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REPORT NAME: Results of Operations for period ended December 31, 2014

COMPANY NAME: PacifiCorp

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? [X]No []Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: [X]RE (Electric) []RG (Gas) []RW (Water) []RO (Other)

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

[]Statute

[]Order

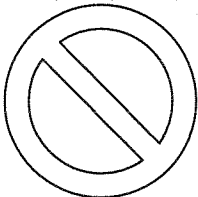
[]Other

Is this report associated with a specific docket/case? []No [X]Yes

If yes, enter docket number: RE 56

List applicable Key Words for this report to facilitate electronic search:
Results of Operations

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825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2015

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Public Utility Commission of Oregon
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166

Attn: Filing Center

Re: RE 56 – Results of Operations for period ended December 2014

PacifiCorp d/b/a Pacific Power encloses for filing one CD of its December 31, 2014 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, 2014, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2010 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

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

For informal inquiries, please contact Erin Apperson, Manager, Regulatory Affairs, at (503) 813-6642.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosures

cc: ICNU
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2014

1. SUMMARY

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
Results of Operations December 2014

	(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	1,266,158,363	(24,884,836)	1,241,273,527	8,988,842	1,250,262,369	5,917,845	1,256,180,214
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	90,200,976	-	90,200,976	-	90,200,976	41,214,484	131,415,460
5 Other Operating Revenues	45,564,224	(8,602,992)	36,961,232	-	36,961,232	1,001,908	37,963,140
6 Total Operating Revenues	1,401,923,563	(33,487,828)	1,368,435,735	8,988,842	1,377,424,577	48,134,237	1,425,558,814
7							
8 Operating Expenses:							
9 Steam Production	286,559,775	(367,447)	286,192,328	65,463	286,257,791	(37,684)	286,220,107
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,326,456	-	10,326,456	9,506	10,335,962	451,335	10,787,296
12 Other Power Supply	272,751,624	(6,252,996)	266,498,628	25,178	266,523,806	15,974,328	282,498,134
13 Transmission	54,021,522	(33,181)	53,988,341	11,365	53,999,707	804,741	54,804,448
14 Distribution	69,296,095	-	69,296,095	149,888	69,445,984	1,134,630	70,580,614
15 Customer Accounting	30,993,551	-	30,993,551	39,506	31,033,057	429,053	31,462,110
16 Customer Service	30,023,500	(26,645,250)	3,378,250	13,414	3,391,663	101,541	3,493,204
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	32,610,711	12,842,504	45,253,215	58,694	45,311,908	536,039	45,847,947
xx							
19 Total O&M Expenses	786,583,234	(20,656,370)	765,926,864	373,014	766,299,878	19,393,982	785,693,860
20 Depreciation	178,835,906	28,006,461	206,842,367	3,425,631	210,267,999	(4,917,886)	205,350,112
21 Amortization	11,869,991	-	11,869,991	14,038	11,884,029	530,337	12,414,366
22 Taxes Other Than Income	67,197,241	-	67,197,241	-	67,197,241	2,393,826	69,591,067
23 Income Taxes - Federal	21,262,257	(11,134,983)	10,127,273	1,996,886	12,124,140	(11,882,440)	241,700
24 Income Taxes - State	5,247,564	(1,513,059)	3,734,505	271,341	4,005,846	(1,697,640)	2,308,206
25 Income Taxes - Def Net	62,528,578	(164,484)	62,364,093	(1,305,389)	61,038,704	25,836,925	86,875,630
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	13,091	9,484	22,575	-	22,575	(6,382)	16,194
xx							
28 Total Operating Expenses:	1,133,537,862	(5,472,951)	1,128,064,911	4,775,501	1,132,840,412	29,850,723	1,162,491,135
29							
30 Operating Rev For Return:	268,385,701	(28,014,876)	240,370,824	4,213,341	244,584,165	18,483,514	263,067,679
31							
32 Rate Base:							
33 Electric Plant In Service	6,769,117,520	(4,099,785)	6,765,017,735	108,154,842	6,873,172,576	86,592,535	6,959,765,112
34 Plant Held for Future Use	15,026,571	(15,026,571)	-	-	-	-	-
35 Misc Deferred Debits	128,532,809	(1,688,222)	126,844,587	-	126,844,587	20,832,031	147,676,618
36 Elec Plant Acq Adj	9,859,604	-	9,859,604	-	9,859,604	(1,270,805)	8,588,799
37 Pensions	2,538,240	-	2,538,240	-	2,538,240	(2,538,240)	0
38 Prepayments	9,461,514	-	9,461,514	-	9,461,514	-	9,461,514
39 Fuel Stock	52,004,802	-	52,004,802	-	52,004,802	(5,800,807)	46,203,994
40 Material & Supplies	61,805,737	-	61,805,737	-	61,805,737	-	61,805,737
41 Working Capital	21,476,245	(731,615)	20,744,630	58,021	20,802,651	139,328	20,941,979
42 Weatherization Loans	(1,200)	-	(1,200)	-	(1,200)	-	(1,200)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	7,069,821,841	(21,546,193)	7,048,275,648	108,212,863	7,156,488,511	97,954,043	7,254,442,554
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,335,368,960)	(74,116,029)	(2,409,484,989)	(3,425,631)	(2,412,910,620)	15,834,820	(2,397,075,800)
48 Accum Prov For Amort	(149,279,637)	-	(149,279,637)	(14,038)	(149,293,675)	(347,733)	(149,641,408)
49 Accum Def Income Tax	(1,075,085,400)	9,387,394	(1,065,698,006)	652,695	(1,065,045,312)	(2,465,541)	(1,067,510,853)
50 Unamortized ITC	(616,534)	-	(616,534)	-	(616,534)	-	(616,534)
51 Customer Adv For Const	(7,273,842)	1,613,973	(5,659,869)	-	(5,659,869)	-	(5,659,869)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(54,433,545)	-	(54,433,545)	-	(54,433,545)	(24,358,204)	(78,791,750)
54							
55 Total Rate Base Deductions	(3,622,057,917)	(63,114,663)	(3,685,172,580)	(2,786,975)	(3,687,959,555)	(11,336,658)	(3,699,296,213)
56							
57 Total Rate Base:	3,447,763,923	(84,660,855)	3,363,103,068	105,425,888	3,468,528,956	86,617,384	3,555,146,340
58							
59 Return on Rate Base	7.784%		7.147%		7.052%		7.400%
xx							
60 Return on Equity	10.190%	-1.230%	8.961%	-0.185%	8.776%	0.672%	9.448%
61							
62 TAX CALCULATION:							
63 Operating Revenue	357,424,099	(40,847,403)	316,576,696	5,176,159	321,752,855	30,740,360	352,493,215
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(13,136,111)	(14,232)	(13,150,343)	-	(13,150,343)	-	(13,150,343)
66 Interest	91,168,282	(6,978,798)	84,189,483	2,639,155	86,828,639	2,168,317	88,996,955
67 Schedule "M" Additions	302,793,856	(1,799,330)	300,994,526	3,439,669	304,434,195	(4,393,130)	300,041,065
68 Schedule "M" Deductions	466,600,677	(2,326,406)	464,274,271	-	464,274,271	61,571,854	525,846,125
69 Income Before Tax	115,585,107	(33,327,297)	82,257,810	5,976,673	88,234,483	(37,392,941)	50,841,542
70							
71 State Income Taxes	5,247,564	(1,513,059)	3,734,505	271,341	4,005,846	(1,697,640)	2,308,206
72 Taxable Income	110,337,543	(31,814,237)	78,523,305	5,705,332	84,228,637	(35,695,301)	48,533,336
73							
58 Federal Income Taxes + Other	21,262,257	(11,134,983)	10,127,273	1,996,866	12,124,140	(11,882,440)	241,700

- (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.

OREGON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(9,978,149)	(9,978,149)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	41,214,484	-	-	41,214,484	-	-	-
5 Other Operating Revenues	(7,601,084)	(8,602,992)	-	1,001,908	-	-	-
6 Total Operating Revenues	23,635,251	(18,581,141)	-	42,216,392	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(339,668)	-	2,450,867	(926,299)	-	-	(1,864,237)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	460,841	-	460,841	-	-	-	-
12 Other Power Supply	9,746,510	-	(52,648)	10,270,082	-	-	(470,923)
13 Transmission	782,926	(466,913)	531,133	718,706	-	-	-
14 Distribution	1,284,518	-	1,284,518	-	-	-	-
15 Customer Accounting	468,559	-	463,285	5,274	-	-	-
16 Customer Service & Info	(26,530,296)	-	(26,530,296)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,237,236	-	12,303,063	39,845	-	894,328	-
19 Total O&M Expenses	(889,374)	(466,913)	(9,089,237)	10,107,608	-	894,328	(2,335,160)
20 Depreciation	26,514,206	-	-	41,203	27,533,582	-	(1,060,579)
21 Amortization	544,375	-	-	479,461	86,211	-	(21,296)
22 Taxes Other Than Income	2,393,826	-	(237,480)	-	-	2,631,306	-
23 Income Taxes: Federal	(21,020,556)	(6,052,236)	3,112,981	10,726,993	(9,361,370)	163,184	(19,610,108)
24 State	(2,939,358)	(822,398)	423,002	1,457,620	(1,272,055)	(60,839)	(2,664,688)
25 Deferred Income Taxes	24,347,052	2,526	-	(196,606)	151,437	-	24,389,695
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	3,103	(6,382)	9,484	-	-	-	-
28 Total Operating Expenses:	28,953,273	(7,345,403)	(5,781,250)	22,616,280	17,137,805	3,627,978	(1,302,137)
29							
30 Operating Rev For Return:	(5,318,022)	(11,235,738)	5,781,250	19,600,112	(17,137,805)	(3,627,978)	1,302,137
31							
32 Rate Base:							
33 Electric Plant In Service	190,647,592	-	-	3,359,508	-	-	187,288,083
34 Plant Held for Future Use	(15,026,571)	-	-	-	-	-	(15,026,571)
35 Misc Deferred Debits	19,143,809	-	-	-	-	-	19,143,809
36 Elec Plant Acq Adj	(1,270,805)	-	-	-	-	-	(1,270,805)
37 Pensions	(2,538,240)	-	-	-	-	-	(2,538,240)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(5,800,807)	-	-	-	-	-	(5,800,807)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(534,266)	-	-	-	-	-	(534,266)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	184,620,713	-	-	3,359,508	-	-	181,261,204
45							
46 Deductions:							
47 Accum Prov For Deprec	(61,706,841)	-	-	(36,314)	(88,398,393)	-	26,727,866
48 Accum Prov For Amort	(361,771)	-	-	(335,447)	(26,324)	-	-
49 Accum Def Income Tax	7,574,547	3,036	(209,948)	113,949	(75,719)	(6,559,975)	14,303,204
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,613,973	-	-	-	-	-	1,613,973
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(24,358,204)	(8,000)	-	-	-	-	(24,350,204)
54							
55 Total Deductions:	(77,238,296)	(4,964)	(209,948)	(257,812)	(88,500,435)	(6,559,975)	18,294,839
56							
57 Total Rate Base:	107,382,417	(4,964)	(209,948)	3,101,697	(88,500,435)	(6,559,975)	199,556,043
58							
59							
60 Estimated ROE impact	-0.743%	-0.629%	0.325%	1.083%	-0.589%	-0.175%	-0.753%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,930,884)	(18,107,846)	9,317,233	31,588,120	(27,619,793)	(3,525,634)	3,417,036
67 Other Deductions							
68 Interest (AFUDC)	(14,232)	-	-	-	-	(14,232)	-
69 Interest	(2,171,326)	-	-	-	-	(2,171,326)	-
70 Schedule "M" Additions	(2,752,791)	-	-	520,864	-	-	(3,273,455)
72 Schedule "M" Deductions	59,245,448	6,655	-	2,611	399,034	-	58,837,149
73 Income Before Tax	(64,743,565)	(18,114,501)	9,317,233	32,106,173	(28,018,827)	(1,340,075)	(58,693,567)
74							
76 State Income Taxes	(2,939,358)	(822,398)	423,002	1,457,620	(1,272,055)	(60,839)	(2,664,688)
77 Taxable Income	(61,804,207)	(17,292,103)	8,894,230	30,648,552	(26,746,772)	(1,279,235)	(56,028,879)
78							
79 Federal Income Taxes	(21,020,556)	(6,052,236)	3,112,981	10,726,993	(9,361,370)	163,184	(19,610,108)

	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	(24,884,836)	(24,884,836)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,602,992)	(8,602,992)	-	-	-	-	-
6 Total Operating Revenues	(33,487,828)	(33,487,828)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(367,447)	-	(367,447)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(6,252,996)	-	(369,164)	(5,492,752)	-	-	(391,080)
13 Transmission	(33,181)	(466,913)	433,732	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	(26,645,250)	-	(26,645,250)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	12,642,504	-	11,748,176	-	-	894,328	-
19 Total O&M Expenses	(20,656,370)	(466,913)	(15,199,953)	(5,492,752)	-	894,328	(391,080)
20 Depreciation	28,006,461	-	-	-	21,522,709	-	6,483,752
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(11,134,983)	(11,032,618)	5,075,288	1,835,183	(7,190,952)	2,037,638	(1,859,522)
24 State	(1,513,059)	(1,499,150)	689,647	249,371	(977,131)	276,881	(252,678)
25 Deferred Income Taxes	(184,484)	-	-	-	-	-	(184,484)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,484	-	9,484	-	-	-	-
28 Total Operating Expenses:	(5,472,951)	(12,998,660)	(9,425,534)	(3,408,198)	13,354,626	3,208,847	3,795,988
29							
30 Operating Rev For Return:	(28,014,876)	(20,489,148)	9,425,534	3,408,198	(13,354,626)	(3,208,847)	(3,795,988)
31							
32 Rate Base:							
33 Electric Plant In Service	(4,099,785)	-	-	-	-	-	(4,099,785)
34 Plant Held for Future Use	(15,026,571)	-	-	-	-	-	(15,026,571)
35 Misc Deferred Debits	(1,688,222)	-	-	-	-	-	(1,688,222)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(731,615)	-	-	-	-	-	(731,615)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(21,546,193)	-	-	-	-	-	(21,546,193)
45							
46 Deductions:							
47 Accum Prov For Deprec	(74,116,029)	-	-	-	(83,984,943)	-	9,868,913
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	9,387,394	-	(209,948)	-	-	(6,559,975)	16,157,317
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,613,973	-	-	-	-	-	1,613,973
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(63,114,663)	-	(209,948)	-	(83,984,943)	(6,559,975)	27,640,203
56							
57 Total Rate Base:	(84,660,855)	-	(209,948)	-	(83,984,943)	(6,559,975)	6,094,010
58							
59							
60 Estimated ROE impact	-1.230%	-1.147%	0.529%	0.191%	-0.391%	-0.151%	-0.239%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(40,847,403)	(33,020,915)	15,190,469	5,492,752	(21,522,709)	(894,328)	(6,092,672)
67 Other Deductions							
68 Interest (AFUDC)	(14,232)	-	-	-	-	(14,232)	-
69 Interest	(6,978,798)	-	-	-	-	(6,978,798)	-
70 Schedule "M" Additions	(1,799,330)	-	-	-	-	-	(1,799,330)
72 Schedule "M" Deductions	(2,326,406)	-	-	-	-	-	(2,326,406)
73 Income Before Tax	(33,327,297)	(33,020,915)	15,190,469	5,492,752	(21,522,709)	6,098,703	(5,565,597)
74							
76 State Income Taxes	(1,513,059)	(1,499,150)	689,647	249,371	(977,131)	276,881	(252,678)
77 Taxable income	(31,814,237)	(31,521,766)	14,500,822	5,243,381	(20,545,578)	5,821,822	(5,312,919)
78							
79 Federal Income Taxes	(11,134,983)	(11,032,618)	5,075,288	1,835,183	(7,190,952)	2,037,638	(1,859,522)

	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	8,988,842	8,988,842	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	8,988,842	8,988,842	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	65,463	-	65,463	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	9,506	-	9,506	-	-	-	-
12 Other Power Supply	25,178	-	25,178	-	-	-	-
13 Transmission	11,365	-	11,365	-	-	-	-
14 Distribution	149,888	-	149,888	-	-	-	-
15 Customer Accounting	39,506	-	39,506	-	-	-	-
16 Customer Service & Info	13,414	-	13,414	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	58,694	-	58,694	-	-	-	-
19 Total O&M Expenses	373,014	-	373,014	-	-	-	-
20 Depreciation	3,425,631	-	-	-	3,425,631	-	-
21 Amortization	14,038	-	-	-	14,038	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,996,666	3,003,262	(124,628)	-	(1,149,228)	(881,768)	1,149,228
24 State	271,341	408,093	(16,935)	-	(156,161)	(119,818)	156,161
25 Deferred Income Taxes	(1,305,389)	-	-	-	-	-	(1,305,389)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,775,501	3,411,355	231,451	-	2,134,280	(1,001,586)	(0)
29							
30 Operating Rev For Return:	4,213,341	5,577,487	(231,451)	-	(2,134,280)	1,001,586	0
31							
32 Rate Base:							
33 Electric Plant In Service	108,154,842	-	-	-	-	-	108,154,842
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	58,021	-	-	-	-	-	58,021
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	108,212,863	-	-	-	-	-	108,212,863
45							
46 Deductions:							
47 Accum Prov For Deprec	(3,425,631)	-	-	-	(3,425,631)	-	-
48 Accum Prov For Amort	(14,038)	-	-	-	(14,038)	-	-
49 Accum Def Income Tax	652,695	-	-	-	-	-	652,695
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,786,975)	-	-	-	(3,439,669)	-	652,695
56							
57 Total Rate Base:	105,425,888	-	-	-	(3,439,669)	-	108,865,557
58							
59							
60 Estimated ROE impact	-0.185%	0.320%	-0.013%	0.000%	-0.108%	0.057%	-0.433%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,176,159	8,988,842	(373,014)	-	(3,439,669)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,639,155	-	-	-	-	2,639,155	-
70 Schedule "M" Additions	3,439,669	-	-	-	-	-	3,439,669
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	5,976,673	8,988,842	(373,014)	-	(3,439,669)	(2,639,155)	3,439,669
74							
76 State Income Taxes	271,341	408,093	(16,935)	-	(156,161)	(119,818)	156,161
77 Taxable Income	5,705,332	8,580,749	(356,079)	-	(3,283,508)	(2,519,338)	3,283,508
78							
79 Federal Income Taxes	1,996,666	3,003,262	(124,628)	-	(1,149,228)	(881,768)	1,149,228

	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	5,917,845	5,917,845	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	41,214,484	-	-	41,214,484	-	-	-
5 Other Operating Revenues	1,001,908	-	-	1,001,908	-	-	-
6 Total Operating Revenues	48,134,237	5,917,845	-	42,216,392	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(37,684)	-	2,752,851	(926,299)	-	-	(1,864,237)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	451,335	-	451,335	-	-	-	-
12 Other Power Supply	15,974,328	-	291,337	15,762,834	-	-	(79,844)
13 Transmission	804,741	-	86,035	718,706	-	-	-
14 Distribution	1,134,630	-	1,134,630	-	-	-	-
15 Customer Accounting	429,053	-	423,779	5,274	-	-	-
16 Customer Service & Info	101,541	-	101,541	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	536,039	-	496,194	39,845	-	-	-
19 Total O&M Expenses	19,393,982	-	5,737,702	15,600,361	-	-	(1,944,080)
20 Depreciation	(4,917,886)	-	-	41,203	2,585,242	-	(7,544,332)
21 Amortization	530,337	-	-	479,461	72,173	-	(21,296)
22 Taxes Other Than Income	2,393,826	-	(237,480)	-	-	2,631,306	-
23 Income Taxes: Federal	(11,882,440)	1,977,120	(1,837,679)	8,891,810	(1,021,190)	(992,686)	(18,899,814)
24 State	(1,697,640)	268,658	(249,710)	1,208,249	(138,763)	(217,903)	(2,568,171)
25 Deferred Income Taxes	25,836,925	2,526	-	(196,806)	151,437	-	25,879,569
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(6,382)	(6,382)	-	-	-	-	-
28 Total Operating Expenses:	29,650,723	2,241,922	3,412,833	26,024,478	1,648,899	1,420,717	(5,098,125)
29							
30 Operating Rev For Return:	18,483,514	3,675,923	(3,412,833)	16,191,914	(1,648,899)	(1,420,717)	5,098,125
31							
32 Rate Base:							
33 Electric Plant In Service	86,592,535	-	-	3,359,508	-	-	83,233,027
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	20,832,031	-	-	-	-	-	20,832,031
36 Elec Plant Acq Adj	(1,270,805)	-	-	-	-	-	(1,270,805)
37 Pensions	(2,538,240)	-	-	-	-	-	(2,538,240)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(5,800,807)	-	-	-	-	-	(5,800,807)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	139,328	-	-	-	-	-	139,328
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	97,954,043	-	-	3,359,508	-	-	94,594,534
45							
46 Deductions:							
47 Accum Prov For Deprec	15,834,820	-	-	(36,314)	(987,819)	-	16,858,952
48 Accum Prov For Amort	(347,733)	-	-	(335,447)	(12,286)	-	-
49 Accum Def Income Tax	(2,465,541)	3,036	-	113,949	(75,719)	-	(2,506,807)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(24,358,204)	(8,000)	-	-	-	-	(24,350,204)
54							
55 Total Deductions:	(11,336,658)	(4,964)	-	(257,812)	(1,075,823)	-	(9,998,059)
56							
57 Total Rate Base:	86,617,384	(4,964)	-	3,101,697	(1,075,823)	-	84,596,475
58							
59							
60 Estimated ROE impact	0.672%	0.205%	-0.190%	0.888%	-0.088%	-0.079%	-0.047%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	30,740,360	5,924,227	(5,500,222)	26,095,367	(2,657,414)	(2,631,306)	9,509,709
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,168,317	-	-	-	-	2,168,317	-
70 Schedule "M" Additions	(4,393,130)	-	-	520,664	-	-	(4,013,794)
72 Schedule "M" Deductions	61,571,854	6,655	-	2,611	399,034	-	61,163,554
73 Income Before Tax	(37,392,941)	5,917,572	(5,500,222)	26,613,420	(3,056,448)	(4,799,622)	(56,567,640)
74							
76 State Income Taxes	(1,697,640)	268,658	(249,710)	1,208,249	(138,763)	(217,903)	(2,568,171)
77 Taxable Income	(35,695,301)	5,648,914	(5,250,512)	25,405,171	(2,917,685)	(4,581,719)	(53,990,469)
78							
79 Federal Income Taxes	(11,882,440)	1,977,120	(1,837,679)	8,891,810	(1,021,190)	(992,686)	(18,899,814)

PACIFICORP

State of Oregon

Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
 Results of Operations December 2014 - PCAM Earnings Test
 EXCLUDING TYPE 1 ADJUSTMENTS FOR NORMALIZING HYDRO & 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 Operating Revenues:					
2 General Business Revenues	1,266,158,363	(24,884,836)	1,241,273,527	(2,778,690)	1,238,494,837
3 Interdepartmental	-	-	-	-	-
4 Special Sales	90,200,976	-	90,200,976	-	90,200,976
5 Other Operating Revenues	45,564,224	(8,602,992)	36,961,232	-	36,961,232
6 Total Operating Revenues	1,401,923,563	(33,487,828)	1,368,435,735	(2,778,690)	1,365,657,045
7					
8 Operating Expenses:					
9 Steam Production	286,559,775	(367,447)	286,192,328	-	286,192,328
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	10,326,456	-	10,326,456	-	10,326,456
12 Other Power Supply	272,751,624	(6,252,996)	266,498,628	(1,619,234)	264,879,394
13 Transmission	54,021,522	(33,181)	53,988,341	-	53,988,341
14 Distribution	69,296,095	-	69,296,095	-	69,296,095
15 Customer Accounting	30,993,551	-	30,993,551	-	30,993,551
16 Customer Service	30,023,500	(26,645,250)	3,378,250	-	3,378,250
17 Sales	-	-	-	-	-
18 Administrative & General	32,610,711	12,642,504	45,253,215	-	45,253,215
xx					
19 Total O&M Expenses	786,583,234	(20,656,370)	765,926,864	(1,619,234)	764,307,630
xx					
20 Depreciation	178,835,906	28,006,461	206,842,367	-	206,842,367
21 Amortization	11,869,991	-	11,869,991	-	11,869,991
22 Taxes Other Than Income	67,197,241	-	67,197,241	-	67,197,241
23 Income Taxes - Federal	21,262,257	(11,134,983)	10,127,273	(387,008)	9,740,266
24 Income Taxes - State	5,247,564	(1,513,059)	3,734,505	(52,588)	3,681,917
25 Income Taxes - Def Net	62,528,578	(184,484)	62,344,093	-	62,344,093
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	13,091	9,484	22,575	-	22,575
xx					
28 Total Operating Expenses:	1,133,537,862	(5,472,951)	1,128,064,911	(2,058,830)	1,126,006,081
29					
30 Operating Rev For Return:	268,385,701	(28,014,876)	240,370,824	(719,861)	239,650,964
31					
32 Rate Base:					
33 Electric Plant In Service	6,769,117,520	(4,099,785)	6,765,017,735	-	6,765,017,735
34 Plant Held for Future Use	15,026,571	(15,026,571)	-	-	-
35 Misc Deferred Debits	128,532,809	(1,688,222)	126,844,587	-	126,844,587
36 Elec Plant Acq Adj	9,859,604	-	9,859,604	-	9,859,604
37 Pensions	2,538,240	-	2,538,240	-	2,538,240
38 Prepayments	9,461,514	-	9,461,514	-	9,461,514
39 Fuel Stock	52,004,802	-	52,004,802	-	52,004,802
40 Material & Supplies	61,805,737	-	61,805,737	-	61,805,737
41 Working Capital	21,476,245	(731,615)	20,744,630	(45,227)	20,699,403
42 Weatherization Loans	(1,200)	-	(1,200)	-	(1,200)
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	7,069,821,841	(21,546,193)	7,048,275,648	(45,227)	7,048,230,421
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,335,368,960)	(74,116,029)	(2,409,484,989)	-	(2,409,484,989)
48 Accum Prov For Amort	(149,279,637)	-	(149,279,637)	-	(149,279,637)
49 Accum Def Income Tax	(1,075,085,400)	9,387,394	(1,065,698,006)	-	(1,065,698,006)
50 Unamortized ITC	(616,534)	-	(616,534)	-	(616,534)
51 Customer Adv For Const	(7,273,842)	1,613,973	(5,659,869)	-	(5,659,869)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(54,433,545)	-	(54,433,545)	-	(54,433,545)
54					
55 Total Rate Base Deductions	(3,622,057,917)	(63,114,663)	(3,685,172,580)	-	(3,685,172,580)
56					
57 Total Rate Base:	3,447,763,923	(84,660,855)	3,363,103,068	(45,227)	3,363,057,841
58					
59 Return on Rate Base	7.784%		7.147%		7.126%
xx					
60 Return on Equity	10.190%	-1.230%	8.961%		8.920%

(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.

2. RESULTS OF OPERATIONS

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2014
FILE:	JAM December 2014 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/28/2015
TIME:	7:59:32 AM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2010 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	1.658
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.17%	5.20%	2.503%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.81%	9.80%	5.077%
	<u>100.00%</u>		<u>7.582%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2013 to 12/31/2014

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	4,719,129,566	3,452,971,203	1,266,158,363	(9,978,149)	1,256,180,214
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	360,600,595	270,399,619	90,200,976	41,214,484	131,415,460
5	Other Operating Revenues	2.4	187,270,964	141,706,740	45,564,224	(7,601,084)	37,963,140
6	Total Operating Revenues	2.4	5,267,001,125	3,865,077,562	1,401,923,563	23,635,251	1,425,558,814
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,157,521,279	870,961,504	286,559,775	(339,668)	286,220,107
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,474,224	30,147,768	10,326,456	460,841	10,787,296
12	Other Power Supply	2.9	1,109,166,025	836,414,401	272,751,624	9,746,510	282,498,134
13	Transmission	2.10	211,983,804	157,962,283	54,021,522	782,926	54,804,448
14	Distribution	2.12	206,637,281	137,341,186	69,296,095	1,284,518	70,580,614
15	Customer Accounting	2.12	85,292,258	54,298,706	30,993,551	468,559	31,462,110
16	Customer Service & Infor	2.13	136,004,345	105,980,845	30,023,500	(26,530,296)	3,493,204
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	103,932,849	71,322,138	32,610,711	13,237,236	45,847,947
19							
20	Total O & M Expenses	2.14	3,051,012,065	2,264,428,831	786,583,234	(889,374)	785,693,860
21							
22	Depreciation	2.16	646,078,659	467,242,753	178,835,906	26,514,206	205,350,112
23	Amortization	2.17	46,806,657	34,936,666	11,869,991	544,375	12,414,366
24	Taxes Other Than Income	2.17	171,415,396	104,218,155	67,197,241	2,393,826	69,591,067
25	Income Taxes - Federal	2.20	27,371,633	6,109,377	21,262,257	(21,020,556)	241,700
26	Income Taxes - State	2.20	12,963,329	7,715,765	5,247,564	(2,939,358)	2,308,206
27	Income Taxes - Def Net	2.19	295,102,598	232,574,020	62,528,578	24,347,052	86,875,630
28	Investment Tax Credit Adj.	2.17	(5,019,198)	(5,019,198)	0	0	0
29	Misc Revenue & Expense	2.4	(214,316)	(227,407)	13,091	3,103	16,194
30							
31	Total Operating Expenses	2.20	4,245,516,823	3,111,978,961	1,133,537,862	28,953,273	1,162,491,135
32							
33	Operating Revenue for Return		1,021,484,303	753,098,602	268,385,701	(5,318,022)	263,067,679
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	25,123,827,687	18,354,710,167	6,769,117,520	190,647,592	6,959,765,112
37	Plant Held for Future Use	2.31	53,274,726	38,248,156	15,026,571	(15,026,571)	0
38	Misc Deferred Debits	2.33	752,787,566	624,254,757	128,532,809	19,143,809	147,676,618
39	Elec Plant Acq Adj	2.31	38,644,412	28,784,808	9,859,604	(1,270,805)	8,588,799
40	Pensions	2.31	9,420,769	6,882,530	2,538,240	(2,538,240)	0
41	Prepayments	2.32	42,348,883	32,887,369	9,461,514	0	9,461,514
42	Fuel Stock	2.32	212,556,354	160,551,553	52,004,802	(5,800,807)	46,203,994
43	Material & Supplies	2.32	217,370,043	155,564,306	61,805,737	0	61,805,737
44	Working Capital	2.33	44,498,521	23,022,276	21,476,245	(534,266)	20,941,979
45	Weatherization Loans	2.31	8,853,165	8,854,365	(1,200)	0	(1,200)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		26,503,582,127	19,433,760,286	7,069,821,841	184,620,713	7,254,442,554
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(8,067,628,502)	(5,732,259,542)	(2,335,368,960)	(61,706,841)	(2,397,075,800)
52	Accum Prov For Amort	2.39	(530,326,294)	(381,046,657)	(149,279,637)	(361,771)	(149,641,408)
53	Accum Def Income Taxes	2.35	(4,097,932,636)	(3,022,847,236)	(1,075,085,400)	7,574,547	(1,067,510,853)
54	Unamortized ITC	2.35	(1,319,750)	(703,216)	(616,534)	0	(616,534)
55	Customer Adv for Const	2.34	(27,212,112)	(19,938,271)	(7,273,842)	1,613,973	(5,659,869)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(231,635,072)	(177,201,526)	(54,433,545)	(24,358,204)	(78,791,750)
58							
59	Total Rate Base Deductions		(12,956,054,367)	(9,333,996,449)	(3,622,057,917)	(77,238,296)	(3,699,296,213)
60							
61	Total Rate Base		13,547,527,760	10,099,763,837	3,447,763,923	107,382,417	3,555,146,340
62							
63	Return on Rate Base		7.540%		7.784%		7.400%
64							
65	Return on Equity		9.719%		10.190%		9.448%
66	Net Power Costs		1,626,619,916		402,497,359		371,120,165
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		113,119,859		28,788,320		29,684,948
69	Rate Base Decrease		(871,045,230)		(215,151,964)		(232,632,496)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
215	500	Operation Supervision & Engineering							
216		P	SG		17,045,035	12,696,223	4,348,812	322,135	4,670,948
217		P	SG		1,464,607	1,090,932	373,675	-	373,675
218				B2	18,509,642	13,787,155	4,722,487	322,135	5,044,622
219									
220	501	Fuel Related-Non NPC							
221		P	SE		14,586,875	11,017,997	3,568,877	(67,101)	3,501,776
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SE		-	-	-	-	-
225		P	SE		4,013,341	3,031,422	981,918	-	981,918
226				B2	18,600,215	14,049,420	4,550,796	(67,101)	4,483,695
227									
228	501NPC	Fuel Related-NPC							
229		P	S		(253,132)	(253,132)	-	-	-
230		P	SE		759,594,314	573,749,239	185,845,075	(934,089)	184,910,986
231		P	SE		-	-	-	-	-
232		P	SE		-	-	-	-	-
233		P	SE		60,702,853	45,851,075	14,851,778	-	14,851,778
234				B2	820,044,035	619,347,182	200,696,853	(934,089)	199,762,765
235									
236		Total Fuel Related			838,644,250	633,396,601	205,247,649	(1,001,190)	204,246,459
237									
238	502	Steam Expenses							
239		P	SG		35,298,760	26,292,754	9,006,005	(240,601)	8,765,405
240		P	SG		7,854,931	5,850,851	2,004,080	-	2,004,080
241				B2	43,153,691	32,143,605	11,010,086	(240,601)	10,769,485
242									
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	-
245				B2	-	-	-	-	-
246									
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		4,303,809	3,250,824	1,052,985	7,790	1,060,776
249				B2	4,303,809	3,250,824	1,052,985	7,790	1,060,776
250									
251	505	Electric Expenses							
252		P	SG		3,131,093	2,332,237	798,856	(396,650)	402,206
253		P	SG		790,211	588,599	201,612	-	201,612
254				B2	3,921,304	2,920,836	1,000,468	(396,650)	603,818
255									
256	506	Misc. Steam Expense							
257		P	SG		39,579,598	29,481,394	10,098,204	(520,825)	9,577,379
258		P	SE		-	-	-	-	-
259		P	SG		1,981,390	1,475,865	505,525	-	505,525
260				B2	41,560,988	30,957,259	10,603,729	(520,825)	10,082,904
261									
262	507	Rents							
263		P	SG		379,252	282,491	96,761	-	96,761
264		P	SG		-	-	-	-	-
265				B2	379,252	282,491	96,761	-	96,761
266									
267	510	Maint Supervision & Engineering							
268		P	SG		4,671,935	3,479,953	1,191,982	(367,447)	824,534
269		P	SG		2,070,839	1,542,492	528,347	-	528,347
270				B2	6,742,774	5,022,445	1,720,328	(367,447)	1,352,881
271									
272									
273									
274	511	Maintenance of Structures							
275		P	SG		27,449,466	20,446,103	7,003,363	(44,390)	6,958,973
276		P	SG		1,262,532	940,414	322,118	-	322,118
277				B2	28,711,998	21,386,516	7,325,481	(44,390)	7,281,091
278									
279	512	Maintenance of Boiler Plant							
280		P	SG		109,274,236	81,394,379	27,879,857	2,056,738	29,936,594
281		P	SG		5,668,458	4,222,227	1,446,231	-	1,446,231
282				B2	114,942,695	85,616,607	29,326,088	2,056,738	31,382,826
283									
284	513	Maintenance of Electric Plant							
285		P	SG		43,558,351	32,445,021	11,113,329	(112,945)	11,000,384
286		P	SG		1,152,865	858,727	294,138	-	294,138
287				B2	44,711,216	33,303,749	11,407,467	(112,945)	11,294,522
288									
289	514	Maintenance of Misc. Steam Plant							
290		P	SG		9,068,242	6,754,601	2,313,640	(42,284)	2,271,357
291		P	SG		2,871,419	2,138,815	732,604	-	732,604
292				B2	11,939,661	8,893,416	3,046,244	(42,284)	3,003,961
293									
294		Total Steam Power Generation		B2	1,157,521,279	870,961,504	286,559,775	(339,668)	286,220,107

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		4,118,366	3,067,620	1,050,746	-	1,050,746
361		P	SG		268,738	200,173	68,565	-	68,565
362									
363				B2	4,387,105	3,267,794	1,119,311	-	1,119,311
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369									
370				B2	-	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		12,748,218	9,495,681	3,252,537	-	3,252,537
375		P	SG		6,451,040	4,805,144	1,645,896	-	1,645,896
376									
377									
378				B2	19,199,258	14,300,824	4,898,433	-	4,898,433
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		867,204	645,949	221,256	-	221,256
383		P	SG		54,201	40,373	13,829	-	13,829
384									
385				B2	921,406	686,321	235,084	-	235,084
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		388	289	99	-	99
390		P	SG		-	-	-	-	-
391									
392				B2	388	289	99	-	99
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		628,004	467,777	160,227	-	160,227
397		P	SG		169,903	126,555	43,348	-	43,348
398									
399				B2	797,907	594,331	203,575	-	203,575
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,502,853	1,119,420	383,433	-	383,433
407		P	SG		387,574	288,690	98,884	-	98,884
408									
409				B2	1,890,427	1,408,110	482,317	-	482,317
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		1,515,060	1,128,513	386,547	-	386,547
414		P	SG		476,574	354,983	121,591	-	121,591
415									
416				B2	1,991,634	1,483,495	508,139	-	508,139
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,895,461	2,156,723	738,738	13,241	751,979
421		P	SG		844,060	628,710	215,351	4,293	219,644
422									
423				B2	3,739,521	2,785,432	954,089	17,534	971,623
424									
425		Total Hydraulic Power Generation		B2	40,474,224	30,147,768	10,326,456	460,841	10,787,296

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
583	565	Transmission of Electricity by Others							
584		T	SG		-	-	-	-	-
585		T	SE		-	-	-	-	-
586					-	-	-	-	-
587									
588	565NPC	Transmission of Electricity by Others-NPC							
589		T	SG		145,291,165	108,222,072	37,069,094	135,284	37,204,378
590		T	SE		6,044,559	4,565,675	1,478,883	373,550	1,852,433
591					151,335,724	112,787,747	38,547,977	508,834	39,056,811
592									
593		Total Transmission of Electricity by Others		B2	151,335,724	112,787,747	38,547,977	508,834	39,056,811
594									
595	566	Misc. Transmission Expense							
596		T	SG		4,350,698	3,240,676	1,110,022	(466,913)	643,110
597									
598				B2	4,350,698	3,240,676	1,110,022	(466,913)	643,110
599									
600	567	Rents - Transmission							
601		T	SG		1,917,195	1,428,049	489,147	-	489,147
602									
603				B2	1,917,195	1,428,049	489,147	-	489,147
604									
605	568	Maint Supervision & Engineering							
606		T	SG		1,369,666	1,020,214	349,452	-	349,452
607									
608				B2	1,369,666	1,020,214	349,452	-	349,452
609									
610	569	Maintenance of Structures							
611		T	SG		4,086,880	3,044,167	1,042,713	-	1,042,713
612									
613				B2	4,086,880	3,044,167	1,042,713	-	1,042,713
614									
615	570	Maintenance of Station Equipment							
616		T	SG		7,895,835	5,881,319	2,014,517	-	2,014,517
617									
618				B2	7,895,835	5,881,319	2,014,517	-	2,014,517
619									
620	571	Maintenance of Overhead Lines							
621		T	SG		15,744,941	11,727,831	4,017,111	(2,236)	4,014,874
622									
623				B2	15,744,941	11,727,831	4,017,111	(2,236)	4,014,874
624									
625	572	Maintenance of Underground Lines							
626		T	SG		100,695	75,004	25,691	-	25,691
627									
628				B2	100,695	75,004	25,691	-	25,691
629									
630	573	Maint of Misc. Transmission Plant							
631		T	SG		(1,477,863)	(1,100,806)	(377,057)	443,734	66,677
632									
633				B2	(1,477,863)	(1,100,806)	(377,057)	443,734	66,677
634									
635		Total Transmission Expense		B2	211,983,804	157,962,283	54,021,522	782,926	54,804,448
636									
637		Summary of Transmission Expense by Factor							
638		SE			6,044,559	4,565,675	1,478,883	373,550	1,852,433
639		SG			205,939,246	153,396,607	52,542,638	409,376	52,952,015
640		SNPT			-	-	-	-	-
641		Total Transmission Expense by Factor			211,983,804	157,962,283	54,021,522	782,926	54,804,448
642	580	Operation Supervision & Engineering							
643		DPW	S		1,474,215	1,208,629	265,587	377,709	643,295
644		DPW	SNPD		8,382,040	6,152,893	2,229,147	119,494	2,348,641
645				B2	9,856,256	7,361,522	2,494,734	497,203	2,991,936
646									
647	581	Load Dispatching							
648		DPW	S		-	-	-	-	-
649		DPW	SNPD		11,105,284	8,151,909	2,953,376	-	2,953,376
650				B2	11,105,284	8,151,909	2,953,376	-	2,953,376
651									
652	582	Station Expense							
653		DPW	S		4,615,703	3,558,894	1,056,809	-	1,056,809
654		DPW	SNPD		30,728	22,556	8,172	-	8,172
655				B2	4,646,431	3,581,450	1,064,981	-	1,064,981

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC	BUS					OREGON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
859	923	Outside Services								
860		PTD	S		275,306	243,263	32,044	-	32,044	
861		CUST	CN		-	-	-	-	-	
862		PTD	SO		13,883,057	10,142,542	3,740,515	53,985	3,794,500	
863				B2	14,158,363	10,385,805	3,772,558	53,985	3,826,544	
864										
865	924	Property Insurance								
866		PT	S		8,526,201	2,098,568	6,427,632	-	6,427,632	
867		PT	SG		-	-	-	-	-	
868		PTD	SO		7,106,979	5,192,144	1,914,835	(161,018)	1,753,816	
869				B2	15,633,179	7,290,712	8,342,467	(161,018)	8,181,448	
870										
871	925	Injuries & Damages								
872		PTD	S		2,078,198	-	2,078,198	893,405	2,971,603	
873		PTD	SO		(25,568,401)	(18,679,502)	(6,888,899)	11,383,175	4,494,276	
874				B2	(23,490,203)	(18,679,502)	(4,810,701)	12,276,580	7,465,879	
875										
876	926	Employee Pensions & Benefits								
877		LABOR	S		-	-	-	-	-	
878		CUST	CN		-	-	-	-	-	
879		LABOR	SO		-	-	-	-	-	
880				B2	-	-	-	-	-	
881										
882	927	Franchise Requirements								
883		DMSC	S		-	-	-	-	-	
884		DMSC	SO		-	-	-	-	-	
885				B2	-	-	-	-	-	
886										
887	928	Regulatory Commission Expense								
888		DMSC	S		17,403,106	13,351,395	4,051,711	-	4,051,711	
889		CUST	CN		-	-	-	-	-	
890		DMSC	SO		3,154,513	2,304,592	849,921	-	849,921	
891		FERC	SG		3,722,971	2,773,105	949,866	-	949,866	
892				B2	24,280,590	18,429,092	5,851,498	-	5,851,498	
893										
894	929	Duplicate Charges								
895		LABOR	S		-	-	-	-	-	
896		LABOR	SO		(7,433,359)	(5,430,587)	(2,002,771)	-	(2,002,771)	
897				B2	(7,433,359)	(5,430,587)	(2,002,771)	-	(2,002,771)	
898										
899	930	Misc General Expenses								
900		PTD	S		256,820	189,093	67,727	826,865	894,592	
901		CUST	CN		-	-	-	-	-	
902		P	SG		-	-	-	-	-	
903		LABOR	SO		2,179,552	1,592,315	587,237	(296,482)	290,755	
904				B2	2,436,372	1,781,408	654,964	530,383	1,185,347	
905										
906	931	Rents								
907		PTD	S		398,774	151,636	247,138	-	247,138	
908		PTD	SO		5,742,197	4,195,076	1,547,121	-	1,547,121	
909				B2	6,140,971	4,346,712	1,794,259	-	1,794,259	
910										
911	935	Maintenance of General Plant								
912		G	S		869,102	291,432	577,671	5,384	583,055	
913		CUST	CN		68,296	47,582	20,714	-	20,714	
914		G	SO		21,225,301	15,506,564	5,718,737	49,369	5,768,105	
915				B2	22,162,699	15,845,578	6,317,121	54,753	6,371,874	
916										
917		Total Administrative & General Expense		B2	103,932,849	71,322,138	32,610,711	13,237,236	45,847,947	
918										
919		Summary of A&G Expense by Factor								
920		S			29,732,143	17,066,019	12,666,125	1,773,718	14,439,843	
921		SO			70,303,798	51,361,833	18,941,965	11,463,518	30,405,483	
922		SG			3,722,971	2,773,105	949,866	-	949,866	
923		CN			173,937	121,182	52,755	-	52,755	
924		Total A&G Expense by Factor			103,932,849	71,322,138	32,610,711	13,237,236	45,847,947	
925										
926		Total O&M Expense		B2	3,051,012,065	2,264,428,831	786,583,234	(889,374)	785,693,860	

2010 PROTOCOL
13 Month Average

FERC		BUS	UNADJUSTED RESULTS			OREGON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT	ADJ TOTAL	
1248	SCHMDF	Deductions - Flow Through							
1249		SCHMDF	S		-	-	-	-	
1250		SCHMDF	DGP		-	-	-	-	
1251		SCHMDF	DGU		-	-	-	-	
1252				B6	-	-	-	-	
1253	SCHMDP	Deductions - Permanent							
1254		SCHMDP	S		-	-	-	-	
1255		P	SE		482,315	364,310	118,005	118,005	
1256		PTD	SNP		64,760	47,966	16,794	16,794	
1257		BOOKDEPR	SCHMDEXP		(10,910)	(7,890)	(3,020)	(3,020)	
1258		P	SG		-	-	-	-	
1259		SCHMDP-SO	SO		69,076	50,465	18,611	18,611	
1260				B6	605,241	454,851	150,390	150,390	
1261									
1262	SCHMDT	Deductions - Temporary							
1263		GP	S		54,118,642	52,299,962	1,818,680	341,222	2,159,902
1264		DPW	BADDEBT		-	-	-	-	
1265		SCHMDT-SNP	SNP		75,786,597	56,133,584	19,653,013	-	19,653,013
1266		SCHMDT	CN		-	-	-	-	
1267		SCHMDT	SG		162,147	120,777	41,370	-	41,370
1268		CUST	DGP		-	-	-	-	
1269		P	SE		243,273,033	183,752,978	59,520,055	6,655	59,526,710
1270		SCHMDT-SG	SG		157,762,973	117,511,865	40,251,108	60,598,626	100,849,734
1271		SCHMDT-GPS	GPS		51,878,154	37,900,613	13,977,541	-	13,977,541
1272		SCHMDT-SO	SO		44,112,938	32,227,581	11,885,357	625,351	12,510,708
1273		TAXDEPR	TAXDEPR		1,246,168,964	926,858,134	319,310,830	(2,326,406)	316,984,425
1274		DPW	SNPD		(28,825)	(21,159)	(7,666)	-	(7,666)
1275				B6	1,873,234,623	1,406,784,336	466,450,287	59,245,448	525,695,736
1276									
1277	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,873,839,864	1,407,239,187	466,600,677	59,245,448	525,846,125
1278									
1279	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(765,456,552)	(601,649,731)	(163,806,821)	(61,998,239)	(225,805,060)
1280									
1281									
1282									
1283	40911	State Income Taxes							
1284		S	S		12,963,329	7,715,765	5,247,564	(2,939,358)	2,308,206
1285		IBT	SE		-	-	-	-	
1286		PTC	SG		-	-	-	-	
1287		IBT	IBT		-	-	-	-	
1288	Total State Tax Expense				12,963,329	7,715,765	5,247,564	(2,939,358)	2,308,206
1289									
1290									
1291	Calculation of Taxable Income:								
1292		Operating Revenues			5,267,001,125	3,865,077,562	1,401,923,563	23,635,251	1,425,558,814
1293		Operating Deductions:							
1294		O & M Expenses			3,051,012,065	2,264,428,831	786,583,234	(889,374)	785,693,860
1295		Depreciation Expense			646,078,659	467,242,753	178,835,906	26,514,206	205,350,112
1296		Amortization Expense			46,806,657	34,936,666	11,869,991	544,375	12,414,366
1297		Taxes Other Than Income			171,415,396	104,218,155	67,197,241	2,393,826	69,591,067
1298		Interest & Dividends (AFUDC-Equity)			(50,655,904)	(37,519,793)	(13,136,111)	(14,232)	(13,150,343)
1299		Misc Revenue & Expense			(214,316)	(227,407)	13,091	3,103	16,194
1300		Total Operating Deductions			3,864,442,557	2,833,079,204	1,031,363,353	28,551,903	1,059,915,256
1301		Other Deductions:							
1302		Interest Deductions			351,566,138	260,397,856	91,168,282	(2,171,326)	88,996,955
1303		Interest on PCRBS			-	-	-	-	
1304		Schedule M Adjustments			(765,456,552)	(601,649,731)	(163,806,821)	(61,998,239)	(225,805,060)
1305									
1306		Income Before State Taxes			285,535,878	169,950,772	115,585,107	(64,743,565)	50,841,542
1307									
1308		State Income Taxes			12,963,329	7,715,765	5,247,564	(2,939,358)	2,308,206
1309									
1310	Total Taxable Income				272,572,550	162,235,007	110,337,543	(61,804,207)	48,533,336
1311									
1312	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1313									
1314	Federal Income Tax - Calculated				95,400,392	56,782,252	38,618,140	(21,631,472)	16,986,668
1315									
1316	Adjustments to Calculated Tax:								
1317	40910	PMI	P	SE	(71,466)	(53,981)	(17,485)	-	(17,485)
1318	40910	PTC	P	SG	(67,956,887)	(50,618,598)	(17,338,289)	610,916	(16,727,373)
1319	40910		P	SO	(406)	(297)	(109)	-	(109)
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-
1321	Federal Income Tax Expense				27,371,633	6,109,377	21,262,257	(21,020,556)	241,700
1322									
1323	Total Operating Expenses				4,245,516,823	3,111,978,961	1,133,537,862	28,953,273	1,162,491,135

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1324	310	Land and Land Rights							
1325		P	SG		2,328,228	1,734,212	594,016	-	594,016
1326		P	SG		34,798,446	25,920,089	8,878,357	-	8,878,357
1327		P	SG		53,843,265	40,105,877	13,737,387	-	13,737,387
1328		P	S		-	-	-	-	-
1329		P	SG		2,635,017	1,962,727	672,289	-	672,289
1330				B8	93,604,955	69,722,906	23,882,050	-	23,882,050
1331									
1332	311	Structures and Improvements							
1333		P	SG		228,938,373	170,527,816	58,410,557	-	58,410,557
1334		P	SG		313,787,386	233,728,740	80,058,646	-	80,058,646
1335		P	SG		407,418,405	303,471,059	103,947,345	(21,240,184)	82,707,161
1336		P	SG		63,810,791	47,530,323	16,280,468	-	16,280,468
1337				B8	1,013,954,955	755,257,938	258,697,017	(21,240,184)	237,456,832
1338									
1339	312	Boiler Plant Equipment							
1340		P	SG		612,770,321	456,430,187	156,340,134	-	156,340,134
1341		P	SG		540,920,950	402,912,220	138,008,730	-	138,008,730
1342		P	SG		2,682,290,013	1,997,939,667	684,350,346	35,824,876	720,175,222
1343		P	SG		332,520,537	247,682,379	84,838,158	-	84,838,158
1344				B8	4,168,501,821	3,104,964,452	1,063,537,369	35,824,876	1,099,362,245
1345									
1346	314	Turbogenerator Units							
1347		P	SG		114,736,296	85,462,868	29,273,428	-	29,273,428
1348		P	SG		132,029,591	98,344,010	33,685,580	-	33,685,580
1349		P	SG		679,102,298	505,838,449	173,263,849	-	173,263,849
1350		P	SG		67,694,939	50,423,483	17,271,456	-	17,271,456
1351				B8	993,563,124	740,068,810	253,494,314	-	253,494,314
1352									
1353	315	Accessory Electric Equipment							
1354		P	SG		86,221,426	64,223,185	21,998,241	-	21,998,241
1355		P	SG		136,835,564	101,923,804	34,911,760	-	34,911,760
1356		P	SG		195,236,629	145,424,620	49,812,009	573,983	50,385,992
1357		P	SG		67,707,473	50,432,819	17,274,654	-	17,274,654
1358				B8	486,001,092	362,004,428	123,996,665	573,983	124,570,648
1359									
1360									
1361									
1362	316	Misc Power Plant Equipment							
1363		P	SG		3,121,507	2,325,097	796,411	-	796,411
1364		P	SG		5,041,681	3,755,364	1,286,317	-	1,286,317
1365		P	SG		18,831,769	14,027,095	4,804,673	-	4,804,673
1366		P	SG		4,094,398	3,049,767	1,044,631	-	1,044,631
1367				B8	31,089,355	23,157,322	7,932,032	-	7,932,032
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		4,791,173	3,568,769	1,222,403	-	1,222,403
1375				B8	4,791,173	3,568,769	1,222,403	-	1,222,403
1376									
1377									
1378		Total Steam Production Plant		B8	6,791,506,475	5,058,744,625	1,732,761,850	15,158,675	1,747,920,525
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			-	-	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			6,791,506,475	5,058,744,625	1,732,761,850	15,158,675	1,747,920,525
1386		SSGCH			-	-	-	-	-
1387		Total Steam Production Plant by Factor			6,791,506,475	5,058,744,625	1,732,761,850	15,158,675	1,747,920,525
1388	320	Land and Land Rights							
1389		P	SG		-	-	-	-	-
1390		P	SG		-	-	-	-	-
1391				B8	-	-	-	-	-
1392									
1393	321	Structures and Improvements							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1470									
1471									
2	335	Misc. Power Plant Equipment							
1473		P	SG		1,140,139	849,248	290,891	-	290,891
1474		P	SG		157,118	117,032	40,087	-	40,087
1475		P	SG		1,050,247	782,291	267,957	-	267,957
1476		P	SG		12,582	9,372	3,210	-	3,210
1477				B8	2,360,087	1,757,942	602,144	-	602,144
1478									
1479	336	Roads, Railroads & Bridges							
1480		P	SG		4,326,643	3,222,758	1,103,885	-	1,103,885
1481		P	SG		818,196	609,444	208,752	-	208,752
1482		P	SG		13,945,364	10,387,392	3,557,973	-	3,557,973
1483		P	SG		1,018,136	758,372	259,764	-	259,764
1484				B8	20,108,339	14,977,966	5,130,373	-	5,130,373
1485									
1486	337	Hydro Plant ARO							
1487		P	S		-	-	-	-	-
1488				B8	-	-	-	-	-
1489									
1490	HP	Unclassified Hydro Plant - Acct 300							
1491		P	S		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494		P	SG		-	-	-	-	-
1495				B8	-	-	-	-	-
1496									
1497		Total Hydraulic Production Plant		B8	961,179,444	715,947,392	245,232,052	5,206,654	250,438,706
1498									
1499		Summary of Hydraulic Plant by Factor							
1500		S			-	-	-	-	-
1501		SG			961,179,444	715,947,392	245,232,052	5,206,654	250,438,706
1502		DGP			-	-	-	-	-
1503		DGU			-	-	-	-	-
1504		Total Hydraulic Plant by Factor			961,179,444	715,947,392	245,232,052	5,206,654	250,438,706
1505									
1506	340	Land and Land Rights							
1507		P	S		74,986	-	74,986	-	74,986
1508		P	SG		32,280,271	24,044,393	8,235,879	-	8,235,879
1509		P	SG		5,395,985	4,019,272	1,376,713	-	1,376,713
1510		P	SG		-	-	-	-	-
1511				B8	37,751,242	28,063,664	9,687,578	-	9,687,578
1512									
1513	341	Structures and Improvements							
1514		P	SG		145,803,867	108,603,964	37,199,902	(887,429)	36,312,473
1515		P	SG		-	-	-	-	-
1516		P	SG		52,055,867	38,774,511	13,281,357	-	13,281,357
1517		P	SG		4,273,000	3,182,801	1,090,199	-	1,090,199
1518				B8	202,132,734	150,561,276	51,571,458	(887,429)	50,684,029
1519									
1520	342	Fuel Holders, Producers & Accessories							
1521		P	SG		11,497,617	8,564,154	2,933,463	-	2,933,463
1522		P	SG		-	-	-	-	-
1523		P	SG		2,499,436	1,861,738	637,698	-	637,698
1524				B8	13,997,053	10,425,892	3,571,160	-	3,571,160
1525									
1526	343	Prime Movers							
1527		P	S		-	-	-	-	-
1528		P	SG		-	-	-	-	-
1529		P	SG		1,783,957,460	1,328,804,624	455,152,835	(6,537)	455,146,298
1530		P	SG		928,589,838	691,672,587	236,917,251	28,777,269	265,694,520
1531		P	SG		54,917,272	40,905,866	14,011,406	-	14,011,406
1532				B8	2,767,464,570	2,061,383,077	706,081,492	28,770,732	734,852,224
1533									
1534	344	Generators							
1535		P	S		-	-	-	-	-
1536		P	SG		54,811,158	40,826,826	13,984,332	-	13,984,332
1537		P	SG		337,533,144	251,416,086	86,117,058	(1,492,644)	84,624,413
1538		P	SG		16,701,442	12,440,293	4,261,149	-	4,261,149
1539				B8	409,045,744	304,683,205	104,362,539	(1,492,644)	102,869,895

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1611	356	Clearing and Grading							
1612		T	SG		181,775,157	135,397,662	46,377,495	-	46,377,495
1613		T	SG		156,518,602	116,584,978	39,933,623	-	39,933,623
1614		T	SG		723,098,053	538,609,277	184,488,777	-	184,488,777
1615				B8	1,061,391,813	790,591,917	270,799,895	-	270,799,895
1616									
1617	357	Underground Conduit							
1618		T	SG		6,371	4,746	1,625	-	1,625
1619		T	SG		91,651	68,267	23,383	-	23,383
1620		T	SG		3,352,952	2,497,491	855,461	-	855,461
1621				B8	3,450,974	2,570,504	880,470	-	880,470
1622									
1623	358	Underground Conductors							
1624		T	SG		-	-	-	-	-
1625		T	SG		1,087,552	810,078	277,474	-	277,474
1626		T	SG		6,741,689	5,021,637	1,720,052	-	1,720,052
1627				B8	7,829,241	5,831,715	1,997,526	-	1,997,526
1628									
1629	359	Roads and Trails							
1630		T	SG		1,863,032	1,387,704	475,328	-	475,328
1631		T	SG		440,513	328,122	112,391	-	112,391
1632		T	SG		9,623,683	7,168,329	2,455,354	-	2,455,354
1633				B8	11,927,227	8,884,155	3,043,072	-	3,043,072
1634									
1635	TP	Unclassified Trans Plant - Acct 300							
1636		T	SG		32,963,276	24,553,138	8,410,138	-	8,410,138
1637				B8	32,963,276	24,553,138	8,410,138	-	8,410,138
1638									
1639	TS0	Unclassified Trans Sub Plant - Acct 300							
1640		T	SG		-	-	-	-	-
1641				B8	-	-	-	-	-
1642									
1643		Total Transmission Plant		B8	5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1644		Summary of Transmission Plant by Factor							
1645		DGP			-	-	-	-	-
1646		DGU			-	-	-	-	-
1647		SG			5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1648		Total Transmission Plant by Factor			5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1649									
1650	360	Land and Land Rights							
1651		DPW	S		62,416,604	48,689,100	13,727,504	-	13,727,504
1652				B8	62,416,604	48,689,100	13,727,504	-	13,727,504
1653									
1654	361	Structures and Improvements							
1655		DPW	S		100,466,447	75,687,662	24,778,785	-	24,778,785
1656				B8	100,466,447	75,687,662	24,778,785	-	24,778,785
1657									
1658	362	Station Equipment							
1659		DPW	S		908,159,436	681,817,668	226,341,768	-	226,341,768
1660				B8	908,159,436	681,817,668	226,341,768	-	226,341,768
1661									
1662	363	Storage Battery Equipment							
1663		DPW	S		-	-	-	-	-
1664				B8	-	-	-	-	-
1665									
1666	364	Poles, Towers & Fixtures							
1667		DPW	S		1,062,205,283	713,219,837	348,985,446	5,492,106	354,477,552
1668				B8	1,062,205,283	713,219,837	348,985,446	5,492,106	354,477,552
1669									
1670	365	Overhead Conductors							
1671		DPW	S		698,499,244	454,012,312	244,486,932	-	244,486,932
1672				B8	698,499,244	454,012,312	244,486,932	-	244,486,932

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1673	366	Underground Conduit							
1674		DPW	S		334,346,331	245,344,106	89,002,225	-	89,002,225
1675				B8	334,346,331	245,344,106	89,002,225	-	89,002,225
1676									
1677									
1678									
1679									
1680	367	Underground Conductors							
1681		DPW	S		782,932,527	616,374,306	166,558,221	-	166,558,221
1682				B8	782,932,527	616,374,306	166,558,221	-	166,558,221
1683									
1684	368	Line Transformers							
1685		DPW	S		1,210,303,919	798,932,994	411,370,925	-	411,370,925
1686				B8	1,210,303,919	798,932,994	411,370,925	-	411,370,925
1687									
1688	369	Services							
1689		DPW	S		666,554,738	422,212,167	244,342,571	-	244,342,571
1690				B8	666,554,738	422,212,167	244,342,571	-	244,342,571
1691									
1692	370	Meters							
1693		DPW	S		179,414,848	119,304,565	60,110,283	-	60,110,283
1694				B8	179,414,848	119,304,565	60,110,283	-	60,110,283
1695									
1696	371	Installations on Customers' Premises							
1697		DPW	S		8,825,568	6,270,782	2,554,786	-	2,554,786
1698				B8	8,825,568	6,270,782	2,554,786	-	2,554,786
1699									
1700	372	Leased Property							
1701		DPW	S		-	-	-	-	-
1702				B8	-	-	-	-	-
1703									
1704	373	Street Lights							
1705		DPW	S		61,110,946	38,305,579	22,805,367	-	22,805,367
1706				B8	61,110,946	38,305,579	22,805,367	-	22,805,367
1707									
1708	DP	Unclassified Dist Plant - Acct 300							
1709		DPW	S		21,313,967	15,229,539	6,084,428	-	6,084,428
1710				B8	21,313,967	15,229,539	6,084,428	-	6,084,428
1711									
1712	DS0	Unclassified Dist Sub Plant - Acct 300							
1713		DPW	S		-	-	-	-	-
1714				B8	-	-	-	-	-
1715									
1716									
1717		Total Distribution Plant		B8	6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345
1718									
1719		Summary of Distribution Plant by Factor							
1720		S			6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345
1721									
1722		Total Distribution Plant by Factor			6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345

FERC		BUS	UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1723	389	Land and Land Rights							
1724		G-SITUS	S		12,750,242	8,145,867	4,604,376	-	4,604,376
5		CUST	CN		1,128,506	786,229	342,276	-	342,276
26		PT	SG		332	248	85	-	85
1727		G-SG	SG		1,228	914	313	-	313
1728		PTD	SO		7,534,047	5,504,148	2,029,900	-	2,029,900
1729	B8				21,414,355	14,437,406	6,976,950	-	6,976,950
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		120,247,801	85,240,219	35,007,582	-	35,007,582
1733		PT	SG		337,367	251,292	86,075	-	86,075
1734		PT	SG		1,632,368	1,215,891	416,477	-	416,477
1735		CUST	CN		11,006,351	7,668,119	3,338,231	-	3,338,231
1736		G-SG	SG		5,541,162	4,127,409	1,413,753	-	1,413,753
1737		P	SE		8,922	6,739	2,183	-	2,183
1738		PTD	SO		95,661,097	69,887,110	25,773,987	-	25,773,987
1739	B8				234,435,066	168,396,779	66,038,287	-	66,038,287
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		10,157,104	6,975,895	3,181,209	-	3,181,209
1743		PT	SG		3,696	2,753	943	-	943
1744		PT	SG		-	-	-	-	-
1745		CUST	CN		6,982,625	4,864,791	2,117,833	-	2,117,833
1746		G-SG	SG		4,100,445	3,054,271	1,046,174	15,319	1,061,493
1747		P	SE		51,157	38,640	12,516	-	12,516
1748		PTD	SO		64,863,406	47,387,247	17,476,159	-	17,476,159
1749		G-SG	SG		90,667	67,535	23,133	-	23,133
1750		G-SG	SG		-	-	-	-	-
1751	B8				86,249,099	62,391,132	23,857,967	15,319	23,873,286
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		78,330,206	54,909,164	23,421,042	-	23,421,042
1755		PTD	SO		7,135,536	5,213,007	1,922,529	-	1,922,529
1756		G-SG	SG		18,828,910	14,024,966	4,803,944	-	4,803,944
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		673,478	501,649	171,829	-	171,829
1759		P	SE		429,830	324,666	105,164	-	105,164
60		PT	SG		115,048	85,695	29,353	-	29,353
1		G-SG	SG		343,984	256,221	87,763	-	87,763
62		PT	SG		44,655	33,262	11,393	-	11,393
1763	B8				105,901,647	75,348,631	30,553,016	-	30,553,016
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,851,574	5,902,224	2,949,350	-	2,949,350
1767		PT	SG		4,113	3,064	1,049	-	1,049
1768		PT	SG		8,753	6,520	2,233	-	2,233
1769		PTD	SO		194,604	142,172	52,432	-	52,432
1770		G-SG	SG		5,333,330	3,972,602	1,360,728	-	1,360,728
1771		PT	SG		53,971	40,201	13,770	-	13,770
1772	B8				14,446,344	10,066,782	4,379,562	-	4,379,562

2010 PROTOCOL										
13 Month Average										
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1903	303	Miscellaneous Intangible Plant								
1904		I-SITUS	S		14,033,861	9,712,873	4,320,988	16,455	4,337,443	
1905		I-SG	SG		152,185,173	113,357,166	38,828,007	2,183,008	41,011,015	
1906		PTD	SO		360,039,325	263,033,863	97,005,462	2,199,121	99,204,583	
1907		P	SE		3,687,563	2,785,350	902,212	-	902,212	
1908		CUST	CN		127,056,028	88,519,876	38,536,152	42,814	38,578,966	
1909		P	SG		-	-	-	-	-	
1910		P	SG		-	-	-	-	-	
1911				B8	657,001,950	477,409,128	179,592,821	4,441,398	184,034,219	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					657,001,950	477,409,128	179,592,821	4,441,398	184,034,219	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		-	-	-	-	-	
1920					-	-	-	-	-	
1921					-	-	-	-	-	
1922		Total Intangible Plant			B8	819,710,534	590,674,843	229,035,691	4,441,398	233,477,089
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			(17,047,354)	(21,368,342)	4,320,988	16,455	4,337,443	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			345,974,972	257,704,095	88,270,877	2,183,008	90,453,885	
1929		SO			360,039,325	263,033,863	97,005,462	2,199,121	99,204,583	
1930		CN			127,056,028	88,519,876	38,536,152	42,814	38,578,966	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,687,563	2,785,350	902,212	-	902,212	
1934		Total Intangible Plant by Factor				819,710,534	590,674,843	229,035,691	4,441,398	233,477,089
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			21,313,967	15,229,539	6,084,428	-	6,084,428	
1937		DS0			-	-	-	-	-	
1938		GP			3,887,233	2,839,895	1,047,338	-	1,047,338	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			(250)	(186)	(64)	-	(64)	
1942		TP			32,963,276	24,553,138	8,410,138	-	8,410,138	
1943		TS0			-	-	-	-	-	
1944		IP			-	-	-	-	-	
1945		MP			-	-	-	-	-	
1946		SP			4,791,173	3,568,769	1,222,403	-	1,222,403	
1947		Total Unclassified Plant by Factor				62,955,398	46,191,155	16,764,243	-	16,764,243
1948										
1949		Total Electric Plant in Service			B8	25,123,827,687	18,354,710,167	6,769,117,520	190,647,592	6,959,765,112

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC	BUS					UNADJUSTED RESULTS		OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1950	Summary of Electric Plant by Factor									
1951	S				6,661,020,134	4,615,186,285	2,045,833,848	7,366,645	2,053,200,494	
1952	SE				304,716,425	230,163,410	74,553,016	45,652,430	120,205,446	
1953	DGU				-	-	-	-	-	
1954	DGP				-	-	-	-	-	
1955	SG				17,403,595,640	12,963,301,474	4,440,294,165	133,488,558	4,573,782,724	
1956	SO				632,279,319	461,924,186	170,355,133	4,065,313	174,420,446	
1957	CN				149,858,913	104,406,635	45,452,278	74,645	45,526,923	
1958	DEU				-	-	-	-	-	
1959	SSGCH				-	-	-	-	-	
1960	SSGCT				-	-	-	-	-	
1961	Less Capital Leases				(27,642,744)	(20,271,823)	(7,370,921)	-	(7,370,921)	
1962					<u>25,123,827,687</u>	<u>18,354,710,167</u>	<u>6,769,117,520</u>	<u>190,647,592</u>	<u>6,959,765,112</u>	
1963	105	Plant Held For Future Use								
1964		DPW	S		9,784,998	5,530,891	4,254,106	(4,254,106)	-	
1965		P	SG		-	-	-	-	-	
1966		T	SG		3,691,171	2,749,418	941,753	(3,218,414)	(2,276,661)	
1967		P	SG		8,923,302	6,646,641	2,276,661	-	2,276,661	
1968		P	SE		30,875,257	23,321,205	7,554,051	(7,554,051)	0	
1969		G	SG		-	-	-	-	-	
1970										
1971										
1972		Total Plant Held For Future Use			B10	<u>53,274,726</u>	<u>38,248,156</u>	<u>15,026,571</u>	<u>(15,026,571)</u>	<u>0</u>
1973										
1974	114	Electric Plant Acquisition Adjustments								
1975		P	S		-	-	-	-	-	
1976		P	SG		144,280,914	107,469,573	36,811,341	(569,720)	36,241,622	
1977		P	SG		1,120,055	834,288	285,767	-	285,767	
1978		Total Electric Plant Acquisition Adjustment			B15	<u>145,400,969</u>	<u>108,303,861</u>	<u>37,097,108</u>	<u>(569,720)</u>	<u>36,527,389</u>
1979										
1980	115	Accum Provision for Asset Acquisition Adjustments								
1981		P	S		-	-	-	-	-	
1982		P	SG		(105,636,503)	(78,684,765)	(26,951,738)	(701,085)	(27,652,823)	
1983		P	SG		(1,120,055)	(834,288)	(285,767)	-	(285,767)	
1984					B15	<u>(106,756,557)</u>	<u>(79,519,053)</u>	<u>(27,237,505)</u>	<u>(701,085)</u>	<u>(27,938,590)</u>
1985										
1986	128	Pensions								
1987		P	SO		9,420,769	6,882,530	2,538,240	(2,538,240)	0	
1988		Total Nuclear Fuel			B15	<u>9,420,769</u>	<u>6,882,530</u>	<u>2,538,240</u>	<u>(2,538,240)</u>	<u>0</u>
1989										
1990	124	Weatherization								
1991		DMSC	S		1,444,544	1,444,544	0	-	0	
1992		DMSC	SO		(4,454)	(3,254)	(1,200)	-	(1,200)	
1993					B16	<u>1,440,091</u>	<u>1,441,291</u>	<u>(1,200)</u>	<u>(1,200)</u>	
1994										
1995	182W	Weatherization								
1996		DMSC	S		7,413,074	7,413,074	-	-	-	
1997		DMSC	SG		-	-	-	-	-	
1998		DMSC	SGCT		-	-	-	-	-	
1999		DMSC	SO		-	-	-	-	-	
2000					B16	<u>7,413,074</u>	<u>7,413,074</u>	<u>-</u>	<u>-</u>	
2001										
2002	186W	Weatherization								
2003		DMSC	S		-	-	-	-	-	
2004		DMSC	CN		-	-	-	-	-	
2005		DMSC	CNP		-	-	-	-	-	
2006		DMSC	SG		-	-	-	-	-	
2007		DMSC	SO		-	-	-	-	-	
2008					B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2009										
2010		Total Weatherization			B16	<u>8,853,165</u>	<u>8,854,365</u>	<u>(1,200)</u>	<u>-</u>	<u>(1,200)</u>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2132									
2133	1869	Misc Deferred Debits-Trojan							
2134		P	S		-	-	-	-	-
2135		P	SG		-	-	-	-	-
2136				B15	-	-	-	-	-
2137									
2138									
2139									
2140									
2141	235	Customer Service Deposits							
2142		CUST	S		-	-	-	-	-
2143		CUST	CN		-	-	-	-	-
2144				B15	-	-	-	-	-
2145									
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-
2147	2282	Inj & Dam	PTD	SO	(34,642,247)	(25,308,580)	(9,333,667)	-	(9,333,667)
2148	2283	Pen & Ben	PTD	SO	(125,365,585)	(91,588,312)	(33,777,273)	(24,350,204)	(58,127,476)
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-
2150	254	Reg Liab	PTD	SE	-	-	-	-	-
2151	254	Ins Prov	PTD	SO	-	-	-	-	-
2152				B15	(160,007,832)	(116,896,893)	(43,110,940)	(24,350,204)	(67,461,143)
2153									
2154	22841	Accum Misc Oper Provisions - Other							
2155		P	S		-	-	-	-	-
2156		P	SG		(1,379,756)	(1,027,730)	(352,026)	-	(352,026)
2157				B15	(1,379,756)	(1,027,730)	(352,026)	-	(352,026)
2158									
2159	254105	ARO	P	S	281,547	281,547	-	-	-
2160	230	ARO	P	TROJD	(1,844,539)	(1,377,382)	(467,156)	-	(467,156)
2161	254105	ARO	P	TROJD	(3,622,471)	(2,705,027)	(917,444)	-	(917,444)
2162	254	Reg. Liabs.	P	S	(35,029,721)	(33,334,040)	(1,695,682)	-	(1,695,682)
2163				B15	(40,215,185)	(37,134,902)	(3,080,282)	-	(3,080,282)
2164									
2165	252	Customer Advances for Construction							
2166		DPW	S		(1,342,141)	(668,676)	(673,465)	(486,071)	(1,159,536)
2167		DPW	SE		-	-	-	-	-
2168		T	SG		(25,869,971)	(19,269,595)	(6,600,376)	2,100,043	(4,500,333)
2169		DPW	SO		-	-	-	-	-
2170		CUST	CN		-	-	-	-	-
2171				B19	(27,212,112)	(19,938,271)	(7,273,842)	1,613,973	(5,659,869)
2172									
2173	25398	SO2 Emissions							
2174		P	SE		-	-	-	(8,000)	(8,000)
2175				B19	-	-	-	(8,000)	(8,000)
2176									
2177	25399	Other Deferred Credits							
2178		P	S		(4,645,283)	(3,552,600)	(1,092,684)	-	(1,092,684)
2179		LABOR	SO		(22,419,593)	(16,379,078)	(6,040,515)	-	(6,040,515)
2180		P	SG		(2,967,423)	(2,210,325)	(757,098)	-	(757,098)
2181		P	SE		-	-	-	-	-
2182				B19	(30,032,299)	(22,142,002)	(7,890,297)	-	(7,890,297)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2244									
2245									
2246	108SP	Steam Prod Plant Accumulated Depr							
2247		P	S		3,716,262	3,716,262	-	-	-
2248		P	SG		(712,989,298)	(531,079,635)	(181,909,663)	-	(181,909,663)
2249		P	SG		(776,425,808)	(578,331,169)	(198,094,638)	-	(198,094,638)
2250		P	SG		(981,916,801)	(731,393,890)	(250,522,911)	(71,056,106)	(321,579,017)
2251		P	SG		-	-	-	-	-
2252		P	SG		(185,494,478)	(138,168,048)	(47,326,430)	-	(47,326,430)
2253				B17	(2,653,110,123)	(1,975,256,480)	(677,853,642)	(71,056,106)	(748,909,748)
2254									
2255	108NP	Nuclear Prod Plant Accumulated Depr							
2256		P	SG		-	-	-	-	-
2257		P	SG		-	-	-	-	-
2258		P	SG		-	-	-	-	-
2259				B17	-	-	-	-	-
2260									
2261									
2262	108HP	Hydraulic Prod Plant Accum Depr							
2263		P	S		246,140	246,140	-	-	-
2264		P	SG		(148,559,317)	(110,656,398)	(37,902,919)	-	(37,902,919)
2265		P	SG		(26,721,366)	(19,903,768)	(6,817,598)	-	(6,817,598)
2266		P	SG		(90,443,401)	(67,367,979)	(23,075,421)	(370,830)	(23,446,251)
2267		P	SG		(27,533,938)	(20,509,023)	(7,024,915)	156,954	(6,867,961)
2268				B17	(293,011,882)	(218,191,029)	(74,820,854)	(213,876)	(75,034,730)
2269									
2270	108OP	Other Production Plant - Accum Depr							
2271		P	S		-	-	-	-	-
2272		P	SG		-	-	-	-	-
2273		P	SG		(446,138,434)	(332,312,192)	(113,826,242)	216	(113,826,026)
2274		P	SG		(255,200,276)	(190,089,346)	(65,110,930)	7,898,657	(57,212,273)
2275		P	SG		(26,600,433)	(19,813,689)	(6,786,744)	-	(6,786,744)
2276				B17	(727,939,144)	(542,215,228)	(185,723,916)	7,898,873	(177,825,042)
2277									
2278	108EP	Experimental Plant - Accum Depr							
2279		P	SG		-	-	-	-	-
2280		P	SG		-	-	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283				B17	(3,674,061,149)	(2,735,662,737)	(938,398,412)	(63,371,109)	(1,001,769,521)
2284									
2285									
2286		S			3,962,402	3,962,402	-	-	-
2287		DGP			-	-	-	-	-
2288		DGU			-	-	-	-	-
2289		SG			(3,678,023,550)	(2,739,625,138)	(938,398,412)	(63,371,109)	(1,001,769,521)
2290		SSGCH			-	-	-	-	-
2291		SSGCT			-	-	-	-	-
2292					(3,674,061,149)	(2,735,662,737)	(938,398,412)	(63,371,109)	(1,001,769,521)
2293									
2294									
2295	108TP	Transmission Plant Accumulated Depr							
2296		T	SG		(373,164,061)	(277,956,253)	(95,207,809)	-	(95,207,809)
2297		T	SG		(402,118,665)	(299,523,477)	(102,595,188)	-	(102,595,188)
2298		T	SG		(623,640,504)	(464,526,988)	(159,113,516)	1,879,556	(157,233,960)
2299				B17	(1,398,923,231)	(1,042,006,718)	(356,916,512)	1,879,556	(355,036,957)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		-	-	-	-	-
2451		P	SG		-	-	-	-	-
2452		P	SG		(1,022,151)	(761,363)	(260,788)	-	(260,788)
2453		P	SG		-	-	-	-	-
2454				B18	(1,022,151)	(761,363)	(260,788)	-	(260,788)
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		10,790,158	10,880,447	(90,290)	(55)	(90,345)
2459		P	SG		-	-	-	-	-
2460		P	SG		(407,402)	(303,459)	(103,943)	-	(103,943)
2461		P	SE		(2,392,647)	(1,807,253)	(585,394)	-	(585,394)
2462		I-SG	SG		(64,571,249)	(48,096,760)	(16,474,489)	(327,091)	(16,801,580)
2463		I-SG	SG		(52,008,390)	(38,739,147)	(13,269,244)	-	(13,269,244)
2464		I-SG	SG		(4,446,904)	(3,312,336)	(1,134,568)	-	(1,134,568)
2465		CUST	CN		(111,544,879)	(77,713,266)	(33,831,613)	(1,008)	(33,832,621)
2466		P	SG		-	-	-	-	-
2467		P	SG		(533,194)	(397,157)	(136,037)	-	(136,037)
2468		PTD	SO		(284,878,068)	(208,123,318)	(76,754,750)	(33,616)	(76,788,367)
2469				B18	(509,992,576)	(367,612,248)	(142,380,328)	(361,771)	(142,742,099)
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	-
2472					(509,992,576)	(367,612,248)	(142,380,328)	(361,771)	(142,742,099)
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		396,357	254,535	141,823	-	141,823
2476		P	SG		910,304	678,052	232,252	-	232,252
2477		PTD	SO		8,673,284	6,336,440	2,336,845	-	2,336,845
2478					9,979,946	7,269,027	2,710,919	-	2,710,919
2479									
2480		Remove Capital Lease Amtr			(9,979,946)	(7,269,027)	(2,710,919)	-	(2,710,919)
2481									
2482		Total Accum Provision for Amortization		B18	(530,326,294)	(381,046,657)	(149,279,637)	(361,771)	(149,641,408)
2483									
2484									
2485									
2486									
2487		Summary of Amortization by Factor							
2488		S			435,059	4,616,562	(4,181,504)	(55)	(4,181,559)
2489		DGP			-	-	-	-	-
2490		DGU			-	-	-	-	-
2491		SE			(2,392,647)	(1,807,253)	(585,394)	-	(585,394)
2492		SO			(281,715,688)	(205,812,979)	(75,902,710)	(33,616)	(75,936,326)
2493		CN			(114,508,005)	(79,777,674)	(34,730,331)	(1,008)	(34,731,339)
2494		SSGCT			-	-	-	-	-
2495		SSGCH			-	-	-	-	-
2496		SG			(122,165,066)	(90,996,287)	(31,168,779)	(327,091)	(31,495,871)
2497		Less Capital Lease			(9,979,946)	(7,269,027)	(2,710,919)	-	(2,710,919)
2498		Total Provision For Amortization by Factor			(530,326,294)	(381,046,657)	(149,279,637)	(361,771)	(149,641,408)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission		Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales	REC Revenues	Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(9,978,149)	2,778,690	(27,663,526)	14,906,687	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,602,992)	-	-	-	(4,010,223)	(4,371,096)	(221,673)
6 Total Operating Revenues	(18,581,141)	2,778,690	(27,663,526)	14,906,687	(4,010,223)	(4,371,096)	(221,673)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(466,913)	-	-	-	-	(466,913)	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(466,913)	-	-	-	-	(466,913)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(6,052,236)	928,388	(9,242,661)	4,980,473	(91)	(1,339,856)	(74,063)
24 State	(822,398)	126,153	(1,255,924)	676,764	(12)	(182,064)	(10,064)
25 Deferred Income Taxes	2,526	-	-	-	2,526	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(6,382)	-	-	-	(6,382)	-	-
28 Total Operating Expenses:	(7,345,403)	1,054,541	(10,498,585)	5,657,237	(3,960)	(1,521,920)	(94,127)
29							
30 Operating Rev For Return:	(11,235,738)	1,724,149	(17,164,941)	9,249,450	3,960	(2,488,303)	(137,546)
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	3,036	-	-	-	3,036	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(6,000)	-	-	-	(6,000)	-	-
54							
55 Total Deductions:	(4,964)	-	-	-	(4,964)	-	-
56							
57 Total Rate Base:	(4,964)	-	-	-	(4,964)	-	-
58							
59							
60 Estimated ROE impact	-0.029%	0.097%	-0.961%	0.518%	0.000%	-0.139%	-0.136%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(18,107,846)	2,778,690	(27,663,526)	14,906,687	6,382	(4,010,223)	(3,904,183)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	6,655	-	-	-	6,655	-	-
72 Income Before Tax	(18,114,501)	2,778,690	(27,663,526)	14,906,687	(273)	(4,010,223)	(3,904,183)
73							
74 State Income Taxes	(822,398)	126,153	(1,255,924)	676,764	(12)	(182,064)	(10,064)
75							
76 Taxable Income	(17,292,103)	2,652,538	(26,407,602)	14,229,923	(261)	(3,828,159)	(3,726,933)
77							
78 Federal Income Taxes	(6,052,236)	928,388	(9,242,661)	4,980,473	(91)	(1,339,856)	(74,063)

	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	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	(24,884,836)	2,778,690	(27,663,526)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,602,992)	-	-	-	-	(4,010,223)	(4,371,066)	(221,673)
6 Total Operating Revenues	(33,487,828)	2,778,690	(27,663,526)	-	-	(4,010,223)	(4,371,066)	(221,673)
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	(466,913)	-	-	-	-	-	(466,913)	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	(466,913)	-	-	-	-	-	(466,913)	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(11,032,618)	928,388	(9,242,661)	-	-	(1,339,856)	(1,304,427)	(74,063)
24 State	(1,499,150)	126,153	(1,255,924)	-	-	(182,064)	(177,250)	(10,064)
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(12,998,680)	1,054,541	(10,498,585)	-	-	(1,521,920)	(1,948,589)	(84,127)
29								
30 Operating Rev For Return:	(20,489,148)	1,724,149	(17,164,941)	-	-	(2,488,303)	(2,422,507)	(137,546)
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	-1.147%	0.097%	-0.961%	0.000%	0.000%	-0.139%	-0.136%	-0.008%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(33,020,915)	2,778,690	(27,663,526)	-	-	(4,010,223)	(3,904,183)	(221,673)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(33,020,915)	2,778,690	(27,663,526)	-	-	(4,010,223)	(3,904,183)	(221,673)
73								
74 State Income Taxes	(1,499,150)	126,153	(1,255,924)	-	-	(182,064)	(177,250)	(10,064)
75								
76 Taxable Income	(31,521,766)	2,652,538	(26,407,602)	-	-	(3,828,159)	(3,726,933)	(211,609)
77								
78 Federal Income Taxes	(11,032,618)	928,388	(9,242,661)	-	-	(1,339,856)	(1,304,427)	(74,063)

	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	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	8,988,842	-	-	8,988,842	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	8,988,842	-	-	8,988,842	-	-	-	-
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	3,003,262	-	-	3,003,262	-	-	-	-
24 State	408,093	-	-	408,093	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,411,355	-	-	3,411,355	-	-	-	-
29								
30 Operating Rev For Return:	5,577,487	-	-	5,577,487	-	-	-	-
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 Deprac	-	-	-	-	-	-	-	-
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	0.320%	0.000%	0.000%	0.320%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	8,988,842	-	-	8,988,842	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	8,988,842	-	-	8,988,842	-	-	-	-
73								
74 State Income Taxes	408,093	-	-	408,093	-	-	-	-
75								
76 Taxable Income	8,580,749	-	-	8,580,749	-	-	-	-
77								
78 Federal Income Taxes	3,003,262	-	-	3,003,262	-	-	-	-

	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	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	5,917,845	-	-	5,917,845	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	5,917,845	-	-	5,917,845	-	-	-	-
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	1,977,120	-	-	1,977,211	(91)	-	-	-
24 State	268,658	-	-	268,670	(12)	-	-	-
25 Deferred Income Taxes	2,526	-	-	-	2,526	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(6,382)	-	-	-	(6,382)	-	-	-
28 Total Operating Expenses:	2,241,922	-	-	2,245,881	(3,960)	-	-	-
29								
30 Operating Rev For Return:	3,675,923	-	-	3,671,004	3,960	-	-	-
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	3,038	-	-	-	3,038	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,000)	-	-	-	(8,000)	-	-	-
54								
55 Total Deductions:	(4,964)	-	-	-	(4,964)	-	-	-
56								
57 Total Rate Base:	(4,964)	-	-	-	(4,964)	-	-	-
58								
59								
60 Estimated ROE impact	0.205%	0.000%	0.000%	0.204%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	5,924,227	-	-	5,917,845	6,382	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	6,655	-	-	-	6,655	-	-	-
72 Income Before Tax	5,917,572	-	-	5,917,845	(273)	-	-	-
73								
74 State Income Taxes	268,656	-	-	268,670	(12)	-	-	-
75								
76 Taxable Income	5,648,914	-	-	5,648,175	(261)	-	-	-
77								
78 Federal Income Taxes	1,977,120	-	-	1,977,211	(91)	-	-	-

	<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>
Adjustment to Revenue:							
Residential	440	1	7,917,237	OR	Situs	7,917,237	3.1.1
Commercial	442	1	(3,074,772)	OR	Situs	(3,074,772)	3.1.1
Industrial ¹	442	1	(2,063,774)	OR	Situs	(2,063,774)	3.1.1
Total			<u>2,778,690</u>			<u>2,778,690</u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2014 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.

	<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>
Adjustment to Income:							
Residential	440	1	(15,717,487)	OR	Situs	(15,717,487)	3.1.1
Commercial	442	1	(10,369,894)	OR	Situs	(10,369,894)	3.1.1
Industrial ¹	442	1	(1,430,540)	OR	Situs	(1,430,540)	3.1.1
Public Street & Highway	444	1	(145,605)	OR	Situs	(145,605)	3.1.1
Total			<u>(27,663,526)</u>			<u>(27,663,526)</u>	

¹ 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, Other Rev - Deferred, Other Rev - Realized, DSM, Blue Sky, Revenue Adjust Property Insurance, Merger Credit, BPA (Sch 98), Distribution Safety Surcharge (Sch 94), RAC Deferral (Sch 203), and Oregon Solar Incentive Program (Sch 204), and removal of SMUD Revenue Imputations.

	<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>
Adjustment to Income:							
Residential	440	2	3,818,122	OR	Situs	3,818,122	3.1.1
Commercial	442	2	3,491,882	OR	Situs	3,491,882	3.1.1
Industrial ¹	442	2	1,660,126	OR	Situs	1,660,126	3.1.1
Public St. & Hwy	444	2	18,712	OR	Situs	18,712	3.1.1
Total Type II Adjustment to Income			<u>8,988,842</u>			<u>8,988,842</u>	
Residential	440	3	6,313,041	OR	Situs	6,313,041	3.1.1
Commercial	442	3	284,339	OR	Situs	284,339	3.1.1
Industrial ¹	442	3	(701,352)	OR	Situs	(701,352)	3.1.1
Public St. & Hwy	444	3	21,817	OR	Situs	21,817	3.1.1
Total Type III Adjustment to Income			<u>5,917,845</u>			<u>5,917,845</u>	

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment annualizes the revenues for the Lake Side 2 Generation Investment Adjustment rate change effective June 1, 2014.

The Type 3 adjustment is for the TAM rate change effective January 1, 2015.

