	<b>1</b>	<b>0</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	47	1	12	4	7	20	3	0	0
<b>5121900 Total</b>			<b>47</b>	<b>1</b>	<b>12</b>	<b>4</b>	<b>7</b>	<b>20</b>	<b>3</b>	<b>0</b>	<b>0</b>
5122000	MNT BOILR-AUX SYST	STEX	2,233	35	594	182	335	954	132	1	0
<b>5122000 Total</b>			<b>2,233</b>	<b>35</b>	<b>594</b>	<b>182</b>	<b>335</b>	<b>954</b>	<b>132</b>	<b>1</b>	<b>0</b>
5122100	MNT BOILR-MAIN STM	STEX	1,742	27	464	142	261	744	103	1	0
<b>5122100 Total</b>			<b>1,742</b>	<b>27</b>	<b>464</b>	<b>142</b>	<b>261</b>	<b>744</b>	<b>103</b>	<b>1</b>	<b>0</b>
5122200	MNT BOIL-PLVRZD CL	STEX	8,242	128	2,194	673	1,236	3,522	486	3	0
<b>5122200 Total</b>			<b>8,242</b>	<b>128</b>	<b>2,194</b>	<b>673</b>	<b>1,236</b>	<b>3,522</b>	<b>486</b>	<b>3</b>	<b>0</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	3,043	47	810	249	456	1,300	179	1	0
<b>5122300 Total</b>			<b>3,043</b>	<b>47</b>	<b>810</b>	<b>249</b>	<b>456</b>	<b>1,300</b>	<b>179</b>	<b>1</b>	<b>0</b>
5122400	MNT BOIL-PRTRT WTR	STEX	429	7	114	35	64	183	25	0	0
<b>5122400 Total</b>			<b>429</b>	<b>7</b>	<b>114</b>	<b>35</b>	<b>64</b>	<b>183</b>	<b>25</b>	<b>0</b>	<b>0</b>
5122500	MNT BOIL-RV OSMSIS	STEX	186	3	50	15	28	80	11	0	0
<b>5122500 Total</b>			<b>186</b>	<b>3</b>	<b>50</b>	<b>15</b>	<b>28</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5122600	MNT BOIL-RHEAT ST	STEX	436	7	116	36	65	186	26	0	0
<b>5122600 Total</b>			<b>436</b>	<b>7</b>	<b>116</b>	<b>36</b>	<b>65</b>	<b>186</b>	<b>26</b>	<b>0</b>	<b>0</b>
5122800	MNT BOIL-SOOTBLWG	STEX	2,093	33	557	171	314	894	123	1	0
<b>5122800 Total</b>			<b>2,093</b>	<b>33</b>	<b>557</b>	<b>171</b>	<b>314</b>	<b>894</b>	<b>123</b>	<b>1</b>	<b>0</b>
5122900	MNT BOILR-SCRUBBER	STEX	8,864	138	2,359	724	1,329	3,788	523	3	0
<b>5122900 Total</b>			<b>8,864</b>	<b>138</b>	<b>2,359</b>	<b>724</b>	<b>1,329</b>	<b>3,788</b>	<b>523</b>	<b>3</b>	<b>0</b>
5123000	MNT BOILR-BOTM ASH	STEX	4,296	67	1,143	351	644	1,836	253	2	0
<b>5123000 Total</b>			<b>4,296</b>	<b>67</b>	<b>1,143</b>	<b>351</b>	<b>644</b>	<b>1,836</b>	<b>253</b>	<b>2</b>	<b>0</b>
5123100	MNT BOIL-WTR TRTMT	STEX	346	5	92	28	52	148	20	0	0
<b>5123100 Total</b>			<b>346</b>	<b>5</b>	<b>92</b>	<b>28</b>	<b>52</b>	<b>148</b>	<b>20</b>	<b>0</b>	<b>0</b>
5123200	MNT BOIL-CNTL SUPT	STEX	1,915	30	510	156	287	818	113	1	0
<b>5123200 Total</b>			<b>1,915</b>	<b>30</b>	<b>510</b>	<b>156</b>	<b>287</b>	<b>818</b>	<b>113</b>	<b>1</b>	<b>0</b>
5123300	MAINT GEO GATH SYS	STEX	384	6	102	31	58	164	23	0	0



**Operations & Maintenance Expense**  
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<b>5123300 Total</b>			<b>384</b>	<b>6</b>	<b>102</b>	<b>31</b>	<b>58</b>	<b>164</b>	<b>23</b>	<b>0</b>	<b>0</b>
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	SG	2,203	34	586	180	330	941	130	1	0
<b>5123400 Total</b>			<b>2,203</b>	<b>34</b>	<b>586</b>	<b>180</b>	<b>330</b>	<b>941</b>	<b>130</b>	<b>1</b>	<b>0</b>
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	SG	1,455	23	387	119	218	622	86	1	0
<b>5124000 Total</b>			<b>1,455</b>	<b>23</b>	<b>387</b>	<b>119</b>	<b>218</b>	<b>622</b>	<b>86</b>	<b>1</b>	<b>0</b>
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	SG	3,667	57	976	300	550	1,567	216	1	0
<b>5125000 Total</b>			<b>3,667</b>	<b>57</b>	<b>976</b>	<b>300</b>	<b>550</b>	<b>1,567</b>	<b>216</b>	<b>1</b>	<b>0</b>
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	SG	1,382	22	368	113	207	591	82	0	0
<b>5126000 Total</b>			<b>1,382</b>	<b>22</b>	<b>368</b>	<b>113</b>	<b>207</b>	<b>591</b>	<b>82</b>	<b>0</b>	<b>0</b>
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	SG	157	2	42	13	24	67	9	0	0
<b>5127000 Total</b>			<b>157</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>24</b>	<b>67</b>	<b>9</b>	<b>0</b>	<b>0</b>
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	SG	7,439	116	1,980	608	1,115	3,179	439	3	0
<b>5128000 Total</b>			<b>7,439</b>	<b>116</b>	<b>1,980</b>	<b>608</b>	<b>1,115</b>	<b>3,179</b>	<b>439</b>	<b>3</b>	<b>0</b>
5129000 MNT BOIL-COMP AIR	STEX Steam O&M Expense	SG	703	11	187	57	105	300	41	0	0
<b>5129000 Total</b>			<b>703</b>	<b>11</b>	<b>187</b>	<b>57</b>	<b>105</b>	<b>300</b>	<b>41</b>	<b>0</b>	<b>0</b>
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	SG	187	3	50	15	28	80	11	0	0
<b>5129900 Total</b>			<b>187</b>	<b>3</b>	<b>50</b>	<b>15</b>	<b>28</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	SG	3,505	55	933	286	525	1,498	207	1	0
<b>5130000 Total</b>			<b>3,505</b>	<b>55</b>	<b>933</b>	<b>286</b>	<b>525</b>	<b>1,498</b>	<b>207</b>	<b>1</b>	<b>0</b>
5131000 MAINT ELEC AC	STEX Steam O&M Expense	SG	15,875	247	4,225	1,297	2,380	6,784	937	6	0
<b>5131000 Total</b>			<b>15,875</b>	<b>247</b>	<b>4,225</b>	<b>1,297</b>	<b>2,380</b>	<b>6,784</b>	<b>937</b>	<b>6</b>	<b>0</b>
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	SG	1,120	17	298	91	168	478	66	0	0
<b>5131100 Total</b>			<b>1,120</b>	<b>17</b>	<b>298</b>	<b>91</b>	<b>168</b>	<b>478</b>	<b>66</b>	<b>0</b>	<b>0</b>
5131300 MAINT/PREVENT ROUT	STEX Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
<b>5131300 Total</b>			<b>9</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	SG	5,103	80	1,358	417	765	2,181	301	2	0
<b>5131400 Total</b>			<b>5,103</b>	<b>80</b>	<b>1,358</b>	<b>417</b>	<b>765</b>	<b>2,181</b>	<b>301</b>	<b>2</b>	<b>0</b>
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	SG	1,712	27	456	140	257	731	101	1	0
<b>5132000 Total</b>			<b>1,712</b>	<b>27</b>	<b>456</b>	<b>140</b>	<b>257</b>	<b>731</b>	<b>101</b>	<b>1</b>	<b>0</b>
5133000 MAINT/AIR-COOL-CON	STEX Steam O&M Expense	SG	211	3	56	17	32	90	12	0	0
<b>5133000 Total</b>			<b>211</b>	<b>3</b>	<b>56</b>	<b>17</b>	<b>32</b>	<b>90</b>	<b>12</b>	<b>0</b>	<b>0</b>
5134000 MAINT/COMPNT COOL	STEX Steam O&M Expense	SG	345	5	92	28	52	148	20	0	0
<b>5134000 Total</b>			<b>345</b>	<b>5</b>	<b>92</b>	<b>28</b>	<b>52</b>	<b>148</b>	<b>20</b>	<b>0</b>	<b>0</b>
5135000 MAINT/COMPNT AUXIL	STEX Steam O&M Expense	SG	1,000	16	266	82	150	427	59	0	0
<b>5135000 Total</b>			<b>1,000</b>	<b>16</b>	<b>266</b>	<b>82</b>	<b>150</b>	<b>427</b>	<b>59</b>	<b>0</b>	<b>0</b>
5137000 MAINT-COOLING TOWR	STEX Steam O&M Expense	SG	1,355	21	361	111	203	579	80	0	0
<b>5137000 Total</b>			<b>1,355</b>	<b>21</b>	<b>361</b>	<b>111</b>	<b>203</b>	<b>579</b>	<b>80</b>	<b>0</b>	<b>0</b>
5138000 MAINT-CIRCUL WATER	STEX Steam O&M Expense	SG	1,050	16	279	86	157	448	62	0	0
<b>5138000 Total</b>			<b>1,050</b>	<b>16</b>	<b>279</b>	<b>86</b>	<b>157</b>	<b>448</b>	<b>62</b>	<b>0</b>	<b>0</b>
5139000 MAINT-ELECT - DC	STEX Steam O&M Expense	SG	294	5	78	24	44	126	17	0	0
<b>5139000 Total</b>			<b>294</b>	<b>5</b>	<b>78</b>	<b>24</b>	<b>44</b>	<b>126</b>	<b>17</b>	<b>0</b>	<b>0</b>
5139900 MNT ELEC PLT-MISC	STEX Steam O&M Expense	SG	39	1	10	3	6	17	2	0	0
<b>5139900 Total</b>			<b>39</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>
5140000 MAINT MISC STM PLN	STEX Steam O&M Expense	SG	4,634	72	1,233	379	695	1,980	273	2	0
<b>5140000 Total</b>			<b>4,634</b>	<b>72</b>	<b>1,233</b>	<b>379</b>	<b>695</b>	<b>1,980</b>	<b>273</b>	<b>2</b>	<b>0</b>
5141000 MISC STM-COMP AIR	STEX Steam O&M Expense	SG	1,331	21	354	109	200	569	79	0	0
<b>5141000 Total</b>			<b>1,331</b>	<b>21</b>	<b>354</b>	<b>109</b>	<b>200</b>	<b>569</b>	<b>79</b>	<b>0</b>	<b>0</b>
5142000 MISC STM PLT-CONSU	STEX Steam O&M Expense	SG	2	0	1	0	0	1	0	0	0
<b>5142000 Total</b>			<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5144000 MISC STM PLNT-LAB	STEX Steam O&M Expense	SG	296	5	79	24	44	127	17	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5144000 Total</b>				<b>296</b>	<b>5</b>	<b>79</b>	<b>24</b>	<b>44</b>	<b>127</b>	<b>17</b>	<b>0</b>	<b>0</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	177	3	47	14	26	75	10	0
<b>5145000 Total</b>				<b>177</b>	<b>3</b>	<b>47</b>	<b>14</b>	<b>26</b>	<b>75</b>	<b>10</b>	<b>0</b>	<b>0</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	181	3	48	15	27	78	11	0
<b>5146000 Total</b>				<b>181</b>	<b>3</b>	<b>48</b>	<b>15</b>	<b>27</b>	<b>78</b>	<b>11</b>	<b>0</b>	<b>0</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,776	28	473	145	266	759	105	1
<b>5147000 Total</b>				<b>1,776</b>	<b>28</b>	<b>473</b>	<b>145</b>	<b>266</b>	<b>759</b>	<b>105</b>	<b>1</b>	<b>0</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,512	24	403	124	227	646	89	1
<b>5148000 Total</b>				<b>1,512</b>	<b>24</b>	<b>403</b>	<b>124</b>	<b>227</b>	<b>646</b>	<b>89</b>	<b>1</b>	<b>0</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	30	0	8	2	4	13	2	0
<b>5149000 Total</b>				<b>30</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	7,086	110	1,886	579	1,062	3,028	418	2
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,909	30	508	156	286	816	113	1
<b>5350000 Total</b>				<b>8,995</b>	<b>140</b>	<b>2,394</b>	<b>735</b>	<b>1,348</b>	<b>3,844</b>	<b>531</b>	<b>3</b>	<b>0</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	48	1	13	4	7	21	3	0
<b>5360000 Total</b>				<b>48</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>7</b>	<b>21</b>	<b>3</b>	<b>0</b>	<b>0</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,492	39	663	204	374	1,065	147	1
<b>5370000 Total</b>				<b>2,492</b>	<b>39</b>	<b>663</b>	<b>204</b>	<b>374</b>	<b>1,065</b>	<b>147</b>	<b>1</b>	<b>0</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	487	8	130	40	73	208	29	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	115	2	31	9	17	49	7	0
<b>5371000 Total</b>				<b>601</b>	<b>9</b>	<b>160</b>	<b>49</b>	<b>90</b>	<b>257</b>	<b>35</b>	<b>0</b>	<b>0</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	242	4	64	20	36	103	14	0
<b>5372000 Total</b>				<b>242</b>	<b>4</b>	<b>64</b>	<b>20</b>	<b>36</b>	<b>103</b>	<b>14</b>	<b>0</b>	<b>0</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	227	4	60	19	34	97	13	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	31	0	8	3	5	13	2	0
<b>5374000 Total</b>				<b>258</b>	<b>4</b>	<b>69</b>	<b>21</b>	<b>39</b>	<b>110</b>	<b>15</b>	<b>0</b>	<b>0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	619	10	165	51	93	265	37	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	226	4	60	18	34	97	13	0
<b>5379000 Total</b>				<b>845</b>	<b>13</b>	<b>225</b>	<b>69</b>	<b>127</b>	<b>361</b>	<b>50</b>	<b>0</b>	<b>0</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	10,949	171	2,914	895	1,641	4,678	646	4
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,861	107	1,826	561	1,029	2,932	405	2
<b>5390000 Total</b>				<b>17,810</b>	<b>278</b>	<b>4,740</b>	<b>1,455</b>	<b>2,670</b>	<b>7,610</b>	<b>1,051</b>	<b>6</b>	<b>0</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,266	20	337	103	190	541	75	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	73	1	20	6	11	31	4	0
<b>5400000 Total</b>				<b>1,339</b>	<b>21</b>	<b>356</b>	<b>109</b>	<b>201</b>	<b>572</b>	<b>79</b>	<b>0</b>	<b>0</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0
<b>5410000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	1,109	17	295	91	166	474	65	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	49	1	13	4	7	21	3	0
<b>5420000 Total</b>				<b>1,158</b>	<b>18</b>	<b>308</b>	<b>95</b>	<b>174</b>	<b>495</b>	<b>68</b>	<b>0</b>	<b>0</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	3,438	54	915	281	515	1,469	203	1
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	593	9	158	48	89	253	35	0
<b>5430000 Total</b>				<b>4,031</b>	<b>63</b>	<b>1,073</b>	<b>329</b>	<b>604</b>	<b>1,723</b>	<b>238</b>	<b>1</b>	<b>0</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	113	2	30	9	17	48	7	0
<b>5440000 Total</b>				<b>113</b>	<b>2</b>	<b>30</b>	<b>9</b>	<b>17</b>	<b>48</b>	<b>7</b>	<b>0</b>	<b>0</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,153	18	307	94	173	493	68	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	194	3	52	16	29	83	11	0
<b>5441000 Total</b>				<b>1,347</b>	<b>21</b>	<b>359</b>	<b>110</b>	<b>202</b>	<b>576</b>	<b>79</b>	<b>0</b>	<b>0</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	718	11	191	59	108	307	42	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	349	5	93	29	52	149	21	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5442000 Total</b>			<b>1,068</b>	<b>17</b>	<b>284</b>	<b>87</b>	<b>160</b>	<b>456</b>	<b>63</b>	<b>0</b>	<b>0</b>
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	SG-P	7	0	2	1	1	3	0	0	0
<b>5450000 Total</b>			<b>7</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	SG-P	525	8	140	43	79	224	31	0	0
<b>5451000 Total</b>			<b>525</b>	<b>8</b>	<b>140</b>	<b>43</b>	<b>79</b>	<b>224</b>	<b>31</b>	<b>0</b>	<b>0</b>
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	SG-P	3	0	1	0	0	1	0	0	0
<b>5454000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-P	554	9	147	45	83	237	33	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-U	363	6	97	30	54	155	21	0	0
<b>5455000 Total</b>			<b>917</b>	<b>14</b>	<b>244</b>	<b>75</b>	<b>137</b>	<b>392</b>	<b>54</b>	<b>0</b>	<b>0</b>
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-P	1,233	19	328	101	185	527	73	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-U	330	5	88	27	49	141	19	0	0
<b>5459000 Total</b>			<b>1,563</b>	<b>24</b>	<b>416</b>	<b>128</b>	<b>234</b>	<b>668</b>	<b>92</b>	<b>1</b>	<b>0</b>
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	SG	316	5	84	26	47	135	19	0	0
<b>5460000 Total</b>			<b>316</b>	<b>5</b>	<b>84</b>	<b>26</b>	<b>47</b>	<b>135</b>	<b>19</b>	<b>0</b>	<b>0</b>
5471000 NATURAL GAS	NPCX Net Power Cost Expense	SE	252,938	3,815	63,465	19,428	42,041	107,906	16,195	87	0
<b>5471000 Total</b>			<b>252,938</b>	<b>3,815</b>	<b>63,465</b>	<b>19,428</b>	<b>42,041</b>	<b>107,906</b>	<b>16,195</b>	<b>87</b>	<b>0</b>
5480000 GENERATION EXP	OPEX Other Production O&M Expense	SG	16,728	261	4,452	1,367	2,508	7,148	987	6	0
<b>5480000 Total</b>			<b>16,728</b>	<b>261</b>	<b>4,452</b>	<b>1,367</b>	<b>2,508</b>	<b>7,148</b>	<b>987</b>	<b>6</b>	<b>0</b>
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	50	0	50	0	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	5,251	82	1,398	429	787	2,244	310	2	0
<b>5490000 Total</b>			<b>5,301</b>	<b>82</b>	<b>1,447</b>	<b>429</b>	<b>787</b>	<b>2,244</b>	<b>310</b>	<b>2</b>	<b>0</b>
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	449	0	449	0	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	3,559	55	947	291	534	1,521	210	1	0
<b>5500000 Total</b>			<b>4,008</b>	<b>55</b>	<b>1,396</b>	<b>291</b>	<b>534</b>	<b>1,521</b>	<b>210</b>	<b>1</b>	<b>0</b>
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	SG	2,826	44	752	231	424	1,207	167	1	0
<b>5520000 Total</b>			<b>2,826</b>	<b>44</b>	<b>752</b>	<b>231</b>	<b>424</b>	<b>1,207</b>	<b>167</b>	<b>1</b>	<b>0</b>
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	SG	17,359	271	4,620	1,418	2,602	7,417	1,024	6	0
<b>5530000 Total</b>			<b>17,359</b>	<b>271</b>	<b>4,620</b>	<b>1,418</b>	<b>2,602</b>	<b>7,417</b>	<b>1,024</b>	<b>6</b>	<b>0</b>
5540000 MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	SG	2,099	33	559	171	315	897	124	1	0
<b>5540000 Total</b>			<b>2,099</b>	<b>33</b>	<b>559</b>	<b>171</b>	<b>315</b>	<b>897</b>	<b>124</b>	<b>1</b>	<b>0</b>
5546000 MISC PLANT EQUIP	OPEX Other Production O&M Expense	SG	36	1	10	3	5	16	2	0	0
<b>5546000 Total</b>			<b>36</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>0</b>
5552200 OR REC Compliance	NPCX Net Power Cost Expense	OTHER	12	0	0	0	0	0	0	0	12
<b>5552200 Total</b>			<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
5552300 WA REC COMPLIANCE	NPCX Net Power Cost Expense	OTHER	111	0	0	0	0	0	0	0	111
<b>5552300 Total</b>			<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111</b>
5552400 RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	OTHER	-67	0	0	0	0	0	0	0	-67
<b>5552400 Total</b>			<b>-67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-67</b>
5552500 OTH/INT/REC/DEL	NPCX Net Power Cost Expense	SE	11,342	171	2,846	871	1,885	4,838	726	4	0
<b>5552500 Total</b>			<b>11,342</b>	<b>171</b>	<b>2,846</b>	<b>871</b>	<b>1,885</b>	<b>4,838</b>	<b>726</b>	<b>4</b>	<b>0</b>
5555500 IPP ENERGY PURCH	NPCX Net Power Cost Expense	SG	5,625	88	1,497	460	843	2,403	332	2	0
<b>5555500 Total</b>			<b>5,625</b>	<b>88</b>	<b>1,497</b>	<b>460</b>	<b>843</b>	<b>2,403</b>	<b>332</b>	<b>2</b>	<b>0</b>
5555700 NPC Deferral Mchmsm	NPCX Net Power Cost Expense	OTHER	80,816	0	0	0	0	0	0	0	80,816
<b>5555700 Total</b>			<b>80,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,816</b>
5555900 Short-Term Firm Whls	NPCX Net Power Cost Expense	SG	239,934	3,740	63,859	19,602	35,969	102,524	14,155	84	0
<b>5555900 Total</b>			<b>239,934</b>	<b>3,740</b>	<b>63,859</b>	<b>19,602</b>	<b>35,969</b>	<b>102,524</b>	<b>14,155</b>	<b>84</b>	<b>0</b>
5556100 BOOKOUTS NETTED-LOSS	NPCX Net Power Cost Expense	SG	1,403	22	373	115	210	599	83	0	0
<b>5556100 Total</b>			<b>1,403</b>	<b>22</b>	<b>373</b>	<b>115</b>	<b>210</b>	<b>599</b>	<b>83</b>	<b>0</b>	<b>0</b>
5556200 TRADING NETTED-LOSS	NPCX Net Power Cost Expense	SG	3	0	1	0	0	1	0	0	0





**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5556200 Total</b>				<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	313,981	4,894	83,567	25,652	47,070	134,165	18,523	110
<b>5556300 Total</b>					<b>313,981</b>	<b>4,894</b>	<b>83,567</b>	<b>25,652</b>	<b>47,070</b>	<b>134,165</b>	<b>18,523</b>	<b>110</b>
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	60,521	943	16,108	4,944	9,073	25,861	3,570	21
<b>5556400 Total</b>					<b>60,521</b>	<b>943</b>	<b>16,108</b>	<b>4,944</b>	<b>9,073</b>	<b>25,861</b>	<b>3,570</b>	<b>21</b>
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	-104,789	-1,633	-27,890	-8,561	-15,709	-44,777	-6,182	-37
<b>5556700 Total</b>					<b>-104,789</b>	<b>-1,633</b>	<b>-27,890</b>	<b>-8,561</b>	<b>-15,709</b>	<b>-44,777</b>	<b>-6,182</b>	<b>-37</b>
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	-28,601	-446	-7,612	-2,337	-4,288	-12,221	-1,687	-10
<b>5556710 Total</b>					<b>-28,601</b>	<b>-446</b>	<b>-7,612</b>	<b>-2,337</b>	<b>-4,288</b>	<b>-12,221</b>	<b>-1,687</b>	<b>-10</b>
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,686	26	449	138	253	720	99	1
<b>5560000 Total</b>					<b>1,686</b>	<b>26</b>	<b>449</b>	<b>138</b>	<b>253</b>	<b>720</b>	<b>99</b>	<b>1</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	2	4	1	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	37,943	591	10,099	3,100	5,688	16,213	2,238	13
<b>5570000 Total</b>					<b>37,952</b>	<b>592</b>	<b>10,101</b>	<b>3,101</b>	<b>5,690</b>	<b>16,217</b>	<b>2,239</b>	<b>13</b>
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-33	0	0	0	0	0	-33	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-54	0	-54	0	0	0	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	1,122	18	299	92	168	480	66	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	-97	0	0	-97	0	0	0	0
<b>5578000 Total</b>					<b>939</b>	<b>18</b>	<b>245</b>	<b>-5</b>	<b>168</b>	<b>480</b>	<b>33</b>	<b>0</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	4,248	0	0	0	0	0	4,248	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	237	0	237	0	0	0	0	0
<b>5579000 Total</b>					<b>4,485</b>	<b>0</b>	<b>237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,248</b>	<b>0</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,697	120	2,048	629	1,154	3,289	454	3
<b>5600000 Total</b>					<b>7,697</b>	<b>120</b>	<b>2,048</b>	<b>629</b>	<b>1,154</b>	<b>3,289</b>	<b>454</b>	<b>3</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,181	112	1,911	587	1,076	3,068	424	3
<b>5612000 Total</b>					<b>7,181</b>	<b>112</b>	<b>1,911</b>	<b>587</b>	<b>1,076</b>	<b>3,068</b>	<b>424</b>	<b>3</b>
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	277	4	74	23	42	118	16	0
<b>5614000 Total</b>					<b>277</b>	<b>4</b>	<b>74</b>	<b>23</b>	<b>42</b>	<b>118</b>	<b>16</b>	<b>0</b>
5614010	EIM - SCHEDULING, SYS	TNEX	Transmission O&M Expense	SG	1,541	24	410	126	231	659	91	1
<b>5614010 Total</b>					<b>1,541</b>	<b>24</b>	<b>410</b>	<b>126</b>	<b>231</b>	<b>659</b>	<b>91</b>	<b>1</b>
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,748	27	465	143	262	747	103	1
<b>5615000 Total</b>					<b>1,748</b>	<b>27</b>	<b>465</b>	<b>143</b>	<b>262</b>	<b>747</b>	<b>103</b>	<b>1</b>
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	107	2	29	9	16	46	6	0
<b>5616000 Total</b>					<b>107</b>	<b>2</b>	<b>29</b>	<b>9</b>	<b>16</b>	<b>46</b>	<b>6</b>	<b>0</b>
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,290	20	343	105	193	551	76	0
<b>5617000 Total</b>					<b>1,290</b>	<b>20</b>	<b>343</b>	<b>105</b>	<b>193</b>	<b>551</b>	<b>76</b>	<b>0</b>
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,529	117	2,004	615	1,129	3,217	444	3
<b>5618000 Total</b>					<b>7,529</b>	<b>117</b>	<b>2,004</b>	<b>615</b>	<b>1,129</b>	<b>3,217</b>	<b>444</b>	<b>3</b>
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,575	56	951	292	536	1,527	211	1
<b>5620000 Total</b>					<b>3,575</b>	<b>56</b>	<b>951</b>	<b>292</b>	<b>536</b>	<b>1,527</b>	<b>211</b>	<b>1</b>
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	524	8	139	43	79	224	31	0
<b>5630000 Total</b>					<b>524</b>	<b>8</b>	<b>139</b>	<b>43</b>	<b>79</b>	<b>224</b>	<b>31</b>	<b>0</b>
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	742	12	197	61	111	317	44	0
<b>5650000 Total</b>					<b>742</b>	<b>12</b>	<b>197</b>	<b>61</b>	<b>111</b>	<b>317</b>	<b>44</b>	<b>0</b>
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	1,388	22	369	113	208	593	82	0
<b>5650010 Total</b>					<b>1,388</b>	<b>22</b>	<b>369</b>	<b>113</b>	<b>208</b>	<b>593</b>	<b>82</b>	<b>0</b>
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	-667	-10	-178	-55	-100	-285	-39	0
<b>5651000 Total</b>					<b>-667</b>	<b>-10</b>	<b>-178</b>	<b>-55</b>	<b>-100</b>	<b>-285</b>	<b>-39</b>	<b>0</b>
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	1,866	28	468	143	310	796	119	1
<b>5652500 Total</b>					<b>1,866</b>	<b>28</b>	<b>468</b>	<b>143</b>	<b>310</b>	<b>796</b>	<b>119</b>	<b>1</b>