PacifiCorp
State of Oregon
Results of Operations - December 2014
12 Months Ended December 2014

	A	B	C	D	E	F	G	H	I	J	K
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ⁵	Unadjusted Revenues	Remove Tariff Riders ¹	Normalizing Adjustments ²	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ³	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁴	Total Oregon Adjusted Revenue
Residential	\$589,118,945	\$21,171,686	\$610,290,631	\$5,814,185	(\$21,531,672)	\$7,917,237	\$602,490,381	\$3,818,122	\$606,308,503	\$6,313,041	\$612,621,544
Commercial	\$462,485,998	(\$58,666)	\$462,427,332	(\$10,097,249)	(\$272,645)	(\$3,074,772)	\$448,982,666	\$3,491,882	\$452,474,548	\$284,339	\$452,758,887
Industrial	\$154,181,063	(\$862,197)	\$153,318,866	(\$1,474,921)	\$721,008	\$0	\$152,564,953	\$1,437,016	\$154,001,969	(\$816,023)	\$153,185,946
Irrigation	\$33,268,109	\$639,515	\$33,907,623	(\$37,112)	(\$639,515)	(\$2,063,774)	\$31,167,222	\$223,110	\$31,390,332	\$114,671	\$31,505,003
Public St & Hwy	\$6,220,181	(\$6,270)	\$6,213,911	(\$151,875)	\$6,270	\$0	\$6,068,306	\$18,712	\$6,087,018	\$21,817	\$6,108,835
Total Oregon	\$1,245,274,296	\$20,884,067	\$1,266,158,363	(\$5,946,973)	(\$21,716,553)	\$2,778,690	\$1,241,273,527	\$8,988,842	\$1,250,262,369	\$5,917,845	\$1,256,180,214
Source / Formula	305 Report		A + B	Page 3.1.3-3.1.4		Page 3.1.3-3.1.4	C + D + E + F	Page 3.1.3-3.1.4	G + H	Page 3.1.3-3.1.4	I + J

¹ 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, Merger Credit, BPA (Sch 98), Distribution Safety Surcharge (Sch 94), RAC Deferral (Sch 203), & Oregon Solar Incentive Program (Sch 204)

² Column E combines column B above with the removal of SMUD Revenue Imputations found on pages 3.1.3 - 3.1.4

³ Lake Side 2 Generation Investment Adjustment Effective June 1, 2014

⁴ TAM rate change Effective January 1, 2015

⁵ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits, Solar Feed In Revenues, and Revenue Adjust Property Insurance

PacifiCorp
State of Oregon
Results of Operations - December 2014
12 Months Ended December 2014

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,309,295	78,805	5,388,100
Commercial	5,086,240	(47,293)	5,038,948
Industrial	2,171,793	0	2,171,793
Irrigation	352,886	(24,700)	328,186
Public St & Hwy	38,521	0	38,521
Total Oregon	12,958,736	6,812	12,965,548
Source / Formula	305 Report	Table 2	A + B

PacifiCorp
 State of Oregon
 Results of Operations - December 2014
 12 Months Ended December 2014
 Revenue, kWh and Customer Adjustments

	CUSTOMERS				KWH				REVENUES							
	305 Average Customers	305 Booked kWh	Type 1		305 Booked Revenues	Renewable Fuel Riders \$	Actual Base Rate Revenues	Type 1			Type 2		Type 3			
			Temperature Adjustments kWh	Total Type 1 Adjusted kWh				Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Type 3 Adjusted Revenues		
Residential	15	2,640	2,316,535	0	2,316,535	\$361,309	\$8,618	\$369,927	\$0	\$369,927	\$1,219	\$371,146	\$965	\$372,111		
	4	481,344	5,282,164,881	77,764,355	5,359,929,236	\$568,144,564	\$20,730,873	\$588,875,437	\$0	\$7,824,288	\$596,699,725	\$3,743,285	\$600,443,010	\$6,304,652	\$606,747,662	
	23	13,823	68,808,586	1,040,578	69,849,164	\$9,324,650	\$247,712	\$9,572,362	\$0	\$92,949	\$9,665,310	\$59,848	\$9,725,158	\$3,890	\$9,729,048	
	28	110	19,524,321	0	19,524,321	\$1,698,520	\$54,584	\$1,753,105	\$0	\$0	\$1,753,105	\$13,770	\$1,766,875	\$3,534	\$1,770,409	
BPA Balancing Account	0	0	0	0	0	\$1,532,695	(\$1,532,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputations	0	0	0	0	0	\$359,986	\$0	\$359,986	(\$359,986)	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	0	\$1,293,279	(\$1,293,279)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	0	(\$15,286)	\$15,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	0	(\$1,716,610)	\$1,716,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	0	(\$243,749)	\$243,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - R&D Reserve	0	0	0	0	0	(\$1,016,037)	\$1,016,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	0	\$15,198,990	(\$15,198,990)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	0	\$482,284	(\$482,284)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Insur - Rec	0	0	0	0	0	(\$287,964)	\$287,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Merger Credit	0	0	0	0	0	(\$50)	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	(63,519,000)	0	(63,519,000)	0	(\$6,012,000)	\$6,012,000	\$0	(\$6,012,000)	\$0	(\$6,012,000)	\$0	(\$6,012,000)	\$0		
AGA	0	0	0	0	0	\$14,314	(\$14,314)	\$0	\$14,314	\$0	\$14,314	\$0	\$14,314	\$0		
Total Residential	498,316	5,309,295,323	78,804,932	5,388,100,255	\$589,118,945	\$5,814,185	\$594,933,130	(\$359,986)	\$7,917,237	\$602,490,381	\$3,818,122	\$606,308,503	\$6,313,041	\$612,621,544		
Commercial	15	3,997	7,117,484	0	7,117,484	\$1,060,467	\$3,448	\$1,063,915	\$0	\$1,063,915	\$3,505	\$1,067,420	\$2,775	\$1,070,195		
	23	61,233	1,046,799,581	(9,376,948)	1,037,422,633	\$115,933,443	(\$229,443)	\$115,703,998	\$0	(\$847,196)	\$114,856,802	\$711,197	\$115,567,999	\$46,227	\$115,614,226	
	28	9,519	1,932,361,198	(18,519,674)	1,913,841,524	\$174,436,640	(\$236,393)	\$174,200,046	\$0	(\$1,206,339)	\$172,993,707	\$1,358,795	\$174,352,502	\$348,705	\$174,701,207	
	30	684	1,113,835,500	(10,857,471)	1,102,978,029	\$88,895,224	(\$167,398)	\$88,727,826	\$0	(\$570,888)	\$88,156,938	\$756,563	\$88,913,501	\$400,111	\$89,313,612	
	47	5	48,149,010	0	48,149,010	\$4,494,139	(\$12,592)	\$4,481,548	\$0	\$0	\$4,481,548	\$43,699	\$4,525,247	(\$33,939)	\$4,491,308	
	48	103	926,312,156	(8,538,446)	917,773,710	\$64,010,753	(\$239,130)	\$63,771,622	\$0	(\$450,348)	\$63,321,274	\$617,431	\$63,938,705	(\$479,540)	\$63,459,165	
	54	107	1,405,125	0	1,405,125	\$137,250	(\$253)	\$136,997	\$0	\$0	\$136,997	\$692	\$137,689	\$0	\$137,689	
BPA Balancing Account	0	0	0	0	0	\$32,564	(\$32,564)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputations	0	0	0	0	0	\$331,311	\$0	\$331,311	(\$331,311)	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	0	\$1,089,606	(\$1,089,606)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	0	(\$13,728)	\$13,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	0	(\$1,290,514)	\$1,290,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	0	(\$183,213)	\$183,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - R&D Reserve	0	0	0	0	0	(\$72,713)	\$72,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	0	\$9,857,491	(\$9,857,491)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	0	\$727,145	(\$727,145)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Insur - Com	0	0	0	0	0	(\$231,352)	\$231,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Merger Credit	0	0	0	0	0	(\$2)	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	10,260,000	0	10,260,000	0	\$2,170,000	\$0	\$2,170,000	\$0	\$0	\$2,170,000	\$0	\$2,170,000	\$0		
AGA	0	0	0	0	0	\$1,801,486	(\$1,801,486)	\$0	\$1,801,486	\$0	\$1,801,486	\$0	\$1,801,486	\$0		
Total Commercial	75,647	5,086,240,055	(47,292,538)	5,038,947,517	\$462,485,998	(\$10,097,249)	\$452,388,749	(\$331,311)	(\$3,074,772)	\$448,982,666	\$3,491,882	\$452,474,548	\$284,339	\$452,758,887		
Industrial	15	132	286,075	0	286,075	\$40,747	(\$101)	\$40,646	\$0	\$40,646	\$134	\$40,780	\$106	\$40,886		
	23	1,111	20,549,787	0	20,549,787	\$2,320,732	(\$6,623)	\$2,314,109	\$0	\$0	\$2,314,109	\$14,329	\$2,328,438	\$931	\$2,329,369	
	28	467	93,902,561	0	93,902,561	\$9,119,453	(\$31,051)	\$9,088,401	\$0	\$0	\$9,088,401	\$71,386	\$9,159,787	\$18,320	\$9,178,107	
	30	154	220,736,009	0	220,736,009	\$19,173,394	(\$70,289)	\$19,103,105	\$0	\$0	\$19,103,105	\$163,943	\$19,267,048	\$86,702	\$19,353,750	
	47	2	18,604,000	0	18,604,000	\$1,554,677	(\$4,877)	\$1,549,800	\$0	\$0	\$1,549,800	\$15,112	\$1,564,912	(\$11,737)	\$1,553,175	
	48	93	1,818,670,429	0	1,818,670,429	\$120,682,591	(\$475,405)	\$120,207,186	\$0	\$0	\$120,207,186	\$1,172,112	\$121,379,298	(\$910,345)	\$120,468,953	
BPA Balancing Account	0	0	0	0	0	\$235	(\$235)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SMUD Revenue Imputations	0	0	0	0	0	\$141,188	\$0	\$141,188	(\$141,188)	\$0	\$0	\$0	\$0	\$0		
Solar Feed-In Revenue	0	0	0	0	0	\$723,370	(\$723,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0	0	0	0	(\$9,488)	\$9,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0	0	0	0	(\$780,844)	\$780,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - Deferred NPC	0	0	0	0	0	(\$60,536)	\$60,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjustment - R&D Reserve	0	0	0	0	0	(\$252,706)	\$252,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0	0	0	0	\$873,524	(\$873,524)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0	0	0	0	\$464,643	(\$464,643)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Adjust Property Insur - Com	0	0	0	0	0	(\$71,622)	\$71,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Merger Credit	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	(956,000)	0	(956,000)	0	\$191,000	\$0	\$191,000	\$0	\$0	\$191,000	\$0	\$191,000	\$0		
AGA	0	0	0	0	0	\$70,704	(\$70,704)	\$0	\$70,704	\$0	\$70,704	\$0	\$70,704	\$0		
Total Industrial	1,959	2,171,792,861	0	2,171,792,861	\$154,181,063	(\$1,474,921)	\$152,706,141	(\$141,188)	\$0	\$152,564,953	\$1,437,016	\$154,001,969	(\$816,023)	\$153,185,946		

PacifiCorp
State of Oregon
Results of Operations - December 2014
12 Months Ended December 2014
Revenue, kWh and Customer Adjustments

	CUSTOMERS				KWH		REVENUES								
	305 Average Customers	305 Booked kWh	Temperature Adjustments kWh	Total Type 1 Adjusted kWh	305 Booked Revenues	Type 1				Type 2		Type 3			
						Remove Tariff Riders \$	Actual Base Rate Revenues	Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Type 3 Adjusted Revenues	
Irrigation															
41	6,167	139,084,207	(13,573,120)	125,511,087	\$14,505,596	\$348,372	\$14,853,968	\$0	(\$1,477,045)	\$13,376,923	\$85,548	\$13,462,471	\$98,276	\$13,560,747	
41 (former 33 Klausen)	1,882	94,868,834	0	94,868,834	\$9,669,384	\$301,424	\$9,970,808	\$0	\$0	\$9,970,808	\$63,765	\$10,034,573	\$73,252	\$10,107,825	
28	4	583,228	(\$5,777)	\$27,501	\$59,502	\$787	\$60,288	\$0	(\$3,624)	\$56,665	\$445	\$57,110	\$114	\$57,224	
48	5	118,509,600	(11,071,138)	107,438,462	\$7,981,531	\$124,291	\$8,105,821	\$0	(\$583,105)	\$7,522,716	\$73,352	\$7,596,068	(\$56,971)	\$7,539,097	
BPA Balancing Account	0	0	0	0	\$115,045	(\$115,045)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BPA Adjustment	0	0	0	0	\$175,744	(\$175,744)	\$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	
Solar Food-In Revenue	0	0	0	0	\$25,734	(\$25,734)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Gain on Sale of Asset	0	0	0	0	(\$716)	\$716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Accounting Adjustment	0	0	0	0	(\$54,820)	\$54,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment - Deferred NIP	0	0	0	0	\$8,115	(\$8,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment - R&D Reserve	0	0	0	0	(\$43,577)	\$43,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	0	0	0	0	\$585,964	(\$585,964)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Blue Sky	0	0	0	0	\$498	(\$498)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled	0	(160,000)	0	(160,000)	(\$42,000)	\$0	(\$42,000)	\$0	\$0	(\$42,000)	\$0	(\$42,000)	\$0	(\$42,000)	
AGA	0	0	0	0	\$282,110	\$0	\$282,110	\$0	\$0	\$282,110	\$0	\$282,110	\$0	\$282,110	
Total Irrigation	8,057	352,885,919	(24,700,934)	328,185,885	\$33,268,109	(\$37,112)	\$33,230,996	\$0	(\$2,063,774)	\$31,167,222	\$223,110	\$31,390,332	\$114,671	\$31,505,003	
Lighting															
15	3	3,332	0	3,332	\$579	\$5	\$575	\$0	\$0	\$575	\$2	\$577	\$2	\$579	
50	238	7,968,978	0	7,968,978	\$1,048,894	(\$3,280)	\$1,045,614	\$0	\$0	\$1,045,614	\$3,958	\$1,049,572	\$4,408	\$1,053,980	
51	745	19,761,715	0	19,761,715	\$4,150,872	(\$1,240)	\$4,149,632	\$0	\$0	\$4,149,632	\$9,726	\$4,159,358	\$14,933	\$4,174,291	
52	35	411,111	0	411,111	\$61,152	(\$190)	\$60,962	\$0	\$0	\$60,962	\$198	\$61,160	\$0	\$61,160	
53	248	9,811,353	0	9,811,353	\$726,433	(\$3,611)	\$722,822	\$0	\$0	\$722,822	\$4,828	\$727,650	\$2,474	\$730,124	
Solar Food-In Revenue	0	0	0	0	\$6,277	(\$6,277)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Gain on Sale of Asset	0	0	0	0	(\$118)	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Accounting Adjustment	0	0	0	0	(\$12,092)	\$12,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment - Deferred NIP	0	0	0	0	\$1,695	(\$1,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Adjustment - R&D Reserve	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	0	0	0	0	\$136,498	(\$136,498)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled	0	565,000	0	565,000	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	
AGA	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Lighting	1,269	38,521,489	0	38,521,489	\$6,220,181	(\$151,875)	\$6,068,306	\$0	\$0	\$6,068,306	\$18,712	\$6,087,018	\$21,817	\$6,108,835	
TOTAL COMPANY	585,248	12,958,735,647	6,812,360	12,965,548,007	\$1,245,274,296	(\$5,946,973)	\$1,239,327,323	(\$832,486)	\$2,778,690	\$1,241,273,527	\$8,988,842	\$1,250,262,369	\$5,917,845	\$1,256,180,214	

Pacific Corp
 State of Colorado
 Results of Operations - December 2014
 12 Months Ended December 2014
 Revenue Adjustments

	Normalizations/Adjustment		GAAP		FIM		1-6-2014 to 1-1-2014		Total		Total		Total	
	Account	Change	Account	Adjustment	Price Change	Price Change	Price Change	Price Change	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2
Residential														
15	Sold to Rev. Impairment	\$0		\$0										
23	RPA Balancing Account	\$7,834,288		\$7,834,288										
28	SMI Property Loss	\$92,709		\$92,709										
30	Gain on Sale of Asset	(\$355,086)		(\$355,086)										
34	Revenue Accounting Adjustment	\$0		\$0										
36	Revenue Adjustment - Delivered NEC	\$0		\$0										
40	Revenue Adjustment - ACD	\$0		\$0										
42	Revenue Adjustment - FSN	\$0		\$0										
44	Blue Sky	\$0		\$0										
46	Revenue Adjust Property Inv. - Res. Merch. Credit	\$0		\$0										
48	Unfilled	\$0		\$0										
50	AGA	\$0		\$0										
Commercial														
15	Total Residential	\$0		\$0										
23	RPA Balancing Account	\$7,834,288		\$7,834,288										
28	SMI Property Loss	\$92,709		\$92,709										
30	Gain on Sale of Asset	(\$355,086)		(\$355,086)										
34	Revenue Accounting Adjustment	\$0		\$0										
36	Revenue Adjustment - Delivered NEC	\$0		\$0										
40	Revenue Adjustment - ACD	\$0		\$0										
42	Revenue Adjustment - FSN	\$0		\$0										
44	Blue Sky	\$0		\$0										
46	Revenue Adjust Property Inv. - Com. Merch. Credit	\$0		\$0										
48	Unfilled	\$0		\$0										
50	AGA	\$0		\$0										
Industrial														
15	Total Residential	\$0		\$0										
23	RPA Balancing Account	\$7,834,288		\$7,834,288										
28	SMI Property Loss	\$92,709		\$92,709										
30	Gain on Sale of Asset	(\$355,086)		(\$355,086)										
34	Revenue Accounting Adjustment	\$0		\$0										
36	Revenue Adjustment - Delivered NEC	\$0		\$0										
40	Revenue Adjustment - ACD	\$0		\$0										
42	Revenue Adjustment - FSN	\$0		\$0										
44	Blue Sky	\$0		\$0										
46	Revenue Adjust Property Inv. - Com. Merch. Credit	\$0		\$0										
48	Unfilled	\$0		\$0										
50	AGA	\$0		\$0										
Irregular														
41	Total Industrial	\$0		\$0										
41	(Romer 33 Kimbrough)	\$0		\$0										
42	RPA Balancing Account	\$0		\$0										
43	Revenue Accounting Adjustment	\$0		\$0										
44	Revenue Adjustment - Delivered NEC	\$0		\$0										
45	Revenue Adjustment - ACD	\$0		\$0										
46	Revenue Adjustment - FSN	\$0		\$0										
47	Blue Sky	\$0		\$0										
48	Revenue Adjust Property Inv. - Res. Merch. Credit	\$0		\$0										
49	Unfilled	\$0		\$0										
50	AGA	\$0		\$0										
Lighting														
15	Total Residential	\$0		\$0										
23	RPA Balancing Account	\$7,834,288		\$7,834,288										
28	SMI Property Loss	\$92,709		\$92,709										
30	Gain on Sale of Asset	(\$355,086)		(\$355,086)										
34	Revenue Accounting Adjustment	\$0		\$0										
36	Revenue Adjustment - Delivered NEC	\$0		\$0										
40	Revenue Adjustment - ACD	\$0		\$0										
42	Revenue Adjustment - FSN	\$0		\$0										
44	Blue Sky	\$0		\$0										
46	Revenue Adjust Property Inv. - Res. Merch. Credit	\$0		\$0										
48	Unfilled	\$0		\$0										
50	AGA	\$0		\$0										
TOTAL COMPANY														
	Total Residential	\$0		\$0										
	Total Industrial	\$0		\$0										
	Total Irregular	\$0		\$0										
	Total Lighting	\$0		\$0										
	TOTAL COMPANY	\$0		\$0										

	<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>
Adjustment to Income:							
Remove 12 ME Dec 2014 Allowance Sale	4118	3	1,117	SE	24.466%	273	3.4.2
Add 12 ME Dec 2015 Amortization	4118	3	(27,200)	SE	24.466%	(6,655)	3.4.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(32,700)	SE	24.466%	(8,000)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	12,410	SE	24.466%	3,036	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	24.466%	-	3.4.1
Schedule M Deduction	SCHMDT	3	27,200	SE	24.466%	6,655	3.4.1
DIT Expense	41010	3	10,323	SE	24.466%	2,526	3.4.1
DIT Expense	41110	3	-	SE	24.466%	-	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 2014
 SO2 Emission Allowance Sales

Beginning of the Period Dec-14
 Ending of the Period Dec-15

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-15	End Unamort Balance Dec-15	Current Period Amortization 12 ME Dec-15	Beg Unamort. Balance 12 ME Dec-14	Unrealized Gain SCHMAT 12 ME Dec-15	Realized Gain SCHMDT 12 ME Dec-15	D.I.T. Expense 12 ME Dec-15	Accumulated Deferred Income Tax Dec-14	Accumulated Deferred Income Tax Dec-15
Feb 2011 Sale	Feb-11	78,000	78,000	0	1,625	1,625	0	1,625	617	617	(0)
Mar 2011 Sale	Mar-11	41,737	41,737	0	1,717	1,717	0	1,717	652	652	0
Apr 2011 Sale	Apr-11	4,504	4,504	0	274	274	0	274	104	104	0
June 2011 Sale	Jun-11	40,509	40,509	0	4,217	4,217	0	4,217	1,600	1,600	(0)
Apr 2012 Sale	Apr-12	1,814	1,710	104	456	560	0	456	173	212	39
Aug 2012 Sale	Aug-12	26,000	22,222	3,778	6,504	10,282	0	6,504	2,468	3,902	1,434
Dec 2012 Sale	Dec-12	22,074	17,020	5,054	5,520	10,574	0	5,520	2,095	4,013	1,918
Feb 2013 Sale	Feb-13	9,775	7,140	2,635	2,448	5,083	0	2,448	929	1,929	1,000
Apr 2013 Sale	Apr-13	736	495	241	180	421	0	180	68	160	91
Sep 2013 Sale	Sep-13	15,950	9,296	6,654	3,984	10,638	0	3,984	1,512	4,037	2,525
Apr 2014 Sale	Apr-14	1,117	483	634	276	910	0	276	105	345	241
Totals		242,215	223,115	19,099	27,200	46,300	0	27,200	10,323	17,571	7,248

SO2 Credit Unamortized Balance	
Beginning Balance	46,300
Ending Balance	19,099
Average Balance	<u>32,700</u>
	Ref. 3.4

SO2 Sales	
12 Months Ended December 2014	1,117
	Ref. 3.4

Deferred Income Tax	
Beginning Balance	10,323
Ending Balance	-
Average Balance	<u>10,323</u>
	Ref. 3.4

DIT Unamort Balance	
Beginning Balance	17,571
Ending Balance	7,248
Average Balance	<u>12,410</u>
	Ref. 3.4

PacifiCorp
 Results of Operations - December 2014
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2014

Year	Month	Amount	Accumulated Amount
2014	1	-	-
2014	2	-	-
2014	3	-	-
2014	4	1,117	1,117
2014	5	-	1,117
2014	6	-	1,117
2014	7	0	1,117
2014	8	(0)	1,117
2014	9	-	1,117
2014	10	-	1,117
2014	11	-	1,117
2014	12	-	1,117

Ref. 3.4

GL Account Balance
 Account Number 301947

Calendar Year 2014

Period	Debit	Credit	Balance	Cum. balance
Balance Ca..				
1				
2				
3				
4	198.59	1,315.16	1,116.57-	1,116.57-
5				1,116.57-
6	0.01	0.20	0.19-	1,116.76-
7	0.01		0.01	1,116.75-
8				1,116.75-
9				1,116.75-
10				1,116.75-
11				1,116.75-
12				1,116.75-

	<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>
Adjustment to Revenue:							
Remove December 2014 Booked Revenues (Including Accruals)	456	1	(4,408,064)	SG	25.514%	(1,124,658)	3.5.1
Remove December 2014 REC Deferrals	456	1	(11,309,882)	SG	25.514%	(2,885,565)	3.5.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2014. 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 2014.

PacifiCorp
 Results of Operations - December 2014
 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-14	(381,559)	1,699,750	(1,698,894)	(380,704)
February-14	(268,144)	381,559	(356,550)	(243,135)
March-14	(290,226)	268,144	(267,300)	(289,382)
April-14	(283,089)	290,226	(289,328)	(282,191)
May-14	(608,550)	283,089	(280,323)	(605,784)
June-14	(357,124)	608,550	(607,300)	(355,874)
July-14	(348,684)	357,124	(337,000)	(328,560)
August-14	(367,629)	348,684	(347,900)	(366,845)
September-14	(336,542)	367,629	(366,962)	(335,875)
October-14	(324,142)	336,542	(358,117)	(345,717)
November-14	(340,099)	324,142	(323,766)	(339,723)
December-14	(534,837)	340,099	(339,538)	(534,275)
12 ME December 2014 Total	(4,440,626)	5,605,539	(5,572,977)	(4,408,064)

Ref 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2014 (11,309,882) Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	(3,641,059)	SG	25.514%	(928,967)	3.6.1
Other Electric Revenues	456	2	-	SG	25.514%	-	3.6.1
Other Electric Revenues	456	3	-	SG	25.514%	-	3.6.1
			<u>(3,641,059)</u>			<u>(928,967)</u>	3.6.1
Other Electric Revenues	456	1	3,442,129	OTHER	0.000%	-	3.6.1
Other Electric Revenues	456	1	(3,442,129)	OR	Situs	(3,442,129)	3.6.1
Wheeling Imbalance Expense	566	1	(1,830,050)	SG	25.514%	(466,913)	3.6.2

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2014	88,719,750	B1
Total Adjustments	<u>(3,641,059)</u>	3.6.1
Normalized Wheeling Revenues 12 ME December 2014	<u>85,078,691</u>	3.6.1

Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2015 by adjusting the actual revenues for the 12 months ended December 31, 2014 for normalizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment adds Oregon's projected deferral of incremental FERC transmission revenue related to FERC rate case Docket No. ER-11-3643-000.

Customer	Total
Bonneville Power Administration	(4,222,061)
Basin Electric Power Cooperative	(37,444)
Black Hills, Inc.	(2,724,899)
Bonneville Power Administration	(5,312,200)
Cargill Power Markets, LLC	(295,298)
Constellation	(150,253)
Coral Power/Shell	(861,916)
Deseret Generation & Transmission Cooperative	(4,565,411)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(59,784)
Idaho Power Company	(1,303,278)
Morgan Stanley Capital Group, Inc.	(1,033,576)
PacifiCorp Merchant (Business Unit transfer)	798
Pacific Gas & Electric Company	(14,722,379)
Portland General Electric	(97,127)
Powerex Corporation	(15,521,970)
Iberdrola Renewables Inc.	(3,857,860)
Puget Sound Energy	(14,139)
Rainbow Energy Marketing	(90,157)
Sierra Pacific Power	(64,621)
State of South Dakota	(104,902)
TransAlta Energy	(346,740)
Tri-State Generation and Trans.	(312,173)
Utah Associated Municipal Power Systems	(14,746,419)
Utah Municipal Power Agency	(3,667,855)
Warm Springs	(119,700)
Western Area Power Administration	(74,933)
Western Area Power Administration	(2,909,277)
NextEra Energy Resources, LLC	(3,462,831)
Southern Calif Edison Com Direct	(3,914,042)
PPL Energy Plus, LLC	(74,128)
US Bureau of Reclamation	(56,817)
Moon Lake Electric Association	(17,657)
Seattle City Light	3,524
Sempra Energy Solutions LLC	(367,631)
Enel	(55,617)
JPM Ventures Energy	(1,613,153)
Cryq Energy, Inc.(Raser Power Systems LLC/Intermountain)	(391,606)
Nevada	(45,427)
Sacramento Municipal Utility District	(927,095)
Macquarie Energy, LLC	(93,012)
Salt River Project	(699,679)
Black Hills/Colorado Electric Utility Company, L.P.	(17,394)
Eagle Energy Partners	(72)
The Energy Authority	(17,559)
Southern California PPA	(18,980)
Tenaska Power Services Co	(502,485)
Los Angeles Dept Water & Power	(44,303)
Powder River Energy Corp	(384)
Idaho Power - Power Supply Merchant	(4,753)
Public Service Co of New Mexico	(180)
Accrual reserve for refund	1,879,732
Accruals and Adjustments	(911,321)
Actual Totals	(88,719,750)

Ref 3.6

Type	Description	
1	Remove refunds and other out of period adjustments.	1,137,689
1	Remove schedules 5 and 6 charges covering 2013	524,380
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	148,939
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	1,830,050
	Test Period Incremental Adjustments	3,641,059

Accum Test Period Totals **(85,078,691)**
Ref 3.6

1	Type 1 adjustments (Normalize for out of period and one-time adj's)	3,641,059
	Total	3,641,059

Ref 3.6

1	Reclassify FERC Rate Case deferral amounts to Oregon	3,442,129
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PacifiCorp
 Results of Operations - December 2014
 Wheeling Revenue
 Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
 Transmission Imbalance Penalty Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-14	101,586	88,019	189,605
Feb-14	47,439	50,624	98,064
Mar-14	117,371	108,709	226,080
Apr-14	92,685	85,872	178,558
May-14	80,655	93,823	174,479
Jun-14	71,955	80,675	152,630
Jul-14	86,491	96,111	182,603
Aug-14	95,839	73,431	169,270
Sep-14	85,459	79,264	164,723
Oct-14	72,621	76,701	149,322
Nov-14	62,522	82,196	144,719
Dec-14	0	0	-
	<u>914,625</u>	<u>915,425</u>	<u>1,830,050</u>

Ref. 3.6

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PacifiCorp
 Results of Operations - December 2014
 Wheeling Revenue
 Wheeling Imbalance Penalty Expense

Account number 505962 Transm Imbal Pen Exp
 Company code *
 Business area
 Fiscal year 2015
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance Ca				
1	101,585.87		101,585.87	101,585.87
2	47,439.30		47,439.30	149,025.17
3	117,371.26		117,371.26	266,396.43
4	92,685.49		92,685.49	359,081.92
5	80,655.18		80,655.18	439,737.10
6	71,955.10		71,955.10	511,692.20
7	86,491.47		86,491.47	598,183.67
8	95,839.19		95,839.19	694,022.86
9	85,458.79		85,458.79	779,481.65
10	72,621.05		72,621.05	852,102.70
11	62,522.12		62,522.12	914,624.82
12				914,624.82
13				914,624.82
14				914,624.82
15				914,624.82
16				914,624.82
Total	914,624.82		914,624.82	914,624.82

Account number 505964 Transm Imbal Pen Exp
 Company code *
 Business area
 Fiscal year 2015
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance Ca				
1	88,019.07		88,019.07	88,019.07
2	50,624.46		50,624.46	138,643.53
3	108,708.87		108,708.87	247,352.40
4	85,872.15		85,872.15	333,224.55
5	93,823.49		93,823.49	427,048.04
6	80,674.63		80,674.63	507,722.67
7	96,111.28		96,111.28	603,833.95
8	73,430.66		73,430.66	677,264.61
9	79,263.77		79,263.77	756,528.38
10	76,700.51		76,700.51	833,228.89
11	82,196.41		82,196.41	915,425.30
12				915,425.30
13				915,425.30
14				915,425.30
15				915,425.30
16				915,425.30
Total	915,425.30		915,425.30	915,425.30

	<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>
Adjustment to Revenue: Ancillary Services	456	1	(868,839)	SG	25.514%	(221,673)	3.7.1

Description of Adjustment:

This adjusts revenue to account for the expiring contracts of Foote Creek 2 and 3 ancillary services. Energy receipts from Foote Creek 2 expired at the end of June 2014. Energy receipts from Foote Creek 3 expired at the end of July 2014.

PacifiCorp
Results of Operations - December 2014
Ancillary Services Revenue

Contract	Total Revenue	FERC Acct	Year
Foot Creek 2 Ancillary Services	(51,173)	456	2014
Foot Creek 3 Ancillary Services	(817,665)	456	2014
Total Adjustment	(868,839)		

4. O&M ADJUSTMENTS

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
Total Normalized	Memberships and Subscriptions	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Remove Non-Recurring Entries	DSM Revenue and Expense Removal
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	2,450,867	-	-	65,463	495,544	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	460,841	-	-	9,506	71,958	-	-
12 Other Power Supply	(52,648)	-	(2,205)	25,176	190,593	(1,137,478)	-
13 Transmission	531,133	-	-	11,365	86,035	-	433,732
14 Distribution	1,284,518	-	-	148,888	1,134,630	-	-
15 Customer Accounting	483,285	-	-	39,506	462,766	-	-
16 Customer Service & Info	(26,530,266)	-	9,635	13,414	101,541	(2,421)	(26,652,465)
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	12,303,063	(363,945)	(3,481)	58,694	444,301	-	-
19 Total O&M Expenses	(9,089,237)	(363,945)	3,650	373,014	2,987,370	(1,139,898)	433,732
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(237,480)	-	-	-	-	-	-
23 Income Taxes: Federal	3,112,981	121,598	(4,488)	(124,628)	(998,110)	380,851	(144,914)
24 State	423,002	16,523	(610)	(16,935)	(135,627)	51,751	(19,691)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,484	-	9,484	-	-	-	-
28 Total Operating Expenses:	(5,781,250)	(225,824)	8,336	231,451	1,853,633	(707,296)	269,127
29							
30 Operating Rev For Return:	5,781,250	225,824	(8,336)	(231,451)	(1,853,633)	707,296	(269,127)
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	(209,948)	-	-	-	-	-	(209,948)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(209,948)	-	-	-	-	-	(209,948)
56							
57 Total Rate Base:	(209,948)	-	-	-	-	-	(209,948)
58							
59							
60 Estimated ROE impact	0.325%	0.013%	0.000%	-0.013%	-0.104%	0.040%	-0.015%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,317,233	363,945	(13,434)	(373,014)	(2,987,370)	1,139,898	(433,732)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	9,317,233	363,945	(13,434)	(373,014)	(2,987,370)	1,139,898	(433,732)
73							
74 State Income Taxes	423,002	16,523	(610)	(16,935)	(135,627)	51,751	(19,691)
75							
76 Taxable Income	8,894,230	347,422	(12,824)	(356,079)	(2,851,743)	1,088,147	(414,041)
77							
78 Federal Income Taxes	3,112,981	121,598	(4,488)	(124,628)	(998,110)	380,851	(144,914)

	4.7	4.8	4.9	4.11	4.12	0	0	0	0
	Insurance Expense	Generation Overhaul Expense	Incremental O&M Generation	Affiliate Charges Adjustment	Revenue Sensitive Items / Uncollectables	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	-	(567,447)	2,257,507	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	379,377	-	-	-	-	-	-
12 Other Power Supply	-	770,519	100,744	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(38,989)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	12,115,562	-	-	51,933	-	-	-	-	-
19 Total O&M Expenses	12,115,562	403,072	2,737,428	51,933	(38,989)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	(237,480)	-	-	-	-
23 Income Taxes: Federal	(4,047,930)	(134,670)	(914,602)	(17,351)	82,371	-	-	-	-
24 State	(550,048)	(18,298)	(124,279)	(2,358)	12,552	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	7,517,585	250,102	1,898,547	32,224	(171,548)	-	-	-	-
29									
30 Operating Rev For Return:	(7,517,585)	(250,102)	(1,898,547)	(32,224)	171,548	-	-	-	-
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	-0.421%	-0.014%	-0.095%	-0.002%	0.010%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(12,115,562)	(403,072)	(2,737,428)	(51,933)	276,469	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	(12,115,562)	(403,072)	(2,737,428)	(51,933)	276,469	-	-	-	-
73									
74 State Income Taxes	(550,048)	(18,298)	(124,279)	(2,358)	12,552	-	-	-	-
75									
76 Taxable Income	(11,565,515)	(384,773)	(2,613,149)	(49,575)	263,917	-	-	-	-
77									
78 Federal Income Taxes	(4,047,930)	(134,670)	(914,602)	(17,351)	82,371	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Memberships and Subscriptions	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Remove Non-Recurring Entries	DSM Revenue and Expense Removal
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	(567,447)	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	(368,164)	-	(2,205)	-	-	(1,137,478)	-	-
13 Transmission	433,732	-	-	-	-	-	433,732	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	(26,645,250)	-	9,635	-	-	(2,421)	-	(26,652,465)
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	11,748,176	(363,945)	(3,481)	-	-	-	-	-
19 Total O&M Expenses	(15,199,953)	(363,945)	3,950	-	-	(1,139,898)	433,732	(26,652,465)
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,075,288	121,598	(4,488)	-	-	380,851	(144,914)	8,904,855
24 State	689,647	16,523	(610)	-	-	51,751	(19,691)	1,210,022
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,484	-	9,484	-	-	-	-	-
28 Total Operating Expenses:	(9,425,534)	(225,824)	8,336	-	-	(707,296)	269,127	(16,537,588)
29								
30 Operating Rev For Return:	9,425,534	225,824	(8,336)	-	-	707,296	(269,127)	16,537,588
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	(209,948)	-	-	-	-	-	-	(209,948)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(209,948)	-	-	-	-	-	-	(209,948)
56								
57 Total Rate Base:	(209,948)	-	-	-	-	-	-	(209,948)
58								
59								
60 Estimated ROE impact	0.529%	0.013%	0.000%	0.000%	0.000%	0.040%	-0.015%	0.927%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	15,190,469	363,945	(13,434)	-	-	1,139,898	(433,732)	26,652,465
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	15,190,469	363,945	(13,434)	-	-	1,139,898	(433,732)	26,652,465
73								
74 State Income Taxes	689,647	16,523	(610)	-	-	51,751	(19,691)	1,210,022
75								
76 Taxable Income	14,500,822	347,422	(12,824)	-	-	1,088,147	(414,041)	25,442,443
77								
78 Federal Income Taxes	5,075,288	121,598	(4,488)	-	-	380,851	(144,914)	8,904,855

	4.7	4.8	4.9	4.11	4.12	0	0	0	0
	Insurance Expense	Generation Overhaul Expense	Incremental O&M Generation	Affiliate Charges Adjustment	Revenue Sensitive Items / Uncollectables	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	-	(367,447)	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	770,519	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	12,115,602	-	-	-	-	-	-	-	-
19 Total O&M Expenses	12,115,602	403,072	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,047,944)	(134,670)	-	-	-	-	-	-	-
24 State	(550,048)	(18,299)	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	7,517,610	250,102	-	-	-	-	-	-	-
29									
30 Operating Rev For Return:	(7,517,610)	(250,102)	-	-	-	-	-	-	-
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	-0.421%	-0.014%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(12,115,602)	(403,072)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	(12,115,602)	(403,072)	-	-	-	-	-	-	-
73									
74 State Income Taxes	(550,048)	(18,299)	-	-	-	-	-	-	-
75									
76 Taxable Income	(11,565,553)	(384,773)	-	-	-	-	-	-	-
77									
78 Federal Income Taxes	(4,047,944)	(134,670)	-	-	-	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
	Memberships and Subscriptions	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Remove Non-Recurring Entries	DSM Revenue and Expense Removal
	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	65,463	-	65,463	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	9,506	-	9,506	-	-	-	-
12 Other Power Supply	25,178	-	25,178	-	-	-	-
13 Transmission	11,365	-	11,365	-	-	-	-
14 Distribution	149,888	-	149,888	-	-	-	-
15 Customer Accounting	39,506	-	39,506	-	-	-	-
16 Customer Service & Info	13,414	-	13,414	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	58,694	-	58,694	-	-	-	-
19 Total O&M Expenses	373,014	-	373,014	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(124,628)	-	(124,628)	-	-	-	-
24 State	(16,935)	-	(16,935)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	231,451	-	231,451	-	-	-	-
29							
30 Operating Rev For Return:	(231,451)	-	(231,451)	-	-	-	-
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	-0.013%	0.000%	0.000%	-0.013%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(373,014)	-	(373,014)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(373,014)	-	(373,014)	-	-	-	-
73							
74 State Income Taxes	(16,935)	-	(16,935)	-	-	-	-
75							
76 Taxable Income	(356,079)	-	(356,079)	-	-	-	-
77							
78 Federal Income Taxes	(124,628)	-	(124,628)	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
	Memberships and Subscriptions	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Remove Non-Recurring Entries	DSM Revenue and Expense Removal
	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	2,752,851	-	-	495,544	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	451,335	-	-	71,958	-	-	-
12 Other Power Supply	291,337	-	-	190,563	-	-	-
13 Transmission	86,035	-	-	86,035	-	-	-
14 Distribution	1,134,630	-	-	1,134,630	-	-	-
15 Customer Accounting	423,779	-	-	462,766	-	-	-
16 Customer Service & Info	101,541	-	-	101,541	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	496,194	-	-	444,301	-	-	-
19 Total O&M Expenses	5,737,702	-	-	2,987,370	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(237,480)	-	-	-	-	-	-
23 Income Taxes: Federal	(1,837,679)	-	-	(998,110)	-	-	-
24 State	(249,710)	-	-	(135,627)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,412,833	-	-	1,853,633	-	-	-
29							
30 Operating Rev For Return:	(3,412,833)	-	-	(1,853,633)	-	-	-
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	-0.160%	0.000%	0.000%	0.000%	-0.103%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,500,222)	-	-	(2,987,370)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(5,500,222)	-	-	(2,987,370)	-	-	-
73							
74 State Income Taxes	(249,710)	-	-	(135,627)	-	-	-
75							
76 Taxable income	(5,250,512)	-	-	(2,851,743)	-	-	-
77							
78 Federal Income Taxes	(1,837,679)	-	-	(998,110)	-	-	-

	4.7	4.8	4.9	4.11	4.12	0	0	0	0
	Insurance Expense	Generation Overhaul Expense	Incremental O&M Generation	Affiliate Charges Adjustment	Revenue Sensitive Items / Uncollectables	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	-	-	2,257,307	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	376,377	-	-	-	-	-	-
12 Other Power Supply	-	-	100,744	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(38,989)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(40)	-	-	51,033	-	-	-	-	-
19 Total O&M Expenses	(40)	-	2,737,428	51,033	(38,989)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	(237,480)	-	-	-	-
23 Income Taxes: Federal	13	-	(914,602)	(17,351)	92,371	-	-	-	-
24 State	2	-	(124,279)	(2,358)	12,552	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(25)	-	1,698,547	32,224	(171,546)	-	-	-	-
29									
30 Operating Rev For Return:	25	-	(1,698,547)	(32,224)	171,546	-	-	-	-
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%	-0.095%	-0.002%	0.010%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	40	-	(2,737,428)	(51,933)	276,469	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	40	-	(2,737,428)	(51,933)	276,469	-	-	-	-
73									
74 State Income Taxes	2	-	(124,279)	(2,358)	12,552	-	-	-	-
75									
76 Taxable Income	38	-	(2,613,149)	(49,575)	263,917	-	-	-	-
77									
78 Federal Income Taxes	13	-	(914,602)	(17,351)	92,371	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(280,211)	SG	25.514%	(71,492)	
Gain on Property Sales	421	1	302,996	SO	26.943%	81,636	
Gain on Property Sales	421	1	(394)	OR	Situs	(394)	
Gain on Property Sales	421	1	(881)	SG-P	25.514%	(225)	
Gain on Property Sales	421	1	(21,510)	NONREG	0.000%	-	
			<u>(0)</u>			<u>9,526</u>	4.1.1
Loss on Property Sales	421	1	-	WA	Situs	-	
Loss on Property Sales	421	1	-	WY	Situs	-	
Loss on Property Sales	421	1	(2,905)	SO	26.943%	(783)	
Loss on Property Sales	421	1	2,905	SG	25.514%	741	
Loss on Property Sales	421	1	-	NONREG	0.000%	-	
			<u>-</u>			<u>(42)</u>	4.1.1
Adjustment to Expense:							
Non-regulated Flights	921	1	(8,914)	SO	26.943%	(2,402)	
Non-regulated Flights	557	1	(8,643)	SG	25.514%	(2,205)	
DSM External Communications Meetings	909	1	(4,775)	CN	30.330%	(1,448)	
Blue Sky	909	1	13,461	CN	30.330%	4,083	
Blue Sky	909	1	7,001	OR	Situs	7,001	
Charitable Donations and Sponsorships	921	1	(3,101)	SO	26.943%	(836)	
Legislative & Lobbyist	921	1	(8,520)	SO	26.943%	(2,296)	
Miscellaneous	923	1	118,207	SO	26.943%	31,849	
Intercompany SERP Costs	923	1	(110,590)	SO	26.943%	(29,796)	
Total Misc. General Expense Removal			<u>(5,874)</u>			<u>3,950</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 gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp
Results of Operations - December 2014
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	SG	280,211
Gain on Property Sales	421	SO	(302,996)
Gain on Property Sales	421	OR	394
Gain on Property Sales	421	SG-P	881
Gain on Property Sales	421	NONREG	21,510
Loss on Property Sales	421	WA	-
Loss on Property Sales	421	WYP	-
Loss on Property Sales	421	SO	2,905
Loss on Property Sales	421	SG	(2,905)
Loss on Property Sales	421	NONREG	-
			<u>-</u>
			<u>-</u>
Non-regulated Flights			
Personal Flight for Retirement Event	921	SO	8,914
Yampa Coordinating Committee	557	SG	8,643
			<u>17,557</u>
			<u>17,557</u>
FERC 909 - Informational & Instructional Advertising			
DSM External Communications Meetings	909	CN	4,775
Blue Sky	909	CN	(13,461)
Blue Sky	909	OR	(7,001)
			<u>(15,687)</u>
			<u>(15,687)</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	3,101
Legislative & Lobbyist	921	SO	8,520
			<u>11,621</u>
			<u>11,621</u>
FERC 923 - Outside Services			
Broker Incentive for 2013	923	SO	(118,207)
Intercompany SERP Costs	923	SO	110,590
			<u>(7,617)</u>
			<u>(7,617)</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>5,874</u>
			<u>5,874</u>
			Ref. 4.1

	<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>
Adjustment to Expense:							
Steam Operations	500	2	147,331	SG	25.514%	37,589	
Fuel Related-Non NPC	501	2	6,302	SE	24.466%	1,542	
Steam Maintenance	512	2	103,206	SG	25.514%	26,332	
Hydro Operations	535	2	17,557	SG-P	25.514%	4,479	
Hydro Operations	535	2	11,682	SG-U	25.514%	2,980	
Hydro Maintenance	545	2	6,056	SG-P	25.514%	1,545	
Hydro Maintenance	545	2	1,963	SG-U	25.514%	501	
Other Operations	548	2	15,674	SG	25.514%	3,999	
Other Operations	549	2	1	OR	Situs	1	
Other Maintenance	553	2	5,258	SG	25.514%	1,341	
Other Power Supply Expenses	557	2	77,749	SG	25.514%	19,837	
Transmission Operations	560	2	45,570	SG	25.514%	11,626	
Transmission Maintenance	571	2	(1,023)	SG	25.514%	(261)	
Distribution Operations	580	2	44,074	OR	Situs	44,074	
Distribution Operations	580	2	52,431	SNPD	26.594%	13,944	
Distribution Maintenance	593	2	0	OTHER	0.000%	-	
Distribution Maintenance	593	2	86,737	OR	Situs	86,737	
Distribution Maintenance	593	2	19,304	SNPD	26.594%	5,134	
Customer Accounts	903	2	69,843	CN	30.330%	21,184	
Customer Accounts	903	2	39,950	OR	Situs	18,322	
Customer Services	908	2	4,326	CN	30.330%	1,312	
Customer Services	908	2	97	OTHER	0.000%	-	
Customer Services	908	2	12,102	OR	Situs	12,102	
Administrative & General	920	2	5,608	OR	Situs	5,608	
Administrative & General	920	2	190,571	SO	26.943%	51,346	
Administrative & General	935	2	628	OR	Situs	628	
Administrative & General	935	2	4,125	SO	26.943%	1,111	
			967,122			373,014	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2014 for labor charged to operations and maintenance accounts. See page 4.3.1 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>
Adjustment to Expense:							
Steam Operations	500	3	1,115,269	SG	25.514%	284,546	
Fuel Related-Non NPC	501	3	47,708	SE	24.466%	11,672	
Steam Maintenance	512	3	781,253	SG	25.514%	199,326	
Hydro Operations	535	3	132,900	SG-P	25.514%	33,908	
Hydro Operations	535	3	88,430	SG-U	25.514%	22,562	
Hydro Maintenance	545	3	45,843	SG-P	25.514%	11,696	
Hydro Maintenance	545	3	14,863	SG-U	25.514%	3,792	
Other Operations	548	3	118,652	SG	25.514%	30,272	
Other Operations	549	3	8	OR	Situs	8	
Other Maintenance	553	3	39,799	SG	25.514%	10,154	
Other Power Supply Expenses	557	3	588,544	SG	25.514%	150,159	
Transmission Operations	560	3	344,954	SG	25.514%	88,010	
Transmission Maintenance	571	3	(7,743)	SG	25.514%	(1,976)	
Distribution Operations	580	3	333,634	OR	Situs	333,634	
Distribution Operations	580	3	396,890	SNPD	26.594%	105,550	
Distribution Maintenance	593	3	0	OTHER	0.000%	-	
Distribution Maintenance	593	3	656,584	OR	Situs	656,584	
Distribution Maintenance	593	3	146,124	SNPD	26.594%	38,861	
Customer Accounts	903	3	528,703	CN	30.330%	160,356	
Customer Accounts	903	3	302,413	OR	Situs	302,413	
Customer Services	908	3	32,748	CN	30.330%	9,933	
Customer Services	908	3	737	OTHER	0.000%	-	
Customer Services	908	3	91,608	OR	Situs	91,608	
Administrative & General	920	3	42,455	OR	Situs	42,455	
Administrative & General	920	3	1,442,589	SO	26.943%	388,677	
Administrative & General	935	3	4,756	OR	Situs	4,756	
Administrative & General	935	3	31,223	SO	26.943%	8,412	
			7,320,945			2,987,370	4.3.2

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 2015 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp**Results of Operations - December 2014
Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended December 2014), and pro forma period (12 months ending December 2015) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2014 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2014 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 4.3.3.
3. The annualized December 2014 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2015 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is included at the December 2015 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 2015 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2014 data escalated to December 2015. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp
Results of Operations - December 2014
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2014	Annualized 12 Months Ended December 2014	Adjustment	Pro Forma 12 Months Ended December 2015	Adjustment	Ref.
5001XX	Regular Ordinary Time	421,413,936	422,562,068	1,148,131	430,577,349	8,015,281	
5002XX	Overtime	53,181,733	53,326,625	144,892	54,338,140	1,011,515	
5003XX	Premium Pay	6,701,775	6,720,034	18,259	6,847,502	127,468	
	Subtotal for Escalation	481,297,444	482,608,727	1,311,282	491,762,990	9,154,264	4.3.3&4
5005XX	Unused Leave Accrual	(4,108,095)	(4,119,287)	(11,192)	(4,197,423)	(78,136)	4.3.6
500600	Temporary/Contract Labor	627	627	-	627	-	
500700	Severance/Redundancy	691,248	691,248	-	691,248	-	
500850	Other Salary/Labor Costs	3,893,536	3,893,536	-	3,893,536	-	
50109X	Joint Owner Cutbacks	(1,106,548)	(1,109,563)	(3,015)	(1,130,609)	(21,047)	4.3.6
	Subtotal Bare Labor	480,668,213	481,965,288	1,297,075	491,020,370	9,055,082	
500410	Annual Incentive Plan	32,507,313	32,507,313	-	35,242,134	2,734,822	4.3.6
	Total Incentive	32,507,313	32,507,313	-	35,242,134	2,734,822	
500250	Overtime Meals	1,059,559	1,059,559	-	1,059,559	-	
500400	Bonus and Awards	3,025,994	3,025,994	-	3,025,994	-	
501325	Physical Exam	43,582	43,582	-	43,582	-	
502300	Education Assistance	142,420	142,420	-	142,420	-	
580899	Mining Salary/Benefit Credit	(253,883)	(253,883)	-	(253,883)	-	
	Total Other Labor	4,017,672	4,017,672	-	4,017,672	-	
	Subtotal Labor and Incentive	517,193,198	518,490,273	1,297,075	530,280,176	11,789,903	
50110X	Pensions (1)	20,634,906	20,634,906	-	28,625,545	7,990,639	4.3.7
501115	SERP Plan	3,266,160	3,266,160	-	-	(3,266,160)	4.3.7
50115X	Post Retirement Benefits (1)	188,384	188,384	-	(9,479,598)	(9,667,982)	4.3.7
501160	Post Employment Benefits	5,091,623	5,091,623	-	5,202,337	110,715	4.3.7
	Total Pensions	29,181,073	29,181,073	-	24,348,284	(4,832,789)	4.3.7
501102	Pension Administration	1,092,040	1,092,040	-	1,092,040	-	4.3.7
50112X	Medical	58,801,505	58,801,505	-	60,168,322	1,366,817	4.3.7
501175	Dental	3,315,143	3,315,143	-	3,897,709	582,566	4.3.7
501200	Vision	531,566	531,566	-	499,809	(31,757)	4.3.7
50122X	Life	963,218	963,218	-	984,163	20,945	4.3.7
501250	401(k)	19,148,842	19,148,842	-	19,526,941	378,099	4.3.7
501251	401(k) Administration	31,689	31,689	-	31,689	-	4.3.7
501252	401(k) Fixed	13,430,074	13,430,074	-	13,722,103	292,030	4.3.7
501275	Accidental Death & Disability	30,368	30,368	-	31,028	660	4.3.7
501300	Long-Term Disability	3,199,783	3,199,783	-	3,269,361	69,578	4.3.7
5016XX	Worker's Compensation	1,974,126	1,974,126	-	2,017,053	42,926	4.3.7
502900	Other Salary Overhead	1,437,813	1,437,813	-	1,437,813	-	4.3.7
	Total Benefits	103,956,168	103,956,168	-	106,678,031	2,721,862	4.3.7
	Subtotal Pensions and Benefits	133,137,241	133,137,241	-	131,026,315	(2,110,926)	4.3.7
580500	Payroll Tax Expense	36,568,557	36,661,240	92,683	37,502,496	841,256	4.3.8
580700	Payroll Tax Expense-Unemployment	3,636,215	3,636,215	-	3,636,215	-	
	Total Payroll Taxes	40,204,772	40,297,455	92,683	41,138,711	841,256	
	Total Labor	690,535,211	691,924,970	1,389,758	702,445,202	10,520,233	4.3.9
	Non-Utility and Capitalized Labor	209,997,343	210,419,980	422,637	213,619,268	3,199,288	4.3.9
	Total Utility Labor	480,537,868	481,504,990	967,122	488,825,934	7,320,945	4.3.9
				Ref. 4.2		Ref. 4.3	

Notes:

(1) Pension Curtailment Gain and Pension & Post Retirement Measurement Date Change effects are not included.

Labor (12 months ended December 2014)

Acct	Account Desc.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
5001XX	Reg/Ordinary Time	36,850	33,541	34,108	35,584	35,688	34,163	37,388	33,466	34,841	36,852	32,183	36,750	421,414
5002XX	Overtime	3,867	4,108	3,696	4,742	4,591	3,752	4,664	4,766	4,327	4,926	4,480	5,265	53,182
5003XX	Premium Pay	415	517	427	625	596	496	708	653	494	566	564	639	6,702
Grand Total		41,132	38,166	38,230	40,951	40,875	38,411	42,760	38,885	39,662	42,344	37,227	42,654	481,297

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended December 2014)

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,650	14,686	15,678	15,501	16,702	14,528	16,582	15,071	15,208	17,034	14,031	16,554	188,224
3	IBEW 125	2,971	2,661	2,504	2,717	2,628	2,778	2,997	2,709	2,705	2,712	2,596	3,192	33,169
4	IBEW 659	3,405	3,629	2,992	3,346	3,245	3,388	3,778	3,558	3,590	3,555	3,382	3,730	41,589
5	UWUUA 197	175	223	128	146	150	158	158	150	153	169	171	184	1,982
8	UWUUA 127	3,935	3,602	3,762	4,438	4,316	3,909	4,144	3,909	3,927	4,179	3,842	4,362	48,324
9	IBEW 57 WY	44	41	43	52	45	44	58	49	46	44	40	43	550
11	IBEW 57 PD	7,898	7,617	7,159	8,474	7,799	7,942	8,868	7,914	8,102	8,227	7,690	8,452	96,142
12	IBEW 57 PS	3,793	3,686	3,829	4,058	3,871	3,579	3,972	3,491	3,903	4,286	3,567	3,995	46,031
13	PCCC Non-Exempt	788	712	659	692	633	659	673	624	627	612	573	671	7,905
15	IBEW 57 CT	313	290	389	448	329	323	329	325	337	350	336	351	4,119
18	Non-Exempt	1,179	1,021	1,088	1,078	1,157	1,104	1,200	1,086	1,064	1,176	1,001	1,119	13,272
Grand Total		41,132	38,166	38,230	40,951	40,875	38,411	42,760	38,885	39,662	42,344	37,227	42,654	481,297

Annualization Increase

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUUA 197						2.00%						
8	UWUUA 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	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											

December 2014 Annualized Labor

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,650	14,686	15,678	15,501	16,702	14,528	16,582	15,071	15,208	17,034	14,031	16,554	188,224
3	IBEW 125	3,030	2,661	2,504	2,717	2,628	2,778	2,997	2,709	2,705	2,712	2,596	3,192	33,229
4	IBEW 659	3,473	3,702	3,052	3,413	3,245	3,388	3,778	3,558	3,590	3,555	3,382	3,730	41,867
5	UWUUA 197	178	227	128	149	153	158	158	150	153	169	171	184	1,979
8	UWUUA 127	4,014	3,674	3,838	4,526	4,403	3,987	4,227	3,987	4,005	4,179	3,842	4,362	49,043
9	IBEW 57 WY	45	42	44	53	46	45	58	49	46	44	40	43	555
11	IBEW 57 PD	8,056	7,617	7,159	8,474	7,799	7,942	8,868	7,914	8,102	8,227	7,690	8,452	96,299
12	IBEW 57 PS	3,869	3,686	3,829	4,058	3,871	3,579	3,972	3,491	3,903	4,286	3,567	3,995	46,107
13	PCCC Non-Exempt	788	712	659	692	633	659	673	624	627	612	573	671	7,905
15	IBEW 57 CT	316	294	389	448	329	323	329	325	337	350	336	351	4,129
18	Non-Exempt	1,179	1,021	1,088	1,078	1,157	1,104	1,200	1,086	1,064	1,176	1,001	1,119	13,272
Grand Total		41,581	38,321	38,369	41,111	40,965	38,490	42,842	38,964	39,740	42,344	37,227	42,654	482,609

Ref. 4.3.2

Pro Forma Increase to December 2015

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
2	Officer/Exempt	2.41%											
3	IBEW 125		2.25%										
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	1.52%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.20%											

Pro Forma Labor December 2014

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
2	Officer/Exempt	17,052	15,039	16,056	15,874	17,105	14,878	16,982	15,434	15,574	17,445	14,369	16,953	192,761
3	IBEW 125	3,030	2,721	2,560	2,778	2,687	2,840	3,064	2,770	2,766	2,773	2,654	3,264	33,909
4	IBEW 659	3,473	3,702	3,052	3,413	3,310	3,456	3,853	3,629	3,662	3,626	3,450	3,805	42,431
5	UWUA 197	178	227	128	149	153	161	161	153	156	172	174	188	2,002
8	UWUA 127	4,014	3,674	3,838	4,526	4,403	3,987	4,227	3,987	4,005	4,263	3,919	4,449	49,291
9	IBEW 57 WY	45	42	44	53	46	45	59	50	47	45	41	44	561
11	IBEW 57 PD	8,056	7,769	7,302	8,643	7,955	8,101	9,046	8,072	8,264	8,391	7,844	8,621	98,064
12	IBEW 57 PS	3,869	3,759	3,906	4,139	3,948	3,651	4,052	3,561	3,981	4,371	3,638	4,075	46,951
13	PCCC Non-Exempt	780	723	669	703	643	669	684	634	636	622	582	681	8,025
15	IBEW 57 CT	318	300	396	457	335	330	336	331	344	357	342	358	4,205
18	Non-Exempt	1,205	1,043	1,112	1,102	1,183	1,128	1,226	1,110	1,087	1,202	1,023	1,143	13,564
Grand Total		42,020	39,000	39,064	41,840	41,767	39,245	43,689	39,731	40,523	43,267	38,035	43,582	491,763

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2014
 Wage and Employee Benefit Adjustment

Labor Increases - Jan 2014 through Dec 2015

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, 2011 is shown as effective on January 1, 2012.

12 Months Ending December 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
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	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											

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12 Months Ending December 2015

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
2	Officer/Exempt	2.41%											
3	IBEW 125		2.25%										
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	1.52%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.20%											

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- (1) Projected labor increases supported by planning targets.
- (2) Labor increases supported by union contracts/actual increases
- (3) Overall actual

PacifiCorp
 Results of Operations - December 2014
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2014 Net of Joint Venture	Actual December 2014 GROSS	Projected December 2015 GROSS	Projected December 2015 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	20,634,906	21,084,301	29,248,963	28,625,545	7,990,639	4.3.2
501115	SERP Plan	3,266,160	3,266,160	-	-	(3,266,160)	4.3.2
50115X	Post Retirement Benefits	188,384	185,070	(9,312,811)	(9,479,598)	(9,667,982)	4.3.2
501160	Post Employment Benefits	5,091,623	5,249,500	5,363,647	5,202,337	110,715	4.3.2
	Subtotal	29,181,073	29,785,030	25,299,800	24,348,284	(4,832,789)	4.3.2
501102	Pension Administration	1,092,040	1,125,453	1,125,453	1,092,040	-	4.3.2
50112X	Medical	58,801,505	60,780,650	62,193,471	60,168,322	1,366,817	4.3.2
501175	Dental	3,315,143	3,416,059	4,016,359	3,897,709	582,566	4.3.2
501200	Vision	531,566	548,575	515,801	499,809	(31,757)	4.3.2
50122X	Life	963,218	993,837	1,015,448	984,163	20,945	4.3.2
501250	401(k)	19,148,842	19,787,530	20,178,239	19,526,941	378,099	4.3.2
501251	401(k) Administration	31,689	32,059	32,059	31,689	-	4.3.2
501252	401(k) Fixed	13,430,074	13,960,410	14,263,971	13,722,103	292,030	4.3.2
501275	Accidental Death & Disability	30,368	30,368	31,028	31,028	660	4.3.2
501300	Long-Term Disability	3,199,783	3,298,991	3,370,726	3,269,361	69,578	4.3.2
5016XX	Worker's Compensation	1,974,126	2,032,139	2,076,327	2,017,053	42,926	4.3.2
502900	Other Salary Overhead	1,437,813	1,438,693	1,438,693	1,437,813	-	4.3.2
	Subtotal	103,956,168	107,444,763	110,257,575	106,678,031	2,721,862	4.3.2
	Grand Total	133,137,241	137,229,794	135,557,374	131,026,315	(2,110,926)	4.3.2
		Ref 4.3.2			Ref 4.3.2	Ref 4.3.2	

PacifiCorp
 Results of Operations Dec 2014
 Wage and Employee Benefit Adjustment
 Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>SOCIAL SEC</u>	<u>MEDICARE</u>	<u>TOTAL FICA TAX</u>	<u>Ref</u>
FICA Calculated on Dec 2014 Annualized Labor						
Annualized Wages Adjustment	a		1,297,075	1,297,075		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	1,297,075	1,297,075		
Percentage of eligible wages below limit	d		91.86%	97.39%		
Increase below limit	e	c * d	1,191,542	1,263,252		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	73,876	18,317		
Percentage of eligible wages above limit	h		8.14%	2.61%		
Increase above limit	i	c * h	105,533	33,824		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	490		
Total FICA Tax on Annualized Labor	g + k		73,876	18,808	92,683	4.3.2
FICA Calculated on Dec 2015 Pro Forma Labor						
Pro Forma Wages Adjustment	l		9,055,082	9,055,082		4.3.2
Pro Forma Incentive Adjustment	m		2,734,822	2,734,822		4.3.2
	n		11,789,903	11,789,903		
Percentage of eligible wages below limit	o		91.70%	97.34%		
Increase below limit	p	n * o	10,811,325	11,476,639		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	670,302	166,411		
Percentage of eligible wages above limit	s		8.30%	2.66%		
Increase above limit	t	n * s	978,578	313,265		
Rate above limit	u		-	1.45%		
Tax on increase above limit	v	t * u	-	4,542		
Total FICA Tax on Pro Forma Labor	r + v		670,302	170,954	841,256	4.3.2

Results of Operations - December 2014

Wage and Employee Benefit Adjustment

Adjustment by FERC Account and 2010 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2013	% Of Total		12 Months Ended December 2013	12 Months Ending December 2014			
500SG	73,204,867	10.60%	147,331	73,352,198	1,115,269	74,467,467		
501SE	3,131,503	0.45%	6,302	3,137,805	47,708	3,185,513		
512SG	51,280,486	7.43%	103,206	51,383,693	781,253	52,164,945		
535SG-P	8,723,415	1.26%	17,557	8,740,971	132,900	8,873,872		
535SG-U	5,804,461	0.84%	11,682	5,816,143	88,430	5,904,573		
545SG-P	3,009,056	0.44%	6,056	3,015,112	45,843	3,060,955		
545SG-U	975,601	0.14%	1,963	977,564	14,863	992,427		
548SG-P	-	0.00%	-	-	-	-		
548SG-U	-	0.00%	-	-	-	-		
549OR	495	0.00%	1	496	8	504		
548SG	7,788,174	1.13%	15,674	7,803,849	118,652	7,922,501		
553SG	2,612,345	0.38%	5,258	2,617,602	39,799	2,657,401		
557SG	38,631,299	5.59%	77,749	38,709,047	588,544	39,297,591		
560SG	22,642,355	3.28%	45,570	22,687,924	344,954	23,032,878		
571SG	(508,236)	-0.07%	(1,023)	(509,259)	(7,743)	(517,002)		
580IDU	1,195,199	0.17%	2,405	1,197,605	18,209	1,215,813		
580OR	8,235,714	1.19%	16,575	8,252,289	125,470	8,377,760		
580SNPD	26,051,395	3.77%	52,431	26,103,825	396,890	26,500,715		
580UT	7,776,551	1.13%	15,651	7,792,202	118,475	7,910,677		
580WA	1,654,925	0.24%	3,331	1,658,256	25,213	1,683,468		
580WYP	1,949,654	0.28%	3,924	1,953,578	29,703	1,983,281		
580CA	866,575	0.13%	1,744	868,319	13,202	881,521		
580WYU	220,737	0.03%	444	221,181	3,363	224,544		
593SNPD	9,591,415	1.39%	19,304	9,610,718	146,124	9,756,842		
593UT	17,438,729	2.53%	35,097	17,473,826	265,677	17,739,503		
593WA	2,212,322	0.32%	4,452	2,216,775	33,704	2,250,479		
593WYP	3,476,396	0.50%	6,997	3,483,392	52,963	3,536,355		
593CA	2,576,186	0.37%	5,185	2,581,371	39,248	2,620,619		
593IDU	2,768,717	0.40%	5,572	2,774,289	42,181	2,816,470		
593MT	0	0.00%	0	0	0	0		
593OR	14,169,391	2.05%	28,517	14,197,908	215,869	14,413,778		
593WYU	455,645	0.07%	917	456,562	6,942	463,504		
593OTHER	0	0.00%	0	0	0	0		
593CN	-	0.00%	-	-	-	-		
903CA	1,069,610	0.15%	2,153	1,071,762	16,295	1,088,058		
903CN	34,703,410	5.03%	69,843	34,773,253	528,703	35,301,956		
903IDU	1,517,424	0.22%	3,054	1,520,478	23,118	1,543,596		
903OR	9,108,087	1.32%	18,331	9,126,398	138,760	9,265,158		
903UT	5,459,795	0.79%	10,988	5,470,783	83,179	5,553,963		
903WA	1,136,020	0.16%	2,286	1,138,306	17,307	1,155,613		
903WYP	1,362,706	0.20%	2,743	1,365,448	20,761	1,386,209		
903WYU	196,372	0.03%	395	196,767	2,992	199,759		
908CA	0	0.00%	0	0	0	0		
908CN	2,149,550	0.31%	4,326	2,153,876	32,748	2,186,624		
908IDU	330,461	0.05%	665	331,127	5,035	336,161		
908OR	1,669,556	0.24%	3,360	1,672,916	25,436	1,698,351		
908OTHER	48,356	0.01%	97	48,454	737	49,190		
908UT	2,483,802	0.36%	4,999	2,488,800	37,840	2,526,641		
908WA	354,301	0.05%	713	355,014	5,398	360,412		
908WYP	1,174,922	0.17%	2,365	1,177,286	17,900	1,195,186		
920SC	94,689,808	13.71%	190,571	94,880,378	1,442,589	96,322,968		
920UT	1,075,991	0.16%	2,166	1,078,157	16,393	1,094,549		
920WA	611,675	0.09%	1,231	612,906	9,319	622,225		
920CA	47,461	0.01%	96	47,556	723	48,279		
920IDU	49,908	0.01%	100	50,008	760	50,769		
920OR	194,132	0.03%	391	194,523	2,958	197,480		
920WYP	807,541	0.12%	1,625	809,166	12,303	821,469		
935CA	-	0.00%	-	-	-	-		
935IDU	(6,048)	0.00%	(12)	(6,060)	(92)	(6,152)		
935OR	390,064	0.06%	785	390,849	5,943	396,792		
935SO	2,049,452	0.30%	4,125	2,053,576	31,223	2,084,799		
935UT	(63,665)	-0.01%	(128)	(63,793)	(970)	(64,763)		
935WA	(464)	0.00%	(1)	(465)	(7)	(472)		
935WYP	(6,702)	0.00%	(13)	(6,716)	(102)	(6,818)		
935WYU	(1,008)	0.00%	(2)	(1,010)	(15)	(1,025)		
Utility Labor	480,537,868	69.59%	967,122	481,504,990	7,320,945	488,825,934	Ref. Page 4.3.2	
Non-Utility/Capital	209,997,343	30.41%	422,637	210,419,980	3,199,288	213,619,268	Ref. Page 4.3.2	
Total	690,535,211	100.00%	1,389,758	691,924,970	10,520,233	702,445,202	Ref. Page 4.3.2	

	<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>
Adjustment to Expense:							
Other Purchased Power	557	1	(48,773)	SG	25.514%	(12,444)	4.4.1
Other Purchased Power	557	1	(4,409,536)	SG	25.514%	(1,125,034)	4.4.1
Other Purchased Power	557	1	4,458,308	ID	Situs	-	
Membership Expense	908	1	(7,982)	CN	30.330%	(2,421)	4.4.1
Membership Expense	908	1	7,982	ID	Situs	-	
			-			(1,139,898)	
			-			(1,139,898)	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

PacifiCorp
Results of Operations - December 2014
Idaho Irrigation Load Control Program

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	SG	4,409,536	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	48,773	Ref. 4.4
Club/Organization Membership and Expense	908	CN	7,982	Ref. 4.4
			<u><u>4,466,290</u></u>	

	<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>
Reversal of Prior Period Write-Off	573	1	1,700,000	SG	25.514%	433,732	4.5.1

Description of Adjustment:

An entry was made to an expense account during the 12 months ended December 2014 relating to an out-of-period adjustment. This transaction is removed to normalize test period results. A description of this item is provided on page 4.5.1.

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	10/31/2014	Prior Period Write-Off Reversal: In Oct-14, an accounting entry was posted to reverse a reserve amount previously written-off for the Wallula McNary Line project. The original write-off was recorded in Sept-12. This adjustment is being removed as it pertains to an out-of-period adjustment made in the current reporting period.	573	SG	(1,700,000)	Ref. 4.5

Total (1,700,000)

	<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>
Adjustment to Expense:							
Remove DSM Amortization Expense	908	1	(2,107,847)	CA	Situs	-	
	908	1	(3,031,668)	ID	Situs	-	
	908	1	(26,652,465)	OR	Situs	(26,652,465)	
	908	1	(65,547,937)	UT	Situs	-	
	908	1	(10,902,035)	WA	Situs	-	
	908	1	(4,938,856)	WY	Situs	-	
			<u>(113,180,808)</u>			<u>(26,652,465)</u>	4.6.1
Adjustment to Tax:							
13 Mth. Avg. 287614	283	1	2,813,335	SO	26.943%	757,997	
13 Mth. Avg. 137418	190	1	(967,946)	OR	Situs	(967,946)	

Description of Adjustment:

This adjustment removes 12 months ended December 2014 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2014 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense:

<u>FERC Account</u>	<u>Description</u>	<u>Allocation</u>	<u>DSM Amortization</u>	
908	CA Amortization Expense	CA	2,107,847	
908	ID Amortization Expense	ID	3,031,668	
908	OR Amortization Expense	OR	26,652,465	
908	UT Amortization Expense	UT	65,547,937	
908	WA Amortization Expense	WA	10,902,035	
908	WY Amortization Expense	WY	4,938,856	
			<u>113,180,808</u>	Ref. 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>
Adjustment to Expense:							
Adjust Liability Insur. Prem. to expected level	925	3	597,478	SO	26.943%	160,978	4.7.2
Adjust Prop. Insur. Prem. to expected level	924	3	(597,626)	SO	26.943%	(161,018)	4.7.2
Correct allocation of OR Injuries & Damages	925	1	(893,405)	SO	26.943%	(240,710)	4.7.3
Correct allocation of OR Injuries & Damages	925	1	893,405	OR	Situs	893,405	4.7.3
Adj Base Year Liab. Exp. to level per UE - 217	925	1	42,544,998	SO	26.943%	11,462,907	4.7.1

Description of Adjustment:

During 12 ME December 2014, the Company continued to accrue \$29,151 per month for property damages, consistent with the amount included in the stipulation of UE-217 and adjusted the base year liability expense amount consistent with the stipulation of UE-217. In 2014, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million with an increased upper limit of \$525 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million. In addition, Oregon's share of revenue deferral and accruals to injuries and damage reserve was incorrectly allocated in unadjusted results. This adjustment also corrects that allocation.

PacifiCorp
Results of Operations - December 2014
Insurance Expense
Liability Insurance Expense Based on a Six-Year Average

Detail of liability expense net of commercial reimbursements

<u>Base Period</u>	<u>Accrual</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2014	16,319,956	(46,360,127)	(30,040,171)
Ordered Monthly Accrual per UE-217			<u>12,504,827</u>
Adjust Base Year to level ordered in Docket UE - 217			<u>42,544,998</u> Ref. 4.7

PacifiCorp
Results of Operations - December 2014
Insurance Expense
Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premium in the base period to the renewed amount effective October 1, 2014

	Premium Renewal <u>Oct 2014</u>	Included in Results 12 Months Ended <u>Dec-14</u>	<u>Adjustment</u>	
Liability Insurance Premium	2,679,172	2,081,695	597,478	Ref 4.7
Property Insurance Premium	5,957,767	6,555,393	(597,626)	Ref 4.7

Insurance Renewal 10/1/2014

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	Self-Insured <u>Retention</u>	Premium allocated to <u>PacifiCorp Electric</u>
General Liability Insurance	10/1/14 - 10/1/15	525,000,000	Third Party Liability Losses	10,000,000	2,679,172
Property Insurance	10/1/14 - 10/1/15	400,000,000	Property/Boiler Machinery	10,000,000	5,957,767

PacifiCorp
 Results of Operations - December 2014
 Insurance Expense

Allocation needs to be corrected on Oregon charges - change SO allocators to OR

Year	Period	Company Code	Account Number	In transaction currency	Text	Posting Date	Document Nun	FERC Account	FERC Location	Actual Allocator	Correct Allocator
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367770	62,429	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367570	(251,002)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367670	(190,891)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367770	(62,429)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126526109	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126526109	9250000	108	SO	OR
2014	6	1000	367770	62,429	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126526109	9250000	108	SO	OR
2014	6	1000	367570	(251,002)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367670	(190,891)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367770	(62,429)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367770	62,429	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367870	10,765	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367570	92,177	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367670	70,102	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367770	22,926	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367870	3,953	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	545052	(515,087)	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9251000	1	SO	OR
2014	6	1000	545052	515,087	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9251000	1	SO	OR
2014	6	1000	545052	189,159	Rev/Exp Trup PP Allocation-Oregon Share	6/30/2014	126555842	9251000	1	SO	OR
				<u>893,405</u>							

Ref 4.7

	<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>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	(2,670,567)	SG	25.514%	(681,359)	4.8.1
Generation Overhaul Expense - Cholla	510	1	1,230,369	SG	25.514%	313,912	4.8.1
Gen Overhaul Expense - Other	553	1	2,883,310	SG	25.514%	735,638	4.8.1
Gen Overhaul Expense - Gadsby Peakers	553	1	136,717	SG	25.514%	34,881	4.8.1
			<u>1,579,828</u>			<u>403,072</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2014 using a four-year average methodology. In this adjustment, overhaul expenses from December 2011 - December 2015 are restated in constant dollars to a December 2014 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2014 are subtracted from the four-year average which results in this adjustment. The new Lake Side 2 generating unit placed in-service May 30, 2014, is comprised of the pro forma overhaul expense for the first four full years the unit is operational.

PacifiCorp
Results of Operations - December 2014
Generation Overhaul Expense

FUNCTION: STEAM

Period	Overhaul Expense	Restate to	
		Constant Dollars (1)	Constant Dollars
Year Ending Dec 2011	34,056,302	4.75%	35,674,404
Year Ending Dec 2012	26,768,005	2.48%	27,430,754
Year Ending Dec 2013	14,649,200	1.33%	14,843,662
Year Ending Dec 2014	29,543,696	0.00%	29,543,696
4 Year Average - Steam			26,873,129
Year Ending Dec 2014 Overhaul Expense - Steam			29,543,696 Ref 4.8.2
Adjustment			(2,670,567) Ref 4.8

CHOLLA PLANT

Period	Overhaul Expense	Restate to	
		Constant Dollars (1)	Constant Dollars
Year Ending Dec 2011	-	4.75%	-
Year Ending Dec 2012	-	2.48%	-
Year Ending Dec 2013	4,857,000	1.33%	4,921,474
Year Ending Dec 2014	-	0.00%	-
4 Year Average			1,230,369
Year Ending Dec 2014 Overhaul Expense - Cholla			- Ref 4.8.2
Adjustment			1,230,369 Ref 4.8

FUNCTION: OTHER

Period	Overhaul Expense	Restate to	
		Constant Dollars (1)	Constant Dollars
Year Ending Dec 2011	6,580,882	4.80%	6,896,620
Year Ending Dec 2012	11,040,212	2.53%	11,319,265
Year Ending Dec 2013	3,133,210	1.27%	3,172,953
Year Ending Dec 2014	4,248,410	0.00%	4,248,410
4 Year Average			6,409,312
Year Ending Dec 2014 Overhaul Expense - Other			4,248,410 Ref 4.8.2
Adjustment			2,160,902 Ref 4.8

GADSBY PEAKERS

Period	Overhaul Expense	Restate to	
		Constant Dollars (1)	Constant Dollars
Year Ending Dec 2011	469,000	4.80%	491,502
Year Ending Dec 2012	54,000	2.53%	55,365
Year Ending Dec 2013	-	1.27%	-
Year Ending Dec 2014	-	0.00%	-
4 Year Average			136,717
Year Ending Dec 2014 Overhaul Expense - Gadsby Peakers			- Ref 4.8.2
Adjustment			136,717 Ref 4.8

LAKE SIDE FORECAST

Period	Overhaul Expense	Restate to	
		Constant Dollars (1)	Constant Dollars
Year Ending Dec 2015	556,500	99.34%	552,852
Year Ending Dec 2016	-	99.34%	-
Year Ending Dec 2017	2,352,200	99.34%	2,336,779
Year Ending Dec 2018	-	99.34%	-
4 Year Average			722,408
Year Ending Dec 2014 Overhaul Expense - Lakeside Forecast			-
Adjustment			722,408 Ref 4.8

Total Adjustment 1,579,828

PacifiCorp
Results of Operations - December 2014
Generation Overhaul Expense

<u>Existing Units</u>	Yr. Ending Dec 2011	Yr. Ending Dec 2012	Yr. Ending Dec 2013	Yr. Ending Dec 2014	
Steam Production					
Biundell	167,000	547,000	1,617,166	180,000	
Dave Johnston	64,000	4,534,000	(3,000)	2,885,000	
Gadsby	19,000	1,729,000	-	1,705,000	
Hunter	5,321,239	7,940,700	-	7,610,580	
Huntington	6,443,000	-	-	7,884,441	
Jim Bridger	5,017,000	5,186,000	5,791,000	7,361,000	
Naughton	7,221,063	5,834,305	(76,966)	31,674	
Wyodak	5,339,000	-	-	-	
Colstrip	851,000	100,000	2,109,000	1,425,000	
Craig	3,182,000	-	5,212,000	-	
Hayden	432,000	897,000	-	461,000	
Subtotal - Steam	34,056,302	26,768,005	14,649,200	29,543,696	Ref 4.8.1
Cholla	-	-	4,857,000	-	Ref 4.8.1
Total Steam Production	34,056,302	26,768,005	19,506,200	29,543,696	
Other Production					
Hermiston	2,112,000	3,863,000	1,140,000	3,667,000	
Camas	-	-	350,000	-	
Currant Creek	155,629	5,720,047	5,116	93,702	
Lake Side	4,294,224	419	1,378,918	(11,993)	
Chehalis	19,029	1,456,746	259,176	499,701	
Subtotal - Other	6,580,882	11,040,212	3,133,210	4,248,410	Ref 4.8.1
Gadsby Peakers	469,000	54,000	-	-	Ref 4.8.1
	Yr. Ending Dec 2015	Yr. Ending Dec 2016	Yr. Ending Dec 2017	Yr. Ending Dec 2018	
Lake Side Forecast ¹	556,500	-	2,352,200	-	
Total - Other Production	7,606,382	11,094,212	5,485,410	4,248,410	
Grand Total	41,662,684	37,862,218	24,991,610	33,792,106	

¹ Lake Side Pro Forma expense is shown in calendar year 2015 dollars.

PacifiCorp
Results of Operations - December 2014
Generation Overhaul Expense

	<u>Dec11</u>	<u>Dec12</u>	<u>Dec13</u>	<u>Dec14</u>	<u>Dec15</u>
STEAM:					
Percentage Change to December 2014	4.75%	2.48%	1.33%	0.00%	
Percentage Change from December 2014					99.61%
OTHER:					
Percentage Change to December 2014	4.80%	2.53%	1.27%	0.00%	
Percentage Change from December 2014					99.34%

	<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>
Adjustment to Expense:							
Coal Fired Generation	512	3	5,494,789	SG	25.514%	1,401,922	4.9.1
Geothermal Generation - Blundell	512	3	102,844	SG	25.514%	26,239	4.9.1
Gas Generation - Gadsby	512	3	(417,499)	SG	25.514%	(106,519)	4.9.1
Gas Generation	549	3	707,982	SG	25.514%	180,632	4.9.1
Gas Generation - Gadsby Peakers	548	3	(245,198)	SG	25.514%	(62,559)	4.9.1
Partner Operated Generation - Other	549	3	1,013,735	SG	25.514%	258,641	4.9.1
Partner Operated Generation - Cholla	512	3	1,624,983	SG	25.514%	414,593	4.9.1
Partner Operated Generation - Steam	512	3	2,042,328	SG	25.514%	521,073	4.9.1
Hydro - East	535	3	945,195	SG-U	25.514%	241,154	4.9.1
Hydro - West	535	3	541,761	SG-P	25.514%	138,223	4.9.1
Wind Generation	549	3	(1,125,700)	SG-W	25.514%	(287,207)	4.9.1
Solar Generation	549	3	11,238	OR	Situs	11,238	4.9.1
			<u>10,696,458</u>			<u>2,737,428</u>	

Description of Adjustment:

This adjustment adds incremental O&M expense to expenses recorded in the 12 months ended December 2014 to reflect the projected O&M level for the 12 months ending December 2015.

PacifiCorp
 Results of Operations - December 2014
 Incremental O&M
 O&M (Excluding labor, net power costs, and overhauls)

	12ME Dec. 2014 Actuals (A)	12ME Dec. 2015 Forecast (B)	Adjustment (C = B - A)	
Coal Fired Generation				
Dave Johnston	16,879,818	17,863,273	983,455	
Hunter	27,243,708	28,688,714	1,445,006	
Huntington	18,329,981	17,936,746	(393,235)	
Jim Bridger	21,788,243	26,201,309	4,413,067	
Naughton	15,402,823	15,179,376	(223,447)	
Wyodak	6,046,421	5,316,364	(730,057)	
Sub-total	105,690,994	111,185,783	5,494,789	Ref. 4.9
Gas & Geothermal Generation				
Blundell	874,492	977,336	102,844	Ref. 4.9
Gadsby Plant	2,688,702	2,271,204	(417,499)	Ref. 4.9
Chehalis	2,144,461	1,880,851	(263,609)	
Currant Creek	1,516,950	1,367,543	(149,408)	
Lake Side	3,857,515	4,978,513	1,120,998	
			707,982	Ref. 4.9
Gadsby Peakers	1,579,079	1,333,881	(245,198)	Ref. 4.9
Sub-total	12,661,199	12,809,328	148,129	
Partner Operated Generation*				
Camas	(10,460)	97,000	107,460	
Hermiston	6,333,724	7,240,000	906,276	
			1,013,735	Ref. 4.9
Cholla	29,323,017	30,948,000	1,624,983	Ref. 4.9
Colstrip	7,355,212	8,509,000	1,153,788	
Craig	11,835,488	11,785,000	(50,488)	
Hayden	4,880,972	5,820,000	939,028	
			2,042,328	Ref. 4.9
Sub-total	59,717,954	64,399,000	4,681,046	
Coal, Gas, Geothermal, Partner Total	178,070,148	188,394,112	10,323,964	
Hydro Generation				
Hydro East	2,367,777	3,261,643	893,865	
Hydro West	16,778,697	16,976,942	198,245	
Hydro System	872,173	1,267,019	394,846	
Hydro Total	20,018,648	21,505,604	1,486,956	
		East Hydro Generation	893,865	
		System Hydro Generation @ 13.00% share for East	51,330	
		Total Hydro Generation Adjustment - East	945,195	Ref. 4.9
		West Hydro Generation	198,245	
		System Hydro Generation @ 87.00% share for West	343,516	
		Total Hydro Generation Adjustment - West	541,761	Ref. 4.9
		Hydro Split total	1,486,956	
Wind Generation				
Administration	302,950	320,715	17,765	
Dunlap	1,670,502	2,146,684	476,182	
Foote Creek	1,808,286	1,905,175	96,889	
Glenrock I & III	3,404,270	2,853,621	(550,649)	
Goodnoe Hills	1,833,372	1,990,791	157,419	
High Plains & McFadden Ridge	3,286,406	3,482,590	196,184	
Leaning Juniper	2,865,109	2,488,743	(376,366)	
Marengo I & II	4,554,728	3,722,563	(832,165)	
Seven Mile I & II	3,043,587	2,732,626	(310,960)	
Wind Total	22,769,208	21,643,508	(1,125,700)	Ref. 4.9
Solar Generation				
Black Cap	523,858	535,096	11,238	
Solar Total	523,858	535,096	11,238	Ref. 4.9
Grand Total	221,381,863	232,078,320	10,696,458	Ref. 4.9

* O&M at partner operated plants includes labor and non-labor costs incurred by the plant operator.

	<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>
Adjustment to Expense							
Remove Total Mem. and Sub. in FERC 930							
	930	1	(2,175,416)	SO	26.943%	(586,123)	
	930	1	(67,727)	OR	Situs	(67,727)	
Total			<u>(2,243,143)</u>			<u>(653,850)</u>	4.10.1
Add Back 75% of National & Regional Mem.							
Various	930	1	1,075,011	SO	26.943%	289,640	4.10.2
OR Situs Memberships	930	1	264	OR	Situs	264	4.10.2
Total			<u>1,075,275</u>			<u>289,904</u>	

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 2014
 Memberships and Subscriptions

Account	Factor	Description	Amount
Remove Total Memberships and Subscriptions in Account 930.2			
930.2	SO	Included in Unadjusted Results	(2,175,416)
930.2	OR	Included in Unadjusted Results	(67,727)
			<u>(2,243,143)</u>
Allowed National and Regional Trade Memberships at 75%			
930.2	SO	7x24 Exchange International	500
930.2	SO	Albany Area Chamber of Commerce	2,004
930.2	SO	ALBANY DOWNTOWN ASSN	175
930.2	SO	ALBANY-MILLERSBURG ECONOMIC	1,500
930.2	SO	American Leadership Forum of Oregon	5,000
930.2	SO	American Wind Energy Association	13,782
930.2	SO	Associated Oregon Utilities	28,000
930.2	SO	Association of Oregon Counties	1,000
930.2	SO	Bend Chamber of Commerce	1,276
930.2	SO	Brownsville Chamber of Commerce	150
930.2	SO	Cannon Beach Chamber of Commerce	310
930.2	SO	Canyonville Chamber of Commerce	50
930.2	SO	Central Oregon Builders Association	415
930.2	SO	Central Point Chamber of Commerce	250
930.2	SO	Centre for Energy Advancement through Technological Innovation	55,050
930.2	SO	Chamber of Medford and Jackson County	2,043
930.2	SO	Clapstop 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	775
930.2	SO	Creswell Chamber of Commerce	115
930.2	SO	Crooked River Ranch Chamber of Commerce	135
930.2	SO	Dallas Area Chamber of Commerce	495
930.2	SO	Dama International	700
930.2	SO	Downtown Corvallis Association	150
930.2	SO	Drive Oregon	2,000
930.2	SO	Eagle Point Chamber of Commerce	200
930.2	SO	Economic Development for Central Oregon	7,500
930.2	SO	Edison Electric Institute	779,977
930.2	SO	Edison Electric Institute - APLIC dues	1,250
930.2	SO	Edison Electric Institute - USWAG membership	49,604
930.2	SO	Equal Employment Advisory Council	6,061
930.2	SO	Heart of Medford Association	300
930.2	SO	Hispanic Metro Chamber of Commerce	1,500
930.2	SO	Illinois Valley Chamber of Commerce	95
930.2	SO	International Economic Development Council	385
930.2	SO	Joseph Chamber of Commerce	100
930.2	SO	Klamath Basin Home Builders Association	385
930.2	SO	Klamath County Chamber of Commerce	772
930.2	SO	Lake County Chamber of Commerce	300
930.2	SO	League of Oregon Cities	500
930.2	SO	Lebanon Area Chamber of Commerce	750
930.2	SO	Lincoln City Chamber of Commerce	395
930.2	SO	Madras-Jefferson County	385
930.2	SO	Metro Medford Downtown Association	300
930.2	SO	Monmouth-Independence Chamber of Commerce	917
930.2	SO	National Automated Clearing House	417
930.2	SO	National Coal Transportation Association	1,500
930.2	SO	National Electric Energy Testing Research and Application Center	95,000
930.2	SO	National Joint Utilities Notification System	10,500
930.2	SO	National Safety Council Membership	2,544
930.2	SO	North American Transmission Forum	50,529
930.2	SO	North Santiam Chamber of Commerce	500
930.2	SO	Oregon Business Associations	13,900
930.2	SO	Oregon Business Council	25,378
930.2	SO	Oregon Business Plan	6,000
930.2	SO	Oregon Economic Development Association	4,500
930.2	SO	Oregon Rural Electric Cooperative	750
930.2	SO	Oregon Southwest Washington Industry Liaison Group	90
930.2	SO	Oregon Sports Authority	5,000
930.2	SO	Oregon State University - Utility Wood Pole Research Cooperative	15,000
930.2	SO	Pacific Northwest Utilities Conference	73,838
930.2	SO	Partnership for Science and Technology	500
930.2	SO	Pendleton Chamber of Commerce	635
930.2	SO	Philomath Chamber of Commerce	125
930.2	SO	Pilot Rock Chamber of Commerce	50

Ref 4.10

PacifiCorp
 Results of Operations - December 2014
 Memberships and Subscriptions

Account	Factor	Description	Amount	
930.2	SO	Portland Business Alliance	37,300	
930.2	SO	Princeville-Cook County Chamber of Commerce	230	
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 Chamber of Commerce	59	
930.2	SO	Roseburg Area Chamber of Commerce	965	
930.2	SO	Solar Electric Power Association	2,500	
930.2	SO	South Lincoln Economic Development Corporation	2,000	
930.2	SO	Southern Oregon Regional Economic Development	2,500	
930.2	SO	Southern Oregon Timber Industries Association	260	
930.2	SO	Stayton-Sublimity Chamber of Commerce	1,250	
930.2	SO	Stephens- Lane Utilities Council Membership	100	
930.2	SO	Strategic Economic Development Corporation	1,400	
930.2	SO	Sutherlin Area Chamber of Commerce	125	
930.2	SO	Sweet Home Chamber of Commerce	150	
930.2	SO	Tri-County Chamber of Commerce	245	
930.2	SO	Umatilla Chamber of Commerce	195	
930.2	SO	Umatilla-Morrow-Gilliam-County Utility Coordinating Council	40	
930.2	SO	Umpqua Economic Development Partnership	2,500	
930.2	SO	Utility Variable-Generation	2,756	
930.2	SO	Wallowa County Chamber of Commerce	150	
930.2	SO	Western Energy Institute	44,901	
930.2	SO	Western Energy Supply and Transmission Associates	25,660	
		Total of Memberships Above	<u>1,433,348</u>	
		75% of Memberships Above	<u>1,075,011</u>	Ref 4.10
930.2	OR	East Linn Utilities Coordinating Council	125	
930.2	OR	Linn-Benton Utilities Coordinating Council	175	
930.2	OR	Mid-Willamette Valley Coordinating Council	52	
			<u>352</u>	
		75% of OR Situs Memberships	<u>264</u>	Ref 4.10
		Total Memberships and Subscriptions Allowed	<u>1,075,275</u>	

	<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>
Adjustment to Expense:							
Intercompany Affiliate Charges	923	3	192,752	SO	26.943%	51,933	4.11.1

Description of Adjustment:

This adjustment reflects the increase in intercompany affiliate costs between the base period and the pro forma period.

Rocky Mountain Power
Results of Operations - December 2014
Affiliate Charges

The Intercompany Affiliate Charge is expected to be larger in the pro forma test period than it was in the base period. This is due to increases in prior period costs and additional labor for cash forecasting, procurement, legal and various other items.

<u>Intercompany Affiliate Charge</u>	
2015 Pro Forma Amount	8,925,639
12 Months Ended December 2014	<u>8,732,887</u>
Increase	<u>192,752</u>
	Ref 4.11

	<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>
Adjustment to Expense:							
Uncollectible Expense	904	3	(38,989)	OR	Situs	(38,989)	4.12.1
Other Taxes	408	3	(237,480)	OR	Situs	(237,480)	4.12.1

Description of Adjustment:

This adjusts the Company's actual December 2014 uncollectible accounts expense to the December 2015 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
Results of Operations - December 2014
Revenue Sensitive Items and Uncollectible Expense

Unadjusted Revenue	1,266,158,363	
Normalized Revenue	<u>1,256,180,214</u>	
Adjustments	(9,978,149)	
Uncollectible Expense	4,947,447	
Uncollectible %	0.391%	
Uncollectible Expense	(38,989)	Ref. 4.12
Franchise Tax %	2.300%	
Resource Supplier Tax %	0.080%	
Other Tax Expense	(237,480)	Ref. 4.12

5. NET POWER COST ADJUSTMENTS

	5.1	5.2	5.3	0	0	0	0
	Net Power Cost	James River	EIM Expense				
Total Normalized	Adjustment	Royalty Offset		0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	41,214,484	41,214,484	-	-	-	-	-
5 Other Operating Revenues	1,001,908	-	1,001,908	-	-	-	-
6 Total Operating Revenues	42,216,392	41,214,484	1,001,908	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(926,299)	(926,299)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	10,270,082	10,254,755	-	15,327	-	-	-
13 Transmission	718,706	508,834	-	209,872	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	5,274	-	-	5,274	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	39,845	-	-	39,845	-	-	-
19 Total O&M Expenses	10,107,808	9,837,290	-	270,318	-	-	-
20 Depreciation	41,203	-	-	41,203	-	-	-
21 Amortization	479,461	-	-	479,461	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	10,726,993	10,483,434	334,747	(91,188)	-	-	-
24 State	1,457,620	1,424,525	45,487	(12,391)	-	-	-
25 Deferred Income Taxes	(196,606)	-	-	(196,606)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	22,616,280	21,745,249	380,234	490,797	-	-	-
29							
30 Operating Rev For Return:	19,800,112	19,469,235	621,674	(490,797)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	3,359,508	-	-	3,359,508	-	-	-
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:	3,359,508	-	-	3,359,508	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(36,314)	-	-	(36,314)	-	-	-
48 Accum Prov For Amort	(335,447)	-	-	(335,447)	-	-	-
49 Accum Def Income Tax	113,949	-	-	113,949	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(257,812)	-	-	(257,812)	-	-	-
56							
57 Total Rate Base:	3,101,697	-	-	3,101,697	-	-	-
58							
59							
60 Estimated ROE impact	1.083%	1.060%	0.035%	-0.041%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	31,588,120	31,377,194	1,001,908	(790,952)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	520,664	-	-	520,664	-	-	-
71 Schedule "M" Deductions	2,611	-	-	2,611	-	-	-
72 Income Before Tax	32,106,173	31,377,194	1,001,908	(272,029)	-	-	-
73							
74 State Income Taxes	1,457,620	1,424,525	45,487	(12,391)	-	-	-
75							
76 Taxable Income	30,648,552	29,952,670	956,421	(260,538)	-	-	-
77							
78 Federal Income Taxes	10,726,993	10,483,434	334,747	(91,188)	-	-	-

	5.1	5.2	5.3	0	0	0	0
	Net Power Cost	James River	EIM Expense				
Total Normalized	Adjustment	Royalty Offset		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	(5,492,752)	(5,492,752)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(5,492,752)	(5,492,752)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,835,183	1,835,183	-	-	-	-	-
24 State	249,371	249,371	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,408,198)	(3,408,198)	-	-	-	-	-
29							
30 Operating Rev For Return:	3,408,198	3,408,198	-	-	-	-	-
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 Deprac	-	-	-	-	-	-	-
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	0.191%	0.191%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,492,752	5,492,752	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	5,492,752	5,492,752	-	-	-	-	-
73							
74 State Income Taxes	249,371	249,371	-	-	-	-	-
75							
76 Taxable Income	5,243,381	5,243,381	-	-	-	-	-
77							
78 Federal Income Taxes	1,835,183	1,835,183	-	-	-	-	-

	5.1	5.2	5.3	0	0	0	0
	Net Power Cost	James River	EIM Expense				
Total Normalized	Adjustment	Royalty Offset		0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	41,214,484	41,214,484	-	-	-	-	-
5 Other Operating Revenues	1,001,908	-	1,001,908	-	-	-	-
6 Total Operating Revenues	42,216,392	41,214,484	1,001,908	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(926,299)	(926,299)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	15,762,834	15,747,507	-	15,327	-	-	-
13 Transmission	718,706	508,834	-	209,872	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	5,274	-	-	5,274	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	39,845	-	-	39,845	-	-	-
19 Total O&M Expenses	15,600,361	15,330,042	-	270,316	-	-	-
20 Depreciation	41,203	-	-	41,203	-	-	-
21 Amortization	479,461	-	-	479,461	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	8,891,810	8,648,251	334,747	(91,186)	-	-	-
24 State	1,208,249	1,175,154	45,487	(12,391)	-	-	-
25 Deferred Income Taxes	(196,606)	-	-	(196,606)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	26,024,478	25,153,447	380,234	490,797	-	-	-
29							
30 Operating Rev For Return:	16,191,914	16,061,037	621,674	(490,797)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	3,359,508	-	-	3,359,508	-	-	-
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:	3,359,508	-	-	3,359,508	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(36,314)	-	-	(36,314)	-	-	-
48 Accum Prov For Amort	(335,447)	-	-	(335,447)	-	-	-
49 Accum Def Income Tax	113,949	-	-	113,949	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(257,812)	-	-	(257,812)	-	-	-
56							
57 Total Rate Base:	3,101,697	-	-	3,101,697	-	-	-
58							
59							
60 Estimated ROE impact	0.888%	0.894%	0.035%	-0.039%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	26,095,367	25,884,442	1,001,908	(790,982)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	520,664	-	-	520,664	-	-	-
71 Schedule "M" Deductions	2,611	-	-	2,611	-	-	-
72 Income Before Tax	26,613,420	25,884,442	1,001,908	(272,929)	-	-	-
73							
74 State Income Taxes	1,208,249	1,175,154	45,487	(12,391)	-	-	-
75							
76 Taxable Income	25,405,171	24,709,288	956,421	(260,538)	-	-	-
77							
78 Federal Income Taxes	8,891,810	8,648,251	334,747	(91,186)	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	14,014,675	SG	25.514%	3,575,656	5.1.1
Existing Firm UPL	447NPC	3	26,475,897	SG	25.514%	6,754,970	5.1.1
Post-Merger Firm	447NPC	3	111,495,594	SG	25.514%	28,446,607	5.1.1
Non-Firm	447NPC	3	9,961,641	SE	24.466%	2,437,251	5.1.1
Total Sales for Resale			<u>161,947,808</u>			<u>41,214,484</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	3,873,871	SG	25.514%	988,366	5.1.1
Existing Firm Demand UPL	555NPC	3	50,752,789	SG	25.514%	12,948,894	5.1.1
Existing Firm Energy	555NPC	3	29,945,845	SE	24.466%	7,326,658	5.1.1
Post-merger Firm	555NPC	3	10,298,243	SG	25.514%	2,627,459	5.1.1
Secondary Purchases	555NPC	3	36,363,700	SE	24.466%	8,896,874	5.1.1
Seasonal Contracts	555NPC	3	4,955,500	SG	25.514%	1,264,329	5.1.1
Other Generation	555NPC	3	5,214,036	SG	25.514%	1,330,292	5.1.1
Total Purchased Power Adjustments:			<u>141,403,984</u>			<u>35,382,871</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	28,176,482	SG	25.514%	7,188,852	5.1.1
Existing Firm UPL	565NPC	3	-	SG	25.514%	-	5.1.1
Post-merger Firm	565NPC	3	(27,646,239)	SG	25.514%	(7,053,567)	5.1.1
Non-Firm	565NPC	3	1,526,790	SE	24.466%	373,550	5.1.1
Total Wheeling Expense Adjustments:			<u>2,057,033</u>			<u>508,834</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idah	501NPC	3	69,339	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyc	501NPC	3	183,793	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	11,983,087	SE	24.466%	2,931,825	5.1.1
Fuel Consumed - Gas	501NPC	3	(11,001,985)	SE	24.466%	(2,691,785)	5.1.1
Steam from Other Sources	503NPC	3	31,840	SE	24.466%	7,790	5.1.1
Natural Gas Consumed	547NPC	3	(72,562,329)	SE	24.466%	(17,753,360)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(7,222,658)	SE	24.466%	(1,767,121)	5.1.1
Cholla / APS Exchange	501NPC	3	(4,798,952)	SE	24.466%	(1,174,129)	5.1.1
Total Fuel Expense Adjustments:			<u>(83,317,864)</u>			<u>(20,446,780)</u>	
Total Power Cost Adjustment			<u>(101,804,655)</u>			<u>(25,769,559)</u>	
Oregon Solar Project	555NPC	3	(114,883)	OR	Situs	(114,883)	5.1.4
Post-merger Firm Type 1	555NPC	1	6,346,538	SG	25.514%	1,619,234	5.1.1
Remove Power Cost Deferrals	555NPC	1	(27,875,210)	SG	25.514%	(7,111,986)	5.1.1
			<u>(21,528,673)</u>			<u>(5,492,752)</u>	

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2015. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2014.

Rocky Mountain Power
Results of Operations - December 2014
Net Power Cost Adjustment

Description	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)	2010 Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	14,014,675	14,014,675	SG
Existing Firm Sales UPL		447.122	-	-	-	-	26,475,897	26,475,897	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	358,585,360	-	358,585,360	-	358,585,360	470,080,955	111,495,594	SG
Non-firm Sales		447.5	(9,961,641)	(9,961,641)	-	(9,961,641)	-	9,961,641	SE
Transmission Services		447.9	85,176	(85,176)	-	-	-	-	S
On-system Wholesale Sales		447.1	11,891,701	(11,891,701)	-	-	-	-	S
Total Revenue Adjustments		360,600,595	(11,976,876)	348,623,719	-	348,623,719	510,571,527	161,947,808	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	3,873,871	3,873,871	SG
Existing Firm Demand UPL		555.68	-	-	-	-	50,752,789	50,752,789	SG
Existing Firm Energy	555.65, 555.69	555.65, 555.69	-	-	-	-	29,945,845	29,945,845	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	639,222,825	(27,875,210)	611,347,615	-	611,347,615	627,992,396	16,644,781	SG
Secondary Purchases		555.7, 555.25	(36,363,700)	(36,363,700)	-	(36,363,700)	-	36,363,700	SE
Seasonal Contracts			-	-	-	-	4,955,500	4,955,500	SG
Wind Integration Charge			-	-	-	-	5,214,036	5,214,036	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	98,664	(98,664)	-	-	-	-	-	S
Post-merger Firm Type 1			-	-	6,346,538	6,346,538	-	(6,346,538)	SG
Total Purchased Power Adjustment		602,957,789	(27,973,874)	574,983,915	6,346,538	581,330,453	722,734,437	141,403,984	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	28,176,482	28,176,482	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	145,291,165	-	145,291,165	-	145,291,165	117,644,927	(27,646,239)	SG
Non-firm		565.25	6,044,559	6,044,559	-	6,044,559	7,571,349	1,526,790	SE
Total Wheeling Expense Adjustment		151,335,724	-	151,335,724	-	151,335,724	153,392,757	2,057,033	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	(69,339)	(69,339)	-	(69,339)	-	69,339	IDU
Fuel - Overburden Amortization - Wyoming		501.12	(183,793)	(183,793)	-	(183,793)	-	183,793	WYP
Fuel Consumed - Coal		501.1	745,518,681	745,518,681	-	745,518,681	757,501,769	11,983,087	SE
Fuel Consumed - Gas		501.35	14,075,632	14,075,632	-	14,075,632	3,073,648	(11,001,985)	SE
Steam From Other Sources		503	4,303,809	4,303,809	-	4,303,809	4,335,649	31,840	SE
Natural Gas Consumed		547	386,499,587	386,499,587	-	386,499,587	313,937,258	(72,562,329)	SE
Simple Cycle Combustion Turbines		547	10,201,354	10,201,354	-	10,201,354	2,978,696	(7,222,658)	SE
Cholla/APS Exchange	501.1, 501.2, 501.45	60,702,853	-	60,702,853	-	60,702,853	55,903,901	(4,798,952)	SE
Miscellaneous Fuel Costs	501, 501.2, 501.3, 501.4, 501.45, 501.5, 501.51	18,600,215	(18,600,215)	-	-	-	-	-	SE
Total Fuel Expense		1,239,649,001	(18,600,215)	1,221,048,785	-	1,221,048,785	1,137,730,921	(83,317,864)	
Net Power Cost		1,633,341,919	(34,597,213)	1,598,744,705	6,346,538	1,605,091,243	1,503,286,588	(101,804,655)	
					Ref 5.1	Ref 5.1.3		Ref 5.1	
		NPC Mechanism Accruals (included in column 2)		27,875,210	Oregon Solar Project Ref 5.1.4		(114,883)	(114,883)	
		Unadjusted NPC		1,626,619,916	Ref. 5.1		Ref. 5.1	Ref. 5.1	
				Ref. 2.2 line 66					
					Total NPC		1,503,171,705	(101,919,538)	

PacifiCorp
Results of Operations - December 2014
Net Power Cost Study

Period Ending Dec-15	Study Results				
	MERGED PEAK/ENERGY SPLIT				
	Merged 01/15-12/15	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	14,014,675	14,014,675			
Post Merger	470,080,955				470,080,955
Utah Pre Merger	26,475,897	26,475,897			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	510,571,527	40,490,572	-	-	470,080,955
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	3,267,909	980,373	2,287,536		
Misc/Pacific	235,042	48,739	186,303		
Q.F. Contracts/PPL	65,678,266	2,844,759	13,860,082		48,973,425
Small Purchases west	-				
Pacific Sub Total	69,181,217	3,873,871	16,333,921	-	48,973,425
Gemstate	3,191,800		3,191,800		
GSLM	-				
QF Contracts/UPL	107,157,457	24,276,892	10,404,382		72,476,184
IPP Layoff	26,475,897	26,475,897			
Small Purchases east	15,742		15,742		
UP&L to PP&L	-				
Utah Sub Total	136,840,897	50,752,789	13,611,924	-	72,476,184
APS Supplemental p27875	958,025				958,025
Avoided Cost Resource	-				-
Blanding Purchase p379174	-				-
BPA Reserve Purchase	-				-
Chehalis Station Service	-				-
Combine Hills Wind p160595	5,080,260				5,080,260
Deseret Purchase p194277	32,579,134				32,579,134
Eagle Mountain - UAMPS/UMPA	1,732,869				1,732,869
Georgia-Pacific Camas	6,475,022				6,475,022
Hermiston Purchase p99563	76,182,068				76,182,068
Hurricane Purchase p393045	125,167				125,167
Idaho Power p278538	-				-
Kennecott Generation Incentive	-				-
LADWP p491303-4	-				-
MagCorp p229846	-				-
MagCorp Reserves p510378	6,897,200				6,897,200
Nucor p346856	6,018,000				6,018,000
P4 Production p137215/p145258	19,999,999				19,999,999
Rock River Wind p100371	5,017,384				5,017,384
Roseburg Forest Products p312292	-				-
Three Buttes Wind p460457	21,821,036				21,821,036
Top of the World Wind p522807	43,422,019				43,422,019
Tri-State Purchase p27057	9,363,302				9,363,302
West Valley Toll	-				-
Wolverine Creek Wind p244520	10,354,007				10,354,007
BPA So. Idaho p64885/p83975/p647C	-				-
Cargill p483225/s6 p485390/s89	-				-
PSCo Exchange p340325	5,400,000				5,400,000
Shell p489963/s489962	-				-
Seasonal Purchased Power					
Constellation 2013-2016	4,955,500				4,955,500

PacifiCorp
Results of Operations - December 2014
Net Power Cost Study

Period Ending Dec-15	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/15-12/15 255,117,295	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger 255,117,295
Short Term Firm Purchases					
New Firm Sub Total	511,498,287	-	-	-	511,498,287
Integration Charge	5,214,036				5,214,036
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	722,734,437	54,626,660	29,945,845	-	638,161,932
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	28,176,482	28,176,482			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	117,644,927				117,644,927
Nonfirm Wheeling	7,571,349			7,571,349	
TOTAL WHEELING & U. OF F. EXPENSE	153,392,757	28,176,482	-	7,571,349	117,644,927
THERMAL FUEL BURN EXPENSE					
Carbon	9,793,700			9,793,700	
Cholla	55,903,901			55,903,901	
Colstrip	15,423,245			15,423,245	
Craig	24,381,540			24,381,540	
Chehalis	45,832,472			45,832,472	
Currant Creek	51,481,446			51,481,446	
Dave Johnston	61,860,197			61,860,197	
Gadsby	3,073,648			3,073,648	
Gadsby CT	2,978,696			2,978,696	
Hayden	13,386,653			13,386,653	
Hermiston	37,099,300			37,099,300	
Hunter	141,289,136			141,289,136	
Huntington	124,912,407			124,912,407	
Jim Bridger	236,359,725			236,359,725	
Lake Side 1	83,191,228			83,191,228	
Lake Side 2	96,332,812			96,332,812	
Naughton - Gas	-			-	
Naughton	102,249,071			102,249,071	
Wyodak	27,846,096			27,846,096	
TOTAL FUEL BURN EXPENSE	1,133,395,272	-	-	1,133,395,272	-
OTHER GENERATION EXPENSE					
Blundell	4,335,649			4,335,649	
TOTAL OTHER GEN. EXPENSE	4,335,649	-	-	4,335,649	-
NET POWER COST	1,503,286,588	42,312,569	29,945,845	1,145,302,270	285,725,904

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PacifiCorp
Results of Operations - December 2014
Net Power Cost Adjustment

	Total	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Total Energy Impact	(114,883)	(3,411)	(5,949)	(6,333)	(9,777)	(10,560)	(12,875)	(16,899)	(16,330)	(14,320)	(8,516)	(5,230)	(4,683)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	3	3,926,947	SG	25.514%	1,001,908	5.2.1

Description of Adjustment:

On January 13, 1993, the Company executed a contract with James River Paper Company, later acquired by Georgia Pacific, with respect to the Camas mill. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 months ending December 2015, the same period used in determining pro forma net power costs in this filing.

PacifiCorp

Results of Operations - December 2014

James River Royalty Offset

Capital Recovery and Major Maintenance Allowance

Actuals Through December 2015

	<u>12 ME Dec-15</u>	
Capital Cost Basis	51,969,921	
Capital Recovery Factor	6.34%	
Capital Recovery \$	3,294,893	
Major Maintenance Allowance	632,054	
Total Offset	<u>3,926,947</u>	Ref. 5.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Other Power Supply	557	3	60,075	SG	25.514%	15,327	5.3.1
Transmission Operations	560	3	783,387	SG	25.514%	199,871	5.3.1
Transmission Maintenance	573	3	39,201	SG	25.514%	10,002	5.3.1
Customer Accounts	902	3	17,388	CN	30.330%	5,274	5.3.1
A&G Maintenance	935	3	147,886	SO	26.943%	39,845	5.3.1
			<u>1,047,936</u>			<u>270,318</u>	5.3.1
Amortization Expense - Intangible	404IP	3	1,879,232	SG	25.514%	479,461	5.3.3
Depreciation Expense - Steam	403SP	3	88,886	SG	25.514%	22,678	5.3.3
Depreciation Expense - Transmission	403TP	3	12,715	SG	25.514%	3,244	5.3.3
Depreciation Expense - General	403GP	3	59,895	SG	25.514%	15,281	5.3.3
			<u>2,040,728</u>			<u>520,664</u>	
Adjustment to Rate Base:							
Intangible Plant	303	3	9,086,395	SG	25.514%	2,318,272	5.3.2
Computer Hardware	391	3	68,757	SG	25.514%	17,542	5.3.2
Generation Meters	315	3	2,249,708	SG	25.514%	573,983	5.3.2
Transmission Meters	353	3	713,183	SG	25.514%	181,959	5.3.2
Communications Equipment	397	3	1,049,445	SG	25.514%	267,752	5.3.2
			<u>13,167,488</u>			<u>3,359,508</u>	
Amortization Reserve - Intangible	111IP	3	(1,314,774)	SG	25.514%	(335,447)	5.3.4
Depreciation Reserve - Steam	108SP	3	(76,923)	SG	25.514%	(19,626)	5.3.4
Depreciation Reserve - Transmission	108TP	3	(12,661)	SG	25.514%	(3,230)	5.3.4
Depreciation Reserve - General	108GP	3	(52,746)	SG	25.514%	(13,457)	5.3.4
			<u>(1,457,104)</u>			<u>(371,760)</u>	
Adjustment to Tax:							
Schedule M Adjustment - Addition	SCHMAT	3	2,040,728	SG	25.514%	520,664	
Schedule M Adjustment - Deduction	SCHMDT	3	10,235	SG	25.514%	2,611	
Deferred Income Tax Expense	41010	3	(770,592)	SG	25.514%	(196,606)	
Accumulated Def Inc Tax Balance - 13 M	282	3	446,619	SG	25.514%	113,949	

Description of Adjustment:

This adjustment reflects the costs associated with the Energy Imbalance Market (EIM) including the capitalization of start up costs. Ongoing operation and maintenance expenses are also added in this adjustment. The associated net power cost savings are reflected in adjustment 5.1. Labor associated with EIM is included in the Wage and Employee Benefits adjustment, page 4.2.

EIM Ongoing O&M Expense by Category

	Annual	Monthly
Administrative Fee*	855,022	71,252
IT/Software, Various	402,501	33,542
Total ongoing O&M	1,257,523	104,794

*\$498,160 of the \$1,353,182 total administrative fee is included in Net Power Costs

	Admin Fee	IT/Software, various	Total TEST PERIOD Ongoing O&M
Jan-15	71,252	33,542	104,794
Feb-15	71,252	33,542	104,794
Mar-15	71,252	33,542	104,794
Apr-15	71,252	33,542	104,794
May-15	71,252	33,542	104,794
Jun-15	71,252	33,542	104,794
Jul-15	71,252	33,542	104,794
Aug-15	71,252	33,542	104,794
Sep-15	71,252	33,542	104,794
Oct-15	71,252	33,542	104,794
Nov-15	71,252	33,542	104,794
Dec-15	71,252	33,542	104,794
Total	855,022	402,501	1,257,523

EIM Ongoing O&M Expense by FERC Function

	Annual	Monthly
Other Power Supply	72,090	6,007
Transmission Operations	940,064	78,339
Transmission Maintenance	47,041	3,920
Customer Accounts	20,866	1,739
A&G Maintenance	177,463	14,789
Total ongoing O&M	1,257,523	104,794

	Other Power Supply FERC 557	Transmission Operations FERC 560	Transmission Maintenance FERC 573	Customer Accounts FERC 902	A&G Maintenance FERC 935	Total TEST PERIOD Ongoing O&M
Jan-15	6,007	78,339	3,920	1,739	14,789	104,794
Feb-15	6,007	78,339	3,920	1,739	14,789	104,794
Mar-15	6,007	78,339	3,920	1,739	14,789	104,794
Apr-15	6,007	78,339	3,920	1,739	14,789	104,794
May-15	6,007	78,339	3,920	1,739	14,789	104,794
Jun-15	6,007	78,339	3,920	1,739	14,789	104,794
Jul-15	6,007	78,339	3,920	1,739	14,789	104,794
Aug-15	6,007	78,339	3,920	1,739	14,789	104,794
Sep-15	6,007	78,339	3,920	1,739	14,789	104,794
Oct-15	6,007	78,339	3,920	1,739	14,789	104,794
Nov-15	6,007	78,339	3,920	1,739	14,789	104,794
Dec-15	6,007	78,339	3,920	1,739	14,789	104,794
Total	72,090	940,064	47,041	20,866	177,463	1,257,523

FERC Account	12 ME Dec 14	12 ME Dec 15	Adjustment	
557	12,015	72,090	60,075	Ref 5.3
560	156,677	940,064	783,387	Ref 5.3
573	7,840	47,041	39,201	Ref 5.3
902	3,478	20,866	17,388	Ref 5.3
935	29,577	177,463	147,886	Ref 5.3

PacifiCorp
 Results of Operations - December 2014
 EIM Capital Additions

EPIS Balances

Asset class	Plant Account	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	13 Month Average
Intangible (Software)	303	-	-	-	-	-	-	-	-	-	-	-	10,738,467	10,738,467	1,652,072
Computer Hardware	391	-	-	-	-	-	-	-	-	-	-	-	81,258	81,258	12,501
Generation Meters	315	-	-	19,352	19,352	48,728	48,728	86,351	90,731	176,262	670,655	2,093,701	2,938,460	2,938,460	702,368
Transmission Meters	353	-	-	-	-	-	4,124	69,060	200,708	301,534	594,037	690,057	1,005,360	1,005,360	297,711
Comm Equip	397	-	-	-	-	11,239	12,527	93,995	172,828	239,391	580,299	809,483	1,414,777	1,414,777	365,332
		-	-	19,352	19,352	59,966	65,379	249,405	464,268	717,187	1,844,992	3,593,241	16,178,322	16,178,322	3,029,984

Asset class	Plant Account	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13 Month Average
Intangible (Software)	303	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467	10,738,467
Computer Hardware	391	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258	81,258
Generation Meters	315	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	2,938,460	3,115,462	2,952,075
Transmission Meters	353	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,005,360	1,077,303	1,010,894
Comm Equip	397	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777	1,414,777
		16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,178,322	16,427,268	16,197,472

Plant Account	December 2014 13 Mth. Avg. Balance	December 2015 13 Mth. Avg. Balance	Adjustment	
303	1,652,072	10,738,467	9,086,395	Ref 5.3
391	12,501	81,258	68,757	Ref 5.3
315	702,368	2,952,075	2,249,708	Ref 5.3
353	297,711	1,010,894	713,183	Ref 5.3
397	365,332	1,414,777	1,049,445	Ref 5.3
	3,029,984	16,197,472	13,167,488	

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PacifiCorp
Results of Operations - December 2014
EIM Capital Additions

Depreciation Expense

Asset class	Monthly Depreciation Rate	Monthly Depreciation												12 Months Ending		
		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14		Dec-14	
Intangible (Software)	1.67%	-	-	-	-	-	-	-	-	-	-	-	-	89,487	178,974	268,462
Computer Hardware	1.67%	-	-	-	-	-	-	-	-	-	-	-	-	1,354	1,354	2,709
Generation Meters	0.32%	-	-	31	62	109	156	216	283	427	1,355	4,423	8,051	9,403	24,517	
Transmission Meters	0.15%	-	-	-	-	-	3	53	196	364	649	931	1,229	1,458	4,883	
Comm Equip	0.36%	-	-	-	-	20	43	191	478	739	1,469	2,490	3,985	5,070	14,484	
		-	-	31	62	129	201	460	957	1,530	3,473	7,844	104,107	196,259	315,054	

Asset class	Monthly Depreciation Rate	Monthly Depreciation												12 Months Ending		
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15		Dec-15	
Intangible (Software)	1.67%	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	178,974	2,147,693
Computer Hardware	1.67%	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	16,252
Generation Meters	0.32%	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,969	113,403
Transmission Meters	0.15%	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,562	17,598
Comm Equip	0.36%	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	60,835
		196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,259	196,930	2,355,781

Plant Account	December 2014 12 Months Ending	December 2015 12 Months Ending	Adjustment	
404IP	268,462	2,147,693	1,879,232	Ref 5.3
403GP	2,709	16,252	13,543	Ref 5.3
403SP	24,517	113,403	88,886	Ref 5.3
403TP	4,883	17,598	12,715	Ref 5.3
403GP	14,484	60,835	46,352	Ref 5.3
	315,054	2,355,781	2,040,728	

PacifiCorp
 Results of Operations - December 2014
 EIM Capital Additions

Depreciation Reserve Balances

Asset class	Plant Account	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	13 Month Average
Intangible (Software)	111IP	-	-	-	-	-	-	-	-	-	-	-	(89,487)	(268,462)	(27,535)
Computer Hardware	108GP	-	-	-	-	-	-	-	-	-	-	-	(1,354)	(2,709)	(313)
Generation Meters	108SP	-	-	(31)	(93)	(202)	(358)	(574)	(857)	(1,284)	(2,639)	(7,062)	(15,114)	(24,517)	(4,056)
Transmission Meters	108TP	-	-	-	-	-	(3)	(56)	(252)	(616)	(1,265)	(2,196)	(3,425)	(4,883)	(977)
Comm Equip	111GP	-	-	-	-	(20)	(63)	(254)	(732)	(1,470)	(2,939)	(5,429)	(9,414)	(14,484)	(2,677)
		-	-	(31)	(93)	(222)	(423)	(883)	(1,840)	(3,370)	(6,843)	(14,687)	(118,795)	(315,054)	(35,557)

Asset class	Plant Account	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13 Month Average
Intangible (Software)	111IP	(268,462)	(447,436)	(626,411)	(805,385)	(984,359)	(1,163,334)	(1,342,308)	(1,521,283)	(1,700,257)	(1,879,232)	(2,058,206)	(2,237,181)	(2,416,155)	(1,342,308)
Computer Hardware	108GP	(2,709)	(4,063)	(5,417)	(6,772)	(8,126)	(9,480)	(10,834)	(12,189)	(13,543)	(14,897)	(16,252)	(17,606)	(18,960)	(10,834)
Generation Meters	108SP	(24,517)	(33,920)	(43,323)	(52,726)	(62,129)	(71,532)	(80,935)	(90,338)	(99,742)	(109,145)	(118,548)	(127,951)	(137,320)	(80,979)
Transmission Meters	108TP	(4,883)	(6,341)	(7,799)	(9,256)	(10,714)	(12,172)	(13,630)	(15,087)	(16,545)	(18,003)	(19,461)	(20,918)	(22,481)	(13,638)
Comm Equip	108GP	(14,484)	(19,553)	(24,623)	(29,692)	(34,762)	(39,832)	(44,901)	(49,971)	(55,041)	(60,110)	(65,180)	(70,249)	(75,319)	(44,901)
		(315,054)	(511,313)	(707,572)	(903,831)	(1,100,091)	(1,296,350)	(1,492,609)	(1,688,868)	(1,885,128)	(2,081,387)	(2,277,646)	(2,473,905)	(2,670,835)	(1,492,661)

Plant Account	December 2014 13 MA Balance	December 2015 13 MA Balance	Adjustment	
111IP	(27,535)	(1,342,308)	(1,314,774)	Ref 5.3
108GP	(313)	(10,834)	(10,522)	Ref 5.3
108SP	(4,056)	(80,979)	(76,923)	Ref 5.3
108TP	(977)	(13,638)	(12,661)	Ref 5.3
108GP	(2,677)	(44,901)	(42,224)	Ref 5.3
	(35,557)	(1,492,661)	(1,457,104)	

6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	0	
	Cont.		Cont.		Hydro	Oregon Coal-Fired		
Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Depreciation/Amortization Reserve	Decommissioning	Steam Plant Depreciation	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	27,533,562	3,425,631	2,585,242	-	-	21,522,709	-	
21 Amortization	86,211	14,038	72,173	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(9,361,370)	(1,146,228)	(887,869)	-	(133,321)	(7,190,952)	-	
24 State	(1,272,055)	(156,161)	(120,647)	-	(18,116)	(977,131)	-	
25 Deferred Income Taxes	151,437	-	-	-	151,437	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	17,137,805	2,134,280	1,648,899	-	0	13,354,626	-	
29								
30 Operating Rev For Return:	(17,137,805)	(2,134,280)	(1,648,899)	-	(0)	(13,354,626)	-	
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	(88,369,393)	-	-	(3,425,631)	(807,794)	(180,025)	(83,984,943)	
48 Accum Prov For Amort	(26,324)	-	-	(14,038)	(12,286)	-	-	
49 Accum Def Income Tax	(75,719)	-	-	-	-	(75,719)	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	-	
54								
55 Total Deductions:	(88,500,435)	-	-	(3,439,669)	(820,080)	(255,744)	(83,984,943)	
56								
57 Total Rate Base:	(88,500,435)	-	-	(3,439,669)	(820,080)	(255,744)	(83,984,943)	
58								
59								
60 Estimated ROE impact	-0.580%	-0.119%	-0.092%	0.016%	0.004%	0.001%	-0.391%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(27,619,793)	(3,439,669)	(2,657,414)	-	-	(21,522,709)	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	399,034	-	-	-	-	399,034	-	
72 Income Before Tax	(28,018,827)	(3,439,669)	(2,657,414)	-	-	(399,034)	(21,522,709)	
73								
74 State Income Taxes	(1,272,055)	(156,161)	(120,647)	-	-	(18,116)	(977,131)	
75								
76 Taxable Income	(26,746,772)	(3,283,508)	(2,536,768)	-	-	(380,918)	(20,545,578)	
77								
78 Federal Income Taxes	(9,361,370)	(1,146,228)	(887,869)	-	-	(133,321)	(7,190,952)	

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	0
	Total Normalized	Cont. Depreciation/Amortization Expense	Cont. Depreciation/Amortization Reserve	Cont. Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	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	21,522,709	-	-	-	-	21,522,709	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,190,952)	-	-	-	-	(7,190,952)	-
24 State	(977,131)	-	-	-	-	(977,131)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	13,354,626	-	-	-	-	13,354,626	-
29							
30 Operating Rev For Return:	(13,354,626)	-	-	-	-	(13,354,626)	-
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	(83,984,943)	-	-	-	-	(83,984,943)	-
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:	(83,984,943)	-	-	-	-	(83,984,943)	-
56							
57 Total Rate Base:	(83,984,943)	-	-	-	-	(83,984,943)	-
58							
59							
60 Estimated ROE impact	-0.391%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.391%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,522,709)	-	-	-	-	(21,522,709)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(21,522,709)	-	-	-	-	(21,522,709)	-
73							
74 State Income Taxes	(977,131)	-	-	-	-	(977,131)	-
75							
76 Taxable Income	(20,545,578)	-	-	-	-	(20,545,578)	-
77							
78 Federal Income Taxes	(7,190,952)	-	-	-	-	(7,190,952)	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	0
	Cont.		Cont.		Hydro	Oregon Coal-Fired	
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amor	Depreciation/Amor	Decommissioning	Steam Plant	
	tization Expense	tization Expense	tization Reserve	tization Reserve		Depreciation	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	3,425,631	3,425,631	-	-	-	-	-
21 Amortization	14,038	14,038	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,149,228)	(1,149,228)	-	-	-	-	-
24 State	(156,161)	(156,161)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,134,280	2,134,280	-	-	-	-	-
29							
30 Operating Rev For Return:	(2,134,280)	(2,134,280)	-	-	-	-	-
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	(3,425,631)	-	-	(3,425,631)	-	-	-
48 Accum Prov For Amort	(14,038)	-	-	(14,038)	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,439,669)	-	-	(3,439,669)	-	-	-
56							
57 Total Rate Base:	(3,439,669)	-	-	(3,439,669)	-	-	-
58							
59							
60 Estimated ROE impact	-0.108%	-0.122%	0.000%	0.014%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,439,669)	(3,439,669)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,439,669)	(3,439,669)	-	-	-	-	-
73							
74 State Income Taxes	(156,161)	(156,161)	-	-	-	-	-
75							
76 Taxable Income	(3,283,508)	(3,283,508)	-	-	-	-	-
77							
78 Federal Income Taxes	(1,149,228)	(1,149,228)	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	0
	Cont.			Cont.			
	Depreciation/Amortization Expense	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	2,585,242	2,585,242	-	-	-	-	-
21 Amortization	72,173	72,173	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,021,190)	(887,869)	-	-	(133,321)	-	-
24 State	(138,763)	(120,647)	-	-	(18,116)	-	-
25 Deferred Income Taxes	151,437	-	-	-	151,437	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,648,899	1,648,899	-	-	0	-	-
29							
30 Operating Rev For Return:	(1,648,899)	(1,648,899)	-	-	(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	(987,819)	-	-	(807,794)	(180,025)	-	-
48 Accum Prov For Amort	(12,286)	-	-	(12,286)	-	-	-
49 Accum Def Income Tax	(75,719)	-	-	-	(75,719)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,075,823)	-	-	(820,080)	(255,744)	-	-
56							
57 Total Rate Base:	(1,075,823)	-	-	(820,080)	(255,744)	-	-
58							
59							
60 Estimated ROE impact	-0.088%	0.000%	-0.092%	0.000%	0.003%	0.001%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,657,414)	(2,657,414)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	399,034	-	-	-	399,034	-	-
72 Income Before Tax	(3,056,448)	(2,657,414)	-	-	(389,034)	-	-
73							
74 State Income Taxes	(138,763)	(120,647)	-	-	(18,116)	-	-
75							
76 Taxable Income	(2,917,685)	(2,536,765)	-	-	(380,918)	-	-
77							
78 Federal Income Taxes	(1,021,190)	(887,869)	-	-	(133,321)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	2	4,044,829	SG	25.514%	1,031,984	
Steam Production	403SP	2	-	SG	25.514%	-	
Hydro Production	403HP	2	378,584	SG-P	25.514%	96,591	
Hydro Production	403HP	2	(1,410)	SG-U	25.514%	(360)	
Hydro Production	403HP	2	-	SG	25.514%	-	
Other Production	403OP	2	7,298,969	SG	25.514%	1,862,234	
Other Production	403OP	2	(847)	SG-W	25.514%	(216)	
Transmission	403TP	2	1,097,294	SG	25.514%	279,960	
Distribution - California	403364	2	-	CA	Situs	-	
Distribution - Oregon	403364	2	46,229	OR	Situs	46,229	
Distribution - Washington	403364	2	181,881	WA	Situs	-	
Distribution - Utah	403364	2	11,379	UT	Situs	-	
Distribution - Idaho	403364	2	-	ID	Situs	-	
Distribution - Wyoming	403364	2	87,190	WY	Situs	-	
General Plant - California	403GP	2	2,121	CA	Situs	-	
General Plant - Oregon	403GP	2	48,375	OR	Situs	48,375	
General Plant - Washington	403GP	2	945	WA	Situs	-	
General Plant - Utah	403GP	2	6,295	UT	Situs	-	
General Plant - Idaho	403GP	2	1,078	ID	Situs	-	
General Plant - Wyoming	403GP	2	6,339	WY	Situs	-	
General Plant	403GP	2	178,374	SO	26.943%	48,059	
General Plant	403GP	2	41,978	SG	25.514%	10,710	
General Plant	403GP	2	461	SE	24.466%	113	
General Plant	403GP	2	6,439	CN	30.330%	1,953	
Intangible Plant	404IP	2	79,463	SO	26.943%	21,410	
Intangible Plant	404IP	2	6	ID	Situs	-	
Intangible Plant	404IP	2	(33,061)	SG	25.514%	(8,435)	
Intangible Plant	404IP	2	55	OR	Situs	55	
Intangible Plant	404IP	2	13,830	UT	Situs	-	
Intangible Plant	404IP	2	3,323	CN	30.330%	1,008	
Intangible Plant	404IP	2	1,257	WY	Situs	-	
			<u>13,501,377</u>			<u>3,439,669</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
Oregon Results of Operations - December 2014
Cont. Depreciation/Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	3	3,037,043	SG	25.514%	774,861	
Steam Production	403SP	3	-	SG	25.514%	-	
Hydro Production	403HP	3	157,379	SG-P	25.514%	40,153	
Hydro Production	403HP	3	12,196	SG-U	25.514%	3,112	
Hydro Production	403HP	3	-	SG	25.514%	-	
Other Production	403OP	3	1,318,485	SG	25.514%	336,394	
Other Production	403OP	3	-	SG-W	25.514%	-	
Transmission	403TP	3	5,035,727	SG	25.514%	1,284,798	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	90,198	OR	Situs	90,198	
Distribution - Washington	403364	3	143,276	WA	Situs	-	
Distribution - Utah	403364	3	-	UT	Situs	-	
Distribution - Idaho	403364	3	-	ID	Situs	-	
Distribution - Wyoming	403364	3	22,951	WY	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	-	OR	Situs	-	
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	-	WY	Situs	-	
General Plant	403GP	3	206,832	SO	26.943%	55,727	
General Plant	403GP	3	-	SG	25.514%	-	
Mining Plant	403MP	3	-	SE	24.466%	-	
Intangible Plant	404IP	3	264,032	SO	26.943%	71,138	
Intangible Plant	404IP	3	-	SE	24.466%	-	
Intangible Plant	404IP	3	4,055	SG	25.514%	1,035	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	25.514%	-	
			<u>10,292,172</u>			<u>2,657,414</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 2014
 Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan14 to Dec14 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan15 to Dec15 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.190%	77,934,314	4,044,829	61,898,978	3,037,043	7,081,872
Various	312	403SP	SSGCH	4.669%	-	-	581,202	-	-
Total Steam Plant					<u>77,934,314</u>	<u>4,044,829</u>	<u>62,480,180</u>	<u>3,037,043</u>	<u>7,081,872</u>
Hydro Production Plant:									
Various	332	403HP	SG-P	2.606%	14,524,864	378,584	6,001,297	157,379	535,962
Various	332	403HP	SG-U	4.648%	(30,327)	(1,410)	322,911	12,196	10,786
Total Hydro Plant					<u>14,494,537</u>	<u>377,174</u>	<u>6,324,208</u>	<u>169,574</u>	<u>546,748</u>
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	3.306%	(25,621)	(847)	-	-	(847)
Various	343	403OP	SG	2.947%	247,709,479	7,298,969	44,408,244	1,318,485	8,617,454
Total Other Plant					<u>247,683,858</u>	<u>7,298,122</u>	<u>44,408,244</u>	<u>1,318,485</u>	<u>8,616,607</u>
Transmission Plant:									
Various	355	403TP	SG	1.736%	63,222,591	1,097,294	286,980,716	5,035,727	6,133,021
Total Transmission Plant					<u>63,222,591</u>	<u>1,097,294</u>	<u>286,980,716</u>	<u>5,035,727</u>	<u>6,133,021</u>
Distribution Plant:									
California	364	403364	CA	2.890%	-	-	-	-	-
Oregon	364	403364	OR	2.518%	1,835,801	46,229	3,656,305	90,198	136,426
Washington	364	403364	WA	2.783%	6,534,768	181,881	4,978,034	143,276	325,157
Utah	364	403364	UT	2.606%	436,656	11,379	-	-	11,379
Idaho	364	403364	ID	2.700%	-	-	-	-	-
Wyoming	364	403364	WYP	2.926%	2,980,312	87,190	965,527	22,951	110,141
Total Distribution Plant					<u>11,787,537</u>	<u>326,679</u>	<u>9,599,866</u>	<u>256,424</u>	<u>583,103</u>
General Plant:									
California	397	403GP	CA	2.305%	92,010	2,121	-	-	2,121
Oregon	397	403GP	OR	2.603%	1,858,084	48,375	-	-	48,375
Washington	397	403GP	WA	2.804%	33,694	945	-	-	945
Utah	397	403GP	UT	2.218%	283,894	6,295	-	-	6,295
Idaho	397	403GP	ID	2.294%	46,992	1,078	-	-	1,078
Wyoming	397	403GP	WYP	3.155%	200,891	6,339	-	-	6,339
General	397	403GP	CN	6.136%	104,950	6,439	-	-	6,439
General	397	403GP	SO	5.668%	3,147,269	178,374	3,779,171	206,832	385,206
General	397	403GP	SE	3.316%	13,909	461	-	-	461
General	397	403GP	SG	3.479%	1,206,686	41,978	-	-	41,978
Total General Plant					<u>6,988,379</u>	<u>292,405</u>	<u>3,779,171</u>	<u>206,832</u>	<u>499,237</u>
Mining Plant:									
Coal Mine	399	403MP	SE	7.374%	-	-	-	-	-
Total Mining Plant					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intangible Plant:									
General	303	404IP	SO	4.462%	1,781,082	79,463	6,381,036	264,032	343,495
Idaho	303	404IP	ID	0.515%	1,233	6	-	-	6
Utah	303	404IP	UT	12.455%	111,042	13,830	-	-	13,830
Wyoming	303	404IP	WYP	10.848%	11,589	1,257	-	-	1,257
General	303	404IP	SG	4.824%	(685,355)	(33,061)	155,191	4,055	(29,006)
Oregon	303	404IP	OR	0.336%	16,455	55	-	-	55
General	303	404IP	CN	2.354%	141,160	3,323	-	-	3,323
California	303	404IP	CA	0.000%	24,066	-	-	-	-
Total Intangible Plant					<u>1,401,272</u>	<u>64,875</u>	<u>6,536,228</u>	<u>268,087</u>	<u>332,961</u>
Total Depreciation and Amortization					<u>423,512,487</u>	<u>13,501,377</u>	<u>420,108,612</u>	<u>10,292,172</u>	<u>23,793,550</u>
					Ref. 8.5		Ref. 8.5.1		
Total Depreciation and Amortization without Mining						<u>13,501,377</u>		<u>10,292,172</u>	<u>23,793,550</u>
						Ref. 6.1		Ref. 6.1.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	2	(4,044,829)	SG	25.514%	(1,031,984)	
Steam Production	108SP	2	-	SG	25.514%	-	
Hydro Production	108HP	2	(378,584)	SG-P	25.514%	(96,591)	
Hydro Production	108HP	2	1,410	SG-U	25.514%	360	
Hydro Production	108HP	2	-	SG	25.514%	-	
Other Production	108OP	2	(7,298,969)	SG	25.514%	(1,862,234)	
Other Production	108OP	2	847	SG-W	25.514%	216	
Transmission	108TP	2	(1,097,294)	SG	25.514%	(279,960)	
Distribution - California	108364	2	-	CA	Situs	-	
Distribution - Oregon	108364	2	(46,229)	OR	Situs	(46,229)	
Distribution - Washington	108364	2	(181,881)	WA	Situs	-	
Distribution - Utah	108364	2	(11,379)	UT	Situs	-	
Distribution - Idaho	108364	2	-	ID	Situs	-	
Distribution - Wyoming	108364	2	(87,190)	WY	Situs	-	
General Plant - California	108GP	2	(2,121)	CA	Situs	-	
General Plant - Oregon	108GP	2	(48,375)	OR	Situs	(48,375)	
General Plant - Washington	108GP	2	(945)	WA	Situs	-	
General Plant - Utah	108GP	2	(6,295)	UT	Situs	-	
General Plant - Idaho	108GP	2	(1,078)	ID	Situs	-	
General Plant - Wyoming	108GP	2	(6,339)	WY	Situs	-	
General Plant	108GP	2	(178,374)	SO	26.943%	(48,059)	
General Plant	108GP	2	(461)	SE	24.466%	(113)	
General Plant	108GP	2	(6,439)	CN	30.330%	(1,953)	
General Plant	108GP	2	(41,978)	SG	25.514%	(10,710)	
Mining Plant	108MP	2	-	SE	24.466%	-	
Intangible Plant	111IP	2	(79,463)	SO	26.943%	(21,410)	
Intangible Plant	111IP	2	(6)	ID	Situs	-	
Intangible Plant	111IP	2	33,061	SG	25.514%	8,435	
Intangible Plant	111IP	2	(13,830)	UT	Situs	-	
Intangible Plant	111IP	2	(55)	OR	Situs	(55)	
Intangible Plant	111IP	2	(3,323)	CN	30.330%	(1,008)	
Intangible Plant	111IP	2	(1,257)	WY	Situs	-	
			<u>(13,501,377)</u>			<u>(3,439,669)</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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	3	(797,034)	SG	25.514%	(203,353)	
Steam Production	108SP	3	-	SG	25.514%	-	
Hydro Production	108HP	3	(62,066)	SG-P	25.514%	(15,835)	
Hydro Production	108HP	3	(1,251)	SG-U	25.514%	(319)	
Hydro Production	108HP	3	-	SG	25.514%	-	
Other Production	108OP	3	(419,664)	SG	25.514%	(107,072)	
Other Production	108OP	3	-	SG-W	25.514%	-	
Transmission	108TP	3	(1,700,552)	SG	25.514%	(433,873)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	(31,754)	OR	Situs	(31,754)	
Distribution - Washington	108364	3	(63,503)	WA	Situs	-	
Distribution - Utah	108364	3	-	UT	Situs	-	
Distribution - Idaho	108364	3	-	ID	Situs	-	
Distribution - Wyoming	108364	3	(2,354)	WY	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	-	OR	Situs	-	
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	-	WY	Situs	-	
General Plant	108GP	3	(57,855)	SO	26.943%	(15,588)	
General Plant	108GP	3	-	SG	25.514%	-	
Mining Plant	108MP	3	-	SE	24.466%	-	
Intangible Plant	111IP	3	(45,305)	SO	26.943%	(12,206)	
Intangible Plant	111IP	3	-	SE	24.466%	-	
Intangible Plant	111IP	3	(312)	SG	25.514%	(80)	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	25.514%	-	
			<u>(3,181,650)</u>			<u>(820,080)</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 2014
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan14 to Dec14 Plant Additions Included in Adj	Jan14 to Dec14 Incremental Reserve on Plant Adds	Jan15 to Dec15 Plant Additions Included in Adj	Jan15 to Dec15 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.190%	77,934,314	(4,044,829)	61,898,978	(797,034)	(4,841,864)
Various	312	108SP	SSGCH	4.669%	-	-	581,202	-	-
Total Steam Plant					77,934,314	(4,044,829)	62,480,180	(797,034)	(4,841,864)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.606%	14,524,864	(378,584)	6,001,297	(62,066)	(440,650)
Various	332	108HP	SG-U	4.648%	(30,327)	1,410	322,911	(1,251)	159
Total Hydro Plant					14,494,537	(377,174)	6,324,208	(63,317)	(440,491)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	3.306%	(25,621)	847	-	-	847
Various	343	108OP	SG	2.947%	247,709,479	(7,298,969)	44,408,244	(419,664)	(7,718,634)
Total Other Plant					247,683,858	(7,298,122)	44,408,244	(419,664)	(7,717,787)
Transmission Plant:									
Various	355	108TP	SG	1.736%	63,222,591	(1,097,294)	286,980,716	(1,700,552)	(2,797,846)
Total Transmission Plant					63,222,591	(1,097,294)	286,980,716	(1,700,552)	(2,797,846)
Distribution Plant:									
California	364	108364	CA	2.890%	-	-	-	-	-
Oregon	364	108364	OR	2.518%	1,835,801	(46,229)	3,656,305	(31,754)	(77,982)
Washington	364	108364	WA	2.783%	6,534,768	(161,881)	4,978,034	(63,503)	(245,384)
Utah	364	108364	UT	2.606%	436,656	(11,379)	-	-	(11,379)
Idaho	364	108364	ID	2.700%	-	-	-	-	-
Wyoming	364	108364	WYP	2.926%	2,980,312	(87,190)	965,527	(2,354)	(89,544)
Total Distribution Plant					11,787,537	(326,679)	9,599,866	(97,611)	(424,290)
General Plant:									
California	397	108GP	CA	2.305%	92,010	(2,121)	-	-	(2,121)
Oregon	397	108GP	OR	2.603%	1,858,084	(48,375)	-	-	(48,375)
Washington	397	108GP	WA	2.804%	33,694	(945)	-	-	(945)
Utah	397	108GP	UT	2.218%	283,894	(6,295)	-	-	(6,295)
Idaho	397	108GP	ID	2.294%	46,992	(1,078)	-	-	(1,078)
Wyoming	397	108GP	WYP	3.155%	200,891	(6,339)	-	-	(6,339)
General	397	108GP	CN	6.136%	104,950	(6,439)	-	-	(6,439)
General	397	108GP	SO	5.668%	3,147,269	(178,374)	3,779,171	(57,855)	(236,229)
General	397	108GP	SE	3.316%	13,909	(461)	-	-	(461)
General	397	108GP	SG	3.479%	1,206,686	(41,978)	-	-	(41,978)
Total General Plant					6,988,379	(292,405)	3,779,171	(57,855)	(350,260)
Mining Plant:									
Coal Mine	399	108MP	SE	7.374%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	4.462%	1,781,082	(79,463)	6,381,036	(45,305)	(124,768)
Idaho	303	111IP	ID	0.515%	1,233	(6)	-	-	(6)
Utah	303	111IP	UT	12.455%	111,042	(13,830)	-	-	(13,830)
Wyoming	303	111IP	WYP	10.848%	11,589	(1,257)	-	-	(1,257)
General	303	111IP	SG	4.824%	(685,365)	33,061	155,191	(312)	32,749
Oregon	303	111IP	OR	0.336%	16,455	(55)	-	-	(55)
General	303	111IP	CN	2.354%	141,160	(3,323)	-	-	(3,323)
California	303	111IP	CA	0.000%	24,066	-	-	-	-
Total Intangible Plant					1,401,272	(64,875)	6,536,228	(45,617)	(110,491)
					423,512,487	(13,501,377)	420,108,612	(3,181,650)	(16,683,028)
					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>
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(1,012,807)	SG-P	25.514%	(258,404)	6.3.1
Depreciation Reserve	108HP	3	307,204	SG-U	25.514%	78,379	6.3.1
			<u>(705,603)</u>				6.3.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	3	1,564,000	SG	25.514%	399,034	6.3.1
Deferred Income Tax Expense	41010	3	593,554	SG	25.514%	151,437	6.3.1
ADIT Avg. Balance	282	3	(296,777)	SG	25.514%	(75,719)	6.3.1

Adjust to December 2015 13 Mo Average Balance for Projected Spend / Accrual Detail:

December 2014 Avg Reserve Balance	369,794	6.3.1
December 2015 Avg Reserve Balance	<u>(335,809)</u>	6.3.1
Total Adjustment to Average Reserve	<u>(705,603)</u>	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 2015.

PacifiCorp
 Results of Operations - December 2014
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-13	5,836	(185,352)	3,057,860
January-14	64,163	(173,152)	2,948,872
February-14	51,732	(173,152)	2,827,452
March-14	70,922	(173,152)	2,725,222
April-14	(22,914)	(173,152)	2,529,157
May-14	27,047	(173,152)	2,383,052
June-14	240,670	(173,152)	2,450,570
July-14	229,483	(173,152)	2,506,901
August-14	44,655	(173,152)	2,378,405
September-14	81,135	(173,152)	2,286,388
October-14	161,678	(173,152)	2,274,914
November-14	81,188	(173,152)	2,182,951
December-14	145,959	(173,152)	2,155,758
Dec-14 13 Month Average			2,515,962

1,175,718

West Side	Spend	Accruals	Balance
January-15	10,000	(173,152)	1,992,606
February-15	10,000	(173,152)	1,829,454
March-15	12,000	(173,152)	1,668,302
April-15	27,000	(173,152)	1,522,151
May-15	10,000	(173,152)	1,358,999
June-15	12,000	(173,152)	1,197,847
July-15	5,000	(173,152)	1,029,695
August-15	5,000	(173,152)	861,544
September-15	11,000	(173,152)	699,392
October-15	1,352,000	(173,152)	1,878,240
November-15	-	(173,152)	1,705,088
December-15	110,000	(173,152)	1,641,937

East Side	Spend	Accruals	Balance
December-13	-	(112,546)	(2,299,770)
January-14	-	25,600	(2,274,170)
February-14	-	25,600	(2,248,569)
March-14	-	25,600	(2,222,969)
April-14	-	25,600	(2,197,369)
May-14	-	25,600	(2,171,768)
June-14	-	25,600	(2,146,168)
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)
Dec-14 13 Month Average			(2,146,168)

East Side	Spend	Accruals	Balance
January-15	-	25,600	(1,966,966)
February-15	-	25,600	(1,941,365)
March-15	-	25,600	(1,915,765)
April-15	-	25,600	(1,890,165)
May-15	-	25,600	(1,864,564)
June-15	-	25,600	(1,838,964)
July-15	-	25,600	(1,813,364)
August-15	-	25,600	(1,787,763)
September-15	-	25,600	(1,762,163)
October-15	-	25,600	(1,736,563)
November-15	-	25,600	(1,710,962)
December-15	-	25,600	(1,685,362)

Total Resources	Spend	Accruals	Balance
December-13	5,836	(297,898)	758,090
January-14	64,163	(147,551)	674,702
February-14	51,732	(147,551)	578,882
March-14	70,922	(147,551)	502,253
April-14	(22,914)	(147,551)	331,788
May-14	27,047	(147,551)	211,284
June-14	240,670	(147,551)	304,402
July-14	229,483	(147,551)	386,334
August-14	44,655	(147,551)	283,437
September-14	81,135	(147,551)	217,021
October-14	161,678	(147,551)	231,148
November-14	81,188	(147,551)	164,784
December-14	145,959	(147,551)	163,192
Dec-14 13 Month Average			369,794

Ref 6.3

West Side	Dec 2015		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2015	1,564,000	(2,077,821)	1,503,155
Adjustment to Reserve			(1,012,807)

Ref 6.3

East Side	Dec 2015		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2015	-	307,204	(1,838,964)
Adjustment to Reserve			307,204

Ref 6.3

Total Resources	Dec 2015		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2015	1,564,000	(1,770,617)	(335,809)
Adjustment to Reserve			(705,603)

Ref 6.3

Ref 6.3

Tax Schedule M Deduction	(1,564,000)	Ref 6.3
Deferred Inc Tax Exp	593,554	Ref 6.3
ADIT B/E Avg Bal	(296,777)	Ref 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Deprec. Expense	403SP	1	73,978,313	SG	25.514%	18,874,575	6.4.1
Steam Plant Deprec. Expense	403SP	1	10,379,280	SG	25.514%	2,648,134	6.4.1
			<u>84,357,593</u>			<u>21,522,709</u>	
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(298,916,454)	SG	25.514%	(76,264,527)	6.4.1
Steam Plant Accum Deprec	108SP	1	(30,259,931)	SG	25.514%	(7,720,416)	6.4.1
			<u>(329,176,385)</u>			<u>(83,984,943)</u>	

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2014 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
 Results of Operations - December 2014
 Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

<u>Plant</u>	<u>2010 Protocol Factor</u>	<u>Adjustment to Expense (Yr Ended Dec2014)</u>
CHOLLA	SG	10,379,280
CARBON	SG	(9,353,733)
NAUGHTON	SG	2,749,372
HUNTINGTON	SG	7,978,642
HUNTER	SG	17,522,332
CRAIG	SG	2,205,017
HAYDEN	SG	1,527,195
COLSTRIP	SG	1,232,768
DAVE JOHNSTON	SG	18,934,615
JIM BRIDGER	SG	21,491,051
WYODAK	SG	9,691,054
		<u>84,357,593</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

<u>Plant</u>	<u>2010 Protocol Factor</u>	<u>Adjustment to Reserve 13 Month Average</u>
CHOLLA	SG	(30,259,931)
CARBON	SG	(42,396,136)
NAUGHTON	SG	(2,470,515)
HUNTINGTON	SG	(26,610,817)
HUNTER	SG	(63,335,317)
CRAIG	SG	(9,826,487)
HAYDEN	SG	(5,042,989)
COLSTRIP	SG	(9,915,162)
DAVE JOHNSTON	SG	(34,006,703)
JIM BRIDGER	SG	(76,723,399)
WYODAK	SG	(28,588,930)
		<u>(329,176,385)</u>
		Ref 6.4

PacifiCorp
Results of Operations - December 2014
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	0.638596
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	0.486405
<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	0.362609
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	3.06	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

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	894,328	-	-	-	-	894,328	-	-
19 Total O&M Expenses	894,328	-	-	-	-	894,328	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	2,631,306	-	2,724,084	-	-	-	-	(92,778)
23 Income Taxes: Federal	163,184	725,462	(910,144)	610,916	-	(298,804)	4,755	30,998
24 State	(60,839)	98,578	(123,673)	-	-	(40,602)	646	4,212
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,627,978	824,040	1,690,267	610,916	-	554,922	5,401	(57,568)
29								
30 Operating Rev For Return:	(3,627,978)	(824,040)	(1,690,267)	(610,916)	-	(554,922)	(5,401)	57,568
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	(6,559,975)	-	-	-	(6,559,975)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(6,559,975)	-	-	-	(6,559,975)	-	-	-
56								
57 Total Rate Base:	(6,559,975)	-	-	-	(6,559,975)	-	-	-
58								
59								
60 Estimated ROE impact	-0.175%	-0.046%	-0.095%	-0.034%	0.029%	-0.031%	0.000%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(3,525,634)	-	(2,724,084)	-	-	(894,328)	-	92,778
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(14,232)	-	-	-	-	-	(14,232)	-
69 Interest	(2,171,326)	(2,171,326)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,340,075)	2,171,326	(2,724,084)	-	-	(894,328)	14,232	92,778
73								
74 State Income Taxes	(60,839)	98,578	(123,673)	-	-	(40,602)	646	4,212
75								
76 Taxable Income	(1,279,235)	2,072,748	(2,600,410)	-	-	(853,726)	13,585	88,566
77								
78 Federal Income Tax - Calculated	(447,732)	725,462	(610,144)	-	-	(268,804)	4,755	30,998
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	610,916	-	-	610,916	-	-	-	-
81 Federal Income Taxes	163,184	725,462	(910,144)	610,916	-	(298,804)	4,755	30,998

	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	894,328	-	-	-	-	894,328	-	-
19 Total O&M Expenses	894,328	-	-	-	-	894,328	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,037,638	2,331,686	-	-	-	(298,804)	4,755	-
24 State	276,881	316,837	-	-	-	(40,602)	646	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,208,847	2,648,524	-	-	-	554,922	5,401	-
29								
30 Operating Rev For Return:	(3,208,847)	(2,648,524)	-	-	-	(554,922)	(5,401)	-
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	(6,559,975)	-	-	-	(6,559,975)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(6,559,975)	-	-	-	(6,559,975)	-	-	-
56								
57 Total Rate Base:	(6,559,975)	-	-	-	(6,559,975)	-	-	-
58								
59								
60 Estimated ROE impact	-0.151%	-0.148%	0.000%	0.000%	0.029%	-0.031%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(894,328)	-	-	-	-	(894,328)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(14,232)	-	-	-	-	-	(14,232)	-
69 Interest	(6,976,768)	(6,976,768)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	6,098,703	6,976,768	-	-	-	(894,328)	14,232	-
73								
74 State Income Taxes	276,881	316,837	-	-	-	(40,602)	646	-
75								
76 Taxable Income	5,821,822	6,661,661	-	-	-	(853,726)	13,586	-
77								
78 Federal Income Tax - Calculated	2,037,638	2,331,686	-	-	-	(298,804)	4,755	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	2,037,638	2,331,686	-	-	-	(298,804)	4,755	-

	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	(881,768)	(881,768)	-	-	-	-	-	-
24 State	(119,818)	(119,818)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,001,586)	(1,001,586)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	1,001,586	1,001,586	-	-	-	-	-	-
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	0.057%	0.057%	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	2,639,155	2,639,155	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(2,639,155)	(2,639,155)	-	-	-	-	-	-
73								
74 State Income Taxes	(119,818)	(119,818)	-	-	-	-	-	-
75								
76 Taxable Income	(2,519,338)	(2,519,338)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(881,768)	(881,768)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(881,768)	(881,768)	-	-	-	-	-	-

	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	2,631,306	-	2,724,084	-	-	-	-	(92,778)
23 Income Taxes: Federal	(992,686)	(724,456)	(910,144)	610,916	-	-	-	30,998
24 State	(217,903)	(98,442)	(123,673)	-	-	-	-	4,212
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,420,717	(822,898)	1,890,267	610,916	-	-	-	(57,568)
29								
30 Operating Rev For Return:	(1,420,717)	822,898	(1,890,267)	(610,916)	-	-	-	57,568
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	-0.079%	0.046%	-0.094%	-0.034%	0.000%	0.000%	0.000%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,631,306)	-	(2,724,084)	-	-	-	-	92,778
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	2,168,317	2,168,317	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(4,799,622)	(2,168,317)	(2,724,084)	-	-	-	-	92,778
73								
74 State Income Taxes	(217,903)	(98,442)	(123,673)	-	-	-	-	4,212
75								
76 Taxable Income	(4,581,719)	(2,069,675)	(2,600,410)	-	-	-	-	88,566
77								
78 Federal Income Tax - Calculated	(1,603,602)	(724,456)	(910,144)	-	-	-	-	30,998
79 Adjustments to Calculated Tax	-	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	610,916	-	-	610,916	-	-	-	-
81 Federal Income Taxes	(992,686)	(724,456)	(910,144)	610,916	-	-	-	30,998

	<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>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(6,978,798)	OR	Situs	(6,978,798)	Below
Other Interest Expense - Type 2	427	2	2,639,155	OR	Situs	2,639,155	Below
Other Interest Expense - Type 3	427	3	2,168,317	OR	Situs	2,168,317	Below
Total			<u>(2,171,326)</u>			<u>(2,171,326)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,363,103,068	1.0
Weighted Cost of Debt:						2.503%	2.1
Trued-up Interest Expense						<u>84,189,483</u>	1.0
Actual Interest Expense						91,168,282	2.18
Total Interest True-up Adjustment						<u>(6,978,798)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,468,528,956	1.0
Weighted Cost of Debt:						2.503%	2.1
Trued-up Interest Expense						<u>86,828,639</u>	1.0
Type 1 Interest Expense						84,189,483	1.0
Total Interest True-up Adjustment						<u>2,639,155</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,555,146,340	2.2
Weighted Cost of Debt:						2.503%	2.1
Trued-up Interest Expense						<u>88,996,955</u>	2.18
Type 2 Interest Expense						86,828,639	1.0
Total Interest True-up Adjustment						<u>2,168,317</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>
Adjustment to Expense: Taxes Other Than Income	408	3	10,110,536	GPS	26.9430%	2,724,084	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.

PacifiCorp
Results of Operations - December 2014
Estimated Property Tax Expense for December 2015
Property Tax Adjustment Summary

<u>FERC Account</u>	<u>G/L Account</u>	<u>Co. Code</u>	<u>Factor</u>	<u>Total</u>	<u>Ref</u>
408.15	579000	1000		123,038,464	
Total Accrued Property Tax - 12 Months End. December 2014				<u>123,038,464</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2015				133,149,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2014				(123,038,464)	
Incremental Adjustment to Property Taxes				<u>10,110,536</u>	Ref. 7.2

	<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>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	3	(68,219,053)	SG	25.5137%	(17,405,177)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	67,845,972	SG	25.5137%	17,309,990	7.3.1

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.

Description	KWh Generation per NPC Study	Factor (inflated tax per unit)	Federal Income Tax Credit
<u>Hydro</u>			
JC Boyle	-		
FERC Certified Efficiency increase percentage	0.026		
Portion Eligible for Tax Credit	-	0.011	-
<u>Wind/Geothermal</u>			
Blundell Bottoming Cycle	79,445,385	0.024	1,906,689
Dunlap I	353,605,731	0.024	8,486,538
Glenrock	324,161,360	0.024	7,779,873
Glenrock II	121,135,378	0.024	2,907,249
Goodnoe KWh	266,886,999	0.024	6,405,288
High Plains	309,369,981	0.024	7,424,880
Leaning Juniper 1 KWh	301,502,066	0.024	7,236,050
Leaning Juniper Indemnity	3,971,000	0.024	95,304
Marengo I KWh	393,135,918	0.024	9,435,262
Marengo II KWh	187,225,822	0.024	4,493,420
McFadden Ridge	86,062,867	0.024	2,065,509
Rolling Hills	-	0.024	-
Seven Mile	347,507,232	0.024	8,340,174
Seven Mile II	68,450,717	0.024	1,642,817
Total KWh Production	2,842,460,457		68,219,053
Total Federal Renewable Energy Tax Credit			68,219,053
			Ref. 7.3

	<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>
Adjustment to Tax:							
ADIT Balance	282	1	3,742,495,257	DITBAL	26.8040%	1,003,139,027	
Cholla SHL	190	1	(38,057,777)	SG	25.5137%	(9,709,932)	
Accel Amort Pollution Cntrl Facilities	281	1	236,262,361	SG	25.5137%	60,279,175	
California	282	1	(86,632,855)	CA	Situs	-	
Idaho	282	1	(222,689,902)	ID	Situs	-	
Other	282	1	(63,555,072)	OTHER	0.0000%	-	
Oregon	282	1	(1,065,287,281)	OR	Situs	(1,065,287,281)	
Utah	282	1	(1,727,414,464)	UT	Situs	-	
Washington	282	1	(237,523,908)	WA	Situs	-	
Wyoming	282	1	(557,231,048)	WY	Situs	-	
Repair Deduction 13 Month Avg	282	1	7,237,077	SG	25.5137%	1,846,443	
PP&E Adj - 13 Mo Avg - SE	282	1	(142,173)	SE	24.4664%	(34,784)	
PP&E Adj - 13 Mo Avg - SNP	282	1	1,185,334	SNP	25.9320%	307,381	
PP&E Adj - 13 Mo Avg - CIAC	282	1	78,518	CIAC	26.5943%	20,881	
PP&E Adj - 13 Mo Avg - SG	282	1	11,014,063	SG	25.5137%	2,810,090	
PP&E Adj - 13 Mo Avg - SNPD	282	1	253,060	SNPD	26.5943%	67,300	
PP&E Adj - 13 Mo Avg - SO	282	1	6,404	SO	26.9430%	1,725	
			<u>(2,407)</u>			<u>(6,559,975)</u>	7.4.1

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

Results of Operations - June 2014

ADIT Balance Adjustment - 13 Month Average

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2010 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	38,057,777	(38,057,777)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(236,262,361)	236,262,361	0	SG
RA - Solar ITC Basis Adjustment	100.110	(35,092)	35,092	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	26,058,831	(26,058,831)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,398,811	(2,398,811)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(85,349,330)	85,349,330	0	DITBAL
Solar ITC Basis Adjustment	105.116	(1,023)	1,023	0	DITBAL
Book Depreciation	105.120	2,235,776,512	(2,235,776,512)	0	DITBAL
Repair Deduction	105.122	(315,026,402)	315,026,402	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(214,159,626)	214,159,626	0	DITBAL
Tax Depreciation	105.125	(5,513,313,465)	5,513,313,465	0	DITBAL
Fixed Assets - State Modification	105.129	34,595,646	(34,595,646)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(12,108,476)	12,108,476	0	DITBAL
CIAC	105.130	248,388,511	(248,388,511)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	237,708	(237,708)	0	DITBAL
Capitalized Depreciation	105.137	(18,550,115)	18,550,115	0	DITBAL
Reimbursements	105.140	30,617,119	(30,617,119)	0	DITBAL
AFUDC - Debt	105.141a	(223,687,586)	223,687,586	0	DITBAL
AFUDC - Equity	105.141b	(71,285,989)	71,285,989	0	DITBAL
Avoided Costs	105.142	211,520,448	(211,520,448)	0	DITBAL
Capitalization of Test Energy	105.146	1,748,502	(1,748,502)	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
Gain / (Loss) on Prop. Disposition	105.152	(87,760,333)	87,760,333	0	DITBAL
Coal Mine Development	105.165	(4,846,822)	4,846,822	0	DITBAL
Coal Mine Extension	105.170	(5,949,531)	5,949,531	0	DITBAL
Removal Costs	105.175	(205,761,562)	205,761,562	0	DITBAL
Book Gain/Loss on Land Sales	105.470	297,882	(297,882)	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	236,262,361	(236,262,361)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(86,632,855)	(86,632,855)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(222,689,902)	(222,689,902)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(63,555,072)	(63,555,072)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,065,287,281)	(1,065,287,281)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,727,414,464)	(1,727,414,464)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(237,523,908)	(237,523,908)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(557,231,048)	(557,231,048)	WYP
PP&E Adjustment - 13 Mo Avg - SE	**	0	(142,173)	(142,173)	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	1,185,334	1,185,334	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - SG	**	0	11,014,063	11,014,063	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	253,060	253,060	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	6,404	6,404	SO
		(3,940,699,841)	(7,239,483)	(3,947,939,324)	
			Ref. 7.4		
Repair Deduction	***	0	7,237,077	7,237,077	SG
			Ref. 7.4		
		(3,940,699,841)	(2,407)	(3,940,702,247)	

**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</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Medicare Deferred Accounting	930	1	894,328	OR	Situs	894,328	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 2014.

Results of Operations - December 2014

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
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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
Calendar Year Ended December 31, 2015	894,328
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	4,471,643

Period	Oregon (1)
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

NOTE (1): Oregon amortization begins with the rate effective date of the Company's next general rate case. The current Oregon GRC has the amortization beginning January 1, 2014. The hearing for the 2013 OR GRC is scheduled for October 2013. Stipulations are rarely rejected, so presume this to begin 1/1/2014 in OR.

	<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>
Adjustment to Expense: AFUDC - Equity	419	1	(54,883)	SNP	25.9320%	(14,232)	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 2014
 AFUDC Equity
 AFUDC Equity for 12 Months Ended December 31, 2014

		AFUDC Equity
Dec-14 12 months	Account 419	(50,655,904)
		Ref B-6
Dec-14 12 months	AFUDC-Equity SCHMDT	(50,545,926)
Dec-14 12 months	AFUDC-Intangible Basis - Equity	(164,861)
	Total	(50,710,787)
	Adjustment to Account 419	(54,883)
		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>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(363,641)	SG	25.5137%	(92,778)	7.7.1

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that became effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the wind resources in the state of Wyoming. 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.

Wind Plant	2015 NPC MWH Production	Tax Begins	2015 \$1/MWH Tax
Foot Creek	101,208	1/1/2012	101,208
Glenrock I Wind Plant	324,161	1/1/2012	324,161
Seven Mile Hill Wind Plant	347,507	1/1/2012	347,507
Seven Mile Hill II Wind Plant	68,451	1/1/2012	68,451
Glenrock III Wind Plant	121,135	1/1/2012	121,135
Rolling Hills Wind Plant	-	1/1/2012	-
High Plains Wind Plant	309,370	9/1/2012	309,370
McFadden Ridge	86,063	9/1/2012	86,063
Dunlap I Wind	353,606	10/1/2013	353,606
Total WY Wind MWH	<u>1,711,501</u>		<u>1,711,501</u>
Booked through December 2014			2,075,142
Adjustment to normalize to CY December 2015			<u>(363,641)</u>

8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Rate Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	Additions
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	(1,884,237)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(470,923)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(2,335,160)	-	-	-	-	-	-
20 Depreciation	(1,080,579)	-	-	-	-	-	-
21 Amortization	(21,296)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(19,610,108)	-	-	-	-	-	1,149,228
24 State	(2,664,688)	-	-	-	-	-	156,161
25 Deferred Income Taxes	24,389,695	-	-	-	-	-	(1,305,389)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,302,137)	-	-	-	-	-	(0)
29							
30 Operating Rev For Return:	1,302,137	-	-	-	-	-	0
31							
32 Rate Base:							
33 Electric Plant In Service	187,269,083	-	2,234,820	43,414,207	-	108,154,842	109,537,335
34 Plant Held for Future Use	(15,026,571)	-	-	-	-	-	-
35 Misc Deferred Debits	19,143,809	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,270,805)	-	-	-	-	-	-
37 Pensions	(2,538,240)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(5,800,807)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(534,266)	(493,290)	(40,975)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	181,261,204	(493,290)	2,193,845	43,414,207	-	108,154,842	109,537,335
45							
46 Deductions:							
47 Accum Prov For Deprec	26,727,866	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	14,303,204	-	-	-	-	-	652,695
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,613,973	-	-	1,613,973	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(24,350,204)	-	-	-	-	-	-
54							
55 Total Deductions:	16,284,839	-	-	1,613,973	-	-	652,695
56							
57 Total Rate Base:	199,566,043	(493,290)	2,193,845	43,414,207	1,613,973	108,154,842	109,537,335
58							
59							
60 Estimated ROE impact	-0.753%	0.002%	-0.010%	-0.187%	-0.007%	-0.457%	-0.459%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	3,417,036	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,273,455)	-	-	-	-	-	3,439,669
71 Schedule "M" Deductions	58,837,149	-	-	-	-	-	-
72 Income Before Tax	(58,693,567)	-	-	-	-	-	3,439,669
73							
74 State income Taxes	(2,664,688)	-	-	-	-	-	156,161
75							
76 Taxable income	(56,026,679)	-	-	-	-	-	3,283,508
77							
78 Federal Income Taxes	(19,610,108)	-	-	-	-	-	1,149,228

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Misc. Asset Sales and Removals	8.11 Carbon Plant Adjustment	8.12 Pension Asset Adjustment	8.13 Deer Creek Mine Adjustment
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	-	-	-	-	-	-	(1,864,237)	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	(391,080)	-	(79,844)	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(391,080)	-	(1,944,080)	-	-
20 Depreciation	-	-	-	-	(1,733,200)	(232)	717,175	-	-
21 Amortization	-	-	-	(21,296)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(19,484,508)	-	-	7,115	885,922	(0)	(2,104,887)	-	-
24 State	(2,647,621)	-	-	967	120,382	(0)	(286,019)	-	-
25 Deferred Income Taxes	22,132,130	-	-	-	(184,572)	88	3,659,082	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1	-	-	(13,214)	(1,302,548)	(144)	41,271	-	-
29									
30 Operating Rev For Return:	(1)	-	-	13,214	1,302,548	144	(41,271)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	(51,422,537)	(117,176)	(21,240,184)	-	-
34 Plant Held for Future Use	-	-	(15,026,571)	-	-	-	-	-	-
35 Misc Deferred Debits	-	(3,615,231)	-	-	-	-	-	24,447,282	(1,688,222)
36 Elec Plant Acq Adj	-	-	-	(1,270,805)	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	(2,538,240)	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	(5,800,807)	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(9,416,039)	(15,026,571)	(1,270,805)	(51,422,537)	(117,176)	(21,240,184)	21,909,023	(1,688,222)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	9,868,913	79,751	14,183,799	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,587,575)	-	-	-	16,019,763	241,297	(2,212,372)	1,089,351	(103,743)
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	(24,350,204)	-
54									
55 Total Deductions:	(2,587,575)	-	-	-	25,888,677	321,048	11,971,427	(23,260,853)	(103,743)
56									
57 Total Rate Base:	(2,587,575)	(9,416,039)	(15,026,571)	(1,270,805)	(25,533,860)	203,872	(9,268,757)	(1,351,830)	(1,701,965)
58									
59									
60 Estimated ROE impact	0.011%	0.041%	0.066%	0.006%	0.186%	-0.001%	0.038%	0.006%	0.008%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	21,296	2,124,279	232	1,226,905	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,657,414	-	-	-	(1,799,098)	(232)	(7,526,886)	-	-
71 Schedule "M" Deductions	60,975,057	-	-	-	(2,328,406)	-	-	-	-
72 Income Before Tax	(58,317,643)	-	-	21,296	2,651,587	(0)	(6,299,981)	-	-
73									
74 State Income Taxes	(2,647,621)	-	-	967	120,382	(0)	(286,019)	-	-
75									
76 Taxable Income	(55,670,022)	-	-	20,330	2,531,205	(0)	(6,013,962)	-	-
77									
78 Federal Income Taxes	(19,484,508)	-	-	7,115	885,922	(0)	(2,104,887)	-	-

	8.14	8.15	0	0	0	0	0	0
	Add Eagle Mountain	Idaho Asset Exchange						
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	6,612	(50,935)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,042)	(54,937)	-	-	-	-	-	-
24 State	(1,093)	(7,465)	-	-	-	-	-	-
25 Deferred Income Taxes	6,625	81,732	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,101	(31,604)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(4,101)	31,604	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	370,317	(2,643,540)	-	-	-	-	-	-
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:	370,317	(2,643,540)	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(2,677)	2,598,080	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(3,375)	1,207,164	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(6,052)	3,805,244	-	-	-	-	-	-
56								
57 Total Rate Base:	364,264	1,161,704	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.002%	-0.003%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(6,612)	50,935	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	6,612	(50,935)	-	-	-	-	-	-
71 Schedule "M" Deductions	24,071	164,427	-	-	-	-	-	-
72 Income Before Tax	(24,071)	(164,427)	-	-	-	-	-	-
73								
74 State Income Taxes	(1,093)	(7,465)	-	-	-	-	-	-
75								
76 Taxable Income	(22,978)	(156,962)	-	-	-	-	-	-
77								
78 Federal Income Taxes	(8,042)	(54,937)	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
	Total Normalized			Construction		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	(391,080)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(391,080)	-	-	-	-	-	-
20 Depreciation	6,483,752	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,859,522)	-	-	-	-	-	-
24 State	(252,678)	-	-	-	-	-	-
25 Deferred Income Taxes	(164,484)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,795,988	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(3,795,988)	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(4,099,785)	-	2,372,988	44,949,764	-	-	-
34 Plant Held for Future Use	(15,025,571)	-	-	-	-	-	-
35 Misc Deferred Debits	(1,688,222)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(731,615)	(731,615)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(21,546,193)	(731,615)	2,372,988	44,949,764	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	9,868,913	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	16,157,317	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,613,973	-	-	1,613,973	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	27,540,203	-	-	1,613,973	-	-	-
56							
57 Total Rate Base:	6,094,010	(731,615)	2,372,988	44,949,764	1,613,973	-	-
58							
59							
60 Estimated ROE impact	-0.239%	0.003%	-0.010%	-0.193%	-0.007%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,092,672)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,799,330)	-	-	-	-	-	-
71 Schedule "M" Deductions	(2,326,406)	-	-	-	-	-	-
72 Income Before Tax	(5,365,597)	-	-	-	-	-	-
73							
74 State Income Taxes	(252,678)	-	-	-	-	-	-
75							
76 Taxable Income	(5,312,919)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(1,859,522)	-	-	-	-	-	-

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Misc. Asset Sales and Removals	8.11 Carbon Plant Adjustment	8.12 Pension Asset Adjustment	8.13 Deer Creek Mine Adjustment
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	-	-	-	-	(391,080)	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(391,080)	-	-	-	-
20 Depreciation	-	-	-	-	(1,733,200)	-	8,216,952	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	885,922	(78)	(2,745,366)	-	-
24 State	-	-	-	-	120,382	(11)	(373,050)	-	-
25 Deferred Income Taxes	-	-	-	-	(184,572)	88	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(1,302,548)	(0)	5,098,536	-	-
29									
30 Operating Rev For Return:	-	-	-	-	1,302,548	0	(5,098,536)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	(51,422,537)	-	-	-	-
34 Plant Held For Future Use	-	-	(15,026,571)	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-	(1,688,222)
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:	-	-	(15,026,571)	-	(51,422,537)	-	-	-	(1,688,222)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	9,868,913	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	16,019,763	241,297	-	-	(103,743)
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	25,888,677	241,297	-	-	(103,743)
56									
57 Total Rate Base:	-	-	(15,026,571)	-	(25,533,860)	241,297	-	-	(1,791,965)
58									
59									
60 Estimated ROE impact	0.000%	0.000%	0.066%	0.000%	0.188%	-0.001%	-0.285%	0.000%	0.008%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	2,124,279	-	(8,216,952)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(1,799,098)	(232)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	(2,326,406)	-	-	-	-
72 Income Before Tax	-	-	-	-	2,851,587	(232)	(8,216,952)	-	-
73									
74 State Income Taxes	-	-	-	-	120,382	(11)	(373,050)	-	-
75									
76 Taxable Income	-	-	-	-	2,531,205	(221)	(7,843,902)	-	-
77									
78 Federal Income Taxes	-	-	-	-	885,922	(78)	(2,745,366)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
	Total Normalized			Construction		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	-	-	-	-	-	-	-
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	1,149,228	-	-	-	-	-	1,149,228
24 State	156,161	-	-	-	-	-	156,161
25 Deferred Income Taxes	(1,305,389)	-	-	-	-	-	(1,305,389)
26 Investment Tax Credit Adj	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	-	-	(0)
29							
30 Operating Rev For Return:	0	-	-	-	-	-	0
31							
32 Rate Base:							
33 Electric Plant In Service	108,154,842	-	-	-	108,154,842	-	-
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	58,021	58,021	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	108,212,863	58,021	-	-	108,154,842	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	652,695	-	-	-	-	-	652,695
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	652,695	-	-	-	-	-	652,695
56							
57 Total Rate Base:	108,865,567	58,021	-	-	108,154,842	-	652,695
58							
59							
60 Estimated ROE impact	-0.433%	0.000%	0.000%	0.000%	0.000%	-0.430%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,439,669	-	-	-	-	-	3,439,669
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	3,439,669	-	-	-	-	-	3,439,669
73							
74 State Income Taxes	156,161	-	-	-	-	-	156,161
75							
76 Taxable Income	3,283,508	-	-	-	-	-	3,283,508
77							
78 Federal Income Taxes	1,149,228	-	-	-	-	-	1,149,228

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		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	(1,864,237)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(79,844)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(1,944,080)	-	-	-	-	-	-
20 Depreciation	(7,544,332)	-	-	-	-	-	-
21 Amortization	(21,296)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(18,896,814)	-	-	-	-	-	-
24 State	(2,568,171)	-	-	-	-	-	-
25 Deferred Income Taxes	25,876,569	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(5,098,125)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	5,098,125	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	83,233,027	-	(138,166)	(1,535,557)	-	108,537,335	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	20,832,031	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,270,805)	-	-	-	-	-	-
37 Pensions	(2,538,240)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(5,800,807)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	139,328	180,303	(40,975)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	94,594,534	180,303	(179,143)	(1,535,557)	-	108,537,335	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,858,952	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,506,807)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(24,350,204)	-	-	-	-	-	-
54							
55 Total Deductions:	(9,998,059)	-	-	-	-	-	-
56							
57 Total Rate Base:	84,596,475	180,303	(179,143)	(1,535,557)	-	108,537,335	-
58							
59							
60 Estimated ROE Impact	-0.047%	-0.001%	0.001%	0.008%	0.000%	0.000%	-0.413%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	6,509,709	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(4,913,794)	-	-	-	-	-	-
71 Schedule "M" Deductions	61,163,554	-	-	-	-	-	-
72 Income Before Tax	(56,567,640)	-	-	-	-	-	-
73							
74 State Income Taxes	(2,568,171)	-	-	-	-	-	-
75							
76 Taxable Income	(53,999,469)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(18,896,814)	-	-	-	-	-	-

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Misc. Asset Sales and Removals	8.11 Carbon Plant Adjustment	8.12 Pension Asset Adjustment	8.13 Deer Creek Mine Adjustment
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	-	-	-	-	-	-	(1,864,237)	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	(79,844)	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	(1,944,080)	-	-
20 Depreciation	-	-	-	-	-	(232)	(7,499,777)	-	-
21 Amortization	-	-	-	(21,296)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(19,484,508)	-	-	7,115	-	78	640,479	-	-
24 State	(2,647,621)	-	-	967	-	11	87,030	-	-
25 Deferred Income Taxes	22,132,130	-	-	-	-	-	3,659,082	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1	-	-	(19,214)	-	(144)	(5,057,265)	-	-
29									
30 Operating Rev For Return:	(1)	-	-	13,214	-	144	5,057,265	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(117,176)	(21,240,184)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(3,615,231)	-	-	-	-	-	24,447,282	-
36 Elec Plant Acq Adj	-	-	-	(1,270,805)	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	(2,538,240)	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	(5,600,807)	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(9,416,039)	-	(1,270,805)	-	(117,176)	(21,240,184)	21,909,023	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	79,751	14,183,799	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,587,575)	-	-	-	-	-	(2,212,372)	1,069,361	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	(24,350,204)	-
54									
55 Total Deductions:	(2,587,575)	-	-	-	-	79,751	11,971,427	(23,260,853)	-
56									
57 Total Rate Base:	(2,587,575)	(9,416,039)	-	(1,270,805)	-	(37,425)	(9,268,757)	(1,351,830)	-
58									
59									
60 Estimated ROE impact	0.010%	0.037%	0.000%	0.006%	0.000%	0.000%	0.319%	0.005%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	21,296	-	232	9,443,857	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,657,414	-	-	-	-	-	(7,526,886)	-	-
71 Schedule "M" Deductions	60,975,057	-	-	-	-	-	-	-	-
72 Income Before Tax	(58,317,643)	-	-	21,296	-	232	1,916,971	-	-
73									
74 State Income Taxes	(2,647,621)	-	-	967	-	11	87,030	-	-
75									
76 Taxable Income	(55,670,022)	-	-	20,330	-	221	1,829,941	-	-
77									
78 Federal Income Taxes	(19,484,508)	-	-	7,115	-	78	640,479	-	-

	8.14	8.15	0	0	0	0	0	0
	Add Eagle Mountain	Idaho Asset Exchange	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	6,612	(50,935)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,042)	(54,937)	-	-	-	-	-	-
24 State	(1,093)	(7,465)	-	-	-	-	-	-
25 Deferred Income Taxes	6,625	61,732	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,101	(31,604)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(4,101)	31,604	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	370,317	(2,643,540)	-	-	-	-	-	-
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:	370,317	(2,643,540)	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(2,677)	2,598,080	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(3,375)	1,207,164	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(6,052)	3,805,244	-	-	-	-	-	-
56								
57 Total Rate Base:	364,264	1,161,704	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.002%	-0.003%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(6,612)	50,935	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	6,612	(50,935)	-	-	-	-	-	-
71 Schedule "M" Deductions	24,071	164,427	-	-	-	-	-	-
72 Income Before Tax	(24,071)	(164,427)	-	-	-	-	-	-
73								
74 State Income Taxes	(1,093)	(7,465)	-	-	-	-	-	-
75								
76 Taxable Income	(22,978)	(156,962)	-	-	-	-	-	-
77								
78 Federal Income Taxes	(8,042)	(54,937)	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(731,615)	OR	Situs	(731,615)	
Cash Working Capital	CWC	2	58,021	OR	Situs	58,021	
Cash Working Capital	CWC	3	180,303	OR	Situs	180,303	
Total			<u>(493,290)</u>			<u>(493,290)</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	REF#
O&M Expense	765,926,864	766,299,878	785,693,860	1.0
Taxes Other Than Income Tax	67,197,241	67,197,241	69,591,067	1.0
Federal Income Tax	10,127,273	12,124,140	241,700	1.0
State Income Tax	3,734,505	4,005,846	2,308,206	1.0
Less: Embedded Cost Differential	8,163,789	8,163,789	8,163,789	
Total	<u>855,149,672</u>	<u>857,790,893</u>	<u>865,998,622</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,342,876</u>	<u>2,350,112</u>	<u>2,372,599</u>	
Net Lag Days	8.02	8.02	8.02	
Cash Working Capital	<u>18,785,498</u>	<u>18,843,519</u>	<u>19,023,822</u>	
Unadjusted Cash Working Capital	19,517,112	18,785,498	18,843,519	
Cash Working Capital Adjustment	<u>(731,615)</u>	<u>58,021</u>	<u>180,303</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 2010 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>
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,698,982	SE	24.466%	2,372,988	Below
Other Tangible Property	399	3	<u>(564,724)</u>	SE	24.466%	<u>(138,168)</u>	Below
			<u>9,134,258</u>			<u>2,234,820</u>	Below
Final Reclamation Liability	2533	3	(167,476)	SE	24.466%	(40,975)	8.2.2

Adjustment Detail

December 2014 13 Mth. Avg. Balance	9,698,982	8.2.1
December 2015 13 Mth. Avg. Balance	<u>9,134,258</u>	8.2.1
Adjustment to December 2015 13 Mth. Avg. Balance	<u>(564,724)</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 2015. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2014
Trapper Mine Rate Base

DESCRIPTION	Dec-13 Actual	Jan-14 Actual	Feb-14 Actual	Mar-14 Actual	Apr-14 Actual	May-14 Actual	Jun-14 Actual	Jul-14 Actual	Aug-14 Actual	Sep-14 Actual	Oct-14 Actual	Nov-14 Actual	Dec-14 Actual
Property, Plant, and Equipment													
Lands and Leases	11,240,186	11,240,186	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717
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	118,194,288	118,782,564	118,655,581	118,714,787	119,099,675	119,108,381	119,279,588	119,296,814	119,350,402	118,715,283	118,839,641	118,940,030	119,204,644
Total Property, Plant, and Equipment	132,269,289	132,857,565	139,841,113	139,900,319	140,285,207	140,293,913	140,465,120	140,482,346	140,535,934	139,900,815	140,025,173	140,125,562	140,390,176
Accumulated Depreciation	(101,112,436)	(101,638,279)	(102,002,095)	(102,567,875)	(102,797,819)	(103,298,601)	(103,796,447)	(104,161,667)	(104,588,991)	(104,383,228)	(104,792,030)	(105,163,778)	(105,674,629)
Total Property, Plant, and Equipment	31,156,853	31,219,286	37,839,018	37,332,444	37,487,388	36,995,312	36,668,673	36,320,679	35,946,943	35,517,587	35,233,143	34,961,784	34,715,547
Other													
Inventories	8,255,125	8,050,629	8,695,286	8,505,235	8,473,260	8,246,698	7,698,892	7,952,582	8,504,549	8,051,595	7,868,348	7,797,250	7,941,834
Prepaid Expenses	455,531	508,164	461,478	428,341	366,233	435,079	402,506	390,685	371,969	305,639	689,777	739,336	485,177
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	1,363,637	1,250,000	1,136,364	1,022,728	909,091	795,455	681,819	568,182	454,546	340,910	227,273	113,637	-
Advances Royalty - State 206-13	20,000	20,000	20,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Other	10,595,293	10,328,793	10,813,128	10,476,304	10,278,584	10,007,232	9,313,217	9,441,449	9,861,064	9,228,144	9,315,398	9,180,223	8,957,011
Total Rate Base	41,752,146	41,548,079	48,652,146	47,808,748	47,765,972	47,002,544	45,981,890	45,762,128	45,808,007	44,745,731	44,548,541	44,142,007	43,672,558
PacifiCorp Share	8,934,959	8,891,289	10,411,559	10,231,072	10,221,918	10,058,544	9,840,124	9,793,095	9,802,913	9,575,586	9,533,388	9,446,389	9,345,927

DESCRIPTION	Dec-14 Actual	Jan-15 Actual	Feb-15 Forecast	Mar-15 Forecast	Apr-15 Forecast	May-15 Forecast	Jun-15 Forecast	Jul-15 Forecast	Aug-15 Forecast	Sep-15 Forecast	Oct-15 Forecast	Nov-15 Forecast	Dec-15 Forecast
Property, Plant, and Equipment													
Lands and Leases	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717	18,350,717
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	119,204,644	119,773,061	120,125,978	120,230,394	120,520,811	121,246,228	121,306,644	121,332,061	121,357,478	121,382,894	121,408,311	121,433,728	121,459,144
Total Property, Plant, and Equipment	140,390,176	140,958,593	141,311,510	141,415,926	141,706,343	142,431,760	142,492,176	142,517,593	142,543,010	142,568,426	142,593,843	142,619,260	142,644,676
Accumulated Depreciation	(105,674,629)	(106,077,089)	(106,482,616)	(106,915,392)	(107,347,916)	(107,772,789)	(108,260,616)	(108,746,536)	(109,221,919)	(109,661,306)	(110,096,484)	(110,498,437)	(110,901,775)
Total Property, Plant, and Equipment	34,715,547	34,881,504	34,828,894	34,500,534	34,358,427	34,658,970	34,231,560	33,771,056	33,321,090	32,907,120	32,497,359	32,120,823	31,742,901
Other													
Inventories	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834	7,941,834
Prepaid Expenses	485,177	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000	470,000
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances Royalty - State 206-13	30,000	30,000	30,000	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Other	8,957,011	8,941,834	8,941,834	8,941,834	8,951,834	8,951,834	8,951,834	8,951,834	8,951,834	8,951,834	8,951,834	8,951,834	8,951,834
Total Rate Base	43,672,558	43,823,338	43,770,728	43,442,368	43,310,261	43,610,804	43,183,394	42,722,890	42,272,924	41,858,954	41,449,193	41,072,657	40,694,735
PacifiCorp Share	9,345,927	9,378,194	9,366,936	9,296,667	9,268,396	9,332,712	9,241,246	9,142,899	9,046,406	8,957,816	8,870,127	8,789,549	8,708,673

December 2014 13 Mth. Avg. Balance: 9,698,982 Ref 8.2
December 2015 13 Mth. Avg. Balance: 9,134,258 Ref 8.2

Pacificorp
 Results of Operations - December 2014
 Trapper Mine
 Final Reclamation Liability

Actuals

Description:	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Final Reclamation Liability	(5,484,178)	(5,494,705)	(5,511,204)	(5,530,204)	(5,545,174)	(5,565,483)	(5,587,774)	(5,590,908)	(5,596,220)	(5,604,774)	(5,614,811)	(5,617,504)

Forecast

Description:	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Final Reclamation Liability	(5,636,335)	(5,661,531)	(5,665,944)	(5,685,793)	(5,700,558)	(5,719,137)	(5,737,715)	(5,755,022)	(5,772,329)	(5,789,636)	(5,805,672)	(5,822,980)

12 Month Average :

January 2014 - December 2014	(5,561,912)	
January 2015 - December 2015	(5,729,388)	
Adjustment to Rate Base	<u>(167,476)</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>
Adjustment to Rate Base:							
Other Tangible Property	399	1	183,720,687	SE	24.466%	44,949,764	Below
Other Tangible Property	399	3	<u>(6,276,198)</u>	SE	24.466%	<u>(1,535,557)</u>	Below
			<u>177,444,490</u>			<u>43,414,207</u>	

Adjustment Detail

Dec 2014 13Month Avg Balance			183,720,687				8.3.1
Dec 2015 13 Month Avg Balance			<u>177,444,490</u>				8.3.1
Adj to Dec 2015 13 Mo Avg Balance			<u>(6,276,198)</u>				Above

Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. 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 2014
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-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1 Structure, Equipment, Mine Dev.	461,035	464,818	465,685	464,700	465,545	467,577	467,823	468,379	468,892	469,997	472,824	470,376	472,646
2 Materials & Supplies	18,107	17,999	18,111	17,980	17,912	18,458	18,377	18,443	18,732	19,034	19,930	19,182	19,594
4 Pit Inventory	41,993	41,381	50,685	54,594	58,309	58,409	64,501	64,389	65,048	65,852	66,003	73,098	70,640
5 Deferred Long Wall Costs	657	1,830	1,633	1,432	856	1,065	965	691	866	818	1,347	1,733	1,674
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(260,404)	(262,767)	(265,190)	(265,294)	(267,599)	(269,875)	(271,519)	(274,048)	(276,355)	(277,287)	(279,357)	(278,861)	(281,513)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	261,388	263,261	270,925	273,413	275,023	275,634	280,147	277,854	277,183	278,413	280,746	285,527	283,041
PacifiCorp Share (66.67%)	174,259	175,507	180,616	182,276	183,349	183,756	186,764	185,236	184,789	185,609	187,164	190,352	188,694

Bridger Total	Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1 Structure, Equipment, Mine Dev.	472,646	474,727	475,095	476,782	481,733	482,152	489,886	491,586	492,960	497,829	505,186	507,268	507,926
2 Materials & Supplies	19,594	19,596	19,599	19,602	19,604	19,607	19,610	19,612	19,615	19,618	19,620	19,623	19,625
4 Pit Inventory	70,640	57,487	58,265	57,620	57,149	58,831	56,928	54,463	50,681	47,251	44,896	44,020	37,535
5 Deferred Long Wall Costs	1,674	1,292	927	566	174	2,341	2,192	1,761	1,340	928	560	177	1,913
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(281,513)	(284,193)	(286,861)	(289,502)	(292,216)	(294,702)	(297,118)	(299,605)	(302,104)	(304,659)	(307,295)	(309,907)	(312,470)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	283,041	268,910	267,025	265,067	266,445	268,229	271,497	267,818	262,492	260,967	262,967	261,181	254,530
PacifiCorp Share (66.67%)	188,694	179,273	178,017	176,711	177,630	178,820	180,998	178,545	174,995	173,978	175,311	174,121	169,687

December 2013 - 2014 13 Mth. Avg. Balance	183,721	Ref 8.3
December 2014 - 2015 13 Mth. Avg. Balance	177,444	Ref 8.3

	<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>
Adjustment to Rate Base:							
Customer Advances	252	1	(59,507)	CA	Situs	-	
Customer Advances	252	1	(486,071)	OR	Situs	(486,071)	
Customer Advances	252	1	(290,458)	WA	Situs	-	
Customer Advances	252	1	(112,617)	ID	Situs	-	
Customer Advances	252	1	(3,937,400)	UT	Situs	-	
Customer Advances	252	1	(3,345,002)	WY	Situs	-	
Customer Advances	252	1	-	CN	30.330%	-	
Customer Advances	252	1	8,231,055	SG	25.514%	2,100,043	
			<u>0</u>			<u>1,613,973</u>	8.4.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - Dec 2014
 Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(10,146)	(69,653)	(59,507)	Page 8.4
252OR	(673,465)	(1,159,536)	(486,071)	Page 8.4
252WA	(1,195)	(291,653)	(290,458)	Page 8.4
252IDU	(4,896)	(117,512)	(112,617)	Page 8.4
252UT	(969,137)	(4,906,537)	(3,937,400)	Page 8.4
252WYP	(37,860)	(3,028,304)	(2,990,445)	Page 8.4
252WYU	354,558	-	(354,558)	Page 8.4
252SG	(25,869,971)	(17,638,917)	8,231,055	Page 8.4
Total	(27,212,112)	(27,212,112)	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	77,934,314	SG	25.514%	19,883,896	
Steam Production	312	2	-	SG	25.514%	-	
Hydro Production	332	2	14,524,864	SG-P	25.514%	3,705,824	
Hydro Production	332	2	(30,327)	SG-U	25.514%	(7,738)	
Hydro Production	332	2	-	SG	25.514%	-	
Other Production	343	2	247,709,479	SG	25.514%	63,199,754	
Other Production	343	2	(25,621)	SG-W	25.514%	(6,537)	
Transmission	355	2	63,222,591	SG	25.514%	16,130,397	
Distribution - California	364	2	-	CA	Situs	-	
Distribution - Oregon	364	2	1,835,801	OR	Situs	1,835,801	
Distribution - Washington	364	2	6,534,768	WA	Situs	-	
Distribution - Utah	364	2	436,656	UT	Situs	-	
Distribution - Idaho	364	2	-	ID	Situs	-	
Distribution - Wyoming	364	2	2,980,312	WY	Situs	-	
General Plant - California	397	2	92,010	CA	Situs	-	
General Plant - Oregon	397	2	1,858,084	OR	Situs	1,858,084	
General Plant - Washington	397	2	33,694	WA	Situs	-	
General Plant - Utah	397	2	283,894	UT	Situs	-	
General Plant - Idaho	397	2	46,992	ID	Situs	-	
General Plant - Wyoming	397	2	200,891	WY	Situs	-	
General Plant	397	2	3,147,269	SO	26.943%	847,969	
General Plant	397	2	13,909	SE	24.466%	3,403	
General Plant	397	2	1,206,686	SG	25.514%	307,870	
General Plant	397	2	104,950	CN	30.330%	31,831	
Intangible Plant	303	2	1,781,082	SO	26.943%	479,877	
Intangible Plant	303	2	1,233	ID	Situs	-	
Intangible Plant	303	2	111,042	UT	Situs	-	
Intangible Plant	303	2	11,589	WY	Situs	-	
Intangible Plant	303	2	(685,355)	SG	25.514%	(174,859)	
Intangible Plant	303	2	16,455	OR	Situs	16,455	
Intangible Plant	303	2	24,066	CA	Situs	-	
Intangible Plant	303	2	141,160	CN	30.330%	42,814	
			<u>423,512,487</u>			<u>108,154,842</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 2014 and the year ending December 2015. 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>
Adjustment to Rate Base:							
Steam Production	312	3	61,898,978	SG	25.514%	15,792,695	
Steam Production	312	3	581,202	SG	25.514%	148,286	
Hydro Production	332	3	6,001,297	SG-P	25.514%	1,531,150	
Hydro Production	332	3	322,911	SG-U	25.514%	82,386	
Hydro Production	332	3	-	SG	25.514%	-	
Other Production	343	3	44,408,244	SG	25.514%	11,330,168	
Other Production	343	3	-	SG-W	25.514%	-	
Transmission	355	3	286,980,716	SG	25.514%	73,219,283	
Distribution - California	364	3	-	CA	Situs	-	
Distribution - Oregon	364	3	3,656,305	OR	Situs	3,656,305	
Distribution - Washington	364	3	4,978,034	WA	Situs	-	
Distribution - Utah	364	3	-	UT	Situs	-	
Distribution - Idaho	364	3	-	ID	Situs	-	
Distribution - Wyoming	364	3	965,527	WY	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	-	OR	Situs	-	
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	-	WY	Situs	-	
General Plant	397	3	3,779,171	SO	26.943%	1,018,223	
General Plant	397	3	-	SG	25.514%	-	
Mining Plant	399	3	-	SE	24.466%	-	
Intangible Plant	303	3	6,381,036	SO	26.943%	1,719,244	
Intangible Plant	303	3	-	SE	24.466%	-	
Intangible Plant	303	3	155,191	SG	25.514%	39,595	
Intangible Plant	303	3	-	WY	Situs	-	
Intangible Plant	302	3	-	SG-P	25.514%	-	
			<u>420,108,612</u>			<u>108,537,335</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 2014 and the year ending December 2015. 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#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	12,450,009	SG	25.514%	3,176,453	
Schedule M Additions	SCHMAT	2	378,584	SG	25.514%	96,591	
Schedule M Additions	SCHMAT	2	(1,410)	SG	25.514%	(360)	
Schedule M Additions	SCHMAT	2	(847)	SG	25.514%	(216)	
Schedule M Additions	SCHMAT	2	2,121	CA	Situs	-	
Schedule M Additions	SCHMAT	2	94,659	OR	Situs	94,659	
Schedule M Additions	SCHMAT	2	31,504	UT	Situs	-	
Schedule M Additions	SCHMAT	2	182,826	WA	Situs	-	
Schedule M Additions	SCHMAT	2	94,786	WY	Situs	-	
Schedule M Additions	SCHMAT	2	1,084	ID	Situs	-	
Schedule M Additions	SCHMAT	2	9,762	CN	30.330%	2,961	
Schedule M Additions	SCHMAT	2	461	SE	24.466%	113	
Schedule M Additions	SCHMAT	2	257,837	SO	26.943%	69,469	
			<u>13,501,376</u>			<u>3,439,669</u>	
Deferred Tax Expense	41110	2	(4,724,903)	SG	25.514%	(1,205,496)	
Deferred Tax Expense	41110	2	(143,676)	SG	25.514%	(36,657)	
Deferred Tax Expense	41110	2	535	SG	25.514%	136	
Deferred Tax Expense	41110	2	321	SG	25.514%	82	
Deferred Tax Expense	41110	2	(805)	CA	Situs	-	
Deferred Tax Expense	41110	2	(35,924)	OR	Situs	(35,924)	
Deferred Tax Expense	41110	2	(11,956)	UT	Situs	-	
Deferred Tax Expense	41110	2	(69,384)	WA	Situs	-	
Deferred Tax Expense	41110	2	(35,972)	WY	Situs	-	
Deferred Tax Expense	41110	2	(411)	ID	Situs	-	
Deferred Tax Expense	41110	2	(3,705)	CN	30.330%	(1,124)	
Deferred Tax Expense	41110	2	(175)	SE	24.466%	(43)	
Deferred Tax Expense	41110	2	(97,852)	SO	26.943%	(26,364)	
			<u>(5,123,907)</u>			<u>(1,305,389)</u>	
Accum Def Inc Tax Bal	282	2	2,362,452	SG	25.514%	602,748	
Accum Def Inc Tax Bal	282	2	71,838	SG	25.514%	18,329	
Accum Def Inc Tax Bal	282	2	(268)	SG	25.514%	(68)	
Accum Def Inc Tax Bal	282	2	(161)	SG	25.514%	(41)	
Accum Def Inc Tax Bal	282	2	403	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	17,962	OR	Situs	17,962	
Accum Def Inc Tax Bal	282	2	5,978	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	34,692	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	17,986	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	206	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	1,853	CN	30.330%	562	
Accum Def Inc Tax Bal	282	2	88	SE	24.466%	22	
Accum Def Inc Tax Bal	282	2	48,926	SO	26.943%	13,182	
			<u>2,561,955</u>			<u>652,695</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. These additions are included into rate base using a 13 month average methodology .