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5654600 POST-MRG WHEEL EXP	NPCX Net Power Cost Expense	SG	127,461	1,987	33,924	10,413	19,108	54,464	7,519	45	0
<b>5654600 Total</b>			<b>127,461</b>	<b>1,987</b>	<b>33,924</b>	<b>10,413</b>	<b>19,108</b>	<b>54,464</b>	<b>7,519</b>	<b>45</b>	<b>0</b>
5660000 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	3,669	57	976	300	550	1,568	216	1	0
<b>5660000 Total</b>			<b>3,669</b>	<b>57</b>	<b>976</b>	<b>300</b>	<b>550</b>	<b>1,568</b>	<b>216</b>	<b>1</b>	<b>0</b>
5660010 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	33	1	9	3	5	14	2	0	0
<b>5660010 Total</b>			<b>33</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>0</b>
5670000 RENTS-TRANSMISSION	TNEX Transmission O&M Expense	SG	2,406	38	640	197	361	1,028	142	1	0
<b>5670000 Total</b>			<b>2,406</b>	<b>38</b>	<b>640</b>	<b>197</b>	<b>361</b>	<b>1,028</b>	<b>142</b>	<b>1</b>	<b>0</b>
5680000 MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	968	15	258	79	145	413	57	0	0
<b>5680000 Total</b>			<b>968</b>	<b>15</b>	<b>258</b>	<b>79</b>	<b>145</b>	<b>413</b>	<b>57</b>	<b>0</b>	<b>0</b>
5690000 MAINT OF STRUCTURE	TNEX Transmission O&M Expense	SG	71	1	19	6	11	31	4	0	0
<b>5690000 Total</b>			<b>71</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>11</b>	<b>31</b>	<b>4</b>	<b>0</b>	<b>0</b>
5691000 MAINT-COMP HW TRANS	TNEX Transmission O&M Expense	SG	163	3	43	13	24	70	10	0	0
<b>5691000 Total</b>			<b>163</b>	<b>3</b>	<b>43</b>	<b>13</b>	<b>24</b>	<b>70</b>	<b>10</b>	<b>0</b>	<b>0</b>
5692000 MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	290	5	77	24	44	124	17	0	0
<b>5692000 Total</b>			<b>290</b>	<b>5</b>	<b>77</b>	<b>24</b>	<b>44</b>	<b>124</b>	<b>17</b>	<b>0</b>	<b>0</b>
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	4,163	65	1,108	340	624	1,779	246	1	0
<b>5693000 Total</b>			<b>4,163</b>	<b>65</b>	<b>1,108</b>	<b>340</b>	<b>624</b>	<b>1,779</b>	<b>246</b>	<b>1</b>	<b>0</b>
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	11,581	181	3,082	946	1,736	4,949	683	4	0
<b>5700000 Total</b>			<b>11,581</b>	<b>181</b>	<b>3,082</b>	<b>946</b>	<b>1,736</b>	<b>4,949</b>	<b>683</b>	<b>4</b>	<b>0</b>
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	SG	17,444	272	4,643	1,425	2,615	7,454	1,029	6	0
<b>5710000 Total</b>			<b>17,444</b>	<b>272</b>	<b>4,643</b>	<b>1,425</b>	<b>2,615</b>	<b>7,454</b>	<b>1,029</b>	<b>6</b>	<b>0</b>
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	SG	98	2	26	8	15	42	6	0	0
<b>5720000 Total</b>			<b>98</b>	<b>2</b>	<b>26</b>	<b>8</b>	<b>15</b>	<b>42</b>	<b>6</b>	<b>0</b>	<b>0</b>
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	SG	116	2	31	10	17	50	7	0	0
<b>5730000 Total</b>			<b>116</b>	<b>2</b>	<b>31</b>	<b>10</b>	<b>17</b>	<b>50</b>	<b>7</b>	<b>0</b>	<b>0</b>
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	CA	41	41	0	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	IDU	38	0	0	0	0	0	38	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	OR	331	0	331	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	8,921	302	2,325	580	982	4,295	438	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	UT	564	0	0	0	0	564	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WA	182	0	0	182	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYP	135	0	0	0	135	0	0	0	0
<b>5800000 Total</b>			<b>10,212</b>	<b>344</b>	<b>2,655</b>	<b>762</b>	<b>1,116</b>	<b>4,859</b>	<b>475</b>	<b>0</b>	<b>0</b>
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	SNPD	11,609	394	3,025	754	1,277	5,589	569	0	0
<b>5810000 Total</b>			<b>11,609</b>	<b>394</b>	<b>3,025</b>	<b>754</b>	<b>1,277</b>	<b>5,589</b>	<b>569</b>	<b>0</b>	<b>0</b>
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	CA	78	78	0	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	IDU	423	0	0	0	0	0	423	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	OR	1,106	0	1,106	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	SNPD	6	0	2	0	1	3	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	UT	1,815	0	0	0	0	1,815	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WA	205	0	0	205	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYP	823	0	0	0	823	0	0	0	0
<b>5820000 Total</b>			<b>4,456</b>	<b>78</b>	<b>1,108</b>	<b>205</b>	<b>823</b>	<b>1,817</b>	<b>423</b>	<b>0</b>	<b>0</b>
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	157	157	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	398	0	0	0	0	0	398	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	OR	1,394	0	1,394	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	UT	4,867	0	0	0	0	4,867	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WA	261	0	0	261	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYP	354	0	0	0	354	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	152	0	0	0	152	0	0	0
<b>5830000 Total</b>					<b>7,583</b>	<b>157</b>	<b>1,394</b>	<b>261</b>	<b>506</b>	<b>4,867</b>	<b>398</b>	<b>0</b>
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	0	0	0	0	1	0	0
<b>5840000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	248	8	65	16	27	120	12	0
<b>5850000 Total</b>					<b>248</b>	<b>8</b>	<b>65</b>	<b>16</b>	<b>27</b>	<b>120</b>	<b>12</b>	<b>0</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	286	286	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	563	0	0	0	0	563	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,634	0	1,634	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	42	1	11	3	5	20	2	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	2,014	0	0	0	0	2,014	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	558	0	0	558	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	780	0	0	0	780	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	176	0	0	0	176	0	0	0
<b>5860000 Total</b>					<b>6,053</b>	<b>287</b>	<b>1,645</b>	<b>560</b>	<b>961</b>	<b>2,034</b>	<b>566</b>	<b>0</b>
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	472	472	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	861	0	0	0	0	861	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,228	0	5,228	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,999	0	0	0	0	4,999	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,011	0	0	1,011	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	848	0	0	0	848	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	91	0	0	0	91	0	0	0
<b>5870000 Total</b>					<b>13,509</b>	<b>472</b>	<b>5,228</b>	<b>1,011</b>	<b>939</b>	<b>4,999</b>	<b>861</b>	<b>0</b>
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	21	21	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-10	0	0	0	0	-10	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	-36	0	-36	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	2,597	88	677	169	286	1,250	127	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	2,121	0	0	0	0	2,121	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-7	0	0	-7	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-52	0	0	0	-52	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-51	0	0	0	-51	0	0	0
<b>5880000 Total</b>					<b>4,583</b>	<b>109</b>	<b>641</b>	<b>161</b>	<b>183</b>	<b>3,372</b>	<b>117</b>	<b>0</b>
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	73	73	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	25	0	0	0	0	25	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,763	0	1,763	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	661	0	0	0	0	661	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	125	0	0	125	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	572	0	0	0	572	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	88	0	0	0	88	0	0	0
<b>5890000 Total</b>					<b>3,319</b>	<b>73</b>	<b>1,766</b>	<b>126</b>	<b>661</b>	<b>667</b>	<b>25</b>	<b>0</b>
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	181	0	0	0	0	181	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	886	0	886	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,097	71	547	136	231	1,010	103	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,394	0	0	0	0	1,394	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	123	0	0	123	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	601	0	0	0	601	0	0	0
<b>5900000 Total</b>					<b>5,375</b>	<b>164</b>	<b>1,433</b>	<b>260</b>	<b>832</b>	<b>2,404</b>	<b>283</b>	<b>0</b>
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	51	51	0	0	0	0	0	0



Operations & Maintenance Expense  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	IDU	88	0	0	0	0	0	88	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	OR	597	0	597	0	0	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	SNPD	133	5	35	9	15	64	7	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	UT	758	0	0	0	0	758	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WA	108	0	0	108	0	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYP	205	0	0	0	205	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	58	0	0	0	58	0	0	0	0
<b>5910000 Total</b>			<b>1,997</b>	<b>55</b>	<b>631</b>	<b>116</b>	<b>278</b>	<b>822</b>	<b>95</b>	<b>0</b>	<b>0</b>
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	418	418	0	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	516	0	0	0	0	0	516	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	3,003	0	3,003	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,746	59	455	113	192	840	86	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	3,521	0	0	0	0	3,521	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	542	0	0	542	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	853	0	0	0	853	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYU	19	0	0	0	19	0	0	0	0
<b>5920000 Total</b>			<b>10,618</b>	<b>478</b>	<b>3,458</b>	<b>655</b>	<b>1,064</b>	<b>4,362</b>	<b>601</b>	<b>0</b>	<b>0</b>
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	5,842	5,842	0	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,562	0	0	0	0	0	4,562	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	28,667	0	28,667	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,567	53	408	102	172	754	77	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	30,036	0	0	0	0	30,036	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	4,090	0	0	4,090	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,986	0	0	0	6,986	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	1,294	0	0	0	1,294	0	0	0	0
<b>5930000 Total</b>			<b>83,044</b>	<b>5,895</b>	<b>29,075</b>	<b>4,192</b>	<b>8,452</b>	<b>30,791</b>	<b>4,639</b>	<b>0</b>	<b>0</b>
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	-55	-55	0	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	-534	0	0	0	0	0	-534	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	-524	0	-524	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	-884	0	0	0	0	-884	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-129	0	0	-129	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	-191	0	0	0	-191	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYU	46	0	0	0	46	0	0	0	0
<b>5931000 Total</b>			<b>-2,272</b>	<b>-55</b>	<b>-524</b>	<b>-129</b>	<b>-145</b>	<b>-884</b>	<b>-534</b>	<b>0</b>	<b>0</b>
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	600	600	0	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	696	0	0	0	0	0	696	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	7,105	0	7,105	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	22	1	6	1	2	11	1	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	14,047	0	0	0	0	14,047	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,324	0	0	1,324	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,621	0	0	0	1,621	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	289	0	0	0	289	0	0	0	0
<b>5940000 Total</b>			<b>25,705</b>	<b>601</b>	<b>7,111</b>	<b>1,325</b>	<b>1,912</b>	<b>14,058</b>	<b>697</b>	<b>0</b>	<b>0</b>
5950000 MAINT LINE TRANSFRM	DNEX Distribution O&M Expense	SNPD	1,076	36	280	70	118	518	53	0	0
<b>5950000 Total</b>			<b>1,076</b>	<b>36</b>	<b>280</b>	<b>70</b>	<b>118</b>	<b>518</b>	<b>53</b>	<b>0</b>	<b>0</b>
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	78	78	0	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	124	0	0	0	0	0	124	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	953	0	953	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,534	0	0	0	0	1,534	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	167	0	0	167	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	290	0	0	0	290	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	94	0	0	0	94	0	0	0
<b>5960000 Total</b>					<b>3,239</b>	<b>78</b>	<b>953</b>	<b>167</b>	<b>383</b>	<b>1,534</b>	<b>124</b>	<b>0</b>
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	8	8	0	0	0	0	0	0
5970000	MNT OF METERS	DNFX	Distribution O&M Expense	IDU	59	0	0	0	0	59	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	126	0	126	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-446	-15	-116	-29	-49	-215	-22	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	204	0	0	0	0	204	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	18	0	0	18	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	27	0	0	0	27	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	9	0	0	0	9	0	0	0
<b>5970000 Total</b>					<b>6</b>	<b>-7</b>	<b>10</b>	<b>-11</b>	<b>-12</b>	<b>-11</b>	<b>37</b>	<b>0</b>
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	37	37	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	45	0	0	0	0	45	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	417	0	417	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	4,342	147	1,131	282	478	2,091	213	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	802	0	0	0	0	802	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	101	0	0	101	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	393	0	0	0	393	0	0	0
<b>5980000 Total</b>					<b>6,136</b>	<b>184</b>	<b>1,548</b>	<b>384</b>	<b>870</b>	<b>2,893</b>	<b>258</b>	<b>0</b>
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,336	58	738	167	180	1,097	96	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	UT	-1	0	0	0	0	-1	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
<b>9010000 Total</b>					<b>2,335</b>	<b>58</b>	<b>738</b>	<b>167</b>	<b>180</b>	<b>1,096</b>	<b>96</b>	<b>0</b>
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	837	837	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	570	14	180	41	44	268	23	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	1,889	0	0	0	0	1,889	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	9,557	0	9,557	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,231	0	0	0	0	3,231	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	678	0	0	678	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,126	0	0	0	1,126	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	202	0	0	0	202	0	0	0
<b>9020000 Total</b>					<b>18,090</b>	<b>852</b>	<b>9,737</b>	<b>718</b>	<b>1,372</b>	<b>3,499</b>	<b>1,912</b>	<b>0</b>
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,254	31	396	89	97	589	52	0
<b>9030000 Total</b>					<b>1,254</b>	<b>31</b>	<b>396</b>	<b>89</b>	<b>97</b>	<b>589</b>	<b>52</b>	<b>0</b>
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,665	66	842	190	205	1,252	110	0
<b>9031000 Total</b>					<b>2,665</b>	<b>66</b>	<b>842</b>	<b>190</b>	<b>205</b>	<b>1,252</b>	<b>110</b>	<b>0</b>
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,151	227	2,890	653	706	4,299	376	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-3	0	0	0	0	-3	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
<b>9032000 Total</b>					<b>9,149</b>	<b>227</b>	<b>2,890</b>	<b>653</b>	<b>706</b>	<b>4,296</b>	<b>377</b>	<b>0</b>
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	212	212	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	11,472	285	3,623	818	885	5,389	472	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	330	0	0	0	0	0	330	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	2,237	0	2,237	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,092	0	0	0	0	3,092	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	462	0	0	462	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	428	0	0	0	428	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	80	0	0	0	80	0	0	0
<b>9033000 Total</b>					<b>18,314</b>	<b>497</b>	<b>5,860</b>	<b>1,280</b>	<b>1,393</b>	<b>8,481</b>	<b>802</b>	<b>0</b>
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	17	17	0	0	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	15	0	0	0	0	15	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	91	0	91	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	93	0	0	0	93	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	13	0	0	13	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	27	0	0	0	27	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	7	0	0	0	7	0	0	0
<b>9035000 Total</b>					<b>262</b>	<b>17</b>	<b>91</b>	<b>13</b>	<b>34</b>	<b>93</b>	<b>15</b>	<b>0</b>
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,897	420	5,336	1,205	1,303	7,938	695	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	43	0	43	0	0	0	0	0
<b>9036000 Total</b>					<b>16,940</b>	<b>420</b>	<b>5,379</b>	<b>1,205</b>	<b>1,303</b>	<b>7,938</b>	<b>695</b>	<b>0</b>
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	431	431	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	689	17	218	49	53	324	28	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	534	0	0	0	0	534	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,028	0	4,028	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,819	0	0	0	0	3,819	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,425	0	0	1,425	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,284	0	0	0	1,284	0	0	0
<b>9040000 Total</b>					<b>12,212</b>	<b>448</b>	<b>4,246</b>	<b>1,474</b>	<b>1,337</b>	<b>4,143</b>	<b>563</b>	<b>0</b>
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	-3	-3	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	-43	0	-43	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	66	0	0	0	0	66	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	-3	0	0	-3	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
<b>9042000 Total</b>					<b>17</b>	<b>-3</b>	<b>-43</b>	<b>-3</b>	<b>0</b>	<b>66</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	41	1	13	3	3	19	2	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	1,909	0	0	0	0	1,909	0	0
<b>9050000 Total</b>					<b>1,950</b>	<b>1</b>	<b>13</b>	<b>3</b>	<b>3</b>	<b>1,928</b>	<b>2</b>	<b>0</b>
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	279	7	88	20	21	131	11	0
<b>9070000 Total</b>					<b>279</b>	<b>7</b>	<b>88</b>	<b>20</b>	<b>21</b>	<b>131</b>	<b>11</b>	<b>0</b>
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	38	38	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	31	1	10	2	2	15	1	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	67	0	67	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	13	0	0	0	0	13	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	7	0	0	7	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	3	0	0	0	3	0	0	0
<b>9080000 Total</b>					<b>160</b>	<b>39</b>	<b>77</b>	<b>9</b>	<b>5</b>	<b>28</b>	<b>2</b>	<b>0</b>
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	130	3	41	9	10	61	5	0
<b>9081000 Total</b>					<b>130</b>	<b>3</b>	<b>41</b>	<b>9</b>	<b>10</b>	<b>61</b>	<b>5</b>	<b>0</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	76	76	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	720	18	227	51	56	338	30	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	93	0	0	0	0	0	0	93
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	1	0	0	0	0	1	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	19	0	0	19	0	0	0	0
<b>9084000 Total</b>					<b>910</b>	<b>94</b>	<b>227</b>	<b>70</b>	<b>56</b>	<b>339</b>	<b>30</b>	<b>93</b>
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	125	0	0	0	0	125	0	0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	10	0	0	0	10	0	0	0
<b>9085000 Total</b>					<b>135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>125</b>	<b>0</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	122,882	0	0	0	0	0	0	122,882



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9085100 Total</b>			<b>122,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,882</b>
9086000 CUST SERV	CSEX Customer Service Expense	CA	0	0	0	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	CN	707	18	223	50	55	332	29	0	0
9086000 CUST SERV	CSEX Customer Service Expense	IDU	369	0	0	0	0	0	369	0	0
9086000 CUST SERV	CSEX Customer Service Expense	OR	2,126	0	2,126	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	UT	2,235	0	0	0	0	2,235	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WA	325	0	0	325	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WYP	995	0	0	0	995	0	0	0	0
<b>9086000 Total</b>			<b>6,756</b>	<b>18</b>	<b>2,349</b>	<b>375</b>	<b>1,049</b>	<b>2,567</b>	<b>398</b>	<b>0</b>	<b>0</b>
9089500 BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	3,368	0	0	0	0	0	0	0	3,368
<b>9089500 Total</b>			<b>3,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,368</b>
9089600 SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	9,646	0	0	0	0	0	0	0	9,646
<b>9089600 Total</b>			<b>9,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,646</b>
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	43	43	0	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	1,470	37	464	105	113	690	60	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	57	0	0	0	0	0	57	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	432	0	432	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	829	0	0	0	0	829	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	93	0	0	93	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	170	0	0	0	170	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYU	0	0	0	0	0	0	0	0	0
<b>9090000 Total</b>			<b>3,094</b>	<b>80</b>	<b>897</b>	<b>198</b>	<b>283</b>	<b>1,519</b>	<b>117</b>	<b>0</b>	<b>0</b>
9100000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	9	0	3	1	1	4	0	0	0
<b>9100000 Total</b>			<b>9</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>
9101000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	46	1	14	3	4	21	2	0	0
<b>9101000 Total</b>			<b>46</b>	<b>1</b>	<b>14</b>	<b>3</b>	<b>4</b>	<b>21</b>	<b>2</b>	<b>0</b>	<b>0</b>
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	CA	-74	-74	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	IDU	-292	0	0	0	0	0	-292	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	-822	0	-822	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	73,039	1,604	20,235	5,805	10,178	31,025	4,173	19	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	UT	559	0	0	0	0	559	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WYP	398	0	0	0	398	0	0	0	0
<b>9200000 Total</b>			<b>72,807</b>	<b>1,529</b>	<b>19,414</b>	<b>5,805</b>	<b>10,575</b>	<b>31,584</b>	<b>3,881</b>	<b>19</b>	<b>0</b>
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	7	7	0	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	84	2	27	6	6	40	3	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	32	0	0	0	0	0	32	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	99	0	99	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	8,137	179	2,254	647	1,134	3,456	465	2	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	131	0	0	0	0	131	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	13	0	0	13	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	49	0	0	0	49	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	12	0	0	0	12	0	0	0	0
<b>9210000 Total</b>			<b>8,564</b>	<b>188</b>	<b>2,380</b>	<b>665</b>	<b>1,201</b>	<b>3,627</b>	<b>500</b>	<b>2</b>	<b>0</b>
9220000 A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	-33,234	-730	-9,207	-2,642	-4,631	-14,117	-1,899	-8	0
<b>9220000 Total</b>			<b>-33,234</b>	<b>-730</b>	<b>-9,207</b>	<b>-2,642</b>	<b>-4,631</b>	<b>-14,117</b>	<b>-1,899</b>	<b>-8</b>	<b>0</b>
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	-14	-14	0	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	3	0	0	0	0	0	3	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	526	0	526	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	6,436	141	1,783	512	897	2,734	368	2	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	492	0	0	0	0	492	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	57	0	0	57	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	55	0	0	55	0	0	0	0
<b>9230000 Total</b>					<b>7,555</b>	<b>128</b>	<b>2,309</b>	<b>568</b>	<b>951</b>	<b>3,226</b>	<b>371</b>	<b>2</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	82	0	82	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,359	162	2,039	585	1,025	3,126	420	2
<b>9239990 Total</b>					<b>7,442</b>	<b>162</b>	<b>2,121</b>	<b>585</b>	<b>1,025</b>	<b>3,126</b>	<b>420</b>	<b>2</b>
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0
<b>9240000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	114	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	350	0	0	0	0
<b>9241000 Total</b>					<b>9,684</b>	<b>0</b>	<b>7,069</b>	<b>0</b>	<b>350</b>	<b>2,152</b>	<b>114</b>	<b>0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	-197	-197	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	-53	0	0	0	0	-53	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-688	0	-688	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	-398	0	0	0	-398	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	-139	0	0	-139	0	0	0	0
<b>9242000 Total</b>					<b>-1,475</b>	<b>-197</b>	<b>-688</b>	<b>0</b>	<b>-139</b>	<b>-398</b>	<b>-53</b>	<b>0</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	6,056	133	1,678	481	844	2,572	346	2
<b>9243000 Total</b>					<b>6,056</b>	<b>133</b>	<b>1,678</b>	<b>481</b>	<b>844</b>	<b>2,572</b>	<b>346</b>	<b>2</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	897	20	249	71	125	381	51	0
<b>9250000 Total</b>					<b>897</b>	<b>20</b>	<b>249</b>	<b>71</b>	<b>125</b>	<b>381</b>	<b>51</b>	<b>0</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	3,562	0	3,562	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-3,253	-71	-901	-259	-453	-1,382	-186	-1
<b>9251000 Total</b>					<b>309</b>	<b>-71</b>	<b>2,661</b>	<b>-259</b>	<b>-453</b>	<b>-1,382</b>	<b>-186</b>	<b>-1</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	206	206	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	29	0	0	0	0	29	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,356	0	1,356	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SE	197	3	49	15	33	84	13	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	3,750	82	1,039	298	523	1,593	214	1
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	636	0	0	0	636	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	1,062	0	0	1,062	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	241	0	0	241	0	0	0	0
<b>9280000 Total</b>					<b>7,478</b>	<b>292</b>	<b>2,444</b>	<b>1,376</b>	<b>797</b>	<b>2,313</b>	<b>256</b>	<b>1</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	28	28	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	617	0	0	0	0	617	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,666	0	4,666	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	-8	0	-2	-1	-1	-3	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	5,884	0	0	0	5,884	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	664	0	664	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,729	0	0	1,729	0	0	0	0
<b>9282000 Total</b>					<b>13,579</b>	<b>28</b>	<b>4,663</b>	<b>663</b>	<b>1,728</b>	<b>5,881</b>	<b>616</b>	<b>0</b>
9282990	Reg Commis Exp-Affil	AGEX	Administrative & General Expense	SO	1	0	0	0	0	1	0	0
<b>9282990 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,203	66	1,119	343	630	1,796	248	1
<b>9283000 Total</b>					<b>4,203</b>	<b>66</b>	<b>1,119</b>	<b>343</b>	<b>630</b>	<b>1,796</b>	<b>248</b>	<b>1</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-3,585	-79	-993	-285	-500	-1,523	-205	-1
<b>9290000 Total</b>					<b>-3,585</b>	<b>-79</b>	<b>-993</b>	<b>-285</b>	<b>-500</b>	<b>-1,523</b>	<b>-205</b>	<b>-1</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	2	0	1	0	0	1	0	0
<b>9301000 Total</b>					<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>





**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	3	3	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	12	0	0	0	0	12	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	46	0	46	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,177	48	603	173	303	925	124	1
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	35	0	0	0	0	35	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	3	0	0	3	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	71	0	0	0	71	0	0	0
<b>9302000 Total</b>					<b>2,347</b>	<b>51</b>	<b>649</b>	<b>176</b>	<b>374</b>	<b>960</b>	<b>136</b>	<b>1</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	56	56	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	195	0	195	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	4,364	96	1,209	347	608	1,854	249	1
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	44	0	0	44	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	69	0	0	0	69	0	0	0
<b>9310000 Total</b>					<b>4,735</b>	<b>152</b>	<b>1,404</b>	<b>391</b>	<b>677</b>	<b>1,859</b>	<b>251</b>	<b>1</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	87	87	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	61	2	19	4	5	29	3	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	20	0	0	0	0	0	20	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	399	0	399	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,432	471	5,938	1,703	2,986	9,104	1,225	5
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	108	0	0	0	0	108	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	63	0	0	63	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	41	0	0	0	41	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	6	0	0	0	6	0	0	0
<b>9350000 Total</b>					<b>22,216</b>	<b>560</b>	<b>6,355</b>	<b>1,771</b>	<b>3,039</b>	<b>9,240</b>	<b>1,247</b>	<b>5</b>
<b>Grand Total</b>					<b>2,824,870</b>	<b>47,611</b>	<b>705,094</b>	<b>198,713</b>	<b>389,010</b>	<b>1,107,125</b>	<b>159,671</b>	<b>786</b>

## B3. DEPRECIATION EXPENSE



D

**Depreciation Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS	SG	896	14	238	73	134	383	53	0	0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	SG	29,467	459	7,843	2,407	4,418	12,591	1,738	10	0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	SG	159,561	2,487	42,468	13,036	23,920	68,181	9,413	56	0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	SG	33,263	518	8,853	2,718	4,987	14,213	1,962	12	0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,780	230	3,934	1,208	2,216	6,316	872	5	0
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,303	20	347	106	195	557	77	0	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-P	107	2	29	9	16	46	6	0	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-P	13	0	4	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-P	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-U	255	4	68	21	38	109	15	0	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,006	31	534	164	301	857	118	1	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	193	3	51	16	29	82	11	0	0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,255	66	1,132	348	638	1,818	251	1	0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	439	7	117	36	66	188	26	0	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	2	26	8	15	42	6	0	0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	23	7	13	37	5	0	0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	865	13	230	71	130	370	51	0	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,367	177	3,025	929	1,704	4,857	671	4	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,088	48	822	252	463	1,320	182	1	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,278	20	340	104	192	546	75	0	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	3,070	48	817	251	460	1,312	181	1	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,870	29	498	153	280	799	110	1	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,960	46	788	242	444	1,265	175	1	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	582	9	155	48	87	249	34	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	82	1	22	7	12	35	5	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	58	1	15	5	9	25	3	0	0
4030000	DEPN EXPENSE-ELECT 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	640	10	170	52	96	273	38	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	67	1	18	5	10	29	4	0	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	6,611	103	1,759	540	991	2,825	390	2	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	484	8	129	40	73	207	29	0	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	95,061	1,482	25,301	7,766	14,251	40,620	5,608	33	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	14,532	227	3,868	1,187	2,179	6,210	857	5	0



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**Depreciation Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,505	148	2,530	777	1,425	4,061	561	3	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	446	7	119	36	67	191	26	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,497	39	665	204	374	1,067	147	1	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	3,419	53	910	279	513	1,461	202	1	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	31,818	496	8,469	2,599	4,770	13,596	1,877	11	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,759	43	734	225	414	1,179	163	1	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	373	6	99	30	56	160	22	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	19,715	307	5,247	1,611	2,955	8,424	1,163	7	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	19,764	308	5,260	1,615	2,963	8,445	1,166	7	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	22,559	352	6,004	1,843	3,382	9,640	1,331	8	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	56	1	15	5	8	24	3	0	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	35	11	20	57	8	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	158	2	42	13	24	67	9	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	25	0	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	57	0	57	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	174	0	0	0	0	174	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	7	0	0	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	72	0	0	0	72	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	39	0	0	0	0	0	39	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	523	0	523	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	904	0	0	0	0	904	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	221	0	0	0	221	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	75	0	0	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	676	676	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	607	0	0	0	0	0	607	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,551	0	4,551	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	10,810	0	0	0	0	10,810	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,304	0	0	1,304	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,275	0	0	0	2,275	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	299	0	0	0	299	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	20	20	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	9	0	0	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	73	0	73	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	22	0	0	22	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	4	0	0	0	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	2,437	2,437	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,022	0	0	0	0	0	3,022	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	12,050	0	12,050	0	0	0	0	0	0



**Depreciation Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	13,152	0	0	0	13,152	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	3,712	0	0	3,712	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,892	0	0	0	4,892	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,061	0	0	0	1,061	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,101	1,101	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	919	0	0	0	0	919	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,709	0	6,709	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,333	0	0	0	0	6,333	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,690	0	0	1,690	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,307	0	0	0	2,307	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	336	0	0	0	336	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	520	520	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	218	0	0	0	0	218	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	1,811	0	1,811	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	UT	4,758	0	0	0	4,758	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WA	500	0	0	500	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYP	700	0	0	0	700	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYU	155	0	0	0	155	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	469	469	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	616	0	0	0	0	616	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,695	0	3,695	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,959	0	0	0	12,959	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	663	0	0	663	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,406	0	0	0	1,406	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	599	0	0	0	599	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	1,319	1,319	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	1,835	0	0	0	0	1,835	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	10,486	0	10,486	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	11,666	0	0	0	11,666	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	2,870	0	0	2,870	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	3,244	0	0	0	3,244	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	476	0	0	0	476	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	171	171	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	183	0	0	0	0	183	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	1,987	0	1,987	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	1,855	0	0	0	1,855	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	493	0	0	493	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	335	0	0	0	335	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	57	0	0	0	57	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	CA	285	285	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	IDU	675	0	0	0	0	675	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	OR	4,102	0	4,102	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	UT	4,491	0	0	0	4,491	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WA	1,000	0	0	1,000	0	0	0	0



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**Depreciation Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND WYP	864	0	0	0	864	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND WYU	282	0	0	0	282	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS CA	191	191	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS IDU	591	0	0	0	0	0	591	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS OR	2,253	0	2,253	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS UT	3,144	0	0	0	0	3,144	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WA	477	0	0	477	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WYP	517	0	0	0	517	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WYU	93	0	0	0	93	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES OR	125	0	125	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES UT	276	0	0	0	0	276	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	22	22	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	33	0	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	679	0	679	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	1,051	0	0	0	0	1,051	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	115	0	0	115	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	242	0	0	0	242	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYP	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CA	49	49	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CN	123	3	39	9	10	58	5	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS IDU	177	0	0	0	0	0	177	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS OR	569	0	569	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SE	15	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SG	129	2	34	11	19	55	8	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SO	1,529	34	424	122	213	650	87	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS UT	663	0	0	0	0	663	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WA	287	0	0	287	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYP	115	0	0	0	115	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYU	83	0	0	0	83	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CN	129	3	41	9	10	61	5	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE OR	76	0	76	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SE	0	0	0	0	0	0	0	0	0



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**Depreciation Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SG									
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SO	996	22	276	79	139	423	57	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE UT	25	0	0	0	0	25	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYP	25	0	0	0	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	30	30	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	810	20	256	58	62	380	33	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	105	0	0	0	0	0	105	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	334	0	334	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SE	19	0	5	1	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	318	5	85	26	48	136	19	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	7,425	163	2,057	590	1,035	3,154	424	2	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	355	0	0	0	0	355	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	83	0	0	83	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	404	0	0	0	404	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	19	0	0	0	19	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CN	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT OR	3	0	3	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SG	20	0	5	2	3	9	1	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SO	38	1	11	3	5	16	2	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CA	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT IDU	16	0	0	0	0	0	16	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT OR	131	0	131	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SG	249	4	66	20	37	106	15	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SO	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT UT	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WA	32	0	0	32	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	85	0	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" OR	449	0	449	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SE	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SG	1,044	16	278	85	156	446	62	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	180	4	50	14	25	76	10	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	573	0	0	0	0	573	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	157	0	0	0	157	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	19	0	0	0	19	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT IDU	67	0	0	0	0	0	67	0	0



**Depreciation Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	349	0	349	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SE	41	1	10	3	7	18	3	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	310	5	82	25	46	132	18	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	233	5	65	19	33	99	13	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	353	0	0	0	0	353	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	70	0	0	70	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	110	0	0	0	110	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	12	0	0	0	12	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	213	213	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	153	4	48	11	12	72	6	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	458	0	0	0	0	0	458	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	2,517	0	2,517	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	6,903	108	1,837	564	1,035	2,950	407	2
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	3,573	78	990	284	498	1,518	204	1
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	2,452	0	0	0	0	2,452	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	506	0	0	506	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	1,184	0	0	0	1,184	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	221	0	0	0	221	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	33	0	0	0	0	0	33	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	247	0	247	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	362	6	96	30	54	155	21	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	46	1	13	4	6	20	3	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	223	0	0	0	0	223	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	55	0	0	55	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	76	0	0	0	76	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	1	6	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	3	0	0	0	0	0	3	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	55	0	55	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	124	2	33	10	19	53	7	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	131	3	36	10	18	56	7	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	50	0	0	0	0	50	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	6	0	0	0	6	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0
<b>4030000 Total</b>				<b>712,807</b>	<b>16,058</b>	<b>194,476</b>	<b>57,154</b>	<b>102,066</b>	<b>302,059</b>	<b>40,810</b>	<b>184</b>
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	-4,279	-67	-1,139	-350	-642	-1,829	-252	-2
<b>4032000 Total</b>				<b>-4,279</b>	<b>-67</b>	<b>-1,139</b>	<b>-350</b>	<b>-642</b>	<b>-1,829</b>	<b>-252</b>	<b>-2</b>





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**Depreciation Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,213	34	589	181	332	945	131	1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	-276	-4	-74	-23	-41	-118	-16	0	0
<b>4033000 Total</b>					<b>1,936</b>	<b>30</b>	<b>515</b>	<b>158</b>	<b>290</b>	<b>827</b>	<b>114</b>	<b>1</b>	<b>0</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	267	4	71	22	40	114	16	0	0
<b>4034000 Total</b>					<b>267</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>40</b>	<b>114</b>	<b>16</b>	<b>0</b>	<b>0</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,099	17	292	90	165	470	65	0	0
<b>4035000 Total</b>					<b>1,099</b>	<b>17</b>	<b>292</b>	<b>90</b>	<b>165</b>	<b>470</b>	<b>65</b>	<b>0</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	31	31	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,451	0	0	0	0	0	-2,451	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	320	0	320	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,852	0	0	0	0	-22,852	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	210	0	0	210	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,865	0	0	0	-1,865	0	0	0	0
<b>4036000 Total</b>					<b>-26,607</b>	<b>31</b>	<b>320</b>	<b>210</b>	<b>-1,865</b>	<b>-22,852</b>	<b>-2,451</b>	<b>0</b>	<b>0</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	620	10	165	51	93	265	37	0	0
<b>4037000 Total</b>					<b>620</b>	<b>10</b>	<b>165</b>	<b>51</b>	<b>93</b>	<b>265</b>	<b>37</b>	<b>0</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-266	-4	-71	-22	-40	-114	-16	0	0
<b>4039999 Total</b>					<b>-266</b>	<b>-4</b>	<b>-71</b>	<b>-22</b>	<b>-40</b>	<b>-114</b>	<b>-16</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>685,577</b>	<b>16,079</b>	<b>194,630</b>	<b>57,314</b>	<b>100,107</b>	<b>278,942</b>	<b>38,322</b>	<b>183</b>	<b>0</b>

## B4. AMORTIZATION EXPENSE



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**Amortization Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	593	9	158	48	89	253	35	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	10,837	169	2,884	885	1,625	4,631	639	4
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	323	5	86	26	48	138	19	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	1,407	22	375	115	211	601	83	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	135	3	37	11	19	57	8	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	1,904	47	601	136	147	894	78	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,334	51	647	185	325	991	133	1
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	159	3	44	13	22	68	9	0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	809	18	224	64	113	344	46	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	211	5	58	17	29	90	12	0
4040000	AMOR LTD TRM PLNT 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	115	35	65	185	25	0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	10	1	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	4	0	1	0	0	1	0	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	14	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	356	6	95	29	53	152	21	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	49	1	14	4	7	21	3	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,782	43	740	227	417	1,189	164	1
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	140	3	44	10	11	66	6	0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	1,096	27	346	78	85	515	45	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	799	18	221	64	111	339	46	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,031	45	563	161	283	863	116	1
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	114	3	32	9	16	49	7	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,751	38	485	139	244	744	100	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,063	23	294	84	148	451	61	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	171	4	47	14	24	73	10	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	9	0	3	1	1	4	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	1	0	0	0	0	0	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	25	0	6	2	4	11	2	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	5,548	86	1,477	453	832	2,371	327	2
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	85	2	24	7	12	36	5	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	3	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	87	1	23	7	13	37	5	0



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**Amortization Expense**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3035322	ACD#Call Center Automated Call Distribut	CN	815	20	257	58	63	383	34	0
4040000	AMOR LTD TRM PLNT 3035330	OATI-OASIS INTERFACE	SO	271	6	75	22	38	115	15	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	305	5	81	25	46	130	18	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	85	85	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	59	0	0	0	0	0	59	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	355	0	355	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	837	18	232	67	117	356	48	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	75	0	0	75	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	68	0	0	0	68	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	0	0	0	0	0	0	0	0
<b>4040000 Total</b>				<b>34,638</b>	<b>776</b>	<b>10,678</b>	<b>3,078</b>	<b>5,300</b>	<b>12,590</b>	<b>2,205</b>	<b>11</b>
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	SG	-105	-2	-28	-9	-16	-45	-6	0
<b>4049000 Total</b>				<b>4,379</b>	<b>-2</b>	<b>-28</b>	<b>-9</b>	<b>-16</b>	<b>-45</b>	<b>-6</b>	<b>4,483</b>
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	75	1,273	391	717	2,043	282	2
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0
<b>4061000 Total</b>				<b>5,083</b>	<b>75</b>	<b>1,273</b>	<b>391</b>	<b>717</b>	<b>2,345</b>	<b>282</b>	<b>2</b>
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	124
<b>4073000 Total</b>				<b>124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	5,241	0	0	0	0	0	5,241	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	41,485	0	41,485	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	12,231	0	0	12,231	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	0	0	0	0	0	383	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	963	0	963	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	WA	709	0	0	709	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	IDU	44	0	0	0	0	0	44	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	OR	3	0	3	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,077	0	0	0	0	0	2,077	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	OR	999	0	999	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	WA	817	0	0	817	0	0	0	0
4074100	Reg Credits-BPA Exch 301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0
<b>4074100 Total</b>				<b>64,972</b>	<b>0</b>	<b>43,450</b>	<b>13,777</b>	<b>0</b>	<b>0</b>	<b>7,745</b>	<b>0</b>
4074200	Reg Credits-BPA Exch 505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-43,450	0	-43,450	0	0	0	0	0
4074200	Reg Credits-BPA Exch 505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,777	0	0	-13,777	0	0	0	0
4074200	Reg Credits-BPA Exch 505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,745	0	0	0	0	0	-7,745	0
<b>4074200 Total</b>				<b>-64,972</b>	<b>0</b>	<b>-43,450</b>	<b>-13,777</b>	<b>0</b>	<b>0</b>	<b>-7,745</b>	<b>0</b>
<b>Grand Total</b>				<b>44,224</b>	<b>849</b>	<b>11,923</b>	<b>3,460</b>	<b>6,001</b>	<b>14,890</b>	<b>2,481</b>	<b>12</b>

## B5. TAXES OTHER THAN INCOME



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**Taxes Other Than Income**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I 584201	Other Royalties - Mines	SO	1	0	0	0	0	0	0	0
4081000	TAX OTH INC-U OP I 584960	Taxes Other Non-Income - Credit	SO	-233	-5	-64	-18	-32	-99	-13	0
<b>4081000 Total</b>				<b>-232</b>	<b>-5</b>	<b>-64</b>	<b>-18</b>	<b>-32</b>	<b>-99</b>	<b>-13</b>	<b>0</b>
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	140,118	3,077	38,820	11,137	19,525	59,518	8,006	36
<b>4081500 Total</b>				<b>140,118</b>	<b>3,077</b>	<b>38,820</b>	<b>11,137</b>	<b>19,525</b>	<b>59,518</b>	<b>8,006</b>	<b>36</b>
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	1,298	1,298	0	0	0	0	0	0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	29,447	0	29,447	0	0	0	0	0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	2,008	0	0	0	2,008	0	0	0
<b>4081800 Total</b>				<b>32,754</b>	<b>1,298</b>	<b>29,447</b>	<b>0</b>	<b>2,008</b>	<b>0</b>	<b>0</b>	<b>0</b>
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	SO	12,692	279	3,516	1,009	1,769	5,391	725	3
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,475	0	1,475	0	0	0	0	0
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	1	0	0	0	0	1	0	0
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	215	3	54	17	36	92	14	0
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	45	1	11	3	7	19	3	0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	SO	0	0	0	0	0	0	0	0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0
4081990	MISC TAXES - OTHER 583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	38	12	25	65	10	0
4081990	MISC TAXES - OTHER 583273	Wyoming Wind Generation Tax	SG	2,051	32	546	168	308	877	121	1
4081990	MISC TAXES - OTHER 583274	Nevada Commerce Tax	SO	31	1	9	2	4	13	2	0
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	SE	232	4	58	18	39	99	15	0
<b>4081990 Total</b>				<b>16,993</b>	<b>321</b>	<b>5,708</b>	<b>1,255</b>	<b>2,259</b>	<b>6,557</b>	<b>889</b>	<b>4</b>
<b>Grand Total</b>				<b>189,633</b>	<b>4,691</b>	<b>73,911</b>	<b>12,373</b>	<b>23,760</b>	<b>65,977</b>	<b>8,882</b>	<b>40</b>

## B6. FEDERAL INCOME TAXES



**Interest Expense & Renewable Energy Tax Credits**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4091000	INC TX UTIL OP INC 310310	Renewable Electricity Production Tax Cre	SG	-66,817	-1,041	-17,784	-5,459	-10,017	-28,551	-3,942	-23	0
4091000	INC TX UTIL OP INC 310312	Mining Rescue Training Credit ~ Energy W	SE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC 310313	Mining Rescue Training Credit ~ PMI	SE	-21	0	-5	-2	-3	-9	-1	0	0
4091000	INC TX UTIL OP INC 310314	HR Hiring Retention Tax Credit	SO	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC 310315	Investment Tax Credit - Solar Arrays	SG	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC 600600	Fuel Tax Credit	SE	-17	0	-4	-1	-3	-7	-1	0	0
4091000	INC TX UTIL OP INC 900900	Foreign Tax Credit	SO	-2	0	-1	0	0	-1	0	0	0
<b>4091000 Total</b>				<b>-66,857</b>	<b>-1,042</b>	<b>-17,794</b>	<b>-5,462</b>	<b>-10,023</b>	<b>-28,568</b>	<b>-3,944</b>	<b>-24</b>	<b>0</b>
4091100	STATE INC TAX-ELEC 311311	Utah Renewable Energy Production Tax Cre	SG	0	0	0	0	0	0	0	0	0
<b>4091100 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4191000	AFUDC - OTHER 0	AFUDC - EQUITY	SNP	-27,450	-552	-7,308	-2,129	-3,863	-12,018	-1,571	-7	-2
<b>4191000 Total</b>				<b>-27,450</b>	<b>-552</b>	<b>-7,308</b>	<b>-2,129</b>	<b>-3,863</b>	<b>-12,018</b>	<b>-1,571</b>	<b>-7</b>	<b>-2</b>
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	OR	83	0	83	0	0	0	0	0	0
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	SG	-53	-1	-14	-4	-8	-23	-3	0	0
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	SO	-1,582	-35	-438	-126	-220	-672	-90	0	0
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	UT	-226	0	0	0	0	-226	0	0	0
<b>4211000 Total</b>				<b>-1,777</b>	<b>-36</b>	<b>-369</b>	<b>-130</b>	<b>-228</b>	<b>-920</b>	<b>-93</b>	<b>0</b>	<b>0</b>
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	OR	1	0	1	0	0	0	0	0	0
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	SO	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	UT	22	0	0	0	0	22	0	0	0
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	WA	4	0	0	4	0	0	0	0	0
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	WYU	1	0	0	0	1	0	0	0	0
<b>4212000 Total</b>				<b>30</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>
4270000	INT ON LNG-TRM DBT 585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,406	6,501	86,095	25,085	45,516	141,592	18,507	85	24
4270000	INT ON LNG-TRM DBT 585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	635	8,404	2,449	4,443	13,821	1,806	8	2
4270000	INT ON LNG-TRM DBT 585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	1,758	35	468	136	247	770	101	0	0
4270000	INT ON LNG-TRM DBT 585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	2,744	55	730	213	386	1,201	157	1	0
<b>4270000 Total</b>				<b>359,475</b>	<b>7,226</b>	<b>95,697</b>	<b>27,883</b>	<b>50,593</b>	<b>157,384</b>	<b>20,571</b>	<b>95</b>	<b>26</b>
4280000	AMT DBT DISC & EXP 586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	20	271	79	143	446	58	0	0
4280000	AMT DBT DISC & EXP 586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,123	63	831	242	440	1,367	179	1	0
<b>4280000 Total</b>				<b>4,142</b>	<b>83</b>	<b>1,103</b>	<b>321</b>	<b>583</b>	<b>1,814</b>	<b>237</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS 586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	668	13	178	52	94	292	38	0	0
<b>4281000 Total</b>				<b>668</b>	<b>13</b>	<b>178</b>	<b>52</b>	<b>94</b>	<b>292</b>	<b>38</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT 586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-3	-1	-2	-5	-1	0	0
<b>4290000 Total</b>				<b>-11</b>	<b>0</b>	<b>-3</b>	<b>-1</b>	<b>-2</b>	<b>-5</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4310000	OTHER INTEREST EXP 0	4310000/0	SNP	8,644	174	2,301	670	1,217	3,785	495	2	1
<b>4310000 Total</b>				<b>8,644</b>	<b>174</b>	<b>2,301</b>	<b>670</b>	<b>1,217</b>	<b>3,785</b>	<b>495</b>	<b>2</b>	<b>1</b>
4313000	INT EXP ON REG LIAB 0	INTEREST EXPENSE ON REG LIABILITIES	SNP	3,816	77	1,016	296	537	1,671	218	1	0
<b>4313000 Total</b>				<b>3,816</b>	<b>77</b>	<b>1,016</b>	<b>296</b>	<b>537</b>	<b>1,671</b>	<b>218</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED 585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-15,648	-315	-4,166	-1,214	-2,202	-6,851	-895	-4	-1
4320000	AFUDC - BORROWED 585851	Int Exp - AFUDC Calc	SNP	0	0	0	0	0	0	0	0	0
4320000	AFUDC - BORROWED 585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	332	7	88	26	47	145	19	0	0
<b>4320000 Total</b>				<b>-15,316</b>	<b>-308</b>	<b>-4,077</b>	<b>-1,188</b>	<b>-2,156</b>	<b>-6,706</b>	<b>-876</b>	<b>-4</b>	<b>-1</b>
<b>Grand Total</b>				<b>265,364</b>	<b>5,636</b>	<b>70,746</b>	<b>20,317</b>	<b>36,752</b>	<b>116,751</b>	<b>15,074</b>	<b>64</b>	<b>25</b>





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**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	68	2	19	6	10	28	4	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	821	18	228	65	114	349	47	0	0
4098200	130400	PMINon Deductible Exp	10	0	2	1	2	4	1	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	-573	-13	-159	-46	-80	-243	-33	0	0
4098200	610106	PMIFuel Tax Cr	17	0	4	1	3	7	1	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	1	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920106	PMI Dividend Received Deduction	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	21	0	5	2	3	9	1	0	0
<b>4098200 Total</b>			<b>366</b>	<b>8</b>	<b>101</b>	<b>29</b>	<b>53</b>	<b>154</b>	<b>21</b>	<b>0</b>	<b>0</b>
4098300	105100	Capitalized Labor Costs	403	9	112	32	56	171	23	0	0
4098300	105120	Book Depreciation	760,803	17,843	215,986	63,602	111,092	309,549	42,527	204	0
4098300	105121	PMI Book Depreciation	17,370	262	4,358	1,334	2,887	7,410	1,112	6	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	71,153	2,413	18,541	4,624	7,828	34,258	3,490	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	1,864	63	486	121	205	897	91	0	0
4098300	105142	Avoided Costs	15,278	307	4,067	1,185	2,150	6,689	874	4	1
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	501	8	126	38	83	214	32	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	-663	-15	-184	-53	-92	-282	-38	0	0
4098300	220100	Bad Debts Allowance - Cash Basis	139	5	48	17	15	48	6	0	0



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**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	33,267	731	9,217	2,644	4,636	14,131	1,901	8
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	-6,138	-135	-1,701	-488	-855	-2,607	-351	-2
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	375	8	104	30	52	159	21	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-372	0	0	0	0	-372	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	50	0	0	50	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	23,247	351	5,833	1,786	3,864	9,917	1,488	8
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	166	0	0	0	0	0	0	166
4098300	415500	Cholla Plt Transact Costs-APS Amort	SGCT	1,122	18	299	92	168	480	66	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	4	0	0	0	4	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	2,802	0	0	2,802	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	UT	283	0	0	0	0	283	0	0
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	0	193	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	279	0	0	0	0	279	0	0
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	-197	0	0	0	0	0	0	-197
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	42	0	0	0	0	0	0	42
4098300	415858	WY - Deferred Overburden Costs	WYP	108	0	0	0	108	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	0	0	0	0	0	0	0	0
4098300	415870	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	8,588	0	0	0	0	0	0	8,588
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	614	0	0	0	0	0	0	614
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	1,376	21	345	106	229	587	88	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OR	1,039	0	1,039	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	WA	-275	0	0	-275	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	52	52	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-283	0	0	0	0	0	0	-283
4098300	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	0



Schedule M

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	425260	Lakeview Buyout-SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	137	2	37	11	21	59	8	0	0
4098300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	172	3	46	14	26	73	10	0	0
4098300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	15,669	0	0	0	0	0	0	0	15,669
4098300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	1,872	28	470	144	311	799	120	1	0
4098300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	200	4	55	16	28	85	11	0	0
4098300	505500	Federal Income Tax Interest	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	-581	-13	-161	-46	-81	-247	-33	0	0
4098300	505601	Sick Leave Accrual - PMI	63	1	16	5	11	27	4	0	0
4098300	505700	Accrued Retention Bonus	-3	0	-1	0	0	-1	0	0	0
4098300	605100	Trojan Decommissioning Costs	-132	-2	-35	-11	-20	-56	-8	0	0
4098300	605301	Environmental Liability - Regulated	3,212	71	890	255	448	1,364	184	1	0
4098300	605710	Reverse Accrued Final Reclamation	-1,282	0	0	0	0	0	0	0	-1,282
4098300	605715	Trapper Mine Contract Obligation	207	3	52	16	34	88	13	0	0
4098300	610000	Coal Mine Development-PMI	-419	-6	-105	-32	-70	-179	-27	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	391	0	0	391	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	610145	Reg Liab-OR Balance Consol	4,405	0	4,405	0	0	0	0	0	0
4098300	610146	OR Reg Asset/Liability Consolidation	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	0	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	CA	-657	-657	0	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	525	0	0	0	0	0	0	525
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	725	0	0	0	0	0	0	725
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	408	0	0	0	0	0	0	408
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	3,562	0	3,562	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-307	0	0	0	0	0	0	-307
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-380	0	-380	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	61	0	0	0	0	61	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	211	0	0	0	211	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	8,251	0	0	0	0	0	0	8,251
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	4,840	0	0	0	0	0	0	4,840
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	8,732	0	0	0	0	0	0	8,732
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	3,186	0	0	0	0	0	0	3,186
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-313	0	0	0	0	0	0	-313
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	2,015	0	0	0	0	0	0	2,015
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0	
4098300	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0	
4098300	715720	NW Power Act-WA	OTHER	1,121	0	0	0	0	0	0	1,121	
4098300	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	SG	-460	-7	-122	-38	-69	-196	-27	0	
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0	
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-268	-6	-74	-21	-37	-114	-15	0	
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	
4098300	720550	Accrued CIC Severence	SO	0	0	0	0	0	0	0	0	
4098300	720560	Pension Liability - UMWA Withdrawal Obli	SE	4,438	67	1,114	341	738	1,893	284	2	
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	572	12	152	44	81	251	33	0	
4098300	910245	Contra Receivable from Joint Owners	SO	-430	-9	-119	-34	-60	-183	-25	0	
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	
4098300	910905	Bridger Coal Company Underground Mine Co	SE	-445	-7	-112	-34	-74	-190	-29	0	
4098300	910910	PMIBridger Section 471 Adj	SE	0	0	0	0	0	0	0	0	
4098300	920110	PMIWIY Extraction Tax	SE	-638	-10	-160	-49	-106	-272	-41	0	
<b>4098300 Total</b>				<b>992,032</b>	<b>21,430</b>	<b>268,402</b>	<b>78,672</b>	<b>133,893</b>	<b>385,019</b>	<b>51,883</b>	<b>232</b>	<b>52,502</b>
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-17	0	-5	-1	-2	-7	-1	0	
4099200	110200	Tax Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	0	0	0	0	0	
4099200	120100	Preferred Dividend - PPL	SNP	65	1	17	5	9	28	4	0	
4099200	120200	Trapper Mine Dividend Deduction	SE	0	0	0	0	0	0	0	0	
4099200	130560	MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0	
4099200	130600	Tax Exempt Interest ( No AMT)	SO	0	0	0	0	0	0	0	0	
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	
4099200	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	25,541	398	6,798	2,087	3,829	10,914	1,507	9	
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	1,784	27	448	137	296	761	114	1	
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	
4099200	910900	PMI Depletion	SE	0	0	0	0	0	0	0	0	
4099200	910918	PMI Overriding Royalty	SE	0	0	0	0	0	0	0	0	
4099200	920105	PMI Tax Exempt Interest Income	SE	0	0	0	0	0	0	0	0	
<b>4099200 Total</b>				<b>27,373</b>	<b>426</b>	<b>7,258</b>	<b>2,227</b>	<b>4,132</b>	<b>11,696</b>	<b>1,624</b>	<b>10</b>	<b>0</b>
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	
4099300	105122	Repair Deduction	SG	167,798	2,615	44,660	13,709	25,155	71,700	9,899	59	
4099300	105125	Tax Depreciation	TAXDEPR	910,975	19,583	239,469	59,514	125,956	405,840	49,890	208	
4099300	105126	PMITax Depreciation	SE	8,696	131	2,182	668	1,445	3,710	557	3	
4099300	105137	Capitalized Depreciation	SO	4,932	108	1,366	392	687	2,095	282	1	
4099300	1051411	AFUDC - DEBT	SNP	15,207	306	4,048	1,180	2,140	6,658	870	4	



Schedule M

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	1051412	AFUDC - Equity	SNP	27,255	548	7,256	2,114	3,836	11,933	1,560	7	2
4099300	105143	Basis Intangible Difference	SO	304	7	84	24	42	129	17	0	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	5,913	130	1,638	470	824	2,512	338	1	0
4099300	105153	Contract Liability Basis Adjustment -Che	SG	-460	-7	-122	-38	-69	-196	-27	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	1,198	18	301	92	199	511	77	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	73,979	1,624	20,496	5,880	10,309	31,424	4,227	19	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	227	4	60	19	34	97	13	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,831	40	507	146	255	778	105	0	0
4099300	110200	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	32	0	8	2	5	13	2	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	2,634	40	661	202	438	1,124	169	1	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	-306	-10	-80	-20	-34	-147	-15	0	0
4099300	205411	PMISEC 263A Adjustment	SE	1,213	18	304	93	202	518	78	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	71	0	71	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	437	0	0	0	0	437	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	-82	0	0	0	0	0	-82	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	-3,080	-68	-853	-245	-429	-1,308	-176	-1	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	0	0	0	0	0	0	0	0	0
4099300	210190	Prepaid Water Rights	SG	-40	-1	-11	-3	-6	-17	-2	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	-159	-3	-44	-13	-22	-67	-9	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4099300	320285	Reg Asset-Post Employment Costs	SO	-1,226	-27	-340	-97	-171	-521	-70	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-850	0	0	0	0	0	0	0	-850
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-124	-2	-33	-10	-19	-53	-7	0	0



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	0	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	4,489	99	1,244	357	626	1,907	257	1	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	12,705	192	3,188	976	2,112	5,420	813	4	0
4099300	415411	ContraRA DeerCreekAband CA	-154	-154	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	-807	0	0	0	0	0	-807	0	0
4099300	415413	ContraRA DeerCreekAband OR	-719	0	-719	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	-5,700	0	0	0	0	-5,700	0	0	0
4099300	415415	ContraRA DeerCreekAband WA	-689	0	0	-689	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	-748	0	0	0	-748	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	-70	0	0	0	0	0	0	0	-70
4099300	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4099300	415421	Contra RA UMWA Pension WA	-313	0	0	0	0	0	0	0	-313
4099300	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	33	0	0	0	0	0	33	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	54	0	54	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	-166	0	0	0	0	0	0	0	-166
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	-797	0	0	0	0	0	0	0	-797
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	-1,032	0	0	0	0	0	0	0	-1,032
4099300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	6,387	140	1,769	508	890	2,713	365	2	0
4099300	415820	Contra Pension Reg Asset MMT & CTG_OR	1,015	0	1,015	0	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG_WY	0	0	0	0	0	0	0	0	0
4099300	415823	Contra Pension Reg Asset CTG - UT	0	0	0	0	0	0	0	0	0
4099300	415824	Contra Pension Reg Asset MMT & CTG_CA	92	92	0	0	0	0	0	0	0
4099300	415825	Contra Pension Reg Asset CTG - WA	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0





**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	9	0	0	0	0	0	0	0	9
4099300	415863	Reg Asset - UT Subscriber Solar Program	1,290	0	0	0	0	1,290	0	0	0
4099300	415865	Reg Asset - Utah MPA	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	210	0	0	0	0	0	0	0	210
4099300	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	-1,642	-1,642	0	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	-13,534	0	0	0	0	0	0	0	-13,534
4099300	415875	Deferred Excess Net Power Costs - UT	-27,563	0	0	0	0	0	0	0	-27,563
4099300	415876	Deferred Excess Net Power Costs - OR	0	0	0	0	0	0	0	0	0
4099300	415878	Reg Asset - CA Deferred Net Power Costs	-35	0	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	-6	0	0	0	0	-6	0	0	0
4099300	415880	UT Def Independent Evaluation Fee	0	0	0	0	0	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	-2,434	0	0	0	0	0	0	0	-2,434
4099300	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	415886	Reg Asset - ID Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	-10,016	0	0	0	0	0	0	0	-10,016
4099300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	-49	0	0	0	0	0	0	0	-49
4099300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset - REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	0	0	0	0	0	0	0	0	0
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	340	0	0	0	0	0	0	0	340
4099300	415920	Reg Asset - Depreciation Increase - ID	1,745	0	0	0	0	0	1,745	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	-128	0	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	-442	0	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	-479	0	0	0	0	0	-479	0	0



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	-1,158	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommiss	IDU	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommiss	UT	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommiss	WYP	-535	0	0	-535	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	3,449	54	918	282	517	1,474	203	1
4099300	425100	Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-36	-1	-9	-2	-4	-17	-2	0
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,335	0	0	0	0	0	0	-3,335
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	4,405	0	0	0	0	0	0	4,405
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	201	0	0	0	0	0	0	201
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	SE	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	SE	43	1	11	3	7	18	3	0
4099300	505520	PMI Bonus Accrual	SE	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	-8	0	0	-8	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	SE	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	SE	-403	-5	-101	-31	-67	-172	-26	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	51	1	14	4	7	22	3	0
4099300	610110	Ptax NOPAS	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	-9,696	-146	-2,433	-745	-1,612	-4,136	-621	-3



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610114	PMI EITF Pre Stripping Costs	34	1	9	3	6	15	2	0	0
4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	-317	0	0	0	0	-317	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	0	0	0	0	0	0	0	0	0
4099300	610145	Reg Liab-OR Balance Consol	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	1	0	1	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	-1	0	0	0	0	0	0	0	-1
4099300	705265	Reg Liab - OR Energy Conservation Charge	-944	0	0	0	0	0	0	0	-944
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	-523	0	0	0	0	0	0	0	-523
4099300	705454	Reg Liability - UT Property Insurance Re	1,185	0	0	0	0	1,185	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	0	0	0	0	0	0	0	0	0
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	1,365	30	378	108	190	580	78	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	432	9	120	34	60	183	25	0	0



**Schedule M**

Twelve Months Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	720800	FAS 158 Pension Liability	19,249	423	5,333	1,530	2,682	8,176	1,100	5	0
4099300	720805	FAS 158 - Funded Pension Asset	0	0	0	0	0	0	0	0	0
4099300	720810	FAS 158 Post-Retirement Liability	4,308	95	1,194	342	600	1,830	246	1	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	21,392	470	5,927	1,700	2,981	9,087	1,222	5	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
<b>4099300 Total</b>			<b>1,212,811</b>	<b>24,710</b>	<b>339,541</b>	<b>88,451</b>	<b>176,885</b>	<b>557,117</b>	<b>71,855</b>	<b>321</b>	<b>-56,586</b>
<b>Grand Total</b>			<b>2,232,581</b>	<b>46,575</b>	<b>615,301</b>	<b>169,380</b>	<b>314,963</b>	<b>953,987</b>	<b>125,383</b>	<b>562</b>	<b>-4,084</b>

**B7. D.I.T. EXPENSE AND I.T.C.  
ADJUSTMENT**



D

**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	63,681	993	16,949	5,203	9,547	27,211	3,757	22	0
4101000	105125	Tax Depreciation	345,724	7,432	90,881	22,586	47,802	154,020	18,934	79	0
4101000	105126	282DIT PMIDepreciation-Tax	3,300	50	828	253	549	1,408	211	1	0
4101000	105137	Capitalized Depreciation	1,872	41	519	149	261	795	107	0	0
4101000	105141	AFUDC Debt	5,771	116	1,536	448	812	2,527	330	2	0
4101000	1051411	AFUDC Equity	10,343	208	2,754	802	1,456	4,529	592	3	1
4101000	105143	282Basis Intangible Difference	116	3	32	9	16	49	7	0	0
4101000	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	2,244	49	622	178	313	953	128	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	-175	-3	-46	-14	-26	-75	-10	0	0
4101000	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	455	7	114	35	76	194	29	0	0
4101000	105175	Cost of Removal	28,076	617	7,778	2,232	3,912	11,926	1,604	7	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	86	1	23	7	13	37	5	0	0
4101000	105470	282Book Gain/Loss on Land Sales	695	15	192	55	97	295	40	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	12	0	3	1	2	5	1	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (B)	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	1,000	15	251	77	166	426	64	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	-116	-4	-30	-8	-13	-56	-6	0	0
4101000	205411	190PMISec263A	460	7	116	35	77	196	29	0	0
4101000	210100	283OR PUC Prepaid Taxes	27	0	27	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	166	0	0	0	0	166	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	-31	0	0	0	0	0	-31	0	0
4101000	210140	283WY PSC Prepaid Taxes	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	-1,169	-26	-324	-93	-163	-497	-67	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	0	0	0	0	0	0	0	0	0
4101000	210190	Prepaid Water Rights	-15	0	-4	-1	-2	-6	-1	0	0
4101000	210195	Prepaid Surety Bond Costs	-60	-1	-17	-5	-8	-26	-3	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320285	Reg Asset-Post Employment Costs	-465	-10	-129	-37	-65	-198	-27	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	-323	0	0	0	0	0	0	0	-323
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	-47	-1	-13	-4	-7	-20	-3	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	1,704	37	472	135	237	724	97	0	0
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	4,822	73	1,210	370	801	2,057	309	2	0
4101000	415411	ContraRA DeerCreekAband CA	-58	-58	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	-306	0	0	0	0	0	-306	0	0



D

**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415413	ContraRA DeerCreekAband OR	OR	-273	0	-273	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	-2,163	0	0	0	-2,163	0	0	0
4101000	415415	ContraRA DeerCreekAband WA	WA	-262	0	0	-262	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	-284	0	0	0	-284	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	-27	0	0	0	0	0	0	-27
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4101000	415421	Contra RA UMWA Pension WA	OTHER	-119	0	0	0	0	0	0	-119
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4101000	415501	Cholla Pft Transact Costs- APS Amort - I	IDU	13	0	0	0	0	13	0	0
4101000	415502	Cholla Pft Transact Costs- APS Amort - O	OR	20	0	20	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-63	0	0	0	0	0	0	-63
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	-302	0	0	0	0	0	0	-302
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-31	0	0	0	0	0	0	-31
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-11	0	0	0	0	0	0	-11
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-5	0	0	0	0	0	0	-5
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	-392	0	0	0	0	0	0	-392
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	2,424	53	672	193	338	1,030	138	1
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	385	0	385	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	35	35	0	0	0	0	0	0
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	3	0	0	0	0	0	0	3
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	490	0	0	0	0	490	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	80	0	0	0	0	0	0	80
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	-623	-623	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-5,136	0	0	0	0	0	0	-5,136
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	-10,461	0	0	0	0	0	0	-10,461
4101000	415878	Reg Asset - CA Deferred Net Power Costs	UT	-13	0	0	0	0	-13	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-2	0	0	0	-2	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-924	0	0	0	0	0	0	-924
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-3,801	0	0	0	0	0	0	-3,801
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-19	0	0	0	0	0	0	-19
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0