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	3	9,564,884	SG	25.514%	2,440,352	
Schedule M Additions	SCHMAT	3	90,198	OR	Situs	90,198	
Schedule M Additions	SCHMAT	3	143,276	WA	Situs	-	
Schedule M Additions	SCHMAT	3	22,951	WY	Situs	-	
Schedule M Additions	SCHMAT	3	470,864	SO	26.943%	126,865	
Schedule M Additions	SCHMAT	3	-	SE	24.466%	-	
			<u>10,292,172</u>			<u>2,657,414</u>	
Schedule M Deductions	SCHMDT	3	235,201,397	SG	25.514%	60,008,484	
Schedule M Deductions	SCHMDT	3	341,222	OR	Situs	341,222	
Schedule M Deductions	SCHMDT	3	220,617	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	235,347	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	2,321,013	SO	26.943%	625,351	
Schedule M Deductions	SCHMDT	3	0	SE	24.466%	-	
			<u>238,319,596</u>			<u>60,975,057</u>	
Deferred Tax Expense	41010	3	85,631,315	SG	25.514%	21,847,682	
Deferred Tax Expense	41010	3	95,266	OR	Situs	95,266	
Deferred Tax Expense	41010	3	29,352	WA	Situs	-	
Deferred Tax Expense	41010	3	80,606	WY	Situs	-	
Deferred Tax Expense	41010	3	702,153	SO	26.943%	189,181	
Deferred Tax Expense	41010	3	-	SE	24.466%	-	
			<u>86,538,692</u>			<u>22,132,130</u>	
Accum Def Inc Tax Bal	282	3	(9,895,937)	SG	25.514%	(2,524,816)	
Accum Def Inc Tax Bal	282	3	(22,892)	OR	Situs	(22,892)	
Accum Def Inc Tax Bal	282	3	(16,958)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(9,412)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(147,971)	SO	26.943%	(39,868)	
Accum Def Inc Tax Bal	282	3	-	SE	24.466%	-	
			<u>(10,093,170)</u>			<u>(2,587,575)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. 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	Jan14 to Dec14 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan15 to Dec15 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	150,654,423	77,934,314	216,303,898	61,898,978	139,833,292
Various	SSGCH	-	-	3,781,305	581,202	581,202
Total Steam Plant		150,654,423	77,934,314	220,085,202	62,480,180	140,414,494
Hydro Production Plant:						
Various	SG-P	57,055,884	14,524,864	11,120,784	6,001,297	20,526,161
Various	SG-U	-	(30,327)	2,098,922	322,911	292,584
Total Hydro Plant		57,055,884	14,494,537	13,219,706	6,324,208	20,818,745
Other Production Plant:						
Various Wind Other	SG-W	-	(25,621)	-	-	(25,621)
Various	SG	640,672,616	247,709,479	80,705,368	44,408,244	292,117,723
Total Other Plant		640,672,616	247,683,858	80,705,368	44,408,244	292,092,102
Transmission Plant:						
Various	SG	113,511,235	63,222,591	498,075,271	286,980,716	350,203,306
Total Transmission Plant		113,511,235	63,222,591	498,075,271	286,980,716	350,203,306
Distribution Plant:						
California	CA	-	-	-	-	-
Oregon	OR	4,634,430	1,835,801	9,099,259	3,656,305	5,492,106
Washington	WA	9,264,220	6,534,768	5,883,131	4,978,034	11,512,802
Utah	UT	619,639	436,656	-	-	436,656
Idaho	ID	-	-	-	-	-
Wyoming	WYP	6,402,621	2,980,312	6,275,925	965,527	3,945,839
Total Distribution Plant		20,920,910	11,787,537	21,258,315	9,599,866	21,387,403
General Plant:						
California	CA	205,940	92,010	-	-	92,010
Oregon	OR	3,193,477	1,858,084	-	-	1,858,084
Washington	WA	159,307	33,694	-	-	33,694
Utah	UT	775,263	283,894	-	-	283,894
Idaho	ID	149,847	46,992	-	-	46,992
Wyoming	WYP	523,144	200,891	-	-	200,891
General	CN	272,870	104,950	-	-	104,950
General	SO	9,157,853	3,147,269	10,672,982	3,779,171	6,926,440
General	SE	19,299	13,909	-	-	13,909
General	SG	3,625,225	1,206,686	-	-	1,206,686
Total General Plant		18,082,225	6,988,379	10,672,982	3,779,171	10,767,550
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	7,738,754	1,781,082	23,875,579	6,381,036	8,162,119
Idaho	ID	3,319	1,233	-	-	1,233
Utah	UT	298,949	111,042	-	-	111,042
Wyoming	WYP	31,200	11,589	-	-	11,589
General	SG	-	(685,355)	2,017,487	155,191	(530,163)
Oregon	OR	44,300	16,455	-	-	16,455
General	CN	219,079	141,160	-	-	141,160
California	CA	64,791	24,066	-	-	24,066
Total Intangible Plant		8,400,394	1,401,272	25,893,066	6,536,228	7,937,499
Total Electric Plant in Service		1,009,297,687	423,512,487	869,909,909	420,108,612	843,621,099
		Ref. 8.5.7	Ref. 8.5	Ref. 8.5.9	Ref. 8.5.1	

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Steam Production				
Mobile Radio Replacement Project	312	SG	CY2014	9,018
Blundell Proj Dev. and Prf Well Integration	312	SG	CY2014	28,622,451
Colstrip 4: Generator Repair CY13 & CY14	312	SG	CY2014	2,255,255
DJ U2 - SSH Pendant Replace	312	SG	CY2014	2,795,279
DJ U2 - Replace RH Header & Terminal Tubes	312	SG	CY2014	2,436,578
Huntington U1 & U2 Submerged Drag Chain Conveyor	312	SG	CY2014	9,419,404
Huntington U1 Boiler Replace Vertical Low Temp Supe	312	SG	CY2014	4,183,820
Huntington U1 FGD Inlet Duct Header Replacement	312	SG	CY2014	2,537,015
Hunter U1 Clean Air - PM	312	SG	CY2014	71,626,909
Hunter U1 NOX LNB Clean Air	312	SG	CY2014	9,541,826
Hunter 301 Reheat Pendant Replacement	312	SG	CY2014	5,524,370
Hunter 301 Boiler Finishing Superheat Replaceme	312	SG	CY2014	3,838,022
Jim Bridger U1 Pendant Plat Lower Replacement 14	312	SG	CY2014	2,332,679
Jim Bridger U1 Replace Cooling Tower 13/14	312	SG	CY2014	5,531,797
Steam Production Total				150,654,423
Hydro Production				
ILR 4.3 Merwin Allocated Expenses	332	SG-P	CY2014	3,562,915
ILR 4.3 Merwin Fish Sorting Facility	332	SG-P	CY2014	17,071,731
ILR 4.3 Merwin Water Attraction System	332	SG-P	CY2014	27,952,347
Swift Side Nets Replacement	332	SG-P	CY2014	2,156,065
Swift 11 Generator Rewind	332	SG-P	CY2014	3,212,439
Soda Springs Flood Construction	332	SG-P	CY2014	3,100,387
Hydro Production Total				57,055,884
Other Production				
Lake Side 2 Build	343	SG	CY2014	640,672,616
Other Production Total				640,672,616
Transmission				
Red Butte Wy Increase Sub Capacity	355	SG	CY2014	166,211
Line 3 Convert to 115kV	355	SG	CY2014	2,913,077
Knott Sub: Incr. 11.7 kV Cap., Expand 11	355	SG	CY2014	3,697,666
Line 37 Conv to 115kV Bld Nickel Mt Sub	355	SG	CY2014	1,499,245
Lake Side 2 Build	355	SG	CY2014	19,273,871
U2 Main GSU Transformer	355	SG	CY2014	2,851,339
U2 GSU Transformer Upgrade Replacement	355	SG	CY2014	3,391,677
Middleton-Toquerville Rblid 69kV to 138kV	355	SG	CY2014	2,438,508
Goshen Sub Bus Reblid-Kinsport Line Relo	355	SG	CY2014	6,719,704
TSR Q1256 Lakeside II Transmission Svc	355	SG	CY2014	7,105,934
Mona Substation Instl New Series Reactor	355	SG	CY2014	2,293,498
OR - NERC Line Rating Proj Low Priority	355	SG	CY2014	2,200,700
Jrsalm-Ephrm Tap 46 kV Ln Rblid to 138 kV	355	SG	CY2014	2,249,301
Tooele Sub: Rpl Xfmr 1 & 3, Add 138kV So	355	SG	CY2014	9,569,356
UT-NEERC Ln Rating Project-Low Prior. Ln	355	SG	CY2014	6,663,028
Mona-Oquirrh Line	355	SG	CY2014	4,080,928
Union Gap Add 230 - 115kV Capacity	355	SG	CY2014	1,099,001
WY-NEERC Ln Rating Project-Low Prior. Ln	355	SG	CY2014	1,966,873
Standpipe Substation Const new 230V Sub	355	SG	CY2014	28,565,882
PP&L Cost-share:Malin Rock & Ground Grid	355	SG	CY2014	2,427,619
Green River Mobile Substation Rebuild	355	SG	CY2014	2,337,816
Transmission Total				113,511,235

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Distribution				
Mobile Radio Replacement Project	364	OR	CY2014	242
Mobile Radio Replacement Project	364	UT	CY2014	260
Mobile Radio Replacement Project	364	WYP	CY2014	2,083
Mobile Radio Replacement Project	364	WYP	CY2014	57
Red Butte Wy Increase Sub Capacity	364	WYP	CY2014	5,837,674
Line 3 Convert to 115kV	364	OR	CY2014	17,921
Knott Sub: Incr. 11.7 kV Cap., Expand 11	364	OR	CY2014	570,516
Line 37 Conv to 115kV Bld Nickel Mt Sub	364	OR	CY2014	4,045,751
Jrsalm-Ephrm Tap 46 kV Ln Rbld to 138 kV	364	UT	CY2014	357,919
Tooele Sub: Rpl Xfmr 1 & 3, Add 138kV So	364	UT	CY2014	217,508
UT-NERC Ln Rating Project-Low Prior. Ln	364	UT	CY2014	43,952
Union Gap Add 230 - 115kV Capacity	364	WA	CY2014	9,264,220
WY-NERC Ln Rating Project-Low Prior. Ln	364	WYP	CY2014	135,958
WY-NERC Ln Rating Project-Low Prior. Ln	364	WYP	CY2014	7,195
Standpipe Substation Const new 230V Sub	364	WYP	CY2014	205,876
Standpipe Substation Const new 230V Sub	364	WYP	CY2014	213,777
Distribution Total				20,920,910
General				
Call Center ACD Replacement Project	397	SO	CY2014	500,890
2013 - LCT VMAX 3030 TOM	397	SO	CY2014	2,775,198
2014 EMC ELA	397	SO	CY2014	2,204,003
Mobile Radio Replacement Project	397	CA	CY2014	194,255
Mobile Radio Replacement Project	397	OR	CY2014	4,700
Mobile Radio Replacement Project	397	OR	CY2014	2,848,390
Mobile Radio Replacement Project	397	OR	CY2014	26,132
Mobile Radio Replacement Project	397	SE	CY2014	19,299
Mobile Radio Replacement Project	397	SG	CY2014	786,275
Mobile Radio Replacement Project	397	SG	CY2014	683,422
Mobile Radio Replacement Project	397	SG	CY2014	231,501
Mobile Radio Replacement Project	397	SO	CY2014	2,455,648
Mobile Radio Replacement Project	397	SO	CY2014	662,649
Mobile Radio Replacement Project	397	SO	CY2014	317,642
Mobile Radio Replacement Project	397	UT	CY2014	775,263
Mobile Radio Replacement Project	397	WA	CY2014	147,622
Mobile Radio Replacement Project	397	WYP	CY2014	322,608
Mobile Radio Replacement Project	397	WYP	CY2014	21,139
Mobile Radio Replacement Project	397	ID	CY2014	135,241
Line 3 Convert to 115kV	397	OR	CY2014	314,255
Line 3 Convert to 115kV	397	SG	CY2014	(7)
Line 3 Convert to 115kV	397	SO	CY2014	-
Lake Side 2 Build	397	SG	CY2014	696,696
Mobility Upgrade / Click Replacement	397	CA	CY2014	11,685
Mobility Upgrade / Click Replacement	397	CN	CY2014	272,870
Mobility Upgrade / Click Replacement	397	WA	CY2014	11,685
Mobility Upgrade / Click Replacement	397	WYP	CY2014	43,819
Mobility Upgrade / Click Replacement	397	ID	CY2014	14,606
TSR Q1256 Lakeside II Transmission Svc	397	SG	CY2014	831,900
TSR Q1256 Lakeside II Transmission Svc	397	SO	CY2014	(0)
OR - NERC Line Rating Proj Low Priority	397	SO	CY2014	1,563
Tooele Sub: Rpl Xfmr 1 & 3, Add 138kV So	397	SG	CY2014	73,507
Tooele Sub: Rpl Xfmr 1 & 3, Add 138kV So	397	SO	CY2014	-
UT-NERC Ln Rating Project-Low Prior. Ln	397	SO	CY2014	1,121
Mona-Oquirrh Line	397	SG	CY2014	2,291
Union Gap Add 230 - 115kV Capacity	397	SG	CY2014	245,106
Union Gap Add 230 - 115kV Capacity	397	SO	CY2014	-
WY-NERC Ln Rating Project-Low Prior. Ln	397	SO	CY2014	(46)
Standpipe Substation Const new 230V Sub	397	SG	CY2014	74,532
Standpipe Substation Const new 230V Sub	397	SO	CY2014	239,185
Standpipe Substation Const new 230V Sub	397	WYP	CY2014	135,578
General Total				18,082,225

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Intangible				
Call Center ACD Replacement Project	303	CN	CY2014	219,079
Call Center ACD Replacement Project	303	SO	CY2014	3,886,758
2014 EMC ELA	303	SO	CY2014	(0)
Mobile Radio Replacement Project	303	CA	CY2014	12,284
Mobile Radio Replacement Project	303	CA	CY2014	25,468
Mobile Radio Replacement Project	303	CA	CY2014	27,039
Mobile Radio Replacement Project	303	OR	CY2014	8,399
Mobile Radio Replacement Project	303	OR	CY2014	17,414
Mobile Radio Replacement Project	303	OR	CY2014	18,488
Mobile Radio Replacement Project	303	UT	CY2014	56,678
Mobile Radio Replacement Project	303	UT	CY2014	117,512
Mobile Radio Replacement Project	303	UT	CY2014	124,759
Mobile Radio Replacement Project	303	WYP	CY2014	5,915
Mobile Radio Replacement Project	303	WYP	CY2014	12,264
Mobile Radio Replacement Project	303	WYP	CY2014	13,021
Mobile Radio Replacement Project	303	ID	CY2014	629
Mobile Radio Replacement Project	303	ID	CY2014	1,305
Mobile Radio Replacement Project	303	ID	CY2014	1,385
Mobility Upgrade / Click Replacement	303	SO	CY2014	3,851,996
Intangible Total				<u>8,400,394</u>
Mining				
	399	SE		-
Mining Total				<u>-</u>
				<u>1,009,297,687</u>
				Ref# 8.5.4

Project Description	Account	Factor	In-Service Date	CY2015 Plant Additions
Steam Production				
Jim Bridger U3 APH Baskets/Reinforcement 15	312	SG	Nov-15	3,789,570
Jim Bridger U3 Pendant Plat Lower Replacement 15	312	SG	Nov-15	2,494,678
Huntington Coal Handling Implementation	312	SG	Nov-15	4,969,909
Huntington U2 Submerged Drag Chain Conveyor	312	SG	Oct-15	9,364,909
Huntington U2 FGD Header Component Replacement	312	SG	Oct-15	2,270,028
Jim Bridger U3 Replace Cooling Tower 14/15/16	312	SG	Nov-15	6,439,656
Jim Bridger U3 Replace Finishing Superheater 15	312	SG	Nov-15	11,610,475
Naughton U3 OH Turbine Rebuild CY15	312	SG	May-15	3,273,044
Dave Johnston U1 Mercury Control	312	SG	Apr-15	2,382,942
Dave Johnston U2 Mercury Control	312	SG	Apr-15	2,383,477
Dave Johnston U3 Mercury Cont	312	SG	Apr-15	2,861,308
Dave Johnston U4 Mercury Control	312	SG	Apr-15	2,863,139
Cholia 4: Mercury Reduction	312	SG	Nov-15	3,781,305
Hunter 300 CCR HTR Stack Out/Drying Pad	312	SG	Dec-15	2,062,401
Hayden 1: Scr Installation Eng & Constr	312	SG	May-15	18,269,452
Jim Bridger U3 SCR System	312	SG	Nov-15	118,422,804
Jim Bridger U1 Mercury Controls	312	SG	Apr-15	4,493,141
Jim Bridger U2 Mercury Controls	312	SG	Apr-15	4,478,656
Jim Bridger U3 Mercury Controls	312	SG	Apr-15	4,543,617
Jim Bridger U4 Mercury Controls	312	SG	Apr-15	4,599,135
Wyodak Mercury Controls	312	SG	Apr-15	4,731,555
Steam Production Total				220,085,202
Hydro Production				
Soda Spillway Gate Improvements	332	SG-U	Nov-15	2,098,922
ILR 8.7 Speelyai Hatchery Water Intake	332	SG-P	Nov-15	2,544,753
ILR 6.2 Merwin Flow Controls	332	SG-P	Oct-15	2,518,955
Yale Upper Rock Block Stabilization	332	SG-P	Feb-15	6,057,076
Hydro Production Total				13,219,706
Other Production				
Lake Side U12 Combustion Overhaul-CY2015	343	SG	May-15	16,235,189
Lake Side U11 Combustion Overhaul-CY2015	343	SG	May-15	16,233,562
Chehalis U2 CSA Variable fee - CT2 - MI	343	SG	Jun-15	13,490,273
Chehalis U1 CSA Variable fee - CT1 - MI	343	SG	Jun-15	13,490,273
Lake Side CT21 - Compressor Repairs	343	SG	May-15	2,367,575
Lake Side U12 Comb Turbine Exhaust Cylinder Instal	343	SG	May-15	3,547,015
Lake Side 2 Build	343	SG	Jun-15	5,120,391
Lake Side U22 Combustion Overhaul - CY2015	343	SG	Dec-15	3,092,720
Lake Side U21 Combustion Overhaul - CY2015	343	SG	Dec-15	3,092,720
U00 Central Utah Water Conservancy District CY15	343	SG	Jul-15	4,035,650
Other Production Total				80,705,368

Project Description	Account	Factor	In-Service Date	CY2015 Plant Additions
Transmission				
Bar Nunn / Natrona County Airport new 115 - 12kV Transmission	355	SG	Nov-15	2,759,111
Knott Sub Install 115-12.5 kV Transformer - Trans	355	SG	Feb-15	1,537,542
U3 GSU permanent replacement	355	SG	Sep-15	4,233,325
Casper Outer Loop - New 115kV Red Butte to WAPA	355	SG	Jun-15	4,846,487
Cameron to Milford: New 138 kV Transmission and 138-46 kV Transformer 75 M	355	SG	Dec-15	16,200,000
Sigurd - Red Butte 345 kV line - Trans	355	SG	May-15	343,677,654
Carbon Plant Replacement - Trans	355	SG	Mar-15	37,936,487
Pinto Add 3rd Phase Shifting Transformer	355	SG	Nov-15	17,729,911
Highland Sub - Lehi Rebuild for Network Customer	355	SG	Apr-15	3,154,001
Southwest Wyoming-Silver Creek - Trans	355	SG	Oct-15	13,954,359
Terminal - Horseshoe Relocation Lidar	355	SG	Mar-15	3,853,875
Utah Facility Rating Modificaitons	355	SG	Jun-15	3,700,000
Casper Sub Install 230/115 250 MVA Xfmr TPL-002	355	SG	Oct-15	8,456,305
Vantage - Pomona Heights - TPL002	355	SG	May-15	6,025,000
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	SG	Jun-15	8,108,870
345 x 138 kV AUTO w/12.47 kV Tertiary 700 MVA Transformer	355	SG	Feb-15	3,692,170
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	SG	Feb-15	2,055,060
Whetstone 230-115KV Substation phase 1 - TPL002	355	SG	Mar-15	16,155,114
Transmission Total				498,075,271
Distribution				
Threemile Canyon Farm 2,500 HP Increase	364	OR	Apr-15	4,804,088
Lyons Capacity Solution All Phases (3 MVA)	364	OR	Dec-15	4,295,171
Bar Nunn / Natrona County Airport new 115 - 12kV sub - Dist	364	WYP	Nov-15	6,275,925
Seiah Substation Capacity Relief (25 MVA at Pomona Heights)	364	WA	Feb-15	5,883,131
Distribution Total				21,258,315
General				
CY14 Non data center router and switch TOM	397	SO	Mar-15	2,444,325
EMS/SCADA Replacement / Upgrade - general	397	SO	Oct-15	4,228,657
EMS/SCADA Replacement / Upgrade - hardware	397	SO	Oct-15	4,000,000
General Total				10,672,982
Intangible				
C&T: Endur Major Version Upgrade	303	SG	Dec-15	2,017,487
GIS - Fastgate Replacement Phase 1	303	SO	Jul-15	3,775,579
EMS/SCADA Replacement / Upgrade - software	303	SO	Oct-15	20,100,000
Intangible Total				25,893,066
				869,909,909
				Ref# 8.5.4

	<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>
Adjustment to Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	(20,679,358)	SE	24.466%	(5,059,486)	
1 - Fuel Stock - Pro Forma	151	3	(3,820,090)	SE	24.466%	(934,637)	
			<u>(24,499,448)</u>			<u>(5,994,123)</u>	8.6.1
1-Fuel Stock-Working Cap. Deposit	25316	3	820,210	SE	24.466%	200,675	8.6.1
1-Fuel Stock-Working Cap. Deposit	25317	3	(30,082)	SE	24.466%	(7,360)	8.6.1
Prepaid Overhauls	186M	3	(14,169,787)	SG	25.514%	(3,615,231)	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2015 are lower than the 12 months ending December 2014 levels due to a decrease in the amount of coal stockpiled, which is partially offset by 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 2015.

PacifiCorp
 Results of Operations - December 2014
 Miscellaneous Rate Base
 13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	2010 Protocol Factor	Dec-2014	Dec-2015	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Bridger	151	SE	23,325,934	27,811,090	4,485,156
Carbon	151	SE	2,612,505	384,303	(2,228,201)
Cholla	151	SE	12,514,115	8,694,025	(3,820,090)
Colstrip	151	SE	1,579,774	1,461,636	(118,138)
Craig	151	SE	9,686,394	11,505,017	1,818,623
Hayden	151	SE	1,680,135	2,991,693	1,311,558
Hunter	151	SE	53,997,762	48,329,148	(5,668,614)
Huntington	151	SE	32,758,650	25,939,083	(6,819,567)
Johnston	151	SE	7,361,546	8,169,407	807,861
Naughton	151	SE	9,042,373	9,036,929	(5,445)
Deer Creek	151	SE	133,641	5,298	(128,344)
Prep Plant	151	SE	35,412,410	18,482,153	(16,930,256)
Rock Garden	151	SE	22,520,214	25,316,222	2,796,008
Total			212,625,452	188,126,005	(24,499,448)

Ref. 8.6

1 - Working Capital Deposits	Account	2010 Protocol Factor	Dec-2014	Dec-2015	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(3,599,748)	(2,779,538)	820,210
DPEC Working Capital Deposit	25317	SE	(2,922,416)	(2,952,499)	(30,082)

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	2010 Protocol Factor	Dec-2014	Dec-2015	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	23,124,960	6,080,026	(17,044,934)
Chehalis	186M	SG	17,739,451	8,127,501	(9,611,950)
Currant Creek	186M	SG	10,734,306	17,139,135	6,404,829
Lake Side 2	186M	SG	1,766,573	7,848,841	6,082,268
Total			53,365,291	39,195,503	(14,169,787)

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>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,614,472)	SG	25.514%	(3,218,414)	
Remove PHFU	105	1	(4,847,342)	UT	Situs	-	
Remove PHFU	105	1	(231)	WY	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(30,875,257)	SE	24.466%	(7,554,051)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
			<u>(53,274,726)</u>			<u>(15,026,571)</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
 Results of Operations - December 2014
 FERC 105 (PHFU)

Primary Account		Secondary Account		Alloc	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	13 Month Average (\$000s)
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,953	2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,945	2,903	2,903	2,903	2,903	2,937
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	755	755	755	755	755	755	755	755	755	755	755	755	755
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	746	746	746	746	746	746	746	746	746	746	746	746	746
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	-	-	-	-	-	-	-	-	1	1	1	1	1	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	953	953	953	953	953	953	953	953	953	953	953	953	953	953
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	28,511	29,989	29,989	29,989	29,989	29,989	29,989	29,989	30,011	30,137	30,137	30,137	30,137	29,922
1059000	EL PLT HLD FTR USE-O	3601000	LAND OWNED IN FEE	CA	683	683	683	683	683	683	683	683	683	683	683	683	683	683
Total (000's)					51,880	53,357	53,357	53,357	53,357	53,357	53,357	53,357	53,373	53,456	53,456	53,456	53,456	53,275

SG	12,614,472	
UT	4,847,342	
WYP	231	
OR	4,254,106	
SE	30,875,257	
CA	683,318	
Total	53,274,726	Ref. 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj Elec Plnt Acq. Amort Exp	406	3	(83,471)	SG	25.514%	(21,296)	8.8.1
Adjustment to Rate Base:							
Adj Elec Plant Acquisition	114	3	(2,232,998)	SG	25.514%	(569,720)	8.8.1
Adj Elec Plant Acq. Accel Amort	115	3	(2,747,882)	SG	25.514%	(701,085)	8.8.1

Description of Adjustment:

This adjustment replaces the Electric Plant Acquisition adjustment amortization in the base period with that in the pro forma period.

The Wyodak portion of the amortization of the Electric Plant Acquisition Adjustment expires in June 30, 2013, but was not removed from aggregate balances until January 2014. Sigurd-Glen Canyon portion expired in September 30, 2014, and was removed from aggregate balances in the same month.

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)	4,750,825	143,167,971	(109,504,439)
Base Period Amount (below)	4,834,296	145,400,969	(106,756,557)
Pro Forma Adjustment	(83,471)	(2,232,998)	(2,747,882)
	Ref 8.8	Ref 8.8	Ref 8.8

Year	<u>Beg Balance</u>			<u>End Balance</u>		<u>13 Mo Average Bal</u>	
	<u>Gross</u>	<u>Accumulated</u>	<u>Amortization</u>	<u>Accumulated</u>	<u>Gross Acq</u>	<u>Acc Amort</u>	
	<u>Acquisition</u>	<u>Amortization</u>		<u>Amortization</u>			
Opening Balance	159,175,508			(118,104,317)			
Wyodak fully amortized base =	(14,560,711)			14,560,711			
2014 January	144,614,797	(118,104,317)	(405,177)	(103,948,783)			
February	144,614,797	(103,948,783)	(405,177)	(104,353,960)			
March	144,614,797	(104,353,960)	(405,177)	(104,759,136)			
April	144,614,797	(104,759,136)	(405,177)	(105,164,313)			
May	144,614,797	(105,164,313)	(405,177)	(105,569,490)			
June	144,614,797	(105,569,490)	(405,177)	(105,974,666)			
July	144,614,797	(105,974,666)	(405,177)	(106,379,843)			
August	144,614,797	(106,379,843)	(405,177)	(106,785,019)			
September	144,614,797	(106,785,019)	(405,177)	(107,190,196)			
Sigurd-Glen fully amortized base =	(1,446,827)			1,446,827			
October	143,167,971	(107,190,196)	(395,902)	(106,139,271)			
November	143,167,971	(106,139,271)	(395,902)	(106,535,174)			
December	143,167,971	(106,535,174)	(395,902)	(106,931,076)	145,400,969	(106,756,557)	
		Base Period Amort =	(4,834,296)				
2015 January	143,167,971	(106,931,076)	(395,902)	(107,326,978)			
February	143,167,971	(107,326,978)	(395,902)	(107,722,880)			
March	143,167,971	(107,722,880)	(395,902)	(108,118,782)			
April	143,167,971	(108,118,782)	(395,902)	(108,514,684)			
May	143,167,971	(108,514,684)	(395,902)	(108,910,586)			
June	143,167,971	(108,910,586)	(395,902)	(109,306,488)			
July	143,167,971	(109,306,488)	(395,902)	(109,702,390)			
August	143,167,971	(109,702,390)	(395,902)	(110,098,292)			
September	143,167,971	(110,098,292)	(395,902)	(110,494,194)			
October	143,167,971	(110,494,194)	(395,902)	(110,890,096)			
November	143,167,971	(110,890,096)	(395,902)	(111,285,998)			
December	143,167,971	(111,285,998)	(395,902)	(111,681,900)	143,167,971	(109,504,439)	
		Pro Forma Amort =	(4,750,825)				

PacifiCorp
 Results of Operations - December 2014
 Regulatory Asset Amortization
 GL Account 140800 - Actuals for 12 Months Ended December 2014

Year	Month	Amount	Accumulated Amount	
2013	12	-	159,175,508	
2014	1	(14,560,711)	144,614,797	
2014	2	-	144,614,797	
2014	3	-	144,614,797	
2014	4	-	144,614,797	
2014	5	-	144,614,797	
2014	6	-	144,614,797	
2014	7	-	144,614,797	
2014	8	-	144,614,797	
2014	9	-	144,614,797	
2014	10	(1,446,827)	143,167,971	
2014	11	-	143,167,971	
2014	12	-	143,167,971	Ref. 8.9.1

GL Account Balance
 Account Number 140800

Calendar year 2014

Period	Debit	Credit	Balance	Cum. balance
Balance Ca...				159,175,508.02
1		14,560,710.68	14,560,710.68-	144,614,797.34
2				144,614,797.34
3				144,614,797.34
4				144,614,797.34
5				144,614,797.34
6				144,614,797.34
7				144,614,797.34
8				144,614,797.34
9				144,614,797.34
10		1,446,826.60	1,446,826.60-	143,167,970.74
11				143,167,970.74
12				143,167,970.74

	<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>
Rate Base Amounts							
13 Month Average Amount in Year Ended December 2014							
Adjustment to Rate Base:							
Other Plant	341	1	(3,478,252)	SG	25.514%	(887,429)	
Other Plant	343	1	(179,326,109)	SG	25.514%	(45,752,653)	
Other Plant	344	1	(5,850,373)	SG	25.514%	(1,492,644)	
Other Plant	345	1	(12,226,099)	SG	25.514%	(3,119,325)	
Other Plant	346	1	(659,497)	SG	25.514%	(168,262)	
General Plant	391	1	(8,713)	SG	25.514%	(2,223)	
			<u>(201,549,043)</u>			<u>(51,422,537)</u>	8.9.1
Adjustment to Depreciation Reserve:							
Other Plant	108OP	1	38,677,177	SG	25.514%	9,867,963	
General Plant	108GP	1	3,724	SG	25.514%	950	
			<u>38,680,901</u>			<u>9,868,913</u>	8.9.1
Expense Amounts							
13 Month Average Amount in Year Ended December 2014							
Other Plant	403OP	1	(6,791,480)	SG	25.514%	(1,732,755)	8.9.1
General Plant	403GP	1	(1,743)	SG	25.514%	(445)	8.9.1
			<u>(6,793,223)</u>			<u>(1,733,200)</u>	
Adjustment to O&M Expense:							
Rolling Hills	549	1	(1,532,825)	SG	25.514%	(391,080)	8.9.1
			<u>(1,532,825)</u>			<u>(391,080)</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,499,583)	SCHMDEXP	27.680%	(1,799,098)	
Schedule M Adjustment	SCHMDT	1	(9,079,224)	TAXDEPR	25.623%	(2,326,406)	
Deferred Tax Expense	41010	1	2,466,657	SCHMDEXP	27.680%	682,776	
Deferred Tax Expense	41010	1	(3,445,656)	TAXDEPR	25.623%	(882,894)	
Deferred Tax Expense	41110	1	15,546	OR	Situs	15,546	
Accumulated Def Inc Tax Balance	282	1	16,019,763	OR	Situs	16,019,763	

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 2014. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
 Results of Operations - December 2014
 Remove Rolling Hills

Rate Base Amounts	13 Month Average Amount in Year Ended December 2014	Ref.
Capital		
Other Plant - 341	3,478,252	
Other Plant - 343	179,326,109	
Other Plant - 344	5,850,373	
Other Plant - 345	12,226,099	
Other Plant - 346	659,497	
General Plant - 391	8,713	
	<u>201,549,043</u>	8.9
Depreciation Reserve		
Other Plant	(38,677,177)	
General Plant	(3,724)	
	<u>(38,680,901)</u>	8.9

Expense Amounts	13 Month Average Amount in Year Ended December 2014	Ref.
Depreciation Expense		
Other Plant	6,791,480	8.9
General Plant	1,743	
	<u>6,793,223</u>	
Operation & Maintenance Expense		
Account 929	1,532,825	8.9
	<u>1,532,825</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove Fountain Green EPIS - Hydro	332	3	(411,426)	SG-U	25.514%	(104,970)	8.10.1
Remove Fountain Green EPIS - Trans	353	3	(47,842)	SG	25.514%	(12,206)	8.10.1
			<u>(459,268)</u>				
Adjustment to Depreciation Reserve:							
Rem Fountain Green Dep. Res. - Hydro	108HP	3	307,814	SG-U	25.514%	78,535	8.10.1
Rem Fountain Green Dep. Res. - Trans	108TP	3	4,766	SG	25.514%	1,216	8.10.1
			<u>312,580</u>				
Adjustment to Depreciation Expense:							
Rem Fountain Green Dep. Exp. - Trans	403TP	3	(902)	SG	25.514%	(230)	8.10.1
Rem Fountain Green Dep. Exp. - Gen	403GP	3	(7)	SG	25.514%	(2)	8.10.1
			<u>(909)</u>				
Adjustment to Tax:							
Schedule M Adj - Fountain Green	SCHMAT	1	(909)	SG	25.514%	(232)	
DIT Expense - Fountain Green	41110	1	345	SG	25.514%	88	
ADIT - Fountain Green	282	1	11,084	SG	25.514%	2,828	
ADIT - Powerdale	283	1	934,500	SG	25.514%	238,425	

Description of Adjustment:

This adjusts the Company's filing for various assets that were sold or removed, including the removal of the Fountain Green hydroelectric plant.

PacifiCorp
 Results of Operations - December 2014
 Misc Asset Sales and Removals

<u>Rate Base:</u>	<u>December 2014</u> <u>13-Mo. Avg. Balance</u>	<u>December 2015</u> <u>13-Mo. Avg. Balance</u>	<u>Adjustment</u>	
Fountain Green Hydro Project				
EPIS - Hydro	594,282	182,856	(411,426)	Ref. 8.10
EPIS - Trans	69,105	21,263	(47,842)	Ref. 8.10
Dep. Res. - Hydro	(444,620)	(136,806)	307,814	Ref. 8.10
Dep. Res. - Trans	(6,951)	(2,185)	4,766	Ref. 8.10

<u>Depreciation Expense:</u>	<u>12 ME December 2014</u>	<u>12 ME December 2015</u>	<u>Adjustment</u>	
Fountain Green Hydro Project				
Depreciation Expense - Trans	1,202	300	(902)	Ref. 8.10
Depreciation Expense - General	7	-	(7)	Ref. 8.10

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Remove system alloc deferral	403SP	1	32,206,089	SG	25.514%	8,216,952	8.11.1
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	(21,343,152)	UT	Situs	-	8.11.1
Add situs alloc deferral	407	1	(3,073,021)	ID	Situs	-	8.11.1
Add situs alloc deferral	407	1	(7,789,916)	WY	Situs	-	8.11.1
			<u>-</u>			<u>8,216,952</u>	
<u>Adjust base period to pro forma period:</u>							
Depreciation Expense	403SP	3	(29,395,143)	SG	25.514%	(7,499,777)	8.11.3
<u>Remove May - Dec O&M expense from base period</u>							
Steam Non-NPC fuel exp	501	3	(328,268)	SE	24.466%	(80,315)	8.11.4
Steam Non fuel operation exp	502	3	(943,026)	SG	25.514%	(240,601)	8.11.4
Steam Non fuel operation exp	505	3	(1,554,659)	SG	25.514%	(396,650)	8.11.4
Steam Non fuel operation exp	506	3	(2,041,356)	SG	25.514%	(520,825)	8.11.4
Steam maintenance exp	511	3	(173,986)	SG	25.514%	(44,390)	8.11.4
Steam maintenance exp	512	3	(1,670,584)	SG	25.514%	(426,227)	8.11.4
Steam maintenance exp	513	3	(442,685)	SG	25.514%	(112,945)	8.11.4
Steam maintenance exp	514	3	(165,730)	SG	25.514%	(42,284)	8.11.4
Other power supply exp	557	3	(312,944)	SG	25.514%	(79,844)	8.11.4
			<u>(7,633,238)</u>			<u>(1,944,080)</u>	
Adjustment to Rate Base:							
<u>Adjust base period to pro forma period:</u>							
Electric Plant in Service	311	3	(83,250,245)	SG	25.514%	(21,240,184)	8.11.3
Accumulated Depreciation	108SP	3	55,592,961	SG	25.514%	14,183,799	8.11.3
			<u>(27,657,284)</u>			<u>(7,056,385)</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	(29,501,397)	SG	25.514%	(7,526,886)	
Deferred Income Tax Exp Adj	41010	3	11,196,075	SG	25.514%	2,856,528	
Accum Def Inc Tax Bal Adj	282	3	(5,598,038)	SG	25.514%	(1,428,264)	
PP&E PowerTax ADIT Balance	282	3	3,073,285	SG	25.514%	784,107	
PP&E PowerTax Def Tax Exp-FT	41010	3	3,145,584	SG	25.514%	802,554	

Description of Adjustment:

The Carbon Plant is scheduled to be retired in 2015. This adjustment: 1) corrects the allocation of the base period accelerated depreciation expense for the Carbon Plant; 2) adjusts the base period depreciation expense to the pro forma period, 3) removes the operation and maintenance expense for the period May - December 2014, and 4) adjusts the amounts in the base period electric plant in service, and accumulated depreciation reserve to the pro forma period.

PacifiCorp
 Results of Operations - December 2014
 Carbon Plant Closure

On January 1, 2014 new depreciation rates for 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, to be amortized to expense after the plant is retired. This deferral of depreciation expense was booked on a company system factor, but needs to be allocated situs to Utah, Idaho, and Wyoming.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	(32,206,089)	SG	8.11
<u>Correct</u>				
Utah depn deferral	407	(21,343,152)	UT	8.11
Idaho depn deferral	407	(3,073,021)	ID	8.11
Wyoming depn deferral	407	(7,789,916)	WYP	8.11
		<u>(32,206,089)</u>		

PacifiCorp
Results of Operations - December 2014
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2014

Year	Period	Profit Center	Account Number	Amount	Description	Posting Date	Reference				Actual Allocation	Correct Allocation
							Doc Number	Cost Center	FERC Account	FERC Location		
2015	001	1063	565131	(75,085)	ID Deferred Carbon Decomm	01/31/2014	125937200	10307	4032000	000250	SG	ID
2015	001	1063	565131	(162,228)	ID Deferred Carbon Depreciation	01/31/2014	125937200	10307	4032000	000250	SG	ID
2015	001	1063	565131	(555,872)	UT Deferred Carbon Decomm	01/31/2014	125937200	10307	4032000	000250	SG	UT
2015	001	1063	565131	(1,201,021)	UT Deferred Carbon Depreciation	01/31/2014	125937200	10307	4032000	000250	SG	UT
2015	001	1063	565131	(201,527)	WY Deferred Carbon Decomm	01/31/2014	125937200	10307	4032000	000250	SG	WYP
2015	001	1063	565131	(435,421)	WY Deferred Carbon Depreciator	01/31/2014	125937200	10307	4032000	000250	SG	WYP
2015	002	1063	565131	(75,085)	ID Deferred Carbon Decomm	02/28/2014	126016521	10307	4032000	000250	SG	ID
2015	002	1063	565131	(162,247)	ID Deferred Carbon Depreciation	02/28/2014	126016521	10307	4032000	000250	SG	ID
2015	002	1063	565131	(555,872)	UT Deferred Carbon Decomm	02/28/2014	126016521	10307	4032000	000250	SG	UT
2015	002	1063	565131	(1,201,155)	UT Deferred Carbon Depreciation	02/28/2014	126016521	10307	4032000	000250	SG	UT
2015	002	1063	565131	(201,527)	WY Deferred Carbon Decomm	02/28/2014	126016521	10307	4032000	000250	SG	WYP
2015	002	1063	565131	(435,469)	WY Deferred Carbon Depreciator	02/28/2014	126016521	10307	4032000	000250	SG	WYP
2015	003	1063	565131	(75,085)	ID Deferred Carbon Decomm	03/31/2014	126081539	10307	4032000	000250	SG	ID
2015	003	1063	565131	(161,264)	ID Deferred Carbon Depreciation	03/31/2014	126081539	10307	4032000	000250	SG	ID
2015	003	1063	565131	(555,872)	UT Deferred Carbon Decomm	03/31/2014	126081539	10307	4032000	000250	SG	UT
2015	003	1063	565131	(1,193,878)	UT Deferred Carbon Depreciation	03/31/2014	126081539	10307	4032000	000250	SG	UT
2015	003	1063	565131	(201,527)	WY Deferred Carbon Decomm	03/31/2014	126081539	10307	4032000	000250	SG	WYP
2015	003	1063	565131	(432,831)	WY Deferred Carbon Depreciator	03/31/2014	126081539	10307	4032000	000250	SG	WYP
2015	004	1063	565131	(96,963)	ID Deferred Carbon Decomm	04/30/2014	126399163	10307	4032000	000250	SG	ID
2015	004	1063	565131	(223,711)	ID Deferred Carbon Depreciation	04/30/2014	126399163	10307	4032000	000250	SG	ID
2015	004	1063	565131	(580,364)	UT Deferred Carbon Decomm	04/30/2014	126399163	10307	4032000	000250	SG	UT
2015	004	1063	565131	(1,257,385)	UT Deferred Carbon Depreciation	04/30/2014	126399163	10307	4032000	000250	SG	UT
2015	004	1063	565131	(215,498)	WY Deferred Carbon Decomm	04/30/2014	126399163	10307	4032000	000250	SG	WYP
2015	004	1063	565131	(470,626)	WY Deferred Carbon Depreciator	04/30/2014	126399163	10307	4032000	000250	SG	WYP
2015	005	1063	565131	(80,554)	ID Deferred Carbon Decomm	05/31/2014	126478117	10307	4032000	000250	SG	ID
2015	005	1063	565131	(171,930)	ID Deferred Carbon Depreciation	05/31/2014	126478117	10307	4032000	000250	SG	ID
2015	005	1063	565131	(561,995)	UT Deferred Carbon Decomm	05/31/2014	126478117	10307	4032000	000250	SG	UT
2015	005	1063	565131	(1,199,486)	UT Deferred Carbon Depreciation	05/31/2014	126478117	10307	4032000	000250	SG	UT
2015	005	1063	565131	(205,020)	WY Deferred Carbon Decomm	05/31/2014	126478117	10307	4032000	000250	SG	WYP
2015	005	1063	565131	(437,581)	WY Deferred Carbon Depreciator	05/31/2014	126478117	10307	4032000	000250	SG	WYP
2015	006	1063	565131	(80,554)	ID Deferred Carbon Decomm	06/30/2014	126552707	10307	4032000	000250	SG	ID
2015	006	1063	565131	(182,689)	ID Deferred Carbon Depreciation	06/30/2014	126552707	10307	4032000	000250	SG	ID
2015	006	1063	565131	(561,995)	UT Deferred Carbon Decomm	06/30/2014	126552707	10307	4032000	000250	SG	UT
2015	006	1063	565131	(1,274,546)	UT Deferred Carbon Depreciation	06/30/2014	126552707	10307	4032000	000250	SG	UT
2015	006	1063	565131	(205,020)	WY Deferred Carbon Decomm	06/30/2014	126552707	10307	4032000	000250	SG	WYP
2015	006	1063	565131	(464,964)	WY Deferred Carbon Depreciator	06/30/2014	126552707	10307	4032000	000250	SG	WYP
2015	007	1063	565131	(80,554)	ID Deferred Carbon Decomm	07/31/2014	126863853	10307	4032000	000250	SG	ID
2015	007	1063	565131	(173,717)	ID Deferred Carbon Depreciation	07/31/2014	126863853	10307	4032000	000250	SG	ID
2015	007	1063	565131	(561,995)	UT Deferred Carbon Decomm	07/31/2014	126863853	10307	4032000	000250	SG	UT
2015	007	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	07/31/2014	126863853	10307	4032000	000250	SG	UT
2015	007	1063	565131	(205,020)	WY Deferred Carbon Decomm	07/31/2014	126863853	10307	4032000	000250	SG	WYP
2015	007	1063	565131	(442,131)	WY Deferred Carbon Depreciator	07/31/2014	126863853	10307	4032000	000250	SG	WYP
2015	008	1063	565131	(80,554)	ID Deferred Carbon Decomm	08/31/2014	126929470	10307	4032000	000250	SG	ID
2015	008	1063	565131	(173,717)	ID Deferred Carbon Depreciation	08/31/2014	126929470	10307	4032000	000250	SG	ID
2015	008	1063	565131	(561,995)	UT Deferred Carbon Decomm	08/31/2014	126929470	10307	4032000	000250	SG	UT
2015	008	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	08/31/2014	126929470	10307	4032000	000250	SG	UT
2015	008	1063	565131	(205,020)	WY Deferred Carbon Decomm	08/31/2014	126929470	10307	4032000	000250	SG	WYP
2015	008	1063	565131	(442,131)	WY Deferred Carbon Depreciator	08/31/2014	126929470	10307	4032000	000250	SG	WYP
2015	009	1063	565131	(80,554)	ID Deferred Carbon Decomm	09/30/2014	127020909	10307	4032000	000250	SG	ID
2015	009	1063	565131	(173,717)	ID Deferred Carbon Depreciation	09/30/2014	127020909	10307	4032000	000250	SG	ID
2015	009	1063	565131	(561,995)	UT Deferred Carbon Decomm	09/30/2014	127020909	10307	4032000	000250	SG	UT
2015	009	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	09/30/2014	127020909	10307	4032000	000250	SG	UT
2015	009	1063	565131	(205,020)	WY Deferred Carbon Decomm	09/30/2014	127020909	10307	4032000	000250	SG	WYP
2015	009	1063	565131	(442,131)	WY Deferred Carbon Depreciator	09/30/2014	127020909	10307	4032000	000250	SG	WYP
2015	010	1063	565131	(80,554)	ID Deferred Carbon Decomm	10/31/2014	127325350	10307	4032000	000250	SG	ID
2015	010	1063	565131	(173,717)	ID Deferred Carbon Depreciation	10/31/2014	127325350	10307	4032000	000250	SG	ID
2015	010	1063	565131	(561,995)	UT Deferred Carbon Decomm	10/31/2014	127325350	10307	4032000	000250	SG	UT
2015	010	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	10/31/2014	127325350	10307	4032000	000250	SG	UT
2015	010	1063	565131	(205,020)	WY Deferred Carbon Decomm	10/31/2014	127325350	10307	4032000	000250	SG	WYP
2015	010	1063	565131	(442,131)	WY Deferred Carbon Depreciator	10/31/2014	127325350	10307	4032000	000250	SG	WYP
2015	011	1063	565131	(80,554)	ID Deferred Carbon Decomm	11/30/2014	127411628	10307	4032000	000250	SG	ID
2015	011	1063	565131	(173,717)	ID Deferred Carbon Depreciation	11/30/2014	127411628	10307	4032000	000250	SG	ID
2015	011	1063	565131	(561,995)	UT Deferred Carbon Decomm	11/30/2014	127411628	10307	4032000	000250	SG	UT
2015	011	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	11/30/2014	127411628	10307	4032000	000250	SG	UT
2015	011	1063	565131	(205,020)	WY Deferred Carbon Decomm	11/30/2014	127411628	10307	4032000	000250	SG	WYP
2015	011	1063	565131	(442,131)	WY Deferred Carbon Depreciator	11/30/2014	127411628	10307	4032000	000250	SG	WYP
2015	012	1063	565131	(80,554)	ID Deferred Carbon Decomm	12/31/2014	127489373	10307	4032000	000250	SG	ID
2015	012	1063	565131	(173,717)	ID Deferred Carbon Depreciation	12/31/2014	127489373	10307	4032000	000250	SG	ID
2015	012	1063	565131	(561,995)	UT Deferred Carbon Decomm	12/31/2014	127489373	10307	4032000	000250	SG	UT
2015	012	1063	565131	(1,211,957)	UT Deferred Carbon Depreciation	12/31/2014	127489373	10307	4032000	000250	SG	UT
2015	012	1063	565131	(205,020)	WY Deferred Carbon Decomm	12/31/2014	127489373	10307	4032000	000250	SG	WYP
2015	012	1063	565131	(442,131)	WY Deferred Carbon Depreciator	12/31/2014	127489373	10307	4032000	000250	SG	WYP

(32,206,089)
Ref 8.11

PacifiCorp
 Results of Operations - December 2014
 Carbon Plant Closure

Base Year Ended December 2014

Carbon Plant Steam Plant:	Actuals: December 2014	
	13 Month Avg	
Gross EPIS*	120,146,813	(A)
Depreciation Reserve Adjusted	(138,361,732)	(B)
Depreciation Expense	42,178,458	(C)

*The balance does not include land as land is not depreciated. The balance also does not include general or transmission assets.

**The adjusted balance includes the increase in reserve to account for the different depreciation rates Oregon is using for the coal-fired generating plants.

Known & Measurable Adjustment for Test Year Ending December 2015

	Capital Additions	EPIS Balance	Depreciation Expense*** 36.55%	Removal Spend	Depreciation Reserve
Dec-14	-	119,913,846	-	-	(158,999,848)
Jan-15	-	119,913,846	3,652,376	41,843	(162,610,381)
Feb-15	-	119,913,846	3,652,376	62,037	(166,200,719)
Mar-15	-	119,913,846	3,652,376	62,037	(169,791,058)
Apr-15	-	-	1,826,188	62,037	(51,641,363)
May-15	-	-	-	62,037	(51,579,326)
Jun-15	-	-	-	1,593,274	(49,986,052)
Jul-15	-	-	-	1,694,958	(48,291,095)
Aug-15	-	-	-	1,643,274	(46,647,821)
Sep-15	-	-	-	1,643,274	(45,004,548)
Oct-15	-	-	-	1,643,274	(43,361,274)
Nov-15	-	-	-	1,643,274	(41,718,000)
Dec-15	-	-	-	1,555,462	(40,162,539)
		<u>36,896,568</u> (D)	<u>12,783,316</u> (E)		<u>(82,768,771)</u> (F)
		13 mo avg Dec.2015			13 Mo Avg Dec 2015

Adjustments: (83,250,245) (D - A) (29,395,143) (E-B) 55,592,961 (F - C)

***The Carbon accelerated composite rate from the approved depreciation study is 36.55%.

PacifiCorp
 Results of Operations - December 2014
 Carbon Plant Closure
 Remove May - December 2014 Operation & Maintenance Expense

Labor Expense	FERC		May 2014 - Dec 2014	Labor	May 2014 - Dec 2014
	Acct	Factor		Escalation*	Escalated Labor
Steam Operation Expense - Non-NPC Fuel	501	SE	180,775	1.72%	183,893
Steam Operation Expense	502	SG	519,319	1.72%	528,276
Steam Operation Expense	505	SG	856,141	1.72%	870,907
Steam Operation Expense	506	SG	1,124,162	1.72%	1,143,551
Steam Maintenance Expense	511	SG	95,813	1.72%	97,465
Steam Maintenance Expense	512	SG	919,981	1.72%	935,848
Steam Maintenance Expense	513	SG	243,784	1.72%	247,989
Steam Maintenance Expense	514	SG	91,266	1.72%	92,840
Other Power Supply Expense	557	SG	172,337	1.72%	175,309
Total			4,203,578		4,276,079

Non - Labor Expense	FERC		May 2014 - Dec 2014	Non-Labor	May 2014 - Dec 2014
	Acct	Factor		Escalation	Escalated Non-Labor
Steam Operation Expense - Non-NPC Fuel	501	SE	144,375	-	144,375
Steam Operation Expense	502	SG	414,750	-	414,750
Steam Operation Expense	505	SG	683,751	-	683,751
Steam Operation Expense	506	SG	897,805	-	897,805
Steam Maintenance Expense	511	SG	76,520	-	76,520
Steam Maintenance Expense	512	SG	734,736	-	734,736
Steam Maintenance Expense	513	SG	194,697	-	194,697
Steam Maintenance Expense	514	SG	72,889	-	72,889
Other Power Supply Expense	557	SG	137,635	-	137,635
Total			3,357,159		3,357,159

Total Operation & Maintenance Expense	FERC		Total	Ref
	Acct	Factor		
Steam Operation Expense - Non-NPC Fuel	501	SE	328,268	8.11
Steam Operation Expense	502	SG	943,026	8.11
Steam Operation Expense	505	SG	1,554,659	8.11
Steam Operation Expense	506	SG	2,041,356	8.11
Steam Maintenance Expense	511	SG	173,986	8.11
Steam Maintenance Expense	512	SG	1,670,584	8.11
Steam Maintenance Expense	513	SG	442,685	8.11
Steam Maintenance Expense	514	SG	165,730	8.11
Other Power Supply Expense	557	SG	312,944	8.11
Total			7,633,238	8.11

*These costs are escalated in the Wage and Employee Benefit adjustment, so the amount of this adjustment is

Dec 2014 Total Utility Labor = 480,537,868 Page 4.2.2
 Dec 2015 Escalated Utility Labor = 488,825,934 Page 4.2.2
 Escalation Factor 1.72% Above

	<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>
Adjustment to Rate Base:							
Net Prepaid Balance	128	3	(9,420,769)	SO	26.943%	(2,538,240)	8.12.1
Net Prepaid Balance	182M	3	75,445	CA	Situs	-	8.12.1
Net Prepaid Balance	182M	3	822,195	OR	Situs	822,195	8.12.1
Net Prepaid Balance	182M	3	(562,384)	UT	Situs	-	8.12.1
Net Prepaid Balance	182M	3	87,685,304	SO	26.943%	23,625,068	8.12.1
Net Prepaid Balance	2283	3	(90,376,673)	SO	26.943%	(24,350,204)	8.12.1
			<u>(11,776,882)</u>			<u>(2,441,181)</u>	8.12.1
Adjustment to Tax:							
ADIT Balances	190	3	34,175,881	SO	26.943%	9,208,014	8.12.1
ADIT Balances	283	3	(28,974,603)	SO	26.943%	(7,806,633)	8.12.1
ADIT Balances	283	3	(312,030)	OR	Situs	(312,030)	8.12.1
ADIT Balances	283	3	(28,632)	CA	Situs	-	8.12.1
ADIT Balances	283	3	213,431	UT	Situs	-	8.12.1
			<u>5,074,047</u>			<u>1,089,351</u>	8.12.1

Description of Adjustment:

This adjustment walks forwards the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes through the end of the test period. Adding this balance to rate base compensates the Company for costs incurred to finance contributions to its pension and other postretirement welfare plans, which on a net basis, have exceeded net periodic benefit cost recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture the costs to finance contributions that may be required in excess of GAAP expense based on the pension plan's funding requirements. Funding requirements differ from GAAP expense as such requirements are set forth by the Employee Retirement Income Security Act (ERISA), including the provisions of the Pension Protection Act of 2006.

FERC Pension Account	Factor	A	B	C=B-A	Ref
		December 2014 13 Mth. Avg. Allocation	December 2015 13 Mth. Avg. Allocation	Adjustment	
128	SO	9,420,769	-	(9,420,769)	8.12
182M	CA	(334,945)	(259,500)	75,445	8.12
182M	OR	(3,697,195)	(2,875,000)	822,195	8.12
182M	UT	1,966,384	1,404,000	(562,384)	8.12
182M	SO	386,314,080	473,999,385	87,685,304	8.12
2283	SO	(122,355,327)	(212,732,000)	(90,376,673)	8.12
		271,313,767	259,536,885	(\$11,776,882)	8.12

FERC Tax Account	Factor	December 2014	December 2015	Adjustment	Ref
		13 Mth. Avg. Allocation	13 Mth. Avg. Allocation		
190	SO	45,341,357	79,517,238	34,175,881	8.12
283	SO	(150,912,903)	(179,887,506)	(28,974,603)	8.12
283	OR	1,403,122	1,091,091	(312,030)	8.12
283	CA	127,115	98,483	(28,632)	8.12
283	UT	(746,263)	(532,832)	213,431	8.12
		(104,787,573)	(99,713,526)	\$5,074,047	8.12

Net Prepaid Pension and Other Post Retirement in Test Period

\$159,823,358

	<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>
Adjustment to Rate Base:							
<u>Remove Deer Creek Mine Closure Reg Assets from Base Period</u>							
Deer Creek Reg Asset	182M	1	(6,900,175)	SE	24.466%	(1,688,222)	
Adjustment to Tax:							
Accum Deferred Income Tax Bal	190	1	(3,231,109)	SE	24.466%	(790,535)	
Accum Deferred Income Tax Bal	283	1	2,807,084	SE	24.466%	686,791	

Description of Adjustment:

As described in the Company's application in Docket No. UM-1712, ("the Deer Creek Docket") the Company intends to close the Deer Creek mine (a coal mine located in Emery County, Utah) and sell its preparation plant, Trail Mountain and central warehouse assets in 2015. The work to close the mine will occur throughout 2015 with final steps extending into 2016. The Company has filed for permission to recover the unrecovered plant and closure costs through a tariff rider. This adjustment removes the regulatory asset related to the mine closure and sale from unadjusted results.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Add Eagle Mountain - Transmission	353	3	1,451,445	SG	25.514%	370,317	8.14.1
Adjustment to Depreciation Expense:							
Add Eagle Mountain Depr. Expense -	403TP	3	25,915	SG	25.514%	6,612	8.14.1
Adjustment to Depreciation Reserve:							
Add Eagle Mountain Depr. Reserve -	108TP	3	(10,492)	SG	25.514%	(2,677)	8.14.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	25,915	SG	25.514%	6,612	
Schedule M Adjustment	SCHMDT	3	94,344	SG	25.514%	24,071	
Deferred Income Tax Expense	41010	3	25,965	SG	25.514%	6,625	
Accumulated Def Inc Tax Balance	282	3	(13,230)	SG	25.514%	(3,375)	
			<u>1,599,861</u>			<u>408,183</u>	

Description of Adjustment:

In early 2015 the Company purchased the transmission and distribution system previously used by Eagle Mountain City in Utah. The company will now provide electric service to the city. This adjustment adds the 13 month average transmission portion that is system allocated to rate base along with the corresponding pro forma test period depreciation expense, depreciation reserve, and taxes.

Pacificorp
 Results of Operations - December 2014
 Eagle Mountain Adjustment

D

Electric Plant in Service

Account	Factor	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Transmission	353 SG	-	-	-	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878	1,886,878

Depreciation Expense

Account	Factor	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Transmission	403TP SG	-	-	-	1,364	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728

Depreciation Reserve

Account	Factor	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Transmission	108TP SG	-	-	-	(1,364)	(4,092)	(6,820)	(9,548)	(12,275)	(15,003)	(17,731)	(20,459)	(23,187)	(25,915)

*Depreciation rates used for Eagle Mountain Transmission: 2.21%

	13 Mth. Avg. Dec 2014	13 Mth. Avg. Dec 2015	12 ME Dec 2015	Adjustment	
353	-	1,451,445		1,451,445	Ref. 8.14
403TP	-		25,915	25,915	Ref. 8.14
108TP	-	(10,492)		(10,492)	Ref. 8.14

	<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>
Adjustment to Rate Base:							
Sale of Assets to Idaho Power							
EPIS: Substation	353	3	(14,042,943)	SG	25.514%	(3,582,869)	8.15.1
EPIS: Lines	354	3	(60,105,930)	SG	25.514%	(15,335,222)	8.15.1
Depreciation Reserve	108TP	3	31,682,288	SG	25.514%	8,083,311	8.15.1
Depreciation Expense	403TP	3	(1,315,787)	SG	25.514%	(335,705)	8.15.1
Receipt of Assets from Idaho Power							
EPIS: Substation	353	3	33,307,620	SG	25.514%	8,497,993	8.15.1
EPIS: Lines	354	3	30,479,980	SG	25.514%	7,776,558	8.15.1
Depreciation Reserve	108TP	3	(21,499,196)	SG	25.514%	(5,485,232)	8.15.1
Depreciation Expense	403TP	3	1,116,150	SG	25.514%	284,771	8.15.1
Tax ADIT Balance:							
SCHM Adjustment - Sale to Idaho							
Def Income Tax Expense	SCHMAT	3	(1,315,787)	SG	25.514%	(335,705)	
ADIT Balance - 13 Mth. Avg.	41010	3	499,354	SG	25.514%	127,403	
	282	3	(249,677)	SG	25.514%	(63,702)	
SCHM Adjustment - from Idaho							
Def Income Tax Expense	SCHMAT	3	1,116,150	SG	25.514%	284,771	
ADIT Balance - 13 Mth. Avg.	41010	3	(423,590)	SG	25.514%	(108,073)	
	282	3	211,795	SG	25.514%	54,037	
Schedule M Adjustment - Tax Gain							
Def Income Tax Expense	SCHMDT	3	644,465	SG	25.514%	164,427	
ADIT Balance - 13 Mth. Avg.	41010	3	244,584	SG	25.514%	62,402	
	282	3	4,769,325	SG	25.514%	1,216,829	

Description of Adjustment:

During 2014, the Company entered into an agreement with Idaho Power Company to exchange certain Transmission assets. The exchange is meant to reallocate respective ownership interests to better meet respective load service obligations and improve operational efficiency. The exchange is expected to occur in Q3 or Q4 of 2015. These amounts do not include CWIP.

ASSETS FROM PACIFICORP TO IDAHO POWER

Substations

	Depr. Rate	FERC	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15			
EPIS	1.71%	353	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	14,043	13 Mth. Avg.
Depr. Res.	0.14%	108TP	(2,821)	(2,841)	(2,861)	(2,881)	(2,901)	(2,921)	(2,941)	(2,962)	(2,982)	(3,002)	(3,022)	(3,042)	(3,062)	(2,941)	(2,941)	13 Mth. Avg.
Depr. Exp.		403TP	20	20	20	20	20	20	20	20	20	20	20	20	20	241	241	12 ME

Lines

	Depr. Rate	FERC	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15			
EPIS	1.79%	354	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	60,106	13 Mth. Avg.
Depr. Res.	0.15%	108TP	(28,203)	(28,293)	(28,382)	(28,472)	(28,562)	(28,651)	(28,741)	(28,830)	(28,920)	(29,010)	(29,099)	(29,189)	(29,278)	(28,741)	(28,741)	13 Mth. Avg.
Depr. Exp.		403TP	90	90	90	90	90	90	90	90	90	90	90	90	90	1,075	1,075	12 ME

Adjustment

353	(14,043)	Ref. 8.15
354	(60,106)	Ref. 8.15
108TP	31,682	Ref. 8.15
403TP	(1,316)	Ref. 8.15

ASSETS FROM IDAHO POWER TO PACIFICORP

Substations

	Depr. Rate	FERC	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15			
EPIS	1.71%	353	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	33,308	13 Mth. Avg.
Depr. Res.	0.14%	108TP	(9,142)	(9,189)	(9,237)	(9,284)	(9,332)	(9,380)	(9,427)	(9,475)	(9,522)	(9,570)	(9,617)	(9,665)	(9,713)	(9,427)	(9,427)	13 Mth. Avg.
Depr. Exp.		403TP	48	48	48	48	48	48	48	48	48	48	48	48	48	571	571	12 ME

Lines

	Depr. Rate	FERC	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15			
EPIS	1.79%	354	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	30,480	13 Mth. Avg.
Depr. Res.	0.15%	108TP	(11,799)	(11,845)	(11,890)	(11,936)	(11,981)	(12,027)	(12,072)	(12,117)	(12,163)	(12,208)	(12,254)	(12,299)	(12,345)	(12,072)	(12,072)	13 Mth. Avg.
Depr. Exp.		403TP	45	45	45	45	45	45	45	45	45	45	45	45	45	545	545	12 ME

Adjustment

353	33,308	Ref. 8.15
354	30,480	Ref. 8.15
108TP	(21,499)	Ref. 8.15
403TP	1,116	Ref. 8.15

9. REVISED PROTOCOL

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2014
FILE:	JAM December 2014 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/30/2015
TIME:	9:47:46 AM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.658
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.17%	5.20%	2.503%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.81%	9.80%	5.077%
	<u>100.00%</u>		<u>7.582%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2013 to 12/31/2014

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,719,129,566	3,452,971,203	1,266,158,363	(9,978,149)	1,256,180,214
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	360,600,595	270,399,619	90,200,976	41,214,484	131,415,460
5	Other Operating Revenues	2.4	187,270,964	141,705,707	45,565,257	(7,601,084)	37,964,173
6	Total Operating Revenues	2.4	5,267,001,125	3,865,076,529	1,401,924,596	23,635,251	1,425,559,848
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,157,521,279	870,094,059	287,427,219	(326,759)	287,100,460
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,474,224	30,147,768	10,326,456	446,836	10,773,292
12	Other Power Supply	2.9	1,109,166,025	830,844,221	278,321,804	9,742,132	288,063,936
13	Transmission	2.10	211,983,804	157,962,283	54,021,522	782,926	54,804,448
14	Distribution	2.12	206,637,281	137,341,186	69,296,095	549,920	69,846,015
15	Customer Accounting	2.12	85,292,258	54,298,706	30,993,551	304,915	31,298,467
16	Customer Service & Infor	2.13	136,004,345	105,980,845	30,023,500	(26,605,210)	3,418,290
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	103,932,849	71,306,597	32,626,252	13,203,270	45,829,522
19							
20	Total O & M Expenses	2.14	3,051,012,065	2,257,975,665	793,036,399	(1,901,969)	791,134,430
21							
22	Depreciation	2.16	646,078,659	467,110,054	178,968,605	26,653,491	205,622,096
23	Amortization	2.17	46,806,657	34,929,973	11,876,684	544,451	12,421,135
24	Taxes Other Than Income	2.17	171,415,396	104,188,269	67,227,128	2,396,061	69,623,188
25	Income Taxes - Federal	2.20	27,371,633	8,300,323	19,071,310	(20,731,378)	(1,660,068)
26	Income Taxes - State	2.20	12,963,329	8,013,478	4,949,851	(2,900,063)	2,049,787
27	Income Taxes - Def Net	2.19	295,102,598	232,629,941	62,472,657	24,347,692	86,820,349
28	Investment Tax Credit Adj.	2.17	(5,019,198)	(5,019,198)	0	0	0
29	Misc Revenue & Expense	2.4	(214,316)	(227,336)	13,020	3,169	16,189
30							
31	Total Operating Expenses	2.20	4,245,516,823	3,107,901,168	1,137,615,654	28,411,453	1,166,027,108
32							
33	Operating Revenue for Return		1,021,484,303	757,175,361	264,308,942	(4,776,202)	259,532,740
34							
35							
36	Rate Base:						
37	Electric Plant in Service	2.30	25,123,827,687	18,349,156,436	6,774,671,250	190,658,722	6,965,329,972
38	Plant Held for Future Use	2.31	53,274,726	38,248,156	15,026,571	(15,026,571)	0
39	Misc Deferred Debits	2.33	752,787,566	624,165,814	128,621,752	19,163,193	147,784,944
40	Elec Plant Acq Adj	2.31	38,644,412	28,784,808	9,859,604	(1,270,805)	8,588,799
41	Pensions	2.31	9,420,769	6,880,447	2,540,322	(2,540,322)	0
42	Prepayments	2.32	42,348,883	32,882,465	9,466,418	0	9,466,418
43	Fuel Stock	2.32	212,556,354	160,448,953	52,107,401	(6,001,671)	46,105,730
44	Material & Supplies	2.32	217,370,043	155,446,521	61,923,522	0	61,923,522
45	Working Capital	2.33	44,484,513	23,043,356	21,441,157	(549,245)	20,891,912
46	Weatherization Loans	2.31	8,853,165	8,854,366	(1,201)	0	(1,201)
47	Miscellaneous Rate Base	2.34	0	0	0	0	0
48	Total Electric Plant		26,503,568,119	19,427,911,322	7,075,656,797	184,433,300	7,260,090,097
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(8,067,628,502)	(5,730,331,283)	(2,337,297,218)	(62,112,718)	(2,399,409,936)
52	Accum Prov For Amort	2.39	(530,326,294)	(380,975,315)	(149,350,979)	(361,798)	(149,712,778)
53	Accum Def Income Taxes	2.35	(4,097,932,636)	(3,022,833,911)	(1,075,098,725)	7,576,554	(1,067,522,172)
54	Unamortized ITC	2.35	(1,319,750)	(703,216)	(616,534)	0	(616,534)
55	Customer Adv for Const	2.34	(27,212,112)	(19,938,271)	(7,273,842)	1,613,973	(5,659,869)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(231,635,072)	(177,161,200)	(54,473,872)	(24,378,182)	(78,852,054)
58							
59	Total Rate Base Deductions		(12,956,054,367)	(9,331,943,196)	(3,624,111,170)	(77,662,173)	(3,701,773,343)
60							
61	Total Rate Base		13,547,513,752	10,095,968,126	3,451,545,627	106,771,128	3,558,316,754
62							
63	Return on Rate Base		7.540%		7.658%		7.294%
64							
65	Return on Equity		9.719%		9.946%		9.243%
66	Net Power Costs		1,626,619,916		402,829,360		371,412,468
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		113,119,742		28,819,897		29,711,420
69	Rate Base Decrease		(871,043,487)		(218,724,310)		(235,997,503)

REVISED PROTOCOL 13 Month Average										
FERC	BUS				UNADJUSTED RESULTS			OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		17,045,035	12,696,223	4,348,812	322,146	4,670,958	
218		P	SSGCH		1,464,607	1,071,290	393,317	(11)	393,306	
219				B2	18,509,642	13,767,513	4,742,129	322,135	5,064,264	
220	501	Fuel Related-Non NPC								
221		P	SE		14,586,875	11,017,997	3,568,877	(67,101)	3,501,776	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SSECT		-	-	-	-	-	
225		P	SSECH		4,013,341	2,998,518	1,014,823	-	1,014,823	
226				B2	18,600,215	14,016,516	4,583,700	(67,101)	4,516,599	
227										
228	501NPC	Fuel Related-NPC								
229		P	S		(253,132)	(253,132)	-	-	-	
230		P	SE		759,594,314	573,749,239	185,845,075	240,040	186,085,115	
231		P	SE		-	-	-	-	-	
232		P	SSECT		-	-	-	-	-	
233		P	SSECH		60,702,853	45,353,390	15,349,463	(1,213,474)	14,135,989	
234				B2	820,044,035	618,849,497	201,194,538	(973,434)	200,221,104	
235										
236		Total Fuel Related				838,644,250	632,866,012	205,778,238	(1,040,535)	204,737,703
237										
238	502	Steam Expenses								
239		P	SG		35,298,760	26,292,754	9,006,005	(240,601)	8,765,405	
240		P	SSGCH		7,854,931	5,745,506	2,109,425	-	2,109,425	
241				B2	43,153,691	32,038,260	11,115,431	(240,601)	10,874,830	
242										
243	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	-	-	
245				B2	-	-	-	-	-	
246										
247	503NPC	Steam From Other Sources-NPC								
248		P	SE		4,303,809	3,250,824	1,052,985	7,790	1,060,776	
249				B2	4,303,809	3,250,824	1,052,985	7,790	1,060,776	
250										
251	505	Electric Expenses								
252		P	SG		3,131,093	2,332,237	798,856	(396,650)	402,206	
253		P	SSGCH		790,211	578,001	212,209	-	212,209	
254				B2	3,921,304	2,910,238	1,011,066	(396,650)	614,416	
255										
256	506	Misc. Steam Expense								
257		P	SG		39,579,598	29,481,394	10,098,204	(520,825)	9,577,379	
258		P	SE		-	-	-	-	-	
259		P	SSGCH		1,981,390	1,449,292	532,098	-	532,098	
260				B2	41,560,988	30,930,686	10,630,302	(520,825)	10,109,477	
261										
262	507	Rents								
263		P	SG		379,252	282,491	96,761	-	96,761	
264		P	SSGCH		-	-	-	-	-	
265				B2	379,252	282,491	96,761	-	96,761	
266										
267	510	Maint Supervision & Engineering								
268		P	SG		4,671,935	3,479,953	1,191,982	(681,359)	510,622	
269		P	SSGCH		2,070,839	1,514,720	556,119	330,413	886,532	
270				B2	6,742,774	4,994,673	1,748,101	(350,946)	1,397,155	
271										
272										
273										
274	511	Maintenance of Structures								
275		P	SG		27,449,466	20,446,103	7,003,363	(44,390)	6,958,973	
276		P	SSGCH		1,262,532	923,482	339,050	-	339,050	
277				B2	28,711,998	21,369,584	7,342,414	(44,390)	7,298,023	
278										
279	512	Maintenance of Boiler Plant								
280		P	SG		109,274,236	81,394,379	27,879,857	1,656,965	29,536,822	
281		P	SSGCH		5,668,458	4,146,206	1,522,253	435,527	1,957,780	
282				B2	114,942,695	85,540,585	29,402,109	2,092,492	31,494,601	
283										
284	513	Maintenance of Electric Plant								
285		P	SG		43,558,351	32,445,021	11,113,329	(112,945)	11,000,384	
286		P	SSGCH		1,152,865	843,266	309,600	-	309,600	
287				B2	44,711,216	33,288,287	11,422,929	(112,945)	11,309,984	
288										
289	514	Maintenance of Misc. Steam Plant								
290		P	SG		9,068,242	6,754,601	2,313,640	(42,284)	2,271,357	
291		P	SSGCH		2,871,419	2,100,305	771,114	-	771,114	
292				B2	11,939,661	8,854,907	3,084,754	(42,284)	3,042,470	
293										
294		Total Steam Power Generation			B2	1,157,521,279	870,094,059	287,427,219	(326,759)	287,100,460

REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC							
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		4,118,366	3,067,620	1,050,746	-	1,050,746
361		P	SG		268,738	200,173	68,565	-	68,565
362									
363				B2	4,387,105	3,267,794	1,119,311	-	1,119,311
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369									
370				B2	-	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		12,748,218	9,495,681	3,252,537	-	3,252,537
375		P	SG		6,451,040	4,805,144	1,645,896	-	1,645,896
376									
377									
378				B2	19,199,258	14,300,824	4,898,433	-	4,898,433
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		867,204	645,949	221,256	-	221,256
383		P	SG		54,201	40,373	13,829	-	13,829
384									
385				B2	921,406	686,321	235,084	-	235,084
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		388	289	99	-	99
390		P	SG		-	-	-	-	-
391									
392				B2	388	289	99	-	99
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		628,004	467,777	160,227	-	160,227
397		P	SG		169,903	126,555	43,348	-	43,348
398									
399				B2	797,907	594,331	203,575	-	203,575
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,502,853	1,119,420	383,433	-	383,433
407		P	SG		387,574	288,690	98,884	-	98,884
408									
409				B2	1,890,427	1,408,110	482,317	-	482,317
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		1,515,060	1,128,513	386,547	-	386,547
414		P	SG		476,574	354,983	121,591	-	121,591
415									
416				B2	1,991,634	1,483,495	508,139	-	508,139
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,895,461	2,156,723	738,738	13,255	751,993
421		P	SG		844,060	628,710	215,351	4,293	219,644
422									
423				B2	3,739,521	2,785,432	954,089	17,548	971,636
424									
425				B2	40,474,224	30,147,768	10,326,456	446,836	10,773,292

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
583	565	Transmission of Electricity by Others								
584		T	SG		-	-	-	-	-	
585		T	SE		-	-	-	-	-	
586					-	-	-	-	-	
587										
588	565NPC	Transmission of Electricity by Others-NPC								
589		T	SG		145,291,165	108,222,072	37,069,094	135,284	37,204,378	
590		T	SE		6,044,559	4,565,675	1,478,883	373,550	1,852,433	
591					151,335,724	112,787,747	38,547,977	508,834	39,056,811	
592										
593		Total Transmission of Electricity by Others		B2	151,335,724	112,787,747	38,547,977	508,834	39,056,811	
594										
595	566	Misc. Transmission Expense								
596		T	SG		4,350,698	3,240,676	1,110,022	(466,913)	643,110	
597										
598				B2	4,350,698	3,240,676	1,110,022	(466,913)	643,110	
599										
600	567	Rents - Transmission								
601		T	SG		1,917,195	1,428,049	489,147	-	489,147	
602										
603				B2	1,917,195	1,428,049	489,147	-	489,147	
604										
605	568	Maint Supervision & Engineering								
606		T	SG		1,369,666	1,020,214	349,452	-	349,452	
607										
608				B2	1,369,666	1,020,214	349,452	-	349,452	
609										
610	569	Maintenance of Structures								
611		T	SG		4,086,880	3,044,167	1,042,713	-	1,042,713	
612										
613				B2	4,086,880	3,044,167	1,042,713	-	1,042,713	
614										
615	570	Maintenance of Station Equipment								
616		T	SG		7,895,835	5,881,319	2,014,517	-	2,014,517	
617										
618				B2	7,895,835	5,881,319	2,014,517	-	2,014,517	
619										
620	571	Maintenance of Overhead Lines								
621		T	SG		15,744,941	11,727,831	4,017,111	(16,779)	4,000,331	
622										
623				B2	15,744,941	11,727,831	4,017,111	(16,779)	4,000,331	
624										
625	572	Maintenance of Underground Lines								
626		T	SG		100,695	75,004	25,691	-	25,691	
627										
628				B2	100,695	75,004	25,691	-	25,691	
629										
630	573	Maint of Misc. Transmission Plant								
631		T	SG		(1,477,863)	(1,100,806)	(377,057)	443,734	66,677	
632										
633				B2	(1,477,863)	(1,100,806)	(377,057)	443,734	66,677	
634										
635		Total Transmission Expense		B2	211,983,804	157,962,283	54,021,522	782,926	54,804,448	
636										
637		Summary of Transmission Expense by Factor								
638		SE			6,044,559	4,565,675	1,478,883	373,550	1,852,433	
639		SG			205,939,246	153,396,607	52,542,638	409,376	52,952,015	
640		SNPT			-	-	-	-	-	
641		Total Transmission Expense by Factor				211,983,804	157,962,283	54,021,522	782,926	54,804,448
642	580	Operation Supervision & Engineering								
643		DPW	S		1,474,215	1,208,629	265,587	142,045	407,632	
644		DPW	SNPD		8,382,040	6,152,893	2,229,147	119,494	2,348,641	
645				B2	9,856,256	7,361,522	2,494,734	261,539	2,756,273	
646										
647	581	Load Dispatching								
648		DPW	S		-	-	-	-	-	
649		DPW	SNPD		11,105,284	8,151,909	2,953,376	-	2,953,376	
650				B2	11,105,284	8,151,909	2,953,376	-	2,953,376	
651										
652	582	Station Expense								
653		DPW	S		4,615,703	3,558,894	1,056,809	-	1,056,809	
654		DPW	SNPD		30,728	22,556	8,172	-	8,172	
655				B2	4,646,431	3,581,450	1,064,981	-	1,064,981	

REVISED PROTOCOL				UNADJUSTED RESULTS					
13 Month Average				OREGON					
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC							
859	923	Outside Services							
860		PTD	S		275,306	243,263	32,044	-	32,044
		CUST	CN		-	-	-	-	-
862		PTD	SO		13,883,057	10,139,473	3,743,584	54,030	3,797,613
863				B2	14,158,363	10,382,736	3,775,627	54,030	3,829,657
864									
865	924	Property Insurance							
866		PT	S		8,526,201	2,098,568	6,427,632	-	6,427,632
867		PT	SG		-	-	-	-	-
868		PTD	SO		7,106,979	5,190,573	1,916,406	(161,151)	1,755,255
869				B2	15,633,179	7,289,141	8,344,038	(161,151)	8,182,887
870									
871	925	Injuries & Damages							
872		PTD	S		2,078,198	-	2,078,198	893,405	2,971,603
873		PTD	SO		(25,568,401)	(18,673,850)	(6,894,551)	11,392,514	4,497,963
874				B2	(23,490,203)	(18,673,850)	(4,816,353)	12,285,919	7,469,566
875									
876	926	Employee Pensions & Benefits							
877		LABOR	S		-	-	-	-	-
878		CUST	CN		-	-	-	-	-
879		LABOR	SO		-	-	-	-	-
880				B2	-	-	-	-	-
881									
882	927	Franchise Requirements							
883		DMSC	S		-	-	-	-	-
884		DMSC	SO		-	-	-	-	-
885				B2	-	-	-	-	-
886									
887	928	Regulatory Commission Expense							
888		DMSC	S		17,403,106	13,351,395	4,051,711	-	4,051,711
889		CUST	CN		-	-	-	-	-
890		DMSC	SO		3,154,513	2,303,895	850,618	-	850,618
891		FERC	SG		3,722,971	2,773,105	949,866	-	949,866
892				B2	24,280,590	18,428,395	5,852,195	-	5,852,195
893									
894	929	Duplicate Charges							
895		LABOR	S		-	-	-	-	-
896		LABOR	SO		(7,433,359)	(5,428,944)	(2,004,414)	-	(2,004,414)
897				B2	(7,433,359)	(5,428,944)	(2,004,414)	-	(2,004,414)
898									
899	930	Misc General Expenses							
900		PTD	S		256,820	189,093	67,727	826,865	894,592
901		CUST	CN		-	-	-	-	-
902		P	SG		-	-	-	-	-
903		LABOR	SO		2,179,552	1,591,833	587,719	(296,726)	290,993
904				B2	2,436,372	1,780,926	655,446	530,139	1,185,585
905									
906	931	Rents							
907		PTD	S		398,774	151,636	247,138	-	247,138
908		PTD	SO		5,742,197	4,193,806	1,548,391	-	1,548,391
909				B2	6,140,971	4,345,442	1,795,528	-	1,795,528
910									
911	935	Maintenance of General Plant							
912		G	S		869,102	291,432	577,671	6,728	584,398
913		CUST	CN		68,296	47,582	20,714	-	20,714
914		G	SO		21,225,301	15,501,872	5,723,429	49,409	5,772,838
915				B2	22,162,699	15,840,886	6,321,813	56,137	6,377,950
916									
917		Total Administrative & General Expense		B2	103,932,849	71,306,597	32,626,252	13,203,270	45,829,522
918									
919		Summary of A&G Expense by Factor							
920		S			29,732,143	17,066,019	12,666,125	1,730,346	14,396,471
921		SO			70,303,798	51,346,292	18,957,506	11,472,923	30,430,429
922		SG			3,722,971	2,773,105	949,866	-	949,866
923		CN			173,937	121,182	52,755	-	52,755
924		Total A&G Expense by Factor			103,932,849	71,306,597	32,626,252	13,203,270	45,829,522
925									
926		Total O&M Expense		B2	3,051,012,065	2,257,975,665	793,036,399	(1,901,969)	791,134,430

REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1248	SCHMDF	Deductions - Flow Through								
1249		SCHMDF	S		-	-	-	-	-	
1250		SCHMDF	DGP		-	-	-	-	-	
1251		SCHMDF	DGU		-	-	-	-	-	
1252				B6	-	-	-	-	-	
1253	SCHMDP	Deductions - Permanent								
1254		SCHMDP	S		-	-	-	-	-	
1255		P	SE		482,315	364,310	118,005	-	118,005	
1256		PTD	SNP		64,760	47,952	16,808	-	16,808	
1257		BOOKDEPR	SCHMDEXP		(10,910)	(7,888)	(3,022)	-	(3,022)	
1258		P	SG		-	-	-	-	-	
1259		SCHMDP-SO	SO		69,076	50,450	18,626	-	18,626	
1260				B6	605,241	454,824	150,417	-	150,417	
1261										
1262	SCHMDT	Deductions - Temporary								
1263		GP	S		54,118,642	52,299,962	1,818,680	341,222	2,159,902	
1264		DPW	BADDEBT		-	-	-	-	-	
1265		SCHMDT-SNP	SNP		75,786,597	56,117,281	19,669,316	-	19,669,316	
1266		SCHMDT	CN		-	-	-	-	-	
1267		SCHMDT	SSGCH		162,147	118,603	43,544	-	43,544	
1268		CUST	DGP		-	-	-	-	-	
1269		P	SE		243,273,033	183,752,978	59,520,055	6,655	59,526,710	
1270		SCHMDT-SG	SG		157,762,973	117,511,865	40,251,108	60,598,626	100,849,734	
1271		SCHMDT-GPS	GPS		51,878,154	37,889,146	13,989,008	-	13,989,008	
1272		SCHMDT-SO	SO		44,112,938	32,217,830	11,895,108	625,864	12,520,972	
1273		TAXDEPR	TAXDEPR		1,246,168,964	926,858,134	319,310,830	(2,326,406)	316,984,425	
1274		DPW	SNPD		(28,825)	(21,159)	(7,666)	-	(7,666)	
1275				B6	1,873,234,623	1,406,744,639	466,489,984	59,245,961	525,735,946	
1276										
1277		TOTAL SCHEDULE - M DEDUCTIONS			B6	1,873,839,864	1,407,199,463	466,640,401	59,245,961	525,886,362
1278										
1279		TOTAL SCHEDULE - M ADJUSTMENTS			B6	(765,456,552)	(601,778,240)	(163,678,312)	(61,999,926)	(225,678,238)
1280										
1281										
1282										
1283	40911	State Income Taxes								
1284		S	IBT		12,963,329	8,013,478	4,949,851	(2,900,063)	2,049,787	
1285		IBT	SE		-	-	-	-	-	
1286		PTC	SG		-	-	-	-	-	
1287		IBT	IBT		-	-	-	-	-	
1288		Total State Tax Expense				12,963,329	8,013,478	4,949,851	(2,900,063)	2,049,787
1289										
1290										
1291		Calculation of Taxable Income:								
1292		Operating Revenues				5,267,001,125	3,865,076,529	1,401,924,596	23,635,251	1,425,559,848
1293		Operating Deductions:								
1294		O & M Expenses				3,051,012,065	2,257,975,665	793,036,399	(1,901,969)	791,134,430
1295		Depreciation Expense				646,078,659	467,110,054	178,968,605	26,653,491	205,622,096
1296		Amortization Expense				46,806,657	34,929,973	11,876,684	544,451	12,421,135
1297		Taxes Other Than Income				171,415,396	104,188,269	67,227,128	2,396,061	69,623,188
1298		Interest & Dividends (AFUDC-Equity)				(50,655,904)	(37,508,896)	(13,147,008)	(14,244)	(13,161,252)
1299		Misc Revenue & Expense				(214,316)	(227,336)	13,020	3,169	16,189
1300		Total Operating Deductions				3,864,442,557	2,826,467,728	1,037,974,829	27,680,958	1,065,655,787
1301		Other Deductions:								
1302		Interest Deductions				351,566,138	260,322,229	91,243,909	(2,167,588)	89,076,321
1303		Interest on PCRBS				-	-	-	-	-
1304		Schedule M Adjustments				(765,456,552)	(601,778,240)	(163,678,312)	(61,999,926)	(225,678,238)
1305										
1306		Income Before State Taxes				285,535,878	176,508,332	109,027,546	(63,878,045)	45,149,502
1307										
1308		State Income Taxes				12,963,329	8,013,478	4,949,851	(2,900,063)	2,049,787
1309										
1310		Total Taxable Income				272,572,550	168,494,854	104,077,696	(60,977,981)	43,099,714
1311										
1312		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1313										
1314		Federal Income Tax - Calculated				95,400,392	58,973,199	36,427,193	(21,342,293)	15,084,900
1315										
1316		Adjustments to Calculated Tax:								
1317	40910	PMI	P	SE	(71,466)	(53,981)	(17,485)	-	(17,485)	
1318	40910	PTC	P	SG	(67,956,887)	(50,618,898)	(17,338,289)	610,916	(16,727,373)	
1319	40910		P	SO	(406)	(297)	(109)	-	(109)	
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1321		Federal Income Tax Expense				27,371,633	8,300,323	19,071,310	(20,731,378)	(1,660,068)
1322										
1323		Total Operating Expenses				4,245,516,823	3,107,901,168	1,137,615,654	28,411,453	1,166,027,108

FERC		BUS	UNADJUSTED RESULTS				OREGON	ADJUSTMENT		ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON			
1470										
1471										
1472	335	Misc. Power Plant Equipment								
1473		P	SG		1,140,139	849,248	290,891	-	290,891	
1474		P	SG		157,118	117,032	40,087	-	40,087	
1475		P	SG		1,050,247	782,291	267,957	-	267,957	
1476		P	SG		12,582	9,372	3,210	-	3,210	
1477				B8	2,360,087	1,757,942	602,144	-	602,144	
1478										
1479	336	Roads, Railroads & Bridges								
1480		P	SG		4,326,643	3,222,758	1,103,885	-	1,103,885	
1481		P	SG		818,196	609,444	208,752	-	208,752	
1482		P	SG		13,945,364	10,387,392	3,557,973	-	3,557,973	
1483		P	SG		1,018,136	758,372	259,764	-	259,764	
1484				B8	20,108,339	14,977,966	5,130,373	-	5,130,373	
1485										
1486	337	Hydro Plant ARO								
1487		P	S		-	-	-	-	-	
1488				B8	-	-	-	-	-	
1489										
1490	HP	Unclassified Hydro Plant - Acct 300								
1491		P	S		-	-	-	-	-	
1492		P	SG		-	-	-	-	-	
1493		P	SG		-	-	-	-	-	
1494		P	SG		-	-	-	-	-	
1495				B8	-	-	-	-	-	
1496										
1497		Total Hydraulic Production Plant		B8	961,179,444	715,947,392	245,232,052	5,206,654	250,438,706	
1498										
1499		Summary of Hydraulic Plant by Factor								
1500		S			-	-	-	-	-	
1501		SG			961,179,444	715,947,392	245,232,052	5,206,654	250,438,706	
1502		DGP			-	-	-	-	-	
1503		DGU			-	-	-	-	-	
1504		Total Hydraulic Plant by Factor			961,179,444	715,947,392	245,232,052	5,206,654	250,438,706	
1505										
1506	340	Land and Land Rights								
1507		P	S		74,986	-	74,986	-	74,986	
1508		P	SG		32,280,271	24,044,393	8,235,879	-	8,235,879	
1509		P	SG		5,395,985	4,019,272	1,376,713	-	1,376,713	
1510		P	SSGCT		-	-	-	-	-	
1511				B8	37,751,242	28,063,664	9,687,578	-	9,687,578	
1512										
1513	341	Structures and Improvements								
1514		P	SG		145,803,867	108,603,964	37,199,902	(887,429)	36,312,473	
1515		P	SG		-	-	-	-	-	
1516		P	SG		52,055,867	38,774,511	13,281,357	-	13,281,357	
1517		P	SSGCT		4,273,000	3,280,547	992,453	-	992,453	
1518				B8	202,132,734	150,659,022	51,473,712	(887,429)	50,586,283	
1519										
1520	342	Fuel Holders, Producers & Accessories								
1521		P	SG		11,497,617	8,564,154	2,933,463	-	2,933,463	
1522		P	SG		-	-	-	-	-	
1523		P	SSGCT		2,499,436	1,918,913	580,523	-	580,523	
1524				B8	13,997,053	10,483,067	3,513,985	-	3,513,985	
1525										
1526	343	Prime Movers								
1527		P	S		-	-	-	-	-	
1528		P	SG		-	-	-	-	-	
1529		P	SG		1,783,957,460	1,328,804,624	455,152,835	(6,537)	455,146,298	
1530		P	SG		928,589,838	691,672,587	236,917,251	28,777,269	265,694,520	
1531		P	SSGCT		54,917,272	42,162,109	12,755,164	-	12,755,164	
1532				B8	2,767,464,570	2,062,639,320	704,825,250	28,770,732	733,595,982	
1533										
1534	344	Generators								
1535		P	S		-	-	-	-	-	
1536		P	SG		54,811,158	40,826,826	13,984,332	-	13,984,332	
1537		P	SG		337,533,144	251,416,086	86,117,058	(1,492,644)	84,624,413	
1538		P	SSGCT		16,701,442	12,822,341	3,879,101	-	3,879,101	
1539				B8	409,045,744	305,065,253	103,980,491	(1,492,644)	102,487,846	

REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC	BUS				OREGON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1611	356	Clearing and Grading							
1612		T	SG		181,775,157	135,397,662	46,377,495	-	46,377,495
1613		T	SG		156,518,602	116,584,978	39,933,623	-	39,933,623
1614		T	SG		723,098,053	538,609,277	184,488,777	-	184,488,777
1615				B8	1,061,391,813	790,591,917	270,799,895	-	270,799,895
1616									
1617	357	Underground Conduit							
1618		T	SG		6,371	4,746	1,625	-	1,625
1619		T	SG		91,651	68,267	23,383	-	23,383
1620		T	SG		3,352,952	2,497,491	855,461	-	855,461
1621				B8	3,450,974	2,570,504	880,470	-	880,470
1622									
1623	358	Underground Conductors							
1624		T	SG		-	-	-	-	-
1625		T	SG		1,087,552	810,078	277,474	-	277,474
1626		T	SG		6,741,689	5,021,637	1,720,052	-	1,720,052
1627				B8	7,829,241	5,831,715	1,997,526	-	1,997,526
1628									
1629	359	Roads and Trails							
1630		T	SG		1,863,032	1,387,704	475,328	-	475,328
1631		T	SG		440,513	328,122	112,391	-	112,391
1632		T	SG		9,623,683	7,168,329	2,455,354	-	2,455,354
1633				B8	11,927,227	8,884,155	3,043,072	-	3,043,072
1634									
1635	TP	Unclassified Trans Plant - Acct 300							
1636		T	SG		32,963,276	24,553,138	8,410,138	-	8,410,138
1637				B8	32,963,276	24,553,138	8,410,138	-	8,410,138
1638									
1639	TS0	Unclassified Trans Sub Plant - Acct 300							
1640		T	SG		-	-	-	-	-
1641				B8	-	-	-	-	-
1642									
1643		Total Transmission Plant		B8	5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1644		Summary of Transmission Plant by Factor							
1645		DGP			-	-	-	-	-
1646		DGU			-	-	-	-	-
1647		SG			5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1648		Total Transmission Plant by Factor			5,290,967,124	3,941,047,778	1,349,919,346	87,246,209	1,437,165,556
1649									
1650	360	Land and Land Rights							
1651		DPW	S		62,416,604	48,689,100	13,727,504	-	13,727,504
1652				B8	62,416,604	48,689,100	13,727,504	-	13,727,504
1653									
1654	361	Structures and Improvements							
1655		DPW	S		100,466,447	75,687,662	24,778,785	-	24,778,785
1656				B8	100,466,447	75,687,662	24,778,785	-	24,778,785
1657									
1658	362	Station Equipment							
1659		DPW	S		908,159,436	681,817,668	226,341,768	-	226,341,768
1660				B8	908,159,436	681,817,668	226,341,768	-	226,341,768
1661									
1662	363	Storage Battery Equipment							
1663		DPW	S		-	-	-	-	-
1664				B8	-	-	-	-	-
1665									
1666	364	Poles, Towers & Fixtures							
1667		DPW	S		1,062,205,283	713,219,837	348,985,446	5,492,106	354,477,552
1668				B8	1,062,205,283	713,219,837	348,985,446	5,492,106	354,477,552
1669									
1670	365	Overhead Conductors							
1671		DPW	S		698,499,244	454,012,312	244,486,932	-	244,486,932
1672				B8	698,499,244	454,012,312	244,486,932	-	244,486,932

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1673	366	Underground Conduit							
1674		DPW	S		334,346,331	245,344,106	89,002,225	-	89,002,225
1675				B8	334,346,331	245,344,106	89,002,225	-	89,002,225
1676									
1677									
1678									
1679									
1680	367	Underground Conductors							
1681		DPW	S		782,932,527	616,374,306	166,558,221	-	166,558,221
1682				B8	782,932,527	616,374,306	166,558,221	-	166,558,221
1683									
1684	368	Line Transformers							
1685		DPW	S		1,210,303,919	798,932,994	411,370,925	-	411,370,925
1686				B8	1,210,303,919	798,932,994	411,370,925	-	411,370,925
1687									
1688	369	Services							
1689		DPW	S		666,554,738	422,212,167	244,342,571	-	244,342,571
1690				B8	666,554,738	422,212,167	244,342,571	-	244,342,571
1691									
1692	370	Meters							
1693		DPW	S		179,414,848	119,304,565	60,110,283	-	60,110,283
1694				B8	179,414,848	119,304,565	60,110,283	-	60,110,283
1695									
1696	371	Installations on Customers' Premises							
1697		DPW	S		8,825,568	6,270,782	2,554,786	-	2,554,786
1698				B8	8,825,568	6,270,782	2,554,786	-	2,554,786
1699									
1700	372	Leased Property							
1701		DPW	S		-	-	-	-	-
1702				B8	-	-	-	-	-
1703									
1704	373	Street Lights							
1705		DPW	S		61,110,946	38,305,579	22,805,367	-	22,805,367
1706				B8	61,110,946	38,305,579	22,805,367	-	22,805,367
1707									
1708	DP	Unclassified Dist Plant - Acct 300							
1709		DPW	S		21,313,967	15,229,539	6,084,428	-	6,084,428
1710				B8	21,313,967	15,229,539	6,084,428	-	6,084,428
1711									
1712	DS0	Unclassified Dist Sub Plant - Acct 300							
1713		DPW	S		-	-	-	-	-
1714				B8	-	-	-	-	-
1715									
1716									
1717		Total Distribution Plant		B8	6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345
1718									
1719		Summary of Distribution Plant by Factor							
1720		S			6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345
1721									
1722		Total Distribution Plant by Factor			6,096,549,857	4,235,400,618	1,861,149,239	5,492,106	1,866,641,345

REVISED PROTOCOL

13 Month Average

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1723	389	Land and Land Rights							
1724		G-SITUS	S		12,750,242	8,145,867	4,604,376	-	4,604,376
1725		CUST	CN		1,128,506	786,229	342,276	-	342,276
1726		PT	SG		332	248	85	-	85
1727		G-SG	SG		1,228	914	313	-	313
1728		PTD	SO		7,534,047	5,502,482	2,031,565	-	2,031,565
1729				B8	21,414,355	14,435,740	6,978,615	-	6,978,615
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		120,247,801	85,240,219	35,007,582	-	35,007,582
1733		PT	SG		337,367	251,292	86,075	-	86,075
1734		PT	SG		1,632,368	1,215,891	416,477	-	416,477
1735		CUST	CN		11,006,351	7,668,119	3,338,231	-	3,338,231
1736		G-SG	SG		5,541,162	4,127,409	1,413,753	-	1,413,753
1737		P	SE		8,922	6,739	2,183	-	2,183
1738		PTD	SO		95,661,097	69,865,963	25,795,133	-	25,795,133
1739				B8	234,435,066	168,375,633	66,059,434	-	66,059,434
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		10,157,104	6,975,895	3,181,209	-	3,181,209
1743		PT	SG		3,696	2,753	943	-	943
1744		PT	SG		-	-	-	-	-
1745		CUST	CN		6,982,625	4,864,791	2,117,833	-	2,117,833
1746		G-SG	SG		4,100,445	3,054,271	1,046,174	15,319	1,061,493
1747		P	SE		51,157	38,640	12,516	-	12,516
1748		PTD	SO		64,863,406	47,372,908	17,490,498	-	17,490,498
1749		G-SG	SSGCH		90,667	66,319	24,348	-	24,348
1750		G-SG	SSGCT		-	-	-	-	-
1751				B8	86,249,099	62,375,578	23,873,521	15,319	23,888,840
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		78,330,206	54,909,164	23,421,042	-	23,421,042
1755		PTD	SO		7,135,536	5,211,430	1,924,106	-	1,924,106
1756		G-SG	SG		18,828,910	14,024,966	4,803,944	-	4,803,944
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		673,478	501,649	171,829	-	171,829
1759		P	SE		429,830	324,666	105,164	-	105,164
1760		PT	SG		115,048	85,695	29,353	-	29,353
1761		G-SG	SSGCH		343,984	251,608	92,376	-	92,376
1762		PT	SSGCT		44,655	34,283	10,372	-	10,372
1763				B8	105,901,647	75,343,462	30,558,186	-	30,558,186
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,851,574	5,902,224	2,949,350	-	2,949,350
1767		PT	SG		4,113	3,064	1,049	-	1,049
1768		PT	SG		8,753	6,520	2,233	-	2,233
1769		PTD	SO		194,604	142,129	52,475	-	52,475
1770		G-SG	SG		5,333,330	3,972,602	1,360,728	-	1,360,728
1771		PT	SSGCT		53,971	41,435	12,535	-	12,535
1772				B8	14,446,344	10,067,974	4,378,370	-	4,378,370

REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC	BUS					OREGON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1903	303	Miscellaneous Intangible Plant								
1904		I-SITUS	S		14,033,861	9,712,873	4,320,988	16,455	4,337,443	
1905		I-SG	SG		152,185,173	113,357,166	38,828,007	2,183,008	41,011,015	
1906		PTD	SO		360,039,325	262,954,275	97,085,050	2,200,925	99,285,975	
1907		P	SE		3,687,563	2,785,350	902,212	-	902,212	
1908		CUST	CN		127,056,028	88,519,876	38,536,152	42,814	38,578,966	
1909		P	SG		-	-	-	-	-	
1910		P	SSGCT		-	-	-	-	-	
1911				B8	657,001,950	477,329,540	179,672,409	4,443,202	184,115,611	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					657,001,950	477,329,540	179,672,409	4,443,202	184,115,611	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		-	-	-	-	-	
1920					-	-	-	-	-	
1921					-	-	-	-	-	
1922		Total Intangible Plant			B8	819,710,534	590,595,255	229,115,279	4,443,202	233,558,481
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			(17,047,354)	(21,368,342)	4,320,988	16,455	4,337,443	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			345,974,972	257,704,095	88,270,877	2,183,008	90,453,885	
1929		SO			360,039,325	262,954,275	97,085,050	2,200,925	99,285,975	
1930		CN			127,056,028	88,519,876	38,536,152	42,814	38,578,966	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,687,563	2,785,350	902,212	-	902,212	
1934		Total Intangible Plant by Factor				819,710,534	590,595,255	229,115,279	4,443,202	233,558,481
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			21,313,967	15,229,539	6,084,428	-	6,084,428	
1937		DS0			-	-	-	-	-	
1938		GP			3,887,233	2,839,036	1,048,197	-	1,048,197	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			(250)	(186)	(64)	-	(64)	
1942		TP			32,963,276	24,553,138	8,410,138	-	8,410,138	
1943		TS0			-	-	-	-	-	
1944		IP			-	-	-	-	-	
1945		MP			-	-	-	-	-	
1946		SP			4,791,173	3,568,769	1,222,403	-	1,222,403	
1947		Total Unclassified Plant by Factor				62,955,398	46,190,296	16,765,103	-	16,765,103
1948										
1949		Total Electric Plant In Service			B8	25,123,827,687	18,349,156,436	6,774,671,250	190,658,722	6,965,329,972

REVISED PROTOCOL				UNADJUSTED RESULTS					
13 Month Average				OREGON					
FERC	BUS			TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref					
1950	Summary of Electric Plant by Factor								
1951	S				6,661,020,134	4,615,186,285	2,045,833,848	7,366,645	2,053,200,494
1952	SE				304,716,425	230,163,410	74,553,016	45,652,430	120,205,446
1953	DGU				-	-	-	-	-
1954	DGP				-	-	-	-	-
1955	SG				16,779,355,896	12,498,328,134	4,281,027,762	133,340,272	4,414,368,034
1956	SO				632,279,319	461,784,418	170,494,902	4,068,648	174,563,550
1957	CN				149,858,913	104,406,635	45,452,278	74,645	45,526,923
1958	DEU				-	-	-	-	-
1959	SSGCH				542,744,045	396,991,272	145,752,773	156,080	145,908,854
1960	SSGCT				81,495,698	62,567,392	18,928,307	-	18,928,307
1961	Less Capital Leases				(27,642,744)	(20,271,110)	(7,371,635)	-	(7,371,635)
1962					<u>25,123,827,687</u>	<u>18,349,156,436</u>	<u>6,774,671,250</u>	<u>190,658,722</u>	<u>6,965,329,972</u>
1963	105	Plant Held For Future Use							
1964		DPW	S		9,784,998	5,530,891	4,254,106	(4,254,106)	-
1965		P	SG		-	-	-	-	-
1966		T	SG		3,691,171	2,749,418	941,753	(3,218,414)	(2,276,661)
1967		P	SG		8,923,302	6,646,641	2,276,661	-	2,276,661
1968		P	SE		30,875,257	23,321,205	7,554,051	(7,554,051)	0
1969		G	SG		-	-	-	-	-
1970									
1971									
1972		Total Plant Held For Future Use		B10	<u>53,274,726</u>	<u>38,248,156</u>	<u>15,026,571</u>	<u>(15,026,571)</u>	<u>0</u>
1973									
1974	114	Electric Plant Acquisition Adjustments							
1975		P	S		-	-	-	-	-
1976		P	SG		144,280,914	107,469,573	36,811,341	(569,720)	36,241,622
1977		P	SG		1,120,055	834,288	285,767	-	285,767
1978		Total Electric Plant Acquisition Adjustment		B15	<u>145,400,969</u>	<u>108,303,861</u>	<u>37,097,108</u>	<u>(569,720)</u>	<u>36,527,389</u>
1979									
1980	115	Accum Provision for Asset Acquisition Adjustments							
1981		P	S		-	-	-	-	-
1982		P	SG		(105,636,503)	(78,684,765)	(26,951,738)	(701,085)	(27,652,823)
1983		P	SG		(1,120,055)	(834,288)	(285,767)	-	(285,767)
1984				B15	<u>(106,756,557)</u>	<u>(79,519,053)</u>	<u>(27,237,505)</u>	<u>(701,085)</u>	<u>(27,938,590)</u>
1985									
1986	128	Pensions							
1987		P	SO		9,420,769	6,880,447	2,540,322	(2,540,322)	0
1988		Total Nuclear Fuel		B15	<u>9,420,769</u>	<u>6,880,447</u>	<u>2,540,322</u>	<u>(2,540,322)</u>	<u>0</u>
1989									
1990	124	Weatherization							
1991		DMSC	S		1,444,544	1,444,544	0	-	0
1992		DMSC	SO		(4,454)	(3,253)	(1,201)	-	(1,201)
1993				B16	<u>1,440,091</u>	<u>1,441,292</u>	<u>(1,201)</u>	<u>-</u>	<u>(1,201)</u>
1994									
1995	182W	Weatherization							
1996		DMSC	S		7,413,074	7,413,074	-	-	-
1997		DMSC	SG		-	-	-	-	-
1998		DMSC	SGCT		-	-	-	-	-
1999		DMSC	SO		-	-	-	-	-
2000				B16	<u>7,413,074</u>	<u>7,413,074</u>	<u>-</u>	<u>-</u>	<u>-</u>
2001									
2002	186W	Weatherization							
2003		DMSC	S		-	-	-	-	-
2004		DMSC	CN		-	-	-	-	-
2005		DMSC	CNP		-	-	-	-	-
2006		DMSC	SG		-	-	-	-	-
2007		DMSC	SO		-	-	-	-	-
2008				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2009									
2010		Total Weatherization		B16	<u>8,853,165</u>	<u>8,854,366</u>	<u>(1,201)</u>	<u>-</u>	<u>(1,201)</u>

REVISED PROTOCOL					UNADJUSTED RESULTS				
13 Month Average					OREGON				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2132									
2133	1869	Misc Deferred Debits-Trojan							
2134		P	S		-	-	-	-	-
2135		P	SNPPN		-	-	-	-	-
2136				B15	-	-	-	-	-
2137									
2138		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2139									
2140		Total Rate Base Additions		B15	1,379,740,432	1,078,754,886	300,985,546	(6,225,421)	294,760,125
2141	235	Customer Service Deposits							
2142		CUST	S		-	-	-	-	-
2143		CUST	CN		-	-	-	-	-
2144		Total Customer Service Deposits		B15	-	-	-	-	-
2145									
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-
2147	2282	Inj & Dam	PTD	SO	(34,642,247)	(25,300,922)	(9,341,325)	-	(9,341,325)
2148	2283	Pen & Ben	PTD	SO	(125,365,585)	(91,560,600)	(33,804,985)	(24,370,182)	(58,175,167)
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-
2150	254	Reg Liab	PTD	SE	-	-	-	-	-
2151	254	Ins Prov	PTD	SO	-	-	-	-	-
2152				B15	(160,007,832)	(116,861,522)	(43,146,310)	(24,370,182)	(67,516,492)
2153									
2154	22841	Accum Misc Oper Provisions - Other							
2155		P	S		-	-	-	-	-
2156		P	SG		(1,379,756)	(1,027,730)	(352,026)	-	(352,026)
2157				B15	(1,379,756)	(1,027,730)	(352,026)	-	(352,026)
2158									
2159	254105	ARO	P	S	281,547	281,547	-	-	-
2160	230	ARO	P	TROJD	(1,844,539)	(1,377,382)	(467,156)	-	(467,156)
2161	254105	ARO	P	TROJD	(3,622,471)	(2,705,027)	(917,444)	-	(917,444)
2162	254	Reg. Liabs.	P	S	(35,029,721)	(33,334,040)	(1,695,682)	-	(1,695,682)
2163				B15	(40,215,185)	(37,134,902)	(3,080,282)	-	(3,080,282)
2164									
2165	252	Customer Advances for Construction							
2166		DPW	S		(1,342,141)	(668,676)	(673,465)	(486,071)	(1,159,536)
2167		DPW	SE		-	-	-	-	-
2168		T	SG		(25,869,971)	(19,269,595)	(6,600,376)	2,100,043	(4,500,333)
2169		DPW	SO		-	-	-	-	-
2170		CUST	CN		-	-	-	-	-
2171		Total Customer Advances for Construction		B19	(27,212,112)	(19,938,271)	(7,273,842)	1,613,973	(5,659,869)
2172									
2173	25398	SO2 Emissions							
2174		P	SE		-	-	-	(8,000)	(8,000)
2175				B19	-	-	-	(8,000)	(8,000)
2176									
2177	25399	Other Deferred Credits							
2178		P	S		(4,645,283)	(3,552,600)	(1,092,684)	-	(1,092,684)
2179		LABOR	SO		(22,419,593)	(16,374,122)	(6,045,471)	-	(6,045,471)
2180		P	SG		(2,967,423)	(2,210,325)	(757,098)	-	(757,098)
2181		P	SE		-	-	-	-	-
2182				B19	(30,032,299)	(22,137,046)	(7,895,253)	-	(7,895,253)

FERC		BUS	UNADJUSTED RESULTS				OREGON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2244									
5									
2247	108SP	Steam Prod Plant Accumulated Depr							
		P	S		3,716,262	3,716,262	-	-	-
2248		P	SG		(712,989,298)	(531,079,635)	(181,909,663)	-	(181,909,663)
2249		P	SG		(776,425,808)	(578,331,169)	(198,094,638)	-	(198,094,638)
2250		P	SG		(981,916,801)	(731,393,890)	(250,522,911)	(63,335,690)	(313,858,601)
2251		P	SG		-	-	-	-	-
2252		P	SSGCH		(185,494,478)	(135,680,326)	(49,814,153)	(8,126,241)	(57,940,393)
2253				B17	(2,653,110,123)	(1,972,768,758)	(680,341,365)	(71,461,931)	(751,803,296)
2254									
2255	108NP	Nuclear Prod Plant Accumulated Depr							
2256		P	SG		-	-	-	-	-
2257		P	SG		-	-	-	-	-
2258		P	SG		-	-	-	-	-
2259				B17	-	-	-	-	-
2260									
2261									
2262	108HP	Hydraulic Prod Plant Accum Depr							
2263		P	S		246,140	246,140	-	-	-
2264		P	SG		(148,559,317)	(110,656,398)	(37,902,919)	-	(37,902,919)
2265		P	SG		(26,721,366)	(19,903,768)	(6,817,598)	-	(6,817,598)
2266		P	SG		(90,443,401)	(67,367,979)	(23,075,421)	(370,830)	(23,446,251)
2267		P	SG		(27,533,938)	(20,509,023)	(7,024,915)	156,954	(6,867,961)
2268				B17	(293,011,882)	(218,191,029)	(74,820,854)	(213,876)	(75,034,730)
2269									
2270	108OP	Other Production Plant - Accum Depr							
2271		P	S		-	-	-	-	-
2272		P	SG		-	-	-	-	-
2273		P	SG		(446,138,434)	(332,312,192)	(113,826,242)	216	(113,826,026)
2274		P	SG		(255,200,276)	(190,089,346)	(65,110,930)	7,898,657	(57,212,273)
2275		P	SSGCT		(26,600,433)	(20,422,179)	(6,178,254)	-	(6,178,254)
2276				B17	(727,939,144)	(542,823,717)	(185,115,426)	7,898,873	(177,216,553)
2277									
2278	108EP	Experimental Plant - Accum Depr							
2279		P	SG		-	-	-	-	-
2280		P	SG		-	-	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283				B17	(3,674,061,149)	(2,733,783,504)	(940,277,645)	(63,776,934)	(1,004,054,579)
2284									
2285									
2286		S			3,962,402	3,962,402	-	-	-
2287		DGP			-	-	-	-	-
2288		DGU			-	-	-	-	-
2289		SG			(3,465,928,639)	(2,581,643,401)	(884,285,238)	(55,650,693)	(939,935,931)
2290		SSGCH			(185,494,478)	(135,680,326)	(49,814,153)	(8,126,241)	(57,940,393)
2291		SSGCT			(26,600,433)	(20,422,179)	(6,178,254)	-	(6,178,254)
2292					(3,674,061,149)	(2,733,783,504)	(940,277,645)	(63,776,934)	(1,004,054,579)
2293									
2294									
2295	108TP	Transmission Plant Accumulated Depr							
2296		T	SG		(373,164,061)	(277,956,253)	(95,207,809)	-	(95,207,809)
2297		T	SG		(402,118,665)	(299,523,477)	(102,595,188)	-	(102,595,188)
2298		T	SG		(623,640,504)	(464,526,988)	(159,113,516)	1,879,556	(157,233,960)
2299				B17	(1,398,923,231)	(1,042,006,718)	(356,916,512)	1,879,556	(355,036,957)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2300	108360	Land and Land Rights							
2301		DPW	S		(8,758,168)	(6,006,218)	(2,751,950)	-	(2,751,950)
2302				B17	(8,758,168)	(6,006,218)	(2,751,950)	-	(2,751,950)
2303									
2304	108361	Structures and Improvements							
2305		DPW	S		(20,876,001)	(15,102,973)	(5,773,028)	-	(5,773,028)
2306				B17	(20,876,001)	(15,102,973)	(5,773,028)	-	(5,773,028)
2307									
2308	108362	Station Equipment							
2309		DPW	S		(241,863,289)	(170,629,747)	(71,233,542)	-	(71,233,542)
2310				B17	(241,863,289)	(170,629,747)	(71,233,542)	-	(71,233,542)
2311									
2312	108363	Storage Battery Equipment							
2313		DPW	S		-	-	-	-	-
2314				B17	-	-	-	-	-
2315									
2316	108364	Poles, Towers & Fixtures							
2317		DPW	S		(554,563,924)	(328,989,073)	(225,574,851)	(77,982)	(225,652,833)
2318				B17	(554,563,924)	(328,989,073)	(225,574,851)	(77,982)	(225,652,833)
2319									
2320	108365	Overhead Conductors							
2321		DPW	S		(292,401,897)	(175,332,560)	(117,069,337)	-	(117,069,337)
2322				B17	(292,401,897)	(175,332,560)	(117,069,337)	-	(117,069,337)
2323									
2324	108366	Underground Conduit							
2325		DPW	S		(143,414,221)	(104,971,412)	(38,442,809)	-	(38,442,809)
2326				B17	(143,414,221)	(104,971,412)	(38,442,809)	-	(38,442,809)
2327									
2328	108367	Underground Conductors							
2329		DPW	S		(339,670,773)	(266,618,573)	(73,052,201)	-	(73,052,201)
2330				B17	(339,670,773)	(266,618,573)	(73,052,201)	-	(73,052,201)
2331									
2332	108368	Line Transformers							
2333		DPW	S		(463,391,434)	(256,880,839)	(206,510,595)	-	(206,510,595)
2334				B17	(463,391,434)	(256,880,839)	(206,510,595)	-	(206,510,595)
2335									
2336	108369	Services							
2337		DPW	S		(253,775,231)	(150,223,501)	(103,551,730)	-	(103,551,730)
2338				B17	(253,775,231)	(150,223,501)	(103,551,730)	-	(103,551,730)
2339									
2340	108370	Meters							
2341		DPW	S		(85,348,199)	(53,033,799)	(32,314,400)	-	(32,314,400)
2342				B17	(85,348,199)	(53,033,799)	(32,314,400)	-	(32,314,400)
2343									
2344									
2345									
2346	108371	Installations on Customers' Premises							
2347		DPW	S		(7,194,999)	(5,146,965)	(2,048,034)	-	(2,048,034)
2348				B17	(7,194,999)	(5,146,965)	(2,048,034)	-	(2,048,034)
2349									
2350	108372	Leased Property							
2351		DPW	S		-	-	-	-	-
2352				B17	-	-	-	-	-
2353									
2354	108373	Street Lights							
2355		DPW	S		(29,203,717)	(19,349,295)	(9,854,422)	-	(9,854,422)
2356				B17	(29,203,717)	(19,349,295)	(9,854,422)	-	(9,854,422)
2357									
2358	108D00	Unclassified Dist Plant - Acct 300							
2359		DPW	S		-	-	-	-	-
2360				B17	-	-	-	-	-
2361									
2362	108DS	Unclassified Dist Sub Plant - Acct 300							
2363		DPW	S		-	-	-	-	-
2364				B17	-	-	-	-	-
2365									
2366	108DP	Unclassified Dist Sub Plant - Acct 300							
2367		DPW	S		4,723,064	4,127,287	595,777	-	595,777
2368				B17	4,723,064	4,127,287	595,777	-	595,777
2369									
2370									
2371		Total Distribution Plant Accum Depreciation		B17	(2,435,738,790)	(1,548,157,668)	(887,581,122)	(77,982)	(887,659,104)
2372									
2373		Summary of Distribution Plant Depr by Factor							
2374		S			(2,435,738,790)	(1,548,157,668)	(887,581,122)	(77,982)	(887,659,104)
2375									
2376		Total Distribution Depreciation by Factor		B17	(2,435,738,790)	(1,548,157,668)	(887,581,122)	(77,982)	(887,659,104)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		-	-	-	-	-
2451		P	SG		-	-	-	-	-
2452		P	SG		(1,022,151)	(761,363)	(260,788)	-	(260,788)
2453		P	SG		-	-	-	-	-
2454				B18	(1,022,151)	(761,363)	(260,788)	-	(260,788)
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		10,790,158	10,880,447	(90,290)	(55)	(90,345)
2459		P	SG		-	-	-	-	-
2460		P	SG		(407,402)	(303,459)	(103,943)	-	(103,943)
2461		P	SE		(2,392,647)	(1,807,253)	(585,394)	-	(585,394)
2462		I-SG	SG		(64,571,249)	(48,096,760)	(16,474,489)	(327,091)	(16,801,580)
2463		I-SG	SG		(52,008,390)	(38,739,147)	(13,269,244)	-	(13,269,244)
2464		I-SG	SG		(4,446,904)	(3,312,336)	(1,134,568)	-	(1,134,568)
2465		CUST	CN		(111,544,879)	(77,713,266)	(33,831,613)	(1,008)	(33,832,621)
2466		P	SSGCT		-	-	-	-	-
2467		P	SSGCH		(533,194)	(390,006)	(143,188)	-	(143,188)
2468		PTD	SO		(284,878,068)	(208,060,344)	(76,817,724)	(33,644)	(76,851,368)
2469				B18	(509,992,576)	(367,542,123)	(142,450,452)	(361,798)	(142,812,251)
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	-
2472					(509,992,576)	(367,542,123)	(142,450,452)	(361,798)	(142,812,251)
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		396,357	254,535	141,823	-	141,823
2476		P	SG		910,304	678,052	232,252	-	232,252
2477		PTD	SO		8,673,284	6,334,522	2,338,762	-	2,338,762
2478					9,979,946	7,267,109	2,712,837	-	2,712,837
2479									
2480		Remove Capital Lease Amtr			(9,979,946)	(7,267,109)	(2,712,837)	-	(2,712,837)
2481									
2482		Total Accum Provision for Amortization		B18	(530,326,294)	(380,975,315)	(149,350,979)	(361,798)	(149,712,778)
2483									
2484									
2485									
2486									
2487		Summary of Amortization by Factor							
2488		S			435,059	4,616,562	(4,181,504)	(55)	(4,181,559)
2489		DGP			-	-	-	-	-
2490		DGU			-	-	-	-	-
2491		SE			(2,392,647)	(1,807,253)	(585,394)	-	(585,394)
2492		SO			(281,715,688)	(205,750,704)	(75,964,984)	(33,644)	(75,998,628)
2493		CN			(114,508,005)	(79,777,674)	(34,730,331)	(1,008)	(34,731,339)
2494		SSGCT			-	-	-	-	-
2495		SSGCH			(533,194)	(390,006)	(143,188)	-	(143,188)
2496		SG			(121,631,872)	(90,599,130)	(31,032,742)	(327,091)	(31,359,833)
2497		Less Capital Lease			(9,979,946)	(7,267,109)	(2,712,837)	-	(2,712,837)
2498		Total Provision For Amortization by Factor			(530,326,294)	(380,975,315)	(149,350,979)	(361,798)	(149,712,778)

10. ALLOCATION FACTORS

13 MONTH AVERAGE FACTORS		2010 PROTOCOL										Page Ref.
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY		
Situs	S											Situs
System Generation	SG	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.5
Divisional Generation - Pac. Power	DGP	3.2492%	53.4406%	16.8060%	0.0000%	0.0000%	0.0000%	0.0000%				Pg 10.5
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.1414%	10.8879%	5.2391%	0.7316%				Pg 10.5
System Capacity	SC	1.5595%	25.8628%	8.1717%	43.6480%	5.5000%	2.6288%	0.3922%				Pg 10.5
System Energy	SE	1.5263%	24.4664%	7.5790%	42.8478%	6.2591%	3.0649%	0.3528%				Pg 10.5
System Energy (Pac. Power Costs on SE)	SE-P	1.5263%	24.4664%	7.5790%	42.8478%	6.2591%	3.0649%	0.3528%				Pg 10.5
System Energy (R.M.P. Costs on SE)	SE-U	1.5263%	24.4664%	7.5790%	42.8478%	6.2591%	3.0649%	0.3528%				Pg 10.5
Divisional Energy - Pac. Power	DEP	3.2149%	51.5348%	15.9641%	0.0000%	0.0000%	0.0000%	0.0000%				Pg 10.5
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	81.5766%	11.9166%	5.8351%	0.6718%				Pg 10.5
System Overhead	SO	2.2100%	26.9430%	7.7886%	43.0095%	5.5608%	2.5028%	0.2758%				Pg 10.17
System Overhead (Pac. Power Costs on SO)	SO-P	2.2100%	26.9430%	7.7886%	43.0095%	5.5608%	2.5028%	0.2758%				Pg 10.17
System Overhead (R.M.P. Costs on SO)	SO-U	2.2100%	26.9430%	7.7886%	43.0095%	5.5608%	2.5028%	0.2758%				Pg 10.17
Gross Plant-System	GPS	2.2100%	26.9430%	7.7886%	43.0095%	5.5608%	2.5028%	0.2758%				Pg 10.16
System Net Plant	SNP	2.0626%	25.9320%	7.5931%	44.2283%	5.5377%	2.5191%	0.2868%				Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.4838%	23.3541%	7.8457%	47.8488%	5.2520%	2.3327%	0.4786%				Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.6008%	22.8422%	7.0159%	44.9792%	7.0346%	2.8064%	0.3913%				Pg 10.10
Seasonal System Capacity Cholla	SSCCH	1.6134%	27.3776%	8.6143%	41.5654%	5.1924%	2.7138%	0.3545%				Pg 10.7
Seasonal System Energy Cholla	SSECH	1.4879%	25.2862%	7.9838%	42.0654%	5.6771%	3.1146%	0.3368%				Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.5820%	26.8548%	8.4567%	41.6904%	5.3136%	2.8140%	0.3501%				Pg 10.7
Seasonal System Capacity Purchases	SSCP	1.4764%	23.2474%	8.0062%	48.0724%	4.9555%	2.3041%	0.4938%				Pg 10.8
Seasonal System Energy Purchases	SSEP	1.6011%	22.8151%	7.0808%	45.1955%	6.8058%	2.7803%	0.3980%				Pg 10.8
Seasonal System Generation Contracts	SSGC	1.5076%	23.1393%	7.7749%	47.3532%	5.4181%	2.4231%	0.4698%				Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.5130%	23.2261%	7.6382%	47.1314%	5.6976%	2.4511%	0.4568%				Pg 10.7
Mid-Columbia	MC	1.1363%	41.6839%	9.6306%	31.8266%	4.1679%	2.0055%	0.2801%				Pg 10.8
Division Net Plant Distribution	SNPD	3.6172%	26.5943%	6.2144%	47.9467%	4.7667%	1.7721%	0.0000%				Pg 10.15
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.1414%	10.8879%	5.2391%	0.7316%				Pg 10.5
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	81.5766%	11.9166%	5.8351%	0.6718%				Pg 10.5
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.5263%	24.4664%	7.5790%	42.8478%	6.2591%	3.0649%	0.3528%				Pg 10.16
System Net Hydro Plant-Pac. Power	SNPPH-P	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.14
Customer - System	CN	2.4371%	30.3300%	6.9026%	48.9315%	3.9127%	0.8394%	0.0000%	0.00%	0.00%		Pg 10.19
Customer - Pac. Power	CNP	0.0000%	69.1215%	15.7308%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%		Pg 10.19
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	91.1480%	7.2884%	1.5636%	0.0000%	0.00%	0.00%		Pg 10.19
Excise Tax - superfund	EXCTAX	2.6826%	41.0202%	13.5615%	39.8693%	7.8702%	8.2954%	-0.9568%	-2.5349%	-14.2985%		Pg 10.19
Interest	INT	2.0626%	25.9320%	7.5931%	44.2283%	5.5377%	2.5191%	0.2868%		0.0000%		Pg 10.17
CIAC	CIAC	3.6172%	26.5943%	6.2144%	47.9467%	4.7667%	1.7721%	0.0000%				Pg 10.19
Bad Debt Expense	BADDEBT	2.9332%	43.3444%	12.3684%	26.9661%	8.1822%	0.0032%	0.0000%	0.0000%	0.0000%		Pg 10.19
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%						0.61%		Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%						1.92%		Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%						1.98%		Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%						2.86%		Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%						2.82%		Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	46.94%	13.98%	13.54%			0.39%		Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%		Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		Situs
System Net Steam Plant	SNPPS	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.14
System Net Transmission Plant	SNPT	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.15
System Net Production Plant	SNPP	1.5512%	25.5144%	8.0235%	43.4475%	5.6897%	2.7378%	0.3823%				Pg 10.15
System Net Hydro Plant	SNPPH	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.14
System Net Nuclear Plant	SNPPN	1.5512%	25.5137%	8.0235%	43.4479%	5.6898%	2.7378%	0.3823%				Pg 10.14
System Net Other Production Plant	SNPPO	1.5512%	25.5155%	8.0233%	43.4469%	5.6897%	2.7378%	0.3823%				Pg 10.15
System Net General Plant	SNPG	2.6213%	28.7048%	7.1959%	40.4527%	6.3403%	2.6161%	0.1576%				Pg 10.16
System Net Intangible Plant	SNPI	1.9164%	27.9788%	8.5575%	39.1577%	6.7461%	2.6424%	0.3449%				Pg 10.16
Trojan Plant Allocator	TROJP	1.5474%	25.3546%	7.9560%	43.3568%	5.7763%	2.7875%	0.3779%				Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.5468%	25.3265%	7.9441%	43.3407%	5.7916%	2.7963%	0.3771%				Pg 10.20
Income Before Taxes	IBT	2.7392%	40.9402%	12.8801%	40.3530%	7.8409%	8.0741%	-0.8982%	-3.6046%	-13.1912%		Pg 10.17
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%		Pg 10.18
DIT Balance	DITBAL	2.1847%	26.8040%	5.9931%	43.3906%	5.6318%	2.4479%	0.2876%	0.0000%	1.6245%		Pg 10.18
Tax Depreciation	TAXDEPR	1.9593%	25.6234%	4.1886%	44.3316%	5.8451%	2.5716%	0.3006%	0.0000%	3.2762%		Pg 10.21
SCHMAT Depreciation Expense	SCHMDEXP	2.3716%	27.6802%	8.2344%	41.1353%	5.4048%	2.6719%	0.2916%	0.0000%	0.0000%		Pg 10.21
SCHMDT Amortization Expense	SCHMAEXP	2.0157%	25.3596%	7.5886%	35.9273%	6.0006%	2.4243%	0.3100%	7.3955%	0.0000%		Pg 10.21
System Generation Cholla Transaction	SGCT	1.5572%	25.6116%	8.0543%	43.6147%	5.7116%	2.7483%					Pg 10.5

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM :								
STEAM PRODUCTION PLANT								
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,791,506,475	105,351,005	1,732,761,850	859,375,651	2,950,769,115	386,422,796	185,940,534	25,965,927
SSGCH	0	0	0	0	0	0	0	0
	6,791,506,475	105,351,005	1,732,761,850	859,375,651	2,950,769,115	386,422,796	185,940,534	25,965,927
LESS ACCUMULATED DEPRECIATION								
DGP	(712,989,298)	(11,060,011)	(181,909,663)	(90,219,400)	(309,779,105)	(40,567,629)	(19,520,501)	(2,725,968)
DGU	(776,425,808)	(12,044,049)	(198,094,638)	(98,246,455)	(337,340,957)	(44,177,037)	(21,257,291)	(2,968,504)
SG	(981,916,801)	(15,231,661)	(250,522,911)	(124,248,632)	(426,622,544)	(55,869,053)	(26,883,304)	(3,754,157)
SSGCH	(185,494,478)	(2,877,422)	(47,326,430)	(23,471,882)	(80,593,515)	(10,554,256)	(5,078,541)	(709,200)
	(2,656,826,385)	(41,213,143)	(677,853,642)	(336,186,369)	(1,154,336,121)	(151,167,975)	(72,739,637)	(10,157,829)
TOTAL NET STEAM PLANT	4,134,680,090	64,137,862	1,054,908,207	523,189,281	1,796,432,994	235,254,821	113,200,897	15,808,098
SNPPS								
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5512%	25.5137%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%
NUCLEAR:								
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
SNPPN								
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
HYDRO:								
HYDRO PRODUCTION PLANT								
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	961,179,444	14,909,979	245,232,052	121,624,593	417,612,591	54,689,140	26,315,549	3,674,872
	961,179,444	14,909,979	245,232,052	121,624,593	417,612,591	54,689,140	26,315,549	3,674,872
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)								
DGP	(148,559,317)	(2,304,477)	(37,902,919)	(18,798,224)	(64,545,951)	(8,452,721)	(4,067,315)	(567,986)
DGU	(26,721,366)	(414,506)	(6,817,598)	(3,381,237)	(11,609,881)	(1,520,391)	(731,588)	(102,164)
SG	(118,999,490)	(1,845,940)	(30,361,125)	(15,057,817)	(51,702,817)	(6,770,827)	(3,258,015)	(454,970)
	(294,280,173)	(4,564,924)	(75,081,642)	(37,237,278)	(127,858,650)	(16,743,939)	(8,056,918)	(1,125,120)
TOTAL NET HYDRO PRODUCTION PLANT	666,899,271	10,345,055	170,150,410	84,387,315	289,753,942	37,945,201	18,258,630	2,549,752
SNPPH								
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.5512%	25.5137%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%

OTHER:		TOTAL	California	Oregon	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)									
S		74,986	0	74,986	0	0	0	0	0
DGU		0	0	0	0	0	0	0	0
SG		3,739,970,229	58,015,055	954,203,277	473,243,950	1,624,939,722	212,796,639	102,394,375	14,299,006
SSGCT		0	0	0	0	0	0	0	0
		<u>3,740,045,215</u>	<u>58,015,055</u>	<u>954,278,263</u>	<u>473,243,950</u>	<u>1,624,939,722</u>	<u>212,796,639</u>	<u>102,394,375</u>	<u>14,299,006</u>
LESS ACCUMULATED DEPRECIATION									
DGP		(446,138,434)	(6,920,575)	(113,826,242)	(56,452,940)	(193,837,924)	(25,384,362)	(12,214,553)	(1,705,718)
DGU		0	0	0	0	0	0	0	0
SG		(255,200,276)	(3,958,710)	(65,110,930)	(32,292,232)	(110,879,242)	(14,520,373)	(6,986,973)	(975,706)
SSGCT		(26,600,433)	(412,630)	(6,786,744)	(3,365,934)	(11,557,338)	(1,513,510)	(728,277)	(101,701)
		<u>(727,939,144)</u>	<u>(11,291,916)</u>	<u>(185,723,916)</u>	<u>(92,111,106)</u>	<u>(316,274,504)</u>	<u>(41,418,245)</u>	<u>(19,929,804)</u>	<u>(2,783,126)</u>
TOTAL NET OTHER PRODUCTION PLANT		3,012,106,071	46,723,139	768,554,347	381,132,843	1,308,665,218	171,378,394	82,464,571	11,515,881
SNPPO									
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5512%	25.5155%	12.6534%	43.4469%	5.6897%	2.7378%	0.3823%
PRODUCTION:									
TOTAL PRODUCTION PLANT									
S		74,986	0	74,986	0	0	0	0	0
DGP & DGU		0	0	0	0	0	0	0	0
SG		11,492,656,148	178,276,040	2,932,197,179	1,454,244,193	4,993,321,428	653,908,575	314,650,458	43,939,806
SSGCH		0	0	0	0	0	0	0	0
SSGCT		0	0	0	0	0	0	0	0
		<u>11,492,731,133</u>	<u>178,276,040</u>	<u>2,932,272,165</u>	<u>1,454,244,193</u>	<u>4,993,321,428</u>	<u>653,908,575</u>	<u>314,650,458</u>	<u>43,939,806</u>
LESS ACCUMULATED DEPRECIATION									
DGP		0	0	0	0	0	0	0	0
DGU		0	0	0	0	0	0	0	0
SG-P		(3,679,045,702)	(57,069,984)	(938,659,200)	(465,534,754)	(1,598,469,275)	(209,330,158)	(100,726,360)	(14,066,074)
SSGCH		0	0	0	0	0	0	0	0
SSGCT		0	0	0	0	0	0	0	0
		<u>(3,679,045,702)</u>	<u>(57,069,984)</u>	<u>(938,659,200)</u>	<u>(465,534,754)</u>	<u>(1,598,469,275)</u>	<u>(209,330,158)</u>	<u>(100,726,360)</u>	<u>(14,066,074)</u>
TOTAL NET PRODUCTION PLANT		7,813,685,432	121,206,056	1,993,612,965	988,709,440	3,394,852,153	444,578,416	213,924,099	29,873,731
SNPP									
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5512%	25.5144%	12.6536%	43.4475%	5.6897%	2.7378%	0.3823%
TRANSMISSION:									
TRANSMISSION PLANT									
DGP		0	0	0	0	0	0	0	0
DGU		0	0	0	0	0	0	0	0
SG		5,290,967,124	82,074,383	1,349,919,346	669,502,169	2,298,815,798	301,045,183	144,858,178	20,228,924
		<u>5,290,967,124</u>	<u>82,074,383</u>	<u>1,349,919,346</u>	<u>669,502,169</u>	<u>2,298,815,798</u>	<u>301,045,183</u>	<u>144,858,178</u>	<u>20,228,924</u>
LESS ACCUMULATED DEPRECIATION									
DGP		(373,164,061)	(5,788,584)	(95,207,809)	(47,218,995)	(162,132,068)	(21,232,270)	(10,216,632)	(1,426,716)
DGU		(402,118,665)	(6,237,733)	(102,595,188)	(50,882,818)	(174,712,244)	(22,879,728)	(11,009,363)	(1,537,418)
SG		(623,640,504)	(9,674,018)	(159,113,516)	(78,913,488)	(270,958,902)	(35,483,866)	(17,074,275)	(2,384,361)
		<u>(1,398,923,231)</u>	<u>(21,700,335)</u>	<u>(356,916,512)</u>	<u>(177,015,301)</u>	<u>(607,803,214)</u>	<u>(79,595,864)</u>	<u>(38,300,270)</u>	<u>(5,348,495)</u>
TOTAL NET TRANSMISSION PLANT		3,892,043,893	60,374,048	993,002,834	492,486,868	1,691,012,584	221,449,319	106,557,908	14,880,429
SNPT									
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5512%	25.5137%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%

D

<u>DISTRIBUTION:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DISTRIBUTION PLANT - PACIFIC POWER									
S		3,081,471,692	245,354,774	1,861,149,239	543,809,174	0	0	0	0
LESS ACCUMULATED DEPRECIATION									
S		(1,415,273,763)	(112,935,533)	(887,581,122)	(211,095,097)	0	0	0	0
		1,666,197,928	132,419,241	973,568,118	332,714,077	0	0	0	0
DNPDP									
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER									
		100.0000%	7.9474%	58.4305%	19.9685%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER									
S		3,015,078,165	0	0	0	2,599,079,447	304,658,926	111,339,793	0
LESS ACCUMULATED DEPRECIATION									
S		(1,020,465,027)	0	0	0	(843,840,952)	(130,159,142)	(46,464,933)	0
		1,994,613,139	0	0	0	1,755,238,495	174,499,784	64,874,860	0
DNPDU									
DIVISION NET PLANT DISTRIBUTION R.M.P.									
		100.0000%	0.0000%	0.0000%	0.0000%	87.9989%	8.7486%	3.2525%	0.0000%
TOTAL NET DISTRIBUTION PLANT									
		3,660,811,067	132,419,241	973,568,118	332,714,077	1,755,238,495	174,499,784	64,874,860	0
DNPD									
DIVISION NET PLANT DISTRIBUTION									
		100.0000%	3.6172%	26.5943%	9.0885%	47.9467%	4.7667%	1.7721%	0.0000%
<u>GENERAL:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
GENERAL PLANT									
S		581,442,645	17,560,627	180,288,635	70,160,626	212,670,840	39,086,380	15,075,468	0
DGP		0	0	0	0	0	0	0	0
DGU		0	0	0	0	0	0	0	0
SE		863,593	13,181	211,290	120,071	370,030	54,053	26,468	3,047
SG		273,997,395	4,250,294	69,906,763	34,670,760	119,046,202	15,589,890	7,501,608	1,047,573
SO		272,239,994	6,016,541	73,349,672	31,878,044	117,088,977	15,138,691	6,813,607	750,794
CN		22,802,885	555,732	6,916,126	1,515,644	11,157,791	892,206	191,404	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		(27,642,744)	(321,119)	(7,370,921)	(2,170,805)	(14,548,821)	(1,095,653)	(521,626)	(70,463)
		1,123,703,768	28,075,256	323,301,564	136,174,341	445,785,019	69,665,566	29,086,930	1,730,952
LESS ACCUMULATED DEPRECIATION									
S		(207,294,211)	(5,361,599)	(64,468,703)	(27,120,431)	(69,235,115)	(13,108,621)	(5,298,524)	0
DGP		(1,614,048)	(25,037)	(411,803)	(204,236)	(701,270)	(91,836)	(44,190)	(6,171)
DGU		(3,379,761)	(52,427)	(862,301)	(427,664)	(1,468,436)	(192,301)	(92,532)	(12,922)
SE		(384,837)	(5,874)	(94,156)	(53,507)	(164,894)	(24,087)	(11,795)	(1,358)
SG		(74,820,854)	(1,160,634)	(19,089,538)	(9,467,593)	(32,508,114)	(4,257,153)	(2,048,475)	(286,062)
SO		(99,018,802)	(2,188,329)	(26,678,654)	(11,594,644)	(42,587,461)	(5,506,226)	(2,478,237)	(273,078)
CN		(9,875,792)	(240,684)	(2,995,332)	(656,416)	(4,832,372)	(386,409)	(82,896)	0
SSGCT		(69,435)	(1,077)	(17,715)	(8,786)	(30,168)	(3,951)	(1,901)	(265)
SSGCH		(2,232,699)	(34,634)	(569,643)	(282,519)	(970,062)	(127,036)	(61,128)	(8,536)
		(398,690,440)	(9,070,296)	(115,187,846)	(49,815,796)	(152,497,893)	(23,697,621)	(10,119,678)	(588,393)
TOTAL NET GENERAL PLANT									
		725,013,328	19,004,961	208,113,719	86,358,545	293,287,126	45,967,945	18,967,252	1,142,559
SNPG									
SYSTEM NET GENERAL PLANT									
		100.0000%	2.6213%	28.7048%	11.9113%	40.4527%	6.3403%	2.6161%	0.1576%
<u>MINING:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
GENERAL MINING PLANT									
SE		300,165,270	4,581,380	73,439,514	41,734,133	128,614,138	18,787,744	9,199,618	1,059,114
LESS ACCUMULATED DEPRECIATION									
SE		(179,526,460)	(2,740,087)	(43,923,589)	(24,960,853)	(76,923,092)	(11,236,800)	(5,502,218)	(633,448)
		120,638,811	1,841,293	29,515,925	16,773,280	51,691,045	7,550,944	3,697,399	425,666
SNPM									
SYSTEM NET PLANT MINING									
		100.0000%	1.5263%	24.4664%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%

D

<u>INTANGIBLE:</u>	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
INTANGIBLE PLANT								
S	(17,047,354)	401,621	4,320,988	1,524,704	(28,911,291)	4,108,575	0	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	3,687,563	56,283	902,212	512,708	1,580,039	230,809	113,018	13,011
CN	127,056,028	3,096,500	38,536,152	8,445,057	62,170,406	4,971,305	1,066,488	0
SG	345,974,972	5,366,823	88,270,877	43,778,574	150,318,971	19,685,267	9,472,239	1,322,764
SO	360,039,325	7,956,918	97,005,462	42,158,939	154,851,003	20,021,026	9,011,044	992,931
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
	<u>819,710,534</u>	<u>16,878,144</u>	<u>229,035,691</u>	<u>96,419,982</u>	<u>340,009,127</u>	<u>49,016,983</u>	<u>19,662,789</u>	<u>2,328,706</u>
LESS ACCUMULATED AMORTIZATION								
S	10,790,158	0	(90,290)	(683,481)	12,391,748	(827,820)	0	0
DGP	0	0	0	0	0	0	0	0
DGU	(407,402)	(6,320)	(103,943)	(51,551)	(177,008)	(23,180)	(11,154)	(1,558)
SE	(2,392,647)	(36,519)	(585,394)	(332,667)	(1,025,196)	(149,759)	(73,331)	(8,442)
CN	(111,544,879)	(2,718,475)	(33,831,613)	(7,414,074)	(54,580,570)	(4,364,402)	(936,290)	0
SG	(121,026,543)	(1,877,384)	(30,878,300)	(15,314,314)	(52,583,530)	(6,886,162)	(3,313,512)	(462,720)
SO	(284,878,068)	(6,295,844)	(76,754,750)	(33,357,904)	(122,524,545)	(15,841,467)	(7,129,912)	(785,648)
SSGCT	0	0	0	0	0	0	0	0
SSGCH	(533,194)	(8,271)	(136,037)	(67,469)	(231,662)	(30,338)	(14,598)	(2,039)
	<u>(509,992,576)</u>	<u>(10,942,813)</u>	<u>(142,380,328)</u>	<u>(57,221,460)</u>	<u>(218,730,763)</u>	<u>(28,123,129)</u>	<u>(11,478,798)</u>	<u>(1,260,407)</u>
TOTAL NET INTANGIBLE PLANT	309,717,959	5,935,331	86,655,363	39,198,522	121,278,365	20,893,854	8,183,992	1,068,300
SNPI								
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.9164%	27.9788%	12.6562%	39.1577%	6.7461%	2.6424%	0.3449%
<u>GROSS PLANT:</u>	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
PRODUCTION PLANT	11,492,731,133	178,276,040	2,932,272,165	1,454,244,193	4,993,321,428	653,908,575	314,650,458	43,939,806
TRANSMISSION PLANT	5,290,967,124	82,074,383	1,349,919,346	669,502,169	2,298,815,798	301,045,183	144,858,178	20,228,924
DISTRIBUTION PLANT	6,096,549,857	245,354,774	1,861,149,239	543,809,174	2,599,079,447	304,658,926	111,339,793	0
GENERAL PLANT	1,423,869,038	32,656,636	396,741,078	177,908,473	574,399,157	88,453,310	38,286,547	2,790,066
INTANGIBLE PLANT	819,710,534	16,878,144	229,035,691	96,419,982	340,009,127	49,016,983	19,662,789	2,328,706
	<u>25,123,827,687</u>	<u>555,239,978</u>	<u>6,769,117,520</u>	<u>2,941,883,991</u>	<u>10,805,624,957</u>	<u>1,397,082,976</u>	<u>628,797,766</u>	<u>69,287,502</u>
TOTAL GROSS PLANT								
GPS								
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.2100%	26.9430%	11.7095%	43.0095%	5.5608%	2.5028%	0.2758%
ACCUMULATED DEPRECIATION AND AMORTIZATION								
PRODUCTION PLANT	(3,679,045,702)	(57,069,984)	(938,659,200)	(465,534,754)	(1,598,469,275)	(209,330,158)	(100,726,360)	(14,066,074)
TRANSMISSION PLANT	(1,398,923,231)	(21,700,335)	(356,916,512)	(177,015,301)	(607,803,214)	(79,595,864)	(38,300,270)	(5,348,495)
DISTRIBUTION PLANT	(2,435,738,790)	(112,935,533)	(887,581,122)	(211,095,097)	(843,840,952)	(130,159,142)	(46,464,933)	0
GENERAL PLANT	(578,216,900)	(11,810,383)	(159,111,434)	(74,776,648)	(229,420,985)	(34,934,421)	(15,621,896)	(1,221,840)
INTANGIBLE PLANT	(509,992,576)	(10,942,813)	(142,380,328)	(57,221,460)	(218,730,763)	(28,123,129)	(11,478,798)	(1,260,407)
	<u>(8,601,917,198)</u>	<u>(214,459,048)</u>	<u>(2,484,648,597)</u>	<u>(985,643,261)</u>	<u>(3,498,265,188)</u>	<u>(482,142,714)</u>	<u>(212,592,256)</u>	<u>(21,896,816)</u>
NET PLANT	16,521,910,489	340,780,930	4,284,468,923	1,956,240,731	7,307,359,769	914,940,262	416,205,510	47,390,685
SNP								
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0626%	25.9320%	11.8403%	44.2283%	5.5377%	2.5191%	0.2868%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%							
INT								
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0626%	25.9320%	11.8403%	44.2283%	5.5377%	2.5191%	0.2868%
TOTAL GROSS PLANT (LESS SO FACTOR)	24,491,548,367	541,266,519	6,598,762,386	2,867,847,008	10,533,684,977	1,361,923,259	612,973,114	67,543,776
SO								
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.2100%	26.9430%	11.7095%	43.0095%	5.5608%	2.5028%	0.2758%

IBT												
INCOME BEFORE TAXES												
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	285,538,429	6,319,865	102,776,320	38,422,804	0	12,845,550	127,166,999	24,222,674	24,460,983	(2,613,388)	(7,238,130)	(40,827,247)
Interest Synchronization	10,673,797	501,970	4,862,133	(344,881)	-	1,677,305	6,393,801	890,400	371,431	55,618	(3,520,478)	1,530,288
	297,954,016	6,821,835	107,638,453	38,077,923	0	14,522,855	133,560,800	25,113,074	24,832,413	(2,557,771)	(10,758,608)	(39,296,959)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.2896%	36.1259%	12.7798%	0.0000%	4.8742%	44.8260%	8.4285%	8.3343%	-0.8584%	-3.6108%	-13.1889%

See Calculation of EXCTAX

DITEXP:												
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power												
Production	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	0	(1,178,449)	(112,575)	47	181	19	3,387,251
Rocky Mountain Power												
Production	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	0	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0
PC (Post Merger)												
Production	S	0	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	0	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	40,512,899
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	0	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	43,899,950
Percentage of Total (DITEXP)	100.0000%	1.9142%	27.3980%	3.2100%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%

DITBAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining Plant	S	0											
Non-Utility Plant	NUTIL	0											
Total Pacific Power		93,995,995	5,131,475	51,531,021	13,904,802		19,758,239	2,620,487	456	(875)	(111)		1,050,501
Rocky Mountain Power													
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining Plant	S	0											
Non-Utility Plant	NUTIL	0											
Total Rocky Mountain Power		151,970,186	175	(79,929)	856		(31,509)	122,951,644	21,120,185	7,252,193	756,572		0
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											
Total PC (Post Merger)		3,781,550,137	82,858,039	1,028,085,026	227,466,123		448,909,080	1,621,991,196	205,699,186	91,338,704	10,827,558		64,375,227
Total Deferred Taxes		4,027,516,318	87,989,688	1,079,536,118	241,371,781	0	468,635,811	1,747,563,326	226,819,827	98,590,023	11,584,019	0	65,425,728
Percentage of Total (DITBAL)		100.0000%	2.1847%	26.8040%	5.9931%	0.0000%	11.6359%	43.3906%	5.6318%	2.4479%	0.2876%	0.0000%	1.6245%
OPRV-WY													
Total Sales to Ultimate Customers		Pacific Division	Utah Division	Combined Total									
		0	0	0									0
Less: Uncollectibles (not)		0	0	0									0
Total Interstate Revenues		0	0	0									0
		0.0000%	0.0000%	0.0000%									

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	11,444,958	335,702	4,960,751	1,415,555	0	709,877	3,086,259	936,447	368	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		2.9332%	43.3444%	12.3684%	0.0000%	6.2025%	26.9661%	8.1822%	0.0032%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,930,285	47,043	585,456	133,239	0	128,301	944,517	75,526	16,203	0	0	0
CN												
Customer System factor - CN		2.4371%	30.3300%	6.9026%	0.0000%	6.6467%	48.9315%	3.9127%	0.8394%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	846,996	0	585,456	133,239	0	128,301	0	0	0	0	0	0
CNP												
Customer Service Pacific Power factor - CNP		0.00%	69.12%	15.73%	0.00%	15.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,036,245	0	0	0	0	0	944,517	75,526	16,203	0	0	0
CNU												
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	91.15%	7.29%	1.56%	0.00%	0.00%	0.00%

CIAC

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	3,660,811,067	132,419,241	973,568,118	227,496,493	0	332,714,077	1,755,238,495	174,499,784	64,874,860	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.62%	26.59%	6.21%	0.00%	9.09%	47.95%	4.77%	1.77%	0.00%	0.00%	0.00%

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

EXCTAX Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	State Specific							OTHER	NON-UTILITY
					Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC			
Total Taxable Income	272,573,075	6,032,943	98,110,275	36,678,408	0	12,262,362	121,393,618	23,122,964	23,350,454	(2,494,741)	(6,909,518)	(38,973,690)	
Less Other Electric Items:													
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0	
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0	
40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0	
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0	
SCHMDT (Steam) OTH													
Total Taxable Income Excluding Other	272,573,075	6,032,943	98,110,275	36,678,408	0	12,262,362	121,393,618	23,122,964	23,350,454	(2,494,741)	(6,909,518)	(38,973,690)	
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	2.2133%	35.9941%	13.4564%	0.0000%	4.4987%	44.5362%	8.4832%	8.5667%	-0.9153%	-2.5348%	-14.2984%	
Trojan Allocators	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY	
Premerger													
Dec 1991 Plant	16,918,976												
Dec 1992 Plant	17,094,202												
Average	17,006,589	263,809	4,339,003	1,364,531	0	2,151,960	7,389,011	967,640	465,613	65,021	0	0	
Dec 1991 Reserve	(7,851,432)												
Dec 1992 Reserve	(8,434,030)												
Average	(8,142,731)	(126,311)	(2,077,509)	(653,336)	0	(1,030,355)	(3,537,848)	(463,305)	(222,935)	(31,132)	0	0	
Postmerger													
Dec 1991 Plant	4,284,960												
Dec 1992 Plant	3,485,613												
Average	3,885,287	60,269	991,279	311,738	0	491,632	1,688,077	221,065	106,373	14,855	0	0	
Dec 1991 Reserve	(129,394)												
Dec 1992 Reserve	(240,609)												
Average	(185,002)	(2,870)	(47,201)	(14,844)	0	(23,410)	(80,380)	(10,526)	(5,065)	(707)	0	0	
Net Plant	12,564,143	194,897	3,205,573	1,008,090	0	1,589,827	5,458,860	714,874	343,986	48,036	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.5512%	25.5137%	8.0235%	0.0000%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.5512%	25.5137%	8.0235%	0.0000%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	265,168	4,361,357	1,371,561	0	2,163,046	7,427,077	972,625	468,012	65,356	0	0
		(108) SG	(8,434,030)	(130,830)	(2,151,830)	(676,708)	0	(1,067,215)	(3,664,412)	(479,879)	(230,910)	(32,246)	0	0
Post-merger	(101)	SG	3,485,613	54,069	899,307	279,670	0	441,058	1,514,427	198,324	95,430	13,327	0	0
		(108) SG	(240,609)	(3,732)	(61,388)	(19,305)	0	(30,446)	(104,540)	(13,690)	(6,587)	(920)	0	0
		(107) SG	1,778,549	27,589	453,773	142,703	0	225,052	772,743	101,196	48,694	6,800	0	0
		(120) SE	1,975,759	30,156	483,396	149,743	0	274,704	846,569	123,665	60,554	6,971	0	0
		(228) SG	7,220,849	112,011	1,842,303	579,368	0	913,703	3,137,310	410,852	197,695	27,607	0	0
		(228) SG	1,472,376	22,840	375,657	118,137	0	186,310	639,717	83,775	40,311	5,629	0	0
		(228) SNNP	3,531,000	54,773	900,887	283,311	0	446,802	1,534,146	200,907	96,673	13,500	0	0
		(228) SE	1,743,025	26,604	426,455	132,104	0	242,345	746,847	109,098	53,421	6,150	0	0
Total Acct 182.22			29,626,734	458,648	7,519,917	2,360,584	0	3,795,359	12,849,885	1,706,873	823,293	112,175	0	0
Revised Study	(228)	SNNP	112,680	1,748	28,749	9,041	0	14,258	48,957	6,411	3,085	431	0	0
		(228) SE	941,950	14,377	230,461	71,391	0	130,966	403,605	58,958	28,869	3,324	0	0
December 1993 Adj.			1,054,630	16,125	259,210	80,432	0	145,224	452,562	65,369	31,954	3,754	0	0
Adjusted Acct 182.22			30,681,364	474,773	7,779,127	2,441,016	0	3,940,583	13,302,446	1,772,242	855,248	115,930	0	0
TROJP			100.0000%	1.5474%	25.3546%	7.9560%	0.0000%	12.8436%	43.3568%	5.7763%	2.7875%	0.3779%	0.0000%	0.0000%
Trojan Plant Allocator														
Account 228.42			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Plant - Premerger		SG	7,220,849	112,011	1,842,303	579,368	0	913,703	3,137,310	410,852	197,695	27,607	0	0
- Postmerger		SG	1,472,376	22,840	375,657	118,137	0	186,310	639,717	83,775	40,311	5,629	0	0
Storage Facility		SE	1,743,025	26,604	426,455	132,104	0	242,345	746,847	109,098	53,421	6,150	0	0
Transition Costs		SNNP	3,531,000	54,773	900,887	283,311	0	446,802	1,534,146	200,907	96,673	13,500	0	0
Total Acct 228.42			13,967,250	216,228	3,545,302	1,112,921	0	1,789,160	6,058,020	804,632	388,101	52,887	0	0
Transition Costs		SNNP	112,680	1,748	28,749	9,041	0	14,258	48,957	6,411	3,085	431	0	0
Storage Facility		SE	941,950	14,377	230,461	71,391	0	130,966	403,605	58,958	28,869	3,324	0	0
December 1993 Adj.			1,054,630	16,125	259,210	80,432	0	145,224	452,562	65,369	31,954	3,754	0	0
Adjusted Acct 228.42			15,021,880	232,353	3,804,512	1,193,352	0	1,934,384	6,510,582	870,001	420,055	56,641	0	0
TROJD			100.0000%	1.5468%	25.3265%	7.9441%	0.0000%	12.8771%	43.3407%	5.7916%	2.7963%	0.3771%	0.0000%	0.0000%
Trojan Decommissioning Allocator														
SCHMA			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Amortization Expense :														
Amortization of Limited Term Plant	Acct 404		40,943,116	817,466	10,636,586	3,164,081	0	4,907,884	13,510,565	2,294,104	1,002,390	126,599	4,483,442	0
Amortization of Other Electric Plant	Acct 405		0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406		4,834,296	74,990	1,233,406	387,882	0	611,716	2,100,401	275,062	132,355	18,483	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407		1,029,246	51,021	0	0	0	555,186	1,205,416	239,494	0	0	(1,021,872)	0
Total Amortization Expense :			46,806,657	943,477	11,869,991	3,551,963	0	6,074,786	16,816,382	2,808,660	1,134,745	145,082	3,461,571	0
Schedule M Amortization Factor			100.0000%	2.0157%	25.3596%	7.5886%	0.0000%	12.9785%	35.9273%	6.0006%	2.4243%	0.3100%	7.3955%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Depreciation Expense :													
Steam	Acct 403.1	230,318,918	3,572,746	58,762,785	18,479,743	0	29,143,824	100,068,807	13,104,674	6,305,762	880,577	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	33,153,926	514,289	8,458,780	2,660,120	0	4,195,192	14,404,695	1,886,390	907,701	126,757	0	0
Other	Acct 403.4	117,765,114	1,826,793	30,046,190	9,448,937	0	14,901,623	51,166,507	6,700,594	3,224,220	450,251	0	0
Transmission	Acct 403.5	91,781,093	1,423,738	23,416,945	7,364,170	0	11,613,802	39,877,378	5,222,207	2,512,844	350,910	0	0
Distribution	Acct 403.6	133,686,007	7,116,650	46,900,746	12,034,261	0	13,957,205	44,648,579	5,713,401	3,315,165	0	0	0
General	Acct 403.7&8	39,372,701	868,440	11,250,480	3,213,738	0	5,075,448	15,800,331	2,292,183	996,729	75,372	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		646,078,659	15,322,657	178,835,906	53,200,969	0	78,887,094	265,766,297	34,919,449	17,262,420	1,883,867	0	0
Schedule M Depreciation Factor		100.0000%	2.3716%	27.6802%	8.2344%	0.0000%	12.2101%	41.1353%	5.4048%	2.6719%	0.2916%	0.0000%	0.0000%
TAXDEPR													
Production	S	0											
Transmission	S	0											
Distribution	S	0											
General	S	0											
Mining	S	0											
Intangible	S	0											
Non-Utility Plant	NUTIL	0											
Total		1,255,329,910	24,595,910	321,658,176	52,580,655	0	149,428,917	556,508,260	73,374,963	32,282,023	3,773,626	0	41,127,380
Tax Depreciation Factor		100.0000%	1.9593%	25.6234%	4.1886%	0.0000%	11.9036%	44.3316%	5.8451%	2.5716%	0.3006%	0.0000%	3.2762%

JAM INPUT TEMPLATE
COINCIDENTAL PEAKS

		METERED LOADS (CP)											
Normalized Peaks		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-14	6	8	135	2,425	766	1,057	3,351	463	257	28	3,324	8,455	
Feb-14	4	19	126	2,331	785	1,083	3,492	453	249	27	3,465	8,519	
Mar-14	18	8	134	2,189	615	963	3,105	421	213	25	3,080	7,640	
Apr-14	1	8	136	2,130	520	965	3,003	411	217	27	2,976	7,381	
May-14	27	17	99	1,692	515	1,001	3,948	658	236	35	3,913	8,149	
Jun-14	24	17	130	1,921	627	985	4,314	718	215	39	4,275	8,909	
Jul-14	14	16	150	2,347	819	1,080	5,073	630	214	48	5,024	10,314	
Aug-14	18	17	146	2,372	783	1,040	4,602	541	211	45	4,557	9,696	
Sep-14	17	16	116	1,899	631	1,017	4,376	470	208	43	4,334	8,718	
Oct-14	27	19	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	17	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	15	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,548	25,858	8,139	12,389	44,977	5,996	2,665	398	44,580	101,572	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	6	8	-	-	-	-	-	-	-	-	-	-	
Feb-14	4	19	-	-	-	-	-	-	-	-	-	-	
Mar-14	18	8	-	-	-	-	-	-	-	-	-	-	
Apr-14	1	8	-	-	-	-	-	-	-	-	-	-	
May-14	27	17	-	-	-	-	-	-	-	-	-	-	
Jun-14	24	17	-	-	-	-	(144)	(162)	-	-	(144)	(307)	
Jul-14	14	16	-	-	-	-	(275)	-	-	-	(275)	(275)	
Aug-14	18	17	-	-	-	-	(152)	(88)	-	-	(152)	(240)	
Sep-14	17	16	-	-	-	-	(107)	-	-	-	(107)	(107)	
Oct-14	27	19	-	-	-	-	-	-	-	-	-	-	
Nov-14	17	8	-	-	-	-	-	-	-	-	-	-	
Dec-14	15	18	-	-	-	-	(678)	(251)	-	-	(678)	(928)	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	6	8	135	2,425	766	1,057	3,351	463	257	28	3,324	8,455	
Feb-14	4	19	126	2,331	785	1,083	3,492	453	249	27	3,465	8,519	
Mar-14	18	8	134	2,189	615	963	3,105	421	213	25	3,080	7,640	
Apr-14	1	8	136	2,130	520	965	3,003	411	217	27	2,976	7,381	
May-14	27	17	99	1,692	515	1,001	3,948	658	236	35	3,913	8,149	
Jun-14	24	17	130	1,921	627	985	4,170	555	215	39	4,131	8,603	
Jul-14	14	16	150	2,347	819	1,080	4,798	630	214	48	4,749	10,038	
Aug-14	18	17	146	2,372	783	1,040	4,450	453	211	45	4,405	9,456	
Sep-14	17	16	116	1,899	631	1,017	4,269	470	208	43	4,227	8,611	
Oct-14	27	19	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	17	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	15	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,548	25,858	8,139	12,389	44,300	5,746	2,665	398	43,902	100,644	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	6	8	-	21	-	-	-	-	-	-	-	21	
Feb-14	4	19	-	23	-	-	-	-	-	-	-	23	
Mar-14	18	8	-	22	-	-	-	-	-	-	-	22	
Apr-14	1	8	-	22	-	-	-	-	-	-	-	22	
May-14	27	17	-	24	-	-	-	-	-	-	-	24	
Jun-14	24	17	-	25	-	-	-	-	-	-	-	25	
Jul-14	14	16	-	27	-	-	-	-	-	-	-	27	
Aug-14	18	17	-	28	-	-	-	-	-	-	-	28	
Sep-14	17	16	-	26	-	-	-	-	-	-	-	26	
Oct-14	27	19	-	24	-	-	-	-	-	-	-	24	
Nov-14	17	8	-	23	-	-	-	-	-	-	-	23	
Dec-14	15	18	-	25	-	-	-	-	-	-	-	25	
			-	290	-	-	-	-	-	-	-	290	

= equals

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

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	6	8	135	2,446	766	1,057	3,351	463	257	28	3,324	8,476	
Feb-14	4	19	126	2,354	785	1,083	3,492	453	249	27	3,465	8,542	
Mar-14	18	8	134	2,212	615	963	3,105	421	213	25	3,080	7,662	
Apr-14	1	8	136	2,151	520	965	3,003	411	217	27	2,976	7,402	
May-14	27	17	99	1,716	515	1,001	3,948	658	236	35	3,913	8,173	
Jun-14	24	17	130	1,947	627	985	4,170	555	215	39	4,131	8,628	
Jul-14	14	16	150	2,375	819	1,080	4,798	630	214	48	4,749	10,066	
Aug-14	18	17	146	2,400	783	1,040	4,450	453	211	45	4,405	9,484	
Sep-14	17	16	116	1,925	631	1,017	4,269	470	208	43	4,227	8,637	
Oct-14	27	19	110	1,813	569	1,046	2,995	412	203	24	2,971	7,148	
Nov-14	17	8	131	2,556	813	1,055	3,182	367	221	27	3,155	8,324	
Dec-14	15	18	134	2,255	695	1,098	3,537	450	222	30	3,507	8,392	
			1,548	26,148	8,139	12,389	44,300	5,746	2,665	398	43,901.89	100,934	

JAM INPUT TEMPLATE
COINCIDENTAL PEAKS

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-14	6	8	(3)	14	67	6	33	12	1		33	131
Feb-14	4	19	5	(129)	(62)	(32)	10	(12)	(5)		10	(225)
Mar-14	18	8	5	74	28	6	111	11	1		111	236
Apr-14	1	8	7	71	28	5	42	(0)	1		42	155
May-14	27	17	(1)	12	10	(5)	(166)	17	(0)		(166)	(133)
Jun-14	24	17	0	84	1	17	189	36	1		189	329
Jul-14	14	16	(3)	(124)	(24)	1	(35)	(63)	0		(35)	(248)
Aug-14	18	17	(1)	(128)	(65)	10	81	(37)	0		81	(139)
Sep-14	17	16	(4)	(62)	56	(1)	(218)	(94)	(0)		(218)	(323)
Oct-14	27	19	8	169	116	28	185	(8)	4		185	503
Nov-14	17	8	8	(12)	(62)	(22)	(15)	(46)	(3)		(15)	(152)
Dec-14	15	18	10	110	54	6	143	16	1		143	342
			33	80	148	21	362	(168)	1		362	476

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-14	6	8	132	2,460	834	1,064	3,384	475	258	28	3,357	8,607
Feb-14	4	19	131	2,225	723	1,051	3,502	441	244	27	3,475	8,317
Mar-14	18	8	140	2,285	643	968	3,216	432	214	25	3,191	7,899
Apr-14	1	8	143	2,223	547	970	3,045	411	218	27	3,018	7,557
May-14	27	17	98	1,728	525	996	3,782	675	236	35	3,747	8,040
Jun-14	24	17	131	2,031	628	1,002	4,359	591	216	39	4,320	8,957
Jul-14	14	16	147	2,251	795	1,081	4,763	567	214	48	4,714	9,818
Aug-14	18	17	146	2,272	719	1,050	4,531	416	212	45	4,487	9,345
Sep-14	17	16	113	1,862	687	1,016	4,051	376	208	43	4,008	8,314
Oct-14	27	19	118	1,982	685	1,074	3,180	404	207	24	3,156	7,651
Nov-14	17	8	139	2,544	752	1,033	3,168	321	217	27	3,141	8,173
Dec-14	15	18	144	2,365	750	1,105	3,680	467	223	30	3,650	8,734
			1,582	26,227	8,287	12,410	44,661	5,576	2,666	398	44,263	101,410.1
CACW			4.3814%	72.6604%	22.9581%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE			0.0000%	0.0000%	0.0000%	18.9998%		8.5396%	4.0817%	0.6089%	67.7701%	100.0000%
CAGW			4.4227%	72.7148%	22.8625%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE			0.0000%	0.0000%	0.0000%	20.1968%		9.0869%	4.4116%	0.5607%	65.7440%	100.0000%
SG			1.5512%	25.5137%	8.0235%	12.6537%		5.6898%	2.7378%	0.3823%	43.4479%	100.0000%
SC			1.5595%	25.8628%	8.1717%	12.2370%		5.5000%	2.6288%	0.3922%	43.6480%	100.0000%

JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2014	1	75,333	1,392,865	435,203	732,148	2,259,360	293,762	177,640	17,420	2,241,940	5,366,310
2014	2	63,874	1,234,249	394,604	670,989	1,960,953	261,547	160,506	14,739	1,946,214	4,746,723
2014	3	69,874	1,196,248	357,802	698,769	2,027,986	276,644	158,456	15,870	2,012,115	4,785,777
2014	4	71,026	1,084,874	313,189	666,678	1,938,442	274,027	145,112	15,854	1,922,587	4,493,349
2014	5	78,324	1,110,797	330,248	671,832	2,100,960	353,080	159,259	17,146	2,083,814	4,804,501
2014	6	78,591	1,105,364	335,279	673,909	2,205,188	440,943	149,707	18,971	2,186,217	4,988,981
2014	7	94,822	1,311,123	422,078	723,413	2,700,974	495,690	156,005	23,689	2,677,285	5,904,105
2014	8	91,482	1,276,793	408,412	708,598	2,402,096	310,925	140,604	20,590	2,381,507	5,338,910
2014	9	71,727	1,144,210	365,736	672,590	2,143,715	287,267	144,114	18,808	2,124,907	4,829,359
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		907,274	14,547,506	4,577,174	8,370,256	25,918,017	3,783,980	1,847,200	212,643	25,705,374	59,951,407

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2014	1	-	-	-	-	(3,181)	-	-	-	(3,181)	(3,181)
2014	2	-	-	-	-	-	-	-	-	-	-
2014	3	-	-	-	-	-	-	-	-	-	-
2014	4	-	-	-	-	-	-	-	-	-	-
2014	5	-	-	-	-	-	-	-	-	-	-
2014	6	-	-	-	-	(2,857)	-	-	-	(2,857)	(2,857)
2014	7	-	-	-	-	(5,080)	-	-	-	(5,080)	(5,080)
2014	8	-	-	-	-	(1,886)	-	-	-	(1,886)	(1,886)
2014	9	-	-	-	-	(4,268)	-	-	-	(4,268)	(4,268)
2014	10	-	-	-	-	-	-	-	-	-	-
2014	11	-	-	-	-	-	-	-	-	-	-
2014	12	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	(17,272)	-	-	-	(17,272)	(17,272)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2014	1	75,333	1,392,865	435,203	732,148	2,256,179	293,762	177,640	17,420	2,238,759	5,363,129
2014	2	63,874	1,234,249	394,604	670,989	1,960,953	261,547	160,506	14,739	1,946,214	4,746,723
2014	3	69,874	1,196,248	357,802	698,769	2,027,986	276,644	158,456	15,870	2,012,115	4,785,777
2014	4	71,026	1,084,874	313,189	666,678	1,938,442	274,027	145,112	15,854	1,922,587	4,493,349
2014	5	78,324	1,110,797	330,248	671,832	2,100,960	353,080	159,259	17,146	2,083,814	4,804,501
2014	6	78,591	1,105,364	335,279	673,909	2,202,330	440,943	149,707	18,971	2,183,359	4,986,124
2014	7	94,822	1,311,123	422,078	723,413	2,695,893	495,690	156,005	23,689	2,672,205	5,899,024
2014	8	91,482	1,276,793	408,412	708,598	2,400,211	310,925	140,604	20,590	2,379,621	5,337,024
2014	9	71,727	1,144,210	365,736	672,590	2,139,447	287,267	144,114	18,808	2,120,639	4,825,091
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		907,274	14,547,506	4,577,174	8,370,256	25,900,745	3,783,980	1,847,200	212,643	25,688,102	59,934,135

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2014	1	-	15,137	-	-	162	69	-	-	162	15,367
2014	2	-	13,799	-	-	215	728	-	-	215	14,742
2014	3	-	15,042	-	-	15	-	-	-	15	15,057
2014	4	-	14,812	-	-	163	69	-	-	163	15,044
2014	5	-	15,463	-	-	281	580	-	-	281	16,324
2014	6	-	15,626	-	-	603	254	-	-	603	16,483
2014	7	-	17,424	-	-	464	375	-	-	464	18,264
2014	8	-	17,379	-	-	612	51	-	-	612	18,042
2014	9	-	16,121	-	-	270	108	-	-	270	16,499
2014	10	-	16,448	-	-	182	98	-	-	182	16,727
2014	11	-	15,865	-	-	1,222	271	-	-	1,222	17,358
2014	12	-	16,526	-	-	-	-	-	-	-	16,526
		-	189,642	-	-	4,189	2,603	-	-	4,189	196,434

= equals

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

		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2014	1	75,333	1,408,002	435,203	732,148	2,256,341	293,830	177,640	17,420	2,238,921	5,378,496
2014	2	63,874	1,248,047	394,604	670,989	1,961,168	262,275	160,506	14,739	1,946,429	4,761,464
2014	3	69,874	1,211,289	357,802	698,769	2,028,001	276,644	158,456	15,870	2,012,130	4,800,834
2014	4	71,026	1,099,687	313,189	666,678	1,938,604	274,096	145,112	15,854	1,922,750	4,508,393
2014	5	78,324	1,126,260	330,248	671,832	2,101,242	353,661	159,259	17,146	2,084,095	4,820,825
2014	6	78,591	1,120,990	335,279	673,909	2,202,934	441,197	149,707	18,971	2,183,963	5,002,606
2014	7	94,822	1,328,548	422,078	723,413	2,696,357	496,065	156,005	23,689	2,672,669	5,917,288
2014	8	91,482	1,294,171	408,412	708,598	2,400,823	310,976	140,604	20,590	2,380,233	5,355,066
2014	9	71,727	1,160,331	365,736	672,590	2,139,717	287,375	144,114	18,808	2,120,909	4,841,591
2014	10	65,697	1,145,414	367,362	704,464	1,954,276	264,163	145,046	16,195	1,938,081	4,646,423
2014	11	69,948	1,247,795	408,854	698,777	2,011,489	236,535	151,133	15,893	1,995,596	4,824,531
2014	12	76,576	1,346,614	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,273,051
		907,274	14,737,148	4,577,174	8,370,256	25,904,934	3,786,584	1,847,200	212,643	25,692,291	60,130,569

JAM INPUT TEMPLATE
ENERGY

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2014	1	(923)	(1,456)	16,986	(931)	(4,404)	2,037	(143)		(4,404)	11,166
2014	2	2,063	(13,832)	(11,260)	(8,912)	49,266	5,332	(1,408)		49,266	21,249
2014	3	2,853	44,711	7,821	(1,066)	42,178	3,748	(163)		42,178	100,083
2014	4	2,324	28,210	15,924	576	16,111	1,569	74		16,111	64,789
2014	5	(127)	2,713	1,232	(67)	(32,659)	(11,372)	21		(32,659)	(40,260)
2014	6	(356)	5,196	(10,745)	6,095	4,943	(3,501)	365		4,943	1,998
2014	7	(2,192)	(80,567)	(44,326)	112	(89,785)	(26,111)	11		(89,785)	(242,858)
2014	8	(1,204)	(56,001)	(26,270)	7,766	123,264	17,277	346		123,264	65,179
2014	9	(1,023)	(27,759)	(2,067)	1,229	(45,253)	(8,256)	152		(45,253)	(82,977)
2014	10	1,451	27,881	17,510	7,569	24,744	246	1,155		24,744	80,557
2014	11	3,019	6,819	(2,656)	(7,583)	1,635	(1,321)	(1,204)		1,635	(1,291)
2014	12	6,864	71,712	28,219	4,099	40,095	5,866	641		40,095	157,296
		12,550	7,626	(9,631)	8,889	130,134	(14,486)	(152)		130,134	134,930

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2014	1	74,410	1,406,546	452,189	731,217	2,251,937	295,867	177,497	17,420	2,234,516	5,389,662
2014	2	65,938	1,234,215	383,344	662,077	2,010,434	267,607	159,098	14,739	1,995,695	4,782,713
2014	3	72,727	1,256,001	365,623	697,703	2,070,178	280,392	158,293	15,870	2,054,308	4,900,917
2014	4	73,351	1,127,897	329,113	667,255	1,954,716	275,665	145,186	15,854	1,938,861	4,573,182
2014	5	78,197	1,128,972	331,480	671,765	2,068,582	342,289	159,280	17,146	2,051,436	4,780,565
2014	6	78,234	1,126,185	324,534	680,005	2,207,877	437,696	150,072	18,971	2,188,906	5,004,604
2014	7	92,630	1,247,981	377,752	723,525	2,606,573	469,954	156,017	23,689	2,582,884	5,674,430
2014	8	90,279	1,238,170	382,142	716,364	2,524,087	328,253	140,950	20,590	2,503,497	5,420,245
2014	9	70,704	1,132,572	363,669	673,820	2,094,464	279,120	144,266	18,808	2,075,656	4,758,613
2014	10	67,148	1,173,296	384,872	712,033	1,979,020	264,409	146,201	16,195	1,962,825	4,726,979
2014	11	72,967	1,254,613	406,198	691,194	2,013,124	235,214	149,929	15,893	1,997,231	4,823,239
2014	12	83,240	1,418,326	466,627	752,187	2,254,076	295,632	160,260	17,468	2,236,609	5,430,347
		919,824	14,744,774	4,567,543	8,379,145	26,035,068	3,772,098	1,847,048	212,643	25,822,425	60,265,499
CAEW		4.5463%	72.8780%	22.5757%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE		0.0000%	0.0000%	0.0000%	20.9304%	9.4224%	4.6138%	0.5312%	64.5023%	100.0000%	
SE		1.53%	24.47%	7.58%	13.90%	6.26%	3.06%	0.35%	42.85%	100.0000%	

1 JAM December 2014 Results OR

2 CP ALLOCATION FACTOR

3

4 75.00% Demand Percentage

5 25.00% Energy Percentage

6

7

8		Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
9	MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	
10	Jan-14	132.4	2,460.3	833.6	1,063.6	3,356.8	474.8	257.5	27.6	
11	Feb-14	130.9	2,224.6	722.9	1,051.1	3,475.3	441.2	244.1	27.1	
12	Mar-14	139.9	2,285.3	643.2	968.3	3,190.7	432.5	213.7	25.1	
13	Apr-14	142.9	2,222.9	547.4	970.4	3,017.7	411.1	217.8	26.9	
14	May-14	98.4	1,727.6	525.4	996.1	3,746.6	674.7	235.5	35.4	
15	Jun-14	130.6	2,031.2	627.5	1,001.6	4,320.1	591.1	215.6	39.3	
16	Jul-14	146.9	2,250.6	795.4	1,080.9	4,714.1	567.5	213.8	48.5	
17	Aug-14	145.9	2,271.9	718.5	1,049.7	4,486.6	416.5	211.5	44.7	
18	Sep-14	112.6	1,862.5	686.8	1,016.4	4,008.4	376.3	208.4	42.5	
19	Oct-14	118.0	1,981.9	684.8	1,073.9	3,156.4	404.3	207.5	24.0	
20	Nov-14	138.6	2,543.9	751.5	1,032.6	3,140.6	321.0	217.2	27.0	
21	Dec-14	144.5	2,364.9	749.8	1,105.0	3,650.1	466.7	223.2	29.5	
22	Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	Total	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	
24										
25	Juris % by Division	3.2605%	54.0711%	17.0846%	25.5838%	83.6665%	10.5427%	5.0391%	0.7517%	200.00%
26										
27	Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28										
29	Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
30	Subtotal	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	
31	System Capacity Factor	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
32										
33										
34										

35 ENERGY ALLOCATION NOTE

36		Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
37	MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	
38	-----	-----	-----	-----	-----	-----	-----	-----	-----	
39	Jan-14	74,410	1,406,546	452,189	731,217	2,234,516	295,900	177,497	17,420	
40	Feb-14	65,938	1,234,215	383,344	662,077	1,995,695	267,650	159,098	14,739	
41	Mar-14	72,727	1,256,001	365,623	697,703	2,054,308	280,392	158,293	15,870	
42	Apr-14	73,351	1,127,897	329,113	667,255	1,938,861	275,701	145,186	15,854	
43	May-14	78,197	1,128,972	331,480	671,765	2,051,436	342,553	159,280	17,146	
44	Jun-14	78,234	1,126,185	324,534	680,005	2,188,906	437,612	150,072	18,971	
45	Jul-14	92,630	1,247,981	377,752	723,525	2,582,884	469,714	156,017	23,689	
46	Aug-14	90,279	1,238,170	382,142	716,364	2,503,497	328,433	140,950	20,590	
47	Sep-14	70,704	1,132,572	363,669	673,820	2,075,656	279,066	144,266	18,808	
48	Oct-14	67,148	1,173,296	384,872	712,033	1,962,825	264,311	146,201	16,195	
49	Nov-14	72,967	1,254,613	406,198	691,194	1,997,231	234,943	149,929	15,893	
50	Dec-14	83,240	1,418,326	466,627	752,187	2,236,609	295,824	160,260	17,468	
51	Load Curtailment	0	0	0	0	0	0	0	0	
52	Total	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	

53										
54	Juris % by Division	3.2149%	51.5348%	15.9641%	29.2862%	81.5766%	11.9166%	5.8351%	0.6718%	200.00%
55										
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	
57										
58	Off-System Sales	0	0	0	0	0	0	0	0	
59	Subtotal	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	
60	System Energy Factor	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
61	Divisional Energy - Pacific	3.2149%	51.5348%	15.9641%	29.2862%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	81.5766%	11.9166%	5.8351%	0.6718%	100.00%
63										
64	System Generation Factor	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%
65	Divisional Generation - Pac	3.2492%	53.4406%	16.8060%	26.5042%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Uta	0.0000%	0.0000%	0.0000%	0.0000%	83.1414%	10.8879%	5.2391%	0.7316%	100.00%
67										
68	System Capacity (kw)									
69	Accord	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	101,410.1
70	Modified Accord	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	101,410.1
71	Rolled-In	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	101,410.1
72	Rolled-In with Hydro Adj.	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	101,410.1
73	Rolled-In with Off-Sys Adj.	1,581.5	26,227.5	8,286.9	12,409.6	44,263.5	5,577.6	2,665.9	397.7	101,410.1
74										
75	System Capacity Factor									
76	Accord	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
77	Modified Accord	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
78	Rolled-In	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
79	Rolled-In with Hydro Adj.	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
80	Rolled-In with Off-Sys Adj.	1.5595%	25.8628%	8.1717%	12.2370%	43.6480%	5.5000%	2.6288%	0.3922%	100.00%
81										
82	System Energy (kwh)									
83	Accord	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,265,499
84	Modified Accord	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,265,499
85	Rolled-In	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,265,499
86	Rolled-In with Hydro Adj.	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,265,499
87	Rolled-In with Off-Sys Adj.	919,824	14,744,774	4,567,543	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,265,499
88										
89	System Energy Factor									
90	Accord	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
91	Modified Accord	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
92	Rolled-In	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
93	Rolled-In with Hydro Adj.	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
94	Rolled-In with Off-Sys Adj.	1.5263%	24.4664%	7.5790%	13.9037%	42.8478%	6.2591%	3.0649%	0.3528%	100.00%
95										
96	System Generation Factor									
97	Accord	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%
98	Modified Accord	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%
99	Rolled-In	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%
100	Rolled-In with Hydro Adj.	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%
101	Rolled-In with Off-Sys Adj.	1.5512%	25.5137%	8.0235%	12.6537%	43.4479%	5.6898%	2.7378%	0.3823%	100.00%

1 JAM December 2014 Results OR

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

3
4
5
6
7 Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input	Brigham City	WYO-PP&L MDU	OREGON PGE
Jan-14	135.3	2,445.8	766.4		1,057.3	3,323.7	463.1	256.6	27.6	0.0	4,404.8	4,070.9	3,351.3	27.6	-	-	-
Feb-14	126.2	2,353.8	785.2		1,082.9	3,465.0	453.0	248.9	27.1	0.0	4,348.0	4,194.0	3,492.1	27.1	-	-	-
Mar-14	134.5	2,211.7	614.8		962.5	3,079.5	421.5	212.9	25.1	0.0	3,923.4	3,739.0	3,104.7	25.1	-	-	-
Apr-14	135.6	2,151.5	519.5		965.0	2,975.6	411.3	216.9	26.9	0.0	3,771.6	3,630.8	3,002.5	26.9	-	-	-
May-14	99.4	1,715.6	515.4		1,000.7	3,912.7	657.9	235.7	35.4	0.0	3,331.0	4,841.7	3,948.1	35.4	-	-	-
Jun-14	130.1	1,946.8	626.5		984.5	4,131.1	555.1	214.8	39.3	0.0	3,688.0	4,940.2	4,170.4	39.3	-	-	-
Jul-14	150.1	2,374.7	819.3		1,080.2	4,749.0	630.2	213.8	48.5	0.0	4,424.2	5,641.6	4,797.5	48.5	-	-	-
Aug-14	146.4	2,400.0	783.5		1,039.9	4,405.3	453.2	211.2	44.7	0.0	4,369.7	5,114.4	4,450.0	44.7	-	-	-
Sep-14	116.1	1,924.9	630.7		1,017.0	4,226.7	470.1	208.5	42.5	0.0	3,688.7	4,947.8	4,269.2	42.5	-	-	-
Oct-14	109.5	1,813.1	568.8		1,045.7	2,971.1	412.2	203.2	24.0	0.0	3,537.0	3,610.6	2,995.1	24.0	-	-	-
Nov-14	130.7	2,555.7	813.1		1,054.6	3,155.1	367.4	220.5	27.0	0.0	4,554.1	3,770.1	3,182.1	27.0	-	-	-
Dec-14	134.4	2,254.6	695.4		1,098.5	3,507.0	450.4	222.2	29.5	0.0	4,182.8	4,209.2	3,536.5	29.5	-	-	-
Total Coin. Peak	1,548.4	26,147.9	8,138.5		12,388.7	43,901.9	5,745.6	2,665.1	397.7	0.0	48,223.5	52,710.3	44,299.6	397.7	0.0	0.0	0.0
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

29 Coincidental System Peaks Temperature Adjustment

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input	Brigham City	WYO-PP&L MDU	OREGON PGE
Jan-14	(2.9)	14.5	67.2		6.3	33.2	11.7	1.0	-	-	85.1	45.8	33.2	-	-	-	-
Feb-14	4.7	(129.2)	(62.3)		(31.7)	10.3	(11.8)	(4.7)	-	-	(218.5)	(6.3)	10.3	-	-	-	-
Mar-14	5.4	73.6	28.5		5.7	111.1	11.0	0.9	-	-	113.2	123.0	111.1	-	-	-	-
Apr-14	7.2	71.5	27.9		5.4	42.1	(0.3)	0.8	-	-	112.0	42.7	42.1	-	-	-	-
May-14	(1.0)	12.0	10.1		(4.6)	(166.1)	16.8	(0.2)	-	-	16.6	(149.5)	(166.1)	-	-	-	-
Jun-14	0.5	84.4	1.0		17.1	189.0	36.0	0.8	-	-	103.0	225.9	189.0	-	-	-	-
Jul-14	(3.2)	(124.2)	(23.9)		0.7	(34.9)	(62.8)	0.0	-	-	(150.6)	(97.7)	(34.9)	-	-	-	-
Aug-14	(0.5)	(128.1)	(64.9)		9.8	81.3	(36.7)	0.3	-	-	(183.8)	44.9	81.3	-	-	-	-
Sep-14	(3.6)	(62.4)	56.1		(0.6)	(218.3)	(93.9)	(0.1)	-	-	(10.5)	(312.2)	(218.3)	-	-	-	-
Oct-14	8.4	168.8	116.0		28.3	185.3	(8.0)	4.3	-	-	321.6	181.6	185.3	-	-	-	-
Nov-14	8.0	(11.8)	(61.6)		(22.0)	(14.6)	(46.4)	(3.3)	-	-	(87.3)	(64.3)	(14.6)	-	-	-	-
Dec-14	10.1	110.3	54.5		6.5	143.1	16.3	1.0	-	-	181.3	160.3	143.1	-	-	-	-
Total Adj.	33.1	79.6	148.4	-	20.9	361.6	(168.0)	0.8	-	-	282.0	194.3	361.6	-	-	-	-
Net Coin. Peak	1,581.5	26,227.5	8,286.9	0.0	12,409.6	44,263.5	5,577.6	2,665.9	397.7	0.0	48,505.5	52,904.7	44,661.2	397.7	-	-	-

47 Input Range for Expected Owned
48 Hydro Peak at time of system peak
49 Input Range for Firm Off-system sales for resale peak at system peak

MONTH	Hydro Data Input		Firm Off-system Data			
	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input
Jan-14	0	0	Jan-14	0	0	0
Feb-14	0	0	Feb-14	0	0	0
Mar-14	0	0	Mar-14	0	0	0
Apr-14	0	0	Apr-14	0	0	0
May-14	0	0	May-14	0	0	0
Jun-14	0	0	Jun-14	0	0	0
Jul-14	0	0	Jul-14	0	0	0
Aug-14	0	0	Aug-14	0	0	0
Sep-14	0	0	Sep-14	0	0	0
Oct-14	0	0	Oct-14	0	0	0
Nov-14	0	0	Nov-14	0	0	0
Dec-14	0	0	Dec-14	0	0	0
Total Pk	0.0	0.0	Total Pk	0.0	0.0	0.0

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72 JAM December 2014 Results OR

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

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76				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
77	MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
78	Jan-15	675	2.28%	3.0	56.1	19.0	0.0	24.3	76.6	10.8	5.9	0.6	
79	Feb-15	112	0.38%	0.5	8.4	2.7	0.0	4.0	13.1	1.7	0.9	0.1	
80	Mar-15	(284)	-0.96%	-1.3	-21.9	-6.2	0.0	-9.3	-30.6	-4.1	-2.1	-0.2	
81	Apr-15	152	0.51%	0.7	11.4	2.8	0.0	5.0	15.5	2.1	1.1	0.1	
82	May-15	495	1.67%	1.6	28.9	8.8	0.0	16.6	62.6	11.3	3.9	0.6	
83	Jun-15	4,242	14.33%	18.7	291.1	89.9	0.0	143.6	619.2	84.7	30.9	5.6	
84	Jul-15	7,990	27.00%	39.6	607.6	214.7	0.0	291.8	1272.8	153.2	57.7	13.1	
85	Aug-15	9,858	33.31%	48.6	756.8	239.4	0.0	349.7	1494.6	138.7	70.5	14.9	
86	Sep-15	6,093	20.59%	23.2	383.4	141.4	0.0	209.3	825.2	77.5	42.9	8.8	
87	Oct-15	23	0.08%	0.1	1.5	0.5	0.0	0.8	2.4	0.3	0.2	0.0	
88	Nov-15	(296)	-1.00%	-1.4	-25.4	-7.5	0.0	-10.3	-31.4	-3.2	-2.2	-0.3	
89	Dec-15	534	1.80%	2.6	42.7	13.5	0.0	19.9	65.9	8.4	4.0	0.5	
90													
91		29,594	100.00%	136	2,141	719	-	1,045	4,386	481	214	44	
92													
93	SSCCT Factor			1.48%	23.35%	7.85%	0.00%	11.40%	47.85%	5.25%	2.33%	0.48%	100.00%
94	SSGCT Factor			1.51%	23.23%	7.64%	0.00%	11.89%	47.13%	5.70%	2.45%	0.46%	100.00%

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99 JAM December 2014 Results OR

100 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APPS

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103		MWH				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
104	MONTH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
105	Jan-15	247,843	142,575	390,418	15.68%	20.8	385.7	130.7	0.0	166.7	526.3	74.4	40.4	4.3	
106	Feb-15	187,723	68,670	256,393	10.30%	13.5	229.0	74.4	0.0	108.2	357.8	45.4	25.1	2.8	
107	Mar-15	228,174	-	228,174	9.16%	12.8	209.4	58.9	0.0	88.7	292.4	39.6	19.6	2.3	
108	Apr-15	223,930	-	223,930	8.99%	12.8	199.9	49.2	0.0	87.3	271.4	37.0	19.6	2.4	
109	May-15	134,044	(77,910)	56,134	2.25%	2.2	38.9	11.8	0.0	22.5	84.5	15.2	5.3	0.8	
110	Jun-15	153,587	(137,870)	15,717	0.63%	0.8	12.8	4.0	0.0	6.3	27.3	3.7	1.4	0.2	
111	Jul-15	209,781	(142,420)	67,361	2.70%	4.0	60.9	21.5	0.0	29.2	127.5	15.3	5.8	1.3	
112	Aug-15	252,375	(142,570)	109,805	4.41%	6.4	100.2	31.7	0.0	46.3	197.8	18.4	9.3	2.0	
113	Sep-15	204,465	(68,690)	135,775	5.45%	6.1	101.5	37.4	0.0	55.4	218.5	20.5	11.4	2.3	
114	Oct-15	212,708	78,045	290,753	11.68%	13.8	231.4	80.0	0.0	125.4	368.5	47.2	24.2	2.8	
115	Nov-15	198,986	138,180	337,166	13.54%	18.8	344.4	101.8	0.0	139.8	425.2	43.5	29.4	3.7	
116	Dec-15	235,862	142,770	378,632	15.20%	22.0	359.6	114.0	0.0	168.0	555.0	71.0	33.9	4.5	
117															
118		2,489,477	781	2,490,258	100.00%	134	2,274	715	-	1,044	3,452	431	225	29	
119															
120	SSCCH Factor					1.61%	27.3776%	8.61%	0.00%	12.57%	41.57%	5.19%	2.71%	0.35%	100.00%
121															
122	SSGCH Factor					1.58%	26.85%	8.46%	0.00%	12.94%	41.69%	5.31%	2.81%	0.35%	100.00%

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128 JAM December 2014 Results OR

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

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132	MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
134	Jan-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
135	Feb-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
136	Mar-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
137	Apr-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
138	May-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
139	Jun-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
140	Jul-15	41,600	34%	49.6	759.9	268.6	0.0	365.0	1591.8	191.6	72.2	16.4	
141	Aug-15	41,600	34%	49.3	767.1	242.6	0.0	354.4	1515.0	140.6	71.4	15.1	
142	Sep-15	40,000	32%	36.5	604.7	223.0	0.0	330.0	1301.4	122.2	67.6	13.8	
143	Oct-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
144	Nov-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
145	Dec-15	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
146													
147		123,200	100%	135	2,132	734	-	1,049	4,408	454	211	45	
148													
149	SSCP Factor			1.48%	23.25%	8.01%	0.00%	11.44%	48.07%	4.96%	2.30%	0.49%	100.00%
150													
151	SSGC Factor			1.51%	23.14%	7.77%	0.00%	11.91%	47.35%	5.42%	2.42%	0.47%	100.00%

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155 JAM December 2014 Results OR

156 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

157	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER	
158 Contract											
159 Wells	3,919	64,466	20,273	-	31,972	109,781	14,377	6,918	966	252,672	
160 Rocky Reach	-	-	-	-	-	-	-	-	-	-	
161 Wanapum	-	-	-	-	-	-	-	-	-	-	
162 Priority	-	-	-	-	-	-	-	-	-	-	
163 Displacement	-	-	-	-	-	-	-	-	-	-	
164 Surplus		79,316	12,946							92,262	
165 0		-	-							-	
166 Total	3,919	143,782	33,219	-	31,972	109,781	14,377	6,918	966	344,934	
167											
168 MC Factor	1.1363%	41.6839%	9.6306%	0.0000%	9.2691%	31.8266%	4.1679%	2.0055%	0.2801%	0.0000%	100.0000%

1 JAM December 2014 Results OR

2 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

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8 Jurisdictional Contribution to Firm System Retail Peak,(Input level).