D

**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	129	0	0	0	0	0	0	129
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	662	0	0	0	0	662	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-49	0	0	0	-49	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-168	0	0	-168	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-182	0	0	0	0	-182	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-1,307	0	0	0	-1,307	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-440	0	0	-440	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-203	0	0	-203	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	1,309	20	348	107	196	559	77	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-14	0	-4	-1	-1	-7	-1	0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-1,266	0	0	0	0	0	0	-1,266
4101000	430110	Reg Asset Balance Reclass	OTHER	1,672	0	0	0	0	0	0	1,672
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	76	0	0	0	0	0	0	76
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	3	7	1	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	-3	0	0	-3	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	-153	-2	-38	-12	-25	-65	-10	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	19	0	5	2	3	8	1	0
4101000	610111	283PMI SALE OF ASSETS	SE	-3,680	-56	-923	-283	-612	-1,570	-236	-1
4101000	610114	PMI EITF Pre stripping Cost	SE	13	0	3	1	2	6	1	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-120	0	0	0	0	-120	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	0	1	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0





**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-358	0	0	0	0	0	0	0	-358
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	-199	0	0	0	0	0	0	0	-199
4101000	705454	Reg Liability - UT Property Insurance Re	UT	450	0	0	0	0	450	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	0	0	0	0	0	0	0	0	0
4101000	715800	190Redding Contract	SG	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	518	11	144	41	72	220	30	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	164	4	45	13	23	70	9	0	0
4101000	720800	190FAS 158 Pension Liability	SO	7,305	160	2,024	581	1,018	3,103	417	2	0
4101000	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
4101000	720810	190FAS 158 Post Retirement Liability	SO	1,635	36	453	130	228	695	93	0	0
4101000	910530	190Injuries & Damages	SO	8,118	178	2,249	645	1,131	3,448	464	2	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
<b>4101000 Total</b>				<b>460,274</b>	<b>9,378</b>	<b>128,859</b>	<b>33,568</b>	<b>67,130</b>	<b>211,432</b>	<b>27,270</b>	<b>122</b>	<b>-21,475</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-549	0	0	0	0	0	0	0	-549
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-153	-3	-42	-12	-21	-65	-9	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-158	-158	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-246	0	0	0	0	0	0	-246	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	45	0	0	0	0	0	45	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	1,094	0	1,094	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-43	0	0	0	0	0	0	0	-43
4111000	1051156	Depreciation Flow-Through - UT	UT	4,927	0	0	0	0	4,927	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	1,150	0	0	1,150	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	1,126	0	0	0	1,126	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	263	0	0	0	263	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-288,732	-6,772	-81,969	-24,138	-42,160	-117,477	-16,139	-77	0
4111000	105121	282DIT PMIDepreciation-Book	SE	-6,592	-99	-1,654	-506	-1,096	-2,812	-422	-2	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-27,003	-916	-7,037	-1,755	-2,971	-13,001	-1,324	0	0
4111000	105140	Highway Relocation	SNPD	-707	-24	-184	-46	-78	-341	-35	0	0
4111000	105142	Avoided Costs	SNP	-5,798	-117	-1,544	-450	-816	-2,539	-332	-2	0
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	SG	-538	-8	-143	-44	-81	-230	-32	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	SE	-190	-3	-48	-15	-32	-81	-12	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	252	6	70	20	35	107	14	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-53	-2	-18	-6	-6	-18	-2	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	-12,625	-277	-3,498	-1,003	-1,759	-5,363	-721	-3	0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,329	51	645	185	325	989	133	1	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-142	-3	-39	-11	-20	-61	-8	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	141	0	0	0	0	141	0	0	0



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	320283	Reg Asset - Post-Retirement Settlement L									
4111000	415301	190Hazardous Waste/Environmental-WA									
4111000	415406	Reg Asset Utah ECAM									
4111000	415423	Contra PP&E Deer Creek									
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen									
4111000	415425	Contra Reg Asset - UMWA Pension									
4111000	415500	283Cholla Pk Trans-APS Amort									
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF									
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY									
4111000	415703	Goodnoe Hills Liquidation Damages - WY									
4111000	415704	Reg Liability - Tax Revenue Adjustment -									
4111000	415705	Reg Liability - Tax Revenue Adjustment -									
4111000	415710	Reg Liability - WA - Accelerated Depreci									
4111000	415803	RTO Grid West N/R Writeoff WA									
4111000	415804	RTO Grid West Notes Receivable-OR									
4111000	415806	RTO Grid West N/R Writeoff ID									
4111000	415822	Reg Asset - Pension MMT -UT									
4111000	415827	Reg Asset Post Retirement MMT - OR									
4111000	415828	Reg Asset Post Retirement MMT - WY									
4111000	415829	Reg Asset - Post - Ret MMT -UT									
4111000	415831	Reg Asset Post Retirement MMT - CA									
4111000	415840	Reg Asset-Deferred OR Independent Evalua									
4111000	415852	Powerdale Decommissioning Reg Asset - ID									
4111000	415853	Powerdale Decommissioning Reg Asset - OR									
4111000	415854	Powerdale Decommissioning Reg Asset - WA									
4111000	415855	CA - January 2010 Storm Costs									
4111000	415856	Powerdale Decommissioning Reg Asset - WY									
4111000	415857	ID - Deferred Overburden Costs									
4111000	415858	WY - Deferred Overburden Costs									
4111000	415859	WY - Deferred Advertising Costs									
4111000	415865	Reg Asset - UT MPA									
4111000	415867	Reg Asset - CA Solar Feed-in Tariff									
4111000	415868	Reg Asset - UT - Solar Incentive Program									
4111000	415876	Deferred Excess Net PowerCosts - OR									
4111000	415881	Deferral of Renewable Energy Credit - UT									
4111000	415883	Deferral of Renewable Energy Credit - WY									
4111000	415890	ID MEHC 2006 Transition Costs									
4111000	415891	WY - 2006 Transition Severance Costs									
4111000	415893	OR - MEHC Transition Service Costs									
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED									
4111000	415896	WA - Chehalis Plant Revenue Requirement									
4111000	415897	Reg Asset MEHC Transition Service Costs									
4111000	415898	Deferred Coal Costs - Naughton Contract									
4111000	415902	Reg Asset - UT REC's in Rates - Current									
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA									
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR									
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA									
4111000	415914	Reg Asset - UT - Naughton U3 Costs									
4111000	415915	Reg Asset - WY - Naughton U3 Costs									



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**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415926	Reg Liability - Depreciation Decrease -	-394	0	-394	0	0	0	0	0	0
4111000	415927	Reg Liability - Depreciation Decrease De	104	0	0	104	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	-20	-20	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	107	0	0	0	0	0	0	0	107
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	-6	0	-2	0	-1	-3	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	-52	-1	-14	-4	-8	-22	-3	0	0
4111000	425360	190Hermiston Swap	-65	-1	-17	-5	-10	-28	-4	0	0
4111000	425380	190Idaho Customer Bal Acct	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	-5,947	0	0	0	0	0	0	0	-5,947
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	-710	-11	-178	-55	-118	-303	-45	0	0
4111000	505400	190Bonus Liability	-76	-2	-21	-6	-11	-32	-4	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	221	5	61	18	31	94	13	0	0
4111000	505601	Sick Leave Accrual - PMI	-24	0	-6	-2	-4	-10	-2	0	0
4111000	505700	190Accrued Retention Bonus	1	0	0	0	0	0	0	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	50	1	13	4	8	21	3	0	0
4111000	605301	Environmental Liability - Regulated	-1,219	-27	-338	-97	-170	-518	-70	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	486	0	0	0	0	0	0	0	486
4111000	605715	Trapper Mine Contract Obligation	-78	-1	-20	-6	-13	-33	-5	0	0
4111000	610000	283PMI Development Costs	159	2	40	12	26	68	10	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	-148	0	0	-148	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	610145	190Reg Liab_OR Balance Consol	-1,672	0	-1,672	0	0	0	0	0	0
4111000	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	250	250	0	0	0	0	0	0	0
4111000	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	-199	0	0	0	0	0	0	0	-199
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	-275	0	0	0	0	0	0	0	-275
4111000	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	-155	0	0	0	0	0	0	0	-155
4111000	705400	Reg Liability - OR Injuries & Damages Re	-1,352	0	-1,352	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	116	0	0	0	0	0	0	0	116
4111000	705451	Reg Liability - OR Property Insurance Re	144	0	144	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	-23	0	0	0	0	0	-23	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	-80	0	0	0	-80	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	-3,132	0	0	0	0	0	0	0	-3,132
4111000	705517	Regulatory Liability - UT Deferred Exces	-1,837	0	0	0	0	0	0	0	-1,837
4111000	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	-3,314	0	0	0	0	0	0	0	-3,314
4111000	705521	Regulatory Liability - WY Deferred Exces	-1,209	0	0	0	0	0	0	0	-1,209
4111000	705522	Regulatory Liability - UT RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	0	0	0	0	0	0	0	0	0



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**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	119	0	0	0	0	0	0	0	119
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-765	0	0	0	0	0	0	0	-765
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-425	0	0	0	0	0	0	0	-425
4111000	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	SG	175	3	46	14	26	75	10	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	102	2	28	8	14	43	6	0	0
4111000	720560	Pension Liability - UMW Withdrawal Obli	SE	-1,684	-25	-423	-129	-280	-719	-108	-1	0
4111000	740100	283Post Merger Debt Loss	SNP	-217	-4	-58	-17	-31	-95	-12	0	0
4111000	910245	Contra Receivable from Joint Owners	SO	163	4	45	13	23	69	9	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	169	3	42	13	28	72	11	0	0
4111000	920110	190PMI WY Extraction Tax	SE	242	4	61	19	40	103	16	0	0
4111000	930100	190OR BETC Credit	OTHER	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	SG	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	2	0	1	0	0	1	0	0	0
<b>4111000 Total</b>				<b>-369,413</b>	<b>-8,299</b>	<b>-100,910</b>	<b>-28,751</b>	<b>-49,505</b>	<b>-141,421</b>	<b>-19,677</b>	<b>-334</b>	<b>-20,516</b>
<b>Grand Total</b>				<b>90,861</b>	<b>1,079</b>	<b>27,949</b>	<b>4,817</b>	<b>17,625</b>	<b>70,011</b>	<b>7,593</b>	<b>-212</b>	<b>-41,991</b>



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**Investment Tax Credit Amortization**  
 Twelve Months Ending - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-4,341	0	0	0	-224	-3,616	-499	-3	0
<b>4114000 Total</b>					<b>-4,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-224</b>	<b>-3,616</b>	<b>-499</b>	<b>-3</b>	<b>0</b>
<b>Grand Total</b>					<b>-4,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-224</b>	<b>-3,616</b>	<b>-499</b>	<b>-3</b>	<b>0</b>

## B8. PLANT IN SERVICE



**Electric Plant In Service with Unclassified**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	10,500	164	2,795	858	1,574	4,487	619	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	9,790	153	2,606	800	1,468	4,183	578	3
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	172,821	2,694	45,997	14,119	25,908	73,847	10,195	61
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	37,544	585	9,992	3,067	5,628	16,042	2,215	13
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	240	3,030	869	1,524	4,645	625	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	72	912	262	459	1,399	188	1
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	97	1,222	350	614	1,873	252	1
1010000	ELEC PLANT IN SERV 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,722	301	3,802	1,091	1,912	5,829	784	3
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	81	23	41	124	17	0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	119,913	2,980	37,870	8,553	9,246	56,330	4,933	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	176,804	3,882	48,984	14,053	24,637	75,101	10,102	45
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	460	132	231	705	95	0
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	1,158	25	321	92	161	492	66	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	129	1,628	467	819	2,496	336	1
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	64	806	231	405	1,235	166	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1,905	42	528	151	265	809	109	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,939	196	2,477	710	1,246	3,797	511	2
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,305	226	2,855	819	1,436	4,377	589	3
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	1,981	49	626	141	153	931	81	0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	228	2,878	826	1,447	4,412	593	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	42	524	150	264	804	108	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,378	52	659	189	331	1,010	136	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	12,958	285	3,590	1,030	1,806	5,504	740	3
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	4,687	103	1,298	372	653	1,991	268	1
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	35	439	126	221	674	91	0
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,588	25	423	130	238	679	94	1
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	59	18	33	95	13	0
1010000	ELEC PLANT IN SERV 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	362	6,175	1,895	3,478	9,913	1,369	8
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	174	53	98	279	38	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	10	18	50	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,199	48	609	175	306	934	126	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	2,680	59	743	213	374	1,139	153	1
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,574	134	2,282	700	1,285	3,664	506	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	784	0	0	0	784	0	0	0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,256	0	0	0	0	0	3,256	0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	3,668	0	0	0	0	3,668	0	0
1010000	ELEC PLANT IN SERV 3032990	PBDM - FILENET P8	SO	4,785	105	1,326	380	667	2,033	273	1
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	63,857	995	16,996	5,217	9,573	27,286	3,767	22
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	0	0	0	0	23	0	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SG	65	1	17	5	10	28	4	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	17,361	381	4,810	1,380	2,419	7,374	992	4
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	213	0	0	0	213	0	0	0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	4,193	104	1,324	299	323	1,970	173	0
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	6,333	157	2,000	452	488	2,975	261	0
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,964	87	1,093	315	552	1,684	226	1



D

**Electric Plant in Service with Unclassified**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

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1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	19,348	425	5,360	1,538	2,696	8,219	1,105	5	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	568	12	157	45	79	241	32	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	27	343	77	84	510	45	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	15,254	335	4,226	1,212	2,126	6,479	872	4	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,678	151	2,576	791	1,451	4,136	571	3	0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	3,959	0	3,959	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	1,824	0	0	1,824	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	454	454	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	565	12	157	45	79	240	32	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	25	426	131	240	684	94	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	848	19	235	67	118	360	48	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	48	1	15	3	4	23	2	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	22	0	22	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	144	2	36	11	24	61	9	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1,408	22	375	115	211	602	83	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	27,167	597	7,527	2,159	3,786	11,540	1,552	7	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	16	0	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,171	18	312	96	176	500	69	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD#Call Center Automated Call Distribut	CN	4,132	103	1,305	295	319	1,941	170	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,236	27	342	98	172	525	71	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	348	107	196	558	77	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,542	195	3,338	1,025	1,880	5,359	740	4	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	673	11,487	3,526	6,470	18,441	2,546	15	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	36,437	568	9,698	2,977	5,462	15,570	2,150	13	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,016,221	15,840	270,471	83,023	152,345	434,234	59,951	357	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,428,773	69,031	1,178,733	361,823	663,934	1,892,426	261,271	1,557	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	973,139	15,168	259,004	79,504	145,887	415,825	57,409	342	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,454	7,598	129,737	39,824	73,076	208,290	28,757	171	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	63	1	17	5	9	27	4	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,085	485	8,273	2,540	4,660	13,283	1,834	11	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	130	2	35	11	20	56	8	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,551	87	1,477	454	832	2,372	327	2	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	16,757	261	4,460	1,369	2,512	7,160	989	6	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	192	3	51	16	29	82	11	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	125	2,139	656	1,205	3,433	474	3	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	21	60	9	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	14	39	5	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	68	21	38	110	15	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	82	25	46	132	18	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,115	111	1,894	581	1,067	3,040	420	3	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	477	7	127	39	71	204	28	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	5,338	83	1,421	436	800	2,281	315	2	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	60,030	936	15,977	4,904	8,999	25,651	3,541	21	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	97	30	55	155	21	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	153,554	2,393	40,869	12,545	23,020	65,614	9,059	54	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,022	32	538	165	303	864	119	1	0





D

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 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
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1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,248	300	5,123	1,573	2,886	8,225	1,136	7	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,371	224	3,825	1,174	2,154	6,141	848	5	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	23,647	369	6,294	1,932	3,545	10,104	1,395	8	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304	98	1,678	515	945	2,694	372	2	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	66,638	1,039	17,736	5,444	9,990	28,474	3,931	23	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	370,034	5,768	98,486	30,231	55,473	158,117	21,830	130	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	109	34	62	176	24	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,491	366	6,252	1,919	3,522	10,038	1,386	8	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	217	3	58	18	33	93	13	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	39,422	614	10,492	3,221	5,910	16,845	2,326	14	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,154	1,390	23,729	7,284	13,365	38,096	5,260	31	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,238	191	3,257	1,000	1,835	5,229	722	4	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	64,586	1,007	17,190	5,277	9,682	27,598	3,810	23	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,905	45	773	237	436	1,242	171	1	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	47	14	26	75	10	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	34	582	179	328	935	129	1	0
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	3	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,830	29	487	150	274	782	108	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	20,723	323	5,516	1,693	3,107	8,855	1,223	7	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,206	190	3,249	997	1,830	5,216	720	4	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	31,899	497	8,490	2,606	4,782	13,630	1,882	11	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,394	3,544	60,522	18,578	34,090	97,166	13,415	80	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	15,917	248	4,236	1,300	2,386	6,801	939	6	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,924,520	45,584	778,371	238,928	438,426	1,249,655	172,529	1,028	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	472,756	7,369	125,826	38,623	70,873	202,010	27,890	166	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	325,814	5,078	86,716	26,618	48,844	139,221	19,221	115	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,884	248	4,227	1,298	2,381	6,787	937	6	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	224	69	126	359	50	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	55,045	858	14,650	4,497	8,252	23,521	3,247	19	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	196,534	3,063	52,308	16,056	29,463	83,979	11,594	69	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	238,617	3,719	63,509	19,495	35,772	101,961	14,077	84	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,811,603	28,237	482,164	148,005	271,584	774,103	106,874	637	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	158,196	2,466	42,105	12,924	23,716	67,598	9,333	56	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	21,271	332	5,661	1,738	3,189	9,089	1,255	7	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,300,047	20,264	346,012	106,211	194,895	555,513	76,695	457	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	903,677	14,085	240,517	73,829	135,473	386,143	53,311	318	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,206,643	18,808	321,152	98,580	180,892	515,601	71,185	424	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,520	55	937	288	528	1,504	208	1	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	125	2,139	656	1,205	3,434	474	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	186	3,177	975	1,790	5,101	704	4	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WA	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0



D

**Electric Plant In Service with Unclassified**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

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1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	297	0	0	0	0	297	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,108	0	9,108	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,821	0	0	0	25,821	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,252	0	0	0	0	1,252	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	4,712	0	4,712	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,087	1,087	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	10,501	0	0	0	10,501	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	415	0	0	415	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	1,969	0	0	0	1,969	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	3,626	0	0	0	3,626	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,325	0	0	0	0	2,325	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	29,141	0	29,141	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,119	5,119	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	54,382	0	0	0	54,382	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,167	0	0	4,167	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,117	0	0	0	12,117	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,034	0	0	0	4,034	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	30,337	0	0	0	0	30,337	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	234,326	0	234,326	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,285	28,285	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	460,617	0	0	0	460,617	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	60,897	0	0	60,897	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	114,271	0	0	0	114,271	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	15,035	0	0	0	15,035	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	447	0	0	0	0	447	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,775	0	3,775	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	287	287	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,740	0	0	0	6,740	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,039	0	0	1,039	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,995	0	0	0	1,995	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	220	0	0	0	220	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	83,859	0	0	0	0	83,859	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	366,287	0	366,287	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	64,076	64,076	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	365,526	0	0	0	365,526	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	101,980	0	0	101,980	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	122,359	0	0	0	122,359	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,598	0	0	0	26,598	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	36,892	0	0	0	0	36,892	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	254,899	0	254,899	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,309	35,309	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	227,833	0	0	0	0	227,833	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	67,166	0	0	67,166	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	94,116	0	0	0	94,116	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,725	0	0	0	13,725	0	0



**Electric Plant In Service with Unclassified**  
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 Allocation Method - Factor 2017 Protocol  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	9,352	0	0	0	0	9,352	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	91,878	0	91,878	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	17,373	17,373	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	191,002	0	0	0	191,002	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	17,623	0	0	17,623	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	21,026	0	0	0	21,026	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	4,657	0	0	0	4,657	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	26,878	0	0	0	0	26,878	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	175,055	0	175,055	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,277	19,277	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	520,059	0	0	0	0	520,059	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	25,885	0	0	25,885	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	41,937	0	0	0	41,937	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	17,879	0	0	0	17,879	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	78,707	0	0	0	0	78,707	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	429,605	0	429,605	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	52,199	52,199	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	500,185	0	0	0	0	500,185	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	108,694	0	0	108,694	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	101,568	0	0	0	101,568	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	14,925	0	0	0	14,925	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	8,078	0	0	0	0	8,078	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	87,100	0	87,100	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	9,566	9,566	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	81,776	0	0	0	0	81,776	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	21,753	0	0	21,753	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	16,085	0	0	0	16,085	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	2,726	0	0	0	2,726	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	29,739	0	0	0	0	29,739	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	175,337	0	175,337	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	15,742	15,742	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	197,889	0	0	0	0	197,889	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	38,004	0	0	38,004	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	31,742	0	0	0	31,742	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	10,350	0	0	0	10,350	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	14,606	0	0	0	0	14,606	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	62,542	0	62,542	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	4,154	4,154	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	80,643	0	0	0	0	80,643	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	12,107	0	0	12,107	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	12,789	0	0	0	12,789	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	2,282	0	0	0	2,282	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,609	0	2,609	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	273	273	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,317	0	0	0	0	4,317	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA	509	0	0	509	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	814	0	0	0	814	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	692	0	0	0	0	692	0	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,284	0	23,284	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	713	713	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,813	0	0	0	21,813	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,376	0	0	4,376	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,354	0	0	0	8,354	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,246	0	0	0	2,246	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	93	0	0	0	0	0	93	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,432	0	0	0	0	1,432	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	28	356	80	87	530	46	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	100	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	165	2,082	597	1,047	3,193	429	2
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,771	0	0	0	0	2,771	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,400	0	0	0	1,400	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,060	200	2,545	575	621	3,786	332	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,728	0	0	0	0	0	10,728	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	30,695	0	30,695	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,009	15	253	78	168	430	65	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,502	117	1,997	613	1,125	3,206	443	3
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,877	2,877	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	88,683	1,947	24,570	7,049	12,358	37,670	5,067	22
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,184	0	0	0	0	43,184	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,375	0	0	11,375	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	6,578	0	0	0	6,578	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,611	0	0	0	3,611	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,527	0	6,527	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	845	845	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	8,840	194	2,449	703	1,232	3,755	505	2
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,362	0	0	2,362	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,879	0	0	0	4,879	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	34	0	0	0	34	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	2,594	64	819	185	200	1,219	107	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	0	0	0	0	0	60	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,553	0	1,553	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,734	27	462	142	260	741	102	1



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,107	442	5,571	1,598	2,802	8,541	1,149	5
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	487	0	0	0	0	487	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	92	0	0	92	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	508	0	0	0	508	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	4,130	103	1,304	295	318	1,940	170	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	537	0	0	0	0	0	537	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,687	0	1,687	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	102	2	26	8	17	44	7	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,642	26	437	134	246	702	97	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	153	153	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	37,606	826	10,419	2,989	5,240	15,974	2,149	10
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,765	0	0	0	0	1,765	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	444	0	0	444	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	2,055	0	0	0	2,055	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	98	0	0	0	98	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	23	0	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	166	3	44	14	25	71	10	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	311	7	86	25	43	132	18	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	3	0	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	296	0	0	0	0	0	296	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,022	0	2,022	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	115	2	29	9	19	49	7	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	546	9	145	45	82	233	32	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,002	22	278	80	140	426	57	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,627	0	0	0	0	2,627	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	302	0	0	302	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	421	0	0	0	421	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	12	0	0	0	12	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	91	0	91	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	12	4	7	19	3	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	152	3	42	12	21	65	9	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	271	0	0	0	0	271	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	54	0	0	54	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	38	0	0	0	38	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,588	0	0	0	0	0	1,588	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,564	0	6,564	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	348	5	87	27	58	148	22	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	7,498	117	1,996	613	1,124	3,204	442	3
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	578	578	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,253	28	347	100	175	532	72	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,796	0	0	0	0	7,796	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	985	0	0	985	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,536	0	0	0	1,536	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	429	0	0	0	429	0	0	0



D

**Electric Plant In Service with Unclassified**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	2,788	0	0	0	0	2,788	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	11,574	0	11,574	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	225	3	56	17	37	96	14	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,234	97	1,659	509	935	2,664	368	2
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,030	1,030	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	707	16	196	56	98	300	40	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,330	0	0	0	0	16,330	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,948	0	0	2,948	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,525	0	0	0	3,525	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	777	0	0	0	777	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	76	0	76	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	1	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,528	55	939	288	529	1,507	208	1
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	3	0	1	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	992	0	0	0	0	0	992	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,268	0	3,268	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	35	1	9	3	6	15	2	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,164	34	576	177	324	925	128	1
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	474	474	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,004	22	278	80	140	427	57	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,604	0	0	0	0	5,604	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	0	0	666	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,599	0	0	0	2,599	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	349	0	0	0	349	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	0	88	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	358	0	358	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	418	7	111	34	63	179	25	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	42	1	11	3	6	18	2	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	264	0	0	0	0	264	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	154	0	0	0	154	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	6	99	30	56	160	22	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	300	7	83	24	42	128	17	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,250	0	0	0	0	1,250	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,076	68	852	245	429	1,307	176	1
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	408	0	0	0	0	0	408	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,919	0	2,919	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,987	93	1,593	489	898	2,558	353	2
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	222	222	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	193	4	54	15	27	82	11	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,762	0	0	0	0	3,762	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	770	0	0	770	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	936	0	0	0	936	0	0	0



**Electric Plant In Service with Unclassified**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
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1010000	ELEC PLANT IN SERV 3930000	WYU	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	IDU	1,998	0	0	0	0	0	1,998	0	0
1010000	ELEC PLANT IN SERV 3940000	OR	10,613	0	10,613	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	SE	143	2	36	11	24	61	9	0	0
1010000	ELEC PLANT IN SERV 3940000	SG	24,570	383	6,539	2,007	3,683	10,499	1,449	9	0
1010000	ELEC PLANT IN SERV 3940000	CA	738	738	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	SO	3,816	84	1,057	303	532	1,621	218	1	0
1010000	ELEC PLANT IN SERV 3940000	UT	13,448	0	0	0	0	13,448	0	0	0
1010000	ELEC PLANT IN SERV 3940000	WA	2,852	0	0	2,852	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	WYP	3,685	0	0	0	3,685	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	WYU	456	0	0	0	456	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	IDU	1,382	0	0	0	0	0	1,382	0	0
1010000	ELEC PLANT IN SERV 3950000	OR	7,110	0	7,110	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	SE	916	14	230	70	152	391	59	0	0
1010000	ELEC PLANT IN SERV 3950000	SG	6,285	98	1,673	513	942	2,686	371	2	0
1010000	ELEC PLANT IN SERV 3950000	CA	312	312	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	SO	4,675	103	1,295	372	652	1,986	267	1	0
1010000	ELEC PLANT IN SERV 3950000	UT	7,274	0	0	0	0	7,274	0	0	0
1010000	ELEC PLANT IN SERV 3950000	WA	1,466	0	0	1,466	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	WYP	2,297	0	0	0	2,297	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	WYU	252	0	0	0	252	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	IDU	2,433	0	0	0	0	0	2,433	0	0
1010000	ELEC PLANT IN SERV 3960300	OR	8,385	0	8,385	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	SG	248	4	66	20	37	106	15	0	0
1010000	ELEC PLANT IN SERV 3960300	CA	1,220	1,220	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	SO	429	9	119	34	60	182	25	0	0
1010000	ELEC PLANT IN SERV 3960300	UT	8,615	0	0	0	0	8,615	0	0	0
1010000	ELEC PLANT IN SERV 3960300	WA	1,766	0	0	1,766	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	WYP	3,845	0	0	0	3,845	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	WYU	663	0	0	0	663	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV 3960700	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	SG	124	2	33	10	19	53	7	0	0
1010000	ELEC PLANT IN SERV 3960700	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	SO	16	0	4	1	2	7	1	0	0
1010000	ELEC PLANT IN SERV 3960700	UT	581	0	0	0	0	581	0	0	0
1010000	ELEC PLANT IN SERV 3960700	WYP	189	0	0	0	189	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	WYU	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	IDU	2,754	0	0	0	0	0	2,754	0	0
1010000	ELEC PLANT IN SERV 3960800	OR	13,177	0	13,177	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	SG	1,239	19	330	101	186	529	73	0	0
1010000	ELEC PLANT IN SERV 3960800	CA	1,541	1,541	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	SO	512	11	142	41	71	217	29	0	0
1010000	ELEC PLANT IN SERV 3960800	UT	15,134	0	0	0	0	15,134	0	0	0
1010000	ELEC PLANT IN SERV 3960800	WA	3,157	0	0	3,157	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	WYP	4,342	0	0	0	4,342	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	WYU	1,105	0	0	0	1,105	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	OR	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	SG	3,590	56	956	293	538	1,534	212	1	0
1010000	ELEC PLANT IN SERV 3961000	UT	3	0	0	0	0	0	3	0	0



D

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 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
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1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	0	928	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	31,458	490	8,373	2,570	4,716	13,442	1,856	11
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	16	197	56	99	301	41	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	0	0	0	0	1,503	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,675	0	0	0	0	0	2,675	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,235	0	10,235	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	143	2	38	12	21	61	8	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	358	8	99	28	50	152	20	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,532	0	0	0	0	15,532	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,036	0	0	2,036	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,092	0	0	0	4,092	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	836	0	0	0	836	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,060	0	0	0	0	0	1,060	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	1,761	0	1,761	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	436	7	109	33	72	186	28	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	5,704	89	1,518	466	855	2,437	337	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	565	12	157	45	79	240	32	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,995	0	0	0	0	4,995	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	0	817	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,293	0	0	0	1,293	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	0	0	0	583	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,555	88	1,123	254	274	1,670	146	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,697	0	0	0	0	0	10,697	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	58,455	0	58,455	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	260	4	65	20	43	111	17	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	157,045	2,448	41,798	12,830	23,543	67,106	9,265	55
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,212	5,212	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	83,010	1,823	22,998	6,598	11,567	35,260	4,743	21
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	56,248	0	0	0	0	56,248	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,165	0	0	12,165	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	27,468	0	0	0	27,468	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,122	0	0	0	5,122	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	368	0	0	0	0	0	368	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,709	0	2,709	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	21	6	14	36	5	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,185	65	1,114	342	627	1,788	247	1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	510	11	141	41	71	217	29	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,259	0	0	0	0	2,259	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	602	0	0	602	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	833	0	0	0	833	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	216	5	68	15	17	102	9	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	60	0	0	0	0	0	60	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,095	0	1,095	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0