10		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border	Pac. Power	R.M.P.	Utah	FERC	Utah			
11	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Juris	Juris	Brigham	WYO-PP&L	OREGO	
12														Input	Input	City	MDU	PGE	
13	Jan-14	75,333	1,408,002	435,203		732,148	2,238,921	293,863	177,640	17,420	0	2,650,685	2,727,844	2,256,341	17,420	-	-	-	
14	Feb-14	63,874	1,248,047	394,604		670,989	1,946,429	262,318	160,506	14,739	0	2,377,515	2,383,992	1,961,168	14,739	-	-	-	
15	Mar-14	69,874	1,211,289	357,802		698,769	2,012,130	276,644	158,456	15,870	0	2,337,734	2,463,100	2,028,001	15,870	-	-	-	
16	Apr-14	71,026	1,099,687	313,189		666,678	1,922,750	274,132	145,112	15,854	0	2,150,580	2,357,848	1,938,604	15,854	-	-	-	
17	May-14	78,324	1,126,260	330,248		671,832	2,084,095	353,925	159,259	17,146	0	2,206,664	2,614,426	2,101,242	17,146	-	-	-	
18	Jun-14	78,591	1,120,990	335,279		673,909	2,183,963	441,113	149,707	18,971	0	2,208,769	2,793,753	2,202,934	18,971	-	-	-	
19	Jul-14	94,822	1,328,548	422,078		723,413	2,672,669	495,825	156,005	23,689	0	2,568,861	3,348,188	2,696,357	23,689	-	-	-	
20	Aug-14	91,482	1,294,171	408,412		708,598	2,380,233	311,156	140,604	20,590	0	2,502,663	2,852,582	2,400,823	20,590	-	-	-	
21	Sep-14	71,727	1,160,331	365,736		672,590	2,120,909	287,321	144,114	18,808	0	2,270,384	2,571,152	2,139,717	18,808	-	-	-	
22	Oct-14	65,697	1,145,414	367,362		704,464	1,938,081	264,066	145,046	16,195	0	2,282,937	2,363,388	1,954,276	16,195	-	-	-	
23	Nov-14	69,948	1,247,795	408,854		698,777	1,995,596	236,264	151,133	15,893	0	2,425,373	2,398,886	2,011,489	15,893	-	-	-	
24	Dec-14	76,576	1,346,614	438,408		748,088	2,196,514	289,958	159,618	17,468	0	2,609,685	2,663,558	2,213,982	17,468	-	-	-	
25	Total Input	907,274	14,737,148	4,577,174	0	8,370,256	25,692,291	3,786,584	1,847,200	212,643	0	28,591,852	31,538,717	25,904,934	212,643	0	0	0	0

26																			
27	Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

29	Temperature Adjustment																			
30		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border	Pac. Power	R.M.P.	Utah	FERC	Utah				
31	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Juris	Juris	Brigham	WYO-PP&L	OREGO		
32														Input	Input	City	MDU	PGE		
33	Jan-14	(923)	(1,456)	16,986		(931)	(4,404)	2,037	(143)	-	-	13,676	(2,510)	(4,404)	-	-	-	-		
34	Feb-14	2,063	(13,832)	(11,260)		(8,912)	49,266	5,332	(1,408)	-	-	(31,941)	53,190	49,266	-	-	-	-		
35	Mar-14	2,853	44,711	7,821		(1,066)	42,178	3,748	(163)	-	-	54,320	45,763	42,178	-	-	-	-		
36	Apr-14	2,324	28,210	15,924		576	16,111	1,569	74	-	-	47,035	17,754	16,111	-	-	-	-		
37	May-14	(127)	2,713	1,232		(67)	(32,659)	(11,372)	21	-	-	3,751	(44,011)	(32,659)	-	-	-	-		
38	Jun-14	(356)	5,196	(10,745)		6,095	4,943	(3,501)	365	-	-	190	1,808	4,943	-	-	-	-		
39	Jul-14	(2,192)	(80,567)	(44,326)		112	(89,785)	(26,111)	11	-	-	(126,973)	(115,885)	(89,785)	-	-	-	-		
40	Aug-14	(1,204)	(56,001)	(26,270)		7,766	123,264	17,277	346	-	-	(75,708)	140,887	123,264	-	-	-	-		
41	Sep-14	(1,023)	(27,759)	(2,067)		1,229	(45,253)	(8,256)	152	-	-	(29,620)	(53,357)	(45,253)	-	-	-	-		
42	Oct-14	1,451	27,881	17,510		7,569	24,744	246	1,155	-	-	54,412	26,145	24,744	-	-	-	-		
43	Nov-14	3,019	6,819	(2,656)		(7,583)	1,635	(1,321)	(1,204)	-	-	(401)	(890)	1,635	-	-	-	-		
44	Dec-14	6,664	71,712	28,219		4,099	40,095	5,866	641	-	-	110,694	46,602	40,095	-	-	-	-		
45	Total Adj.	12,550	7,626	(9,631)	-	8,889	130,134	(14,486)	(152)	-	-	19,434	115,496	130,134	-	-	-	-	-	
46	Net Energy	919,824	14,744,774	4,567,543	-	8,379,145	25,822,425	3,772,098	1,847,048	212,643	-	28,611,286	31,654,213	26,035,068	212,643	-	-	-	-	

47	Input Range for Expected Owned										Input Range for Firm Off-system sales for resale peak at system peak									
48	Hydro Peak at time of system peak					Hydro Data Input					Firm Off-system Data									
49																				
50	MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.	R.M.P. Off Sys 100% LF	Days in Months							
51	Jan-14	0	0	Jan-14	0	0	0	0	0	0	0	0	31							
52	Feb-14	0	0	Feb-14	0	0	0	0	0	0	0	0	28							
53	Mar-14	0	0	Mar-14	0	0	0	0	0	0	0	0	31							
54	Apr-14	0	0	Apr-14	0	0	0	0	0	0	0	0	30							
55	May-14	0	0	May-14	0	0	0	0	0	0	0	0	31							
56	Jun-14	0	0	Jun-14	0	0	0	0	0	0	0	0	30							
57	Jul-14	0	0	Jul-14	0	0	0	0	0	0	0	0	31							
58	Aug-14	0	0	Aug-14	0	0	0	0	0	0	0	0	31							
59	Sep-14	0	0	Sep-14	0	0	0	0	0	0	0	0	30							
60	Oct-14	0	0	Oct-14	0	0	0	0	0	0	0	0	31							
61	Nov-14	0	0	Nov-14	0	0	0	0	0	0	0	0	30							
62	Dec-14	0	0	Dec-14	0	0	0	0	0	0	0	0	31							

63	Total Pk	0	0	Total Pk	0	0	0	0	0	0	0	0	0
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72 JAM December 2014 Results OR

73 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

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76				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.
77	MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
78	Jan-15	675	2.28%	1,698	32,100	10,320	-	16,688	50,996	6,753	4,051	398
79	Feb-15	112	0.38%	249	4,662	1,448	-	2,501	7,538	1,011	601	56
80	Mar-15	(284)	-0.96%	(698)	(12,048)	(3,507)	-	(6,693)	(19,706)	(2,690)	(1,518)	(152)
81	Apr-15	152	0.51%	376	5,785	1,688	-	3,423	9,945	1,414	745	81
82	May-15	495	1.67%	1,307	18,869	5,540	-	11,227	34,286	5,725	2,662	287
83	Jun-15	4,242	14.33%	11,213	161,418	46,516	-	97,466	313,739	62,724	21,510	2,719
84	Jul-15	7,990	27.00%	25,009	336,944	101,990	-	195,345	697,356	126,819	42,123	6,396
85	Aug-15	9,858	33.31%	30,074	412,469	127,302	-	238,641	833,985	109,410	46,954	6,859
86	Sep-15	6,093	20.59%	14,556	233,168	74,870	-	138,722	427,325	57,453	29,701	3,872
87	Oct-15	23	0.08%	52	908	298	-	551	1,520	205	113	13
88	Nov-15	(296)	-1.00%	(730)	(12,543)	(4,061)	-	(6,910)	(19,968)	(2,349)	(1,499)	(159)
89	Dec-15	534	1.80%	1,502	25,599	8,422	-	13,576	40,367	5,339	2,892	315
90		29,594	100.00%	84,611	1,207,331	370,826	-	704,538	2,377,385	371,813	148,335	20,684
91				1.60%	22.84%	7.02%	0.00%	13.33%	44.98%	7.03%	2.81%	0.39%
92												100.00%
93	SSECT Factor											
94												
95												
96												
97												
98												

99 JAM December 2014 Results OR

100 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IVIAPS

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103	MWH				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
104	MONTH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
105	Jan-15	247,843	142,575	390,418	15.68%	11,666	220,516	70,893	-	114,639	350,323	46,391	27,828	2,731
106	Feb-15	187,723	68,670	256,393	10.30%	6,789	127,073	39,468	-	68,166	205,473	27,557	16,380	1,517
107	Mar-15	228,174	-	228,174	9.16%	6,664	115,083	33,501	-	63,928	188,229	25,691	14,504	1,454
108	Apr-15	223,930	-	223,930	8.99%	6,596	101,423	29,595	-	60,001	174,347	24,792	13,056	1,426
109	May-15	134,044	(77,910)	56,134	2.25%	1,763	25,449	7,472	-	15,143	46,243	7,722	3,590	386
110	Jun-15	153,587	(137,870)	15,717	0.63%	494	7,108	2,048	-	4,292	13,815	2,762	947	120
111	Jul-15	209,781	(142,420)	67,361	2.70%	2,506	33,758	10,218	-	19,571	69,867	12,706	4,220	641
112	Aug-15	252,375	(142,570)	109,805	4.41%	3,981	54,596	16,850	-	31,587	110,389	14,482	6,215	908
113	Sep-15	204,465	(68,690)	135,775	5.45%	3,855	61,751	19,828	-	36,738	113,170	15,215	7,866	1,025
114	Oct-15	212,708	78,045	290,753	11.68%	7,840	136,990	44,936	-	83,134	229,172	30,860	17,070	1,891
115	Nov-15	198,986	138,180	337,166	13.54%	9,879	169,867	54,997	-	93,583	270,413	31,810	20,299	2,152
116	Dec-15	235,862	142,770	378,632	15.20%	12,656	215,650	70,948	-	114,366	340,066	44,979	24,367	2,656
117		2,489,477	781	2,490,258	100.00%	74,687	1,269,262	400,755	-	705,150	2,111,507	284,965	156,342	16,907
118						1.49%	25.29%	7.98%	0.00%	14.05%	42.07%	5.68%	3.11%	0.34%
119														100.00%
120	SSECH Factor													
121														
122														
123														

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128 JAM December 2014 Results OR

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

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132				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
133	MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
134	Jan-15	-	0%	-	-	-	-	-	-	-	-	-	
135	Feb-15	-	0%	-	-	-	-	-	-	-	-	-	
136	Mar-15	-	0%	-	-	-	-	-	-	-	-	-	
137	Apr-15	-	0%	-	-	-	-	-	-	-	-	-	
138	May-15	-	0%	-	-	-	-	-	-	-	-	-	
139	Jun-15	-	0%	-	-	-	-	-	-	-	-	-	
140	Jul-15	41,600	34%	31,277.5	421,396.1	127,552.6	-	244,307.2	872,142.7	158,604.7	52,681.0	7,998.7	
141	Aug-15	41,600	34%	30,483.8	418,083.4	129,035.0	-	241,889.2	845,336.8	110,899.3	47,593.5	6,952.4	
142	Sep-15	40,000	32%	22,955.9	367,718.1	118,074.3	-	218,772.6	673,914.3	90,605.7	46,839.5	6,106.5	
143	Oct-15	-	0%	-	-	-	-	-	-	-	-	-	
144	Nov-15	-	0%	-	-	-	-	-	-	-	-	-	
145	Dec-15	-	0%	-	-	-	-	-	-	-	-	-	
146													
147		123,200	100%	84,717	1,207,198	374,662	-	704,969	2,391,394	360,110	147,114	21,058	
148													
149	SSEP Factor			1.60%	22.82%	7.08%	0.00%	13.32%	45.20%	6.81%	2.78%	0.40%	100.00%

OREGON
ANNUAL EMBEDDED COSTS
December 2014
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	31,578,167				Page 2.7, West only
403HP	Hydro Depreciation Expense	27,119,297				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,196,092				Page 2.16, West only
	Total West Hydro Operating Expense	69,893,557				
330 - 336	Hydro Electric Plant in Service	821,226,333				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,498,996				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(240,456,175)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(52,008,390)				Page 2.39, West only
154	Materials and Supplies	5,974				Page 2.32, West only
	West Hydro Net Rate Base	702,266,738				
	Pre-tax Return	10.69%				
	Rate Base Revenue Requirement	75,060,794				
	Annual Embedded Cost					
	West Hydro-Electric Resources	144,954,350	3,560,615	40.71	(20,189,943)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,667,248	344,934	16.43	(10,331,056)	GRID
	Grant Reasonable Portion	(4,940,269)			(4,940,269)	GRID
		726,979			(15,271,325)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	28,582,328	419,769	68.09	9,113,071	
555	Oregon Annual Qualified Facilities Costs	12,711,063	9,539	1,332.58	12,268,652	
555	Idaho Annual Qualified Facilities Costs	4,593,755	76,546	60.01	1,043,510	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	238,642	1,780	134.06	156,076	
555	California Annual Qualified Facilities Costs	4,557,560	32,666	139.52	3,042,484	
555	Washington Annual Qualified Facilities Costs	-	-	-	-	
	Total Qualified Facilities Costs	50,683,348	540,300	93.81	25,623,793	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,156,023,291			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	10,702,307			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	373,033,896			Page 2.8
555	Other Purchased Power Contracts	666,110,074			GRID less QF and Mid-C
40910	Production Tax Credit	(108,673,395)			Page 2.20
4118	SO2 Emission Allowances	(27,200)			Page 2.4
456	James River / Little Mountain Offset	(3,926,947)			James River Adj (Tab 5)
456	REC Revenues				Green Tag (Tab 3)
403SP	Steam Depreciation Expense	324,658,215			Page 2.15
403HP	East Hydro Depreciation Expense	6,581,377			Page 2.15, East only
403OP	Other Generation Depreciation Expense	119,590,241			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	4,750,825			Page 2.17
	Total All Other Operating Expenses	2,549,146,341			
310 - 316	Steam Electric Plant in Service	6,850,920,431			Page 2.21
330 - 336	East Hydro Electric Plant in Service	160,360,431			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	3,830,596,987			Page 2.24
399	Mining	486,744,017			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,931,612,333)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(696,979,753)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(179,526,460)			Page 2.36, East only
108HP	East Hydro Accumulated Depreciation Reserve	(53,640,128)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(4,854,306)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	143,167,971			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(109,504,439)			Page 2.31
151	Fuel Stock	194,579,071			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,005,037)			Page 2.32
253.98	SO2 Emission Allowances	(32,700)			Page 2.34
154	Materials & Supplies	120,335,003			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,814,339,113			
	Pre-tax Return	10.69%			
	Rate Base Revenue Requirement	835,224,659			
	Annual Embedded Cost				
	All Other Generation Resources	3,384,371,001	72,969,180	46.38	MWh from GRID

Total Annual Embedded Costs	3,580,735,678	77,415,029	46.25	
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Non-Levelized Embedded Cost Differential

Embedded Cost Differentials		TOTAL	CA	OR	WA	WY	UT	ID	FERC
Company Owned Hydro	DGP	(20,379,636)	(662,167)	(10,890,996)	(3,425,005)	(5,401,468)	-	-	-
Company Owned Hydro	SG	20,379,636	316,132	5,199,591	1,635,169	3,136,736	8,854,530	1,159,559	77,917
Mid-C Contract	MC	(15,289,701)	(173,737)	(6,373,346)	(1,472,485)	(1,723,859)	(4,866,193)	(637,260)	(42,821)
Mid-C Contract	SG	15,289,701	237,176	3,900,962	1,226,776	2,353,318	6,643,059	869,953	58,457
Total Non-Levelized ECD		-	(282,595)	(8,163,789)	(2,035,544)	(1,635,273)	10,631,396	1,392,252	93,553
		-	-	-	-	-	-	-	-
	DGP	100%	3.249%	53.441%	16.806%	26.504%	0.000%	0.000%	0.000%
	SG	100%	1.551%	25.514%	8.024%	15.392%	43.448%	5.690%	0.382%
	MC	100%	1.136%	41.684%	9.631%	11.275%	31.827%	4.168%	0.280%

OREGON
ANNUAL EMBEDDED COSTS
December-14
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	31,578,167				Page 2.7, West only
403HP	Hydro Depreciation Expense	27,119,297				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,196,092				Page 2.16, West only
	Total West Hydro Operating Expense	69,893,557				
330 - 336	Hydro Electric Plant in Service	821,226,333				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,498,996				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(240,456,175)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(52,008,390)				Page 2.39, West only
154	Materials and Supplies	5,974				Page 2.32, West only
	West Hydro Net Rate Base	702,266,738				
	Pre-tax Return	10.69%				
	Rate Base Revenue Requirement	75,060,794				
	Annual Embedded Cost					
	West Hydro-Electric Resources	144,954,350	3,560,615	40.71	(20,379,636)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,667,248	344,934	16.43	(10,349,432)	GRID
	Grant Reasonable Portion	(4,940,269)			(4,940,269)	GRID
		726,979			(15,289,701)	

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					
	Total Qualified Facilities Costs					GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,155,859,260			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	10,702,307			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	32,622,501			Page 2.8
555	Other Purchased Power Contracts	82,107,584			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(27,200)			Page 2.4
	James River	(3,926,947)			James River Adj (Tab 5)
	REC Revenues				Green Tag (Tab 3)
403SP	Steam Depreciation Expense	323,727,099			Page 2.15
403HP	East Hydro Depreciation Expense	6,581,377			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,564,092			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	4,750,825			Page 2.17
	Total All Other Operating Expenses	1,622,284,557			
310 - 316	Steam Electric Plant in Service	6,821,906,754			Page 2.21
330 - 336	East Hydro Electric Plant in Service	160,360,431			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	291,102,123			Page 2.24
399	Mining	486,744,017			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,930,548,445)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(113,826,301)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(179,526,460)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(53,640,128)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(4,854,306)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	143,167,971			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(109,504,439)			Page 2.31
151	Fuel Stock	192,365,071			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,005,037)			Page 2.32
253.98	SO2 Emission Allowances	(32,700)			Page 2.34
154	Materials & Supplies	102,000,336			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	4,809,499,243			
	Pre-tax Return	10.69%			
	Rate Base Revenue Requirement	514,056,571			
	Annual Embedded Cost				
	All Other Generation Resources	2,136,341,128	46,008,019	46.43	MWh from GRID
Total Annual Embedded Costs		2,282,022,457	49,913,568	45.72	

B1. REVENUE



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	-\$1	\$0	\$0	\$0	\$0	\$0	\$0
4118000 Total					-\$1	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	\$98	\$0	\$98	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	-\$322	-\$7	-\$87	-\$25	-\$46	-\$138	-\$18
4211000 Total					-\$224	-\$7	\$11	-\$25	-\$46	-\$138	-\$18
4211900	ASST SLS PROCDs-CLEAR	364105	ASSET SALES PROCEEDS - CLEARING	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4211900 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SG-P	\$1	\$0	\$0	\$0	\$1	\$0	\$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total					\$11	\$0	\$2	\$7	\$0	\$1	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	\$39,710	\$39,710	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	\$73,040	\$0	\$0	\$0	\$0	\$73,040	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	\$602,719	\$0	\$602,719	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	\$720,893	\$0	\$0	\$0	\$720,893	\$0	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	\$141,635	\$0	\$0	\$141,635	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	\$99,288	\$0	\$0	\$0	\$99,288	\$0	\$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	\$12,968	\$0	\$0	\$0	\$12,968	\$0	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	-\$1,291	-\$1,291	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	\$45	\$0	\$0	\$0	\$0	\$45	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	-\$1,372	\$0	-\$1,372	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	-\$2,407	\$0	\$0	\$0	\$0	-\$2,407	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	-\$5,761	\$0	\$0	-\$5,761	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	\$54	\$0	\$0	\$0	\$54	\$0	\$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	OR	-\$244	\$0	-\$244	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	\$13,190	\$0	\$0	\$0	\$13,190	\$0	\$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-\$311	\$0	\$0	-\$311	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	\$243	\$0	\$0	\$0	\$243	\$0	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	\$805	-\$805	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-\$1,175	\$0	\$0	\$0	\$0	-\$1,175	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-\$6,038	\$0	-\$6,038	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	-\$5,058	\$0	\$0	\$0	\$0	-\$5,058	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-\$751	\$0	\$0	-\$751	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-\$685	\$0	\$0	\$0	-\$685	\$0	\$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	-\$55	\$0	\$0	\$0	-\$55	\$0	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	\$7	\$0	\$0	\$0	\$0	\$7	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	\$26	\$0	\$26	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	\$48	\$0	\$0	\$0	\$48	\$0	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	\$2,375	\$0	\$0	\$0	\$0	\$0	\$2,375
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	CA	\$1,025	\$1,025	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	IDU	\$1,392	\$0	\$0	\$0	\$0	\$1,392	\$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OR	\$15,199	\$0	\$15,199	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	UT	\$25,799	\$0	\$0	\$0	\$25,799	\$0	\$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WA	\$4,676	\$0	\$0	\$4,676	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WYP	\$1,628	\$0	\$0	\$0	\$1,628	\$0	\$0
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	WYP	\$16	\$0	\$0	\$0	\$16	\$0	\$0
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	\$2,780	\$0	\$0	\$0	\$0	\$0	\$2,780
4401000 Total					\$1,732,822	\$38,642	\$610,291	\$139,490	\$113,470	\$752,465	\$73,309
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	\$33,208	\$33,208	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	\$39,838	\$0	\$0	\$0	\$0	\$39,838	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	\$451,556	\$0	\$451,556	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	\$694,876	\$0	\$0	\$0	\$694,876	\$0	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	\$118,856	\$0	\$0	\$118,856	\$0	\$0	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	\$118,239	\$0	\$0	\$0	\$118,239	\$0	\$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	\$11,633	\$0	\$0	\$0	\$11,633	\$0	\$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	-\$955	-\$955	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	\$28	\$0	\$0	\$0	\$0	\$28	\$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	-\$973	\$0	-\$973	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	UT	-\$1,673	\$0	\$0	\$0	\$0	-\$1,673	\$0	\$0
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WA	-\$4,807	\$0	\$0	-\$4,807	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WYP	\$77	\$0	\$0	\$0	\$77	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	OR	-\$183	\$0	-\$183	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	UT	\$13,700	\$0	\$0	\$0	\$13,700	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WA	-\$245	\$0	\$0	-\$245	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WYP	\$348	\$0	\$0	\$0	\$348	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	CA	-\$77	-\$77	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	IDU	-\$279	\$0	\$0	\$0	\$0	-\$279	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	OR	\$2,170	\$0	\$2,170	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	UT	-\$2,064	\$0	\$0	\$0	\$0	-\$2,064	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WA	\$1,139	\$0	\$0	\$1,139	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYP	-\$1,071	\$0	\$0	\$0	-\$1,071	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYU	-\$64	\$0	\$0	\$0	-\$64	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301265	Solar Feed-in Revenue - Commercial	OTHER	\$1,851	\$0	\$0	\$0	\$0	\$0	\$0	\$1,851
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	CA	\$633	\$633	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	IDU	\$721	\$0	\$0	\$0	\$0	\$721	\$0	\$0
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	OR	\$9,857	\$0	\$9,857	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	UT	\$24,842	\$0	\$0	\$0	\$24,842	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	WA	\$4,005	\$0	\$0	\$4,005	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301271	DSM Revenue - Small Commercial	WYP	\$1,459	\$0	\$0	\$1,459	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301272	DSM Revenue - Large Commercial	WYP	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301280	Blue Sky Revenue - Commercial	OTHER	\$1,208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,208
4421000 Total				\$1,517,908	\$32,809	\$462,427	\$118,949	\$130,675	\$729,681	\$40,308	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	\$5,809	\$5,809	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	\$19,639	\$0	\$0	\$0	\$0	\$19,639	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	\$152,964	\$0	\$152,964	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	\$376,300	\$0	\$0	\$0	\$376,300	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	\$49,676	\$0	\$0	\$49,676	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	\$333,282	\$0	\$0	\$0	\$333,282	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	\$111,428	\$0	\$0	\$0	\$111,428	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	IDU	\$89,205	\$0	\$0	\$0	\$0	\$89,205	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	UT	\$123,717	\$0	\$0	\$0	\$123,717	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	CA	-\$162	-\$162	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	IDU	\$112	\$0	\$0	\$0	\$0	\$112	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	OR	-\$649	\$0	-\$649	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	UT	-\$2,087	\$0	\$0	\$0	-\$2,087	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WA	-\$2,106	\$0	\$0	-\$2,106	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	OR	-\$61	\$0	-\$61	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	UT	\$8,464	\$0	\$0	\$0	\$8,464	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WA	-\$114	\$0	\$0	-\$114	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WYP	\$1,633	\$0	\$0	\$0	\$1,633	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	CA	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	IDU	\$240	\$0	\$0	\$0	\$0	\$240	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	OR	\$191	\$0	\$191	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	UT	-\$1,160	\$0	\$0	\$0	\$0	-\$1,160	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WA	-\$44	\$0	\$0	-\$44	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYP	\$1,019	\$0	\$0	\$0	\$1,019	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-\$83	\$0	\$0	\$0	-\$83	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301385	Solar Feed-in Revenue - Industrial	OTHER	\$1,613	\$0	\$0	\$0	\$0	\$0	\$0	\$1,613
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	CA	\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	IDU	\$234	\$0	\$0	\$0	\$0	\$234	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OR	\$874	\$0	\$874	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	UT	\$13,362	\$0	\$0	\$0	\$13,362	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	WA	\$1,700	\$0	\$0	\$1,700	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	WYP	\$335	\$0	\$0	\$0	\$335	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$578
4422000 Total				\$1,287,847	\$5,846	\$153,319	\$49,113	\$449,352	\$518,596	\$109,431	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	\$15,225	\$15,225	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	\$57,257	\$0	\$0	\$0	\$0	\$57,257	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	\$33,411	\$0	\$33,411	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	\$18,488	\$0	\$0	\$0	\$0	\$18,488	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	\$14,736	\$0	\$0	\$14,736	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	\$1,668	\$0	\$0	\$0	\$1,668	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	\$379	\$0	\$0	\$0	\$379	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	-\$591	-\$591	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR	-\$56	\$0	-\$56	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT	-\$49	\$0	\$0	\$0	\$0	-\$49	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA	-\$606	\$0	\$0	-\$606	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	OR	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-\$21	-\$21	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-\$42	\$0	-\$42	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	CA	\$333	\$333	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	IDU	\$675	\$0	\$0	\$0	\$0	\$675	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OR	\$586	\$0	\$586	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	UT	\$598	\$0	\$0	\$0	\$598	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	WA	\$493	\$0	\$0	\$493	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	WYP	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4423000 Total				\$142,607	\$14,946	\$33,908	\$14,634	\$2,082	\$19,042	\$57,939	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	\$487	\$487	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	\$501	\$0	\$0	\$0	\$0	\$501	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	\$5,988	\$0	\$5,988	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	\$9,346	\$0	\$0	\$0	\$9,346	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	\$1,330	\$0	\$0	\$1,330	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	\$1,904	\$0	\$0	\$0	\$1,904	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	\$413	\$0	\$0	\$0	\$413	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	-\$14	-\$14	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	-\$12	\$0	-\$12	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	-\$48	\$0	\$0	\$0	\$0	-\$48	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	\$100	\$0	\$100	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-\$147	\$0	\$0	\$0	\$0	-\$147	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	\$121	\$0	\$0	\$121	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-\$33	\$0	\$0	\$0	-\$33	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	IDU	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OR	\$136	\$0	\$136	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	UT	\$335	\$0	\$0	\$0	\$0	\$335	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WYP	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4441000 Total				\$20,446	\$480	\$6,214	\$1,422	\$2,310	\$9,486	\$508	\$0
4451000	OTHER SALES PUBLIC 301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	\$17,224	\$0	\$0	\$0	\$17,224	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301707	Oth Sales to Public Authority Acctg Adj	UT	-\$70	\$0	\$0	\$0	-\$70	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	-\$297	\$0	\$0	\$0	-\$297	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$29
4451000	OTHER SALES PUBLIC 301770	DSM Revenue - Other Public Authorities	UT	\$612	\$0	\$0	\$0	\$612	\$0	\$0	\$0
4451000 Total				\$17,500	\$0	\$0	\$0	\$0	\$17,470	\$0	\$29
4471000	ON-SYS WHOLE-FIRM 301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	\$1,150	\$0	\$1,150	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM 301442	ON SYS FIRM-BRIGHAM CITY	FERC	\$6,457	\$0	\$0	\$0	\$0	\$0	\$6,457	\$0
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	\$4,263	\$0	\$0	\$0	\$0	\$0	\$4,263	\$0
4471000	ON-SYS WHOLE-FIRM 301444	ON SYS FIRM-WYO-PACIFIC CHEYENNE	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0
4471000 Total				\$11,892	\$0	\$1,150	\$0	\$21	\$0	\$10,720	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	\$79,073	\$1,227	\$20,174	\$6,344	\$12,171	\$34,356	\$4,499	\$302	\$0
4471300 Total					\$79,073	\$1,227	\$20,174	\$6,344	\$12,171	\$34,356	\$4,499	\$302	\$0
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	\$418,181	\$6,487	\$106,693	\$33,553	\$64,364	\$181,691	\$23,794	\$1,599	\$0
4471400	S/T FIRM WHOLESale	301409	TRADING SALES NETTED-EST.	SG	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	-\$277	-\$4	-\$71	-\$22	-\$43	-\$120	-\$16	-\$1	\$0
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	-\$150,531	-\$2,335	-\$38,406	-\$12,078	-\$23,169	-\$65,402	-\$8,565	-\$576	\$0
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	-\$4,161	-\$65	-\$1,062	-\$334	-\$640	-\$1,808	-\$237	-\$16	\$0
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	\$31	\$0	\$8	\$2	\$5	\$14	\$2	\$0	\$0
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	\$4,364	\$68	\$1,113	\$350	\$672	\$1,896	\$248	\$17	\$0
4471400	S/T FIRM WHOLESale	302771	I/C Line Loss Trading Revenue-Sierra Pac	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	\$10	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	\$5,446	\$84	\$1,389	\$437	\$838	\$2,366	\$310	\$21	\$0
4471400 Total					\$273,084	\$4,236	\$69,674	\$21,911	\$42,032	\$118,649	\$15,538	\$1,044	\$0
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	\$1,429	\$22	\$364	\$115	\$220	\$621	\$81	\$5	\$0
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	\$187	\$3	\$48	\$15	\$29	\$81	\$11	\$1	\$0
4472000 Total					\$1,615	\$25	\$412	\$130	\$249	\$702	\$92	\$6	\$0
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESale - NON FIRM	SE	-\$9,962	-\$152	-\$2,437	-\$755	-\$1,690	-\$4,268	-\$624	-\$35	\$0
4475000 Total					-\$9,962	-\$152	-\$2,437	-\$755	-\$1,690	-\$4,268	-\$624	-\$35	\$0
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	\$1,544	\$24	\$394	\$124	\$238	\$671	\$88	\$6	\$0
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	\$3,255	\$50	\$830	\$261	\$501	\$1,414	\$185	\$12	\$0
4476100 Total					\$4,798	\$74	\$1,224	\$385	\$739	\$2,085	\$273	\$18	\$0
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
4476200 Total					\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$81	\$0
4479000	TRANS SRVC	301429	TRANS SERV-WYO-PACIFIC CHEYENNE	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4479000 Total					\$85	\$0	\$0	\$0	\$5	\$0	\$0	\$81	\$0
4491100	PRV RTE RFDS-RES DL	301976	PROVISION FOR RATE REFUND - RESIDENTIAL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4491100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	\$220	\$0	\$0	\$0	\$0	\$0	\$220	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	\$3,103	\$0	\$3,103	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	\$2,426	\$0	\$0	\$0	\$0	\$2,426	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	\$514	\$0	\$0	\$514	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	\$408	\$0	\$0	\$0	\$408	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
4501000 Total					\$6,886	\$162	\$3,103	\$514	\$460	\$2,426	\$220	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	\$40	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	\$681	\$0	\$681	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	\$810	\$0	\$0	\$0	\$0	\$810	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	\$137	\$0	\$0	\$137	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	\$130	\$0	\$0	\$0	\$130	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
4502000 Total					\$1,872	\$58	\$681	\$137	\$146	\$810	\$40	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	\$196	\$0	\$0	\$0	\$0	\$0	\$196	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	\$192	\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	\$251	\$0	\$0	\$0	\$0	\$251	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	\$101	\$0	\$0	\$0	\$101	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4503000 Total					\$815	\$20	\$192	\$36	\$120	\$251	\$196	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-\$3	\$0	\$0	\$0	\$0	\$0	-\$3	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	\$66	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000 Total					\$97	\$1	\$25	\$9	\$0	\$66	-\$3	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	\$63	\$0	\$0	\$0	\$0	\$0	\$63	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	\$526	\$0	\$526	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	\$2,623	\$0	\$0	\$0	\$2,623	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	\$116	\$0	\$0	\$116	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	\$134	\$0	\$0	\$0	\$134	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	\$30	\$0	\$0	\$0	\$0	\$30	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	\$296	\$0	\$296	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	\$470	\$0	\$0	\$0	\$470	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	\$75	\$0	\$0	\$0	\$75	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	\$8	\$0	\$0	\$0	\$8	\$0	\$0
4511000 Total					\$4,451	\$34	\$822	\$174	\$235	\$3,093	\$92
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	\$18	\$0	\$18	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	\$10	\$0	\$0	\$0	\$10	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total					\$35	\$1	\$18	\$4	\$1	\$10	\$0
4513000	OTHER	301828	OTHER	CA	\$50	\$50	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	IDU	\$16	\$0	\$0	\$0	\$0	\$16	\$0
4513000	OTHER	301828	OTHER	OR	\$506	\$0	\$506	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	UT	\$629	\$0	\$0	\$0	\$629	\$0	\$0
4513000	OTHER	301828	OTHER	WA	-\$10	\$0	\$0	-\$10	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	WYP	\$244	\$0	\$0	\$0	\$244	\$0	\$0
4513000	OTHER	301828	OTHER	WYU	\$29	\$0	\$0	\$0	\$29	\$0	\$0
4513000 Total					\$1,464	\$50	\$506	-\$10	\$273	\$628	\$16
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	\$6	\$0	\$0	\$0	\$6	\$0	\$0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total					\$6	\$0	\$0	\$0	\$6	\$0	\$0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4514400 Total					\$1	\$0	\$0	\$1	\$0	\$0	\$0
4514900	ENGY FINNSWR 12000	301842	"ENERGY FINANSWER - 12,000"	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	\$812	\$0	\$812	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	\$671	\$15	\$181	\$52	\$95	\$288	\$37
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	\$594	\$0	\$0	\$0	\$594	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	\$516	\$516	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	\$146	\$0	\$0	\$0	\$146	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	\$2,486	\$0	\$2,486	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	\$1,913	\$0	\$0	\$0	\$1,913	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	\$837	\$0	\$0	\$837	\$0	\$0	\$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	\$327	\$0	\$0	\$0	\$327	\$0	\$0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	\$122	\$0	\$122	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	\$182	\$0	\$0	\$0	\$182	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	\$13	\$0	\$0	\$0	\$13	\$0	\$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	\$15	\$0	\$15	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	\$18	\$0	\$0	\$0	\$18	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	\$163	\$3	\$41	\$13	\$25	\$71	\$9
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	\$526	\$8	\$134	\$42	\$81	\$229	\$30
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	\$1,309	\$20	\$334	\$105	\$201	\$569	\$74
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	\$114	\$3	\$31	\$9	\$16	\$49	\$6
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	\$514	\$0	\$0	\$0	\$514	\$0	\$0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	\$30	\$0	\$8	\$2	\$5	\$13	\$2
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	\$108	\$2	\$29	\$8	\$15	\$46	\$6
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	\$102	\$0	\$102	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	\$15	\$0	\$0	\$15	\$0	\$0	\$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	\$2,842	\$63	\$766	\$221	\$404	\$1,222	\$158
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	\$10	\$0	\$0	\$0	\$0	\$10	\$0
4541000 Total					\$14,470	\$636	\$5,061	\$1,339	\$1,222	\$5,722	\$472
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	\$6	\$0	\$2	\$1	\$1	\$3	\$0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0
4542000 Total					\$11	\$0	\$2	\$1	\$1	\$8	\$0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	\$3,347	\$52	\$854	\$269	\$515	\$1,454	\$190
4543000 Total					\$3,347	\$52	\$854	\$269	\$515	\$1,454	\$190
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	\$1,398	\$22	\$357	\$112	\$215	\$607	\$80
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	\$697	\$11	\$178	\$56	\$107	\$303	\$40
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	\$499	\$8	\$127	\$40	\$77	\$217	\$28
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	\$1,244	\$19	\$317	\$100	\$192	\$541	\$71
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	\$2,490	\$39	\$635	\$200	\$383	\$1,082	\$142
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	\$2,587	\$40	\$660	\$208	\$398	\$1,124	\$147
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	\$763	\$12	\$195	\$61	\$117	\$331	\$43
4561100	Other Wheeling Rev	302081	I/C Anc Rev Sch 1-Scheduling-Sierra Pac	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	302091	I/C Anc Rev Sch 2-Reactive-Sierra Pac	SG	\$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
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	\$75	\$1	\$19	\$6	\$12	\$33	\$4
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	\$16,542	\$257	\$4,221	\$1,327	\$2,546	\$7,187	\$941
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	\$17	\$0	\$4	\$1	\$3	\$7	\$1
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	\$804	\$12	\$205	\$64	\$124	\$349	\$46
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	\$154	\$2	\$39	\$12	\$24	\$67	\$9
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	\$915	\$14	\$233	\$73	\$141	\$397	\$52
4561100	Other Wheeling Rev	505963	TRANSMISSION IMBALANCE PENALTY REVENUE-P	SG	\$915	\$14	\$234	\$73	\$141	\$398	\$52
4561100 Total					\$29,101	\$451	\$7,425	\$2,335	\$4,479	\$12,644	\$1,656
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	\$1,750	\$27	\$446	\$140	\$269	\$760	\$100
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	SG	\$16	\$0	\$4	\$1	\$2	\$7	\$1
4561910 Total					\$1,765	\$27	\$450	\$142	\$272	\$767	\$100
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	\$2,516	\$39	\$642	\$202	\$387	\$1,093	\$143
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	\$8,500	\$132	\$2,169	\$682	\$1,308	\$3,693	\$484
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	\$16,992	\$264	\$4,335	\$1,363	\$2,615	\$7,383	\$967
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	\$1	\$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
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	\$22,492	\$349	\$5,738	\$1,805	\$3,462	\$9,772	\$1,280
4561920 Total					\$50,500	\$783	\$12,884	\$4,052	\$7,773	\$21,941	\$2,873
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	\$10,328	\$158	\$2,527	\$783	\$1,753	\$4,425	\$646
4561930	NON-FIRM WHEEL REV	302821	I/C Non-Firm Wheeling Revenue-Sierra Pac	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	\$27	\$0	\$7	\$2	\$5	\$12	\$2
4561930 Total					\$10,357	\$158	\$2,534	\$785	\$1,757	\$4,438	\$648
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-\$3,004	-\$47	-\$767	-\$241	-\$462	-\$1,305	-\$171
4561990 Total					-\$3,004	-\$47	-\$767	-\$241	-\$462	-\$1,305	-\$171
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	\$17	\$0	\$4	\$1	\$3	\$7	\$1
4562100 Total					\$17	\$0	\$4	\$1	\$3	\$7	\$1



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	\$73	\$1	\$19	\$6	\$11	\$32	\$4	\$0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	\$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
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CA	\$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
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	\$1,861	\$29	\$475	\$149	\$286	\$809	\$106	\$7
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	UT	\$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
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	-\$127	-\$2	-\$32	-\$10	-\$20	-\$55	-\$7	\$0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	\$4,998	\$78	\$1,275	\$401	\$769	\$2,172	\$284	\$19
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	\$598	\$9	\$152	\$48	\$92	\$260	\$34	\$2
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	\$9,065	\$141	\$2,313	\$727	\$1,395	\$3,939	\$516	\$35
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	\$303	\$0	\$0	\$0	\$303	\$0	\$0	\$0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-\$385	-\$6	-\$98	-\$31	-\$59	-\$167	-\$22	-\$1
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	\$11,906	\$185	\$3,038	\$955	\$1,832	\$5,173	\$677	\$46
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	\$989	\$15	\$252	\$79	\$152	\$430	\$56	\$4
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	\$426	\$7	\$109	\$34	\$66	\$185	\$24	\$2
4562300 Total					\$29,688	\$456	\$7,505	\$2,308	\$4,830	\$12,803	\$1,674	\$112
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	\$941	\$21	\$253	\$73	\$134	\$405	\$52	\$3
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4562400 Total					\$953	\$21	\$253	\$73	\$146	\$406	\$52	\$3
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	-\$572	\$0	\$0	\$0	\$0	-\$572	\$0	\$0
4562500 Total					-\$572	\$0	\$0	\$0	\$0	-\$572	\$0	\$0
4562700	RNWX ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	\$11,310	\$175	\$2,886	\$907	\$1,741	\$4,914	\$644	\$43
4562700	RNWX ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	-\$1,165	-\$18	-\$297	-\$93	-\$179	-\$506	-\$66	-\$4
4562700	RNWX ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	\$5,573	\$86	\$1,422	\$447	\$858	\$2,421	\$317	\$21
4562700	RNWX ENRGY CRDT SALES	352943	Renewbl En Cr Sls-Amt	OTHER	\$8,054	\$0	\$0	\$0	\$0	\$0	\$0	\$8,054
4562700	RNWX ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
4562700 Total					\$23,780	\$244	\$4,010	\$1,261	\$2,419	\$6,829	\$894	\$60
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	\$8,519	\$0	\$0	\$0	\$0	\$0	\$0	\$8,519
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	-\$8,519	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,519
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues # Amortz	OTHER	\$14,673	\$0	\$0	\$0	\$0	\$0	\$0	\$14,673
4562800 Total					\$14,673	\$0	\$0	\$0	\$0	\$0	\$0	\$14,673
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OTHER	-\$3,442	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,442
4563500 Total					-\$3,442	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,442
Grand Total					\$5,266,787	\$101,236	\$1,401,937	\$364,794	\$775,558	\$2,270,563	\$310,208	\$12,678

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 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	\$18,057	\$280	\$4,607	\$1,449	\$2,779	\$7,845	\$1,027	\$69	\$0
5000000 Total					\$18,057	\$280	\$4,607	\$1,449	\$2,779	\$7,845	\$1,027	\$69	\$0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$453	\$7	\$116	\$36	\$70	\$197	\$26	\$2	\$0
5001000 Total					\$453	\$7	\$116	\$36	\$70	\$197	\$26	\$2	\$0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	\$510	\$8	\$125	\$39	\$87	\$219	\$32	\$2	\$0
5010000 Total					\$510	\$8	\$125	\$39	\$87	\$219	\$32	\$2	\$0
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	\$806,222	\$12,305	\$197,253	\$61,104	\$136,804	\$345,448	\$50,462	\$2,845	\$0
5011000 Total					\$806,222	\$12,305	\$197,253	\$61,104	\$136,804	\$345,448	\$50,462	\$2,845	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	-\$69	\$0	\$0	\$0	\$0	\$0	-\$69	\$0	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	-\$184	\$0	\$0	\$0	-\$184	\$0	\$0	\$0	\$0
5011200 Total					-\$253	\$0	\$0	\$0	-\$184	\$0	-\$69	\$0	\$0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	\$10,927	\$167	\$2,673	\$828	\$1,854	\$4,682	\$684	\$39	\$0
5012000 Total					\$10,927	\$167	\$2,673	\$828	\$1,854	\$4,682	\$684	\$39	\$0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	\$491	\$7	\$120	\$37	\$83	\$210	\$31	\$2	\$0
5013000 Total					\$491	\$7	\$120	\$37	\$83	\$210	\$31	\$2	\$0
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	\$14,076	\$215	\$3,444	\$1,067	\$2,388	\$6,031	\$881	\$50	\$0
5013500 Total					\$14,076	\$215	\$3,444	\$1,067	\$2,388	\$6,031	\$881	\$50	\$0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5014000 Total					\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	\$6,320	\$96	\$1,546	\$479	\$1,072	\$2,708	\$396	\$22	\$0
5014500 Total					\$6,320	\$96	\$1,546	\$479	\$1,072	\$2,708	\$396	\$22	\$0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	\$334	\$5	\$82	\$25	\$57	\$143	\$21	\$1	\$0
5015000 Total					\$334	\$5	\$82	\$25	\$57	\$143	\$21	\$1	\$0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	\$25,450	\$395	\$6,493	\$2,042	\$3,917	\$11,058	\$1,448	\$97	\$0
5020000 Total					\$25,450	\$395	\$6,493	\$2,042	\$3,917	\$11,058	\$1,448	\$97	\$0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	\$1,553	\$24	\$396	\$125	\$239	\$675	\$88	\$6	\$0
5022000 Total					\$1,553	\$24	\$396	\$125	\$239	\$675	\$88	\$6	\$0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
5023000 Total					\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	\$155	\$2	\$40	\$12	\$24	\$67	\$9	\$1	\$0
5024000 Total					\$155	\$2	\$40	\$12	\$24	\$67	\$9	\$1	\$0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	\$15,964	\$248	\$4,073	\$1,281	\$2,457	\$6,936	\$908	\$61	\$0
5029000 Total					\$15,964	\$248	\$4,073	\$1,281	\$2,457	\$6,936	\$908	\$61	\$0
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	\$4,304	\$66	\$1,053	\$326	\$730	\$1,844	\$269	\$15	\$0
5030000 Total					\$4,304	\$66	\$1,053	\$326	\$730	\$1,844	\$269	\$15	\$0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	\$3,918	\$61	\$1,000	\$314	\$603	\$1,702	\$223	\$15	\$0
5050000 Total					\$3,918	\$61	\$1,000	\$314	\$603	\$1,702	\$223	\$15	\$0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
5051000 Total					\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	\$63,757	\$989	\$16,267	\$5,116	\$9,813	\$27,701	\$3,628	\$244	\$0
5060000 Total					\$63,757	\$989	\$16,267	\$5,116	\$9,813	\$27,701	\$3,628	\$244	\$0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	\$938	\$15	\$239	\$75	\$144	\$408	\$53	\$4	\$0
5061000 Total					\$938	\$15	\$239	\$75	\$144	\$408	\$53	\$4	\$0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	\$861	\$13	\$220	\$69	\$132	\$374	\$49	\$3	\$0
5061100 Total					\$861	\$13	\$220	\$69	\$132	\$374	\$49	\$3	\$0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	\$564	\$9	\$144	\$45	\$87	\$245	\$32	\$2	\$0
5061300 Total					\$564	\$9	\$144	\$45	\$87	\$245	\$32	\$2	\$0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	\$2,671	\$41	\$681	\$214	\$411	\$1,160	\$152	\$10	\$0
5061400 Total					\$2,671	\$41	\$681	\$214	\$411	\$1,160	\$152	\$10	\$0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	\$139	\$2	\$36	\$11	\$21	\$61	\$8	\$1	\$0
5061500 Total					\$139	\$2	\$36	\$11	\$21	\$61	\$8	\$1	\$0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
5061600 Total					\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	\$1,666	\$26	\$425	\$134	\$256	\$724	\$95	\$6	\$0
5062000 Total					\$1,666	\$26	\$425	\$134	\$256	\$724	\$95	\$6	\$0



Operations & Maintenance Expense (Actuals)
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 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-\$37,331	-\$579	-\$9,525	-\$2,995	-\$5,746	-\$16,220	-\$2,124	-\$143	\$0
5063000 Total					-\$37,331	-\$579	-\$9,525	-\$2,995	-\$5,746	-\$16,220	-\$2,124	-\$143	\$0
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
5064000 Total					\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	\$715	\$11	\$182	\$57	\$110	\$310	\$41	\$3	\$0
5065000 Total					\$715	\$11	\$182	\$57	\$110	\$310	\$41	\$3	\$0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	\$1,473	\$23	\$376	\$118	\$227	\$640	\$84	\$6	\$0
5066000 Total					\$1,473	\$23	\$376	\$118	\$227	\$640	\$84	\$6	\$0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	\$3,547	\$55	\$905	\$285	\$546	\$1,541	\$202	\$14	\$0
5067000 Total					\$3,547	\$55	\$905	\$285	\$546	\$1,541	\$202	\$14	\$0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	\$194	\$3	\$50	\$16	\$30	\$84	\$11	\$1	\$0
5069000 Total					\$194	\$3	\$50	\$16	\$30	\$84	\$11	\$1	\$0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	\$2,341	\$36	\$597	\$188	\$360	\$1,017	\$133	\$9	\$0
5069900 Total					\$2,341	\$36	\$597	\$188	\$360	\$1,017	\$133	\$9	\$0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	\$379	\$6	\$97	\$30	\$58	\$165	\$22	\$1	\$0
5070000 Total					\$379	\$6	\$97	\$30	\$58	\$165	\$22	\$1	\$0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	\$3,872	\$60	\$988	\$311	\$596	\$1,682	\$220	\$15	\$0
5100000 Total					\$3,872	\$60	\$988	\$311	\$596	\$1,682	\$220	\$15	\$0
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	\$2,871	\$45	\$732	\$230	\$442	\$1,247	\$163	\$11	\$0
5101000 Total					\$2,871	\$45	\$732	\$230	\$442	\$1,247	\$163	\$11	\$0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$3,917	\$61	\$999	\$314	\$603	\$1,702	\$223	\$15	\$0
5110000 Total					\$3,917	\$61	\$999	\$314	\$603	\$1,702	\$223	\$15	\$0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$6,759	\$105	\$1,725	\$542	\$1,040	\$2,937	\$385	\$26	\$0
5111000 Total					\$6,759	\$105	\$1,725	\$542	\$1,040	\$2,937	\$385	\$26	\$0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	\$2,089	\$32	\$533	\$168	\$322	\$908	\$119	\$8	\$0
5111100 Total					\$2,089	\$32	\$533	\$168	\$322	\$908	\$119	\$8	\$0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	\$2,003	\$31	\$511	\$161	\$308	\$870	\$114	\$8	\$0
5111200 Total					\$2,003	\$31	\$511	\$161	\$308	\$870	\$114	\$8	\$0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	\$9,095	\$141	\$2,321	\$730	\$1,400	\$3,952	\$518	\$35	\$0
5112000 Total					\$9,095	\$141	\$2,321	\$730	\$1,400	\$3,952	\$518	\$35	\$0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	\$17	\$0	\$4	\$1	\$3	\$8	\$1	\$0	\$0
5114000 Total					\$17	\$0	\$4	\$1	\$3	\$8	\$1	\$0	\$0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	\$141	\$2	\$36	\$11	\$22	\$61	\$8	\$1	\$0
5116000 Total					\$141	\$2	\$36	\$11	\$22	\$61	\$8	\$1	\$0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	\$1,026	\$16	\$262	\$82	\$158	\$446	\$58	\$4	\$0
5117000 Total					\$1,026	\$16	\$262	\$82	\$158	\$446	\$58	\$4	\$0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	\$963	\$15	\$246	\$77	\$148	\$418	\$55	\$4	\$0
5118000 Total					\$963	\$15	\$246	\$77	\$148	\$418	\$55	\$4	\$0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	\$2,458	\$38	\$627	\$197	\$378	\$1,068	\$140	\$9	\$0
5119000 Total					\$2,458	\$38	\$627	\$197	\$378	\$1,068	\$140	\$9	\$0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	\$245	\$4	\$62	\$20	\$38	\$106	\$14	\$1	\$0
5119900 Total					\$245	\$4	\$62	\$20	\$38	\$106	\$14	\$1	\$0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	\$17,137	\$266	\$4,372	\$1,375	\$2,638	\$7,445	\$975	\$66	\$0
5120000 Total					\$17,137	\$266	\$4,372	\$1,375	\$2,638	\$7,445	\$975	\$66	\$0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	\$18,627	\$289	\$4,752	\$1,495	\$2,867	\$8,093	\$1,060	\$71	\$0
5121000 Total					\$18,627	\$289	\$4,752	\$1,495	\$2,867	\$8,093	\$1,060	\$71	\$0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	\$165	\$3	\$42	\$13	\$25	\$72	\$9	\$1	\$0
5121100 Total					\$165	\$3	\$42	\$13	\$25	\$72	\$9	\$1	\$0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	\$5,681	\$88	\$1,449	\$456	\$874	\$2,468	\$323	\$22	\$0
5121200 Total					\$5,681	\$88	\$1,449	\$456	\$874	\$2,468	\$323	\$22	\$0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	\$958	\$15	\$244	\$77	\$147	\$416	\$55	\$4	\$0
5121400 Total					\$958	\$15	\$244	\$77	\$147	\$416	\$55	\$4	\$0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	\$588	\$9	\$150	\$47	\$91	\$255	\$33	\$2	\$0
5121500 Total					\$588	\$9	\$150	\$47	\$91	\$255	\$33	\$2	\$0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	\$4,433	\$69	\$1,131	\$356	\$682	\$1,926	\$252	\$17	\$0
5121600 Total					\$4,433	\$69	\$1,131	\$356	\$682	\$1,926	\$252	\$17	\$0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	\$608	\$9	\$155	\$49	\$94	\$264	\$35	\$2	\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121700 Total				\$608	\$9	\$155	\$49	\$94	\$264	\$35	\$2	\$0
5121800	MNT BOIL-FEEDWATR	STEX		\$5,124	\$79	\$1,307	\$411	\$789	\$2,226	\$292	\$20	\$0
5121800 Total				\$5,124	\$79	\$1,307	\$411	\$789	\$2,226	\$292	\$20	\$0
5121900	MNT BOIL-FRZ PRTEC	STEX		\$25	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
5121900 Total				\$25	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
5122000	MNT BOIL-AUX SYST	STEX		\$1,424	\$22	\$363	\$114	\$219	\$619	\$81	\$5	\$0
5122000 Total				\$1,424	\$22	\$363	\$114	\$219	\$619	\$81	\$5	\$0
5122100	MNT BOILR-MAIN STM	STEX		\$2,305	\$36	\$588	\$185	\$355	\$1,001	\$131	\$9	\$0
5122100 Total				\$2,305	\$36	\$588	\$185	\$355	\$1,001	\$131	\$9	\$0
5122200	MNT BOIL-PLVRZD CL	STEX		\$11,821	\$183	\$3,016	\$948	\$1,819	\$5,136	\$673	\$45	\$0
5122200 Total				\$11,821	\$183	\$3,016	\$948	\$1,819	\$5,136	\$673	\$45	\$0
5122300	MNT BOIL-PRECIP/BAG	STEX		\$3,371	\$52	\$860	\$271	\$519	\$1,465	\$192	\$13	\$0
5122300 Total				\$3,371	\$52	\$860	\$271	\$519	\$1,465	\$192	\$13	\$0
5122400	MNT BOIL-PRTRT WTR	STEX		\$486	\$8	\$124	\$39	\$75	\$211	\$28	\$2	\$0
5122400 Total				\$486	\$8	\$124	\$39	\$75	\$211	\$28	\$2	\$0
5122500	MNT BOIL-RV OSMSIS	STEX		\$198	\$3	\$50	\$16	\$30	\$86	\$11	\$1	\$0
5122500 Total				\$198	\$3	\$50	\$16	\$30	\$86	\$11	\$1	\$0
5122600	MNT BOIL-RHEAT ST	STEX		\$541	\$8	\$138	\$43	\$83	\$235	\$31	\$2	\$0
5122600 Total				\$541	\$8	\$138	\$43	\$83	\$235	\$31	\$2	\$0
5122800	MNT BOIL-SOOTBLWG	STEX		\$2,271	\$35	\$579	\$182	\$350	\$987	\$129	\$9	\$0
5122800 Total				\$2,271	\$35	\$579	\$182	\$350	\$987	\$129	\$9	\$0
5122900	MNT BOILR-SCRUBBER	STEX		\$11,410	\$177	\$2,911	\$915	\$1,756	\$4,957	\$649	\$44	\$0
5122900 Total				\$11,410	\$177	\$2,911	\$915	\$1,756	\$4,957	\$649	\$44	\$0
5123000	MNT BOILR-BOTM ASH	STEX		\$7,226	\$112	\$1,844	\$580	\$1,112	\$3,139	\$411	\$28	\$0
5123000 Total				\$7,226	\$112	\$1,844	\$580	\$1,112	\$3,139	\$411	\$28	\$0
5123100	MNT BOIL-WTR TRTMT	STEX		\$341	\$5	\$87	\$27	\$52	\$148	\$19	\$1	\$0
5123100 Total				\$341	\$5	\$87	\$27	\$52	\$148	\$19	\$1	\$0
5123200	MNT BOIL-CNTL SUPT	STEX		\$816	\$13	\$208	\$65	\$126	\$355	\$46	\$3	\$0
5123200 Total				\$816	\$13	\$208	\$65	\$126	\$355	\$46	\$3	\$0
5123300	MAINT GEO GATH SYS	STEX		\$340	\$5	\$87	\$27	\$52	\$148	\$19	\$1	\$0
5123300 Total				\$340	\$5	\$87	\$27	\$52	\$148	\$19	\$1	\$0
5123400	MAINT OF BOILERS	STEX		\$2,494	\$39	\$636	\$200	\$384	\$1,084	\$142	\$10	\$0
5123400 Total				\$2,494	\$39	\$636	\$200	\$384	\$1,084	\$142	\$10	\$0
5124000	MNT BOILR-CONTROLS	STEX		\$1,264	\$20	\$322	\$101	\$195	\$549	\$72	\$5	\$0
5124000 Total				\$1,264	\$20	\$322	\$101	\$195	\$549	\$72	\$5	\$0
5125000	MNT BOILER-DRAFT	STEX		\$4,558	\$71	\$1,163	\$366	\$702	\$1,980	\$259	\$17	\$0
5125000 Total				\$4,558	\$71	\$1,163	\$366	\$702	\$1,980	\$259	\$17	\$0
5126000	MNT BOILR-FIRESIDE	STEX		\$1,096	\$17	\$280	\$88	\$169	\$476	\$62	\$4	\$0
5126000 Total				\$1,096	\$17	\$280	\$88	\$169	\$476	\$62	\$4	\$0
5127000	MNT BLR-BEARNG WTR	STEX		\$349	\$5	\$89	\$28	\$54	\$152	\$20	\$1	\$0
5127000 Total				\$349	\$5	\$89	\$28	\$54	\$152	\$20	\$1	\$0
5128000	MNT BOILR WTR/STMD	STEX		\$4,258	\$66	\$1,086	\$342	\$655	\$1,850	\$242	\$16	\$0
5128000 Total				\$4,258	\$66	\$1,086	\$342	\$655	\$1,850	\$242	\$16	\$0
5129000	MNT BOIL-COMP AIR	STEX		\$914	\$14	\$233	\$73	\$141	\$397	\$52	\$3	\$0
5129000 Total				\$914	\$14	\$233	\$73	\$141	\$397	\$52	\$3	\$0
5129900	MAINT BOILER-MISC	STEX		\$4,114	\$64	\$1,050	\$330	\$633	\$1,787	\$234	\$16	\$0
5129900 Total				\$4,114	\$64	\$1,050	\$330	\$633	\$1,787	\$234	\$16	\$0
5130000	MAINT ELEC PLANT	STEX		\$4,980	\$77	\$1,271	\$400	\$767	\$2,164	\$283	\$19	\$0
5130000 Total				\$4,980	\$77	\$1,271	\$400	\$767	\$2,164	\$283	\$19	\$0
5131000	MAINT ELEC AC	STEX		\$20,664	\$321	\$5,272	\$1,658	\$3,181	\$8,978	\$1,176	\$79	\$0
5131000 Total				\$20,664	\$321	\$5,272	\$1,658	\$3,181	\$8,978	\$1,176	\$79	\$0
5131100	MAINT/LUBE-OIL SYS	STEX		\$825	\$13	\$211	\$66	\$127	\$359	\$47	\$3	\$0
5131100 Total				\$825	\$13	\$211	\$66	\$127	\$359	\$47	\$3	\$0
5131300	MAINT/PREVENT ROUT	STEX		\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131300 Total				\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131400	MAINT/MAIN TURBINE	STEX		\$7,591	\$118	\$1,937	\$609	\$1,168	\$3,298	\$432	\$29	\$0
5131400 Total				\$7,591	\$118	\$1,937	\$609	\$1,168	\$3,298	\$432	\$29	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	\$1,172	\$18	\$299	\$94	\$180	\$509	\$67	\$4	\$0
5132000 Total					\$1,172	\$18	\$299	\$94	\$180	\$509	\$67	\$4	\$0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	\$421	\$7	\$107	\$34	\$65	\$183	\$24	\$2	\$0
5133000 Total					\$421	\$7	\$107	\$34	\$65	\$183	\$24	\$2	\$0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	\$209	\$3	\$53	\$17	\$32	\$91	\$12	\$1	\$0
5134000 Total					\$209	\$3	\$53	\$17	\$32	\$91	\$12	\$1	\$0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	\$859	\$13	\$219	\$69	\$132	\$373	\$49	\$3	\$0
5135000 Total					\$859	\$13	\$219	\$69	\$132	\$373	\$49	\$3	\$0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	\$4,536	\$70	\$1,157	\$364	\$698	\$1,971	\$258	\$17	\$0
5137000 Total					\$4,536	\$70	\$1,157	\$364	\$698	\$1,971	\$258	\$17	\$0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	\$3,004	\$47	\$766	\$241	\$462	\$1,305	\$171	\$11	\$0
5138000 Total					\$3,004	\$47	\$766	\$241	\$462	\$1,305	\$171	\$11	\$0
5139000	MAINT-ELECT-DC	STEX	Steam O&M Expense	SG	\$419	\$6	\$107	\$34	\$64	\$182	\$24	\$2	\$0
5139000 Total					\$419	\$6	\$107	\$34	\$64	\$182	\$24	\$2	\$0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	\$21	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
5139900 Total					\$21	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	\$5,957	\$92	\$1,520	\$478	\$917	\$2,588	\$339	\$23	\$0
5140000 Total					\$5,957	\$92	\$1,520	\$478	\$917	\$2,588	\$339	\$23	\$0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	\$1,653	\$26	\$422	\$133	\$254	\$718	\$94	\$6	\$0
5141000 Total					\$1,653	\$26	\$422	\$133	\$254	\$718	\$94	\$6	\$0
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5142000 Total					\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	\$322	\$5	\$82	\$26	\$50	\$140	\$18	\$1	\$0
5144000 Total					\$322	\$5	\$82	\$26	\$50	\$140	\$18	\$1	\$0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	\$392	\$6	\$100	\$31	\$60	\$170	\$22	\$2	\$0
5145000 Total					\$392	\$6	\$100	\$31	\$60	\$170	\$22	\$2	\$0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	\$152	\$2	\$39	\$12	\$23	\$66	\$9	\$1	\$0
5146000 Total					\$152	\$2	\$39	\$12	\$23	\$66	\$9	\$1	\$0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	\$2,039	\$32	\$520	\$164	\$314	\$886	\$116	\$8	\$0
5147000 Total					\$2,039	\$32	\$520	\$164	\$314	\$886	\$116	\$8	\$0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	\$1,336	\$21	\$341	\$107	\$206	\$580	\$76	\$5	\$0
5148000 Total					\$1,336	\$21	\$341	\$107	\$206	\$580	\$76	\$5	\$0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	\$71	\$1	\$18	\$6	\$11	\$31	\$4	\$0	\$0
5149000 Total					\$71	\$1	\$18	\$6	\$11	\$31	\$4	\$0	\$0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$6,328	\$98	\$1,615	\$508	\$974	\$2,750	\$360	\$24	\$0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	\$1,018	\$16	\$260	\$82	\$157	\$442	\$58	\$4	\$0
5350000 Total					\$7,346	\$114	\$1,874	\$589	\$1,131	\$3,192	\$418	\$28	\$0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	\$230	\$4	\$59	\$18	\$35	\$100	\$13	\$1	\$0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-U	-\$30	\$0	-\$8	-\$2	-\$5	-\$13	-\$2	\$0	\$0
5360000 Total					\$200	\$3	\$51	\$16	\$31	\$87	\$11	\$1	\$0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	\$2,343	\$36	\$598	\$188	\$361	\$1,018	\$133	\$9	\$0
5370000 Total					\$2,343	\$36	\$598	\$188	\$361	\$1,018	\$133	\$9	\$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	\$483	\$7	\$123	\$39	\$74	\$210	\$27	\$2	\$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	\$101	\$2	\$26	\$8	\$16	\$44	\$6	\$0	\$0
5371000 Total					\$584	\$9	\$149	\$47	\$90	\$254	\$33	\$2	\$0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	\$57	\$1	\$15	\$5	\$9	\$25	\$3	\$0	\$0
5372000 Total					\$57	\$1	\$15	\$5	\$9	\$25	\$3	\$0	\$0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	\$250	\$4	\$64	\$20	\$38	\$109	\$14	\$1	\$0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	\$21	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
5374000 Total					\$271	\$4	\$69	\$22	\$42	\$118	\$15	\$1	\$0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	\$985	\$15	\$251	\$79	\$152	\$428	\$56	\$4	\$0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	\$147	\$2	\$37	\$12	\$23	\$64	\$8	\$1	\$0
5379000 Total					\$1,132	\$18	\$289	\$91	\$174	\$492	\$64	\$4	\$0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	\$12,748	\$198	\$3,253	\$1,023	\$1,962	\$5,539	\$725	\$49	\$0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	\$6,451	\$100	\$1,646	\$518	\$993	\$2,803	\$367	\$25	\$0
5390000 Total					\$19,199	\$298	\$4,899	\$1,540	\$2,955	\$8,342	\$1,092	\$73	\$0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	\$867	\$13	\$221	\$70	\$133	\$377	\$49	\$3	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	\$54	\$1	\$14	\$4	\$8	\$24	\$3	\$0	\$0
5400000 Total					\$921	\$14	\$235	\$74	\$142	\$400	\$52	\$4	\$0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	\$628	\$10	\$160	\$50	\$97	\$273	\$36	\$2	\$0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	\$170	\$3	\$43	\$14	\$26	\$74	\$10	\$1	\$0
5420000 Total					\$798	\$12	\$204	\$64	\$123	\$347	\$45	\$3	\$0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	\$1,503	\$23	\$383	\$121	\$231	\$653	\$86	\$6	\$0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	\$388	\$6	\$99	\$31	\$60	\$168	\$22	\$1	\$0
5430000 Total					\$1,890	\$29	\$482	\$152	\$291	\$821	\$108	\$7	\$0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	\$231	\$4	\$59	\$19	\$36	\$100	\$13	\$1	\$0
5440000 Total					\$231	\$4	\$59	\$19	\$36	\$100	\$13	\$1	\$0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	\$902	\$14	\$230	\$72	\$139	\$392	\$51	\$3	\$0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	\$141	\$2	\$36	\$11	\$22	\$61	\$8	\$1	\$0
5441000 Total					\$1,044	\$16	\$266	\$84	\$161	\$453	\$59	\$4	\$0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	\$613	\$10	\$166	\$49	\$94	\$266	\$35	\$2	\$0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	\$104	\$2	\$27	\$8	\$16	\$45	\$6	\$0	\$0
5442000 Total					\$717	\$11	\$183	\$58	\$110	\$312	\$41	\$3	\$0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0	\$0
5450000 Total					\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0	\$0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	\$867	\$13	\$221	\$70	\$134	\$377	\$49	\$3	\$0
5451000 Total					\$867	\$13	\$221	\$70	\$134	\$377	\$49	\$3	\$0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	\$26	\$0	\$7	\$2	\$4	\$11	\$1	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000 Total					\$26	\$0	\$7	\$2	\$4	\$11	\$1	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	\$627	\$10	\$160	\$50	\$97	\$273	\$36	\$2	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	\$408	\$6	\$104	\$33	\$63	\$177	\$23	\$2	\$0
5455000 Total					\$1,035	\$16	\$264	\$83	\$159	\$450	\$59	\$4	\$0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	\$1,347	\$21	\$344	\$108	\$207	\$585	\$77	\$5	\$0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	\$436	\$7	\$111	\$35	\$67	\$190	\$25	\$2	\$0
5459000 Total					\$1,783	\$28	\$455	\$143	\$274	\$775	\$101	\$7	\$0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	\$354	\$5	\$90	\$28	\$54	\$154	\$20	\$1	\$0
5460000 Total					\$354	\$5	\$90	\$28	\$54	\$154	\$20	\$1	\$0
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	\$396,701	\$6,055	\$97,058	\$30,066	\$67,314	\$169,978	\$24,830	\$1,400	\$0
5471000 Total					\$396,701	\$6,055	\$97,058	\$30,066	\$67,314	\$169,978	\$24,830	\$1,400	\$0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	\$17,773	\$276	\$4,534	\$1,426	\$2,735	\$7,722	\$1,011	\$68	\$0
5480000 Total					\$17,773	\$276	\$4,534	\$1,426	\$2,735	\$7,722	\$1,011	\$68	\$0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	\$55	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	\$9,030	\$140	\$2,304	\$725	\$1,390	\$3,923	\$514	\$35	\$0
5490000 Total					\$9,085	\$140	\$2,359	\$725	\$1,390	\$3,923	\$514	\$35	\$0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	\$469	\$0	\$469	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	\$3,718	\$58	\$949	\$298	\$572	\$1,615	\$212	\$14	\$0
5500000 Total					\$4,187	\$58	\$1,418	\$298	\$572	\$1,615	\$212	\$14	\$0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	\$2,279	\$35	\$582	\$183	\$351	\$990	\$130	\$9	\$0
5520000 Total					\$2,279	\$35	\$582	\$183	\$351	\$990	\$130	\$9	\$0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	\$17,425	\$270	\$4,446	\$1,398	\$2,682	\$7,571	\$991	\$67	\$0
5530000 Total					\$17,425	\$270	\$4,446	\$1,398	\$2,682	\$7,571	\$991	\$67	\$0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	\$2,962	\$46	\$756	\$238	\$456	\$1,287	\$169	\$11	\$0
5540000 Total					\$2,962	\$46	\$756	\$238	\$456	\$1,287	\$169	\$11	\$0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	\$25	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
5546000 Total					\$25	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
5552200	OR REC Compliance	NPCX	Net Power Cost Expense	OTHER	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
5552200 Total					\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	-\$36,364	-\$555	-\$8,897	-\$2,756	-\$6,170	-\$15,581	-\$2,276	-\$128	\$0
5552500 Total					-\$36,364	-\$555	-\$8,897	-\$2,756	-\$6,170	-\$15,581	-\$2,276	-\$128	\$0
5552600	ELECTRICITY SWAPS	NPCX	Net Power Cost Expense	SG	\$1,185	\$18	\$302	\$95	\$182	\$515	\$67	\$5	\$0
5552600 Total					\$1,185	\$18	\$302	\$95	\$182	\$515	\$67	\$5	\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5555500 IPP ENERGY PURCH	NPCX	Net Power Cost Expense	SG	\$26,826	\$416	\$6,844	\$2,152	\$4,129	\$11,655	\$1,526	\$103	\$0
5555500 Total				\$26,826	\$416	\$6,844	\$2,152	\$4,129	\$11,655	\$1,526	\$103	\$0
5555900 Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	\$293,169	\$4,548	\$74,798	\$23,523	\$45,123	\$127,376	\$16,681	\$1,121	\$0
5555900 Total				\$293,169	\$4,548	\$74,798	\$23,523	\$45,123	\$127,376	\$16,681	\$1,121	\$0
5556100 BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	\$12,073	\$187	\$3,080	\$969	\$1,858	\$5,245	\$687	\$46	\$0
5556100 Total				\$12,073	\$187	\$3,080	\$969	\$1,858	\$5,245	\$687	\$46	\$0
5556200 TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556200 Total				\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556300 FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	\$333,024	\$5,166	\$84,967	\$26,720	\$51,257	\$144,692	\$18,948	\$1,273	\$0
5556300 Total				\$333,024	\$5,166	\$84,967	\$26,720	\$51,257	\$144,692	\$18,948	\$1,273	\$0
5556400 FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	\$71,788	\$1,114	\$18,316	\$5,760	\$11,049	\$31,190	\$4,085	\$274	\$0
5556400 Total				\$71,788	\$1,114	\$18,316	\$5,760	\$11,049	\$31,190	\$4,085	\$274	\$0
5556700 POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	-\$96,055	-\$1,490	-\$24,507	-\$7,707	-\$14,784	-\$41,734	-\$5,465	-\$367	\$0
5556700 Total				-\$96,055	-\$1,490	-\$24,507	-\$7,707	-\$14,784	-\$41,734	-\$5,465	-\$367	\$0
5556710 EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	-\$3,213	-\$50	-\$820	-\$258	-\$495	-\$1,396	-\$183	-\$12	\$0
5556710 Total				-\$3,213	-\$50	-\$820	-\$258	-\$495	-\$1,396	-\$183	-\$12	\$0
5558000 PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	\$426	\$7	\$109	\$34	\$66	\$185	\$24	\$2	\$0
5558000 Total				\$426	\$7	\$109	\$34	\$66	\$185	\$24	\$2	\$0
5560000 SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	\$1,263	\$20	\$322	\$101	\$194	\$549	\$72	\$5	\$0
5560000 Total				\$1,263	\$20	\$322	\$101	\$194	\$549	\$72	\$5	\$0
5570000 OTHER EXPENSES	PSEX	Power Supply Expense	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
5570000 OTHER EXPENSES	PSEX	Power Supply Expense	SG	\$51,408	\$797	\$13,116	\$4,125	\$7,912	\$22,336	\$2,925	\$197	\$0
5570000 Total				\$51,417	\$798	\$13,118	\$4,125	\$7,914	\$22,339	\$2,926	\$197	\$0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	\$1,746	\$0	\$1,746	\$0	\$0	\$0	\$0	\$0	\$0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	\$1,122	\$17	\$287	\$90	\$173	\$490	\$64	\$0	\$0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	-\$97	\$0	\$0	-\$97	\$0	\$0	\$0	\$0	\$0
5578000 Total				\$2,739	\$17	\$2,034	-\$7	\$173	\$490	\$31	\$0	\$0
5600000 OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	\$5,652	\$88	\$1,442	\$453	\$870	\$2,456	\$322	\$22	\$0
5600000 Total				\$5,652	\$88	\$1,442	\$453	\$870	\$2,456	\$322	\$22	\$0
5612000 LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	\$8,490	\$132	\$2,166	\$681	\$1,307	\$3,689	\$483	\$32	\$0
5612000 Total				\$8,490	\$132	\$2,166	\$681	\$1,307	\$3,689	\$483	\$32	\$0
5614000 SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	\$265	\$4	\$68	\$21	\$41	\$115	\$15	\$1	\$0
5614000 Total				\$265	\$4	\$68	\$21	\$41	\$115	\$15	\$1	\$0
5614010 EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	\$559	\$9	\$143	\$45	\$86	\$243	\$32	\$2	\$0
5614010 Total				\$559	\$9	\$143	\$45	\$86	\$243	\$32	\$2	\$0
5615000 REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	\$1,111	\$17	\$283	\$89	\$171	\$483	\$63	\$4	\$0
5615000 Total				\$1,111	\$17	\$283	\$89	\$171	\$483	\$63	\$4	\$0
5616000 TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	\$76	\$1	\$19	\$6	\$12	\$33	\$4	\$0	\$0
5616000 Total				\$76	\$1	\$19	\$6	\$12	\$33	\$4	\$0	\$0
5617000 GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	\$1,139	\$18	\$291	\$91	\$175	\$495	\$65	\$4	\$0
5617000 Total				\$1,139	\$18	\$291	\$91	\$175	\$495	\$65	\$4	\$0
5618000 REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	\$5,545	\$86	\$1,415	\$445	\$854	\$2,409	\$316	\$21	\$0
5618000 Total				\$5,545	\$86	\$1,415	\$445	\$854	\$2,409	\$316	\$21	\$0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	\$3,333	\$52	\$850	\$267	\$513	\$1,448	\$190	\$13	\$0
5620000 Total				\$3,333	\$52	\$850	\$267	\$513	\$1,448	\$190	\$13	\$0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	\$488	\$8	\$125	\$39	\$75	\$212	\$28	\$2	\$0
5630000 Total				\$488	\$8	\$125	\$39	\$75	\$212	\$28	\$2	\$0
5650000 TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	\$612	\$9	\$156	\$49	\$94	\$266	\$35	\$2	\$0
5650000 Total				\$612	\$9	\$156	\$49	\$94	\$266	\$35	\$2	\$0
5650010 EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	\$168	\$3	\$43	\$13	\$26	\$73	\$10	\$1	\$0
5650010 Total				\$168	\$3	\$43	\$13	\$26	\$73	\$10	\$1	\$0
5651000 S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	\$10,742	\$167	\$2,741	\$862	\$1,653	\$4,667	\$611	\$41	\$0
5651000 Total				\$10,742	\$167	\$2,741	\$862	\$1,653	\$4,667	\$611	\$41	\$0
5652500 NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	\$6,045	\$92	\$1,479	\$458	\$1,026	\$2,590	\$378	\$21	\$0
5652500 Total				\$6,045	\$92	\$1,479	\$458	\$1,026	\$2,590	\$378	\$21	\$0
5654600 POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	\$133,770	\$2,075	\$34,130	\$10,733	\$20,589	\$58,120	\$7,611	\$511	\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5654600 Total				\$133,770	\$2,075	\$34,130	\$10,733	\$20,589	\$58,120	\$7,611	\$511	\$0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	\$4,351	\$67	\$1,110	\$349	\$670	\$1,890	\$248	\$17	\$0
5660000 Total				\$4,351	\$67	\$1,110	\$349	\$670	\$1,890	\$248	\$17	\$0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	\$1,917	\$30	\$489	\$154	\$295	\$833	\$109	\$7	\$0
5670000 Total				\$1,917	\$30	\$489	\$154	\$295	\$833	\$109	\$7	\$0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	\$1,370	\$21	\$349	\$110	\$211	\$595	\$78	\$5	\$0
5680000 Total				\$1,370	\$21	\$349	\$110	\$211	\$595	\$78	\$5	\$0
5690000 MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	-\$46	-\$1	-\$12	-\$4	-\$7	-\$20	-\$3	\$0	\$0
5690000 Total				-\$46	-\$1	-\$12	-\$4	-\$7	-\$20	-\$3	\$0	\$0
5691000 MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	\$111	\$2	\$28	\$9	\$17	\$48	\$6	\$0	\$0
5691000 Total				\$111	\$2	\$28	\$9	\$17	\$48	\$6	\$0	\$0
5692000 MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	\$449	\$7	\$114	\$36	\$69	\$195	\$26	\$2	\$0
5692000 Total				\$449	\$7	\$114	\$36	\$69	\$195	\$26	\$2	\$0
5693000 MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	\$3,573	\$55	\$912	\$287	\$550	\$1,553	\$203	\$14	\$0
5693000 Total				\$3,573	\$55	\$912	\$287	\$550	\$1,553	\$203	\$14	\$0
5700000 MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	\$7,896	\$122	\$2,015	\$634	\$1,215	\$3,431	\$449	\$30	\$0
5700000 Total				\$7,896	\$122	\$2,015	\$634	\$1,215	\$3,431	\$449	\$30	\$0
5710000 MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	\$15,745	\$244	\$4,017	\$1,263	\$2,423	\$6,841	\$896	\$60	\$0
5710000 Total				\$15,745	\$244	\$4,017	\$1,263	\$2,423	\$6,841	\$896	\$60	\$0
5720000 MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	\$101	\$2	\$26	\$8	\$15	\$44	\$6	\$0	\$0
5720000 Total				\$101	\$2	\$26	\$8	\$15	\$44	\$6	\$0	\$0
5730000 MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	-\$1,478	-\$23	-\$377	-\$119	-\$227	-\$642	-\$84	-\$6	\$0
5730000 Total				-\$1,478	-\$23	-\$377	-\$119	-\$227	-\$642	-\$84	-\$6	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$78	\$0	\$0	\$0	\$0	\$0	\$78	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$266	\$0	\$266	\$0	\$0	\$0	\$0	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$8,382	\$303	\$2,229	\$521	\$910	\$4,019	\$400	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$797	\$0	\$0	\$0	\$0	\$797	\$0	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0
5800000 OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$196	\$0	\$0	\$0	\$196	\$0	\$0	\$0	\$0
5800000 Total				\$9,856	\$333	\$2,495	\$628	\$1,107	\$4,816	\$478	\$0	\$0
5810000 LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	\$11,105	\$402	\$2,953	\$690	\$1,206	\$5,325	\$529	\$0	\$0
5810000 Total				\$11,105	\$402	\$2,953	\$690	\$1,206	\$5,325	\$529	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	\$108	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	\$376	\$0	\$0	\$0	\$0	\$0	\$376	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	\$1,057	\$0	\$1,057	\$0	\$0	\$0	\$0	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	\$31	\$1	\$8	\$2	\$3	\$15	\$1	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	\$1,896	\$0	\$0	\$0	\$0	\$1,896	\$0	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	\$267	\$0	\$0	\$267	\$0	\$0	\$0	\$0	\$0
5820000 STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	\$912	\$0	\$0	\$0	\$912	\$0	\$0	\$0	\$0
5820000 Total				\$4,646	\$109	\$1,065	\$269	\$915	\$1,911	\$378	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	\$214	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	\$253	\$0	\$0	\$0	\$0	\$0	\$253	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	\$1,774	\$0	\$1,774	\$0	\$0	\$0	\$0	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$11	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	\$2,661	\$0	\$0	\$0	\$0	\$2,661	\$0	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	\$368	\$0	\$0	\$368	\$0	\$0	\$0	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	\$301	\$0	\$0	\$0	\$301	\$0	\$0	\$0	\$0
5830000 OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	\$153	\$0	\$0	\$0	\$153	\$0	\$0	\$0	\$0
5830000 Total				\$5,735	\$214	\$1,777	\$368	\$455	\$2,667	\$254	\$0	\$0
5840000 UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000 STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	\$232	\$8	\$62	\$14	\$25	\$111	\$11	\$0	\$0
5850000 Total				\$232	\$8	\$62	\$14	\$25	\$111	\$11	\$0	\$0
5860000 METER EXPENSES	DNEX	Distribution O&M Expense	CA	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000 Total				\$12,488	\$520	\$3,949	\$801	\$1,935	\$4,552	\$731	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	\$6,963	\$6,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	\$5,482	\$0	\$0	\$0	\$0	\$0	\$5,482	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	\$34,711	\$0	\$34,711	\$0	\$0	\$0	\$0	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	\$1,681	\$67	\$420	\$98	\$172	\$758	\$75	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	\$33,819	\$0	\$0	\$0	\$0	\$33,819	\$0	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	\$4,146	\$0	\$0	\$4,146	\$0	\$0	\$0	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	\$7,504	\$0	\$0	\$0	\$7,504	\$0	\$0	\$0	\$0
5930000 MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	\$1,104	\$0	\$0	\$0	\$1,104	\$0	\$0	\$0	\$0
5930000 Total				\$95,309	\$7,020	\$35,131	\$4,244	\$8,779	\$34,577	\$5,557	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-\$39	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-\$80	\$0	\$0	\$0	\$0	\$0	-\$80	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-\$626	\$0	-\$626	\$0	\$0	\$0	\$0	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	\$776	\$0	\$0	\$0	\$0	\$776	\$0	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
5931000 MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-\$109	\$0	\$0	\$0	-\$109	\$0	\$0	\$0	\$0
5931000 Total				-\$41	-\$39	-\$626	\$38	-\$109	\$776	-\$80	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	\$608	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	\$608	\$0	\$0	\$0	\$0	\$0	\$608	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	\$5,982	\$0	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	\$11,450	\$0	\$0	\$0	\$0	\$11,450	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	\$1,003	\$0	\$0	\$1,003	\$0	\$0	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	\$1,524	\$0	\$0	\$0	\$1,524	\$0	\$0	\$0	\$0
5940000 MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	\$234	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0
5940000 Total				\$21,418	\$608	\$5,984	\$1,003	\$1,760	\$11,454	\$608	\$0	\$0
5950000 MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	\$873	\$32	\$232	\$54	\$95	\$419	\$42	\$0	\$0
5950000 Total				\$873	\$32	\$232	\$54	\$95	\$419	\$42	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	\$141	\$0	\$0	\$0	\$0	\$0	\$141	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	\$918	\$0	\$918	\$0	\$0	\$0	\$0	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	\$1,666	\$0	\$0	\$0	\$0	\$1,666	\$0	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	\$197	\$0	\$0	\$197	\$0	\$0	\$0	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	\$279	\$0	\$0	\$0	\$279	\$0	\$0	\$0	\$0
5960000 MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0
5960000 Total				\$3,390	\$86	\$918	\$197	\$382	\$1,666	\$141	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	IDU	\$314	\$0	\$0	\$0	\$0	\$0	\$314	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	OR	\$1,224	\$0	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	\$1,618	\$59	\$430	\$101	\$176	\$776	\$77	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	UT	\$1,851	\$0	\$0	\$0	\$0	\$1,851	\$0	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	WA	\$314	\$0	\$0	\$314	\$0	\$0	\$0	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	WYP	\$487	\$0	\$0	\$0	\$487	\$0	\$0	\$0	\$0
5970000 MNT OF METERS	DNEX	Distribution O&M Expense	WYU	\$127	\$0	\$0	\$0	\$127	\$0	\$0	\$0	\$0
5970000 Total				\$5,986	\$110	\$1,654	\$415	\$790	\$2,626	\$391	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	\$306	\$0	\$306	\$0	\$0	\$0	\$0	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	\$284	\$10	\$76	\$18	\$31	\$136	\$14	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	\$859	\$0	\$0	\$0	\$0	\$859	\$0	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	\$56	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0
5980000 MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	\$344	\$0	\$0	\$0	\$344	\$0	\$0	\$0	\$0
5980000 Total				\$1,978	\$101	\$381	\$74	\$375	\$996	\$51	\$0	\$0
9010000 SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	\$2,619	\$64	\$794	\$181	\$196	\$1,282	\$102	\$0	\$0
9010000 SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000 SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9010000 Total				\$2,621	\$64	\$794	\$181	\$198	\$1,282	\$103	\$0	\$0
9020000 METER READING EXP	CAEX	Customer Accounting Expense	CA	\$970	\$970	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	\$1,919	\$47	\$582	\$132	\$144	\$939	\$75	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	\$1,522	\$0	\$0	\$0	\$0	\$1,522	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	\$8,438	\$0	\$8,438	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	\$3,321	\$0	\$0	\$0	\$0	\$3,321	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	\$724	\$0	\$0	\$724	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	\$811	\$0	\$0	\$0	\$811	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0
9020000 Total					\$17,785	\$1,017	\$9,020	\$857	\$1,035	\$4,260	\$1,597	\$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	\$872	\$21	\$265	\$60	\$65	\$427	\$34	\$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total					\$873	\$21	\$265	\$60	\$65	\$427	\$34	\$0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	\$3,639	\$89	\$1,104	\$251	\$272	\$1,781	\$142	\$0
9031000 Total					\$3,639	\$89	\$1,104	\$251	\$272	\$1,781	\$142	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	\$10,522	\$256	\$3,191	\$726	\$788	\$5,149	\$412	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total					\$10,518	\$256	\$3,192	\$726	\$788	\$5,144	\$412	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	\$10,640	\$259	\$3,227	\$734	\$797	\$5,207	\$416	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	\$365	\$0	\$0	\$0	\$0	\$0	\$365	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	\$2,458	\$0	\$2,458	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	\$3,676	\$0	\$0	\$0	\$0	\$3,676	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	\$657	\$0	\$0	\$657	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	\$725	\$0	\$0	\$0	\$725	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0
9033000 Total					\$18,953	\$510	\$5,685	\$1,391	\$1,703	\$8,883	\$781	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	\$56	\$0	\$56	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9035000 Total					\$92	\$9	\$56	\$0	\$4	\$19	\$4	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	\$19,146	\$467	\$5,807	\$1,322	\$1,433	\$9,369	\$749	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0
9036000 Total					\$19,209	\$467	\$5,870	\$1,322	\$1,433	\$9,369	\$749	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	\$328	\$328	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	\$44	\$1	\$13	\$3	\$3	\$21	\$2	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	\$937	\$0	\$0	\$0	\$0	\$0	\$937	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	\$4,883	\$0	\$4,883	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	\$3,068	\$0	\$0	\$0	\$0	\$3,068	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	\$1,387	\$0	\$0	\$1,387	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	\$713	\$0	\$0	\$0	\$713	\$0	\$0	\$0
9040000 Total					\$11,360	\$329	\$4,897	\$1,390	\$716	\$3,089	\$939	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	-\$3	\$0	\$0	\$0	\$0	\$0	-\$3	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	\$64	\$0	\$64	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	-\$3	\$0	\$0	\$0	\$0	-\$3	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	-\$6	\$0	\$0	\$0	-\$6	\$0	\$0	\$0
9042000 Total					\$85	\$6	\$64	\$25	-\$6	-\$3	-\$3	\$0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	\$157	\$4	\$48	\$11	\$12	\$77	\$6	\$0
9050000 Total					\$157	\$4	\$48	\$11	\$12	\$77	\$6	\$0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	\$150	\$4	\$46	\$10	\$11	\$73	\$6	\$0
9070000 Total					\$150	\$4	\$46	\$10	\$11	\$73	\$6	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	\$210	\$5	\$64	\$14	\$16	\$103	\$8	\$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	\$827	\$0	\$827	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	\$209	\$0	\$0	\$209	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	\$538	\$0	\$0	\$0	\$538	\$0	\$0	\$0
9080000 Total					\$1,858	\$61	\$890	\$223	\$554	\$122	\$9	\$0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	\$36	\$1	\$11	\$2	\$3	\$17	\$1	\$0
9081000 Total					\$36	\$1	\$11	\$2	\$3	\$17	\$1	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	\$58	\$1	\$18	\$4	\$4	\$28	\$2	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	\$85	\$0	\$0	\$0	\$0	\$85	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	\$180	\$0	\$0	\$0	\$0	\$180	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	\$78	\$0	\$0	\$0	\$78	\$0	\$0	\$0
9084000 Total					\$643	\$91	\$18	\$46	\$82	\$209	\$88	\$110
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	\$226	\$0	\$0	\$0	\$0	\$226	\$0	\$0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0
9085000 Total					\$245	\$0	\$0	\$0	\$19	\$0	\$226	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	CA	\$2,108	\$2,108	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	IDU	\$3,032	\$0	\$0	\$0	\$0	\$3,032	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OR	\$26,652	\$0	\$26,652	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	UT	\$65,548	\$0	\$0	\$0	\$0	\$65,548	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WA	\$10,902	\$0	\$0	\$10,902	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WYP	\$4,939	\$0	\$0	\$0	\$4,939	\$0	\$0	\$0
9085100 Total					\$113,181	\$2,108	\$26,652	\$10,902	\$4,939	\$65,548	\$3,032	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	\$883	\$22	\$268	\$61	\$66	\$432	\$35	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	\$329	\$0	\$0	\$0	\$0	\$329	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	\$954	\$0	\$954	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	\$2,494	\$0	\$0	\$0	\$0	\$2,494	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	\$174	\$0	\$0	\$174	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	\$695	\$0	\$0	\$0	\$695	\$0	\$0	\$0
9086000 Total					\$5,527	\$20	\$1,222	\$235	\$761	\$2,926	\$364	\$0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	\$4,567	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567
9089500 Total					\$4,567	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	\$5,952	\$0	\$0	\$0	\$0	\$0	\$0	\$5,952
9089600 Total					\$5,952	\$0	\$0	\$0	\$0	\$0	\$0	\$5,952
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	\$2,039	\$50	\$618	\$141	\$153	\$998	\$80	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	\$79	\$0	\$0	\$0	\$0	\$79	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	\$536	\$0	\$536	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	\$579	\$0	\$0	\$0	\$0	\$579	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	\$127	\$0	\$0	\$127	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	\$250	\$0	\$0	\$0	\$250	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9090000 Total					\$3,746	\$185	\$1,155	\$267	\$403	\$1,577	\$159	\$0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9100000 Total					\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$98	\$2	\$30	\$7	\$7	\$48	\$4	\$0
9101000 Total					\$98	\$2	\$30	\$7	\$7	\$48	\$4	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-\$74	-\$74	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	-\$822	\$0	-\$822	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	\$76,022	\$1,680	\$20,483	\$5,921	\$10,804	\$32,697	\$4,227	\$210
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	\$562	\$0	\$0	\$0	\$0	\$562	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000 Total					\$75,688	\$1,606	\$19,661	\$5,921	\$10,804	\$33,258	\$4,227	\$210
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	\$106	\$3	\$32	\$7	\$8	\$52	\$4	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	\$32	\$0	\$0	\$0	\$0	\$32	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	\$7,973	\$176	\$2,148	\$621	\$1,133	\$3,429	\$443	\$22
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	\$151	\$0	\$0	\$0	\$0	\$151	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	\$46	\$0	\$0	\$0	\$46	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0
9210000 Total					\$8,337	\$182	\$2,186	\$635	\$1,200	\$3,632	\$480	\$22
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-\$33,981	-\$751	-\$9,155	-\$2,647	-\$4,829	-\$14,615	-\$1,890	-\$94
9220000 Total					-\$33,981	-\$751	-\$9,155	-\$2,647	-\$4,829	-\$14,615	-\$1,890	-\$94
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	\$5,151	\$114	\$1,388	\$401	\$732	\$2,215	\$286	\$14
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	\$231	\$0	\$0	\$231	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000 Total					\$5,426	\$125	\$1,420	\$632	\$733	\$2,216	\$286	\$14
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	\$8,733	\$193	\$2,353	\$680	\$1,241	\$3,756	\$486	\$24
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239900 Total					\$8,732	\$193	\$2,353	\$680	\$1,241	\$3,756	\$486	\$24
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9240000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$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	\$0	\$2,152	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0
9241000 Total					\$9,684	\$0	\$7,069	\$0	\$350	\$2,152	\$114	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	-\$47	\$0	\$0	\$0	\$0	\$0	-\$47	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-\$641	\$0	-\$641	\$0	\$0	\$0	\$0	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	-\$344	\$0	\$0	\$0	\$0	-\$344	\$0	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	-\$126	\$0	\$0	\$0	-\$126	\$0	\$0	\$0
9242000 Total					-\$1,158	\$0	-\$641	\$0	-\$126	-\$344	-\$47	\$0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	\$7,107	\$157	\$1,915	\$554	\$1,010	\$3,057	\$395	\$20
9243000 Total					\$7,107	\$157	\$1,915	\$554	\$1,010	\$3,057	\$395	\$20
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-\$24,377	-\$539	-\$6,568	-\$1,899	-\$3,465	-\$10,484	-\$1,356	-\$67
9250000 Total					-\$24,377	-\$539	-\$6,568	-\$1,899	-\$3,465	-\$10,484	-\$1,356	-\$67
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	\$2,078	\$0	\$2,078	\$0	\$0	\$0	\$0	\$0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-\$1,192	-\$26	-\$321	-\$93	-\$169	-\$513	-\$66	-\$3
9251000 Total					\$887	-\$26	\$1,757	-\$93	-\$169	-\$513	-\$66	-\$3
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	\$567	\$567	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	\$115	\$0	\$0	\$0	\$0	\$0	\$115	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	\$661	\$0	\$661	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	\$3,153	\$70	\$849	\$246	\$448	\$1,356	\$175	\$9
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	\$1,707	\$0	\$0	\$0	\$0	\$1,707	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	\$1,414	\$0	\$0	\$1,414	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	\$1,350	\$0	\$0	\$0	\$1,350	\$0	\$0	\$0
9280000 Total					\$8,968	\$637	\$1,511	\$1,660	\$1,798	\$3,063	\$291	\$9
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	\$44	\$44	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	\$656	\$0	\$0	\$0	\$0	\$0	\$656	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	\$3,390	\$0	\$3,390	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	\$5,302	\$0	\$0	\$0	\$5,302	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	\$643	\$0	\$0	\$643	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	\$1,552	\$0	\$0	\$1,552	\$0	\$0	\$0	\$0
9282000 Total					\$11,590	\$45	\$3,391	\$643	\$1,552	\$5,303	\$656	\$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282990 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	\$3,723	\$58	\$950	\$299	\$573	\$1,618	\$212	\$14
9283000 Total					\$3,723	\$58	\$950	\$299	\$573	\$1,618	\$212	\$14
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-\$7,433	-\$164	-\$2,003	-\$579	-\$1,056	-\$3,197	-\$413	-\$21
9290000 Total					-\$7,433	-\$164	-\$2,003	-\$579	-\$1,056	-\$3,197	-\$413	-\$21
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	\$8	\$0	\$2	\$1	\$4	\$0	\$0	\$0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	UT	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9301000 Total					\$10	\$0	\$2	\$1	\$1	\$6	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	\$2,171	\$48	\$585	\$169	\$309	\$934	\$121	\$6
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	\$71	\$0	\$0	\$0	\$71	\$0	\$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	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYU	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
9302000 Total					\$2,426	\$53	\$653	\$172	\$398	\$1,004	\$139	\$6
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	\$49	\$49	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	\$247	\$0	\$247	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	\$5,742	\$127	\$1,547	\$447	\$816	\$2,470	\$319	\$16
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0
9310000 Total					\$6,141	\$176	\$1,794	\$486	\$874	\$2,475	\$321	\$16
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	\$78	\$78	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	\$68	\$2	\$21	\$5	\$5	\$33	\$3	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	\$578	\$0	\$578	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	\$21,225	\$469	\$5,719	\$1,653	\$3,017	\$9,129	\$1,180	\$59
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0
9350000 Total					\$22,163	\$549	\$6,317	\$1,690	\$3,078	\$9,273	\$1,198	\$59
Grand Total					\$3,051,012	\$57,023	\$794,747	\$233,799	\$454,603	\$1,316,285	\$174,355	\$9,471