D

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1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,471	39	658	202	370	1,056	146	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,613	57	724	208	364	1,110	149	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,006	0	0	0	0	1,006	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	186	0	0	186	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	174	0	0	0	174	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	2,342	35	588	180	389	999	150	1	0
1010000	ELEC PLANT IN SERV	3992200	LAND RIGHTS	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994600	LONGWALL SHIELDS	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994700	LONGWALL EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994800	MAINLINE EXTENSION	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994900	SECTION EXTENSION	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3995100	VEHICLES	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3996100	COMPUTERS - MAINFRAME	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	0	0	0	0	0	0	0	0	0
<b>1010000 Total</b>					<b>26,435,841</b>	<b>580,651</b>	<b>7,323,557</b>	<b>2,097,040</b>	<b>3,682,053</b>	<b>11,235,106</b>	<b>1,510,727</b>	<b>6,707</b>	<b>0</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	-52	-1	-14	-4	-8	-22	-3	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-1,000	-22	-277	-79	-139	-425	-57	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-41,600	-648	-11,072	-3,399	-6,236	-17,776	-2,454	-15	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,813	-137	-2,346	-720	-1,321	-3,766	-520	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-134	0	0	0	0	0	-134	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-834	0	-834	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-42	-42	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	1,127	0	0	0	1,127	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-420	0	0	-420	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-182	0	0	0	-182	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-490	-11	-136	-39	-68	-208	-28	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-53	-1	-14	-4	-8	-23	-3	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-146	-3	-40	-12	-20	-62	-8	0	0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	0	0	0	0	0	0	0	0	0
<b>1019000 Total</b>					<b>-52,638</b>	<b>-865</b>	<b>-14,733</b>	<b>-4,677</b>	<b>-7,983</b>	<b>-21,155</b>	<b>-3,207</b>	<b>-18</b>	<b>0</b>
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	0	0	0	0	0	0	0	0	0
<b>1060000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$ 1,075	17	286	88	161	459	63	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	\$ 426	7	113	35	64	182	25	0	0
<b>1020000 Total</b>					<b>1,500</b>	<b>23</b>	<b>399</b>	<b>123</b>	<b>225</b>	<b>641</b>	<b>88</b>	<b>1</b>	<b>0</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,081	0	0	0	0	0	2,081	0	0



**Electric Plant In Service with Unclassified**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	13,176	0	13,176	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,105	1,105	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	10,142	0	0	0	0	10,142	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	7,699	0	0	7,699	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	7,048	0	0	0	7,048	0	0	0	0
<b>1061000 Total</b>					<b>41,250</b>	<b>1,105</b>	<b>13,176</b>	<b>7,699</b>	<b>7,048</b>	<b>10,142</b>	<b>2,081</b>	<b>0</b>	<b>0</b>
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	71,824	1,120	19,116	5,868	10,767	30,691	4,237	25	0
<b>1062000 Total</b>					<b>71,824</b>	<b>1,120</b>	<b>19,116</b>	<b>5,868</b>	<b>10,767</b>	<b>30,691</b>	<b>4,237</b>	<b>25</b>	<b>0</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	27,217	424	7,244	2,224	4,080	11,630	1,606	10	0
<b>1063000 Total</b>					<b>27,217</b>	<b>424</b>	<b>7,244</b>	<b>2,224</b>	<b>4,080</b>	<b>11,630</b>	<b>1,606</b>	<b>10</b>	<b>0</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	16,526	363	4,579	1,314	2,303	7,020	944	4	0
<b>1064000 Total</b>					<b>16,526</b>	<b>363</b>	<b>4,579</b>	<b>1,314</b>	<b>2,303</b>	<b>7,020</b>	<b>944</b>	<b>4</b>	<b>0</b>
<b>Grand Total</b>					<b>26,541,520</b>	<b>582,820</b>	<b>7,353,339</b>	<b>2,109,589</b>	<b>3,698,494</b>	<b>11,274,074</b>	<b>1,516,476</b>	<b>6,728</b>	<b>0</b>

## B9. CAPITAL LEASE PLANT



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### Capital Lease

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	264	4,512	1,385	2,541	7,244	1,000	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	4,596	0	4,596	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	278	3,509	1,007	1,765	5,379	724	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
<b>1011000 Total</b>					<b>45,926</b>	<b>542</b>	<b>12,616</b>	<b>2,392</b>	<b>4,306</b>	<b>24,337</b>	<b>1,724</b>	<b>9</b>	<b>0</b>
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-3,717	-58	-989	-304	-557	-1,588	-219	-1	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,972	0	-2,972	0	0	0	0	0	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-4,102	-90	-1,137	-326	-572	-1,743	-234	-1	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-4,414	0	0	0	0	-4,414	0	0	0
<b>1011500 Total</b>					<b>-15,205</b>	<b>-148</b>	<b>-5,098</b>	<b>-630</b>	<b>-1,129</b>	<b>-7,745</b>	<b>-454</b>	<b>-2</b>	<b>0</b>
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-910	-14	-242	-74	-136	-389	-54	0	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-142	0	-142	0	0	0	0	0	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-8,673	-190	-2,403	-689	-1,209	-3,684	-496	-2	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-255	0	0	0	-255	0	0	0	0
<b>1011950 Total</b>					<b>-9,980</b>	<b>-205</b>	<b>-2,787</b>	<b>-764</b>	<b>-1,600</b>	<b>-4,073</b>	<b>-549</b>	<b>-3</b>	<b>0</b>
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	910	14	242	74	136	389	54	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	142	0	142	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	8,673	190	2,403	689	1,209	3,684	496	2	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	255	0	0	0	255	0	0	0	0
<b>1119000 Total</b>					<b>9,980</b>	<b>205</b>	<b>2,787</b>	<b>764</b>	<b>1,600</b>	<b>4,073</b>	<b>549</b>	<b>3</b>	<b>0</b>
<b>Grand Total</b>					<b>30,721</b>	<b>394</b>	<b>7,518</b>	<b>1,762</b>	<b>3,177</b>	<b>16,592</b>	<b>1,270</b>	<b>7</b>	<b>0</b>

## B10. PLANT HELD FOR FUTURE USE



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**Plant Held for Future Use**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	139	2,375	729	1,338	3,813	526	3	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	45	773	237	435	1,240	171	1	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	12	201	62	113	322	45	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	0	746	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,459	0	0	0	0	5,459	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	0	3,508	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	440	7	110	34	73	188	28	0	0
<b>1050000 Total</b>					<b>23,418</b>	<b>886</b>	<b>7,713</b>	<b>1,062</b>	<b>1,960</b>	<b>11,023</b>	<b>770</b>	<b>5</b>	<b>0</b>
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	0	0	0	0	0	0	0	0	0
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	0	0	0	0	0	0	0	0	0
<b>1059000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>23,418</b>	<b>886</b>	<b>7,713</b>	<b>1,062</b>	<b>1,960</b>	<b>11,023</b>	<b>770</b>	<b>5</b>	<b>0</b>

## B11. MISC. DEFERRED DEBITS



### Deferred Debits

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	35	589	180	390	1,001	150	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	-2,040	(31)	(512)	(157)	(339)	(870)	(131)	(1)	0
<b>1861000 Total</b>					<b>307</b>	<b>5</b>	<b>77</b>	<b>24</b>	<b>51</b>	<b>131</b>	<b>20</b>	<b>0</b>	<b>0</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	49	1	14	4	7	21	3	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	191	4	53	15	27	81	11	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,329	0	0	0	0	0	0	0	1,329
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	87	0	0	0	0	0	0	0	87
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	225	0	0	0	0	0	0	0	225
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	494	0	0	0	0	0	0	0	494
<b>1861200 Total</b>					<b>2,375</b>	<b>5</b>	<b>66</b>	<b>19</b>	<b>33</b>	<b>102</b>	<b>14</b>	<b>0</b>	<b>2,135</b>
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	0	0	0	0	0	0	0	0	0
<b>1861310 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	0	0	0	0	0	0	0	0	0
<b>1862000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	0	0	0	0	0	0	0	0	0
<b>1863500 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	2,179	33	547	167	362	929	139	1	0
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	688	10	173	53	114	294	44	0	0
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	0	0	0	0	0	0	0	0	0
<b>1865000 Total</b>					<b>2,867</b>	<b>43</b>	<b>719</b>	<b>220</b>	<b>476</b>	<b>1,223</b>	<b>184</b>	<b>1</b>	<b>0</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	2	0	0	0	0	1	0	0	0
<b>1867000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	96	0	0	0	0	0	0	0	96
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134362	Current Creek Maint Prepayment - Current	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	55	1	15	5	8	24	3	0	0





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**Deferred Debits**

13 Month Average as of December 2016  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	0	(0)	(0)	(0)	(0)	(0)	(0)	0
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	218	3	58	18	33	93	13	0
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	0	(0)	(0)	(0)	(0)	(0)	(0)	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,665	182	3,105	953	1,749	4,984	688	4
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	255	4	68	21	38	109	15	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	974	15	259	80	146	416	57	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,441	22	384	118	216	616	85	1
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	3,484	0	0	0	0	0	0	3,484
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-19	0	0	0	0	0	0	(19)
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	10,294	160	2,740	841	1,543	4,399	607	4
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	8,700	136	2,316	711	1,304	3,718	513	3
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	4,019	63	1,070	328	603	1,717	237	1
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	9,537	149	2,538	779	1,430	4,075	563	3
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	61	1	16	5	9	26	4	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	118	2	31	10	18	51	7	0
<b>1868000 Total</b>					<b>50,897</b>	<b>738</b>	<b>12,599</b>	<b>3,867</b>	<b>7,096</b>	<b>20,227</b>	<b>2,793</b>	<b>17</b>
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	2	0	1	0	0	1	0	0
<b>1868200 Total</b>					<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	162	0	0	0	0	0	0	162
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	0	0	0	0	0	0	0	0



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**Deferred Debits**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,448	54	918	282	517	1,473	203	1
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	162	0	0	0	0	0	0	162
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-162	0	0	0	0	0	0	(162)
<b>1869000 Total</b>					<b>3,610</b>	<b>54</b>	<b>918</b>	<b>282</b>	<b>517</b>	<b>1,473</b>	<b>203</b>	<b>1</b>
<b>Grand Total</b>					<b>60,060</b>	<b>845</b>	<b>14,380</b>	<b>4,412</b>	<b>8,175</b>	<b>23,158</b>	<b>3,213</b>	<b>19</b>

B12. BLANK

## B13. MATERIALS AND SUPPLIES



## Materials & Supplies

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0		0	0	0	0	0	0	0	0
<b>1511100 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511120	COAL INVNTY-HUNTER	0		59,606	899	14,956	4,578	9,907	25,429	3,816	21
<b>1511120 Total</b>				<b>59,606</b>	<b>899</b>	<b>14,956</b>	<b>4,578</b>	<b>9,907</b>	<b>25,429</b>	<b>3,816</b>	<b>21</b>
1511130	COAL INVNTY-HTG	0		29,540	446	7,412	2,269	4,910	12,602	1,891	10
<b>1511130 Total</b>				<b>29,540</b>	<b>446</b>	<b>7,412</b>	<b>2,269</b>	<b>4,910</b>	<b>12,602</b>	<b>1,891</b>	<b>10</b>
1511140	COAL INVNTY-JB	0		26,523	400	6,655	2,037	4,408	11,315	1,698	9
<b>1511140 Total</b>				<b>26,523</b>	<b>400</b>	<b>6,655</b>	<b>2,037</b>	<b>4,408</b>	<b>11,315</b>	<b>1,698</b>	<b>9</b>
1511160	COAL INVNTY-NAU	0		12,717	192	3,191	977	2,114	5,425	814	4
<b>1511160 Total</b>				<b>12,717</b>	<b>192</b>	<b>3,191</b>	<b>977</b>	<b>2,114</b>	<b>5,425</b>	<b>814</b>	<b>4</b>
1511170	COAL INVNTY-CPP	0		15,297	231	3,838	1,175	2,543	6,526	979	5
<b>1511170 Total</b>				<b>15,297</b>	<b>231</b>	<b>3,838</b>	<b>1,175</b>	<b>2,543</b>	<b>6,526</b>	<b>979</b>	<b>5</b>
1511180	COAL INVNTY-WYODAK	0		0	0	0	0	0	0	0	0
<b>1511180 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511190	COAL INV-TERRA/HEADW	0		0	0	0	0	0	0	0	0
<b>1511190 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511200	COAL INVNTY-CHOLLA	0		12,942	195	3,247	994	2,151	5,521	829	4
<b>1511200 Total</b>				<b>12,942</b>	<b>195</b>	<b>3,247</b>	<b>994</b>	<b>2,151</b>	<b>5,521</b>	<b>829</b>	<b>4</b>
1511300	COAL INVNTY-COLSTRI	0		1,559	24	391	120	259	665	100	1
<b>1511300 Total</b>				<b>1,559</b>	<b>24</b>	<b>391</b>	<b>120</b>	<b>259</b>	<b>665</b>	<b>100</b>	<b>1</b>
1511400	COAL INVNTY-CRAIG	0		14,210	214	3,565	1,091	2,362	6,062	910	5
<b>1511400 Total</b>				<b>14,210</b>	<b>214</b>	<b>3,565</b>	<b>1,091</b>	<b>2,362</b>	<b>6,062</b>	<b>910</b>	<b>5</b>
1511500	COAL INV- DEER CREEK	0		0	0	0	0	0	0	0	0
<b>1511500 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511600	COAL INVNTY-DJ	0		9,234	139	2,317	709	1,535	3,939	591	3
<b>1511600 Total</b>				<b>9,234</b>	<b>139</b>	<b>2,317</b>	<b>709</b>	<b>1,535</b>	<b>3,939</b>	<b>591</b>	<b>3</b>
1511700	COAL INVNTY-RG	0		28,970	437	7,269	2,225	4,815	12,359	1,855	10
<b>1511700 Total</b>				<b>28,970</b>	<b>437</b>	<b>7,269</b>	<b>2,225</b>	<b>4,815</b>	<b>12,359</b>	<b>1,855</b>	<b>10</b>
1511800	COAL INVENTORY	0		0	0	0	0	0	0	0	0
<b>1511800 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511900	COAL INVNTY-HAYDEN	0		1,808	27	454	139	301	771	116	1
<b>1511900 Total</b>				<b>1,808</b>	<b>27</b>	<b>454</b>	<b>139</b>	<b>301</b>	<b>771</b>	<b>116</b>	<b>1</b>
1512000	NATURAL GAS	0		0	0	0	0	0	0	0	0
<b>1512000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512110	NATURAL GAS-HRMSTN	0		0	0	0	0	0	0	0	0
<b>1512110 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512150	NATURAL GAS-LTTL MT	0		0	0	0	0	0	0	0	0
<b>1512150 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512160	NATURAL GAS-NAU	0		0	0	0	0	0	0	0	0
<b>1512160 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512170	NATURAL GAS-WV	0		0	0	0	0	0	0	0	0
<b>1512170 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512180	NATURAL GAS-CLAY BAS	0		2,173	33	545	167	361	927	139	1
<b>1512180 Total</b>				<b>2,173</b>	<b>33</b>	<b>545</b>	<b>167</b>	<b>361</b>	<b>927</b>	<b>139</b>	<b>1</b>
1512190	NATURAL GAS-CHEHALIS	0		0	0	0	0	0	0	0	0
<b>1512190 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



D

**Materials & Supplies**

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1512190 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512210	NAT GAS-JACKSON PRA	0			0	0	0	0	0	0	0	0
<b>1512210 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512500	NATURAL GAS-CUR CR	0			0	0	0	0	0	0	0	0
<b>1512500 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512600	NATURAL GAS-LAKE SD	0			0	0	0	0	0	0	0	0
<b>1512600 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512700	NATURAL GAS-GADSBY	0			0	0	0	0	0	0	0	0
<b>1512700 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1512800	OIL INVNTY-B H P&L	0			0	0	0	0	0	0	0	0
<b>1512800 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514000	FUEL STK-FUEL OIL	0			1,671	25	419	128	278	713	107	1
<b>1514000 Total</b>				<b>1,671</b>	<b>25</b>	<b>419</b>	<b>128</b>	<b>278</b>	<b>713</b>	<b>107</b>	<b>1</b>	<b>0</b>
1514100	OIL INVENTORY-CARBON	0			0	0	0	0	0	0	0	0
<b>1514100 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514120	OIL INVENTORY-HUNTER	0			0	0	0	0	0	0	0	0
<b>1514120 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514130	OIL INVENTORY-HTG	0			0	0	0	0	0	0	0	0
<b>1514130 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514140	OIL INVENTORY - JB	0			0	0	0	0	0	0	0	0
<b>1514140 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514300	OIL INVNTY-COLSTRIP	0			83	1	21	6	14	36	5	0
<b>1514300 Total</b>				<b>83</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>14</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>0</b>
1514400	OIL INVENTORY-CRAIG	0			46	1	11	4	8	19	3	0
<b>1514400 Total</b>				<b>46</b>	<b>1</b>	<b>11</b>	<b>4</b>	<b>8</b>	<b>19</b>	<b>3</b>	<b>0</b>	<b>0</b>
1514600	OIL INVENTORY-DJ	0			0	0	0	0	0	0	0	0
<b>1514600 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514800	OIL INVENTORY-OTHER	0			0	0	0	0	0	0	0	0
<b>1514800 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514900	OIL INVENTORY-HAYDEN	0			52	1	13	4	9	22	3	0
<b>1514900 Total</b>				<b>52</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>9</b>	<b>22</b>	<b>3</b>	<b>0</b>	<b>0</b>
1541000	PLNT M&S STK CNTRL	0			-148	-3	-41	-12	-21	-63	-8	0
1541000	PLNT M&S STK CNTRL	1510			23,866	372	6,352	1,950	3,578	10,198	1,408	8
1541000	PLNT M&S STK CNTRL	1515			13,437	209	3,576	1,098	2,014	5,742	793	5
1541000	PLNT M&S STK CNTRL	1520			6,197	97	1,649	506	929	2,648	366	2
1541000	PLNT M&S STK CNTRL	1525			4,486	70	1,194	366	672	1,917	265	2
1541000	PLNT M&S STK CNTRL	1530			567	9	151	46	85	242	33	0
1541000	PLNT M&S STK CNTRL	1535			14,651	228	3,899	1,197	2,196	6,260	864	5
1541000	PLNT M&S STK CNTRL	1540			18,179	283	4,839	1,485	2,725	7,768	1,072	6
1541000	PLNT M&S STK CNTRL	1545			26,363	411	7,017	2,154	3,952	11,265	1,555	9
1541000	PLNT M&S STK CNTRL	1550			1,242	19	330	101	186	531	73	0
1541000	PLNT M&S STK CNTRL	1560			0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1565			3,714	58	988	303	557	1,587	219	1
1541000	PLNT M&S STK CNTRL	1570			5,611	87	1,493	458	841	2,397	331	2
1541000	PLNT M&S STK CNTRL	1580			3,728	58	992	305	559	1,593	220	1
1541000	PLNT M&S STK CNTRL	1605			0	0	0	0	0	0	0	0



**Materials & Supplies**

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1635	HYDRO SOUTH - NORTH UMPQUA	SG	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1640	HYDRO SOUTH - ROGUE RIVER	OR	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1675	HYDRO EAST - UTAH	SG	7	0	2	1	3	0	0	0
1541000	PLNT M&S STK CNTRL 1680	HYDRO EAST - IDAHO	SG	2	0	0	0	0	1	0	0
1541000	PLNT M&S STK CNTRL 1700	LEANING JUNIPER STOREROOM	SG	612	10	163	50	92	261	36	0
1541000	PLNT M&S STK CNTRL 1705	GOODNOE HILLS WIND	SG	996	16	265	81	149	426	59	0
1541000	PLNT M&S STK CNTRL 1715	MARENGO WIND	SG	865	13	230	71	130	369	51	0
1541000	PLNT M&S STK CNTRL 1720	Foote Creek	SG	891	14	237	73	134	381	53	0
1541000	PLNT M&S STK CNTRL 1725	Glenrock/Rolling Hills	SG	1,178	18	314	96	177	503	69	0
1541000	PLNT M&S STK CNTRL 1730	Seven Mile Hill	SG	710	11	189	58	106	304	42	0
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	SG	555	9	148	45	83	237	33	0
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	SG	667	10	177	54	100	285	39	0
1541000	PLNT M&S STK CNTRL 1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	337	0	0	0	337	0	0	0
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	162	0	0	0	162	0	0	0
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	321	0	0	0	321	0	0	0
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	659	0	0	0	659	0	0	0
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	748	0	0	0	748	0	0	0
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	472	0	0	0	472	0	0	0
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	695	0	0	0	695	0	0	0
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	11	0	0	0	11	0	0	0
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	596	0	0	0	596	0	0	0
1541000	PLNT M&S STK CNTRL 2055	BIG PINEY STORE ROOM	WYU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,590	0	0	0	1,590	0	0	0
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	500	0	0	0	500	0	0	0
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	380	0	0	0	380	0	0	0
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	1,048	0	0	0	0	1,048	0	0
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	671	0	0	0	0	671	0	0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	78	0	0	0	0	78	0	0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	166	0	0	0	0	166	0	0
1541000	PLNT M&S STK CNTRL 2100	MONTPELLIER STORE ROOM	IDU	222	0	0	0	0	222	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	389	0	0	0	0	389	0	0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	250	0	0	0	0	250	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,254	0	0	0	0	1,254	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	556	0	0	0	0	556	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,690	0	0	0	0	8,690	0	0
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	1	0	0	0	0	1	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	976	0	0	0	0	976	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	904	0	0	0	0	904	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	621	0	0	0	0	621	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	440	0	0	0	0	440	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	69	0	0	0	0	69	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,251	0	0	0	0	1,251	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	431	0	0	0	0	431	0	0



### Materials & Supplies

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2415	UT	372	0	0	0	0	372	0	0	0
1541000	PLNT M&S STK CNTRL 2420	UT	758	0	0	0	0	758	0	0	0
1541000	PLNT M&S STK CNTRL 2425	UT	787	0	0	0	0	787	0	0	0
1541000	PLNT M&S STK CNTRL 2430	UT	686	0	0	0	0	686	0	0	0
1541000	PLNT M&S STK CNTRL 2435	UT	170	0	0	0	0	170	0	0	0
1541000	PLNT M&S STK CNTRL 2445	UT	113	0	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL 2450	UT	1,095	0	0	0	0	1,095	0	0	0
1541000	PLNT M&S STK CNTRL 2455	UT	400	0	0	0	0	400	0	0	0
1541000	PLNT M&S STK CNTRL 2460	UT	592	0	0	0	0	592	0	0	0
1541000	PLNT M&S STK CNTRL 2620	WA	1,244	0	0	1,244	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	WA	3	0	0	3	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	WA	334	0	0	334	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	OR	219	0	219	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	OR	685	0	685	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	OR	366	0	366	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	OR	8,890	0	8,890	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	OR	1,018	0	1,018	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	OR	242	0	242	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	OR	1,632	0	1,632	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	OR	206	0	206	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	OR	247	0	247	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2815	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2820	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2825	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	OR	2,272	0	2,272	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	OR	686	0	686	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	OR	761	0	761	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	OR	897	0	897	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850	OR	2,193	0	2,193	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	OR	118	0	118	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	CA	81	81	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	CA	201	201	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	CA	711	711	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CA	325	325	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	SO	144	3	40	11	20	61	8	0	0
1541000	PLNT M&S STK CNTRL 5105	UT	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5110	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5115	SNPD	119	4	31	8	13	57	6	0	0
1541000	PLNT M&S STK CNTRL 5120	OR	81	0	81	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125	OR	6,299	0	6,299	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	OR	5,362	0	5,362	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135	WA	4,889	0	0	4,889	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140	IDU	3,169	0	0	0	0	0	3,169	0	0
1541000	PLNT M&S STK CNTRL 5145	WYU	8	0	0	0	8	0	0	0	0
1541000	PLNT M&S STK CNTRL 5150	UT	3,681	0	0	0	0	3,681	0	0	0
1541000	PLNT M&S STK CNTRL 5155	WYP	5,959	0	0	0	5,959	0	0	0	0





### Materials & Supplies

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	19,457	0	0	0	0	19,457	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	57	2	15	4	6	28	3	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	19	0	0	0	0	19	0	0
<b>1541000 Total</b>					<b>230,412</b>	<b>3,327</b>	<b>66,425</b>	<b>16,982</b>	<b>31,724</b>	<b>98,964</b>	<b>12,946</b>	<b>45</b>
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	50	15	33	84	13	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	0	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	0	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	-198	-3	-50	-15	-33	-84	-13	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-164	-3	-44	-13	-25	-70	-10	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	133	3	37	11	19	57	8	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	494	0	0	0	0	494	0	0
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0
<b>1541500 Total</b>					<b>463</b>	<b>0</b>	<b>-7</b>	<b>-3</b>	<b>-6</b>	<b>480</b>	<b>-2</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	0	0	0	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,389	37	636	195	358	1,021	141	1
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0
<b>1541900 Total</b>					<b>2,392</b>	<b>37</b>	<b>637</b>	<b>195</b>	<b>359</b>	<b>1,022</b>	<b>141</b>	<b>1</b>
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	0	0	0	0	0	0	0	0
<b>1544200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	0	0	0	0	0	0	0	0
<b>1545000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-8	-2	-4	-12	-2	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-933	-15	-248	-76	-140	-399	-55	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-5	-1	0
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-1,477	-50	-385	-96	-162	-711	-72	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-691	-23	-180	-45	-76	-333	-34	0
<b>1549900 Total</b>					<b>-3,141</b>	<b>-89</b>	<b>-824</b>	<b>-220</b>	<b>-384</b>	<b>-1,459</b>	<b>-164</b>	<b>0</b>
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	0	0	0	0	0	0	0	0
<b>1630000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-2,199	-33	-552	-169	-366	-938	-141	-1
<b>2531600 Total</b>					<b>-2,199</b>	<b>-33</b>	<b>-552</b>	<b>-169</b>	<b>-366</b>	<b>-938</b>	<b>-141</b>	<b>-1</b>
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-2,683	-40	-673	-206	-446	-1,144	-172	-1
<b>2531700 Total</b>					<b>-2,683</b>	<b>-40</b>	<b>-673</b>	<b>-206</b>	<b>-446</b>	<b>-1,144</b>	<b>-172</b>	<b>-1</b>
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-273	-4	-73	-22	-41	-117	-16	0
<b>2531800 Total</b>					<b>-273</b>	<b>-4</b>	<b>-73</b>	<b>-22</b>	<b>-41</b>	<b>-117</b>	<b>-16</b>	<b>0</b>
<b>Grand Total</b>					<b>441,403</b>	<b>6,463</b>	<b>119,238</b>	<b>33,181</b>	<b>66,813</b>	<b>189,140</b>	<b>26,450</b>	<b>118</b>

## B14. CASH WORKING CAPITAL



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**Cash Working Capital**

Twelve Month Average Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0
<b>1430000 Total</b>					<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	102	1,285	369	646	1,969	265	1
<b>1431000 Total</b>					<b>4,636</b>	<b>102</b>	<b>1,285</b>	<b>369</b>	<b>646</b>	<b>1,969</b>	<b>265</b>	<b>1</b>
1431200	MISC OTHER LOANS-CSS	0	MISC OTHER LOANS	SO	0	0	0	0	0	0	0	0
<b>1431200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	34	1	9	3	5	15	2	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	197	4	55	16	27	84	11	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-97	-2	-27	-8	-13	-41	-6	0
<b>1431500 Total</b>					<b>135</b>	<b>3</b>	<b>37</b>	<b>11</b>	<b>19</b>	<b>57</b>	<b>8</b>	<b>0</b>
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	6,107	134	1,692	485	851	2,594	349	2
<b>1433000 Total</b>					<b>6,107</b>	<b>134</b>	<b>1,692</b>	<b>485</b>	<b>851</b>	<b>2,594</b>	<b>349</b>	<b>2</b>
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	14,518	319	4,022	1,154	2,023	6,167	829	4
<b>1436000 Total</b>					<b>14,518</b>	<b>319</b>	<b>4,022</b>	<b>1,154</b>	<b>2,023</b>	<b>6,167</b>	<b>829</b>	<b>4</b>
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,086	90	1,132	325	569	1,735	233	1
<b>1437000 Total</b>					<b>4,086</b>	<b>90</b>	<b>1,132</b>	<b>325</b>	<b>569</b>	<b>1,735</b>	<b>233</b>	<b>1</b>
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-494	-11	-137	-39	-69	-210	-28	0
<b>1437100 Total</b>					<b>-494</b>	<b>-11</b>	<b>-137</b>	<b>-39</b>	<b>-69</b>	<b>-210</b>	<b>-28</b>	<b>0</b>
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-9,185	0	0	0	0	0	0	-9,185
<b>2300000 Total</b>					<b>-9,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,185</b>
2320000	ACCOUNTS PAYABLE	210412	Marengo Wind Proj Accrual	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	-3,309	-50	-830	-254	-550	-1,412	-212	-1
2320000	ACCOUNTS PAYABLE	210470	Minority Plant Accrual-Idaho Power (T&D)	SG	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210643	Mountain Fuel Supply Co	SE	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210648	Spring Creek Coal - Centralia Purchases	SE	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210651	Genwal Coal Co Inc	SE	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210656	Foidel Creek/Cypress Coal Purchase	SE	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211110	CREDIT UNION WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211111	SAVINGS BONDS WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-8	0	-2	-1	-1	-3	0	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-428	-9	-119	-34	-60	-182	-24	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,237	-27	-343	-98	-172	-525	-71	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-2,923	-64	-810	-232	-407	-1,242	-167	-1
2320000	ACCOUNTS PAYABLE	215081	OTHER EMPLOYEE BENEFITS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-63	-1	-18	-5	-9	-27	-4	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-49	-1	-13	-4	-7	-21	-3	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-1	0	0	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215090	LUMENOS HEALTH PLAN	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-2	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215096	DELTA DENTAL	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-10	0	-3	-1	-1	-4	-1	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-29	-1	-8	-2	-4	-12	-2	0



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**Cash Working Capital**

Twelve Month Average Ending - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE 215136	ESOP ACCRUAL	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215198	WEST VALLEY CITY STORM DRAINS FEE	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215211	DRAPER CITY STORM DRAIN	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	2	0	1	0	0	1	0	0
2320000	ACCOUNTS PAYABLE 215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-22	0	-6	-2	-3	-9	-1	0
2320000	ACCOUNTS PAYABLE 215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	6	0	2	1	1	3	0	0
2320000	ACCOUNTS PAYABLE 215425	OR DOE Cool School Program	OTHER	-14	0	0	0	0	0	0	-14
2320000	ACCOUNTS PAYABLE 215725	Medicare Subsidies Payable to FAS 106 Tr	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235195	Miscellaneous Payroll	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235230	ACCRUAL - ROYALTIES	SE	-51	-1	-13	-4	-8	-22	-3	0
2320000	ACCOUNTS PAYABLE 235502	Payroll Reconciliation	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235511	Incentive Plan - Power Supply	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235513	Incentive Plan - Wt&T	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235516	GUL Cash Fund (Met Life)	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235529	Met Pay	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235554	Continuation Pay	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235561	International Assign Adj	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235599	Safety Award	SO	-1,515	-33	-420	-120	-211	-644	-87	0
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	-157	-3	-43	-12	-22	-67	-9	0
<b>2320000 Total</b>				<b>-9,810</b>	<b>-192</b>	<b>-2,626</b>	<b>-770</b>	<b>-1,455</b>	<b>-4,167</b>	<b>-583</b>	<b>-3</b>
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	-5,979	-90	-1,500	-459	-994	-2,551	-383	-2
<b>2533000 Total</b>				<b>-5,979</b>	<b>-90</b>	<b>-1,500</b>	<b>-459</b>	<b>-994</b>	<b>-2,551</b>	<b>-383</b>	<b>-2</b>
<b>Grand Total</b>				<b>4,016</b>	<b>354</b>	<b>3,906</b>	<b>1,075</b>	<b>1,591</b>	<b>5,596</b>	<b>691</b>	<b>2</b>

## B15. MISC. RATE BASE



**Miscellaneous Rate Base**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	143,286	2,233	38,136	11,706	21,481	61,227	8,453	50	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
<b>1140000 Total</b>					<b>155,050</b>	<b>2,233</b>	<b>38,136</b>	<b>11,706</b>	<b>21,481</b>	<b>72,990</b>	<b>8,453</b>	<b>50</b>	<b>0</b>
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	0	0	0	0	0	0	0	0	0
<b>1149000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-114,060	-1,778	-30,357	-9,318	-17,099	-48,738	-6,729	-40	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-389	0	0	0	0	-389	0	0	0
<b>1150000 Total</b>					<b>-114,449</b>	<b>-1,778</b>	<b>-30,357</b>	<b>-9,318</b>	<b>-17,099</b>	<b>-49,127</b>	<b>-6,729</b>	<b>-40</b>	<b>0</b>
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	0	0	0	0	0	0	0	0	0
<b>1281000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,449	32	402	115	202	616	83	0	0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,627	58	728	209	366	1,116	150	1	0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID IWS-MINORITY OWNED PLANTS	SO	401	9	111	32	56	170	23	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	374	8	104	30	52	159	21	0	0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	274	6	76	22	38	117	16	0	0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	0	0	0	0	0	0	0	0	0
<b>1651000 Total</b>					<b>5,126</b>	<b>113</b>	<b>1,420</b>	<b>407</b>	<b>714</b>	<b>2,177</b>	<b>293</b>	<b>1</b>	<b>0</b>
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,206	114	1,442	414	725	2,211	297	1	0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	7	0	2	1	1	3	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	57	1	16	4	8	24	3	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	6	0	2	0	1	2	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	1	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	800	18	222	64	111	340	46	0	0
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	0	0	0	0	0	0	0	0	0



**Miscellaneous Rate Base**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1652000 Total</b>			<b>6,075</b>	<b>133</b>	<b>1,683</b>	<b>483</b>	<b>847</b>	<b>2,581</b>	<b>347</b>	<b>2</b>	<b>0</b>
1652100	PREPAY - OTHER 132040	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132095	SG	389	6	104	32	58	166	23	0	0
1652100	PREPAY - OTHER 132097	OTHER	8,495	0	0	0	0	0	0	0	8,495
1652100	PREPAY - OTHER 132098	OTHER	4,584	0	0	0	0	0	0	0	4,584
1652100	PREPAY - OTHER 132310	SO	54	1	15	4	7	23	3	0	0
1652100	PREPAY - OTHER 132320	SO	34	1	9	3	5	14	2	0	0
1652100	PREPAY - OTHER 132601	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132602	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132603	SG	2	0	0	0	0	1	0	0	0
1652100	PREPAY - OTHER 132604	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132605	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132606	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132607	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132608	SG	49	1	13	4	7	21	3	0	0
1652100	PREPAYMENTS - WATER RIGHTS LEASE 132620	SG	832	13	221	68	125	355	49	0	0
1652100	PREPAYMENTS - Water Rights (Ferron Canal) 132621	SG	326	5	87	27	49	139	19	0	0
1652100	PREPAYMENTS - Water Rights (Hntgtn-Clev) 132622	SG	224	3	59	18	34	96	13	0	0
1652100	Prepaid Lake Side CUWCD Water Fee 132623	SG	203	3	54	17	30	87	12	0	0
1652100	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S 132625	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID OR RENEWAL & HABITAT RESTORATION 132630	OTHER	0	0	0	0	0	0	0	0	0
1652100	PREPAID DUES 132650	SO	4,576	100	1,268	364	638	1,944	261	1	0
1652100	PREPAID RENT 132700	GPS	30	1	8	2	4	13	2	0	0
1652100	INTERCO PREPAID RENT 132701	GPS	0	0	0	0	0	0	0	0	0
1652100	Prepaid Pole Contact 132705	SG	275	4	73	22	41	118	16	0	0
1652100	PREPAID RENT WEST VALLEY 132735	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID O&M WIND 132740	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID OUTAGE MAINTENANCE 132745	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid TRD Line Inspection Costs - RMP 132750	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid Aircraft Maintenance Costs 132755	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid LGIA Transmission 132825	SG	605	9	161	49	91	259	36	0	0
1652100	PREPAID BPA TRANSM - WINE COUNTRY 132831	SG	984	15	262	80	147	420	58	0	0
1652100	PREPAYMENTS - OTHER 132900	SE	72	1	18	6	12	31	5	0	0
1652100	PREPAYMENTS - OTHER 132900	SO	801	18	222	64	112	340	46	0	0
1652100	PRE FEES - OREGON PUB UTIL COMMISSION 132901	OR	1,957	0	1,957	0	0	0	0	0	0
1652100	PREP FEES-WASH UTIL & TRANSP COMMISSION 132902	WA	0	0	0	0	0	0	0	0	0
1652100	PREP FEES-UTAH PUBLIC SERVICE COMMISSION 132903	UT	3,286	0	0	0	0	3,286	0	0	0
1652100	PREP FEES-IDAHO PUB UTIL COMMISSION 132904	IDU	228	0	0	0	0	0	228	0	0
1652100	PREP FEES-WYO PUBLIC SERVICE COMMISSION 132905	WYP	133	0	0	0	133	0	0	0	0
1652100	Prepaid OR Low Income Customer Assist 132908	OTHER	0	0	0	0	0	0	0	0	0
1652100	Prepaid Licensing Fees 132909	SO	0	0	0	0	0	0	0	0	0
1652100	Prepayments - Hardware & Software 132910	SO	9,363	206	2,594	744	1,305	3,977	535	2	0
1652100	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW 132920	SG	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY-FAS 106 FUNDING 132921	SO	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY-OREGON DOE FEE 132924	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAID ROYALTIES 132926	SE	37	1	9	3	6	16	2	0	0
1652100	PREPAID INSURANCE 132998	SE	-132	-2	-33	-10	-22	-56	-8	0	0
1652100	PREPAY - RECLASS TO LT 132999	SO	-1,079	-24	-299	-86	-150	-458	-62	0	0
1652100	L/T PREPAY RECLASS 134000	SO	1,211	27	335	96	169	514	69	0	0
1652100	Prepay-Taxes 182200	OR	0	0	0	0	0	0	0	0	0



**Miscellaneous Rate Base**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	0	0	0	0	0	0	0	0
<b>1652100 Total</b>					<b>37,539</b>	<b>389</b>	<b>7,139</b>	<b>1,507</b>	<b>2,801</b>	<b>11,305</b>	<b>1,312</b>	<b>5</b>
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	0	0	0	0	0	0	0	0
<b>1653000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	0	0	0	0	0	0	0	0
<b>1655000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	0	0	0	0	0	0	0	0
<b>2281100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	0	0	0	0	0	0	0	0
<b>2281200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	0	0	0	0	0	0	0	0
<b>2281300 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	0	0	0	0	0	0	0	0
<b>2281400 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	0	0	0	0	0	0	0	0
<b>2281800 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	0	0	0	0	0	0	0	0
<b>2281900 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-51,096	-1,122	-14,156	-4,061	-7,120	-21,704	-2,919	-13
<b>2282100 Total</b>					<b>-51,096</b>	<b>-1,122</b>	<b>-14,156</b>	<b>-4,061</b>	<b>-7,120</b>	<b>-21,704</b>	<b>-2,919</b>	<b>-13</b>
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	0	0	0	0	0	0	0	0
<b>2282200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	0	0	0	0	0	0	0	0
<b>2282300 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	34,208	751	9,477	2,719	4,767	14,531	1,955	9
<b>2282500 Total</b>					<b>34,208</b>	<b>751</b>	<b>9,477</b>	<b>2,719</b>	<b>4,767</b>	<b>14,531</b>	<b>1,955</b>	<b>9</b>
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	0	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	0	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-2,115	-46	-586	-168	-295	-898	-121	-1
<b>2283000 Total</b>					<b>-2,115</b>	<b>-46</b>	<b>-586</b>	<b>-168</b>	<b>-295</b>	<b>-898</b>	<b>-121</b>	<b>-1</b>
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	0	0	0	0	0	0	0	0
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	44,467	976	12,320	3,534	6,196	18,888	2,541	11
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	-27,549	-605	-7,633	-2,190	-3,839	-11,702	-1,574	-7
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	27,549	605	7,633	2,190	3,839	11,702	1,574	7
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-55,424	-1,217	-15,355	-4,405	-7,723	-23,543	-3,167	-14
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	-16,953	-372	-4,697	-1,347	-2,362	-7,201	-969	-4
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	-27,549	-605	-7,633	-2,190	-3,839	-11,702	-1,574	-7
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	0	0	0	0	0	0	0	0
<b>2283400 Total</b>					<b>-55,460</b>	<b>-1,218</b>	<b>-15,365</b>	<b>-4,408</b>	<b>-7,728</b>	<b>-23,558</b>	<b>-3,169</b>	<b>-14</b>
2283500	PENSIONS	280340	PENSION	SO	0	0	0	0	0	0	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-904	-20	-250	-72	-126	-384	-52	0
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-181,306	-3,981	-50,231	-14,411	-25,264	-77,013	-10,359	-46
2283500	PENSIONS	280360	Pension Liab - Boilermaker Trust (L-T)	SE	0	0	0	0	0	0	0	0
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	904	20	250	72	126	384	52	0





**Miscellaneous Rate Base**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>2283500 Total</b>				<b>-181,306</b>	<b>-3,981</b>	<b>-50,231</b>	<b>-14,411</b>	<b>-25,264</b>	<b>-77,013</b>	<b>-10,359</b>	<b>-46</b>	<b>0</b>
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	0	0	0	0	0	0	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	-1,123	-17	-299	-92	-168	-480	-66	0
<b>2284100 Total</b>				<b>-1,123</b>	<b>-17</b>	<b>-299</b>	<b>-92</b>	<b>-168</b>	<b>-480</b>	<b>-66</b>	<b>0</b>	<b>0</b>
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	0	0	0	0	0	0	0	0
<b>2284200 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	-1,842	-29	-485	-149	-282	-787	-110	-1
<b>2300000 Total</b>				<b>-1,842</b>	<b>-29</b>	<b>-485</b>	<b>-149</b>	<b>-282</b>	<b>-787</b>	<b>-110</b>	<b>-1</b>	<b>0</b>
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-59	0	0	0	0	0	-59	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,150	0	-1,150	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-216	-216	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	0	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-832	0	0	0	0	-832	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-348	0	0	-348	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-148	0	0	0	-148	0	0	0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	0	0	0	0	0	0	0	0
<b>2530000 Total</b>				<b>-2,754</b>	<b>-216</b>	<b>-1,150</b>	<b>-348</b>	<b>-148</b>	<b>-832</b>	<b>-59</b>	<b>0</b>	<b>0</b>
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	0	0	0	0	0	0	0	0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	0	0	0	0	0	0	0	0
<b>2532500 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	-112,046	-1,690	-28,114	-8,606	-18,623	-47,800	-7,174	-39
<b>2533500 Total</b>				<b>-112,046</b>	<b>-1,690</b>	<b>-28,114</b>	<b>-8,606</b>	<b>-18,623</b>	<b>-47,800</b>	<b>-7,174</b>	<b>-39</b>	<b>0</b>
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-5,006	-76	-1,256	-385	-832	-2,136	-321	-2
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-1	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-17	-17	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,231	-27	-341	-98	-172	-523	-70	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-1,164	-26	-323	-93	-162	-495	-67	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-421	-9	-117	-33	-59	-179	-24	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-250	-5	-69	-20	-35	-106	-14	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-2	0	-1	0	0	-1	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-968	-21	-268	-77	-135	-411	-55	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-1,209	-27	-335	-96	-169	-514	-69	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-965	-21	-267	-77	-135	-410	-55	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-92	-2	-26	-7	-13	-39	-5	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-23	-1	-6	-2	-3	-10	-1	0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-999	-22	-277	-79	-139	-425	-57	0
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-54	-1	-15	-4	-7	-23	-3	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRFP)	SO	-370	-8	-102	-29	-52	-157	-21	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRFP)	SO	-211	-5	-58	-17	-29	-90	-12	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-88	-2	-24	-7	-12	-37	-5	0
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-153	-3	-42	-12	-21	-65	-9	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,986	-44	-550	-158	-277	-844	-113	-1
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-174	-4	-48	-14	-24	-74	-10	0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-216	-5	-60	-17	-30	-92	-12	0



**Miscellaneous Rate Base**  
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 Allocation Method - Factor 2017 Protocol  
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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-243	-5	-67	-19	-34	-103	-14	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-662	-15	-183	-53	-92	-281	-38	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-45	-1	-13	-4	-6	-19	-3	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-5	0	-1	0	-1	-2	0	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-8,954	-197	-2,481	-712	-1,248	-3,803	-512	-2
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,756	-39	-487	-140	-245	-746	-100	0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-115	-3	-32	-9	-16	-49	-7	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-771	-17	-214	-61	-107	-327	-44	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-75	-2	-21	-6	-10	-32	-4	0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-252	-4	-67	-21	-38	-108	-15	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	-2,346	-35	-589	-180	-390	-1,001	-150	-1
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	76	1,256	385	832	2,136	321	2
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,222	-19	-325	-100	-183	-522	-72	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-330	-5	-88	-27	-49	-141	-19	0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-2,127	-33	-566	-174	-319	-909	-125	-1
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	-3,214	0	0	0	-3,214	0	0	0
<b>2539900 Total</b>					<b>-32,712</b>	<b>-623</b>	<b>-8,064</b>	<b>-2,346</b>	<b>-7,427</b>	<b>-12,537</b>	<b>-1,708</b>	<b>-8</b>
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-9,740	0	0	0	0	0	0	-9,740
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-910	0	0	0	0	0	0	-910
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	96	0	0	0	0	0	0	96
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-1,367	0	0	0	0	0	0	-1,367
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-20	0	0	0	0	0	0	-20
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,199	0	0	0	0	0	0	-4,199
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-34	0	0	0	0	0	0	-34
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-15,872	0	0	0	0	0	0	-15,872
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-5,767	0	0	0	0	0	0	-5,767
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	0	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	9,740	0	0	0	0	0	9,740
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-224	0	0	0	0	0	-224
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-2,525	0	0	0	0	0	-2,525
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-143	0	0	0	0	0	-143
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288176	Reg Liability - RECS - UT - Amortz	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288177	Reg Liability # WA REC Deferral	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of RECs - OR	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-15,290	0	0	0	0	0	-15,290
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-662	0	0	0	0	0	-662
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-1,137	0	0	0	0	0	-1,137
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288252	REG LIAB-2015 TAX ON BONUS DEPR-WY	WYP	-132	0	0	-132	0	0	0
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,199	0	0	0	0	0	4,199
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-384	0	0	0	0	0	-384
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accal Depr 2015 GRC	WA	-431	0	0	-431	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OR	-2,368	0	-2,368	0	0	0	0
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-40	0	0	-40	0	0	0
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	749	0	0	0	0	0	749
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	-96	0	0	0	0	0	-96
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-853	0	0	0	0	0	-853
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	910	0	0	0	0	0	910
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	34	0	0	0	0	0	34
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	20	0	0	0	0	0	20
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-34	0	0	0	0	0	-34
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-66	0	0	0	0	0	-66
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-95	0	0	0	0	0	-95
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,367	0	0	0	0	0	1,367



**Miscellaneous Rate Base**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-400	0	0	0	0	0	0	-400	
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-115	0	0	0	0	0	0	-115	
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-2,347	0	0	0	0	0	0	-2,347	
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,459	0	0	0	0	0	0	1,459	
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	14,413	0	0	0	0	0	0	14,413	
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,450	0	0	0	0	0	0	-1,450	
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-14,488	0	0	0	0	0	0	-14,488	
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-6,887	0	-6,887	0	0	0	0	0	
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-21	0	-21	0	0	0	0	0	
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-537	0	0	0	0	0	-537	0	
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-3,707	0	0	0	0	-3,707	0	0	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-14	0	0	0	-14	0	0	0	
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-332	0	0	0	0	0	0	-332	
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	5,767	0	0	0	0	0	0	5,767	
<b>2540000 Total</b>					<b>-53,934</b>	<b>0</b>	<b>-9,276</b>	<b>-470</b>	<b>-146</b>	<b>-3,707</b>	<b>-537</b>	<b>0</b>	<b>-39,797</b>
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-3,656	-57	-963	-295	-559	-1,562	-219	-1	
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	264	0	0	264	0	0	0	0	
<b>2541050 Total</b>					<b>-3,391</b>	<b>-57</b>	<b>-963</b>	<b>-31</b>	<b>-559</b>	<b>-1,562</b>	<b>-219</b>	<b>-1</b>	<b>0</b>
<b>Grand Total</b>					<b>-374,229</b>	<b>-7,157</b>	<b>-101,191</b>	<b>-27,586</b>	<b>-54,250</b>	<b>-136,422</b>	<b>-20,810</b>	<b>-96</b>	<b>-26,718</b>

## B16. WEATHERIZATION REG. ASSETS



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,301	0	0	0	0	0	0	1,301
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	0	0	0	0	0	0	0	0
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0	0
<b>1242000 Total</b>					<b>1,309</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,301</b>
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	0	0	0	0	0	0	0	0
<b>1242100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	0	0	0	0	0	0	0	0
<b>1242300 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	0	0	0	0	0	0	0	0
<b>1243000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	0	0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	0	0	0	0	0	0	0	0
<b>1243100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0	0
<b>1243200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	0	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	0	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	0	0	0	0	0	0	0	0
<b>1243300 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	0	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	0	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	0	0	0	0	0	0	0	0
<b>1243400 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	0	0	0	0	0	0	0	0
<b>1243500 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	33	0	0	0	0	33	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	0	0	0	0	0	0	0	0
<b>1244100 Total</b>					<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	0	0	0	0	0	0	0	0



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1244200 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	OTHER	0	0	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	CA	0	0	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	UT	0	0	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	WA	0	0	0	0	0	0	0	0
<b>1244300 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244500	HOME COMFORT	0	HOME COMFORT	OR	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	6	0	0	0	0	0	0	6
1244500	HOME COMFORT	0	HOME COMFORT	CA	1	1	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-4	0	-1	0	-1	-2	0	0
1244500	HOME COMFORT	0	HOME COMFORT	UT	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	-1	0	0	-1	0	0	0	0
<b>1244500 Total</b>				<b>1</b>	<b>1</b>	<b>-1</b>	<b>-2</b>	<b>-1</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>6</b>
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	0	0	0	0	0	0	0	0
<b>1244900 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-1</b>
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	-20
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0
<b>1245300 Total</b>				<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20</b>
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	0	0	0	0	0	0	0	0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0
<b>1245400 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>	<b>0</b>	<b>4</b>
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	0	0	0	0	0	0	0	0
<b>1247000 Total</b>				<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	2	0	0	0	0	0	0	2
<b>1247100 Total</b>				<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	0	0	0	0	0	0	0	0
<b>1247500 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-113	0	0	0	0	0	0	-113
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-3	0	0	0	0	-3	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	0	0	0	0	0	0	0	0
<b>1249000 Total</b>				<b>-116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>-113</b>



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822200 UNRECOVER-TROJAN	111494 UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	111495 "REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	185801 UNRECOVD PLANT - TROJAN-DR	TROJP	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	185802 UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	185803 UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	185804 UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	0	0	0	0	0	0	0	0	0
1822200 UNRECOVER-TROJAN	185805 UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	0	0	0	0	0	0	0	0	0
<b>1822200 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1822230 UNRECOVER-TRJ-WA GEN	111496 UNRECOVERED PLANT - TROJAN - WA	WA	0	0	0	0	0	0	0	0	0
1822230 UNRECOVER-TRJ-WA GEN	185808 UNREC PLANT TROJAN - WA	WA	0	0	0	0	0	0	0	0	0
<b>1822230 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1822240 UNRECOVER-OR GEN	111497 UNRECOVERED PLANT - TROJAN - OR	OR	0	0	0	0	0	0	0	0	0
1822240 UNRECOVER-OR GEN	185809 UNREC PLANT TROJAN - OR	OR	0	0	0	0	0	0	0	0	0
<b>1822240 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1822410 UNRECOV PLANT-NAUGHT	185823 Reg Asset - CA - Naughton U3 Costs	CA	0	0	0	0	0	0	0	0	0
1822410 UNRECOV PLANT-NAUGHT	185824 Reg Asset - ID - Naughton U3 Costs	IDU	0	0	0	0	0	0	0	0	0
1822410 UNRECOV PLANT-NAUGHT	185825 Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
1822410 UNRECOV PLANT-NAUGHT	185826 Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
<b>1822410 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1822600 UNRECOVER-TRAIL MTN	111614 REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	0	0	0	0	0	0	0	0	0
1822600 UNRECOVER-TRAIL MTN	187058 Trail Mountain Mine Closure Costs	SE	0	0	0	0	0	0	0	0	0
1822600 UNRECOVER-TRAIL MTN	187059 TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0	0	0
<b>1822600 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1822700 UNRECOVER-POWERDALE	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	0	0	0	0	0	0	0	0	0
<b>1822700 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823000 DSR REGULATORY ASSET	101218 ENERGY FINANSWER - UT 1996	UT	0	0	0	0	0	0	0	0	0
1823000 DSR REGULATORY ASSET	101677 WYOMING ADVANCE DALE ESLINGER-CASPER	OTHER	0	0	0	0	0	0	0	0	0
<b>1823000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823020 IDAI COSTS -NO CALIF	111499 "REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	0	0	0	0	0	0	0	0	0
1823020 IDAI COSTS -NO CALIF	187001 IDAI COSTS - NO. CA DIRECT ACCESS	CA	0	0	0	0	0	0	0	0	0
<b>1823020 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823040 OR D/R ACC	187002 OREGON DIRECT ACCESS	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187005 SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187006 SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187007 SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187702 SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187703 SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187704 SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187708 SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187711 SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187728 SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187743 SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187744 SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187764 IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187765 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187766 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187767 IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187768 IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040 OR D/R ACC	187769 IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0	0	0





### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
<b>1823040 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	0	0	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY ASSET - WYU	WYU	0	0	0	0	0	0	0	0	0
<b>1823106 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	0	0	0	0	0	0	0	0	0
<b>1823109 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	0	0	0	0	0	0	0	0	0
<b>1823150 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	0	0	0	0	0	0	0	0	0
<b>1823600 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,603	1,065	17,715	5,423	11,735	30,120	4,521	24	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	270	83	179	460	69	0	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	60	994	304	658	1,689	254	1	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	405	124	268	689	103	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	149	2,485	761	1,646	4,224	634	3	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-123	0	-123	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	40	6	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-4,445	-67	-1,115	-341	-739	-1,896	-285	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	280	0	280	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	-28,543	-431	-7,162	-2,192	-4,744	-12,177	-1,828	-10	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	367	367	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	89	0	0	0	0	89	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	1,646	0	0	1,646	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	547	0	0	0	547	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	4,427	67	1,111	340	736	1,889	283	2	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	68	1,127	345	747	1,916	288	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	13	212	65	140	360	54	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	2,616	39	656	201	435	1,116	167	1	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	2,216	33	556	170	368	945	142	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,601	39	653	200	432	1,110	167	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	26,925	406	6,756	2,068	4,475	11,487	1,724	9	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	-1,707	-26	-428	-131	-284	-728	-109	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	1,113	0	0	0	0	1,113	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-1,323	0	0	0	-1,323	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	45	747	229	495	1,271	191	1	0
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,350	-1,350	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-6,056	0	0	-6,056	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-720	-720	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-360	0	0	0	0	0	-360	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-2,660	0	-2,660	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,803	0	0	0	0	-2,803	0	0	0
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	-3,228	0	0	-3,228	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-481	0	0	0	-481	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-484	0	0	0	0	-484	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-251	0	0	0	0	0	-251	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-1,710	0	0	0	0	-1,710	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-417	0	0	0	-417	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-1,550	0	0	0	0	-1,550	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-47	0	0	0	0	0	-47	0	0
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-100	0	-100	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	18	0	0	0	18	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	49	0	0	0	49	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	43	0	0	0	43	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	112,046	1,690	28,114	8,606	18,623	47,800	7,174	39	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,184	0	0	0	0	0	0	0	-4,184
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,764	0	0	0	0	0	0	0	-1,764
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	-7,913	0	0	0	0	0	0	0	-7,913
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	0	0	0	0	0	0	0	0	0
<b>1823700 Total</b>					<b>176,580</b>	<b>1,490</b>	<b>50,515</b>	<b>8,623</b>	<b>32,798</b>	<b>84,045</b>	<b>12,897</b>	<b>73</b>	<b>-13,861</b>
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	463,586	10,180	128,437	36,847	64,600	196,918	26,487	118	0
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-2,537	0	-2,537	0	0	0	0	0	0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	425	0	0	0	0	425	0	0	0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-230	-230	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0	0



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-379	-8	-105	-30	-53	-161	-22	0	0
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	20,042	440	5,553	1,593	2,793	8,513	1,145	5	0
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	483	0	483	0	0	0	0	0	0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	418	0	0	0	0	418	0	0	0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	44	44	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	-127	-127	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	183	2,306	662	1,160	3,535	476	2	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	-660	0	0	-660	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	-188	0	0	0	-188	0	0	0	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Shtlmt Loss-CC-UT	UT	403	0	0	0	0	403	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Shtlmt Loss-CC-WY	WYU	78	0	0	0	78	0	0	0	0
<b>1823870 Total</b>					<b>489,681</b>	<b>10,481</b>	<b>134,136</b>	<b>38,411</b>	<b>68,390</b>	<b>210,052</b>	<b>28,086</b>	<b>125</b>	<b>0</b>
1823910	ENVIR CST UNDR AMORT	102191	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102324	DSM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102326	UTAH METALS CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102463	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	25	1	7	2	3	11	1	0	0
1823910	ENVIR CST UNDR AMORT	102467	THIRD WEST SUBSTATION CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102477	SALT LAKE CITY AUTO	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	8	0	2	1	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT	102571	SALT LAKE CITY AUTO	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	2,181	48	604	173	304	926	125	1	0
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	29	1	8	2	4	12	2	0	0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	140	3	39	11	20	60	8	0	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	253	6	70	20	35	107	14	0	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	328	7	91	26	46	139	19	0	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	530	12	147	42	74	225	30	0	0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	15	0	4	1	2	6	1	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	48	1	13	4	7	20	3	0	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-52	-1	-14	-4	-7	-22	-3	0	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	73	2	20	6	10	31	4	0	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	395	9	110	31	55	168	23	0	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	359	8	99	29	50	152	21	0	0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	34	1	9	3	5	14	2	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	35	1	10	3	5	15	2	0	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	64	1	18	5	9	27	4	0	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	54	1	15	4	7	23	3	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	84	2	23	7	12	36	5	0	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,238	93	1,174	337	591	1,800	242	1	0
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	-8	0	0	-8	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-25	0	0	-25	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-33	0	0	-33	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-57	0	0	-57	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-103	0	0	-103	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	-144	0	0	-144	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103441	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103442	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	11	0	3	1	2	5	1	0
1823910	ENVIR CST UNDR AMORT 103444	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	261	6	72	21	36	111	15	0
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Unocal (Downtown)	SO	457	10	127	36	64	194	26	0
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	215	5	59	17	30	91	12	0
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	202	4	56	16	28	86	12	0
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	435	10	120	35	61	185	25	0
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	291	6	81	23	41	124	17	0
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	45	1	13	4	6	19	3	0
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	938	21	260	75	131	398	54	0
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRP)	SO	67	1	19	5	9	28	4	0
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRP)	SO	6	0	2	0	1	3	0	0
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	145	3	40	12	20	62	8	0
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	180	4	50	14	25	76	10	0
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	735	16	204	58	102	312	42	0
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	27	1	8	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	911	20	252	72	127	387	52	0
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	82	2	23	7	11	35	5	0
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	143	3	40	11	20	61	8	0
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	3,256	71	902	259	454	1,383	186	1
1823910	ENVIR CST UNDR AMORT 103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A St. (25% PCRP)	SO	3	0	1	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	1,951	43	541	155	272	829	111	0
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	58	1	16	5	8	25	3	0
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	SO	109	2	30	9	15	46	6	0
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	34	1	9	3	5	14	2	0
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	8	0	2	1	1	3	0	0
1823910	ENVIR CST UNDR AMORT 103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0
1823910	ENVIR CST UNDR AMORT 103853	Sunnyside Service Center (WA)	SO	1	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103939	D-SM Retail Minor Sites - RMP - 2006	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103940	D-SM Retail Minor Sites - RMP - 2012	SO	372	8	103	30	52	158	21	0
1823910	ENVIR CST UNDR AMORT 103941	D-SM Retail Minor Sites - RMP - 2013	SO	508	11	141	40	71	216	29	0
1823910	ENVIR CST UNDR AMORT 103942	D-SM Retail Minor Sites - RMP - 2014	SO	903	20	250	72	126	383	52	0
1823910	ENVIR CST UNDR AMORT 103943	D-SM Retail Minor Sites - RMP - 2007	SO	29	1	8	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT 103944	D-SM Retail Minor Sites - RMP - 2008	SO	82	2	23	7	11	35	5	0
1823910	ENVIR CST UNDR AMORT 103945	D-SM Retail Minor Sites - RMP - 2009	SO	185	4	51	15	26	79	11	0
1823910	ENVIR CST UNDR AMORT 103946	D-SM Retail Minor Sites - RMP - 2010	SO	330	7	92	26	46	140	19	0
1823910	ENVIR CST UNDR AMORT 103947	D-SM Retail Minor Sites - RMP - 2011	SO	319	7	88	25	44	136	18	0
1823910	ENVIR CST UNDR AMORT 103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	-64	0	0	-64	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	-82	0	0	-82	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103950	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-84	0	0	-84	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103951	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-94	0	0	-94	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103952	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-206	0	0	-206	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	-129	0	0	-129	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	-202	0	0	-202	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	-398	0	0	-398	0	0	0	0



**Regulatory Assets**

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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,274	28	353	101	177	541	73	0
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	14	0	4	1	2	6	1	0
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	24	1	7	2	3	10	1	0
<b>1823910 Total</b>					<b>21,829</b>	<b>515</b>	<b>6,499</b>	<b>236</b>	<b>3,269</b>	<b>9,964</b>	<b>1,340</b>	<b>6</b>
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVES93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSEW, WYO-P 1997"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSEW, WYO-P 1998"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,458	0	0	0	0	0	10,458



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	10,828	0	0	0	0	0	10,828
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-110,184	0	0	0	0	0	-110,184
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,782	0	0	0	0	0	3,782
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102210	HASSELPREE EFFICIENCY - IDU 2003	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,674	0	0	0	0	0	3,674
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	191



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	309	0	0	0	0	0	0	309
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	9,257	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-555,158	0	0	0	0	0	0	-555,158
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	2	0	0	0	0	2	0	0
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	1	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	5	0	0	0	0	5	0	0
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060





**Regulatory Assets**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED 102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED 102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED 102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED 102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 102542	1823920/102542	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED 102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED 102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED 102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED 102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED 102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED 102550	CR&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED 102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED 102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED 102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED 102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED 102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED 102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED 102723	CR&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	14,178	0	0	0	0	0	0	14,178
1823920	DSR COSTS AMORTIZED 102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	-41,811	0	0	0	0	0	0	-41,811
1823920	DSR COSTS AMORTIZED 102788	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102789	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102790	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102791	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102792	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&J LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,152	0	0	0	0	0	0	0	-10,152
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-9,960	0	0	0	0	0	0	0	-9,960
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-9,459	0	0	0	0	0	0	0	-9,459
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	0	2,513



**Regulatory Assets**

13 Month Average as of December 2016

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH in Clearing - BT	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY-2011 CAT1	OTHER	183	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	0	0	0	0	0	6



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	OTHER	268	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial WY-2011 CAT2	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,245	0	0	0	0	0	1,245
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,106	0	0	0	0	0	3,106
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,168	0	0	0	0	0	1,168
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	60



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	2



**Regulatory Assets**

13 Month Average as of December 2016

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	4,438	0	0	0	0	0	0	0	4,438
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	5,413	0	0	0	0	0	0	0	5,413
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	3,262	0	0	0	0	0	0	0	3,262
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	265	0	0	0	0	0	0	0	265
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP - WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER -WY-2014 CAT3	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	0	0	1,183