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3102000	SG	\$803	\$12	\$205	\$64	\$124	\$349	\$46	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3110000	SG	\$35,601	\$598	\$9,083	\$2,839	\$5,682	\$14,903	\$2,009	\$132	\$0
4030000	DEPN EXPENSE-ELECT 3120000	SG	\$180,180	\$3,024	\$45,971	\$14,371	\$28,757	\$75,425	\$10,169	\$669	\$0
4030000	DEPN EXPENSE-ELECT 3140000	SG	\$46,814	\$786	\$11,944	\$3,734	\$7,472	\$19,597	\$2,642	\$174	\$0
4030000	DEPN EXPENSE-ELECT 3150000	SG	\$17,539	\$294	\$4,475	\$1,399	\$2,799	\$7,342	\$990	\$65	\$0
4030000	DEPN EXPENSE-ELECT 3157000	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3160000	SG	\$1,742	\$29	\$444	\$139	\$278	\$729	\$98	\$6	\$0
4030000	DEPN EXPENSE-ELECT 3302000	SG-P	\$108	\$2	\$28	\$9	\$17	\$45	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3302000	SG-U	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3303000	SG-U	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	SG-P	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	SG-U	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3305000	SG-P	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3310000	SG-P	\$688	\$12	\$176	\$65	\$110	\$288	\$39	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3310000	SG-U	\$265	\$4	\$68	\$21	\$42	\$111	\$15	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3311000	SG-P	\$1,911	\$32	\$488	\$152	\$305	\$800	\$108	\$7	\$0
4030000	DEPN EXPENSE-ELECT 3311000	SG-U	\$191	\$3	\$49	\$15	\$30	\$80	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3312000	SG-P	\$2,804	\$47	\$715	\$224	\$448	\$1,174	\$158	\$10	\$0
4030000	DEPN EXPENSE-ELECT 3312000	SG-U	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3313000	SG-P	\$393	\$7	\$100	\$31	\$63	\$165	\$22	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3313000	SG-U	\$97	\$2	\$25	\$8	\$15	\$41	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3320000	SG-P	\$87	\$1	\$22	\$7	\$14	\$36	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3320000	SG-U	\$836	\$14	\$213	\$67	\$133	\$350	\$47	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3321000	SG-P	\$11,330	\$190	\$2,891	\$904	\$1,808	\$4,743	\$639	\$42	\$0
4030000	DEPN EXPENSE-ELECT 3321000	SG-U	\$2,999	\$50	\$765	\$239	\$479	\$1,255	\$169	\$11	\$0
4030000	DEPN EXPENSE-ELECT 3322000	SG-P	\$524	\$9	\$134	\$42	\$84	\$219	\$30	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3322000	SG-U	\$13	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	SG-P	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	SG-U	\$3	\$0	\$1	\$0	\$1	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3330000	SG-P	\$3,020	\$51	\$770	\$241	\$482	\$1,264	\$170	\$11	\$0
4030000	DEPN EXPENSE-ELECT 3330000	SG-U	\$1,846	\$31	\$471	\$147	\$295	\$773	\$104	\$7	\$0
4030000	DEPN EXPENSE-ELECT 3340000	SG-P	\$2,849	\$48	\$727	\$227	\$455	\$1,193	\$161	\$11	\$0
4030000	DEPN EXPENSE-ELECT 3340000	SG-U	\$532	\$9	\$136	\$42	\$85	\$223	\$30	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3347000	SG-P	\$126	\$2	\$32	\$10	\$20	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3347000	SG-U	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3350000	SG-U	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3351000	SG-P	\$59	\$1	\$15	\$5	\$9	\$25	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3353000	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3360000	SG-P	\$577	\$10	\$147	\$46	\$92	\$241	\$33	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3360000	SG-U	\$68	\$1	\$17	\$5	\$11	\$29	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3410000	SG	\$5,847	\$98	\$1,492	\$466	\$933	\$2,448	\$330	\$22	\$0
4030000	DEPN EXPENSE-ELECT 3420000	SG	\$422	\$7	\$108	\$34	\$67	\$177	\$24	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3430000	SG	\$89,819	\$1,507	\$22,916	\$7,164	\$14,335	\$37,599	\$5,069	\$333	\$0
4030000	DEPN EXPENSE-ELECT 3440000	SG	\$12,427	\$209	\$3,171	\$991	\$1,983	\$5,202	\$701	\$46	\$0
4030000	DEPN EXPENSE-ELECT 3450000	SG	\$8,603	\$144	\$2,195	\$686	\$1,373	\$3,601	\$486	\$32	\$0
4030000	DEPN EXPENSE-ELECT 3460000	SG	\$387	\$6	\$99	\$31	\$62	\$162	\$22	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3502000	SG	\$2,249	\$38	\$574	\$179	\$359	\$941	\$127	\$8	\$0
4030000	DEPN EXPENSE-ELECT 3520000	SG	\$2,855	\$48	\$728	\$228	\$456	\$1,195	\$161	\$11	\$0
4030000	DEPN EXPENSE-ELECT 3530000	SG	\$28,551	\$479	\$7,284	\$2,277	\$4,557	\$11,952	\$1,611	\$106	\$0
4030000	DEPN EXPENSE-ELECT 3534000	SG	\$2,555	\$43	\$652	\$204	\$408	\$1,069	\$144	\$9	\$0
4030000	DEPN EXPENSE-ELECT 3537000	SG	\$347	\$6	\$89	\$28	\$55	\$145	\$20	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3540000	SG	\$18,565	\$312	\$4,737	\$1,481	\$2,963	\$7,772	\$1,048	\$69	\$0
4030000	DEPN EXPENSE-ELECT 3550000	SG	\$15,728	\$264	\$4,013	\$1,254	\$2,510	\$6,584	\$888	\$58	\$0
4030000	DEPN EXPENSE-ELECT 3560000	SG	\$19,986	\$335	\$5,099	\$1,594	\$3,190	\$8,366	\$1,128	\$74	\$0
4030000	DEPN EXPENSE-ELECT 3570000	SG	\$55	\$1	\$14	\$4	\$9	\$23	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3580000	SG	\$130	\$2	\$33	\$10	\$21	\$54	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3590000	SG	\$157	\$3	\$40	\$13	\$25	\$66	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3602000	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	IDU	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	OR	\$55	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	UT	\$211	\$0	\$0	\$0	\$0	\$211	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WA	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WYP	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3602000	WYU	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	CA	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	OR	\$443	\$0	\$443	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	UT	\$867	\$0	\$0	\$0	\$0	\$867	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WYP	\$204	\$0	\$0	\$0	\$204	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WYU	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	CA	\$654	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	IDU	\$566	\$0	\$0	\$0	\$0	\$0	\$566	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	OR	\$4,316	\$0	\$4,316	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	UT	\$10,360	\$0	\$0	\$0	\$0	\$10,360	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WA	\$1,074	\$0	\$0	\$1,074	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WYP	\$2,221	\$0	\$0	\$0	\$2,221	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WYU	\$206	\$0	\$0	\$0	\$206	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	UT	\$150	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WYP	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	CA	\$2,325	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	IDU	\$2,754	\$0	\$0	\$0	\$0	\$0	\$2,754	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	OR	\$11,480	\$0	\$11,480	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	UT	\$12,283	\$0	\$0	\$0	\$0	\$12,283	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WA	\$3,511	\$0	\$0	\$3,511	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WYP	\$4,468	\$0	\$0	\$0	\$4,468	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WYU	\$1,013	\$0	\$0	\$0	\$1,013	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	CA	\$1,085	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	IDU	\$887	\$0	\$0	\$0	\$0	\$0	\$887	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OR	\$6,436	\$0	\$6,436	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	UT	\$6,110	\$0	\$0	\$0	\$0	\$6,110	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WA	\$1,539	\$0	\$0	\$1,539	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WYP	\$2,186	\$0	\$0	\$0	\$2,186	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WYU	\$329	\$0	\$0	\$0	\$329	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	CA	\$502	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	IDU	\$204	\$0	\$0	\$0	\$0	\$0	\$204	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	OR	\$1,757	\$0	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UT	\$4,495	\$0	\$0	\$0	\$0	\$4,495	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WA	\$475	\$0	\$0	\$475	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WYP	\$615	\$0	\$0	\$0	\$615	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WYU	\$143	\$0	\$0	\$0	\$143	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	CA	\$449	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	IDU	\$593	\$0	\$0	\$0	\$0	\$0	\$593	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	OR	\$3,516	\$0	\$3,516	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UT	\$12,286	\$0	\$0	\$0	\$0	\$12,286	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WA	\$603	\$0	\$0	\$603	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WYP	\$1,278	\$0	\$0	\$0	\$1,278	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WYU	\$579	\$0	\$0	\$0	\$579	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	CA	\$1,272	\$1,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	IDU	\$1,738	\$0	\$0	\$0	\$0	\$0	\$1,738	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	OR	\$10,037	\$0	\$10,037	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UT	\$10,786	\$0	\$0	\$0	\$0	\$10,786	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WA	\$2,738	\$0	\$0	\$2,738	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WYP	\$2,977	\$0	\$0	\$0	\$2,977	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WYU	\$461	\$0	\$0	\$0	\$461	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	CA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	OR	\$1,854	\$0	\$1,854	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	UT	\$1,736	\$0	\$0	\$0	\$0	\$1,736	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	WA	\$461	\$0	\$0	\$461	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	WYP	\$315	\$0	\$0	\$0	\$315	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3691000	WYU	\$51	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	CA	\$276	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	IDU	\$603	\$0	\$0	\$0	\$0	\$0	\$603	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	OR	\$3,815	\$0	\$3,815	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	UT	\$3,979	\$0	\$0	\$0	\$0	\$3,979	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WA	\$933	\$0	\$0	\$933	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WYP	\$791	\$0	\$0	\$0	\$791	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WYU	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	CA	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	IDU	\$543	\$0	\$0	\$0	\$0	\$0	\$543	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	OR	\$2,166	\$0	\$2,166	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	UT	\$2,942	\$0	\$0	\$0	\$0	\$2,942	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WA	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WYP	\$493	\$0	\$0	\$0	\$493	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WYU	\$87	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	OR	\$122	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	UT	\$278	\$0	\$0	\$0	\$0	\$278	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WA	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYP	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	IDU	\$31	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	OR	\$665	\$0	\$665	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	UT	\$1,068	\$0	\$0	\$0	\$0	\$1,068	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WA	\$111	\$0	\$0	\$111	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WYP	\$237	\$0	\$0	\$0	\$237	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WYU	\$65	\$0	\$0	\$0	\$65	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CA	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CN	\$123	\$3	\$37	\$8	\$9	\$60	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	OR	\$540	\$0	\$540	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SG	\$130	\$2	\$33	\$10	\$20	\$57	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SO	\$1,490	\$33	\$401	\$116	\$212	\$641	\$83	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3900000	UT	\$652	\$0	\$0	\$0	\$0	\$652	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WA	\$286	\$0	\$0	\$286	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYP	\$114	\$0	\$0	\$0	\$114	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYU	\$81	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CN	\$130	\$3	\$40	\$9	\$10	\$64	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OR	\$78	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	SG	\$91	\$1	\$23	\$7	\$14	\$39	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	SO	\$1,008	\$22	\$271	\$78	\$143	\$433	\$56	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3910000	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WA	\$29	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WYP	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CN	\$874	\$21	\$265	\$60	\$65	\$428	\$34	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	IDU	\$109	\$0	\$0	\$0	\$0	\$0	\$109	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	OR	\$316	\$0	\$316	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	SE	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	SG	\$395	\$6	\$101	\$32	\$61	\$172	\$22	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3912000	SO	\$8,709	\$192	\$2,346	\$678	\$1,238	\$3,746	\$484	\$24	\$0
4030000	DEPN EXPENSE-ELECT 3912000	UT	\$355	\$0	\$0	\$0	\$0	\$355	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3912000	WA	\$127	\$0	\$0	\$127	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	WYP	\$421	\$0	\$0	\$0	\$421	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	SG	\$44	\$1	\$11	\$4	\$7	\$19	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	SO	\$39	\$1	\$10	\$3	\$5	\$17	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	OR	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	SG	\$227	\$4	\$58	\$18	\$35	\$99	\$13	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3930000	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	UT	\$160	\$0	\$0	\$0	\$0	\$160	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	WA	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	WYP	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	CA	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	IDU	\$85	\$0	\$0	\$0	\$0	\$0	\$85	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	OR	\$452	\$0	\$452	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	SG	\$1,108	\$17	\$283	\$89	\$171	\$481	\$63	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3940000	SO	\$179	\$4	\$48	\$14	\$25	\$77	\$10	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	UT	\$571	\$0	\$0	\$0	\$0	\$571	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WA	\$108	\$0	\$0	\$108	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WYP	\$175	\$0	\$0	\$0	\$175	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	IDU	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	OR	\$432	\$0	\$432	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	SG	\$327	\$5	\$83	\$26	\$50	\$142	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3950000	SO	\$238	\$5	\$64	\$19	\$34	\$102	\$13	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3950000	UT	\$380	\$0	\$0	\$0	\$0	\$380	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	WA	\$80	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	WYU	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CA	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CN	\$149	\$4	\$45	\$10	\$11	\$73	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	IDU	\$408	\$0	\$0	\$0	\$0	\$0	\$408	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	OR	\$2,272	\$0	\$2,272	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	SE	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	SG	\$6,165	\$96	\$1,573	\$495	\$949	\$2,679	\$351	\$24	\$0
4030000	DEPN EXPENSE-ELECT 3970000	SO	\$3,294	\$73	\$887	\$257	\$468	\$1,417	\$183	\$9	\$0
4030000	DEPN EXPENSE-ELECT 3970000	UT	\$2,214	\$0	\$0	\$0	\$0	\$2,214	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	WA	\$507	\$0	\$0	\$507	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	WYP	\$1,125	\$0	\$0	\$0	\$1,125	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	WYU	\$209	\$0	\$0	\$0	\$209	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	OR	\$251	\$0	\$251	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SE	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SG	\$365	\$6	\$93	\$29	\$56	\$159	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SO	\$47	\$1	\$13	\$4	\$7	\$20	\$3	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3972000	UT	\$230	\$0	\$0	\$0	\$0	\$230	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WA	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WYP	\$79	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	OR	\$53	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SG	\$115	\$2	\$29	\$9	\$18	\$50	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SO	\$136	\$3	\$37	\$11	\$19	\$59	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	UT	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000 Total			\$723,057	\$16,722	\$191,403	\$56,908	\$108,758	\$302,077	\$39,976	\$2,016	\$0
4032000	DEPR - STEAM 565131	SG	-\$52,362	-\$812	-\$13,359	-\$4,201	-\$8,059	-\$22,750	-\$2,979	-\$200	\$0
4032000 Total			-\$52,362	-\$812	-\$13,359	-\$4,201	-\$8,059	-\$22,750	-\$2,979	-\$200	\$0
4033000	DEPR - HYDRO 565133	SG-P	\$2,089	\$32	\$533	\$168	\$321	\$908	\$119	\$8	\$0
4033000	DEPR - HYDRO 565133	SG-U	-\$304	-\$5	-\$78	-\$24	-\$47	-\$132	-\$17	-\$1	\$0
4033000 Total			\$1,785	\$28	\$455	\$143	\$275	\$775	\$102	\$7	\$0
4034000	DEPR - OTHER 565134	SG	\$116	\$2	\$30	\$9	\$18	\$51	\$7	\$0	\$0
4034000 Total			\$116	\$2	\$30	\$9	\$18	\$51	\$7	\$0	\$0
4035000	DEPR-TRANSMISSION 565141	SG	\$604	\$9	\$154	\$48	\$93	\$262	\$34	\$2	\$0
4035000 Total			\$604	\$9	\$154	\$48	\$93	\$262	\$34	\$2	\$0
4036000	DEPR-DISTRIBUTION 565161	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	IDU	-\$2,456	\$0	\$0	\$0	\$0	\$0	-\$2,456	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	OR	\$168	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	UT	-\$22,904	\$0	\$0	\$0	\$0	-\$22,904	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	WA	\$49	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	WYP	-\$1,957	\$0	\$0	\$0	-\$1,957	\$0	\$0	\$0	\$0
4036000 Total			-\$27,061	\$39	\$168	\$49	-\$1,957	-\$22,904	-\$2,456	\$0	\$0
4037000	DEPR - GENERAL 565201	SG	\$145	\$2	\$37	\$12	\$22	\$63	\$8	\$1	\$0
4037000 Total			\$145	\$2	\$37	\$12	\$22	\$63	\$8	\$1	\$0
4039999	DEPR EXP-ELEC, OTH 565970	SG	-\$206	-\$3	-\$52	-\$17	-\$32	-\$89	-\$12	-\$1	\$0
4039999 Total			-\$206	-\$3	-\$52	-\$17	-\$32	-\$89	-\$12	-\$1	\$0
Grand Total			\$646,079	\$15,986	\$178,836	\$52,952	\$99,118	\$257,484	\$34,680	\$1,825	\$0

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 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	\$0	\$0	\$20	\$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	\$593	\$9	\$151	\$48	\$91	\$258	\$34	\$2	\$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	\$8,285	\$129	\$2,114	\$665	\$1,275	\$3,599	\$471	\$32	\$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	\$2,874	\$45	\$733	\$231	\$442	\$1,249	\$164	\$11	\$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-\$3,602	\$0	\$0	\$0	\$0	-\$3,602	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	\$829	\$13	\$211	\$66	\$128	\$360	\$47	\$3	\$0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	\$43	\$1	\$12	\$3	\$6	\$18	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031760	RECORD CENTER MGMT SOFTWARE	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	\$1,287	\$31	\$390	\$89	\$96	\$630	\$50	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	\$4,809	\$106	\$1,296	\$375	\$683	\$2,068	\$267	\$13	\$0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$70	\$2	\$19	\$5	\$10	\$30	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$21	\$0	\$6	\$2	\$3	\$9	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032510	OPERATIONS MAPPING SYSTEM	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	\$756	\$17	\$204	\$59	\$108	\$325	\$42	\$2	\$0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	\$89	\$2	\$24	\$7	\$13	\$38	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$707	\$11	\$180	\$57	\$109	\$307	\$40	\$3	\$0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	\$431	\$7	\$110	\$35	\$66	\$187	\$25	\$2	\$0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	\$483	\$11	\$130	\$38	\$69	\$208	\$27	\$1	\$0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$319	\$5	\$81	\$26	\$49	\$139	\$18	\$1	\$0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$226	\$5	\$61	\$18	\$32	\$97	\$13	\$1	\$0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$3,246	\$50	\$828	\$260	\$500	\$1,411	\$185	\$12	\$0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SG	\$29	\$0	\$7	\$2	\$4	\$12	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SO	\$5,142	\$114	\$1,386	\$401	\$731	\$2,212	\$286	\$14	\$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	WYP	\$95	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	\$109	\$3	\$33	\$8	\$8	\$53	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	\$243	\$6	\$74	\$17	\$18	\$119	\$9	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	\$1,679	\$37	\$452	\$131	\$239	\$722	\$93	\$5	\$0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	\$312	\$7	\$84	\$24	\$44	\$134	\$17	\$1	\$0
4040000	AMOR LTD TRM PLNT	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$235	\$5	\$63	\$18	\$33	\$101	\$13	\$1	\$0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	\$13	\$0	\$4	\$1	\$1	\$7	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	\$49	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	\$4,931	\$76	\$1,258	\$396	\$759	\$2,142	\$281	\$19	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	\$179	\$4	\$48	\$14	\$25	\$77	\$10	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	\$62	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035321	CA NETWORK/SYSTEM MGT SYS	SG	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035322	ACD#Call Center Automated Call Distribut	CN	\$303	\$7	\$92	\$21	\$23	\$148	\$12	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	\$232	\$5	\$62	\$18	\$33	\$100	\$13	\$1	\$0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$274	\$4	\$70	\$22	\$42	\$119	\$16	\$1	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$54	\$1	\$16	\$4	\$4	\$26	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	\$94	\$0	\$0	\$0	\$0	\$94	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$299	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$495	\$11	\$133	\$39	\$70	\$213	\$28	\$1	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0		
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0		
4040000 Total					\$36,704	\$821	\$10,699	\$3,184	\$5,948	\$13,617	\$2,308	\$128	\$0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$4,483	\$0
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-\$244	-\$4	-\$62	-\$20	-\$38	-\$106	-\$14	-\$1	\$0
4049000 Total					\$4,239	-\$4	-\$62	-\$20	-\$38	-\$106	-\$14	-\$1	\$4,483
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	\$4,834	\$75	\$1,233	\$388	\$744	\$2,100	\$275	\$18	\$0
4061000 Total					\$4,834	\$75	\$1,233	\$388	\$744	\$2,100	\$275	\$18	\$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	UT	\$1,205	\$0	\$0	\$0	\$0	\$1,205	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	WYP	\$555	\$0	\$0	\$0	\$555	\$0	\$0	\$0	\$0
4070000 Total					\$1,761	\$0	\$0	\$0	\$555	\$1,205	\$0	\$0	\$0
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
4073000 Total					\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
4074000	REGULATORY CREDITS	586903	Preferred Stock Repurchase Loss Def	OTHER	-\$1,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,049
4074000 Total					-\$1,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,049
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	\$2,950	\$0	\$0	\$0	\$0	\$2,950	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	\$21,643	\$0	\$21,643	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	\$6,355	\$0	\$0	\$6,355	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	\$218	\$0	\$0	\$0	\$0	\$218	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	\$754	\$0	\$754	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	\$422	\$0	\$0	\$422	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	\$1,314	\$0	\$0	\$0	\$0	\$1,314	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	\$622	\$0	\$622	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	\$472	\$0	\$0	\$472	\$0	\$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	\$0
4074100 Total					\$34,790	\$0	\$23,021	\$7,262	\$0	\$0	\$4,507	\$0	\$0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-\$23,021	\$0	-\$23,021	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-\$7,262	\$0	\$0	-\$7,262	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-\$4,507	\$0	\$0	\$0	\$0	-\$4,507	\$0	\$0	\$0
4074200 Total					-\$34,790	\$0	-\$23,021	-\$7,262	\$0	\$0	-\$4,507	\$0	\$0
4073000	REGULATORY DEBITS	566907	Naughton U3 Amort - Other Reg Asset	IDU	\$239	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$0
4073000	REGULATORY DEBITS	566907	Naughton U3 Amort - Other Reg Asset	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000 Total					\$291	\$51	\$0	\$0	\$0	\$239	\$0	\$0	\$0
Grand Total					\$46,807	\$943	\$11,870	\$3,552	\$7,210	\$16,816	\$2,809	\$145	\$3,462



Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 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 583451	Extraction Tax - Mines	SO	\$2,188	\$48	\$589	\$170	\$311	\$941	\$122	\$6	\$0
4081000	TAX OTH INC-U OP I 583501	Federal Reclamation Tax - Mines	SO	\$238	\$5	\$64	\$19	\$34	\$102	\$13	\$1	\$0
4081000	TAX OTH INC-U OP I 584101	Government Royalties - Mines	SO	\$8,414	\$186	\$2,267	\$655	\$1,196	\$3,619	\$468	\$23	\$0
4081000	TAX OTH INC-U OP I 584201	Other Royalties - Mines	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0
4081000	TAX OTH INC-U OP I 584960	Taxes Other Non-Income - Credit	SO	-\$13,310	-\$294	-\$3,586	-\$1,037	-\$1,892	-\$5,724	-\$740	-\$37	\$0
4081000 Total				-\$2,460	-\$54	-\$663	-\$192	-\$350	-\$1,058	-\$137	-\$7	\$0
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	\$123,038	\$2,719	\$33,150	\$9,583	\$17,487	\$52,918	\$6,842	\$339	\$0
4081500	PROPERTY TAXES 579001	PROPERTY TAX -MINES	GPS	\$2,026	\$45	\$546	\$158	\$288	\$872	\$113	\$6	\$0
4081500 Total				\$125,065	\$2,764	\$33,696	\$9,741	\$17,775	\$53,790	\$6,955	\$345	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,229	\$1,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	\$29,047	\$0	\$29,047	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,954	\$0	\$0	\$0	\$1,954	\$0	\$0	\$0	\$0
4081800 Total				\$32,230	\$1,229	\$29,047	\$0	\$1,954	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	SO	\$12,594	\$278	\$3,393	\$981	\$1,790	\$5,416	\$700	\$35	\$0
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$995	\$0	\$995	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	\$204	\$3	\$50	\$15	\$35	\$87	\$13	\$1	\$0
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583269	MONTANA WHOLESALE ENERGY TAX	SE	\$143	\$2	\$35	\$11	\$24	\$61	\$9	\$1	\$0
4081990	MISC TAXES - OTHER 583273	Wyoming Wind Generation Tax	SG	\$2,075	\$32	\$529	\$166	\$319	\$902	\$118	\$8	\$0
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	SE	\$434	\$7	\$106	\$33	\$74	\$186	\$27	\$2	\$0
4081990 Total				\$16,580	\$323	\$5,117	\$1,237	\$2,320	\$6,669	\$869	\$46	\$0
Grand Total				\$171,415	\$4,262	\$67,197	\$10,786	\$21,699	\$59,401	\$7,687	\$384	\$0

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 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 583451	SO	\$2,188	\$48	\$589	\$170	\$311	\$941	\$122	\$6	\$0
4081000	TAX OTH INC-U OP I 583501	SO	\$238	\$5	\$64	\$19	\$34	\$102	\$13	\$1	\$0
4081000	TAX OTH INC-U OP I 584101	SO	\$8,414	\$186	\$2,267	\$655	\$1,196	\$3,619	\$468	\$23	\$0
4081000	TAX OTH INC-U OP I 584201	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0
4081000	TAX OTH INC-U OP I 584960	SO	-\$13,310	-\$294	-\$3,586	-\$1,037	-\$1,892	-\$5,724	-\$740	-\$37	\$0
4081000 Total			-\$2,460	-\$54	-\$663	-\$192	-\$350	-\$1,058	-\$137	-\$7	\$0
4081500	PROPERTY TAXES 579000	GPS	\$123,038	\$2,719	\$33,150	\$9,583	\$17,487	\$52,918	\$6,842	\$339	\$0
4081500	PROPERTY TAXES 579001	GPS	\$2,026	\$45	\$546	\$158	\$288	\$872	\$113	\$6	\$0
4081500 Total			\$125,065	\$2,764	\$33,696	\$9,741	\$17,775	\$53,790	\$6,955	\$345	\$0
4081800	FRANCHISE TAXES 578000	CA	\$1,229	\$1,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	OR	\$29,047	\$0	\$29,047	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	WYP	\$1,954	\$0	\$0	\$0	\$1,954	\$0	\$0	\$0	\$0
4081800 Total			\$32,230	\$1,229	\$29,047	\$0	\$1,954	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583260	SO	\$12,594	\$278	\$3,393	\$981	\$1,790	\$5,416	\$700	\$35	\$0
4081990	MISC TAXES - OTHER 583261	OR	\$995	\$0	\$995	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583262	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583263	SE	\$204	\$3	\$50	\$15	\$35	\$87	\$13	\$1	\$0
4081990	MISC TAXES - OTHER 583265	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583266	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
4081990	MISC TAXES - OTHER 583267	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583269	SE	\$143	\$2	\$35	\$11	\$24	\$61	\$9	\$1	\$0
4081990	MISC TAXES - OTHER 583273	SG	\$2,075	\$32	\$529	\$166	\$319	\$902	\$118	\$8	\$0
4081990	MISC TAXES - OTHER 584100	SE	\$434	\$7	\$106	\$33	\$74	\$186	\$27	\$2	\$0
4081990 Total			\$16,580	\$323	\$5,117	\$1,237	\$2,320	\$6,669	\$869	\$46	\$0
Grand Total			\$171,415	\$4,262	\$67,197	\$10,786	\$21,699	\$59,401	\$7,687	\$384	\$0

B6. FEDERAL INCOME TAXES



Schedule M (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	\$59	\$1	\$16	\$5	\$9	\$24	\$3	\$0
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	-\$5,492	-\$84	-\$1,344	-\$416	-\$932	-\$2,353	-\$344	-\$19
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	Non - Deductible Expenses	SO	\$869	\$19	\$234	\$68	\$123	\$374	\$48	\$2
SCHMAP	130400	PMINonDeductible Exp	SE	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0
SCHMAP	130550	MEHC Insurance Services-Premium	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130700	Mining Rescue Training Credit Addback	SE	\$39	\$1	\$9	\$3	\$7	\$17	\$2	\$0
SCHMAP	130900	Non - Deductible Executive Comp	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	505505	Income Tax Interest	SO	\$33	\$1	\$9	\$3	\$5	\$14	\$2	\$0
SCHMAP	610106	PMIFuel Tax Cr	SE	\$15	\$0	\$4	\$1	\$3	\$6	\$1	\$0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	7201051	Contra Medicare Subsidy	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920106	PMI Dividend Received Deduction	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	\$18	\$0	\$4	\$1	\$3	\$8	\$1	\$0
SCHMAP Total			-\$4,442	-\$61	-\$1,063	-\$334	-\$780	-\$1,903	-\$285	-\$16	\$0
SCHMAT	105100	Capitalized Labor Costs	SO	-\$2,663	-\$69	-\$717	-\$207	-\$378	-\$1,145	-\$148	-\$7
SCHMAT	105120	Book Depreciation	SCHMDEXP	\$784,239	\$18,599	\$217,079	\$64,578	\$116,711	\$322,599	\$42,387	\$2,287
SCHMAT	105121	PMIBook Depreciation	SE	\$18,400	\$281	\$4,502	\$1,395	\$3,122	\$7,884	\$1,152	\$65
SCHMAT	105122	Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG	-\$43,322	-\$672	-\$11,053	-\$3,476	-\$6,668	-\$18,823	-\$2,465	-\$166
SCHMAT	105130	CIAC	CIAC	\$74,536	\$2,696	\$19,822	\$4,632	\$8,095	\$35,738	\$3,553	\$0
SCHMAT	105137	Auto Depreciation	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Highway relocation	SNPD	\$1,879	\$68	\$500	\$117	\$204	\$901	\$90	\$0
SCHMAT	105142	Avoided Costs	SNP	\$39,261	\$810	\$10,181	\$2,981	\$5,638	\$17,364	\$2,174	\$113
SCHMAT	105145	Acquisition Adjustment Amort	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105146	Capitalization of Test Energy	SG	\$9,962	\$155	\$2,542	\$799	\$1,533	\$4,328	\$567	\$38
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105165	Coal Mine Development	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	Coal Mine Development-30%Amort	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	Book Cost Depletion	SE	\$1,167	\$18	\$286	\$88	\$198	\$500	\$73	\$4
SCHMAT	110105	SRC Book Depletion step up basis adj	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	1101051	SRC Book Cost Depletion	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120105	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	Trapper Mining Stock Basis	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205025	PMI - Fuel Cost Adjustment	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	-\$7,673	-\$117	-\$1,877	-\$582	-\$1,302	-\$3,288	-\$480	-\$27
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205411	PMI Sec 263A Adjustment	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210000	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	Prepaid Taxes-OR PUC	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	Self Insured Health Benefit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210120	Prepaid Taxes-UT PUC	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	Prepaid Taxes-WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	Other Prepays	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	-\$404	-\$9	-\$109	-\$32	-\$57	-\$174	-\$22	-\$1
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-\$1,339	-\$39	-\$580	-\$166	-\$83	-\$361	-\$110	\$0
SCHMAT	320110	Transition Team Costs-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	\$29,529	\$653	\$7,956	\$2,300	\$4,197	\$12,700	\$1,642	\$81
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	\$1,946	\$43	\$524	\$152	\$277	\$837	\$108	\$5
SCHMAT	330100	Amort. Pollution Control Facility	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	Environmental Cleanup Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415301	Environmental Costs WA	WA	\$351	\$0	\$0	\$351	\$0	\$0	\$0	\$0
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	\$27,890	\$0	\$0	\$0	\$0	\$0	\$0	\$27,890
SCHMAT	415423	Contra PP&E Deer Creek	SE	\$98,108	\$1,497	\$24,004	\$7,436	\$16,648	\$42,037	\$6,141	\$346
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	\$30,571	\$467	\$7,480	\$2,317	\$5,187	\$13,099	\$1,913	\$108
SCHMAT	415500	Cholla Pll Transact Costs-APS Amort	SGCT	\$1,122	\$17	\$287	\$90	\$173	\$490	\$64	\$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415701	CA Deferred Intervenor Funding	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415803	WA RTO Grid West N/R w/o	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415806	ID RTO Grid West N/R	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	Reg Asset Pension MMT -UT	UT	\$283	\$0	\$0	\$0	\$0	\$283	\$0	\$0
SCHMAT	415827	Regulatory Asset - Post -Ret MMT -OR	OR	\$193	\$0	\$193	\$0	\$0	\$0	\$0	\$0
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	\$279	\$0	\$0	\$0	\$0	\$279	\$0	\$0
SCHMAT	415830	Regulatory Asset - Post - Ret MMT -ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415831	Regulatory Asset - Post - Ret MMT -CA	CA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$26	\$0	\$0	\$0	\$0	\$0	\$26	\$0
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$71	\$0	\$0	\$71	\$0	\$0	\$0	\$0
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	-\$69	\$0	\$0	\$0	\$0	\$0	\$0	-\$69
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	-\$184	\$0	\$0	\$0	-\$184	\$0	\$0	\$0
SCHMAT	415859	WY - Deferred Advertising Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415865	Reg Asset - UT MPA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415880	Deferred UT Independent Evaluation Fee	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$1,728	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728
SCHMAT	415890	ID MEHC 2006 Transition Costs	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	\$1,376	\$21	\$337	\$104	\$234	\$590	\$86	\$5
SCHMAT	415900	OR SB 408 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-\$4,061	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,061
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	\$1,205	\$0	\$0	\$0	\$0	\$1,205	\$0	\$0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	\$555	\$0	\$0	\$0	\$555	\$0	\$0	\$0
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OR	\$855	\$0	\$855	\$0	\$0	\$0	\$0	\$0
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$0
SCHMAT	425100	Deferred Regulatory Expense	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-\$7	\$0	\$0	\$0	\$0	\$0	\$0	-\$7
SCHMAT	425125	Deferred Coal Cost - Arch	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu	SNPD		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	SG	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0
SCHMAT	425260	Lakeview Buyout-SG	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425280	Joseph Settlement-SG	SG	\$137	\$2	\$35	\$11	\$21	\$60	\$8	\$1
SCHMAT	425295	BPA Conservation Rate Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermiston Swap	SG	\$172	\$3	\$44	\$14	\$26	\$75	\$10	\$1
SCHMAT	425380	Idaho Customer Balancing Account	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430100	Customer Service / Weatherization	SO	-\$25,255	-\$558	-\$6,805	-\$1,967	-\$3,589	-\$10,862	-\$1,404	-\$70
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430112	Reg Asset - Other - Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430117	Reg Asset - Current DSM	OTHER	-\$20,402	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,402
SCHMAT	505115	Sales & Use Tax Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	PMI Accrued Royalties	SE	\$38	\$1	\$9	\$3	\$7	\$16	\$2	\$0
SCHMAT	505140	Purchase Card Trans Provision	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505160	CA PUC Fee	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505200	Extraction Tax Paid / Accrued	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505400	Bonus Liability	SO	\$85	\$2	\$23	\$7	\$12	\$37	\$5	\$0
SCHMAT	505500	Federal Income Tax Interest	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505510	PMI Vacation Bonus Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	-\$8,896	-\$197	-\$2,397	-\$693	-\$1,264	-\$3,826	-\$495	-\$25
SCHMAT	505700	Accrued Retention Bonus	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	\$155	\$2	\$39	\$12	\$24	\$67	\$9	\$1
SCHMAT	605301	Environmental Liability - Regulated	SO	-\$2,130	-\$47	-\$574	-\$166	-\$303	-\$916	-\$118	-\$6
SCHMAT	605710	Reverse Accrued Final Reclamation	SE	\$2,441	\$37	\$597	\$185	\$414	\$1,046	\$153	\$9
SCHMAT	610000	Coal Mine Development-PMI	SE	-\$189	-\$3	-\$46	-\$14	-\$32	-\$81	-\$12	-\$1
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610100	PMI Devt Cost Amort	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610115	PMI Overburden Removal	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	781 Shopping Incentive OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	SB1149 Costs OR OTHER	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610140	Oregon Rate Refund	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	WA Rate Refunds	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	\$187	\$0	\$0	\$187	\$0	\$0	\$0	\$0
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER	-\$4,853	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,853



Schedule M (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	610145	Reg Liab-OR Balance Consol		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR Reg Asset/Liability Consolidation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	Property Insurance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Reduction - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Reduction - ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	West Valley Lease Reduction - UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705240	CA Alternative Rate for Energy Program(C		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705241	Reg Liability - CA California Alternativ		\$-221	\$0	\$0	\$0	\$0	\$0	\$0	\$-221
SCHMAT	705250	A&G Credit-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705251	A&G Credit-OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705252	A&G Credit-CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705254	A&G Credit-WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	March 2006 Transition Plan costs-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705281	Reg Liability - Sale of renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705262	Reg Liability - Sale of REC's-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705263	Reg Liability - Sale of REC's-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705336	Reg Liability - Sale of Renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705337	Regulatory Liability - Sale of Renewable		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	\$2,972	\$0	\$2,972	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705451	Reg Liability - OR Property Insurance Re	\$591	\$0	\$591	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg Liability - ID Property Insurance Re	\$66	\$0	\$0	\$0	\$0	\$0	\$66	\$0	\$0
SCHMAT	705455	Reg Liability - WY Property Insurance Re	\$231	\$0	\$0	\$0	\$231	\$0	\$0	\$0	\$0
SCHMAT	705500	Reg Liability - Powerdale Decommissionin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	\$-2,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,273
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	\$6,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,025
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
SCHMAT	705522	Regulatory Liability - UT REC's in Rates	\$-1,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,522
SCHMAT	705523	Regulatory Liability - WA RECS in Rates	\$-14,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-14,121
SCHMAT	705525	Regulatory Liability - OR RECS in Rates	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405
SCHMAT	705526	Regulatory Liability - CA Solar Feed-in	\$822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$822
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	\$4,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,135
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	\$-6,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-6,201
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback	\$-1,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,182
SCHMAT	705700	Reg Liability - Current Reclass - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715050	Microsoft Software License Liability		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715100	MCI FOG Wire Lease		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715105	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715350	Misc. Deferred Credits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715720	NW Power Act-WA	\$-150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-150
SCHMAT	720200	Deferred Comp Plan Benefits-PPL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	\$118	\$3	\$32	\$9	\$17	\$51	\$7	\$0	\$0
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720500	Accrued CIC Severence		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720560	Pension Liability - UMWA Withdrawal Obli	\$110,681	\$1,689	\$27,080	\$8,389	\$18,781	\$47,424	\$6,928	\$391	\$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$906	\$19	\$235	\$69	\$130	\$401	\$50	\$3	\$0
SCHMAT	910530	Injuries and Damages Reserve		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
SCHMAT	910905	Bridger Coal Company Underground Mine Co		\$378	\$6	\$92	\$29	\$64	\$162	\$24	\$1	\$0	
SCHMAT	910910	PMIBridger Section 471 Adj			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMAT	920110	PMIWIY Extraction Tax			-\$1,165	-\$18	-\$285	-\$88	-\$198	-\$499	-\$73	-\$4	\$0
SCHMAT Total				\$1,112,825	\$25,387	\$303,856	\$92,656	\$168,509	\$470,204	\$61,910	\$3,152	-\$12,849	
SCHMDP	105127	Book Depreciation Allocated to Medicare			-\$11	\$0	-\$3	-\$1	-\$2	-\$4	-\$1	\$0	\$0
SCHMDP	110200	Tax Depletion - Deer Creek			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION		\$482	\$7	\$118	\$37	\$82	\$207	\$30	\$2	\$0	
SCHMDP	120100	Preferred Dividend - PPL		\$65	\$1	\$17	\$5	\$9	\$29	\$4	\$0	\$0	
SCHMDP	120200	Trapper Mine Dividend Deduction			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	130560	MEHC Insurance Services-Receiveable		\$69	\$2	\$19	\$5	\$10	\$30	\$4	\$0	\$0	
SCHMDP	130600	Tax Exempt Interest (No AMT)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	130605	Tax Exempt Interest - CA IOU			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	130910	SPI 404(K) Contribution			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	305100	Amort of Projects-Klamath Engineering			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	720105	MEDICARE SUBSIDY			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	910900	PMI Depletion			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	910918	PMI Overriding Royalty			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP	920105	PMI Tax Exempt Interest Income			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDP Total				\$605	\$10	\$150	\$46	\$99	\$261	\$37	\$2	\$0	
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105122	Repair Deduction		\$156,673	\$2,430	\$39,973	\$12,571	\$24,114	\$68,071	\$8,914	\$599	\$0	
SCHMDT	105125	Tax Depreciation		\$1,246,169	\$24,416	\$319,311	\$52,197	\$180,385	\$552,447	\$72,839	\$3,746	\$0	
SCHMDT	105126	PMITax Depreciation		\$12,730	\$194	\$3,114	\$965	\$2,160	\$5,454	\$797	\$45	\$0	
SCHMDT	105130	CIAC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105137	Capitalized Depreciation		\$5,051	\$112	\$1,361	\$393	\$718	\$2,173	\$281	\$14	\$0	
SCHMDT	1051411	AFUDC - DEBT		\$25,241	\$521	\$6,545	\$1,917	\$3,624	\$11,164	\$1,398	\$72	\$0	
SCHMDT	1051412	AFUDC - Equity		\$50,546	\$1,043	\$13,108	\$3,838	\$7,258	\$22,356	\$2,799	\$145	\$0	
SCHMDT	105143	Basis Intangible Difference		\$165	\$4	\$44	\$13	\$23	\$71	\$9	\$0	\$0	
SCHMDT	105147	Sec 1031 Like Kind Exchange			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI		\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	
SCHMDT	105152	Gain/(Loss) on Prop Dispositions		\$4,981	\$110	\$1,342	\$388	\$708	\$2,142	\$277	\$14	\$0	
SCHMDT	105165	Coal Mine Development			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105170	Coal Mine Receding Face (Extension)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)		\$4,304	\$66	\$1,053	\$326	\$730	\$1,844	\$269	\$15	\$0	
SCHMDT	105175	Removal Cost (net of salvage)		\$46,587	\$1,030	\$12,552	\$3,628	\$6,621	\$20,037	\$2,591	\$128	\$0	
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105185	Repair Allowance 3115			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105205	Coal Mine Development 30% Amort			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	105220	Cholla GE Safe Harbor Lease			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)		\$162	\$3	\$41	\$13	\$25	\$70	\$9	\$1	\$0	
SCHMDT	105470	Book Gain/Loss on Land Sales		\$311	\$7	\$84	\$24	\$44	\$134	\$17	\$1	\$0	
SCHMDT	110200	Depletion - Tax Percentage Deduction			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	1102051	Tax Percentage Depletion - Deduction		\$175	\$3	\$43	\$13	\$30	\$75	\$11	\$1	\$0	
SCHMDT	120105	Willow Wind Account Receivable			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	205025	PMI - Fuel Cost Adjustment		-\$1,250	-\$19	-\$306	-\$95	-\$212	-\$536	-\$78	-\$4	\$0	
SCHMDT	205200	Coal M&S Inventory Write-Off		\$619	\$9	\$151	\$47	\$105	\$265	\$39	\$2	\$0	
SCHMDT	205411	PMISEC 263A Adjustment		\$1,303	\$20	\$319	\$99	\$221	\$558	\$82	\$5	\$0	
SCHMDT	210000	PREPAID IBEW 57 MEDICAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	210100	Prepaid Taxes-OR PUC		\$58	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	210105	Self Insured Health Benefit			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	210110	Prepaid Taxes-WA UTC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SCHMDT	210120	Prepaid Taxes-UT PUC		\$41	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0	
SCHMDT	210130	Prepaid Taxes-ID PUC		\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0	
SCHMDT	210140	Prepaid Taxes-WY PSC			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



Schedule M (Actuals)

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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210180	OTHER PREPAIDS	SO	\$3,460	\$76	\$932	\$270	\$492	\$1,488	\$192	\$10
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	-\$87	-\$1	-\$22	-\$7	-\$13	-\$38	-\$5	\$0
SCHMDT	210190	Prepaid Water Rights	SG	\$690	\$11	\$176	\$55	\$106	\$300	\$39	\$3
SCHMDT	210195	Prepaid Surety Bond Costs	SO	\$159	\$4	\$43	\$12	\$23	\$68	\$9	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	BADDEBT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320115	Misc - Reg Liab	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320270	Reg Asset-FAS 158 Pension Liab Adj	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320285	Reg Asset-Post Employment Costs	SO	\$627	\$14	\$169	\$49	\$89	\$270	\$35	\$2
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-\$5,643	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,643
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200
SCHMDT	415110	Def Reg Asset-Transmission Svc Deposit	SG	-\$201	-\$3	-\$51	-\$16	-\$31	-\$87	-\$11	-\$1
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	\$138	\$2	\$35	\$11	\$21	\$60	\$8	\$1
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	\$3,382	\$75	\$911	\$263	\$481	\$1,455	\$188	\$9
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415406	Reg Asset Utah ECAM	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415410	Reg Asset - Energy West Mining	SE	\$224,835	\$3,432	\$55,009	\$17,040	\$38,151	\$96,337	\$14,073	\$793
SCHMDT	415501	Cholla Pit Transact Costs- AFS Amort - 1	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0
SCHMDT	415502	Cholla Pit Transact Costs- APS Amort - O	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0
SCHMDT	415555	WY PCAM Def Net Power Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
SCHMDT	415655	CA GHG Allowance	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	\$760	\$0	\$0	\$0	\$0	\$0	\$0	\$760
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$262
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	\$267	\$0	\$267	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$212
SCHMDT	415701	CA Deferred Intervenor Funding	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415801	RTO Grid West N/R Allowance	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West N/R	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415815	Insurance Reserve	SO	\$50,097	\$1,107	\$13,498	\$3,902	\$7,120	\$21,547	\$2,786	\$138
SCHMDT	415820	Contra Pension Reg Asset MMT & CTG OR	OR	\$1,015	\$0	\$1,015	\$0	\$0	\$0	\$0	\$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415823	Contra Pension Reg Asset CTG - UT	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415824	Contra Pension Reg Asset MMT & CTG CA	CA	\$92	\$92	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-\$376	\$0	\$0	\$0	\$0	\$0	\$0	-\$376
SCHMDT	415850	Unrecovered Plant Powerdale	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415858	WY - Deferred Overburden Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Reg Asset - Utah MPA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$93
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	\$1,209	\$0	\$0	\$0	\$0	\$0	\$0	\$1,209
SCHMDT	415870	CA Def Excess NPC	CA	\$1,094	\$1,094	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	-\$1,072	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,072
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	\$12,552	\$0	\$0	\$0	\$0	\$0	\$0	\$12,552
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415878	Reg Asset - CA Deferred Net Power Costs	UT	-\$35	\$0	\$0	\$0	\$0	-\$35	\$0	\$0
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	-\$6	\$0	\$0	\$0	-\$6	\$0	\$0	\$0
SCHMDT	415880	UT Def independent Evaluation Fee	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	\$3,073	\$0	\$0	\$0	\$0	\$0	\$0	\$3,073
SCHMDT	415883	Deferral of Renewable Energy Credit - WY	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-\$62	\$0	\$0	\$0	\$0	\$0	\$0	-\$62
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	\$5,789	\$0	\$0	\$0	\$0	\$0	\$0	\$5,789
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	\$7,203	\$0	\$0	\$0	\$0	\$0	\$0	\$7,203
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$4,677	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,677
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415900	OR SB 408 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,494
SCHMDT	415903	Reg Asset - REC Sales Deferral - WA	OTHER	\$1,844	\$0	\$0	\$0	\$0	\$0	\$0	\$1,844
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,470
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-\$414	\$0	\$0	\$0	\$0	\$0	\$0	-\$414
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	-\$15
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	OTHER	\$823	\$0	\$0	\$0	\$0	\$0	\$0	\$823
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-\$51	\$0	\$0	\$0	\$0	\$0	\$0	-\$51
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	\$1,589	\$0	\$0	\$0	\$0	\$0	\$1,589	\$0
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	\$2,113	\$0	\$0	\$0	\$0	\$2,113	\$0	\$0
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	\$7,296	\$0	\$0	\$0	\$7,296	\$0	\$0	\$0
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	\$2,106	\$0	\$0	\$0	\$0	\$0	\$2,106	\$0
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	\$14,599	\$0	\$0	\$0	\$0	\$14,599	\$0	\$0
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	\$5,330	\$0	\$0	\$0	\$5,330	\$0	\$0	\$0
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU	\$967	\$0	\$0	\$0	\$0	\$0	\$967	\$0
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	\$6,744	\$0	\$0	\$0	\$0	\$6,744	\$0	\$0
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	\$2,460	\$0	\$0	\$0	\$2,460	\$0	\$0	\$0
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	-\$16	\$0	\$0	\$0	\$0	\$0	-\$16	\$0
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,989
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-\$140	\$0	\$0	\$0	\$0	\$0	\$0	-\$140
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425210	Amort of Debt Disc & Exp	SNP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-\$29	-\$1	-\$8	-\$2	-\$3	-\$14	-\$1	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425295	BPA Conservation Rate Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Idaho Customer Balancing Account	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	-\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,844
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	430100	Customer Service / Weatherization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430110	Reg Asset balance reclass									
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass									
SCHMDT	430112	Reg Asset - Other - Balance Reclass									
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass									
SCHMDT	505100	Energy West Accrued Liabilities									
SCHMDT	505115	Sales & Use Tax Accrual									
SCHMDT	505125	Accrued Royalties									
SCHMDT	505140	Purchase Card Trans Provision									
SCHMDT	505170	West Valley Contract Termination Fee Acc									
SCHMDT	505400	Bonus Liability									
SCHMDT	505510	Vacation Accrual - PMI									
SCHMDT	505520	PMI Bonus Accrual									
SCHMDT	505600	IGC Vacation Accrual									
SCHMDT	605101	Trojan Decommissioning Costs - WA									
SCHMDT	605102	Trojan Decommissioning Costs - OR									
SCHMDT	605103	ARO/Reg Diff - Trojan - WA									
SCHMDT	605710	Reverse Accrued Final Reclamation									
SCHMDT	610000	PMI Coal Mine Development									
SCHMDT	610100	PMIDEVT COST AMORT									
SCHMDT	6101001	AMORT NOPAS 99-00 RAR									
SCHMDT	610110	Ptax NOPAs									
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets									
SCHMDT	610114	PMI EITF Pre Stripping Costs									
SCHMDT	610130	781 Shopping Incentive OR									
SCHMDT	610135	SB1149 Costs OR OTHER									
SCHMDT	610140	OR Rate Refunds									
SCHMDT	610141	WA Rate Refunds									
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline									
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM									
SCHMDT	610145	Reg Liab-OR Balance Consol									
SCHMDT	610146	OR Reg Asset/Liability Consolidation									
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass									
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass									
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR									
SCHMDT	705210	Property Insurance(Injuries & Damages)									
SCHMDT	705232	CA West Valley Lease Reduction									
SCHMDT	705233	West Valley Lease Reduction - ID									
SCHMDT	705234	West Valley Lease Reduction - WY									
SCHMDT	705235	UT West Valley Lease Reduction									
SCHMDT	705250	A&G Credit - WA									
SCHMDT	705251	A&G Credit-OR									
SCHMDT	705252	A&G Credit-CA									
SCHMDT	705253	A&G Credit - ID									
SCHMDT	705254	A&G Credit - WY									
SCHMDT	705261	Reg Liability - Sale of Renewable Energy									
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge									
SCHMDT	705300	Reg. Liability - Deferred Benefit Arch S									
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset									
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset									
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset									
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset									
SCHMDT	705337	Reg Liability - Sale of Renewable Energy									
SCHMDT	705454	Reg Liability - UT Property Insurance Re									
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai									
SCHMDT	705537	Regulatory Liability - Other Reg Liabli									
SCHMDT	705700	Reg Liability - Current Reclass - Other									



Schedule M (Actuals)

Twelve Months Ending - December 2014
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
SCHMDT	715050	Microsoft Software License Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715100	University of WY Contract Amort.	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715350	Misc Deferred Credits	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715800	Redding Renegotiated Contract	SG	\$550	\$9	\$140	\$44	\$85	\$239	\$31	\$2
SCHMDT	720100	FAS 106 Accruals	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	-\$517	-\$11	-\$139	-\$40	-\$73	-\$222	-\$29	-\$1
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720500	Severance Accrual	SO	-\$1,045	-\$23	-\$281	-\$81	-\$148	-\$449	-\$58	-\$3
SCHMDT	720550	Accrued CIC Severance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720800	FAS 158 Pension Liability	SO	\$17,064	\$377	\$4,598	\$1,329	\$2,425	\$7,339	\$949	\$47
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	-\$2,560	-\$57	-\$690	-\$199	-\$364	-\$1,101	-\$142	-\$7
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910240	190LEGAL RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	SO	-\$6,566	-\$145	-\$1,769	-\$511	-\$933	-\$2,824	-\$365	-\$18
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	\$1,823	\$0	\$0	\$0	\$0	\$0	\$0	\$1,823
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910925	CA Refund	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	920110	PMI WY Extraction Tax	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT Total				\$1,873,235	\$35,449	\$466,450	\$96,527	\$285,574	\$821,390	\$111,316	\$5,690
Grand Total				\$2,982,223	\$60,784	\$769,395	\$188,894	\$453,403	\$1,289,952	\$172,978	\$8,828
Total Schedule M Additions				\$1,108,383	\$25,326	\$302,794	\$92,322	\$167,729	\$468,301	\$61,625	\$3,135
Total Schedule M Deductions				\$1,873,840	\$35,459	\$466,601	\$96,573	\$285,674	\$821,650	\$111,353	\$5,692
Total Schedule M				-\$765,457	-\$10,133	-\$163,807	-\$4,251	-\$117,944	-\$353,349	-\$49,728	-\$2,557



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	SG	-\$67,846	-\$1,052	-\$17,310	-\$5,444	-\$10,443	-\$29,478	-\$3,860	-\$259	\$0
4091000	310311	Research & Experimentation Credit	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	SE	-\$39	-\$1	-\$9	-\$3	-\$7	-\$17	-\$2	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	SE	-\$18	\$0	-\$4	-\$1	-\$3	-\$8	-\$1	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310315	Investment Tax Credit - Solar Arrays	SG	-\$111	-\$2	-\$28	-\$9	-\$17	-\$48	-\$6	\$0	\$0
4091000	600600	Fuel Tax Credit	SE	-\$15	\$0	-\$4	-\$1	-\$3	-\$6	-\$1	\$0	\$0
4091000	900900	Foreign Tax Credit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000 Total				-\$68,029	-\$1,055	-\$17,356	-\$5,458	-\$10,472	-\$29,557	-\$3,871	-\$260	\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	SNP	-\$50,656	-\$1,045	-\$13,136	-\$3,846	-\$7,274	-\$22,404	-\$2,805	-\$145	\$0
4191000 Total				-\$50,656	-\$1,045	-\$13,136	-\$3,846	-\$7,274	-\$22,404	-\$2,805	-\$145	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	\$319,424	\$6,588	\$82,833	\$24,254	\$45,867	\$141,276	\$17,689	\$916	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	\$31,567	\$651	\$8,186	\$2,397	\$4,533	\$13,962	\$1,748	\$91	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRB5 VARIA	SNP	\$590	\$12	\$153	\$45	\$85	\$261	\$33	\$2	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	\$6,799	\$140	\$1,763	\$516	\$976	\$3,007	\$376	\$20	\$0
4270000 Total				\$358,380	\$7,392	\$92,935	\$27,212	\$51,461	\$158,505	\$19,846	\$1,028	\$0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	\$1,028	\$21	\$267	\$78	\$148	\$455	\$57	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	\$3,045	\$63	\$790	\$231	\$437	\$1,347	\$169	\$9	\$0
4280000 Total				\$4,073	\$84	\$1,056	\$309	\$585	\$1,802	\$226	\$12	\$0
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	\$906	\$19	\$235	\$69	\$130	\$401	\$50	\$3	\$0
4281000 Total				\$906	\$19	\$235	\$69	\$130	\$401	\$50	\$3	\$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4290000 Total				-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4310000	0	4310000/0	SNP	\$11,599	\$239	\$3,008	\$881	\$1,666	\$5,130	\$642	\$33	\$0
4310000 Total				\$11,599	\$239	\$3,008	\$881	\$1,666	\$5,130	\$642	\$33	\$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	\$1,914	\$39	\$496	\$145	\$275	\$847	\$106	\$5	\$0
4313000 Total				\$1,914	\$39	\$496	\$145	\$275	\$847	\$106	\$5	\$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-\$25,804	-\$532	-\$6,691	-\$1,959	-\$3,705	-\$11,413	-\$1,429	-\$74	\$0
4320000	585851	Int Exp - AFUDC Calc	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	\$508	\$10	\$132	\$39	\$73	\$225	\$28	\$1	\$0
4320000 Total				-\$25,296	-\$522	-\$6,560	-\$1,921	-\$3,632	-\$11,188	-\$1,401	-\$73	\$0
Grand Total				\$232,881	\$5,151	\$60,676	\$17,390	\$32,737	\$103,531	\$12,793	\$603	\$0

B7. D.I.T. EXPENSE & I.T.C. ADJUSTMENT



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 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	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105121	282PMI Book Depreciation	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	SG	\$59,459	\$922	\$15,170	\$4,771	\$9,152	\$25,834	\$3,383	\$227
4101000	105125	Tax Depreciation	TAXDEPR	\$472,934	\$9,266	\$121,182	\$19,809	\$68,458	\$209,659	\$27,643	\$1,422
4101000	105126	282DIT PMIDepreciation-Tax	SE	\$4,831	\$74	\$1,182	\$366	\$820	\$2,070	\$302	\$17
4101000	105137	Capitalized Depreciation	SO	\$1,917	\$42	\$517	\$149	\$272	\$825	\$107	\$5
4101000	105141	AFUDC Debt	SNP	\$9,579	\$198	\$2,484	\$727	\$1,375	\$4,237	\$530	\$27
4101000	1051411	AFUDC Equity	SNP	\$19,183	\$396	\$4,974	\$1,457	\$2,755	\$8,484	\$1,062	\$55
4101000	105143	282Basis Intangible Difference	SO	\$63	\$1	\$17	\$5	\$9	\$27	\$3	\$0
4101000	105147	Sec 1031 Like Kind Exchange	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	\$3	\$0	\$1	\$0	\$1	\$1	\$0	\$0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	\$1,890	\$42	\$509	\$147	\$269	\$813	\$105	\$5
4101000	105165	Coal Mine Development	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105170	Coal Mine Extension	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105171	PMI Coal Mine Extension Costs	SE	\$1,633	\$25	\$400	\$124	\$277	\$700	\$102	\$6
4101000	105175	Cost of Removal	GPS	\$17,680	\$391	\$4,764	\$1,377	\$2,513	\$7,604	\$983	\$49
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	\$62	\$1	\$16	\$5	\$9	\$27	\$4	\$0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	\$118	\$3	\$32	\$9	\$17	\$51	\$7	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	\$66	\$1	\$16	\$5	\$11	\$28	\$4	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	120105	Willow Wind Account Receivable	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025	PMI-Fuel Cost Adjustment	SE	-\$474	-\$7	-\$116	-\$36	-\$80	-\$203	-\$30	-\$2
4101000	205200	M&S INVENTORY WRITE-OFF	SE	\$235	\$4	\$57	\$18	\$40	\$101	\$15	\$1
4101000	205411	190PMISec263A	SE	\$495	\$8	\$121	\$37	\$84	\$212	\$31	\$2
4101000	210100	283OR PUC Prepaid Taxes	OR	\$22	\$0	\$22	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	UT	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0
4101000	210140	283WY PSC Prepaid Taxes	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSSC	SO	\$1,313	\$29	\$354	\$102	\$187	\$565	\$73	\$4
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$0
4101000	210190	Prepaid Water Rights	SG	\$262	\$4	\$67	\$21	\$40	\$114	\$15	\$1
4101000	210195	Prepaid Surety Bond Costs	SO	\$60	\$1	\$16	\$5	\$9	\$26	\$3	\$0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320285	Reg Asset-Post Employment Costs	SO	\$238	\$5	\$64	\$19	\$34	\$102	\$13	\$1
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-\$2,142	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,142
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	\$1,594	\$0	\$0	\$0	\$0	\$0	\$0	\$1,594
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-\$76	-\$1	-\$19	-\$6	-\$12	-\$33	-\$4	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$1	\$13	\$4	\$8	\$23	\$3	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$1,284	\$28	\$346	\$100	\$182	\$552	\$71	\$4
4101000	415406	Reg Asset Utah ECAM	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415410	Reg Asset - Energy West Mining	SE	\$85,327	\$1,302	\$20,876	\$6,467	\$14,479	\$36,561	\$5,341	\$301
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4101000	415655	CA GHG Allowance	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$288
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$99
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$101	\$0	\$101	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80
4101000	415701	CA Deferred Intervenor Funding	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415815	Insurance Reserve	SO	\$19,012	\$420	\$5,123	\$1,481	\$2,702	\$8,177	\$1,057	\$52
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



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415823	Contra Pension Reg Asset CTG - UT	UT		\$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
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-\$143	\$0	\$0	\$0	\$0	\$0	\$0	-\$143
4101000	415850	Unrecovered Plant Powerdale	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$459
4101000	415870	Deferred Excess Net Power Costs CA	CA	\$415	\$415	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-\$4,062	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,062
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	\$4,764	\$0	\$0	\$0	\$0	\$0	\$0	\$4,764
4101000	415878	Reg Asset - CA Deferred Net Power Costs	UT	-\$13	\$0	\$0	\$0	-\$13	\$0	\$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	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$1,166
4101000	415883	Deferral of Renewable Energy Credit - WY	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-\$24	\$0	\$0	\$0	\$0	\$0	\$0	-\$24
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	\$2,197	\$0	\$0	\$0	\$0	\$0	\$0	\$2,197
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	\$2,734	\$0	\$0	\$0	\$0	\$0	\$0	\$2,734
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$1,775	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,775
4101000	415900	OR SB 408 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-\$567	\$0	\$0	\$0	\$0	\$0	\$0	-\$567
4101000	415903	Reg Asset REC Sales Deferral - WA	OTHER	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$700
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-\$558	\$0	\$0	\$0	\$0	\$0	\$0	-\$558
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-\$157	\$0	\$0	\$0	\$0	\$0	\$0	-\$157
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	-\$6
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$312
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-\$19	\$0	\$0	\$0	\$0	\$0	\$0	-\$19
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	\$603	\$0	\$0	\$0	\$0	\$603	\$0	\$0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	\$802	\$0	\$0	\$0	\$802	\$0	\$0	\$0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	\$2,769	\$0	\$0	\$0	\$2,769	\$0	\$0	\$0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	\$799	\$0	\$0	\$0	\$0	\$799	\$0	\$0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	\$5,541	\$0	\$0	\$0	\$5,541	\$0	\$0	\$0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	\$2,023	\$0	\$0	\$0	\$2,023	\$0	\$0	\$0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT		\$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	\$367	\$0	\$0	\$0	\$0	\$367	\$0	\$0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	\$2,559	\$0	\$0	\$0	\$2,559	\$0	\$0	\$0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	\$934	\$0	\$0	\$0	\$934	\$0	\$0	\$0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-\$6	\$0	\$0	\$0	\$0	-\$6	\$0	\$0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-\$755	\$0	\$0	\$0	\$0	\$0	\$0	-\$755
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-\$53	\$0	\$0	\$0	\$0	\$0	\$0	-\$53
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-\$11	\$0	-\$3	-\$1	-\$1	-\$5	-\$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
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-\$1,079	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,079
4101000	430110	Reg Asset Balance Reclass	SO	-\$9,585	-\$212	-\$2,582	-\$747	-\$1,362	-\$4,122	-\$533	-\$26
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505100	190Energy West Accrued Liabilities	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	SE	-\$18	\$0	-\$4	-\$1	-\$3	-\$8	-\$1	\$0
4101000	505600	190Vacation Sickleave & PT Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	605101	Trojan Decommissioning Costs - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	Trojan Decommissioning Costs - OR	OR		\$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	-\$60	-\$1	-\$15	-\$5	-\$10	-\$26	-\$4	\$0
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$19	\$0	\$5	\$2	\$3	\$8	\$1	\$0
4101000	610111	283PMI SALE OF ASSETS	SE	-\$171	-\$3	-\$42	-\$13	-\$29	-\$73	-\$11	-\$1
4101000	610114	PMI EITF Pre stripping Cost	SE	\$458	\$7	\$112	\$35	\$78	\$196	\$29	\$2
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-\$398	\$0	\$0	\$0	\$0	-\$398	\$0	\$0
4101000	610143	283Reg Liability-WA Low Energy Program	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	190OR Reg Asset/Liability Consol	OR	-\$2	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705210	190Property Insurance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	\$164	\$0	\$164	\$0	\$0	\$0	\$0	\$0
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE		\$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
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-\$446	\$0	\$0	\$0	-\$446	\$0	\$0	\$0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-\$307	\$0	\$0	\$0	\$0	\$0	\$0	-\$307
4101000	705700	Reg Liability - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
4101000	715800	190Redding Contract	SG	\$209	\$3	\$53	\$17	\$32	\$91	\$12	\$1
4101000	720200	190Deferred Compensation Payout	SO	-\$196	-\$4	-\$53	-\$15	-\$28	-\$84	-\$11	-\$1
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720500	190Severance	SO	-\$396	-\$9	-\$107	-\$31	-\$56	-\$170	-\$22	-\$1
4101000	720800	190FAS 158 Pension Liability	SO	\$6,476	\$143	\$1,745	\$504	\$920	\$2,785	\$360	\$18
4101000	720805	FAS 158 - Funded Pension Asset	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720810	190FAS 158 Post Retirement Liability	SO	-\$972	-\$21	-\$262	-\$76	-\$138	-\$418	-\$54	-\$3
4101000	910530	190Injuries & Damages	SO	-\$2,492	-\$55	-\$671	-\$194	-\$354	-\$1,072	-\$139	-\$7
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$692
4101000 Total			\$710,911	\$13,453	\$177,023	\$36,633	\$108,378	\$311,726	\$42,245	\$2,160	\$3,799
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	-\$2,556	\$0	\$0	-\$2,556	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	\$1,011	\$22	\$272	\$79	\$144	\$435	\$56	\$3
4111000	1051151	Depreciation Flow-Through - CA	CA	-\$177	-\$177	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	FERC		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051153	Depreciation Flow-Through - ID	IDU	\$55	\$0	\$0	\$0	\$0	\$55	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	OR	\$959	\$0	\$959	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-\$187	\$0	\$0	\$0	\$0	\$0	\$0	-\$187
4111000	1051156	Depreciation Flow-Through - UT	UT	\$4,447	\$0	\$0	\$0	\$4,447	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	WA	\$2,704	\$0	\$0	\$2,704	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	\$1,537	\$0	\$0	\$0	\$1,537	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	\$273	\$0	\$0	\$0	\$273	\$0	\$0	\$0
4111000	105120	Book Depreciation	SCHMDEXP	-\$297,627	-\$7,059	-\$82,384	-\$24,508	-\$44,293	-\$122,430	-\$16,086	-\$868
4111000	105121	282DIT PMIDepreciation-Book	SE	-\$6,983	-\$107	-\$1,708	-\$529	-\$1,185	-\$2,992	-\$437	-\$25
4111000	105122	Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	\$16,441	\$255	\$4,195	\$1,319	\$2,531	\$7,143	\$935	\$63
4111000	105130	CIAC	CIAC	-\$28,287	-\$1,023	-\$7,523	-\$1,758	-\$3,072	-\$13,563	-\$1,348	\$0
4111000	105140	Highway Relocation	SNPD	-\$713	-\$26	-\$190	-\$44	-\$77	-\$342	-\$34	\$0
4111000	105142	Avoided Costs	SNP	-\$14,900	-\$307	-\$3,864	-\$1,131	-\$2,140	-\$6,590	-\$825	-\$43
4111000	105146	Capitalization of Test Energy	SG	-\$3,781	-\$59	-\$965	-\$303	-\$582	-\$1,643	-\$215	-\$14
4111000	105220	282CHOLLA TAX LEASE	SG	-\$538	-\$8	-\$137	-\$43	-\$83	-\$234	-\$31	-\$2
4111000	105471	UT Kalamath Relicensing Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110100	283BOOK COST DEPLETION ADBACK	SE	-\$443	-\$7	-\$108	-\$34	-\$75	-\$190	-\$28	-\$2
4111000	205100	190COAL PILE INVENTORY	SE	\$2,912	\$44	\$712	\$221	\$494	\$1,248	\$182	\$10
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	\$154	\$3	\$41	\$12	\$22	\$66	\$9	\$0
4111000	220100	190Bad Debt Allowance	BADDEBT	\$508	\$15	\$220	\$63	\$32	\$137	\$42	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	2874941	190Idaho ITC Credits	SO		\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	-\$11,207	-\$248	-\$3,019	-\$873	-\$1,593	-\$4,820	-\$623	-\$31	\$0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	-\$739	-\$16	-\$199	-\$58	-\$105	-\$318	-\$41	-\$2	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-\$133	\$0	\$0	-\$133		\$0	\$0	\$0	\$0
4111000	415406	Reg Asset Utah ECAM	OTHER	-\$10,584	\$0	\$0	\$0		\$0	\$0	\$0	-\$10,584
4111000	415423	Contra PP&E Deer Creek	SE	-\$37,233	-\$568	-\$9,110	-\$2,822	-\$6,318	-\$15,954	-\$2,330	-\$131	\$0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	-\$11,602	-\$177	-\$2,839	-\$879	-\$1,969	-\$4,971	-\$726	-\$41	\$0
4111000	415500	283Cholla Pitt Trans-APS Amort	SGCT	-\$426	-\$7	-\$109	-\$34	-\$66	-\$186	-\$24	\$0	\$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-\$20	\$0	\$0	-\$20		\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-\$8	\$0	\$0	\$0	-\$8	\$0	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-\$7	\$0	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415822	Reg Asset Pension MMT -UT	UT	-\$107	\$0	\$0	\$0		-\$107	\$0	\$0	\$0
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-\$73	\$0	-\$73	\$0		\$0	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-\$106	\$0	\$0	\$0		-\$106	\$0	\$0	\$0
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-\$7	-\$7	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415850	Unrecovered Plant-Powerdale	SG	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-\$10	\$0	\$0	\$0		\$0	-\$10	\$0	\$0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-\$27	\$0	\$0	-\$27		\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	OTHER	\$26	\$0	\$0	\$0		\$0	\$0	\$0	\$26
4111000	415858	WY - Deferred Overburden Costs	WYP	\$70	\$0	\$0	\$0		\$70	\$0	\$0	\$0
4111000	415859	WY - Deferred Advertising Costs	WYP	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415865	Reg Asset - UT MPA	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415880	Deferred UT Independent Evaluation Fee	UT	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-\$455	\$0	\$0	\$0		\$0	\$0	\$0	-\$455
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-\$656	\$0	\$0	\$0		\$0	\$0	\$0	-\$656
4111000	415890	ID MEHC 2006 Transition Costs	IDU	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	OR	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-\$1,139	\$0	\$0	-\$1,139		\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-\$522	-\$8	-\$128	-\$40	-\$89	-\$224	-\$33	-\$2	\$0
4111000	415900	OR SB 409 Recovery	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	\$1,541	\$0	\$0	\$0		\$0	\$0	\$0	\$1,541
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-\$457	\$0	\$0	\$0		-\$457	\$0	\$0	\$0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-\$211	\$0	\$0	\$0	-\$211	\$0	\$0	\$0	\$0
4111000	415926	Reg Liability - Depreciation Decrease -	OR	-\$324	\$0	-\$324	\$0		\$0	\$0	\$0	\$0
4111000	415927	Reg Liability - Depreciation Decrease De	WA	-\$254	\$0	\$0	-\$254		\$0	\$0	\$0	\$0
4111000	425100	Deferred Regulatory Expense	IDU	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	\$3	\$0	\$0	\$0		\$0	\$0	\$0	\$3
4111000	425125	Deferred Coal Cost - Arch	SE	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	425250	283TGS BUYOUT-SG	SG	-\$6	\$0	-\$1	\$0	-\$1	-\$3	\$0	\$0	
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-\$52	-\$1	-\$13	-\$4	-\$8	-\$23	-\$3	\$0	
4111000	425360	190Hermiston Swap	SG	-\$65	-\$1	-\$17	-\$5	-\$10	-\$28	-\$4	\$0	
4111000	425380	190Idaho Customer Bal Acct	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	430100	283Weatherization	SO	\$9,585	\$212	\$2,582	\$747	\$1,362	\$4,122	\$533	\$26	
4111000	430117	Reg Asset - Current DSM	OTHER	\$7,743	\$0	\$0	\$0	\$0	\$0	\$0	\$7,743	
4111000	505115	283Sales & Use Tax Audit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	505125	190Accrued Royalties	SE	-\$15	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0	
4111000	505400	190Bonus Liability	SO	-\$32	-\$1	-\$9	-\$3	-\$5	-\$14	-\$2	\$0	
4111000	505510	190PMIVacation Bonus	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	505600	190Vacation Sickleave & PT Accrual	SO	\$3,376	\$75	\$910	\$263	\$480	\$1,452	\$188	\$9	
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	-\$59	-\$1	-\$15	-\$5	-\$9	-\$25	-\$3	\$0	
4111000	605301	Environmental Liability - Regulated	SO	\$808	\$18	\$218	\$63	\$115	\$348	\$45	\$2	
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	-\$926	-\$14	-\$227	-\$70	-\$157	-\$397	-\$58	-\$3	
4111000	610000	283PMI Development Costs	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$4	\$0	
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-\$71	\$0	\$0	-\$71	\$0	\$0	\$0	\$0	
4111000	610144	Reg Liability - CA California Alternativ	OTHER	\$1,842	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842	
4111000	610145	190Reg Liab OR Balance Consol	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	610146	OR Reg Asset/Liability Consolidation	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705240	283CA Alternative Rate for Energy Progra	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705241	Reg Liability - CA California Alternativ	OTHER	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$84	
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-\$1,128	\$0	-\$1,128	\$0	\$0	\$0	\$0	\$0	
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-\$224	\$0	-\$224	\$0	\$0	\$0	\$0	\$0	
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-\$25	\$0	\$0	\$0	\$0	-\$25	\$0	\$0	
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-\$88	\$0	\$0	\$0	-\$88	\$0	\$0	\$0	
4111000	705500	Reg Liability - Powerdale Decommissionin	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	\$863	\$0	\$0	\$0	\$0	\$0	\$0	\$863	
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-\$2,287	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,287	
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	-\$4	
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$577	
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	\$5,359	\$0	\$0	\$0	\$0	\$0	\$0	\$5,359	
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-\$154	\$0	\$0	\$0	\$0	\$0	\$0	-\$154	
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-\$312	\$0	\$0	\$0	\$0	\$0	\$0	-\$312	
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-\$1,569	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,569	
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	\$2,354	\$0	\$0	\$0	\$0	\$0	\$0	\$2,354	
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$449	
4111000	705700	Reg Liability - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	715105	MCI FOG Wire Lease	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$57	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-\$45	-\$1	-\$12	-\$3	-\$6	-\$19	-\$2	\$0	
4111000	720560	Pension Liability - UMWA Withdrawal Oblit	SE	-\$42,004	-\$641	-\$10,277	-\$3,184	-\$7,128	-\$17,998	-\$2,629	-\$148	
4111000	740100	283Post Merger Debt Loss	SNP	-\$344	-\$7	-\$89	-\$26	-\$49	-\$152	-\$19	-\$1	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	-\$143	-\$2	-\$35	-\$11	-\$24	-\$61	-\$9	-\$1	
4111000	920110	190PMIWEYExtractionTax	SE	\$442	\$7	\$108	\$33	\$75	\$189	\$28	\$2	
4111000	930100	190OR BETC Credit	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	9301001	190OR BETC Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	
4111000 Total				-\$415,809	-\$9,820	-\$114,494	-\$35,059	-\$62,223	-\$174,233	-\$23,471	-\$1,198	\$4,690
Grand Total				\$295,103	\$3,634	\$62,529	\$1,574	\$46,155	\$137,492	\$18,774	\$961	\$8,489



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Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor 2010 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	-\$5,019	\$0	\$0	\$0	-\$263	-\$4,173	-\$546	-\$37	\$0
4114000 Total					-\$5,019	\$0	\$0	\$0	-\$263	-\$4,173	-\$546	-\$37	\$0
Grand Total					-\$5,019	\$0	\$0	\$0	-\$263	-\$4,173	-\$546	-\$37	\$0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$0	\$1,000	\$0	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	\$10,500	\$163	\$2,679	\$843	\$1,616	\$4,562	\$597	\$40	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	\$173,499	\$2,691	\$44,266	\$13,921	\$26,704	\$75,382	\$9,872	\$663	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	\$9,790	\$152	\$2,498	\$786	\$1,507	\$4,254	\$557	\$37	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	-\$32,081	\$0	\$0	\$0	\$0	-\$32,081	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$531	\$0	\$531	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	\$33,268	\$516	\$8,468	\$2,669	\$5,121	\$14,454	\$1,893	\$127	\$0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,936	\$242	\$2,946	\$852	\$1,554	\$4,703	\$608	\$30	\$0
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	\$3,293	\$73	\$887	\$256	\$468	\$1,416	\$183	\$9	\$0
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$97	\$1,188	\$343	\$627	\$1,897	\$245	\$12	\$0
1010000	ELEC PLANT IN SERV 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	\$3,443	\$53	\$842	\$261	\$584	\$1,475	\$215	\$12	\$0
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,119	\$290	\$3,535	\$1,022	\$1,864	\$5,642	\$730	\$36	\$0
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$6	\$78	\$23	\$41	\$125	\$16	\$1	\$0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$114,790	\$2,798	\$34,816	\$7,923	\$8,593	\$56,168	\$4,491	\$0	\$0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	\$173,912	\$3,843	\$46,857	\$13,545	\$24,717	\$74,799	\$9,671	\$480	\$0
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$1,660	\$37	\$447	\$129	\$236	\$714	\$92	\$5	\$0
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$26	\$312	\$90	\$165	\$498	\$64	\$3	\$0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$5,877	\$130	\$1,563	\$458	\$835	\$2,528	\$327	\$16	\$0
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$2,908	\$64	\$793	\$226	\$413	\$1,251	\$162	\$8	\$0
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,905	\$42	\$513	\$148	\$271	\$819	\$106	\$5	\$0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	\$8,933	\$197	\$2,407	\$696	\$1,270	\$3,842	\$497	\$25	\$0
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$9,679	\$214	\$2,608	\$754	\$1,376	\$4,163	\$538	\$27	\$0
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$48	\$601	\$137	\$148	\$969	\$78	\$0	\$0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,386	\$230	\$2,798	\$809	\$1,476	\$4,467	\$578	\$29	\$0
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$42	\$510	\$147	\$269	\$814	\$105	\$5	\$0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,355	\$52	\$634	\$183	\$335	\$1,013	\$131	\$6	\$0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	\$12,590	\$278	\$3,392	\$981	\$1,789	\$5,415	\$700	\$35	\$0
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	\$4,134	\$91	\$1,114	\$322	\$588	\$1,778	\$230	\$11	\$0
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$35	\$427	\$124	\$225	\$682	\$88	\$4	\$0
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALA BILLING SYSTEM	SG	\$1,581	\$25	\$403	\$127	\$243	\$687	\$90	\$6	\$0
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$221	\$3	\$56	\$18	\$34	\$96	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$215	\$3,540	\$1,113	\$2,136	\$6,028	\$789	\$53	\$0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	\$23,200	\$360	\$5,919	\$1,861	\$3,571	\$10,080	\$1,320	\$89	\$0
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$470	\$7	\$120	\$38	\$72	\$204	\$27	\$2	\$0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$117	\$2	\$30	\$9	\$18	\$51	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV 3032830	VCPR - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$48	\$587	\$170	\$310	\$937	\$121	\$6	\$0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	\$2,880	\$59	\$722	\$209	\$381	\$1,153	\$149	\$7	\$0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$7,835	\$122	\$1,899	\$629	\$1,206	\$3,404	\$446	\$30	\$0
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$565	\$0	\$0	\$0	\$565	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	\$3,103	\$0	\$0	\$0	\$0	\$0	\$3,103	\$0	\$0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	\$3,125	\$0	\$0	\$0	\$0	\$3,125	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032990	P80M - FILENET P8	SO	\$4,641	\$103	\$1,250	\$361	\$660	\$1,996	\$258	\$13	\$0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$60,476	\$938	\$15,430	\$4,852	\$9,308	\$26,276	\$3,441	\$231	\$0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SG	\$141	\$2	\$36	\$11	\$22	\$61	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,448	\$828	\$10,090	\$2,917	\$5,322	\$16,106	\$2,082	\$103	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	\$3,838	\$94	\$1,164	\$265	\$287	\$1,878	\$150	\$0	\$0
1010000	ELEC PLANT IN SERV 3033180	HPOV - HP Open Software	SO	\$331	\$7	\$89	\$26	\$47	\$143	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV 3033190	IRON METER READING SOFTWARE	CN	\$3,723	\$91	\$1,129	\$257	\$279	\$1,822	\$146	\$0	\$0
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$26	\$329	\$75	\$81	\$531	\$42	\$0	\$0
1010000	ELEC PLANT IN SERV 3033310	C&T Energy Trading System	SO	\$15,000	\$331	\$4,041	\$1,168	\$2,132	\$6,451	\$834	\$41	\$0
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$6,366	\$99	\$1,624	\$511	\$980	\$2,766	\$362	\$24	\$0
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	\$3,765	\$0	\$3,765	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	\$1,508	\$0	\$0	\$1,508	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$1,224	\$27	\$330	\$95	\$174	\$526	\$68	\$3	\$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	\$408	\$128	\$246	\$696	\$91	\$6	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	\$67	\$2	\$20	\$5	\$5	\$33	\$3	\$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	\$26	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SE	\$245	\$4	\$60	\$19	\$42	\$105	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	\$1,762	\$27	\$449	\$141	\$271	\$765	\$100	\$7	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	\$24,354	\$538	\$6,562	\$1,897	\$3,461	\$10,475	\$1,354	\$67	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	MISC - MISCELLANEOUS	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	\$339	\$0	\$0	\$0	\$339	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	\$1,147	\$18	\$293	\$92	\$177	\$498	\$65	\$4	\$0
1010000	ELEC PLANT IN SERV 3035321	CA Network/System Mgt Sys	SG	\$125	\$2	\$32	\$10	\$19	\$54	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV 3035322	ACD/Call Center Automated Call Distribut	CN	\$1,573	\$38	\$477	\$109	\$118	\$770	\$62	\$0	\$0
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	\$1,160	\$26	\$312	\$90	\$165	\$499	\$64	\$3	\$0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	\$1,306	\$20	\$333	\$105	\$201	\$568	\$74	\$5	\$0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	\$12,801	\$195	\$3,215	\$1,011	\$1,939	\$5,475	\$717	\$48	\$0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	\$43,157	\$669	\$11,011	\$3,463	\$6,643	\$18,751	\$2,456	\$165	\$0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	SG	\$36,504	\$566	\$9,313	\$2,929	\$5,618	\$15,860	\$2,077	\$140	\$0
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	\$37	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	\$1,013,955	\$15,729	\$258,697	\$81,355	\$156,063	\$440,542	\$57,692	\$3,877	\$0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	\$4,168,502	\$64,663	\$1,063,537	\$334,462	\$641,596	\$1,811,128	\$237,179	\$15,937	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	\$993,563	\$15,412	\$253,494	\$79,719	\$152,924	\$431,683	\$56,532	\$3,799	\$0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$485,939	\$7,538	\$123,981	\$38,990	\$74,793	\$211,130	\$27,649	\$1,858	\$0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$31,089	\$482	\$7,932	\$2,494	\$4,785	\$13,508	\$1,769	\$119	\$0
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	\$112	\$2	\$28	\$9	\$17	\$48	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	\$16,775	\$260	\$4,280	\$1,346	\$2,582	\$7,288	\$954	\$64	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	\$5,533	\$86	\$1,412	\$444	\$852	\$2,404	\$315	\$21	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	\$8,035	\$125	\$2,050	\$645	\$1,237	\$3,491	\$457	\$31	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	\$65	\$1	\$17	\$5	\$10	\$28	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	\$140	\$2	\$36	\$11	\$22	\$61	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	\$257	\$4	\$65	\$21	\$40	\$112	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	\$91	\$1	\$23	\$7	\$14	\$40	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$5	\$79	\$25	\$48	\$134	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	\$30,103	\$467	\$7,680	\$2,415	\$4,633	\$13,079	\$1,713	\$115	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	\$7,323	\$114	\$1,868	\$588	\$1,127	\$3,182	\$417	\$28	\$0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$53,588	\$831	\$13,672	\$4,300	\$8,248	\$23,283	\$3,049	\$205	\$0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$5,246	\$81	\$1,338	\$421	\$807	\$2,279	\$298	\$20	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$103,245	\$1,602	\$26,341	\$8,284	\$15,891	\$44,858	\$5,874	\$395	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$6	\$93	\$29	\$56	\$158	\$21	\$1	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$16,638	\$258	\$4,245	\$1,335	\$2,561	\$7,229	\$947	\$64	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,998	\$31	\$510	\$160	\$308	\$868	\$114	\$8	\$0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$13,083	\$203	\$3,338	\$1,050	\$2,014	\$5,684	\$744	\$50	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$6,306	\$98	\$1,609	\$506	\$971	\$2,740	\$359	\$24	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$22,949	\$356	\$5,855	\$1,841	\$3,532	\$9,971	\$1,306	\$88	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$370,672	\$5,750	\$94,572	\$29,741	\$57,052	\$161,049	\$21,090	\$1,417	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$64,251	\$997	\$16,393	\$5,155	\$9,899	\$27,916	\$3,656	\$246	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$11,801	\$183	\$3,011	\$947	\$1,816	\$5,127	\$671	\$45	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$411	\$6	\$105	\$33	\$63	\$178	\$23	\$2	\$0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$217	\$3	\$55	\$17	\$33	\$94	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$16	\$5	\$10	\$28	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$83,988	\$1,303	\$21,428	\$6,739	\$12,927	\$36,491	\$4,779	\$321	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$38,809	\$602	\$9,902	\$3,114	\$5,973	\$16,862	\$2,208	\$148	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$77	\$1	\$20	\$6	\$12	\$33	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$61,974	\$961	\$15,812	\$4,973	\$9,539	\$26,927	\$3,526	\$237	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$11,068	\$172	\$2,824	\$888	\$1,704	\$4,809	\$630	\$42	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$3,172	\$49	\$809	\$254	\$488	\$1,378	\$180	\$12	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$50	\$1	\$13	\$4	\$8	\$22	\$3	\$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 3350000	MISC POWER PLANT EQUIP	SG-U	\$170	\$3	\$43	\$14	\$26	\$74	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$2,186	\$34	\$558	\$175	\$336	\$950	\$124	\$8	\$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	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$18,272	\$283	\$4,662	\$1,466	\$2,812	\$7,939	\$1,040	\$70	\$0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$1,836	\$28	\$469	\$147	\$283	\$798	\$104	\$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	\$11,874	\$184	\$3,029	\$953	\$1,828	\$5,159	\$676	\$45	\$0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$25,802	\$400	\$6,583	\$2,070	\$3,971	\$11,211	\$1,468	\$99	\$0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG	\$202,133	\$3,136	\$51,571	\$16,218	\$31,111	\$87,822	\$11,501	\$773	\$0
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$13,997	\$217	\$3,571	\$1,123	\$2,154	\$6,081	\$796	\$54	\$0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG	\$2,767,465	\$42,929	\$706,081	\$222,049	\$425,955	\$1,202,406	\$157,463	\$10,581	\$0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	\$409,046	\$6,345	\$104,363	\$32,820	\$62,958	\$177,722	\$23,274	\$1,564	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$295,695	\$4,587	\$75,443	\$23,725	\$45,512	\$128,473	\$16,824	\$1,131	\$0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$13,959	\$217	\$3,561	\$1,120	\$2,148	\$6,065	\$794	\$53	\$0
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	\$841	\$13	\$215	\$68	\$130	\$366	\$48	\$3	\$0
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	\$51,792	\$803	\$13,214	\$4,156	\$7,972	\$22,503	\$2,947	\$198	\$0
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	\$175,689	\$2,725	\$44,825	\$14,097	\$27,041	\$76,333	\$9,996	\$672	\$0
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	\$200,746	\$3,114	\$51,218	\$16,107	\$30,898	\$87,220	\$11,422	\$768	\$0
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	\$1,645,294	\$25,522	\$419,775	\$132,011	\$253,236	\$714,846	\$93,614	\$6,290	\$0
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$147,150	\$2,283	\$37,543	\$11,807	\$22,649	\$63,933	\$8,373	\$563	\$0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$19,950	\$309	\$5,090	\$1,601	\$3,071	\$8,668	\$1,135	\$76	\$0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	\$1,212,102	\$18,802	\$309,252	\$97,254	\$186,561	\$526,633	\$68,966	\$4,634	\$0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	\$719,840	\$11,166	\$183,658	\$57,757	\$110,794	\$312,756	\$40,957	\$2,752	\$0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$1,061,392	\$16,644	\$270,800	\$85,161	\$163,364	\$461,153	\$60,391	\$4,058	\$0
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	\$3,451	\$54	\$880	\$277	\$531	\$1,499	\$196	\$13	\$0
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,829	\$121	\$1,998	\$628	\$1,205	\$3,402	\$445	\$30	\$0
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	\$11,927	\$185	\$3,043	\$957	\$1,836	\$5,182	\$679	\$46	\$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
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	\$729	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	\$9,143	\$0	\$9,143	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	\$25,233	\$0	\$0	\$0	\$0	\$25,233	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	\$1,401	\$0	\$0	\$1,401	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	\$654	\$0	\$0	\$0	\$654	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	\$64	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	\$1,001	\$1,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	\$1,209	\$0	\$0	\$0	\$0	\$0	\$1,209	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	\$4,577	\$0	\$4,577	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	\$12,567	\$0	\$0	\$0	\$0	\$12,567	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	\$295	\$0	\$0	\$295	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	\$1,969	\$0	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	\$3,094	\$0	\$0	\$0	\$3,094	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	\$4,474	\$4,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	\$2,253	\$0	\$0	\$0	\$0	\$0	\$2,253	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	\$24,779	\$0	\$24,779	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	\$52,268	\$0	\$0	\$0	\$0	\$52,268	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,610	\$0	\$0	\$2,610	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	\$11,233	\$0	\$0	\$0	\$11,233	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	\$2,848	\$0	\$0	\$0	\$2,848	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	\$27,272	\$27,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	\$28,521	\$0	\$0	\$0	\$0	\$0	\$28,521	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	\$222,756	\$0	\$222,756	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	\$443,585	\$0	\$0	\$0	\$0	\$443,585	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	\$50,355	\$0	\$0	\$50,355	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	\$111,630	\$0	\$0	\$0	\$111,630	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	\$10,332	\$0	\$0	\$0	\$10,332	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$253	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$389	\$0	\$0	\$0	\$0	\$0	\$389	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,586	\$0	\$3,586	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$6,421	\$0	\$0	\$0	\$0	\$6,421	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$1,977	\$0	\$0	\$0	\$1,977	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	\$61,110	\$61,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$76,631	\$0	\$0	\$0	\$0	\$0	\$76,631	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	\$348,985	\$0	\$348,985	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	\$341,681	\$0	\$0	\$0	\$0	\$341,681	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	\$96,511	\$0	\$0	\$96,511	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$111,960	\$0	\$0	\$0	\$111,960	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$25,327	\$0	\$0	\$0	\$25,327	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$34,671	\$34,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$35,641	\$0	\$0	\$0	\$0	\$0	\$35,641	\$0	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$244,487	\$0	\$244,487	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$219,812	\$0	\$0	\$0	\$219,812	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$61,270	\$0	\$0	\$61,270	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$89,196	\$0	\$0	\$0	\$89,196	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$13,423	\$0	\$0	\$0	\$13,423	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	\$16,770	\$16,770	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	\$8,736	\$0	\$0	\$0	\$0	\$8,736	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	\$89,002	\$0	\$89,002	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	\$180,308	\$0	\$0	\$0	\$180,308	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	\$16,747	\$0	\$0	\$16,747	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	\$18,486	\$0	\$0	\$0	\$18,486	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	\$4,298	\$0	\$0	\$0	\$4,298	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$18,457	\$18,457	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$25,872	\$0	\$0	\$0	\$0	\$25,872	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$166,558	\$0	\$166,558	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$493,087	\$0	\$0	\$0	\$493,087	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$23,598	\$0	\$0	\$23,598	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$38,080	\$0	\$0	\$0	\$38,080	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$17,280	\$0	\$0	\$0	\$17,280	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	\$50,338	\$50,338	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	\$74,573	\$0	\$0	\$0	\$0	\$74,573	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	\$411,371	\$0	\$411,371	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	\$462,638	\$0	\$0	\$0	\$462,638	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	\$103,736	\$0	\$0	\$103,736	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	\$93,232	\$0	\$0	\$0	\$93,232	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	\$14,416	\$0	\$0	\$0	\$14,416	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	\$9,100	\$9,100	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	\$7,553	\$0	\$0	\$0	\$0	\$7,553	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	\$81,272	\$0	\$81,272	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	\$76,547	\$0	\$0	\$0	\$76,547	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	\$20,330	\$0	\$0	\$20,330	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	\$15,147	\$0	\$0	\$0	\$15,147	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	\$2,464	\$0	\$0	\$0	\$2,464	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	\$15,235	\$15,235	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	\$26,570	\$0	\$0	\$0	\$0	\$26,570	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	\$163,070	\$0	\$163,070	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	\$175,409	\$0	\$0	\$0	\$175,409	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	\$35,446	\$0	\$0	\$35,446	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	\$29,056	\$0	\$0	\$0	\$29,056	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	\$9,355	\$0	\$0	\$0	\$9,355	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	\$4,070	\$4,070	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	\$13,750	\$0	\$0	\$0	\$0	\$13,750	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	\$60,110	\$0	\$60,110	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	\$75,539	\$0	\$0	\$0	\$75,539	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	\$11,587	\$0	\$0	\$11,587	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	\$12,205	\$0	\$0	\$0	\$12,205	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	\$2,154	\$0	\$0	\$0	\$2,154	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$270	\$270	\$0	\$0	\$0	\$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	\$2,555	\$0	\$2,555	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,361	\$0	\$0	\$0	\$4,361	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$512	\$0	\$0	\$512	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$806	\$0	\$0	\$0	\$806	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$152	\$0	\$0	\$0	\$152	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$702	\$702	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$651	\$0	\$0	\$0	\$0	\$651	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$22,805	\$0	\$22,805	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$22,329	\$0	\$0	\$0	\$22,329	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$4,205	\$0	\$0	\$4,205	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$8,174	\$0	\$0	\$0	\$8,174	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,244	\$0	\$0	\$0	\$2,244	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$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	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3891000	CA	\$636	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	CN	\$1,129	\$28	\$342	\$78	\$84	\$552	\$44	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	OR	\$4,376	\$0	\$4,376	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	SO	\$7,534	\$167	\$2,030	\$587	\$1,071	\$3,240	\$419	\$21	\$0
1010000	ELEC PLANT IN SERV 3891000	UT	\$2,543	\$0	\$0	\$0	\$0	\$2,543	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	WYP	\$1,416	\$0	\$0	\$0	\$1,416	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	WYU	\$221	\$0	\$0	\$0	\$221	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	UT	\$84	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	CA	\$2,630	\$2,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	CN	\$8,014	\$195	\$2,431	\$553	\$600	\$3,921	\$314	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	IDU	\$10,418	\$0	\$0	\$0	\$0	\$0	\$10,418	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	OR	\$29,032	\$0	\$29,032	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	SG	\$7,511	\$117	\$1,916	\$603	\$1,156	\$3,263	\$427	\$29	\$0
1010000	ELEC PLANT IN SERV 3900000	SO	\$86,665	\$1,915	\$23,350	\$6,750	\$12,317	\$37,274	\$4,819	\$239	\$0
1010000	ELEC PLANT IN SERV 3900000	UT	\$42,500	\$0	\$0	\$0	\$0	\$42,500	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	WA	\$11,351	\$0	\$0	\$11,351	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	WYP	\$6,450	\$0	\$0	\$0	\$6,450	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	WYU	\$3,518	\$0	\$0	\$0	\$3,518	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	CA	\$843	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	CN	\$2,992	\$73	\$908	\$207	\$224	\$1,464	\$117	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	IDU	\$334	\$0	\$0	\$0	\$0	\$0	\$334	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	OR	\$5,975	\$0	\$5,975	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	SG	\$8,996	\$199	\$2,424	\$701	\$1,278	\$3,869	\$500	\$25	\$0
1010000	ELEC PLANT IN SERV 3901000	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	WA	\$2,340	\$0	\$0	\$2,340	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	WYP	\$4,781	\$0	\$0	\$0	\$4,781	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	WYU	\$56	\$0	\$0	\$0	\$56	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	CA	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	CN	\$2,576	\$63	\$781	\$178	\$193	\$1,260	\$101	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	IDU	\$56	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OR	\$1,565	\$0	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	SG	\$1,801	\$28	\$460	\$145	\$277	\$783	\$102	\$7	\$0
1010000	ELEC PLANT IN SERV 3910000	SO	\$20,133	\$445	\$5,424	\$1,568	\$2,861	\$8,659	\$1,120	\$56	\$0
1010000	ELEC PLANT IN SERV 3910000	UT	\$475	\$0	\$0	\$0	\$0	\$475	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	WYP	\$524	\$0	\$0	\$0	\$524	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	WYU	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	CA	\$149	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	CN	\$4,400	\$107	\$1,335	\$304	\$329	\$2,153	\$172	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	IDU	\$557	\$0	\$0	\$0	\$0	\$557	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	OR	\$1,585	\$0	\$1,585	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	SE	\$51	\$1	\$13	\$4	\$9	\$22	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	SG	\$2,027	\$31	\$517	\$163	\$312	\$881	\$115	\$8	\$0
1010000	ELEC PLANT IN SERV 3912000	SO	\$44,414	\$982	\$11,966	\$3,459	\$6,312	\$19,102	\$2,470	\$122	\$0
1010000	ELEC PLANT IN SERV 3912000	UT	\$1,797	\$0	\$0	\$0	\$0	\$1,797	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	WA	\$639	\$0	\$0	\$639	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	WYP	\$2,106	\$0	\$0	\$0	\$2,106	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	WYU	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OR	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	SG	\$367	\$6	\$94	\$29	\$56	\$159	\$21	\$1	\$0
1010000	ELEC PLANT IN SERV 3913000	SO	\$317	\$7	\$85	\$25	\$45	\$136	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV 3913000	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$353	\$0	\$0	\$0	\$0	\$353	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,951	\$0	\$1,951	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	\$424	\$7	\$108	\$34	\$65	\$184	\$24	\$2
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,112	\$25	\$300	\$87	\$158	\$478	\$62	\$3
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,527	\$0	\$0	\$0	\$2,527	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$291	\$0	\$0	\$291	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$516	\$0	\$0	\$0	\$516	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	\$54	\$1	\$14	\$4	\$8	\$23	\$3	\$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$215	\$5	\$58	\$17	\$31	\$93	\$12	\$1
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$273	\$0	\$0	\$0	\$273	\$0	\$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	\$58	\$0	\$0	\$0	\$58	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$551	\$551	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,370	\$0	\$0	\$0	\$0	\$1,370	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$6,709	\$0	\$6,709	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$191	\$3	\$47	\$14	\$32	\$82	\$12	\$1
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,878	\$107	\$1,755	\$552	\$1,059	\$2,988	\$391	\$26
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,146	\$25	\$309	\$89	\$163	\$493	\$64	\$3
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$7,759	\$0	\$0	\$0	\$7,759	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$971	\$0	\$0	\$971	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,439	\$0	\$0	\$0	\$1,439	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$382	\$0	\$0	\$0	\$382	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	\$1,042	\$1,042	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	\$2,559	\$0	\$0	\$0	\$0	\$2,559	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	\$10,645	\$0	\$10,645	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	\$206	\$3	\$50	\$16	\$35	\$88	\$13	\$1
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	\$6,291	\$98	\$1,605	\$505	\$968	\$2,733	\$358	\$24
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	\$492	\$11	\$133	\$38	\$70	\$212	\$27	\$1
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	\$15,894	\$0	\$0	\$0	\$15,894	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	\$2,829	\$0	\$0	\$2,829	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	\$3,425	\$0	\$0	\$0	\$3,425	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	\$744	\$0	\$0	\$0	\$744	\$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	\$3,494	\$54	\$891	\$280	\$538	\$1,518	\$199	\$13
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	\$125	\$0	\$0	\$0	\$125	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	\$477	\$477	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	\$941	\$0	\$0	\$0	\$0	\$941	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	\$3,241	\$0	\$3,241	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	\$30	\$0	\$7	\$2	\$5	\$13	\$2	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	\$2,175	\$34	\$555	\$175	\$335	\$945	\$124	\$8
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	\$719	\$16	\$194	\$56	\$102	\$309	\$40	\$2
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	\$5,329	\$0	\$0	\$0	\$0	\$5,329	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	\$671	\$0	\$0	\$671	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	\$2,152	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	\$320	\$0	\$0	\$0	\$320	\$0	\$0	\$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	IDU	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$315	\$0	\$315	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	\$316	\$5	\$81	\$25	\$49	\$137	\$18	\$1
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$20	\$0	\$5	\$2	\$3	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$192	\$0	\$0	\$0	\$192	\$0	\$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	\$108	\$0	\$0	\$0	\$108	\$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	\$259	\$0	\$259	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	\$373	\$6	\$95	\$30	\$57	\$162	\$21	\$1
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$355	\$8	\$96	\$28	\$50	\$153	\$20	\$1
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$1,017	\$0	\$0	\$0	\$0	\$1,017	\$0	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	\$86	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	\$3,076	\$68	\$829	\$240	\$437	\$1,323	\$171	\$8
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	\$409	\$0	\$0	\$0	\$0	\$0	\$409	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	\$2,949	\$0	\$2,949	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	\$5,400	\$84	\$1,378	\$433	\$831	\$2,346	\$307	\$21
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	\$195	\$4	\$52	\$15	\$28	\$84	\$11	\$1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	\$3,591	\$0	\$0	\$0	\$0	\$3,591	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	\$764	\$0	\$0	\$764	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	\$893	\$0	\$0	\$0	\$893	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$1,966	\$0	\$0	\$0	\$0	\$1,966	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$10,469	\$0	\$10,469	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$24,866	\$386	\$6,344	\$1,995	\$3,827	\$10,804	\$1,415	\$95
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$3,731	\$82	\$1,005	\$291	\$530	\$1,605	\$208	\$10
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$12,950	\$0	\$0	\$0	\$0	\$12,950	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$2,885	\$0	\$0	\$2,885	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$3,869	\$0	\$0	\$0	\$3,869	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$482	\$0	\$0	\$0	\$482	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	\$433	\$433	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	\$1,404	\$0	\$0	\$0	\$0	\$1,404	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	\$8,478	\$0	\$8,478	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	\$6,578	\$102	\$1,678	\$528	\$1,012	\$2,858	\$374	\$25
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	\$4,657	\$103	\$1,255	\$363	\$662	\$2,003	\$259	\$13
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	\$7,513	\$0	\$0	\$0	\$0	\$7,513	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	\$1,635	\$0	\$0	\$1,635	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	\$2,346	\$0	\$0	\$0	\$2,346	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	\$453	\$0	\$0	\$0	\$453	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$1,259	\$1,259	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$2,031	\$0	\$0	\$0	\$0	\$2,031	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$7,131	\$0	\$7,131	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	\$384	\$6	\$98	\$31	\$59	\$167	\$22	\$1
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$6,578	\$0	\$0	\$0	\$0	\$6,578	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,598	\$0	\$0	\$1,598	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	\$3,251	\$0	\$0	\$0	\$3,251	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$500	\$0	\$0	\$0	\$500	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$124	\$2	\$32	\$10	\$19	\$54	\$7	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$101	\$2	\$27	\$8	\$14	\$44	\$6	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,318	\$0	\$0	\$0	\$0	\$1,318	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,541	\$1,541	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,948	\$0	\$0	\$0	\$0	\$2,948	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$12,919	\$0	\$12,919	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$1,244	\$19	\$317	\$100	\$191	\$540	\$71	\$5
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$169	\$4	\$45	\$13	\$24	\$73	\$9	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$16,783	\$0	\$0	\$0	\$0	\$16,783	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$3,174	\$0	\$0	\$3,174	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$4,277	\$0	\$0	\$0	\$4,277	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$1,113	\$0	\$0	\$0	\$1,113	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	\$413	\$0	\$413	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	\$3,616	\$56	\$923	\$290	\$557	\$1,571	\$206	\$14
1010000	ELEC PLANT IN SERV 3961000	CRANES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
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	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	\$31,696	\$492	\$8,087	\$2,543	\$4,878	\$13,771	\$1,803	\$121
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$735	\$16	\$198	\$57	\$104	\$316	\$41	\$2