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	525	0	0	0	0	0	0	0	525
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	0	1,125





**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED 103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED 103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED 103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED 103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED 103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED 103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED 103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED 103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED 103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED 103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED 103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED 103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED 103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED 103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED 103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED 103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	101	0	0	0	0	0	0	101
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	735	0	0	0	0	0	0	735
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	281	0	0	0	0	0	0	281



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	180	0	0	0	0	0	0	180
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	2,019	0	0	0	0	0	0	2,019
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	5,888	0	0	0	0	0	0	5,888
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	1,098	0	0	0	0	0	0	1,098
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	104	0	0	0	0	0	0	104
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	489	0	0	0	0	0	0	489
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	87	0	0	0	0	0	0	87
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	160	0	0	0	0	0	0	160
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	777	0	0	0	0	0	0	777
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	10,194	0	0	0	0	0	0	10,194
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	4,982	0	0	0	0	0	0	4,982
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	2,160	0	0	0	0	0	0	2,160
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	374	0	0	0	0	0	0	374
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	78	0	0	0	0	0	0	78
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	815	0	0	0	0	0	0	815
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	92	0	0	0	0	0	0	92
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	441	0	0	0	0	0	0	441
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 - 20	OTHER	198	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	702	0	0	0	0	0	0	702
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	206	0	0	0	0	0	0	206
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-128	0	0	0	0	0	0	-128
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-216	0	0	0	0	0	0	-216
<b>1823920 Total</b>					<b>-38,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>9</b>	<b>-38,453</b>
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 90	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	0	0	0	0	0	0	0	0



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 101309	LOW INCOME ID 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101310	LOW INCOME ID 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101311	LOW INCOME ID 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101312	LOW INCOME ID 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101314	CASH GRANT ID 90	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101315	CASH GRANT ID 91	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101316	CASH GRANT ID 92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101317	CASH GRANT ID 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101318	CASH GRANT ID 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101319	CASH GRANT ID 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101320	CASH GRANT ID 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101324	EARLY PAYOFF ID 92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101325	EARLY PAYOFF ID 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101326	IRRIGATION ID 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101327	IRRIGATION ID 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101328	IRRIGATION ID 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101329	SELF AUDIT - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101330	REG MOBILE HOME 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101331	REG MOBILE HOME 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101332	REG MOBILE HOME 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101333	REG MOBILE HOME 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101335	TECH MONITOR ID 92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101336	TECH MONITOR ID 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101337	HASSLE FREE ID 92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101338	HASSLE FREE ID 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101339	HASSLE FREE ID 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101340	HASSLE FREE ID 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101343	ENERGY FINANSWER91	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101344	ENERGY FINANSWER92	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101345	ENERGY FINANSWER93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101346	ENERGY FINANSWER94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101347	ENERGY FINANSWER95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101348	ENERGY FINANSWER96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101351	MAJOR CUSTOMER 95	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101353	IND FINANSWER 94	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101354	IND FINANSWER 96	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101357	COMM RETROFIT 93	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 101358	FINANSWER 12000 92	IDU	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	4	0	0	0	0	0	4	0
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	2	0	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	9	0	0	0	0	0	9	0
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	12	0	0	0	0	0	12	0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	6	0	0	0	0	0	6	0
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	7	0	0	0	0	0	7	0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	32	0	0	0	0	0	32	0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	48	0	0	0	0	0	48	0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	IDU	103	0	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	120



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**Regulatory Assets**

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(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	245	0	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	46	0	0	0	0	0	0	0	46
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	155	0	0	0	0	0	0	0	155
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	12	0	0	0	0	0	0	0	12
<b>1823930 Total</b>					<b>37,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,646</b>	<b>0</b>	<b>36,083</b>
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	0	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,521	0	0	0	0	0	0	3,521
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-98	0	0	0	0	0	0	-98
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-40	0	0	0	0	0	0	-40
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-89	0	0	0	0	0	0	-89
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHR G LIEE - 2011	OTHER	-15	0	0	0	0	0	0	-15
<b>1823940 Total</b>					<b>2,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>0</b>	<b>2,600</b>
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	0	0	0	0	0	0	0	0
<b>1823950 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823960	DSR DEF NET LOST REV	101662	NET LOST REV COMM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101663	NET LOST REV COMM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101665	NET LOST REV ECONS	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101666	NET LOST REV ECONS	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101669	NET LOST REV LOW	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101670	NET LOST REV SERP	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101671	NET LOST REV SERP	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101672	NET LOST REV SERP	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101673	NET LOST REV 12000	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101674	NET LOST REV 12000	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101675	NET LOST REV 12000	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101676	NET LOST REV SCHD 5	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101678	NET LOST REV MAJOR	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101679	NET LOST REV MAJOR	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101680	NET LOST REV MAJOR	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101682	NET LOST REV COMM	UT	0	0	0	0	0	0	0	0





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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	0	0	0	0	0	0	0	0
<b>1823960 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	4,955	75	1,243	381	824	2,114	317	2
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	11,471	0	0	0	0	0	0	11,471
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	578	0	0	0	0	0	0	578
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	49,658	0	0	0	0	0	0	49,658
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	9,175	0	0	0	0	0	0	9,175
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	1,945	0	0	0	0	0	0	1,945
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,045	0	0	0	0	0	0	4,045
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	725	0	0	0	0	0	0	725
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-11,471	0	0	0	0	0	0	-11,471
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclss	OTHER	971	0	0	0	0	0	0	971
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	409	0	0	0	0	0	0	409
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	117	0	0	0	0	0	117	0
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	-4,955	-75	-1,243	-381	-824	-2,114	-317	-2
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	0	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-2,020	0	0	0	0	0	-2,020	
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	1,518	0	0	0	0	0	1,518	
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-578	0	0	0	0	0	-578	
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	853	0	0	0	0	0	853	
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	1,216	19	324	99	182	520	72	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	239	0	0	239	0	0	0	
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	1	0	0	0	1	0	0	
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-11	0	0	0	0	0	-11	
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	10	0	0	0	0	0	10	
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	1,346	0	0	0	0	0	1,346	
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-1,945	0	0	0	0	0	-1,945	
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	294	0	0	0	0	0	294	
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Pft Dec/Inv-CA	CA	-12	-12	0	0	0	0	0	



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	4,120	0	0	0	0	4,120	0	0	
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,921	0	0	0	1,921	0	0	0	
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	6,633	0	0	6,633	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	2,154	0	0	0	2,154	0	0	0	
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	15,501	0	0	0	15,501	0	0	0	
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	5,212	0	0	5,212	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187338	Reg Asset - Carbon Pft Decom/inventory	SG	2,921	46	777	239	438	1,248	172	1	0
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	636	0	0	0	0	0	0	636	
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	219	0	0	0	0	0	0	219	
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	102	0	0	0	0	0	0	102	
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	333	0	0	0	0	0	0	333	
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	935	0	0	935	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	24	0	0	0	0	0	0	24	
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	6	0	0	0	0	0	0	6	
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,437	0	0	0	0	0	0	-1,437	
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-3	0	0	0	0	0	0	-3	
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	2,137	0	0	0	0	0	0	2,137	
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	2,919	0	0	0	0	0	0	2,919	
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	150	0	0	0	0	0	0	150	
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-14,627	0	0	0	0	0	0	-14,627	
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-4,040	0	0	0	0	0	0	-4,040	
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-5	0	0	0	0	0	0	-5	
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	24,535	0	0	0	0	0	0	24,535	
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,450	0	0	0	0	0	0	1,450	
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	14,488	0	0	0	0	0	0	14,488	
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	731	0	0	0	0	0	0	731	
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	16	0	0	0	0	0	0	16	
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-725	0	0	0	0	0	0	-725	
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	3,453	0	0	0	0	0	0	3,453	
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-3,453	0	0	0	0	0	0	-3,453	
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	57	0	0	0	0	0	0	57	
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	



**Regulatory Assets**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187802	Reg Asset - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187803	Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187804	Reg Asset - CA ECAC CY2014	OTHER	174	0	0	0	0	0	0	174
1823990	OTHR REG ASSET-N CST 187805	Reg Asset - CA ECAC CY2015	OTHER	2,038	0	0	0	0	0	0	2,038
1823990	OTHR REG ASSET-N CST 187806	Reg Asset - CA ECAC CY2016	OTHER	676	0	0	0	0	0	0	676
1823990	OTHR REG ASSET-N CST 187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187808	Contra Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-32	0	0	0	0	0	0	-32
1823990	OTHR REG ASSET-N CST 187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	757	0	0	0	0	0	0	757
1823990	OTHR REG ASSET-N CST 187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	236	0	0	0	0	0	0	236
1823990	OTHR REG ASSET-N CST 187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	18	0	0	0	0	0	0	18
1823990	OTHR REG ASSET-N CST 187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187821	Reg Asset - UT EBA Oct-Dec11	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187822	Reg Asset - UT EBA CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187824	Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187825	Reg Asset - UT EBA CY2014	OTHER	10,275	0	0	0	0	0	0	10,275
1823990	OTHR REG ASSET-N CST 187826	Reg Asset - UT EBA CY2015	OTHER	17,701	0	0	0	0	0	0	17,701
1823990	OTHR REG ASSET-N CST 187827	Reg Asset - UT EBA CY2016	OTHER	-617	0	0	0	0	0	0	-617
1823990	OTHR REG ASSET-N CST 187829	Reg Asset - UT EBA Group Amortization	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187832	Reg Asset - UT RBA CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187834	Reg Asset - UT RBA CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187835	Reg Asset - UT RBA CY2014	OTHER	7,565	0	0	0	0	0	0	7,565
1823990	OTHR REG ASSET-N CST 187836	Reg Asset - UT RBA CY2015	OTHER	-303	0	0	0	0	0	0	-303
1823990	OTHR REG ASSET-N CST 187837	Reg Asset - UT RBA CY2016	OTHER	73	0	0	0	0	0	0	73
1823990	OTHR REG ASSET-N CST 187842	Contra Reg Asset - UT EBA CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187844	Contra Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187845	Contra Reg Asset - UT EBA CY2014	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187846	Contra Reg Asset - UT EBA CY2015	OTHER	-1,372	0	0	0	0	0	0	-1,372
1823990	OTHR REG ASSET-N CST 187847	Contra Reg Asset - UT EBA CY2016	OTHER	-638	0	0	0	0	0	0	-638
1823990	OTHR REG ASSET-N CST 187852	Reg Asset - WY ECAM CY2012	OTHER	543	0	0	0	0	0	0	543
1823990	OTHR REG ASSET-N CST 187853	Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187854	Reg Asset - WY ECAM CY2014	OTHER	1,335	0	0	0	0	0	0	1,335
1823990	OTHR REG ASSET-N CST 187855	Reg Asset - WY ECAM CY2015	OTHER	9,846	0	0	0	0	0	0	9,846
1823990	OTHR REG ASSET-N CST 187856	Reg Asset - WY ECAM CY2016	OTHER	-3,889	0	0	0	0	0	0	-3,889
1823990	OTHR REG ASSET-N CST 187862	Reg Asset - WY RRA CY2012	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187863	Reg Asset - WY RRA CY2013	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187864	Reg Asset - WY RRA CY2014	OTHER	200	0	0	0	0	0	0	200



**Regulatory Assets**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	245	0	0	0	0	0	245
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-77	0	0	0	0	0	-77
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-721	0	0	0	0	0	-721
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-272	0	0	0	0	0	-272
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-34	0	0	0	0	0	-34
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-1,989	0	0	0	0	0	-1,989
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	11	0	0	0	0	0	11
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	1,930	0	0	0	0	0	1,930
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	34	0	0	0	0	0	34
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-6,771	0	0	0	0	0	-6,771
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	66	0	0	0	0	0	66
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-415	0	0	0	0	0	-415
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	95	0	0	0	0	0	95
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	854	0	0	854	0	0	0
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	372	0	0	372	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	612	0	0	0	612	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	100	0	0	100	0	0	0
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Reg - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA)	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	UT	0	0	0	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	40	0	0	0	0	0	0	40
1823990	OTHR REG ASSET-N CST 187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	27	0	0	0	0	27	0	0
1823990	OTHR REG ASSET-N CST 187964	RegA - Intervenor Fees - Recl to Liab	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	143	0	0	0	0	0	0	143
1823990	OTHR REG ASSET-N CST 187968	Reg A - Insurance Reserves - Recl	OTHER	332	0	0	0	0	0	0	332
1823990	OTHR REG ASSET-N CST 187970	DEFERRED NET POWER COSTS - WY 09	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187971	Deferred Net Power Costs - WY 10	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187972	Deferred Net Power Costs - WY 11	OTHER	219	0	0	0	0	0	0	219
1823990	OTHR REG ASSET-N CST 187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-312	0	0	0	0	0	0	-312
1823990	OTHR REG ASSET-N CST 187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-73	0	0	0	0	0	0	-73
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	3,010	0	0	0	0	0	0	3,010
1823990	OTHR REG ASSET-N CST 187980	Deferred Net Power Costs - ID 09	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187981	Deferred Net Power Costs - ID 10	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187982	Deferred Net Power Costs - ID 11	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187985	Utah ECAM Regulatory Asset	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187988	Deferred Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187992	Contra Reg Asset - CA - Def NPC	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187993	Contra Reg Asset - ID - Def NPC	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187994	Contra Reg Asset - WY - Def NPC	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187995	Utah ECAM Regulatory Asset - Contra	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187999	Reg Asset - Def NPC Balance Recl	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 188000	REG ASSET - ENVIRONMENTAL COSTS	OR	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 188000	REG ASSET - ENVIRONMENTAL COSTS	SG	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-3,894	0	0	0	0	0	0	-3,894
1823990	OTHR REG ASSET-N CST 189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	12,204	0	0	0	0	0	0	12,204
1823990	OTHR REG ASSET-N CST 189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	4,962	0	0	0	0	0	0	4,962
1823990	OTHR REG ASSET-N CST 189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-204	0	0	0	0	0	0	-204
1823990	OTHR REG ASSET-N CST 189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-342	0	0	0	0	0	0	-342
1823990	OTHR REG ASSET-N CST 189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-14,474	0	0	0	0	0	0	-14,474
1823990	OTHR REG ASSET-N CST 189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-21,296	0	0	0	0	0	0	-21,296
1823990	OTHR REG ASSET-N CST 189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	400	0	0	0	0	0	0	400
1823990	OTHR REG ASSET-N CST 189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	115	0	0	0	0	0	0	115
1823990	OTHR REG ASSET-N CST 189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-9,995	0	0	0	0	0	0	-9,995
1823990	OTHR REG ASSET-N CST 189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	2,347	0	0	0	0	0	0	2,347
1823990	OTHR REG ASSET-N CST 288712	Reg Liab - OR Property Insurance Reserve	OR	66	0	66	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 530190	Miscellaneous Contracts & Services	OTHER	0	0	0	0	0	0	0	0
<b>1823990 Total</b>				<b>146,804</b>	<b>52</b>	<b>1,167</b>	<b>577</b>	<b>14,727</b>	<b>19,802</b>	<b>6,662</b>	<b>1 103,816</b>
1823993	OTH REG ASSET-NON CO 111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	0	0	0	0	0	0	0	0
1823993	OTH REG ASSET-NON CO 187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-58	0	-58	0	0	0	0	0
<b>1823993 Total</b>				<b>-58</b>	<b>0</b>	<b>-58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823994	OTH REG ASSET-NON CO 111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	0	0	0	0	0	0	0	0
1823994	OTH REG ASSET-NON CO 187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-105	0	0	-105	0	0	0	0



### Regulatory Assets

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1823994 Total</b>				<b>-105</b>	<b>0</b>	<b>0</b>	<b>-105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	0	0	0	0	0	0	0	0
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-36	0	0	0	0	-36	0	0
<b>1823995 Total</b>				<b>-36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-36</b>	<b>0</b>	<b>0</b>
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	6,282	0	0	0	0	0	0	6,282
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	15	0	0	0	0	0	0	15
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	56	0	0	0	0	0	0	56
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	21	0	0	0	0	0	0	21
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-37	0	0	0	0	0	0	-37
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	8	0	0	0	0	0	0	8
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	207	0	0	0	0	0	0	207
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-546	0	0	0	0	0	0	-546
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	89	0	0	0	0	0	0	89
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	169	0	0	0	0	0	0	169
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	47	0	0	0	0	0	0	47
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	348	0	0	0	0	0	0	348
<b>1823999 Total</b>				<b>6,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,659</b>
<b>Grand Total</b>				<b>844,644</b>	<b>12,561</b>	<b>192,258</b>	<b>47,750</b>	<b>119,195</b>	<b>323,888</b>	<b>50,767</b>	<b>205</b>	<b>98,021</b>

## B17. DEPRECIATION RESERVE





**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	-27,379	-427	-7,287	-2,237	-4,105	-11,699	-1,615	-10
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	-15,104	-235	-4,020	-1,234	-2,264	-6,454	-891	-5
1080000	AC PR DPR EL PL SR 3108000	FEE LAND - LEASED	SG	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	-481,630	-7,507	-128,188	-39,348	-72,203	-205,802	-28,413	-169
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	-1,697,852	-26,464	-451,889	-138,711	-254,531	-725,496	-100,163	-597
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	-403,448	-6,288	-107,379	-32,961	-60,482	-172,394	-23,801	-142
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-217,344	-3,388	-57,847	-17,757	-32,583	-92,872	-12,822	-76
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-35	-1	-9	-3	-5	-15	-2	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-16,497	-257	-4,391	-1,348	-2,473	-7,049	-973	-6
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	-35	-1	-9	-3	-5	-15	-2	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	-3,709	-58	-987	-303	-556	-1,585	-219	-1
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	-106	-2	-28	-9	-16	-45	-6	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	-60	-1	-16	-5	-9	-26	-4	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	-195	-3	-52	-16	-29	-83	-11	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-153	-2	-41	-13	-23	-66	-9	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	-4,726	-74	-1,258	-386	-708	-2,019	-279	-2
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	-21	0	-6	-2	-3	-9	-1	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-1,331	-21	-354	-109	-200	-569	-79	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-26,500	-413	-7,053	-2,165	-3,973	-11,323	-1,563	-9
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-100	-2	-27	-8	-15	-43	-6	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-18,009	-281	-4,793	-1,471	-2,700	-7,695	-1,062	-6
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-951	-15	-253	-78	-143	-406	-56	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-5,463	-85	-1,454	-446	-819	-2,334	-322	-2
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-15,728	-245	-4,186	-1,285	-2,358	-6,720	-928	-6
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,290	-20	-343	-105	-193	-551	-76	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-17,963	-280	-4,781	-1,468	-2,693	-7,676	-1,060	-6
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-146,948	-2,290	-39,111	-12,005	-22,030	-62,791	-8,669	-52
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-179	-3	-48	-15	-27	-77	-11	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-5,103	-80	-1,358	-417	-765	-2,181	-301	-2
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-37	-1	-10	-3	-6	-16	-2	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-72	-1	-19	-6	-11	-31	-4	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-16,497	-257	-4,391	-1,348	-2,473	-7,049	-973	-6
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-42,295	-659	-11,257	-3,455	-6,341	-18,073	-2,495	-15
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-5,445	-85	-1,449	-445	-816	-2,327	-321	-7
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-22,565	-352	-6,006	-1,844	-3,383	-9,642	-1,331	-8
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-5	0	-1	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,317	-36	-617	-189	-347	-990	-137	-1
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	-107	-2	-29	-9	-16	-46	-6	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,229	-19	-327	-100	-184	-525	-73	0
1080000	AC PR DPR EL PL SR 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-828	-13	-220	-68	-124	-354	-49	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-6,899	-108	-1,836	-564	-1,034	-2,948	-407	-2
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	-44,089	-687	-11,734	-3,602	-6,609	-18,839	-2,601	-16
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-2,933	-46	-781	-240	-440	-1,253	-173	-1
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	-690,179	-10,758	-183,693	-56,386	-103,467	-294,915	-40,716	-243
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	-85,866	-1,338	-22,853	-7,015	-12,872	-36,691	-5,066	-30
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-60,819	-948	-16,187	-4,969	-9,118	-25,988	-3,588	-21
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-2,624	-41	-698	-214	-393	-1,121	-155	-1
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-40,165	-626	-10,690	-3,281	-6,021	-17,163	-2,370	-14
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-36,901	-575	-9,821	-3,015	-5,532	-15,768	-2,177	-13



**Depreciation Reserve**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	-370,187	-5,770	-98,527	-30,244	-55,496	-158,182	-21,839	-130	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-32,595	-508	-8,675	-2,663	-4,886	-13,928	-1,923	-11	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-4,986	-78	-1,327	-407	-747	-2,131	-294	-2	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-303,727	-4,734	-80,838	-24,814	-45,533	-129,783	-17,918	-107	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-308,736	-4,812	-82,171	-25,223	-46,284	-131,924	-18,214	-109	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-454,890	-7,090	-121,070	-37,164	-68,194	-194,376	-26,836	-160	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	-897	-14	-239	-73	-134	-383	-53	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-2,226	-35	-593	-182	-334	-951	-131	-1	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-4,565	-71	-1,215	-373	-684	-1,951	-269	-2	0
1080000	AC PR DPR EL PL SR 3601000	LAND OWNED IN FEE	UT	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-570	0	0	0	0	0	-570	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-2,864	0	-2,864	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	-706	-706	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-2,855	0	0	0	0	-2,855	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-169	0	0	-169	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	-1,257	0	0	0	-1,257	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-871	0	0	0	-871	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-639	0	0	0	0	-639	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-6,684	0	-6,684	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-1,160	-1,160	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-10,695	0	0	0	0	-10,695	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-984	0	0	-984	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,268	0	0	0	-3,268	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-381	0	0	0	-381	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-11,487	0	0	0	0	0	-11,487	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-75,702	0	-75,702	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-6,801	-6,801	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-106,469	0	0	0	0	-106,469	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-19,674	0	0	-19,674	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-36,778	0	0	0	-36,778	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-2,689	0	0	0	-2,689	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-153	0	0	0	0	0	-153	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,108	0	-1,108	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-198	-198	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,321	0	0	0	0	-1,321	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-351	0	0	-351	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-703	0	0	0	-703	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-16	0	0	0	-16	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	-36,776	0	0	0	0	0	-36,776	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	-243,597	0	-243,597	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	-34,976	-34,976	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	-145,977	0	0	0	0	-145,977	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	-62,975	0	0	-62,975	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	-60,646	0	0	0	-60,646	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	-13,717	0	0	0	-13,717	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-16,500	0	0	0	0	0	-16,500	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-125,038	0	-125,038	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-17,864	-17,864	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-81,285	0	0	0	0	-81,285	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-31,073	0	0	-31,073	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-34,405	0	0	0	-34,405	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,619	0	0	0	-4,619	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	-4,078	0	0	0	0	0	-4,078	0	0



**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-41,906	0	-41,906	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-10,898	-10,898	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-76,257	0	0	0	-76,257	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-9,883	0	0	-9,883	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-8,808	0	0	0	-8,808	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-2,759	0	0	0	-2,759	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,175	0	0	0	0	-13,175	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-79,894	0	-79,894	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-12,694	-12,694	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-212,150	0	0	0	-212,150	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-11,737	0	0	-11,737	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-21,942	0	0	0	-21,942	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,046	0	0	0	-14,046	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-27,175	0	0	0	0	-27,175	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-221,017	0	-221,017	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-28,174	-28,174	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-121,419	0	0	0	-121,419	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-55,060	0	0	-55,060	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-38,364	0	0	0	-38,364	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,118	0	0	0	-6,118	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,674	0	0	0	0	-4,674	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-34,012	0	-34,012	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-2,752	-2,752	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-37,136	0	0	0	-37,136	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-7,868	0	0	-7,868	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,374	0	0	0	-5,374	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-786	0	0	0	-786	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-11,391	0	0	0	0	-11,391	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-81,162	0	-81,162	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-5,528	-5,528	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-57,973	0	0	0	-57,973	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-17,284	0	0	-17,284	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-12,726	0	0	0	-12,726	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-3,274	0	0	0	-3,274	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-9,799	0	0	0	0	-9,799	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-33,621	0	-33,621	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-2,186	-2,186	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-38,538	0	0	0	-38,538	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-3,999	0	0	-3,999	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-3,811	0	0	0	-3,811	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,053	0	0	0	-1,053	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	-142	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,098	0	-2,098	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-205	-205	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,436	0	0	0	-3,436	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-360	0	0	-360	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-859	0	0	0	-859	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-138	0	0	0	-138	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-437	0	0	0	0	-437	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-10,483	0	-10,483	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-562	-562	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,376	0	0	0	-12,376	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,008	0	0	-2,008	0	0	0



**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,306	0	0	0	-3,306	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,074	0	0	0	-1,074	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	-4	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	-1	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	-29	0	0	0	0	-29	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	-13	0	0	0	-13	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,164	-54	-683	-154	-167	-1,016	-89	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,530	0	0	0	0	0	-4,530	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	-9,372	0	-9,372	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	-349	-5	-88	-27	-58	-149	-22	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,688	-42	-715	-220	-403	-1,149	-159	-1
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	-646	-646	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	-28,623	-629	-7,930	-2,275	-3,989	-12,158	-1,635	-7
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,825	0	0	0	0	-12,825	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	-6,709	0	0	-6,709	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,466	0	0	0	-1,466	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,557	0	0	0	-1,557	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	-2,146	-53	-678	-153	-165	-1,008	-88	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	-35	0	0	0	0	0	-35	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	-797	0	-797	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SE	-3	0	-1	0	-1	-1	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	-1,009	-16	-269	-82	-151	-431	-60	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	-66	-66	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	-15,250	-335	-4,225	-1,212	-2,125	-6,478	-871	-4
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-229	0	0	0	0	-229	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-58	0	0	-58	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-241	0	0	0	-241	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	-9	0	0	0	-9	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-2,375	-59	-750	-169	-183	-1,116	-98	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-330	0	0	0	0	0	-330	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-952	0	-952	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-74	-1	-19	-6	-12	-31	-5	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-1,018	-16	-271	-83	-153	-435	-60	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-89	-89	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,195	-443	-5,595	-1,605	-2,814	-8,578	-1,154	-5
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-1,135	0	0	0	0	-1,135	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-293	0	0	-293	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-1,174	0	0	0	-1,174	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-60	0	0	0	-60	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-4	0	-1	0	0	-2	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	-16	0	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	-121	-2	-32	-10	-18	-52	-7	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-166	-4	-46	-13	-23	-71	-9	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-195	0	0	0	0	0	-195	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-862	0	-862	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	-80	-1	-20	-6	-13	-34	-5	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-320	-5	-85	-26	-48	-137	-19	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-31	-31	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-590	-13	-164	-47	-82	-251	-34	0



**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,539	0	0	0	-1,539	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-180	0	0	-180	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-233	0	0	0	-233	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-7	0	0	0	-7	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-27	0	-27	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	-39	-1	-10	-3	-6	-17	-2	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-88	-2	-24	-7	-12	-37	-5	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-141	0	0	0	0	-141	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-23	0	0	-23	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-26	0	0	0	-26	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-839	0	0	0	0	-839	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-2,926	0	-2,926	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-209	-3	-52	-16	-35	-89	-13	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-4,406	-69	-1,173	-360	-661	-1,883	-260	-2
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-262	-262	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-759	-17	-210	-60	-106	-322	-43	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,618	0	0	0	0	-4,618	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-530	0	0	-530	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-667	0	0	0	-667	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-257	0	0	0	-257	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,178	0	0	0	0	-1,178	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-4,774	0	-4,774	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-161	-2	-41	-12	-27	-69	-10	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-2,864	-45	-762	-234	-429	-1,224	-169	-1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-417	-417	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-423	-9	-117	-34	-59	-180	-24	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,501	0	0	0	0	-7,501	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,485	0	0	-1,485	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,371	0	0	0	-1,371	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-284	0	0	0	-284	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-53	0	-53	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE	-3	0	-1	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	-1,794	-28	-478	-147	-269	-767	-106	-1
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SO	-2	0	-1	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-95	0	0	0	0	-95	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	-329	0	0	0	0	-329	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-928	0	-928	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	-18	0	-5	-1	-3	-8	-1	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	-791	-12	-211	-65	-119	-338	-47	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-139	-139	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	-212	-5	-59	-17	-29	-90	-12	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	-1,741	0	0	0	0	-1,741	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	-224	0	0	-224	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	-818	0	0	0	-818	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	-161	0	0	0	-161	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-40	0	0	0	0	0	-40	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-139	0	-139	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	-4	0	-1	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-188	-3	-50	-15	-28	-80	-11	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-32	-32	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-22	0	-6	-2	-3	-10	-1	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-132	0	0	0	0	-132	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-28	0	0	-28	0	0	0	0



**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-70	0	0	-70	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-9	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-131	0	-131	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-225	-4	-60	-18	-34	-96	-13	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-174	-4	-48	-14	-24	-74	-10	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-527	0	0	0	0	-527	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-123	0	0	-123	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-46	0	0	0	-46	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	-839	-18	-233	-67	-117	-357	-48	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	-191	0	0	0	0	-191	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	-1,521	0	-1,521	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	-2,394	-37	-637	-196	-359	-1,023	-141	-1
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	-126	-126	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	-107	-2	-30	-9	-15	-46	-6	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	-2,133	0	0	0	0	-2,133	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-360	0	0	-360	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	-462	0	0	0	-462	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	-17	0	0	0	-17	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-878	0	0	0	0	0	-878	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,243	0	-5,243	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-91	-1	-23	-7	-15	-39	-6	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-13,230	-206	-3,521	-1,081	-1,983	-5,653	-781	-5
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-379	-379	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,845	-62	-788	-226	-396	-1,208	-163	-1
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,556	0	0	0	0	-6,556	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,599	0	0	-1,599	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,892	0	0	0	-1,892	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-292	0	0	0	-292	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	-737	0	0	0	0	0	-737	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-3,191	0	-3,191	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	-436	-7	-109	-34	-73	-186	-28	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	-3,255	-51	-866	-266	-488	-1,391	-192	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-155	-155	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-2,210	-49	-612	-176	-308	-939	-126	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-3,677	0	0	0	0	-3,677	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-729	0	0	-729	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	-1,060	0	0	0	-1,060	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-199	0	0	0	-199	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-930	0	0	0	0	0	-930	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-3,611	0	-3,611	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-215	-3	-57	-18	-32	-92	-13	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-722	-722	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-326	-7	-90	-26	-45	-139	-19	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,179	0	0	0	0	-4,179	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,196	0	0	-1,196	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,653	0	0	0	-1,653	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-256	0	0	0	-256	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-64	0	0	0	0	0	-64	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-300	0	-300	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-74	-1	-20	-6	-11	-32	-4	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-87	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-9	0	-2	-1	-1	-4	-1	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-252	0	0	0	0	-252	0	0



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**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-73	0	0	-73	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-84	0	0	-84	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-634	0	0	0	0	-634	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-3,733	0	-3,733	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-504	-8	-134	-41	-75	-215	-30	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-560	-560	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-205	-5	-57	-16	-29	-87	-12	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,549	0	0	0	-4,549	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,501	0	0	-1,501	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-835	0	0	0	-835	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-330	0	0	0	-330	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-138	0	-138	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	-1,462	-23	-389	-119	-219	-625	-86	-1
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-223	0	-223	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-7,631	-119	-2,031	-623	-1,144	-3,261	-450	-3
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-487	-11	-135	-39	-68	-207	-28	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-498	0	0	0	0	-498	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-581	0	0	0	0	-581	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,325	0	-3,325	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-70	-1	-19	-6	-10	-30	-4	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-374	-374	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-189	-4	-52	-15	-26	-80	-11	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,561	0	0	0	-5,561	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-946	0	0	-946	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,053	0	0	0	-1,053	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-180	0	0	0	-180	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-319	0	0	0	0	-319	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-682	0	-682	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-176	-3	-44	-14	-29	-75	-11	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-2,361	-37	-628	-193	-354	-1,009	-139	-1
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-165	-165	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-135	-3	-37	-11	-19	-57	-8	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,634	0	0	0	0	-1,634	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-433	0	0	-433	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-336	0	0	0	-336	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-198	0	0	0	-198	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	-1,104	-27	-349	-79	-85	-518	-45	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	-2,796	0	0	0	0	-2,796	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	-23,864	0	-23,864	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	-73	-1	-18	-6	-12	-31	-5	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	-49,705	-775	-13,229	-4,061	-7,451	-21,239	-2,932	-17
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	-1,660	-1,660	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	-27,088	-595	-7,505	-2,153	-3,775	-11,506	-1,548	-7
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	-17,851	0	0	0	0	-17,851	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	-5,243	0	0	-5,243	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	-10,896	0	0	0	-10,896	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	-1,720	0	0	0	-1,720	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	-179	0	0	0	0	-179	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	-1,143	0	-1,143	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	-31	0	-8	-2	-5	-13	-2	0



**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	-1,518	-24	-404	-124	-228	-649	-90	-1	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	-109	-109	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	-248	-5	-69	-20	-35	-105	-14	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	-1,213	0	0	0	0	-1,213	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	-285	0	0	-285	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	-419	0	0	0	-419	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	-42	0	0	0	-42	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	-176	-4	-56	-13	-14	-83	-7	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	-35	0	0	0	0	-35	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	-385	0	-385	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	-936	-15	-249	-76	-140	-400	-55	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	-16	-16	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	-1,412	-31	-391	-112	-197	-600	-81	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	-307	0	0	0	0	-307	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	-63	0	0	-63	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	-89	0	0	0	-89	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR 3992200	LAND RIGHTS	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3993000	ENGINEERING SUPP OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994600	LONGWALL SHIELDS	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994700	LONGWALL EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994800	MAINLINE EXTENSION	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994900	SECTION EXTENSION	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3995100	VEHICLES	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3996100	COMPUTERS - MAINFRAME	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	0	0	0	0	0	0	0	0	0
<b>1080000 Total</b>				<b>-8,720,429</b>	<b>-222,861</b>	<b>-2,589,638</b>	<b>-724,165</b>	<b>-1,191,862</b>	<b>-3,492,438</b>	<b>-497,417</b>	<b>-2,049</b>	<b>0</b>
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	1,248	0	0	0
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP	2,409	0	0	0	2,409	0	0	0	0
<b>1083000 Total</b>				<b>12,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,409</b>	<b>9,026</b>	<b>1,248</b>	<b>0</b>	<b>0</b>
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	813	13	216	66	122	347	48	0	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-10	0	-3	-1	-2	-4	-1	0	0
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-96	-1	-25	-8	-14	-41	-6	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	188	0	0	0	0	188	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-24	0	-24	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-3	-3	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,758	0	0	0	0	1,758	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-16	0	0	-16	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	143	0	0	0	143	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-50	-1	-14	-4	-7	-21	-3	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,000	22	277	79	139	425	57	0	0
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	361	0	0	0	0	0	0	0	361
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	914	0	0	0	0	0	0	0	914





**Depreciation Reserve**

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-1,532	-24	-408	-125	-230	-655	-90	-1	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-328	-5	-87	-27	-49	-140	-19	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	41,600	648	11,072	3,399	6,236	17,776	2,454	15	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	SG	9,620	150	2,560	786	1,442	4,111	568	3	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	125	0	0	0	0	0	125	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	834	0	834	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	42	42	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	-57	0	0	0	0	-57	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	420	0	0	420	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	182	0	0	0	182	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	460	10	127	37	64	195	26	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	31	0	8	3	5	13	2	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	93	2	26	7	13	39	5	0	0
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-349	-5	-93	-29	-52	-149	-21	0	0
<b>1085000 Total</b>					<b>56,118</b>	<b>848</b>	<b>14,468</b>	<b>4,588</b>	<b>7,992</b>	<b>23,596</b>	<b>3,335</b>	<b>18</b>	<b>1,275</b>
<b>Grand Total</b>					<b>-8,651,629</b>	<b>-222,013</b>	<b>-2,575,171</b>	<b>-719,577</b>	<b>-1,181,462</b>	<b>-3,459,816</b>	<b>-492,834</b>	<b>-2,031</b>	<b>1,275</b>

## B18. AMORTIZATION RESERVE



**Amortization Reserve**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-866	0	0	0	0	0	-866	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-4,495	-70	-1,196	-367	-674	-1,921	-265	-2
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-5,495	-86	-1,462	-449	-824	-2,348	-324	-2
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	19,625	0	0	0	0	19,625	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-72,991	-1,138	-19,427	-5,963	-10,942	-31,189	-4,306	-26
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-77	0	-77	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-10,520	-164	-2,800	-859	-1,577	-4,495	-621	-4
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-240	-3,030	-869	-1,524	-4,645	-625	-3
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-72	-912	-262	-459	-1,399	-188	-1
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-97	-1,222	-350	-614	-1,873	-252	-1
1110000	AC PR AMR EL PT SR	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,279	-292	-3,679	-1,055	-1,850	-5,640	-759	-3
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-81	-23	-41	-124	-17	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-105,908	-2,632	-33,447	-7,554	-8,166	-49,751	-4,357	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-145,422	-3,193	-40,289	-11,558	-20,264	-61,771	-8,309	-37
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-36	-460	-132	-231	-705	-95	0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-1,158	-25	-321	-92	-161	-492	-66	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-129	-1,628	-467	-819	-2,496	-336	-1
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-64	-806	-231	-405	-1,235	-166	-1
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,905	-42	-528	-151	-265	-809	-109	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,933	-196	-2,475	-710	-1,245	-3,794	-510	-2
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-9,793	-215	-2,713	-778	-1,365	-4,160	-560	-2
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-1,981	-49	-626	-141	-153	-931	-81	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-228	-2,878	-826	-1,447	-4,412	-593	-3
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-42	-524	-150	-264	-804	-108	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,356	-52	-653	-187	-328	-1,001	-135	-1
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-10,902	-239	-3,020	-867	-1,519	-4,631	-623	-3
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-4,291	-94	-1,189	-341	-598	-1,823	-245	-1
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-35	-439	-126	-221	-674	-91	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,582	-25	-421	-129	-237	-676	-93	-1
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-73	-1	-19	-6	-11	-31	-4	0
1110000	AC PR AMR EL PT SR	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-5,118	-80	-1,362	-418	-767	-2,187	-302	-2
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-115	-2	-31	-9	-17	-49	-7	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER- SETTLEMENT AGREEMENT	SG	-43	-1	-12	-4	-6	-18	-3	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER- SETTLEMENT AGREEMENT	SG-U	-7	0	-2	-1	-1	-3	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,179	-48	-604	-173	-304	-926	-124	-1
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,679	-59	-742	-213	-373	-1,138	-153	-1
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-1,713	-27	-456	-140	-257	-732	-101	-1
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-4,666	-102	-1,293	-371	-650	-1,982	-267	-1
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-17,474	-272	-4,651	-1,428	-2,620	-7,467	-1,031	-6
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-23	0	0	0	0	-23	0	0
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SG	-65	-1	-17	-5	-10	-28	-4	0
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SO	-17,361	-381	-4,810	-1,380	-2,419	-7,374	-992	-4
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	WYP	-213	0	0	0	-213	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-3,043	-76	-961	-217	-235	-1,430	-125	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-4,299	-107	-1,358	-307	-331	-2,019	-177	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-809	-18	-224	-64	-113	-344	-46	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-734	-16	-203	-58	-102	-312	-42	0



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**Amortization Reserve**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-33	-1	-9	-3	-5	-14	-2	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-27	-343	-77	-84	-510	-45	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-10,218	-224	-2,831	-812	-1,424	-4,340	-584	-3
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-6,534	-102	-1,739	-534	-980	-2,792	-385	-2
1110000	AC PR AMR EL PT SR	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-565	-12	-157	-45	-79	-240	-32	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-19	0	0	0	-19	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-515	-8	-137	-42	-77	-220	-30	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-90	-2	-25	-7	-13	-38	-5	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-38	-1	-12	-3	-3	-18	-2	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-4	0	0	0	0	0	-4	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-15	0	-15	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-130	-2	-33	-10	-22	-56	-8	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-13,484	-210	-3,589	-1,102	-2,021	-5,762	-795	-5
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-248	-5	-69	-20	-35	-106	-14	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-6	0	0	0	0	-6	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-56	-1	-15	-5	-8	-24	-3	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	-42	-1	-11	-3	-6	-18	-3	0
1110000	AC PR AMR EL PT SR	3035322	ACD#Call Center Automated Call Distribut	CN	-1,587	-39	-501	-113	-122	-745	-65	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-886	-19	-246	-70	-124	-376	-51	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-1,593	-25	-424	-130	-239	-681	-94	-1
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-314	0	0	0	0	0	-314	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-4,874	0	-4,874	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-615	-615	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-5,146	-113	-1,426	-409	-717	-2,186	-294	-1
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-16	0	0	0	0	-16	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,457	0	0	-1,457	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,640	0	0	0	-4,640	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-25	0	0	0	-25	0	0	0
<b>1110000 Total</b>					<b>-540,416</b>	<b>-12,060</b>	<b>-159,500</b>	<b>-44,276</b>	<b>-75,266</b>	<b>-218,382</b>	<b>-30,809</b>	<b>-123</b>
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0
<b>1119000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-540,416</b>	<b>-12,060</b>	<b>-159,500</b>	<b>-44,276</b>	<b>-75,266</b>	<b>-218,382</b>	<b>-30,809</b>	<b>-123</b>

**B19. D.I.T. BALANCE AND I.T.C.**



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**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	0	0	0	0	0	0	0	0



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**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190119	ADIT-SERP UTILITY	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190120	ADIT-SERP UTILITY-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190121	CHOLLA/GE CONTRACT AMORT	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190128	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190130	ADIT-MISC. DEF REG. ASSET	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190132	ADIT-DEFERRED REVENUES-FED	MT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190133	ADIT-DEFERRED REVENUES-STATE	MT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190136	ADIT-UTILITY ASSET WRITE DOWN	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190140	FED ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190142	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190144	ADIT- EMISSION ALLOWANCE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190145	ADIT- EMISSION ALLOWANCE-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190147	ADIT- RESALE REVENUE REFUND-STATE	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190149	ADIT- BONUS LIABILITY-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190150	ADIT- NW POWER ACT	WA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190151	ADIT- NW POWER ACT-STATE	MT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190153	ADIT- GLENROCK 263A-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190155	ADIT- DSR LOAN SALE-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190156	AMORT. OVERBURDEN-GLENROCK	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190159	REDDING RENEGOTIATED CONTRACT-ST	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190160	ADIT- 95 PENSION EXPENSE-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190161	ADIT- 95 PENSION EXPENSE-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190162	ADIT- DISALLOWED COAL STRIP-FED	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190164	ADIT-ELTINCE-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190165	ADIT-CORINCE-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190166	ADIT- L/T INCENTIVE PLAN-FED	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190168	AMORT. RATE CASE-FED	WYP	0	0	0	0	0	0	0	0



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	164	0	0	164	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	85	0	0	0	0	0	85
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	101	0	0	0	0	0	101
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	146	0	0	0	0	0	146
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,885	41	522	150	263	801	108
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,212	33	555	170	368	944	142
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	426	7	113	35	64	182	25
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	42,523	641	10,669	3,266	7,068	18,141	2,723
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-100	0	0	-100	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,033	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	512	0	0	0	0	0	512
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	715	0	0	0	0	0	715
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	727	0	0	0	0	0	727
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	152	0	0	0	0	0	152
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	5,803	0	0	0	0	0	5,803
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0





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**Deferred Income Tax Balance**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	6	0	0	0	0	0	0	6
1901000	ACCUM DEF INC TAX 287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	8,806	193	2,440	700	1,227	3,741	503	2
1901000	ACCUM DEF INC TAX 287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,614	0	2,614	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	77	0	77	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	204	0	0	0	0	0	204	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,407	0	0	0	1,407	0	0	0
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	14	0	0	14	0	0	0	0
1901000	ACCUM DEF INC TAX 287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	-9,926	-218	-2,750	-789	-1,383	-4,216	-567	-3
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	25	0	0	0	0	0	0	25
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	31	0	0	0	0	0	0	31
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	12	0	0	0	0	0	0	12
1901000	ACCUM DEF INC TAX 287277	DTA 605.101 Trojan Decommissioning Costs	WA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287278	DTA 605.102 Trojan Decommissioning Costs	OR	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	317	0	0	0	0	0	0	317
1901000	ACCUM DEF INC TAX 287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287291	DTA 705.300 Reg Liability - Deferred Ben	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	SE	774	12	194	59	129	330	50	0
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	958	0	0	0	0	0	0	958
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	838	13	210	64	139	357	54	0
1901000	ACCUM DEF INC TAX 287303	DTA-PMI 105.171 PP&E	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-84	0	-84	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287305	DTA Misc. Timing Difference - PMI	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287306	DTA Rent Expense (safe harbor lease) -	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287307	DTA 910.910 Bridger Section 471 Adjustme	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-22	0	0	0	0	0	0	-22
1901000	ACCUM DEF INC TAX 287310	DTA 705.210 Property Insurance(Injuries)	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287314	DTA 415.700 Reg liability BPA balancing	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	456	10	126	36	64	194	26	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,853	63	790	227	398	1,212	163	1
1901000	ACCUM DEF INC TAX 287325	DTA 505.510 Vacation Accrual - PMI	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	345	8	96	27	48	147	20	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	803	18	222	64	112	341	46	0
1901000	ACCUM DEF INC TAX 287328	DTA 720.310 SERP	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287329	DTA 720.400 SERP Accrual - Cash Basis	SO	0	0	0	0	0	0	0	0



**Deferred Income Tax Balance**  
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	10,582	232	2,932	841	1,475	4,495	605	3	0
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	464	7	123	38	70	198	27	0	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	125	2	33	10	19	53	7	0	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,265	119	1,122	393	357	1,124	150	0	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	18,445	405	5,110	1,466	2,570	7,835	1,054	5	0
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	1,045	35	272	68	115	503	51	0	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,105	33	560	172	316	899	124	1	0
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	273	0	0	0	0	0	0	0	273
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	3	0	1	0	0	1	0	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	1,192	40	311	77	131	574	58	0	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	3,553	0	0	0	0	0	0	0	3,553
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	0	0	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	998	15	250	77	166	426	64
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	79,759	1,751	22,097	6,339	11,114	33,879	4,557
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	2,086	32	550	169	319	891	125
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-28,028	-615	-7,765	-2,228	-3,906	-11,906	-1,601
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	618	0	0	0	0	0	618
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	68,807	1,511	19,063	5,469	9,588	29,227	3,931
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	22,206	488	6,152	1,765	3,094	9,433	1,269
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	1,147	0	0	0	0	0	1,147
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	86	0	0	0	0	0	86
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	79	0	0	0	0	0	79
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,184	0	0	0	0	0	2,184
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	57	0	0	0	0	0	57
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	200	0	0	0	0	0	200
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	36,547	570	9,727	2,986	5,479	15,617	2,156
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	698	11	175	54	116	298	45
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	899	0	899	0	0	0	0
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	15	0	0	15	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	81	1,378	423	776	2,212	305



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	176	0	0	0	0	0	0	176
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,430	52	861	263	570	1,463	220	1
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-416	-6	-104	-32	-69	-177	-27	0
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-1,393	-21	-350	-107	-232	-594	-89	0
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	357	5	90	27	59	152	23	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	65	1	16	5	11	28	4	0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-33,660	-508	-8,446	-2,585	-5,595	-14,360	-2,155	-12
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-1,881	-28	-472	-144	-313	-802	-120	-1
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	2	0	0	0	0	1	0	0
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	12	0	3	1	2	5	1	0
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-11,772	-259	-3,262	-936	-1,640	-5,001	-673	-3
<b>1901000 Total</b>					<b>260,491</b>	<b>4,774</b>	<b>67,124</b>	<b>18,700</b>	<b>33,102</b>	<b>100,055</b>	<b>13,607</b>	<b>63</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	338	0	0	0	0	0	0	338
<b>1901090 Total</b>					<b>338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338</b>
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0	0
<b>1902000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-294,186	-4,585	-78,299	-24,034	-44,102	-125,706	-17,355	-103
<b>2811000 Total</b>					<b>-294,186</b>	<b>-4,585</b>	<b>-78,299</b>	<b>-24,034</b>	<b>-44,102</b>	<b>-125,706</b>	<b>-17,355</b>	<b>-103</b>
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,472	-32	-408	-117	-205	-625	-84	0
<b>2820000 Total</b>					<b>-1,472</b>	<b>-32</b>	<b>-408</b>	<b>-117</b>	<b>-205</b>	<b>-625</b>	<b>-84</b>	<b>0</b>
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	0	0	0	0	0	0	0	0



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY 287022	ACCUM DIT - EPUD	OR	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287023	ACCUM DIT - EPUD - STATE	OR	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287024	ACCUM DIT - REPAIR ALLOW	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287026	CHOLLA TAX BENEFITS AMORT	SG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287027	ACCUM DIT - SOGA PPL	WYP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287028	ACCUM DIT - SOGA PPL - STATE	WYP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287030	PMI - SALE OF ASSETS	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287031	PMI - DEPRECIATION (TAX)	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287032	PMI - DEPRECIATION (BOOK)	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287033	PMI - AMORT DEVELOP EXPENSE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287034	PMI - REBUILD EQUIP EXPENSE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287035	PMI - RECEDING FACE EXPENSE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287036	PMI - DEVELOPMENT COSTS	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287037	PMI - REPAIRS & MAINTENANCE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287038	PMI - DEPRECIATION (TAX) - STATE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287039	PMI - DEPRECIATION (BOOK) - STATE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-474	0	0	0	0	-474	0	0
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-3,425	0	0	0	-3,425	0	0	0
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-914	0	0	-914	0	0	0	0
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	0	0	0	0	0	0	13,399
2821000	AC DEF TAX-UTILITY 287469	DTL 730.170 RA FAS133	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287602	DTL EPUD	OR	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287603	DTL FERC SOGA-UPL	FERC	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287604	DTL FERC SOGA-PPL	WYP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	-4,117,856	-88,985	-1,077,768	-249,718	-582,857	-1,808,990	-231,141	-10,830
2821000	AC DEF TAX-UTILITY 287606	DTL PP&E Adjustment	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287607	DTL PMI PP&E	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	-2,550	-40	-679	-208	-382	-1,090	-150	-1
2821000	AC DEF TAX-UTILITY 287611	DTL Repair Allowances PPL	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287692	DTL 610.005N Sec 17	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287703	DTL 610.110N, 99-00 RAR	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287753	DTL 110.100 BOOK DEPLETION	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287765	DTL 610.095N Roll	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	154	3	43	12	21	65	9	0
2821000	AC DEF TAX-UTILITY 287767	DTL 610.070N NOFA	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	252	4	63	19	42	108	16	0
2821000	AC DEF TAX-UTILITY 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	0	0	0	0	0	0	0	0



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**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-7,479	0	0	0	0	0	0	-7,479	
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	0	0	0	0	0	0	0	0	
<b>2821000 Total</b>					<b>-4,118,892</b>	<b>-89,018</b>	<b>-1,078,341</b>	<b>-249,895</b>	<b>-584,090</b>	<b>-1,813,332</b>	<b>-231,740</b>	<b>-10,831</b>	<b>5,920</b>
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	-74	-1	-19	-6	-12	-31	-5	0	
<b>2830000 Total</b>					<b>-74</b>	<b>-1</b>	<b>-19</b>	<b>-6</b>	<b>-12</b>	<b>-31</b>	<b>-5</b>	<b>0</b>	
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	5	5	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-22	0	0	0	0	0	0	-22	
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	144	3	40	11	20	61	8	0	
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	946	21	262	75	132	402	54	0	
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0	0	



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**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287508	ACCUM DIT - FAS106 - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287511	ACCUM DIT - COAL PILE INVENTORY	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287515	DIT - POST MERGER DEBT LOST	SNP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287516	DIT - POST MERGER DEBT LOST - STATE	SNP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287519	ACCUM DIT-APS ABANDONMENT	SGCT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287521	ACCUM DIT - WEATHERIZATION	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287522	ACCUM DIT - WEATHERIZATION - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287525	ADIT - PREPAID TAXES	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287526	ADIT - PREPAID TAXES - STATE	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287528	ADIT - TRUST INC + EXP - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287533	ADIT - EXTRACTION TAX	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287534	ADIT - EXTRACTION TAX - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287539	INVENTORY ADJ. - GLENROCK - FED	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287540	INVENTORY ADJ. - GLENROCK - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287541	ADIT - MINE ROAD RELOCATION - FED	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287542	ADIT - MINE ROAD RELOCATION - STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287545	ADIT - POLLUTION CONTROL	SNP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287546	ADIT - POLLUTION CONTROL - STATE	SNP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287547	R&E - SOLAR II PROJECT - FED	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287548	R&E - SOLAR II PROJECT - STATE	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287549	R&E - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287551	PMI - AMORT SOFTWARE EXP	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287552	PMI - MISC	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287554	PMI - ACCOUNTING CHANGE - INV.	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287555	PMI - MISC	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287558	GCC - PENSION EXPENSE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287560	GCC - BONUS LIABILITY	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287569	DTL 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-15	0	0	0	0	0	0	-15



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Lig. Dam	WYU	-324	0	0	-324	0	0	0
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-273	0	0	0	0	0	-273
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	963	0	963	0	0	0	0
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	-161	0	0	0	-161	0	0
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	87	87	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-183	0	-183	0	0	0	0
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-159	0	0	0	-159	0	0
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-17	-17	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accr	WA	618	0	618	0	0	0	0
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-3,571	0	0	0	0	0	-3,571
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-6,691	0	0	0	0	0	-6,691
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-141	0	0	-141	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-39	0	0	0	0	0	-39
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	-3,309	0	0	0	0	0	-3,309
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-17,725	-389	-4,911	-1,409	-2,470	-7,529	-1,013
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	-461	-7	-123	-38	-69	-197	-27
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-91	0	0	-91	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-373	0	0	0	0	0	-373
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	0	0	0	0	0	0	0





**Deferred Income Tax Balance**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287644	DTL 415.690 Contra-reg assets - transit	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287645	DTL 320.250 WA state Transition Costs	WA	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	-10	0	0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-338	-5	-85	-26	-56	-144	-22	0
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	-21	0	-6	-2	-3	-9	-1	0
2831000	AC DEF IN TX UTIL 287654	DTL 425.260 Lakeview Buyout	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287655	DTL 425.270 Buffalo Settlement	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	-83	-1	-22	-7	-12	-35	-5	0
2831000	AC DEF IN TX UTIL 287657	DTL 425.290 TriState Firm Wheeling	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287659	DTL 425.340 Firth Cogen Settlement	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287660	DTL 425.350 Option Purchases	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	-1,309	-20	-348	-107	-196	-559	-77	0
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-743	0	-743	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-1,247	0	0	0	0	-1,247	0	0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-86	0	0	0	0	0	-86	0
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-50	0	0	0	-50	0	0	0
2831000	AC DEF IN TX UTIL 287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	-1,889	-41	-523	-150	-263	-802	-108	0
2831000	AC DEF IN TX UTIL 287670	DTL 330.100 PollutionControlFacility(Bk/	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287672	DTL 900.210 YAKIMA H	WA	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-2,313	-46	-616	-179	-326	-1,013	-132	-1
2831000	AC DEF IN TX UTIL 287678	DTL 320.210 R & E - Sec.174 Deduction	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287682	DTL 705.190 Oregon Share of Hermiston	OR	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287686	DTL 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287689	DTL 205.100N, 99-00 RAR	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287690	DTL 610.112N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287691	DTL 610.065N, 99-00 RAR	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287692	DTL 610.005N, SEC. 174	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287693	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287694	DTL 610.095N, 99-00 RAR	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287695	DTL 610.120, REG ASSET TRAIL MTN	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287698	DTL 610.135, REG ASSET, SB 1149	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287702	DTL 610.057N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287704	DTL 415.585 Regulatory Liability	OR	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287706	DTL 610.100 COAL MINE DEVT PMI	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287707	DTL 610.141 WA RATE REFUNDOS	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-8,405	-185	-2,329	-668	-1,171	-3,570	-480	-2
2831000	AC DEF IN TX UTIL 287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287720	DTL 610.100 PMI DEV'T COST AMORT	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287722	DTL 505.510 PMI VAC ACCRUAL	SE	0	0	0	0	0	0	0	0



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	-175,936	-3,863	-48,743	-13,984	-24,516	-74,732	-10,052
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	-7,606	-167	-2,107	-605	-1,060	-3,231	-435
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-155	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Or-Prop Damage Repa	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,526	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-2,080	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR RCAC SEP-DEC 07	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	-93,510	-1,410	-23,463	-7,183	-15,542	-39,892	-5,987
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	786	786	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	154	0	0	0	0	154	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,094	0	1,094	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	1,414	0	0	0	1,414	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	3,523	0	3,523	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	325	0	0	325	0	0	0
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-2,789	-61	-773	-222	-389	-1,185	-159	-1	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 Contra RA DeerCreekAband	SE	13,939	210	3,497	1,071	2,317	5,946	892	5	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,588	0	0	0	0	0	0	0	1,588
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	670	0	0	0	0	0	0	0	670
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	3,003	0	0	0	0	0	0	0	3,003
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	-9	0	0	0	0	0	0	0	-9
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-83	0	0	0	0	0	0	0	-83
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-112	0	0	0	0	0	0	0	-112
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-127	0	0	0	0	0	0	0	-127
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-44	0	0	0	0	0	-44	0	0
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-355	0	0	0	-355	0	0	0	0
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,975	0	0	0	0	0	0	0	-1,975
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-511	0	0	0	0	0	0	0	-511
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287879	DTL 415.899 Deferred Coal Cost Naughton	SE	-261	-4	-66	-20	-43	-111	-17	0	0
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	33	0	0	0	0	0	0	0	33
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-2,809	0	0	0	0	0	0	0	-2,809
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-736	0	0	0	0	0	0	0	-736
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-171	0	0	0	0	0	0	0	-171
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-9,772	0	0	0	0	0	0	0	-9,772
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-9,311	0	0	0	0	0	0	0	-9,311
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-232	0	0	0	0	-232	0	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-38	0	0	0	-38	0	0	0	0
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-278	0	0	0	0	-278	0	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	-286	-4	-76	-23	-43	-122	-17	0	0
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-13	0	-4	-1	-2	-5	-1	0	0
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-9	0	0	0	-9	0	0	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-94	0	-94	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-49	0	0	0	0	0	0	0	-49



**Deferred Income Tax Balance**  
 13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-6	0	0	0	0	0	0	-6
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Sittmt Loss-CC-UT	UT	-153	0	0	0	-153	0	0	0
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Sittmt Loss-CC-WY	WYU	-30	0	0	-30	0	0	0	0
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Pit Decom/Inv	SG	-1,109	-17	-295	-91	-166	-474	-65	0
2831000	AC DEF IN TX UTIL 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-78	0	0	0	0	0	0	-78
2831000	AC DEF IN TX UTIL 287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287944	DTL - REG. ASSET FEDERAL INT EXP	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	14	0	0	0	0	14	0	0
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	22	0	22	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287949	DTL 415.503 Cholla Plant Transaction Cos	WA	40	0	0	40	0	0	0	0
2831000	AC DEF IN TX UTIL 287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287967	DTL LT Prepaid 18EW 57 Pension Contribut	OTHER	-61	0	0	0	0	0	0	-61
2831000	AC DEF IN TX UTIL 287968	DTL 415.914 RA UT Naughton U3 Cost	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287970	DTL 415.815 Insurance Rec Accruals	SO	-982	-22	-272	-78	-137	-417	-56	0
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	519	0	0	0	0	0	0	519
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-100	0	0	0	0	0	0	-100
2831000	AC DEF IN TX UTIL 287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	1	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL 287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-1,563	0	0	0	0	-1,563	0	0
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-729	0	0	0	-729	0	0	0
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-2,517	0	0	-2,517	0	0	0	0
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-817	0	0	0	0	-817	0	0
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-5,883	0	0	0	-5,883	0	0	0
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-1,978	0	0	-1,978	0	0	0	0
2831000	AC DEF IN TX UTIL 287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287988	DTL 415.931 RA-Carbon Decommission-UT	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287990	DTL - PMI Def Tax	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-241	0	0	0	0	0	0	-241
2831000	AC DEF IN TX UTIL 287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-2	0	0	0	0	0	0	-2
<b>2831000 Total</b>				<b>-347,287</b>	<b>-5,151</b>	<b>-79,901</b>	<b>-19,543</b>	<b>-49,113</b>	<b>-135,047</b>	<b>-20,054</b>	<b>-84</b>
<b>Grand Total</b>				<b>-4,501,081</b>	<b>-94,014</b>	<b>-1,169,843</b>	<b>-274,896</b>	<b>-644,421</b>	<b>-1,974,687</b>	<b>-255,632</b>	<b>-10,955</b>



### Investment Tax Credit Balance

13 Month Average as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-30	-1	-18	-4	-5	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-104	-5	-59	-16	-21	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-129	-2	-21	-5	-22	-60	-18	0	0
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-150	-2	-40	-12	-23	-64	-9	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-101	-2	-27	-8	-15	-43	-6	0	0
<b>2551000 Total</b>					<b>-514</b>	<b>-12</b>	<b>-164</b>	<b>-46</b>	<b>-87</b>	<b>-168</b>	<b>-33</b>	<b>0</b>	<b>0</b>
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-52	0	0	0	0	0	-52	0	0
<b>2552000 Total</b>					<b>-52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-52</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-566</b>	<b>-12</b>	<b>-164</b>	<b>-46</b>	<b>-87</b>	<b>-168</b>	<b>-85</b>	<b>0</b>	<b>0</b>

## B20. CUSTOMER ADVANCES



### Customer Advances

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-1	0	0	0	0	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-444	0	-444	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-214	-214	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-13,610	-212	-3,622	-1,112	-2,040	-5,816	-803	-5
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	121	0	0	0	121	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	329	0	0	0	329	0	0	0
2520000	CUST ADV CONSTRUCT	210552	*Transm Payments Received-Studies, Other	SG	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	-10,287	-160	-2,738	-840	-1,542	-4,396	-607	-4
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	-10,121	-158	-2,694	-827	-1,517	-4,325	-597	-4
<b>2520000 Total</b>					<b>-34,228</b>	<b>-744</b>	<b>-9,499</b>	<b>-2,779</b>	<b>-4,771</b>	<b>-14,416</b>	<b>-2,008</b>	<b>-12</b>
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	0	0	0	0	0	0	0	0
<b>2521000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	0	0	0	0	0	0	0	0
<b>2521100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	0	0	0	0	0	0	0	0
<b>2523990 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	0	0	0	0	0	0	0	0



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**Customer Advances**

13 Month Average as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	0	0	0	0	0	0	0	0	0
<b>2524000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	0	0	0	0	0	0	0	0	0
<b>2529000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>-34,228</b>	<b>-744</b>	<b>-9,499</b>	<b>-2,779</b>	<b>-4,771</b>	<b>-14,416</b>	<b>-2,008</b>	<b>-12</b>	<b>0</b>