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$843	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$2,332	\$0	\$0	\$0	\$0	\$0	\$2,332	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$9,230	\$0	\$9,230	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$150	\$2	\$38	\$12	\$23	\$65	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$158	\$3	\$43	\$12	\$22	\$68	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$14,879	\$0	\$0	\$0	\$0	\$14,879	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,748	\$0	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,813	\$0	\$0	\$0	\$3,813	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$836	\$0	\$0	\$0	\$836	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	\$491	\$491	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	\$1,056	\$0	\$0	\$0	\$0	\$1,056	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$1,752	\$0	\$1,752	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	\$5,226	\$81	\$1,333	\$419	\$804	\$2,271	\$297	\$20	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$444	\$10	\$120	\$35	\$63	\$191	\$25	\$1	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$4,620	\$0	\$0	\$0	\$0	\$4,620	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$817	\$0	\$0	\$817	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$1,180	\$0	\$0	\$0	\$1,180	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$648	\$0	\$0	\$0	\$648	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	\$4,914	\$4,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	\$3,469	\$85	\$1,052	\$239	\$260	\$1,697	\$136	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	\$9,496	\$0	\$0	\$0	\$0	\$0	\$9,496	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	\$52,799	\$0	\$52,799	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	\$239	\$4	\$58	\$18	\$41	\$102	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	\$140,416	\$2,178	\$35,825	\$11,266	\$21,612	\$61,008	\$7,989	\$537	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	\$76,467	\$1,690	\$20,602	\$5,956	\$10,868	\$32,888	\$4,252	\$211	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	\$51,325	\$0	\$0	\$0	\$0	\$51,325	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	\$12,200	\$0	\$0	\$12,200	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	\$26,250	\$0	\$0	\$0	\$26,250	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	\$4,846	\$0	\$0	\$0	\$4,846	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	\$308	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	\$357	\$0	\$0	\$0	\$0	\$0	\$357	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	\$2,712	\$0	\$2,712	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	\$84	\$1	\$20	\$6	\$14	\$36	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	\$4,150	\$64	\$1,059	\$333	\$639	\$1,803	\$236	\$16	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	\$529	\$12	\$143	\$41	\$75	\$228	\$29	\$1	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	\$2,290	\$0	\$0	\$0	\$0	\$2,290	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	\$678	\$0	\$0	\$678	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	\$853	\$0	\$0	\$0	\$853	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	\$216	\$5	\$66	\$15	\$16	\$106	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$59	\$0	\$0	\$0	\$0	\$0	\$59	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	\$1,066	\$0	\$1,066	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	\$2,334	\$36	\$595	\$187	\$359	\$1,014	\$133	\$9	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	\$2,728	\$60	\$735	\$212	\$388	\$1,173	\$152	\$8	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	\$930	\$0	\$0	\$0	\$0	\$930	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	\$201	\$0	\$0	\$201	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$186	\$0	\$0	\$0	\$186	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	\$2,635	\$40	\$645	\$200	\$447	\$1,129	\$165	\$9	\$0
1010000	ELEC PLANT IN SERV	3992200	LAND RIGHTS	SE	\$52,551	\$802	\$12,857	\$3,983	\$8,917	\$22,517	\$3,289	\$185	\$0
1010000	ELEC PLANT IN SERV	3993000	*ENGINEERING SUPP-OFF WORK/SECY.MAP.DRAF	SE	\$43,928	\$670	\$10,748	\$3,329	\$7,454	\$18,822	\$2,750	\$155	\$0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	\$14,436	\$220	\$3,532	\$1,094	\$2,450	\$6,185	\$904	\$51	\$0
1010000	ELEC PLANT IN SERV	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$3,425	\$52	\$838	\$260	\$581	\$1,467	\$214	\$12	\$0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$73,008	\$1,114	\$17,862	\$5,533	\$12,388	\$31,282	\$4,570	\$258	\$0
1010000	ELEC PLANT IN SERV	3994600	LONGWALL SHIELDS	SE	\$24,487	\$374	\$5,991	\$1,856	\$4,155	\$10,492	\$1,533	\$86	\$0
1010000	ELEC PLANT IN SERV	3994700	LONGWALL EQUIPMENT	SE	\$9,116	\$139	\$2,230	\$691	\$1,547	\$3,906	\$571	\$32	\$0
1010000	ELEC PLANT IN SERV	3994800	MAINLINE EXTENSION	SE	\$20,274	\$309	\$4,960	\$1,537	\$3,440	\$8,687	\$1,269	\$72	\$0
1010000	ELEC PLANT IN SERV	3994900	SECTION EXTENSION	SE	\$7,395	\$113	\$1,809	\$560	\$1,255	\$3,168	\$463	\$26	\$0
1010000	ELEC PLANT IN SERV	3995100	VEHICLES	SE	\$1,321	\$20	\$323	\$100	\$224	\$566	\$83	\$5	\$0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3995200	SE	\$6,096	\$93	\$1,492	\$462	\$1,034	\$2,612	\$382	\$22	\$0
1010000	ELEC PLANT IN SERV	3996000	SE	\$2,368	\$36	\$579	\$180	\$402	\$1,015	\$148	\$8	\$0
1010000	ELEC PLANT IN SERV	3996100	SE	\$469	\$7	\$115	\$36	\$80	\$201	\$29	\$2	\$0
1010000	ELEC PLANT IN SERV	3997000	SE	\$38,657	\$590	\$9,458	\$2,930	\$6,560	\$16,564	\$2,420	\$136	\$0
1010000 Total				\$25,060,872	\$553,666	\$6,752,353	\$1,951,826	\$3,560,596	\$10,780,424	\$1,392,875	\$69,132	\$0
1019000	ELEC PLT IN SERV-OTH	140109	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140129	SO	-\$41	-\$1	-\$11	-\$3	-\$6	-\$18	-\$2	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140139	SG	-\$2,000	-\$31	-\$510	-\$160	-\$308	-\$869	-\$114	-\$8	\$0
1019000	ELEC PLT IN SERV-OTH	140139	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140149	SG	-\$2,391	-\$37	-\$610	-\$192	-\$368	-\$1,039	-\$136	-\$9	\$0
1019000	ELEC PLT IN SERV-OTH	140169	CA	-\$501	-\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	IDU	-\$61	\$0	\$0	\$0	\$0	\$0	-\$61	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	OR	-\$610	\$0	-\$610	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	UT	-\$806	\$0	\$0	\$0	\$0	-\$806	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	WA	-\$324	\$0	\$0	-\$324	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	WYU	-\$344	\$0	\$0	\$0	-\$344	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140189	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140189	SO	-\$409	-\$9	-\$110	-\$32	-\$58	-\$176	-\$23	-\$1	\$0
1019000	ELEC PLT IN SERV-OTH	140209	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140209	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	141209	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	3601000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000 Total				-\$7,487	-\$579	-\$1,851	-\$711	-\$1,084	-\$2,907	-\$336	-\$18	\$0
1020000	ELEC PL PUR OR SLD	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	COMP CON NOT CLASS	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	CA	\$1,403	\$1,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	IDU	\$1,905	\$0	\$0	\$0	\$0	\$0	\$1,905	\$0	\$0
1061000	DIST COMP CONST NOT	0	OR	\$6,694	\$0	\$6,694	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	UT	\$7,932	\$0	\$0	\$0	\$0	\$7,932	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	WA	\$1,959	\$0	\$0	\$1,959	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	WYU	\$4,066	\$0	\$0	\$0	\$4,066	\$0	\$0	\$0	\$0
1061000 Total				\$23,959	\$1,403	\$6,694	\$1,959	\$4,066	\$7,932	\$1,905	\$0	\$0
1062000	TRAN COMP CONST NOT	0	SG	\$35,355	\$548	\$9,020	\$2,837	\$5,442	\$15,361	\$2,012	\$135	\$0
1062000 Total				\$35,355	\$548	\$9,020	\$2,837	\$5,442	\$15,361	\$2,012	\$135	\$0
1063000	PROD COMP CONST NOT	0	SG	\$6,791	\$105	\$1,733	\$545	\$1,045	\$2,951	\$386	\$26	\$0
1063000 Total				\$6,791	\$105	\$1,733	\$545	\$1,045	\$2,951	\$386	\$26	\$0
1064000	GEN COMP CONST NOT	0	SO	\$4,337	\$96	\$1,169	\$338	\$616	\$1,866	\$241	\$12	\$0
1064000 Total				\$4,337	\$96	\$1,169	\$338	\$616	\$1,866	\$241	\$12	\$0
Grand Total				\$25,123,828	\$555,240	\$6,769,118	\$1,956,793	\$3,570,682	\$10,805,625	\$1,397,083	\$69,288	\$0

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$20,827	\$323	\$5,314	\$1,671	\$3,206	\$9,049	\$1,185	\$80	\$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	\$280	\$3,412	\$986	\$1,800	\$5,447	\$704	\$35	\$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	\$427	\$0	\$0	\$0	\$427	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000 Total					\$50,228	\$603	\$13,322	\$2,657	\$5,432	\$26,210	\$1,889	\$115	\$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-\$3,816	-\$59	-\$974	-\$306	-\$587	-\$1,658	-\$217	-\$15	\$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-\$2,061	\$0	-\$2,061	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-\$762	-\$17	-\$205	-\$59	-\$108	-\$328	-\$42	-\$2	\$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-\$417	\$0	\$0	\$0	-\$417	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-\$5,550	\$0	\$0	\$0	\$0	-\$5,550	\$0	\$0	\$0
1011500 Total					-\$12,606	-\$76	-\$3,240	-\$366	-\$1,113	-\$7,535	-\$259	-\$17	\$0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-\$910	-\$14	-\$232	-\$73	-\$140	-\$396	-\$52	-\$3	\$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	-\$192	-\$2,337	-\$676	-\$1,233	-\$3,730	-\$482	-\$24	\$0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-\$255	\$0	\$0	\$0	-\$255	\$0	\$0	\$0	\$0
1011950 Total					-\$9,980	-\$206	-\$2,711	-\$749	-\$1,627	-\$4,126	-\$534	-\$27	\$0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	\$910	\$14	\$232	\$73	\$140	\$396	\$52	\$3	\$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	\$192	\$2,337	\$676	\$1,233	\$3,730	\$482	\$24	\$0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1119000 Total					\$9,980	\$206	\$2,711	\$749	\$1,627	\$4,126	\$534	\$27	\$0
Grand Total					\$37,623	\$527	\$10,082	\$2,292	\$4,320	\$18,675	\$1,630	\$98	\$0

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$138	\$2,277	\$716	\$1,373	\$3,877	\$508	\$34	\$0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	\$2,937	\$46	\$749	\$236	\$452	\$1,276	\$167	\$11	\$0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	\$755	\$12	\$193	\$61	\$116	\$328	\$43	\$3	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	\$4,847	\$0	\$0	\$0	\$0	\$4,847	\$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	\$953	\$15	\$233	\$72	\$162	\$408	\$60	\$3	\$0
1050000 Total					\$23,352	\$894	\$7,706	\$1,084	\$2,104	\$10,736	\$777	\$52	\$0
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	\$29,922	\$457	\$7,321	\$2,268	\$5,077	\$12,821	\$1,873	\$106	\$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
1059000 Total					\$29,922	\$457	\$7,321	\$2,268	\$5,077	\$12,821	\$1,873	\$106	\$0
Grand Total					\$53,275	\$1,350	\$15,027	\$3,352	\$7,181	\$23,557	\$2,650	\$157	\$0

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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										
1861000	MS DEF DB-OTH WIP	185017										
1861000 Total				\$307	\$5	\$75	\$23	\$52	\$131	\$19	\$1	\$0
1861200	FINANCING COSTS DEFR	185025										
1861200	FINANCING COSTS DEFR	185026										
1861200	FINANCING COSTS DEFR	185027										
1861200	FINANCING COSTS DEFR	185028										
1861200	FINANCING COSTS DEFR	185029										
1861200	FINANCING COSTS DEFR	185030										
1861200 Total				\$3,617	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$3,602
1861310	DEF N PD PRJ SPC WST	184690										
1861310 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1862000	DEF REGULATORY EXP	184500										
1862000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500	ENVIRONMENTAL DEFFED	188498										
1863500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	134200										
1865000	DEF COAL MINE COSTS	184401										
1865000	DEF COAL MINE COSTS	184402										
1865000	DEF COAL MINE COSTS	184403										
1865000	DEF COAL MINE COSTS	184404										
1865000	DEF COAL MINE COSTS	184405										
1865000	DEF COAL MINE COSTS	184406										
1865000	DEF COAL MINE COSTS	184407										
1865000	DEF COAL MINE COSTS	184408										
1865000	DEF COAL MINE COSTS	184412										
1865000	DEF COAL MINE COSTS	184414										
1865000	DEF COAL MINE COSTS	184415										
1865000	DEF COAL MINE COSTS	184416										
1865000	DEF COAL MINE COSTS	184420										
1865000	DEF COAL MINE COSTS	184425										
1865000 Total				\$10,119	\$154	\$2,476	\$767	\$1,717	\$4,336	\$633	\$36	\$0
1867000	MSC DF DR-BAL TRAN	134300										
1867000 Total				\$481	\$7	\$118	\$36	\$82	\$206	\$30	\$2	\$0
1868000	MISC DF DR-OTH-CST	134359										
1868000	MISC DF DR-OTH-CST	134360										
1868000	MISC DF DR-OTH-CST	134361										
1868000	MISC DF DR-OTH-CST	134362										
1868000	MISC DF DR-OTH-CST	184413										
1868000	MISC DF DR-OTH-CST	185010										
1868000	MISC DF DR-OTH-CST	185303										
1868000	MISC DF DR-OTH-CST	185306										
1868000	MISC DF DR-OTH-CST	185309										
1868000	MISC DF DR-OTH-CST	185310										
1868000	MISC DF DR-OTH-CST	185311										
1868000	MISC DF DR-OTH-CST	185312										
1868000	MISC DF DR-OTH-CST	185313										
1868000	MISC DF DR-OTH-CST	185314										
1868000	MISC DF DR-OTH-CST	185315										
1868000	MISC DF DR-OTH-CST	185318										
1868000	MISC DF DR-OTH-CST	185335										
1868000	MISC DF DR-OTH-CST	185336										
1868000	MISC DF DR-OTH-CST	185337										
1868000	MISC DF DR-OTH-CST	185340										
1868000	MISC DF DR-OTH-CST	185342										
1868000	MISC DF DR-OTH-CST	185346										
1868000	MISC DF DR-OTH-CST	185349										
1868000	MISC DF DR-OTH-CST	185351										
1868000	MISC DF DR-OTH-CST	185357										



Deferred Debits (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	MISC DF DR-OTH-CST	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	\$1,767	\$27	\$451	\$142	\$272	\$768	\$101	\$7	\$0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	\$23,125	\$369	\$5,900	\$1,855	\$3,559	\$10,047	\$1,316	\$88	\$0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	\$17,739	\$275	\$4,526	\$1,423	\$2,730	\$7,707	\$1,009	\$68	\$0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	\$10,734	\$167	\$2,739	\$861	\$1,652	\$4,664	\$611	\$41	\$0
1868000 Total					\$74,553	\$1,074	\$17,657	\$5,553	\$10,652	\$30,068	\$3,938	\$265	\$5,348
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	\$475	\$7	\$121	\$38	\$73	\$206	\$27	\$2	\$0
1868200 Total					\$475	\$7	\$121	\$38	\$73	\$206	\$27	\$2	\$0
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	\$1,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,292
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	\$3,792	\$59	\$967	\$304	\$584	\$1,647	\$216	\$14	\$0
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	\$0	\$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	\$0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$5,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,591
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-\$1,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,292
1869000 Total					\$9,382	\$59	\$967	\$304	\$584	\$1,647	\$216	\$14	\$5,591
Grand Total					\$98,934	\$1,307	\$21,418	\$6,723	\$13,161	\$36,602	\$4,864	\$319	\$14,541

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)

13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0		\$2,613	\$40	\$639	\$198	\$443	\$1,119	\$164	\$9	\$0
1511100 Total				\$2,613	\$40	\$639	\$198	\$443	\$1,119	\$164	\$9	\$0
1511120	COAL INVNTY-HUNTER	0	SE	\$53,998	\$824	\$13,211	\$4,093	\$9,163	\$23,137	\$3,380	\$191	\$0
1511120 Total				\$53,998	\$824	\$13,211	\$4,093	\$9,163	\$23,137	\$3,380	\$191	\$0
1511130	COAL INVNTY-HTG	0	SE	\$32,759	\$500	\$8,015	\$2,483	\$5,559	\$14,036	\$2,050	\$116	\$0
1511130 Total				\$32,759	\$500	\$8,015	\$2,483	\$5,559	\$14,036	\$2,050	\$116	\$0
1511140	COAL INVNTY-JB	0	SE	\$23,326	\$356	\$5,707	\$1,768	\$3,958	\$9,995	\$1,460	\$82	\$0
1511140 Total				\$23,326	\$356	\$5,707	\$1,768	\$3,958	\$9,995	\$1,460	\$82	\$0
1511160	COAL INVNTY-NAU	0	SE	\$9,042	\$138	\$2,212	\$685	\$1,534	\$3,874	\$566	\$32	\$0
1511160 Total				\$9,042	\$138	\$2,212	\$685	\$1,534	\$3,874	\$566	\$32	\$0
1511170	COAL INVNTY-CPP	0	SE	\$35,412	\$540	\$8,664	\$2,684	\$6,009	\$15,173	\$2,217	\$125	\$0
1511170 Total				\$35,412	\$540	\$8,664	\$2,684	\$6,009	\$15,173	\$2,217	\$125	\$0
1511180	COAL INVNTY-WYODAK	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511190	COAL INV-TERRA/HEADW	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511190 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVNTY-CHOLLA	0	SE	\$12,514	\$191	\$3,062	\$948	\$2,123	\$5,362	\$783	\$44	\$0
1511200 Total				\$12,514	\$191	\$3,062	\$948	\$2,123	\$5,362	\$783	\$44	\$0
1511300	COAL INVNTY-COLSTRI	0	SE	\$1,580	\$24	\$387	\$120	\$268	\$677	\$99	\$6	\$0
1511300 Total				\$1,580	\$24	\$387	\$120	\$268	\$677	\$99	\$6	\$0
1511400	COAL INVNTY-CRAIG	0	SE	\$9,686	\$148	\$2,370	\$734	\$1,644	\$4,150	\$606	\$34	\$0
1511400 Total				\$9,686	\$148	\$2,370	\$734	\$1,644	\$4,150	\$606	\$34	\$0
1511500	COAL INV- DEER CREEK	0	SE	\$134	\$2	\$33	\$10	\$23	\$57	\$8	\$0	\$0
1511500 Total				\$134	\$2	\$33	\$10	\$23	\$57	\$8	\$0	\$0
1511600	COAL INVNTY-DJ	0	SE	\$7,362	\$112	\$1,801	\$558	\$1,249	\$3,154	\$461	\$26	\$0
1511600 Total				\$7,362	\$112	\$1,801	\$558	\$1,249	\$3,154	\$461	\$26	\$0
1511700	COAL INVNTY-RG	0	SE	\$22,520	\$344	\$5,510	\$1,707	\$3,821	\$9,649	\$1,410	\$79	\$0
1511700 Total				\$22,520	\$344	\$5,510	\$1,707	\$3,821	\$9,649	\$1,410	\$79	\$0
1511800	COAL INVENTORY	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVNTY-HAYDEN	0	SE	\$1,680	\$26	\$411	\$127	\$285	\$720	\$105	\$6	\$0
1511900 Total				\$1,680	\$26	\$411	\$127	\$285	\$720	\$105	\$6	\$0
1512000	NATURAL GAS	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110	NATURAL GAS-HRMSTN	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LTTL MT	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160	NATURAL GAS-NAU	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BAS	0	SE	\$2,214	\$34	\$542	\$168	\$376	\$949	\$139	\$8	\$0
1512180 Total				\$2,214	\$34	\$542	\$168	\$376	\$949	\$139	\$8	\$0
1512190	NATURAL GAS-CHEHALIS	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512210	NAT GAS-JACKSON PRA	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512210 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500	NATURAL GAS-CUR CR	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600	NATURAL GAS-LAKE SD	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512800	OIL INVNTY-B H P&L	0									
1512800 Total											
1514000	FUEL STK-FUEL OIL	0									
1514000 Total											
1514100	OIL INVENTORY-CARBON	0									
1514100 Total											
1514120	OIL INVENTORY-HUNTER	0									
1514120 Total											
1514130	OIL INVENTORY-HTG	0									
1514130 Total											
1514140	OIL INVENTORY - JB	0									
1514140 Total											
1514300	OIL INVNTY-COLSTRIP	0									
1514300 Total											
1514400	OIL INVENTORY-CRAIG	0									
1514400 Total											
1514600	OIL INVENTORY-DJ	0									
1514600 Total											
1514800	OIL INVENTORY-OTHER	0									
1514800 Total											
1514900	OIL INVENTORY-HAYDEN	0									
1514900 Total											
1541000	PLNT M&S STK CNTRL	0									
1541000	PLNT M&S STK CNTRL	1510									
1541000	PLNT M&S STK CNTRL	1515									
1541000	PLNT M&S STK CNTRL	1520									
1541000	PLNT M&S STK CNTRL	1525									
1541000	PLNT M&S STK CNTRL	1530									
1541000	PLNT M&S STK CNTRL	1535									
1541000	PLNT M&S STK CNTRL	1540									
1541000	PLNT M&S STK CNTRL	1545									
1541000	PLNT M&S STK CNTRL	1550									
1541000	PLNT M&S STK CNTRL	1560									
1541000	PLNT M&S STK CNTRL	1565									
1541000	PLNT M&S STK CNTRL	1570									
1541000	PLNT M&S STK CNTRL	1580									
1541000	PLNT M&S STK CNTRL	1605									
1541000	PLNT M&S STK CNTRL	1635									
1541000	PLNT M&S STK CNTRL	1640									
1541000	PLNT M&S STK CNTRL	1645									
1541000	PLNT M&S STK CNTRL	1650									
1541000	PLNT M&S STK CNTRL	1675									
1541000	PLNT M&S STK CNTRL	1680									
1541000	PLNT M&S STK CNTRL	1700									
1541000	PLNT M&S STK CNTRL	1705									
1541000	PLNT M&S STK CNTRL	1715									
1541000	PLNT M&S STK CNTRL	1720									
1541000	PLNT M&S STK CNTRL	1725									
1541000	PLNT M&S STK CNTRL	1730									
1541000	PLNT M&S STK CNTRL	1740									
1541000	PLNT M&S STK CNTRL	1745									
1541000	PLNT M&S STK CNTRL	1799									
1541000	PLNT M&S STK CNTRL	2005									
1541000	PLNT M&S STK CNTRL	2010									
1541000	PLNT M&S STK CNTRL	2015									



Material & Supplies (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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 2020	CODY STORE ROOM	WYP	\$689	\$0	\$0	\$689	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	\$731	\$0	\$0	\$731	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	\$484	\$0	\$0	\$484	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	\$709	\$0	\$0	\$709	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	\$588	\$0	\$0	\$588	\$0	\$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	\$1,532	\$0	\$0	\$1,532	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	\$348	\$0	\$0	\$348	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	\$1,185	\$0	\$0	\$0	\$0	\$1,185	\$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	\$712	\$0	\$0	\$0	\$0	\$712	\$0	\$0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	\$69	\$0	\$0	\$0	\$0	\$69	\$0	\$0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	\$163	\$0	\$0	\$0	\$0	\$163	\$0	\$0
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	\$232	\$0	\$0	\$0	\$0	\$232	\$0	\$0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	\$456	\$0	\$0	\$0	\$456	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	\$231	\$0	\$0	\$0	\$231	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	\$1,203	\$0	\$0	\$0	\$1,203	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	\$505	\$0	\$0	\$0	\$505	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	\$8,529	\$0	\$0	\$0	\$8,529	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	\$1,133	\$0	\$0	\$0	\$1,133	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	\$779	\$0	\$0	\$0	\$779	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	\$454	\$0	\$0	\$0	\$454	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	\$421	\$0	\$0	\$0	\$421	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	\$1,428	\$0	\$0	\$0	\$1,428	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	\$511	\$0	\$0	\$0	\$511	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	\$699	\$0	\$0	\$0	\$699	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	\$649	\$0	\$0	\$0	\$649	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	\$710	\$0	\$0	\$0	\$710	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	\$169	\$0	\$0	\$0	\$169	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	\$112	\$0	\$0	\$0	\$112	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	\$969	\$0	\$0	\$0	\$969	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	\$300	\$0	\$0	\$0	\$300	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	\$443	\$0	\$0	\$0	\$443	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	\$1,093	\$0	\$1,093	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	\$339	\$0	\$339	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	\$218	\$0	\$218	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2640	PENDELTON STORE ROOM	OR	\$673	\$0	\$673	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	\$231	\$0	\$231	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	\$8,007	\$0	\$8,007	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2860	ASTORIA STORE ROOM	OR	\$1,025	\$0	\$1,025	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	\$636	\$0	\$636	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	\$880	\$0	\$880	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	\$216	\$0	\$216	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	\$224	\$0	\$224	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2815	STAYTON STORE ROOM	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2820	DALLAS STORE ROOM	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2825	COTTAGE GROVE STORE ROOM	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	\$2,098	\$0	\$2,098	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	\$645	\$0	\$645	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	\$704	\$0	\$704	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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 2845	OR		\$923	\$0	\$923	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2850	OR	\$1,990	\$0	\$1,990	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2855	OR	\$117	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2860	CA	\$85	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2865	CA	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2870	CA	\$705	\$705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2875	CA	\$383	\$383	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5005	SO	\$144	\$3	\$39	\$11	\$20	\$62	\$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	\$88	\$3	\$23	\$5	\$10	\$42	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL 5120	OR	\$127	\$0	\$127	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5125	OR	\$6,112	\$0	\$6,112	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5130	OR	\$5,273	\$0	\$5,273	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5135	WA	\$4,191	\$0	\$0	\$4,191	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5140	IDU	\$2,810	\$0	\$0	\$0	\$0	\$0	\$2,810	\$0	\$0
1541000	PLNT M&S STK CNTRL 5145	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5150	UT	\$3,176	\$0	\$0	\$0	\$0	\$3,176	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5155	WYP	\$4,913	\$0	\$0	\$0	\$4,913	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5160	UT	\$15,792	\$0	\$0	\$0	\$0	\$15,792	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5200	SNPD	\$79	\$3	\$21	\$5	\$9	\$38	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL 5300	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1541000 Total			\$211,707	\$3,218	\$60,443	\$15,163	\$29,783	\$90,711	\$11,936	\$454	\$0
1541500	OTHER M&S 0	SE	\$198	\$3	\$48	\$15	\$34	\$85	\$12	\$1	\$0
1541500	OTHER M&S 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 0	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	SE	-\$198	-\$3	-\$48	-\$15	-\$34	-\$85	-\$12	-\$1	\$0
1541500	OTHER M&S 120001	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	SO	\$180	\$4	\$48	\$14	\$26	\$77	\$10	\$0	\$0
1541500	OTHER M&S 120950	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 1505	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 1510	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 1520	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500 Total			\$180	\$4	\$48	\$14	\$26	\$77	\$10	\$0	\$0
1541900	PLNT M&S GEN JV CUT 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT 120005	SG	\$2,073	\$32	\$529	\$166	\$319	\$901	\$118	\$8	\$0
1541900	PLNT M&S GEN JV CUT 120005	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1541900 Total			\$2,076	\$32	\$530	\$167	\$320	\$902	\$118	\$8	\$0
1544200	M&S OPR SUP DC MIN 0	SE	\$6,096	\$93	\$1,491	\$462	\$1,034	\$2,612	\$382	\$22	\$0
1544200 Total			\$6,096	\$93	\$1,491	\$462	\$1,034	\$2,612	\$382	\$22	\$0
1545000	CR OFF-CENTRALIA 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA 120005	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA 1510	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA 1520	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV 102930	SO	-\$27	-\$1	-\$7	-\$2	-\$4	-\$12	-\$2	\$0	\$0
1549900	CR-OBSOL&SURPL INV 120930	SG	-\$491	-\$8	-\$125	-\$39	-\$76	-\$213	-\$28	-\$2	\$0
1549900	CR-OBSOL&SURPL INV 120930	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1549900	CR-OBSOL&SURPL INV 120931	SNPD	-\$1,885	-\$68	-\$501	-\$117	-\$205	-\$904	-\$90	\$0	\$0
1549900 Total			-\$2,416	-\$77	-\$637	-\$160	-\$286	-\$1,134	-\$120	-\$2	\$0
1630000	STORES EXPENSE UND 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	WORK CAP DEP-UAMPS 289920	SE	-\$3,676	-\$56	-\$899	-\$279	-\$624	-\$1,575	-\$230	-\$13	\$0



Material & Supplies (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600 Total					-\$3,676	-\$56	-\$899	-\$279	-\$624	-\$1,575	-\$230	-\$13	\$0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-\$2,846	-\$43	-\$696	-\$216	-\$483	-\$1,219	-\$178	-\$10	\$0
2531700 Total					-\$2,846	-\$43	-\$696	-\$216	-\$483	-\$1,219	-\$178	-\$10	\$0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-\$273	-\$4	-\$70	-\$22	-\$42	-\$119	-\$16	-\$1	\$0
2531800 Total					-\$273	-\$4	-\$70	-\$22	-\$42	-\$119	-\$16	-\$1	\$0
Grand Total					\$429,926	\$6,511	\$113,811	\$31,733	\$66,902	\$184,125	\$25,614	\$1,231	\$0

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0									
1430000 Total											
1431000	EMP ACCOUNTS REC	0									
1431000 Total											
1431200	MISC OTHER LOANS-CSS	0									
1431200 Total											
1433000	JOINT OWNER REC	0									
1433000 Total											
1436000	OTH ACCT REC	0									
1436000 Total											
1437000	CSS OAR BILLINGS	0									
1437000 Total											
1437100	CSS OAR BILLINGS-WOR	0									
1437100 Total											
2300000	ASSET RETIREMENT OBL	284915									
2300000 Total											
2320000	ACCOUNTS PAYABLE	210412									
2320000	ACCOUNTS PAYABLE	210460									
2320000	ACCOUNTS PAYABLE	210470									
2320000	ACCOUNTS PAYABLE	210643									
2320000	ACCOUNTS PAYABLE	210648									
2320000	ACCOUNTS PAYABLE	210651									
2320000	ACCOUNTS PAYABLE	210656									
2320000	ACCOUNTS PAYABLE	211108									
2320000	ACCOUNTS PAYABLE	211109									
2320000	ACCOUNTS PAYABLE	211110									
2320000	ACCOUNTS PAYABLE	211111									
2320000	ACCOUNTS PAYABLE	211116									
2320000	ACCOUNTS PAYABLE	211149									
2320000	ACCOUNTS PAYABLE	215077									
2320000	ACCOUNTS PAYABLE	215078									
2320000	ACCOUNTS PAYABLE	215080									
2320000	ACCOUNTS PAYABLE	215081									
2320000	ACCOUNTS PAYABLE	215082									
2320000	ACCOUNTS PAYABLE	215084									
2320000	ACCOUNTS PAYABLE	215085									
2320000	ACCOUNTS PAYABLE	215086									
2320000	ACCOUNTS PAYABLE	215090									
2320000	ACCOUNTS PAYABLE	215095									
2320000	ACCOUNTS PAYABLE	215096									
2320000	ACCOUNTS PAYABLE	215112									
2320000	ACCOUNTS PAYABLE	215116									
2320000	ACCOUNTS PAYABLE	215136									
2320000	ACCOUNTS PAYABLE	215198									
2320000	ACCOUNTS PAYABLE	215211									
2320000	ACCOUNTS PAYABLE	215350									
2320000	ACCOUNTS PAYABLE	215351									
2320000	ACCOUNTS PAYABLE	215356									
2320000	ACCOUNTS PAYABLE	215357									
2320000	ACCOUNTS PAYABLE	215421									
2320000	ACCOUNTS PAYABLE	215425									
2320000	ACCOUNTS PAYABLE	215725									
2320000	ACCOUNTS PAYABLE	215901									
2320000	ACCOUNTS PAYABLE	235195									
2320000	ACCOUNTS PAYABLE	235502									



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	235511	Incentive Plan - Power Supply	SO		\$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	235529	Met Pay	SO		\$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
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-\$1,304	-\$29	-\$351	-\$102	-\$185	-\$561	-\$72	-\$4
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-\$102	-\$2	-\$27	-\$8	-\$14	-\$44	-\$6	\$0
2320000 Total					-\$8,502	-\$172	-\$2,362	-\$646	-\$1,231	-\$3,582	-\$475	-\$24
2533000	O DEF CR-MISC PPL	289511	DESERET MINE RECLAMATION	OTHER	-\$399	\$0	\$0	\$0	\$0	\$0	\$0	-\$399
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	OTHER	-\$5,562	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,562
2533000 Total					-\$5,961	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,961
2533500	OTH DEF CR-PEN & BEN	280370	Pension Liab-UMWA Withdrawal Oblig	SE	-\$9,223	-\$141	-\$2,257	-\$699	-\$1,565	-\$3,952	-\$577	-\$33
2533500 Total					-\$9,223	-\$141	-\$2,257	-\$699	-\$1,565	-\$3,952	-\$577	-\$33
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-\$20	\$0	-\$5	-\$2	-\$3	-\$8	-\$1	\$0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$20	\$0	\$5	\$2	\$3	\$8	\$1	\$0
2541050 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total					-\$7,526	\$226	\$1,959	\$557	\$674	\$2,967	\$305	\$10

B15. MISCELLANEOUS RATE BASE



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$145,401	\$2,255	\$37,097	\$11,666	\$22,379	\$63,174	\$8,273	\$556	\$0
1140000 Total					\$145,401	\$2,255	\$37,097	\$11,666	\$22,379	\$63,174	\$8,273	\$556	\$0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-\$106,757	-\$1,656	-\$27,238	-\$8,566	-\$16,431	-\$46,384	-\$6,074	-\$408	\$0
1150000 Total					-\$106,757	-\$1,656	-\$27,238	-\$8,566	-\$16,431	-\$46,384	-\$6,074	-\$408	\$0
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	\$9,421	\$208	\$2,538	\$734	\$1,339	\$4,052	\$524	\$26	\$0
1281000 Total					\$9,421	\$208	\$2,538	\$734	\$1,339	\$4,052	\$524	\$26	\$0
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	\$1,218	\$27	\$328	\$95	\$173	\$524	\$68	\$3	\$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	\$3,038	\$67	\$818	\$237	\$432	\$1,306	\$169	\$8	\$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 INS-MINORITY OWNED PLANTS	SO	\$427	\$9	\$115	\$33	\$61	\$183	\$24	\$1	\$0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	\$407	\$9	\$110	\$32	\$58	\$175	\$23	\$1	\$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	\$227	\$5	\$61	\$18	\$32	\$98	\$13	\$1	\$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
1651000 Total					\$5,316	\$117	\$1,432	\$414	\$756	\$2,286	\$296	\$15	\$0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	\$5,113	\$113	\$1,378	\$398	\$727	\$2,199	\$284	\$14	\$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	\$54	\$1	\$15	\$4	\$8	\$23	\$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	\$8	\$0	\$2	\$1	\$1	\$3	\$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	\$548	\$12	\$148	\$43	\$78	\$236	\$30	\$2	\$0
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000 Total					\$5,736	\$127	\$1,545	\$447	\$815	\$2,467	\$319	\$16	\$0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$499	\$8	\$127	\$40	\$77	\$217	\$28	\$2	\$0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	\$8,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,305
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	\$55	\$1	\$15	\$4	\$8	\$24	\$3	\$0	\$0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	\$241	\$5	\$65	\$19	\$34	\$104	\$13	\$1	\$0
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	\$29	\$0	\$7	\$2	\$4	\$12	\$2	\$0	
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$737	\$11	\$188	\$59	\$113	\$320	\$42	\$3	
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	\$131	\$2	\$33	\$11	\$20	\$57	\$7	\$1	
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	\$227	\$4	\$58	\$18	\$35	\$99	\$13	\$1	
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	\$182	\$3	\$46	\$15	\$28	\$79	\$10	\$1	
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51	
1652100	PREPAY - OTHER	132650	PREPAID DUES	SE	\$2,942	\$45	\$720	\$223	\$499	\$1,260	\$184	\$10	
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	\$39	\$1	\$11	\$3	\$6	\$17	\$2	\$0	
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	\$225	\$3	\$57	\$18	\$35	\$98	\$13	\$1	
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	\$52	\$1	\$13	\$4	\$8	\$22	\$3	\$0	
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	\$87	\$1	\$22	\$7	\$13	\$38	\$5	\$0	
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANS - WINE COUNTRY	SG	\$900	\$14	\$230	\$72	\$139	\$391	\$51	\$3	
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	\$718	\$16	\$193	\$56	\$102	\$309	\$40	\$2	
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,804	\$0	\$1,804	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,866	\$0	\$0	\$0	\$0	\$2,866	\$0	\$0	
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$252	\$0	\$0	\$0	\$0	\$0	\$252	\$0	
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	\$9,894	\$219	\$2,666	\$771	\$1,406	\$4,256	\$550	\$27	
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	\$834	\$13	\$204	\$63	\$142	\$358	\$52	\$3	
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-\$182	-\$3	-\$45	-\$14	-\$31	-\$78	-\$11	-\$1	
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-\$2,112	-\$47	-\$569	-\$164	-\$300	-\$908	-\$117	-\$6	
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	\$2,294	\$51	\$618	\$179	\$326	\$987	\$128	\$6	
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1652100 Total					\$31,297	\$350	\$6,484	\$1,391	\$2,796	\$10,559	\$1,275	\$55	\$8,386
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1653000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1655000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2281100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	
2281200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2281300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281400 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-\$55,990	-\$1,237	-\$15,085	-\$4,361	-\$7,957	-\$24,081	-\$3,113	-\$154	\$0
2282100 Total					-\$55,990	-\$1,237	-\$15,085	-\$4,361	-\$7,957	-\$24,081	-\$3,113	-\$154	\$0
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	\$21,348	\$472	\$5,752	\$1,663	\$3,034	\$9,181	\$1,187	\$59	\$0
2282500 Total					\$21,348	\$472	\$5,752	\$1,663	\$3,034	\$9,181	\$1,187	\$59	\$0
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$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	\$0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-\$2,142	-\$47	-\$577	-\$167	-\$304	-\$921	-\$119	-\$6	\$0
2283000 Total					-\$2,142	-\$47	-\$577	-\$167	-\$304	-\$921	-\$119	-\$6	\$0
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	\$58,254	\$1,287	\$15,695	\$4,537	\$8,279	\$25,055	\$3,239	\$161	\$0
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	-\$41,901	-\$926	-\$11,289	-\$3,264	-\$5,955	-\$18,022	-\$2,330	-\$116	\$0
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	\$25,209	\$557	\$6,792	\$1,963	\$3,583	\$10,842	\$1,402	\$70	\$0
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-\$109,031	-\$2,410	-\$29,376	-\$8,492	-\$15,496	-\$46,893	-\$6,063	-\$301	\$0
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	-\$16,505	-\$365	-\$4,447	-\$1,286	-\$2,346	-\$7,099	-\$918	-\$46	\$0
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	-\$25,209	-\$557	-\$6,792	-\$1,963	-\$3,583	-\$10,842	-\$1,402	-\$70	\$0
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total					-\$109,184	-\$2,413	-\$29,417	-\$8,504	-\$15,518	-\$46,959	-\$6,071	-\$301	\$0
2283500	PENSIONS	280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS	280350	Pension - Local 57	SO	-\$868	-\$19	-\$234	-\$68	-\$123	-\$374	-\$48	-\$2	\$0
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-\$13,172	-\$291	-\$3,549	-\$1,026	-\$1,872	-\$5,665	-\$732	-\$36	\$0
2283500 Total					-\$14,040	-\$310	-\$3,783	-\$1,094	-\$1,995	-\$6,039	-\$781	-\$39	\$0
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-\$1,380	-\$21	-\$352	-\$111	-\$212	-\$599	-\$79	-\$5	\$0
2284100 Total					-\$1,380	-\$21	-\$352	-\$111	-\$212	-\$599	-\$79	-\$5	\$0
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	\$0	\$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	\$0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	-\$1,845	-\$29	-\$467	-\$147	-\$289	-\$799	-\$107	-\$7	\$0
2300000 Total					-\$1,845	-\$29	-\$467	-\$147	-\$289	-\$799	-\$107	-\$7	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-\$56	\$0	\$0	\$0	\$0	\$0	\$0	-\$56	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-\$1,093	\$0	-\$1,093	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-\$224	-\$224	\$0	\$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	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-\$861	\$0	\$0	\$0	\$0	-\$861	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-\$376	\$0	\$0	-\$376	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-\$149	\$0	\$0	\$0	-\$149	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000 Total					-\$2,759	-\$224	-\$1,093	-\$376	-\$149	-\$861	-\$56	\$0	\$0
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-\$5,006	-\$76	-\$1,225	-\$379	-\$849	-\$2,145	-\$313	-\$18	\$0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-\$1	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-\$46	-\$1	-\$12	-\$4	-\$7	-\$20	-\$3	\$0	\$0



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-\$1,005	-\$22	-\$271	-\$78	-\$143	-\$432	-\$56	-\$3	\$0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-\$1,143	-\$25	-\$308	-\$89	-\$162	-\$491	-\$64	-\$3	\$0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-\$399	-\$9	-\$107	-\$31	-\$67	-\$171	-\$22	-\$1	\$0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-\$66	-\$1	-\$18	-\$5	-\$9	-\$28	-\$4	\$0	\$0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-\$813	-\$18	-\$219	-\$63	-\$116	-\$350	-\$45	-\$2	\$0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-\$1,077	-\$24	-\$290	-\$84	-\$153	-\$463	-\$60	-\$3	\$0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-\$978	-\$22	-\$264	-\$76	-\$139	-\$421	-\$54	-\$3	\$0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-\$41	-\$1	-\$11	-\$3	-\$6	-\$18	-\$2	\$0	\$0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-\$97	-\$2	-\$26	-\$8	-\$14	-\$42	-\$5	\$0	\$0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-\$799	-\$18	-\$215	-\$62	-\$114	-\$344	-\$44	-\$2	\$0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRPP)	SO	-\$411	-\$9	-\$111	-\$32	-\$58	-\$177	-\$23	-\$1	\$0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRPP)	SO	-\$233	-\$5	-\$63	-\$18	-\$33	-\$100	-\$13	-\$1	\$0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-\$71	-\$2	-\$19	-\$6	-\$10	-\$31	-\$4	\$0	\$0
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-\$112	-\$2	-\$30	-\$9	-\$16	-\$48	-\$6	\$0	\$0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-\$184	-\$4	-\$50	-\$14	-\$26	-\$79	-\$10	-\$1	\$0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-\$1,455	-\$32	-\$392	-\$113	-\$207	-\$626	-\$81	-\$4	\$0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-\$169	-\$4	-\$46	-\$13	-\$24	-\$73	-\$9	\$0	\$0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-\$935	-\$21	-\$252	-\$73	-\$133	-\$402	-\$52	-\$3	\$0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-\$234	-\$5	-\$63	-\$18	-\$33	-\$101	-\$13	-\$1	\$0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-\$386	-\$9	-\$104	-\$30	-\$55	-\$166	-\$21	-\$1	\$0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-\$1,993	-\$44	-\$537	-\$155	-\$283	-\$857	-\$111	-\$5	\$0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-\$50	-\$1	-\$13	-\$4	-\$7	-\$22	-\$3	\$0	\$0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-\$17	\$0	-\$4	-\$1	-\$2	-\$7	-\$1	\$0	\$0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-\$7,717	-\$171	-\$2,079	-\$601	-\$1,097	-\$3,319	-\$429	-\$21	\$0
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powderdale Hydro Plant	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-\$936	-\$21	-\$252	-\$73	-\$133	-\$403	-\$52	-\$3	\$0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-\$35	-\$1	-\$9	-\$3	-\$5	-\$15	-\$2	\$0	\$0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRPP)	SO	-\$113	-\$2	-\$30	-\$9	-\$16	-\$49	-\$6	\$0	\$0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-\$775	-\$17	-\$209	-\$60	-\$110	-\$333	-\$43	-\$2	\$0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-\$129	-\$3	-\$35	-\$10	-\$18	-\$55	-\$7	\$0	\$0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	\$5,006	\$76	\$1,225	\$379	\$849	\$2,145	\$313	\$18	\$0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-\$825	-\$13	-\$211	-\$66	-\$127	-\$358	-\$47	-\$3	\$0
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-\$965	-\$15	-\$246	-\$77	-\$149	-\$419	-\$55	-\$4	\$0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-\$213	-\$3	-\$54	-\$17	-\$33	-\$93	-\$12	-\$1	\$0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-\$86	-\$1	-\$22	-\$7	-\$13	-\$37	-\$5	\$0	\$0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	\$0	\$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	\$0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-\$877	-\$14	-\$224	-\$70	-\$135	-\$381	-\$50	-\$3	\$0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	-\$1,869	\$0	\$0	\$0	-\$1,869	\$0	\$0	\$0	\$0
2539900 Total					-\$27,273	-\$558	-\$6,798	-\$1,984	-\$5,512	-\$10,932	-\$1,416	-\$73	\$0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-\$6,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,816
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-\$3,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,555
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-\$5,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,020
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-\$1,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,262
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$351
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-\$1,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,630
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 231075	Reg Liab Current - GRC Givebacks	OTHER	-\$176	\$0	\$0	\$0	\$0	\$0	\$0	-\$176
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	-\$6,634	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,634
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	-\$8,070	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,070
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	-\$6,396	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,396
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	-\$780	\$0	\$0	\$0	\$0	\$0	\$0	-\$780
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
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	\$6,816	\$0	\$0	\$0	\$0	\$0	\$0	\$6,816
2540000	REGULATORY LIAB 288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	-\$2,551	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,551
2540000	REGULATORY LIAB 288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	\$0	\$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	\$0
2540000	REGULATORY LIAB 288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	\$0	\$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	\$0
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-\$223	\$0	\$0	\$0	\$0	\$0	\$0	-\$223
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288176	Reg Liability - RECs - UT - Amortz	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288177	Reg Liability # WA REC Deferral	OTHER	-\$6,587	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,587
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of RECs - OR	OTHER	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	-\$15
2540000	REGULATORY LIAB 288181	Reg Liability - Sale of RECs - UT	OTHER	\$0	\$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	\$0
2540000	REGULATORY LIAB 288183	Reg Liability - Sale of RECs - ID	OTHER	\$0	\$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	\$0
2540000	REGULATORY LIAB 288187	Reg Liability - UT Dunlap REC	OTHER	\$0	\$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	\$0
2540000	REGULATORY LIAB 288189	Reg Liability - Sale of RECs - UT Contra	OTHER	\$0	\$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	\$0
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,076
2540000	REGULATORY LIAB 288250	Reg Liability - Tax Rev Req Adj - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	\$1,630	\$0	\$0	\$0	\$0	\$0	\$0	\$1,630
2540000	REGULATORY LIAB 288400	Regulatory Liability - OR Balance Consol	OTHER	-\$1,144	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,144
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OR	-\$427	\$0	-\$427	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288413	Reg Liab - Depr Decrease Deferral - WA	WA	-\$334	\$0	\$0	-\$334	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	-\$2,388	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,388
2540000	REGULATORY LIAB 288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-\$3,244	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,244
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	\$5,020	\$0	\$0	\$0	\$0	\$0	\$0	\$5,020
2540000	REGULATORY LIAB 288425	Reg Liab - OR 2012 GRC Giveback	OTHER	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$337
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	\$3,555	\$0	\$0	\$0	\$0	\$0	\$0	\$3,555
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$351
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	\$6,561	\$0	\$0	\$0	\$0	\$0	\$0	\$6,561
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-\$101	\$0	\$0	\$0	\$0	\$0	\$0	-\$101
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-\$351	\$0	\$0	\$0	\$0	\$0	\$0	-\$351
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-\$112	\$0	\$0	\$0	\$0	\$0	\$0	-\$112
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0	\$1,145
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$116
2540000	REGULATORY LIAB 288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-\$116	\$0	\$0	\$0	\$0	\$0	\$0	-\$116
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	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$481
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	\$7,589	\$0	\$0	\$0	\$0	\$0	\$0	\$7,589
2540000	REGULATORY LIAB 288489	Reg Liability - SB 1149 Balance Reclass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	REGULATORY LIAB	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$481
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-\$7,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,589
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-\$681	\$0	-\$681	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-\$587	\$0	-\$587	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-\$343	\$0	\$0	\$0	\$0	\$0	-\$343	\$0	\$0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-\$2,783	\$0	\$0	\$0	\$0	-\$2,783	\$0	\$0	\$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	\$587	\$0	\$0	\$0	\$587	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-\$1,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,029
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	\$6,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,396
2540000 Total					-\$35,030	\$0	-\$1,696	-\$334	\$597	-\$2,783	-\$343	\$0	-\$30,470
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$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	\$0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-\$3,622	-\$56	-\$917	-\$288	-\$568	-\$1,570	-\$210	-\$14	\$0
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	\$282	\$0	\$0	\$282	\$0	\$0	\$0	\$0	\$0
2541050 Total					-\$3,341	-\$56	-\$917	-\$6	-\$568	-\$1,570	-\$210	-\$14	\$0
Grand Total					-\$141,221	-\$3,023	-\$32,574	-\$9,334	-\$17,221	-\$50,209	-\$6,495	-\$281	-\$22,084

B16. WEATHERIZATION REGULATORY ASSETS



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$1,444	\$0	\$0	\$0	\$0	\$0	\$1,444
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	\$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
1242000 Total					\$1,453	\$0	\$0	\$8	\$0	\$0	\$0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	\$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
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	\$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
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	\$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
1243100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	\$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
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	\$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
1243200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	\$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
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243500 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$5
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	\$65	\$0	\$0	\$0	\$0	\$65	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total					\$71	\$0	\$0	\$0	\$0	\$65	\$0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244500	HOME COMFORT	0	HOME COMFORT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	0	HOME COMFORT	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0
1244500	HOME COMFORT	0	HOME COMFORT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0
1244500 Total					\$11	\$5	-\$1	\$4	-\$1	-\$2	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900 Total					\$1	\$0	\$0	\$0	\$0	\$1	\$0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	-\$20
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0
1245300 Total					\$0	\$20	\$0	\$0	\$0	\$0	-\$20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0
1245400 Total					\$0	\$0	\$0	\$0	\$0	-\$4	\$4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$16
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-\$7,001	\$0	\$0	\$0	\$0	\$0	-\$7,001
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	\$4,593	\$0	\$0	\$0	\$0	\$4,593	\$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	\$1,910	\$0	\$0	\$1,910	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$5	\$0	\$0
1247000 Total					\$3	\$362	\$0	\$1,910	\$122	\$4,593	\$16
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247500 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-\$92	\$0	\$0	\$0	\$0	\$0	-\$92
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total					-\$97	\$0	\$0	-\$1	\$0	-\$4	-\$92
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$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
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTHOUSE	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	\$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
1822230 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822240 UNRECOVER-OR GEN	185809 UNREC PLANT TROJAN - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$417	\$0	\$0	\$0	\$0	\$417	\$0	\$0	\$0
1822410 UNRECOV PLANT-NAUGHT	185826 Reg Asset - WY - Naughton U3 Costs	WYP	\$278	\$0	\$0	\$0	\$278	\$0	\$0	\$0	\$0
1822410 Total			\$695	\$0	\$0	\$0	\$278	\$417	\$0	\$0	\$0
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
1822600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700 UNRECOVER-POWERDALE	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
1823000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
1823020 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
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
1823040 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 - WYU	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823106 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823109 FAS109 INC TAX REG	187626 Contra FAS 158/109	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823109 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	\$182	\$0	\$0	\$0	\$0	\$0	\$182
1823150 Total			\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-\$424	-\$6	-\$104	-\$32	-\$72	-\$182	-\$27
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-\$72	-\$1	-\$18	-\$5	-\$12	-\$31	-\$5
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-\$20,343	-\$310	-\$4,977	-\$1,542	-\$3,452	-\$8,717	-\$1,273
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-\$323	\$0	\$0	\$0	\$0	\$0	\$0
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	\$13,087	\$200	\$3,202	\$992	\$2,221	\$5,607	\$819
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	\$181	\$3	\$44	\$14	\$31	\$78	\$11
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-\$347	-\$5	-\$85	-\$26	-\$59	-\$149	-\$22
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-\$124	-\$2	-\$30	-\$9	-\$21	-\$53	-\$8
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	\$6,188	\$94	\$1,514	\$469	\$1,050	\$2,651	\$387
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	\$83	\$1	\$20	\$6	\$14	\$36	\$5
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	\$343	\$5	\$84	\$26	\$58	\$147	\$21
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	\$124	\$2	\$30	\$9	\$21	\$53	\$8
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	\$804	\$12	\$197	\$61	\$136	\$345	\$50
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	\$5	\$0	\$1	\$0	\$1	\$2	\$0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	\$244	\$4	\$60	\$19	\$41	\$105	\$15
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	\$424	\$6	\$104	\$32	\$72	\$182	\$27
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$5
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	\$241	\$4	\$59	\$18	\$41	\$103	\$15
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	\$24	\$0	\$6	\$2	\$4	\$10	\$1
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	\$229	\$3	\$56	\$17	\$39	\$98	\$14
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-\$2,352	-\$36	-\$575	-\$178	-\$399	-\$1,008	-\$147
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	\$8,514	\$130	\$2,083	\$645	\$1,445	\$3,648	\$533
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0
1823700 Total			\$6,623	\$105	\$1,688	\$523	\$1,171	\$2,957	\$432	\$24	\$0
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	\$317,074	\$7,007	\$85,429	\$24,696	\$45,064	\$136,372	\$17,632
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-\$4,566	\$0	-\$4,566	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	\$991	\$0	\$0	\$0	\$0	\$991	\$0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-\$414	-\$414	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	\$69,240	\$1,530	\$18,655	\$5,393	\$9,841	\$29,780	\$3,850
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	\$869	\$0	\$869	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	\$975	\$0	\$0	\$0	\$0	\$975	\$0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	\$79	\$79	\$0	\$0	\$0	\$0	\$0
1823870 Total			\$384,248	\$8,203	\$100,387	\$30,088	\$54,904	\$168,118	\$21,482	\$1,065	\$0
1823910	ENVIR CST UNDR AMORT	101912	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102041	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102103	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102104	ASTORIA YOUNGS BAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102191	ASTORIA YOUNGS BAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102193	UTAH METALS CLEANUP	SO	\$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
1823910	ENVIR CST UNDR AMORT	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102326	UTAH METALS CLEANUP	SO	\$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
1823910	ENVIR CST UNDR AMORT	102464	ASTORIA YOUNGS BAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102467	THIRD WEST SUBSTATION CLEANUP	SO	\$101	\$2	\$27	\$8	\$14	\$43	\$6	\$0
1823910	ENVIR CST UNDR AMORT	102477	SALT LAKE CITY AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0
1823910	ENVIR CST UNDR AMORT	102571	SALT LAKE CITY AUTO	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102584	WASHINGTON NON-DEFERRED COSTS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102661	ASTORIA YOUNG BAY CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103126	CENTRALIA MINE REMEDIATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	\$48	\$1	\$13	\$4	\$7	\$21	\$3	\$0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	\$3,209	\$71	\$865	\$250	\$456	\$1,380	\$178	\$9
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	\$293	\$6	\$79	\$23	\$42	\$126	\$16	\$1
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	\$520	\$11	\$140	\$40	\$74	\$224	\$29	\$1
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	\$787	\$17	\$212	\$61	\$112	\$339	\$44	\$2
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	\$1,035	\$23	\$279	\$81	\$147	\$445	\$58	\$3
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	\$1,227	\$27	\$331	\$96	\$174	\$528	\$68	\$3
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	\$73	\$2	\$20	\$6	\$10	\$32	\$4	\$0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	\$112	\$2	\$30	\$9	\$16	\$48	\$6	\$0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-\$93	-\$2	-\$25	-\$7	-\$13	-\$40	-\$5	\$0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	\$114	\$3	\$31	\$9	\$16	\$49	\$6	\$0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	\$571	\$13	\$154	\$44	\$81	\$246	\$32	\$2
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	\$384	\$8	\$103	\$30	\$55	\$165	\$21	\$1
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$169	\$4	\$46	\$13	\$24	\$73	\$9	\$0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$82	\$2	\$22	\$6	\$12	\$35	\$5	\$0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$116	\$3	\$31	\$9	\$16	\$50	\$6	\$0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$84	\$2	\$23	\$7	\$12	\$36	\$5	\$0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$121	\$3	\$33	\$9	\$17	\$52	\$7	\$0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$2,619	\$58	\$706	\$204	\$372	\$1,127	\$146	\$7
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	-\$3	\$0	\$0	-\$3	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	-\$40	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-\$59	\$0	\$0	-\$59	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-\$60	\$0	\$0	-\$60	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-\$90	\$0	\$0	-\$90	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-\$148	\$0	\$0	-\$148	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	-\$766	\$0	\$0	-\$766	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	\$26	\$1	\$7	\$2	\$4	\$11	\$1	\$0
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	\$27	\$1	\$7	\$2	\$4	\$12	\$1	\$0
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$86	\$2	\$23	\$7	\$12	\$37	\$5	\$0
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	-\$31	\$0	\$0	-\$31	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	\$164	\$4	\$44	\$13	\$23	\$71	\$9	\$0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	\$110	\$2	\$30	\$9	\$16	\$47	\$6	\$0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	\$82	\$2	\$22	\$6	\$12	\$35	\$5	\$0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	\$127	\$3	\$34	\$10	\$18	\$54	\$7	\$0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	\$245	\$5	\$66	\$19	\$35	\$108	\$14	\$1
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	\$177	\$4	\$48	\$14	\$25	\$76	\$10	\$0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	\$50	\$1	\$13	\$4	\$7	\$21	\$3	\$0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	\$167	\$4	\$45	\$13	\$24	\$72	\$9	\$0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	\$23	\$1	\$6	\$2	\$3	\$10	\$1	\$0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	\$78	\$2	\$21	\$6	\$11	\$34	\$4	\$0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	\$398	\$9	\$107	\$31	\$57	\$171	\$22	\$1
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	\$49	\$1	\$13	\$4	\$7	\$21	\$3	\$0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	\$61	\$1	\$17	\$5	\$9	\$26	\$3	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	\$69	\$2	\$19	\$5	\$10	\$30	\$4	\$0
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	\$1,219	\$27	\$328	\$95	\$173	\$524	\$68	\$3
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	\$1,204	\$27	\$324	\$94	\$171	\$518	\$67	\$3
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	\$31	\$1	\$8	\$2	\$4	\$13	\$2	\$0
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	\$29	\$1	\$8	\$2	\$4	\$12	\$2	\$0
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103852	Pendleton Service Center (OR)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103853	Sunnyside Service Center (WA)	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910 Total				\$14,919	\$354	\$4,319	\$52	\$2,278	\$6,894	\$891	\$44
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 COMPETITIVE93	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



Regulatory Assets (Actuals)

13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 101237	SUPER GOOD CENTS95	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101239	HEAT PUMP H PRO 94	UT	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101241	HEAT PUMP H PRO 96	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101242	DSM OTHER PROGS 94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101243	DSM OTHER PROGS 95	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101244	DSM OTHER PROGS 96	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101245	ECONS 94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101246	ECONS 95	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101247	ECONS 96	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101248	RFP EUA ONSITE 94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101249	RFP EUA ONSITE 95	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101250	RFP EUA ONSITE 96	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101253	MAJOR CUSTOMER 95	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101254	MAJOR CUSTOMER 96	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101258	ENERGY FINANSWER95	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101259	ENERGY FINANSWER96	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101260	"ENERGY FINANCER, WYO-P 1997"	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101261	"ENERGY FINANCER, WYO-P 1998"	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101262	MAP 96	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101264	IND FINANSWER 95	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101265	IND FINANSWER 96	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101274	REFRIGERATION 95	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101279	SUPER GOOD CENTS WYP 1996	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101281	SUPER GOOD CENTS WYP 1998	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101285	REFRIGERATION 95	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101288	ENERGY FINANSWER95	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101292	IND FINANSWER 95	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101293	IND FINANSWER 96	WYU	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101299	SUPER GOOD CENTS95	WYU	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101947	SELF AUDIT - WYOMING - PPL 2000	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 101998	OREGON - DECOUPLING - 2000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$5,064	\$0	\$0	\$0	\$0	\$0	\$0	\$5,064
1823920	DSR COSTS AMORTIZED 102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$26,330	\$0	\$0	\$0	\$0	\$0	\$0	\$26,330
1823920	DSR COSTS AMORTIZED 102033	LOW INCOME - WASHINGTON	OTHER	\$8,912	\$0	\$0	\$0	\$0	\$0	\$0	\$8,912
1823920	DSR COSTS AMORTIZED 102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED 102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED 102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED 102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED 102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	DSR COSTS AMORTIZED 102040	NEEA - WASHINGTON	OTHER	\$9,012	\$0	\$0	\$0	\$0	\$0	\$0	\$9,012



Regulatory Assets (Actuals)

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 102044	HOME COMFORT - WASHINGTON	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED 102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED 102046	HASSLE FREE	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED 102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED 102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED 102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$89,114	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,114
1823920	DSR COSTS AMORTIZED 102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$0	\$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	\$0	\$1,353
1823920	DSR COSTS AMORTIZED 102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$0	\$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	\$0	\$848
1823920	DSR COSTS AMORTIZED 102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$0	\$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	\$0	\$498
1823920	DSR COSTS AMORTIZED 102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED 102158	ENERGY FINANSWER - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102160	SELF AUDIT - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102161	SELF AUDIT - WYU - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED 102186	APPLIANCE REBATE - WA	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED 102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED 102196	POWER FORWARD UT 2002	OTHER	\$115	\$0	\$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	\$0	\$28
1823920	DSR COSTS AMORTIZED 102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$3,663	\$0	\$0	\$0	\$0	\$0	\$0	\$3,663
1823920	DSR COSTS AMORTIZED 102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102209	AIR CONDITIONING - UT 2002	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED 102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$0	\$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	\$0	\$1,509
1823920	DSR COSTS AMORTIZED 102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$3,420	\$0	\$0	\$0	\$0	\$0	\$0	\$3,420
1823920	DSR COSTS AMORTIZED 102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$0	\$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	\$0	\$460
1823920	DSR COSTS AMORTIZED 102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$0	\$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	\$0	\$1,187
1823920	DSR COSTS AMORTIZED 102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	DSR COSTS AMORTIZED 102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED 102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED 102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED 102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$191
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	\$965	\$0	\$0	\$0	\$0	\$0	\$0	\$965
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



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	\$2	\$0	\$0	\$0	\$0	\$2	\$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	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$2	\$0	\$0	\$0	\$2	\$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	\$9,234	\$0	\$0	\$0	\$0	\$0	\$0	\$9,234
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$3,267	\$0	\$0	\$0	\$0	\$0	\$0	\$3,267
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	-\$419,780	\$0	\$0	\$0	\$0	\$0	\$0	-\$419,780
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	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$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	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$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
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	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80
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	C&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	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$4	\$0	\$0	\$0	\$4	\$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



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$1	\$0	\$0	\$0	\$1	\$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	C&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	\$8,944	\$0	\$0	\$0	\$0	\$0	\$0	\$8,944
1823920	DSR COSTS AMORTIZED 102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	-\$33,949	\$0	\$0	\$0	\$0	\$0	\$0	-\$33,949
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	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102790	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102791	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102792	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$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	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102799	MAJOR CUSTOMER 99	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$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
1823920	DSR COSTS AMORTIZED 102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$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	\$5,982
1823920	DSR COSTS AMORTIZED 102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$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	\$1,952
1823920	DSR COSTS AMORTIZED 102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$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	\$117
1823920	DSR COSTS AMORTIZED 102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$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	\$3,399
1823920	DSR COSTS AMORTIZED 102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$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	\$108
1823920	DSR COSTS AMORTIZED 102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$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	\$3,277
1823920	DSR COSTS AMORTIZED 102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED 102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$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	\$277
1823920	DSR COSTS AMORTIZED 102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$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
1823920	DSR COSTS AMORTIZED 102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$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
1823920	DSR COSTS AMORTIZED 102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175	\$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	\$526
1823920	DSR COSTS AMORTIZED 102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,466	\$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	\$4,289
1823920	DSR COSTS AMORTIZED 102910	LOW INCOME - UTAH 2008	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED 102911	POWER FORWARD - UTAH - 2008	OTHER	\$50	\$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	\$2,570
1823920	DSR COSTS AMORTIZED 102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83	\$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	\$126
1823920	DSR COSTS AMORTIZED 102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664	\$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	\$3,791
1823920	DSR COSTS AMORTIZED 102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133	\$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	\$1,053
1823920	DSR COSTS AMORTIZED 102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED 102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762	\$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	\$7,817
1823920	DSR COSTS AMORTIZED 102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817	\$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	\$500
1823920	DSR COSTS AMORTIZED 102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$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	\$5,215
1823920	DSR COSTS AMORTIZED 102980	LOW INCOME - UTAH - 2009	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED 102981	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$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	\$2,339
1823920	DSR COSTS AMORTIZED 102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$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	\$72
1823920	DSR COSTS AMORTIZED 102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$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	\$3,258
1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	DSR COSTS AMORTIZED 102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$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	\$2,732
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$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	\$21
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96	\$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	\$140
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$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	\$86
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$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	\$59
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$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	\$12
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	\$2	\$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	\$2
1823920	DSR COSTS AMORTIZED 103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$236	\$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	\$34
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$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	\$34
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-\$6,984	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,984
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-\$7,071	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,071
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-\$6,004	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,004
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$571



Regulatory Assets (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$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	\$4,836
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	OTHER	\$1,490	\$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	\$3,246
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$4,524	\$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	\$258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	\$50	\$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	\$2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$187	\$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	\$330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$2,605	\$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	\$4,107
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,019	\$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	\$986
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED 103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$16,876	\$0	\$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	\$0	\$1,485
1823920	DSR COSTS AMORTIZED 103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$111
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	DSR COSTS AMORTIZED 103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	\$176	\$0	\$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	\$0	\$740
1823920	DSR COSTS AMORTIZED 103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED 103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED 103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED 103099	COMMERCIAL FINANSWER EXP. WY-2010 CAT2	OTHER	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$587
1823920	DSR COSTS AMORTIZED 103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	DSR COSTS AMORTIZED 103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	\$125	\$0	\$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	\$0	\$1
1823920	DSR COSTS AMORTIZED 103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washingto	OTHER	\$724	\$0	\$0	\$0	\$0	\$0	\$0	\$724
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103165	Commercial Direct Install - Washington	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103166	Commercial Curtailment - Washington	OTHER	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	\$27	\$0	\$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	\$0	\$6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	\$0	\$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	\$0	\$1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$3,071	\$0	\$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	\$0	\$4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	DSR COSTS AMORTIZED 103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	\$2,513	\$0	\$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	\$0	\$11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	\$183	\$0	\$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	\$0	\$1,070
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	DSR COSTS AMORTIZED 103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED 103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	\$819	\$0	\$0	\$0	\$0	\$0	\$0	\$819
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$388
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 Cat4	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	\$1,917	\$0	\$0	\$0	\$0	\$0	\$0	\$1,917
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project -UT	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED 103295	Outreach And Communication-WY-2011	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$75
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED 103302	PORTFOLIO -WY-2011 CAT3	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	DSR COSTS AMORTIZED 103308	Home Energy Reporting -OPower -WA 2011	OTHER	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$353
1823920	DSR COSTS AMORTIZED 103309	Industrial Curtailment -WA 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	\$0	\$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	\$0	\$5,794
1823920	DSR COSTS AMORTIZED 103325	AIR CONDITIONING - UTAH - 2012	OTHER	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
1823920	DSR COSTS AMORTIZED 103326	ENERGY FINANSWER - UTAH - 2012	OTHER	\$6,899	\$0	\$0	\$0	\$0	\$0	\$0	\$6,899
1823920	DSR COSTS AMORTIZED 103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
1823920	DSR COSTS AMORTIZED 103328	LOW INCOME - UTAH - 2012	OTHER	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1823920	DSR COSTS AMORTIZED 103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$1,474
1823920	DSR COSTS AMORTIZED 103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$172
1823920	DSR COSTS AMORTIZED 103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823920	DSR COSTS AMORTIZED 103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,943	\$0	\$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	\$0	\$6,221
1823920	DSR COSTS AMORTIZED 103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED 103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED 103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	\$2,097	\$0	\$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	\$0	\$11,113
1823920	DSR COSTS AMORTIZED 103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	\$1,836	\$0	\$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	\$0
1823920	DSR COSTS AMORTIZED 103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-\$30	\$0	\$0	\$0	\$0	\$0	\$0	-\$30
1823920	DSR COSTS AMORTIZED 103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED 103346	HOME ENERGY REPORTING - UT 2012	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
1823920	DSR COSTS AMORTIZED 103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED 103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$606
1823920	DSR COSTS AMORTIZED 103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	\$169	\$0	\$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	\$0	\$904
1823920	DSR COSTS AMORTIZED 103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED 103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED 103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED 103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	\$1,203	\$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	\$58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	\$1	\$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
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-\$27	\$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	\$8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	\$38	\$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	\$10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	\$1,445	\$0	\$0	\$0	\$0	\$0	\$1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	\$2,168	\$0	\$0	\$0	\$0	\$0	\$2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	\$1,544	\$0	\$0	\$0	\$0	\$0	\$1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	\$319	\$0	\$0	\$0	\$0	\$0	\$319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,314	\$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	\$8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,444	\$0	\$0	\$0	\$0	\$0	\$1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	\$807	\$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	\$20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	\$1,406	\$0	\$0	\$0	\$0	\$0	\$1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	\$70	\$0	\$0	\$0	\$0	\$0	\$70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	\$765	\$0	\$0	\$0	\$0	\$0	\$765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$135	\$0	\$0	\$0	\$0	\$0	\$135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	\$985	\$0	\$0	\$0	\$0	\$0	\$985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	\$130	\$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	\$884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	\$424	\$0	\$0	\$0	\$0	\$0	\$424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	\$9	\$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	\$1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	\$85	\$0	\$0	\$0	\$0	\$0	\$85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	\$130	\$0	\$0	\$0	\$0	\$0	\$130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	\$178	\$0	\$0	\$0	\$0	\$0	\$178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	\$10	\$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
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$38



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	\$435	\$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	\$2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	\$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
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	\$574	\$0	\$0	\$0	\$0	\$0	\$574
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	\$861	\$0	\$0	\$0	\$0	\$0	\$861
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	\$420	\$0	\$0	\$0	\$0	\$0	\$420
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$15,854	\$0	\$0	\$0	\$0	\$0	\$15,854
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$348	\$0	\$0	\$0	\$0	\$0	\$348
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	\$32	\$0	\$0	\$0	\$0	\$0	\$32
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	\$11,444	\$0	\$0	\$0	\$0	\$0	\$11,444
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	\$546	\$0	\$0	\$0	\$0	\$0	\$546
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$124	\$0	\$0	\$0	\$0	\$0	\$124
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	\$151	\$0	\$0	\$0	\$0	\$0	\$151
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	\$75	\$0	\$0	\$0	\$0	\$0	\$75
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	\$631	\$0	\$0	\$0	\$0	\$0	\$631
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	\$131	\$0	\$0	\$0	\$0	\$0	\$131
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	\$792	\$0	\$0	\$0	\$0	\$0	\$792
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$562	\$0	\$0	\$0	\$0	\$0	\$562
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$25
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	\$45	\$0	\$0	\$0	\$0	\$0	\$45
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	\$5,672	\$0	\$0	\$0	\$0	\$0	\$5,672
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	\$3,149	\$0	\$0	\$0	\$0	\$0	\$3,149
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	\$1,410	\$0	\$0	\$0	\$0	\$0	\$1,410
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	\$56	\$0	\$0	\$0	\$0	\$0	\$56
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	\$578	\$0	\$0	\$0	\$0	\$0	\$578
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$122
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$15
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	\$589	\$0	\$0	\$0	\$0	\$0	\$589
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	\$32	\$0	\$0	\$0	\$0	\$0	\$32
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$113
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$62
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$38
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$47
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2



Regulatory Assets (Actuals)

13 Month Average as of December 2014

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	\$100	\$0	\$0	\$0	\$0	\$0	\$100
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	\$295	\$0	\$0	\$0	\$0	\$0	\$295
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 _20	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920 Total					-\$34,093	\$0	\$0	\$0	\$41	\$0	\$25
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	\$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
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	\$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
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	\$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
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	\$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
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	\$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
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	\$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
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	\$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
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	\$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
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	\$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
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	\$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
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	\$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
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	\$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
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	\$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
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	\$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
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	\$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
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	\$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



Regulatory Assets (Actuals)

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823930	DSR COSTS NOT AMORT 101359	FINANSWER 12000 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101360	FINANSWER 12000 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101361	WHOLESALE PURCH 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101362	MANF ACQUISITION92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101363	HOME COMFORT 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101364	REFRIGERATION 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101365	REFRIGERATION 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101366	REFRIGERATION 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101367	REFRIGERATION 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101368	REFRIGERATION 96	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101372	PROG DEVELOPMNT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101373	LOAD STUDIES 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101374	SUPER GOOD CENTS93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101375	SUPER GOOD CENTS94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101376	SUPER GOOD CENTS95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101377	SUPER GOOD CENTS96	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101381	EF LIGHT PRO 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101382	IRRIGATION 93	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101384	DSM OTHER PROGS 95	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101386	MARKET RESEARCH 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101387	MARKET RESEARCH 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 101388	MARKET RESEARCH 96	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101884	SELF AUDIT - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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1823930	DSR COSTS NOT AMORT 101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101914	NEEA - IDAHO UTAH 1999	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101920	LOW INCOME BID WZ - IDU 1999	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 101950	"LOW INCOME BID WZ, ID 2000"	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$0	\$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	\$0
1823930	DSR COSTS NOT AMORT 102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$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	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT 102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$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	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1823930	DSR COSTS NOT AMORT 102220	LOAN INCOME WZ - IDU 2003	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT 102221	NEEA - IDU 2003	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$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	\$36	\$0	\$0	\$0	\$0	\$0	\$36	\$0
1823930	DSR COSTS NOT AMORT 102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0
1823930	DSR COSTS NOT AMORT 102353	LOW INCOME WZ - IDU 2004	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0
1823930	DSR COSTS NOT AMORT 102354	NEEA - IDU 2004	IDU	\$43	\$0	\$0	\$0	\$0	\$0	\$43	\$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	\$62	\$0	\$0	\$0	\$0	\$0	\$62	\$0
1823930	DSR COSTS NOT AMORT 102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT 102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0
1823930	DSR COSTS NOT AMORT 102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823930	DSR COSTS NOT AMORT 102521	NEEA - IDAHO - UTAH 2005	IDU	\$76	\$0	\$0	\$0	\$0	\$0	\$76	\$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	\$111	\$0	\$0	\$0	\$0	\$0	\$111	\$0
1823930	DSR COSTS NOT AMORT 102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$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 PROG-M-I	IDU	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	\$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	\$846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$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	\$123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$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	\$120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$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	\$165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$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	\$490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$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	\$3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$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	\$108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$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	\$74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	\$322	\$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	\$4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	\$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	\$166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$513	\$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	\$107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	\$637	\$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	\$1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	\$37	\$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	\$425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	\$126	\$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	\$632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$77	\$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	\$508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$296



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	\$706	\$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	\$226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	\$847	\$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	\$789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	\$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	\$7
1823930	DSR COSTS NOT AMORT 103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	\$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
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	\$6	\$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
1823930	DSR COSTS NOT AMORT 103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	\$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
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	\$21	\$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	\$77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	\$294	\$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
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	\$226	\$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	\$115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	\$615	\$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	\$363
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	\$1,222	\$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	\$844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT 103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823930	DSR COSTS NOT AMORT 103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	DSR COSTS NOT AMORT 103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$111
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$239
1823930	DSR COSTS NOT AMORT 103753	LOW INCOME WZ - ID- 2014	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT 103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930 Total				\$34,235	\$0	\$0	\$0	\$0	\$0	\$2,009	\$32,226
1823940	DSR CARRYING CHARGES 101391	DSR CARRY CHG ID-U	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES 101469	ENERGY FINANSWER94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES 101470	ENERGY FINANSWER95	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$2,318	\$0	\$0	\$0	\$0	\$0	\$0	\$2,318
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	\$159	\$0	\$0	\$0	\$0	\$159	\$0	\$0
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-\$84	\$0	\$0	\$0	\$0	\$0	\$0	-\$84
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-\$28	\$0	\$0	\$0	\$0	\$0	\$0	-\$28
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-\$77	\$0	\$0	\$0	\$0	\$0	\$0	-\$77
1823940	DSR CARRYING CHARGES 103279	CA CARRYING CHRGS LIEE - 2011	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
1823940 Total				\$1,589	\$0	\$0	\$0	\$0	\$159	\$0	\$1,429
1823950	DSR DEF AMORTIZATION 102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823950 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101662	NET LOST REVN COMM	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101663	NET LOST REVN 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 REVN ECONS	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101666	NET LOST REVN 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 REVN LOW	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101670	NET LOST REVN SERP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101671	NET LOST REVN SERP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101672	NET LOST REVN SERP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101673	NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101674	NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101675	NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101676	NET LOST REVN SCHD 5	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101678	NET LOST REVN MAJOR	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101679	NET LOST REVN MAJOR	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV 101680	NET LOST REVN 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 REVN COMM	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
1823960 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 138020	Reg Asset Current - DSM	OTHER	\$9,736	\$0	\$0	\$0	\$0	\$0	\$0	\$9,736
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	\$6,804	\$0	\$0	\$0	\$0	\$0	\$0	\$6,804
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	\$83,954	\$0	\$0	\$0	\$0	\$0	\$0	\$83,954
1823990	OTHR REG ASSET-N CST 138055	Reg Asset Current - Def RECs in Rates	OTHER	\$9,275	\$0	\$0	\$0	\$0	\$0	\$0	\$9,275
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$484
1823990	OTHR REG ASSET-N CST 138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	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	\$3,420	\$0	\$0	\$0	\$0	\$0	\$0	\$3,420
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$349
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	-\$9,736	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,736
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	\$3,555	\$0	\$0	\$0	\$0	\$0	\$0	\$3,555
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	-\$760	\$0	\$0	\$0	\$0	\$0	\$0	-\$760
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	\$169	\$0	\$0	\$0	\$0	\$169	\$0	\$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	\$11	\$0	\$0	\$11	\$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	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
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	\$4,061	\$0	\$0	\$0	\$0	\$0	\$0	\$4,061
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	\$3,160	\$0	\$0	\$0	\$0	\$0	\$0	\$3,160
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-\$6,804	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,804
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	\$3,461	\$54	\$886	\$279	\$535	\$1,509	\$198	\$0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$344	\$0	\$0	\$344	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	\$0	\$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	\$0
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	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	\$102	\$0	\$0	\$0	\$0	\$0	\$102
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	\$3,130	\$0	\$0	\$0	\$0	\$0	\$3,130
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	\$589	\$0	\$0	\$0	\$0	\$0	\$589
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	\$279	\$0	\$0	\$0	\$0	\$0	\$279
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	-\$484	\$0	\$0	\$0	\$0	\$0	-\$484
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	\$783	\$0	\$0	\$0	\$0	\$783	\$0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	\$1,381	\$0	\$0	\$0	\$1,381	\$0	\$0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	\$3,661	\$0	\$0	\$0	\$3,661	\$0	\$0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	\$1,051	\$0	\$0	\$0	\$0	\$1,051	\$0
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	\$128	\$0	\$0	\$0	\$0	\$128	\$0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	\$7,296	\$0	\$0	\$0	\$7,296	\$0	\$0
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	\$905	\$0	\$0	\$0	\$905	\$0	\$0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	\$2,663	\$0	\$0	\$2,663	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	\$330	\$0	\$0	\$330	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-\$130	\$0	\$0	\$0	\$0	\$0	-\$130
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	\$298	\$0	\$0	\$0	\$0	\$298	\$0
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	\$20	\$0	\$0	\$0	\$0	\$20	\$0
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	\$226	\$0	\$0	\$0	\$0	\$226	\$0
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	\$604	\$0	\$0	\$604	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	\$77	\$0	\$0	\$0	\$0	\$77	\$0
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-\$546	\$0	\$0	\$0	\$0	\$0	-\$546
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	\$27	\$0	\$0	\$0	\$0	\$27	\$0
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	\$1,806	\$0	\$0	\$0	\$0	\$1,806	\$0
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	\$2,492	\$0	\$0	\$0	\$0	\$2,492	\$0
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	\$152	\$0	\$0	\$0	\$0	\$152	\$0
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-\$7,928	\$0	\$0	\$0	\$0	\$0	-\$7,928
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-\$3,420	\$0	\$0	\$0	\$0	\$0	-\$3,420
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	\$30,604	\$0	\$0	\$0	\$0	\$0	\$30,604
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	\$481	\$0	\$0	\$0	\$0	\$481	\$0
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	\$7,589	\$0	\$0	\$0	\$0	\$7,589	\$0
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-\$124	\$0	\$0	\$0	\$0	\$0	-\$124
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-\$225	\$0	\$0	\$0	\$0	\$0	-\$225
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	\$886	\$0	\$0	\$0	\$0	\$886	\$0
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	\$3,002	\$0	\$0	\$0	\$0	\$3,002	\$0
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	\$2,109	\$0	\$0	\$0	\$0	\$2,109	\$0
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	\$11	\$0	\$0	\$0	\$0	\$11	\$0



Regulatory Assets (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-\$89	\$0	\$0	\$0	\$0	\$0	-\$89
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-\$300	\$0	\$0	\$0	\$0	\$0	-\$300
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-\$231	\$0	\$0	\$0	\$0	\$0	-\$231
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	\$4,079	\$0	\$0	\$0	\$0	\$0	\$4,079
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	\$298	\$0	\$0	\$0	\$0	\$0	\$298
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	\$232	\$0	\$0	\$0	\$0	\$0	\$232
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	\$6,408	\$0	\$0	\$0	\$0	\$0	\$6,408
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	\$11,879	\$0	\$0	\$0	\$0	\$0	\$11,879
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	\$2,870	\$0	\$0	\$0	\$0	\$0	\$2,870
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	\$237	\$0	\$0	\$0	\$0	\$0	\$237
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-\$236	\$0	\$0	\$0	\$0	\$0	-\$236
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-\$1,426	\$0	\$0	\$0	\$0	\$0	-\$1,426
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	\$8,052	\$0	\$0	\$0	\$0	\$0	\$8,052
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	\$2,184	\$0	\$0	\$0	\$0	\$0	\$2,184
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	\$26,682	\$0	\$0	\$0	\$0	\$0	\$26,682
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	\$19,161	\$0	\$0	\$0	\$0	\$0	\$19,161
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	\$91	\$0	\$0	\$0	\$0	\$0	\$91
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	\$5,733	\$0	\$0	\$0	\$0	\$0	\$5,733
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-\$410	\$0	\$0	\$0	\$0	\$0	-\$410
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	\$15,715	\$0	\$0	\$0	\$0	\$0	\$15,715
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	\$3,561	\$0	\$0	\$0	\$0	\$0	\$3,561
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-\$2,181	\$0	\$0	\$0	\$0	\$0	-\$2,181
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-\$2,140	\$0	\$0	\$0	\$0	\$0	-\$2,140
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	\$11,143	\$0	\$0	\$0	\$0	\$0	\$11,143
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	\$13,548	\$0	\$0	\$0	\$0	\$0	\$13,548
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	\$6,064	\$0	\$0	\$0	\$0	\$0	\$6,064
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	\$57	\$0	\$0	\$0	\$0	\$0	\$57
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$34
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	\$4,183	\$0	\$0	\$0	\$0	\$0	\$4,183
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-\$35	\$0	\$0	\$0	\$0	\$0	-\$35
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	-\$1,355	\$0	\$0	\$0	\$0	\$0	-\$1,355
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-\$794	\$0	\$0	\$0	\$0	\$0	-\$794
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-\$26	\$0	\$0	\$0	\$0	\$0	-\$26
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	\$61	\$0	\$0	\$0	\$0	\$0	\$61
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-\$142	\$0	\$0	\$0	\$0	\$0	-\$142
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	-\$32	\$0	\$0	\$0	\$0	\$0	-\$32
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	\$2,737	\$0	\$0	\$0	\$0	\$0	\$2,737
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	-\$181	\$0	\$0	\$0	\$0	\$0	-\$181
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$101
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-\$5,021	\$0	\$0	\$0	\$0	\$0	-\$5,021
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	\$351	\$0	\$0	\$0	\$0	\$0	\$351
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-\$3,931	\$0	\$0	\$0	\$0	\$0	-\$3,931
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$20
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



Regulatory Assets (Actuals)

13 Month Average as of December 2014

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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	\$909	\$0	\$0	\$0	\$909	\$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	\$414	\$0	\$0	\$0	\$414	\$0	\$0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	\$682	\$0	\$0	\$0	\$0	\$682	\$0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	\$111	\$0	\$0	\$0	\$111	\$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	\$4,500	\$0	\$0	\$4,500	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - 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	\$26	\$0	\$0	\$0	\$0	\$0	\$26
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	-\$2	\$0	\$0	\$0	\$0	\$0	-\$2
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 INTERVENOR	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	-\$108	\$0	\$0	\$0	\$0	-\$108	\$0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$40	\$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
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	\$112	\$0	\$0	\$0	\$0	\$0	\$112
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	\$780	\$0	\$0	\$0	\$0	\$0	\$780
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$223
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	\$1,029	\$0	\$0	\$0	\$0	\$0	\$1,029
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	\$7,217	\$0	\$0	\$0	\$0	\$0	\$7,217
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-\$5	\$0	\$0	\$0	\$0	\$0	-\$5
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	\$593	\$0	\$0	\$0	\$0	\$0	\$593
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	\$1,834	\$0	\$0	\$0	\$0	\$0	\$1,834
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$125
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	\$14,814	\$0	\$0	\$0	\$0	\$0	\$14,814
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-\$57	\$0	\$0	\$0	\$0	\$0	-\$57
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	\$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
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Recl	OTHER	\$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
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-\$2,614	\$0	\$0	\$0	\$0	\$0	-\$2,614
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$77
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-\$21	\$0	\$0	\$0	\$0	\$0	-\$21
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-\$15,356	\$0	\$0	\$0	\$0	\$0	-\$15,356



Regulatory Assets (Actuals)

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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-\$40,132	\$0	\$0	\$0	\$0	\$0	\$0	-\$40,132	
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$116	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-\$25,851	\$0	\$0	\$0	\$0	\$0	\$0	-\$25,851	
1823990	OTHR REG ASSET-N CST	503100	Airfare	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503110	Lodging	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503111	Off-Site Facility Rentals	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503115	On-Site Meals & Refreshments	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503120	Meals & Entertainment	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503125	Vehicle Rental and Expense	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503135	Auto Expense/Parking/Mileage	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	503400	Other Employee Related Expenses	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	530055	Consulting/Technical Services	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	610005	SEC 174 94-98 7 99-00 RAR	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44	
1823990	OTHR REG ASSET-N CST	610019	SAPERROR	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	
1823990	OTHR REG ASSET-N CST	610344	SAPERROR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$50	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	
1823990 Total					\$247,753	\$54	\$886	\$5,133	\$9,257	\$11,666	\$2,376	\$0	\$218,380
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	-\$166	\$0	-\$166	\$0	\$0	\$0	\$0	\$0	
1823993 Total					-\$166	\$0	-\$166	\$0	\$0	\$0	\$0	\$0	
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	-\$299	\$0	\$0	-\$299	\$0	\$0	\$0	\$0	
1823994 Total					-\$299	\$0	\$0	-\$299	\$0	\$0	\$0	\$0	
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	-\$102	\$0	\$0	\$0	\$0	\$0	-\$102	\$0	
1823995 Total					-\$102	\$0	\$0	\$0	\$0	\$0	-\$102	\$0	
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	\$5,682	\$0	\$0	\$0	\$0	\$0	\$0	\$5,682	
1823999 Total					\$5,682	\$0	\$0	\$0	\$0	\$0	\$0	\$5,682	
Grand Total					\$662,706	\$9,103	\$107,114	\$37,419	\$68,050	\$194,700	\$27,289	1133.93	218174.7

B17. DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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	-\$25,929	-\$402	-\$6,615	-\$2,080	-\$3,991	-\$11,265	-\$1,475	-\$99	\$0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	-\$15,156	-\$235	-\$3,867	-\$1,216	-\$2,333	-\$6,585	-\$862	-\$58	\$0
1080000	AC PR DPR EL PL SR 3108000	FEE LAND - LEASED	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	-\$450,751	-\$6,992	-\$115,003	-\$36,166	-\$69,377	-\$195,842	-\$25,647	-\$1,723	\$0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	-\$1,545,980	-\$23,982	-\$394,436	-\$124,042	-\$237,950	-\$671,696	-\$87,963	-\$9,911	\$0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	-\$404,195	-\$6,270	-\$103,125	-\$32,431	-\$62,212	-\$175,614	-\$22,998	-\$1,545	\$0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$202,646	-\$3,143	-\$51,702	-\$16,259	-\$31,190	-\$88,045	-\$11,530	-\$775	\$0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-\$14,962	-\$232	-\$3,817	-\$1,201	-\$2,303	-\$6,501	-\$851	-\$57	\$0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	-\$26	\$0	-\$7	-\$2	-\$4	-\$11	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	-\$3,597	-\$56	-\$918	-\$289	-\$554	-\$1,563	-\$205	-\$14	\$0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	-\$100	-\$2	-\$25	-\$8	-\$15	-\$43	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	-\$52	-\$1	-\$13	-\$4	-\$8	-\$23	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	-\$160	-\$2	-\$41	-\$13	-\$25	-\$70	-\$9	-\$1	\$0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-\$155	-\$2	-\$40	-\$12	-\$24	-\$68	-\$9	-\$1	\$0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	-\$4,338	-\$67	-\$1,107	-\$348	-\$668	-\$1,885	-\$247	-\$17	\$0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	-\$224	-\$3	-\$57	-\$18	-\$34	-\$97	-\$13	-\$1	\$0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-\$989	-\$15	-\$252	-\$79	-\$152	-\$430	-\$56	-\$4	\$0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-\$23,027	-\$357	-\$5,875	-\$1,848	-\$3,544	-\$10,005	-\$1,310	-\$88	\$0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-\$12,293	-\$191	-\$3,136	-\$986	-\$1,892	-\$5,341	-\$699	-\$47	\$0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-\$771	-\$12	-\$197	-\$62	-\$119	-\$335	-\$44	-\$3	\$0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-\$4,921	-\$76	-\$1,256	-\$395	-\$757	-\$2,138	-\$280	-\$19	\$0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-\$14,357	-\$223	-\$3,663	-\$1,152	-\$2,210	-\$6,238	-\$817	-\$55	\$0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-\$1,139	-\$18	-\$291	-\$91	-\$175	-\$495	-\$65	-\$4	\$0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-\$13,088	-\$203	-\$3,339	-\$1,050	-\$2,014	-\$5,687	-\$745	-\$50	\$0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-\$128,035	-\$1,986	-\$32,666	-\$10,273	-\$19,707	-\$55,629	-\$7,285	-\$490	\$0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-\$151	-\$2	-\$39	-\$12	-\$23	-\$66	-\$9	-\$1	\$0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-\$3,780	-\$59	-\$964	-\$303	-\$582	-\$1,642	-\$215	-\$14	\$0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-\$30	\$0	-\$8	-\$2	-\$5	-\$13	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-\$70	-\$1	-\$18	-\$6	-\$11	-\$30	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-\$12,957	-\$201	-\$3,306	-\$1,040	-\$1,994	-\$5,630	-\$737	-\$50	\$0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-\$37,089	-\$575	-\$9,463	-\$2,976	-\$5,709	-\$16,114	-\$2,110	-\$142	\$0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-\$4,413	-\$68	-\$1,126	-\$354	-\$679	-\$1,917	-\$251	-\$17	\$0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-\$19,977	-\$279	-\$4,586	-\$1,442	-\$2,767	-\$7,810	-\$1,023	-\$69	\$0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-\$2,144	-\$33	-\$547	-\$172	-\$330	-\$931	-\$122	-\$8	\$0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	-\$97	-\$2	-\$25	-\$8	-\$15	-\$42	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-\$1,122	-\$17	-\$286	-\$90	-\$173	-\$488	-\$64	-\$4	\$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	\$0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-\$702	-\$11	-\$179	-\$56	-\$108	-\$305	-\$40	-\$3	\$0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-\$5,784	-\$90	-\$1,476	-\$464	-\$890	-\$2,513	-\$329	-\$22	\$0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	-\$34,190	-\$530	-\$8,723	-\$2,743	-\$5,262	-\$14,855	-\$1,945	-\$131	\$0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-\$2,189	-\$34	-\$559	-\$176	-\$337	-\$951	-\$125	-\$8	\$0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	-\$566,430	-\$8,787	-\$144,517	-\$45,448	-\$87,182	-\$246,102	-\$32,229	-\$2,166	\$0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	-\$72,385	-\$1,123	-\$18,468	-\$5,808	-\$11,141	-\$31,450	-\$4,119	-\$277	\$0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$50,511	-\$784	-\$12,887	-\$4,053	-\$7,774	-\$21,946	-\$2,874	-\$193	\$0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-\$2,233	-\$35	-\$570	-\$179	-\$344	-\$970	-\$127	-\$9	\$0
1080000	AC PR DPR EL PL SR 3501000	LAND OWNED IN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-\$35,173	-\$546	-\$8,974	-\$2,822	-\$5,414	-\$15,282	-\$2,001	-\$134	\$0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-\$30,620	-\$475	-\$7,812	-\$2,457	-\$4,713	-\$13,304	-\$1,742	-\$117	\$0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	-\$330,917	-\$5,133	-\$84,429	-\$26,551	-\$50,933	-\$143,776	-\$18,828	-\$1,265	\$0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-\$29,314	-\$455	-\$7,479	-\$2,352	-\$4,512	-\$12,736	-\$1,668	-\$112	\$0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-\$4,572	-\$71	-\$1,166	-\$367	-\$704	-\$1,986	-\$260	-\$17	\$0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-\$265,900	-\$4,125	-\$67,841	-\$21,335	-\$40,926	-\$115,528	-\$15,129	-\$1,017	\$0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-\$280,335	-\$4,349	-\$71,524	-\$22,493	-\$43,148	-\$121,800	-\$15,950	-\$1,072	\$0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-\$417,337	-\$6,474	-\$106,478	-\$33,485	-\$64,235	-\$181,324	-\$23,746	-\$1,596	\$0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	-\$804	-\$12	-\$205	-\$65	-\$124	-\$349	-\$46	-\$3	\$0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-\$2,005	-\$31	-\$512	-\$161	-\$309	-\$871	-\$114	-\$8	\$0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-\$4,280	-\$66	-\$1,092	-\$343	-\$659	-\$1,860	-\$244	-\$16	\$0



Depreciation Reserve (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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 3601000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	IDU	-\$534	\$0	\$0	\$0	\$0	\$0	-\$534	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	OR	-\$2,752	\$0	-\$2,752	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	CA	-\$675	-\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	UT	-\$2,710	\$0	\$0	\$0	\$0	-\$2,710	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WA	-\$154	\$0	\$0	-\$154	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYP	-\$1,202	\$0	\$0	\$0	-\$1,202	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYU	-\$730	\$0	\$0	\$0	-\$730	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	IDU	-\$587	\$0	\$0	\$0	\$0	\$0	-\$587	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	OR	-\$5,773	\$0	-\$5,773	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	CA	-\$954	-\$954	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	UT	-\$9,536	\$0	\$0	\$0	\$0	-\$9,536	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WA	-\$864	\$0	\$0	-\$864	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYP	-\$2,893	\$0	\$0	\$0	-\$2,893	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYU	-\$269	\$0	\$0	\$0	-\$269	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	IDU	-\$11,103	\$0	\$0	\$0	\$0	\$0	-\$11,103	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	OR	-\$70,209	\$0	-\$70,209	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	CA	-\$5,940	-\$5,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	UT	-\$96,420	\$0	\$0	\$0	\$0	-\$96,420	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WA	-\$18,052	\$0	\$0	-\$18,052	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYP	-\$34,223	\$0	\$0	\$0	-\$34,223	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYU	-\$2,356	\$0	\$0	\$0	-\$2,356	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	IDU	-\$143	\$0	\$0	\$0	\$0	\$0	-\$143	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	OR	-\$1,024	\$0	-\$1,024	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	CA	-\$1,193	-\$1,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	UT	-\$1,195	\$0	\$0	\$0	\$0	-\$1,195	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WA	-\$319	\$0	\$0	-\$319	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WYP	-\$675	\$0	\$0	\$0	-\$675	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WYU	-\$11	\$0	\$0	\$0	-\$11	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	IDU	-\$34,674	\$0	\$0	\$0	\$0	\$0	-\$34,674	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	OR	-\$225,575	\$0	-\$225,575	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	CA	-\$31,454	-\$31,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	UT	-\$137,995	\$0	\$0	\$0	\$0	-\$137,995	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WA	-\$57,554	\$0	\$0	-\$57,554	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WYP	-\$54,892	\$0	\$0	\$0	-\$54,892	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WYU	-\$12,420	\$0	\$0	\$0	-\$12,420	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	IDU	-\$16,023	\$0	\$0	\$0	\$0	\$0	-\$16,023	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OR	-\$117,069	\$0	-\$117,069	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	CA	-\$16,595	-\$16,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	UT	-\$77,333	\$0	\$0	\$0	\$0	-\$77,333	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WA	-\$28,948	\$0	\$0	-\$28,948	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WYP	-\$32,165	\$0	\$0	\$0	-\$32,165	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WYU	-\$4,269	\$0	\$0	\$0	-\$4,269	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	IDU	-\$3,835	\$0	\$0	\$0	\$0	\$0	-\$3,835	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	OR	-\$38,443	\$0	-\$38,443	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	CA	-\$9,895	-\$9,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UT	-\$72,111	\$0	\$0	\$0	\$0	-\$72,111	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WA	-\$8,938	\$0	\$0	-\$8,938	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WYP	-\$7,672	\$0	\$0	\$0	-\$7,672	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WYU	-\$2,520	\$0	\$0	\$0	-\$2,520	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	IDU	-\$12,600	\$0	\$0	\$0	\$0	\$0	-\$12,600	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	OR	-\$73,052	\$0	-\$73,052	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	CA	-\$11,503	-\$11,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UT	-\$199,291	\$0	\$0	\$0	\$0	-\$199,291	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WA	-\$10,512	\$0	\$0	-\$10,512	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WYP	-\$19,546	\$0	\$0	\$0	-\$19,546	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WYU	-\$13,168	\$0	\$0	\$0	-\$13,168	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	IDU	-\$26,008	\$0	\$0	\$0	\$0	\$0	-\$26,008	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	OR	-\$206,511	\$0	-\$206,511	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	CA	-\$25,888	-\$25,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	UT	-\$113,359	\$0	\$0	\$0	\$0	-\$113,359	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WA	-\$50,930	\$0	\$0	-\$50,930	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WYP	-\$35,136	\$0	\$0	\$0	-\$35,136	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WYU	-\$5,560	\$0	\$0	\$0	-\$5,560	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
13 Month Average as of December 2014
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Services	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	\$-4,489	\$0	\$0	\$0	\$0	\$0	\$-4,489	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	-\$31,274	\$0	-\$31,274	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	-\$2,501	-\$2,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	-\$35,029	\$0	\$0	\$0	\$0	-\$35,029	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	-\$7,229	\$0	\$0	-\$7,229	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	-\$4,949	\$0	\$0	\$0	-\$4,949	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	-\$709	\$0	\$0	\$0	-\$709	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	-\$10,277	\$0	\$0	\$0	\$0	\$0	-\$10,277	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	-\$72,277	\$0	-\$72,277	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	-\$4,906	-\$4,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	-\$50,985	\$0	\$0	\$0	\$0	-\$50,985	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	-\$15,285	\$0	\$0	-\$15,285	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	-\$11,137	\$0	\$0	\$0	-\$11,137	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	-\$2,729	\$0	\$0	\$0	-\$2,729	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	-\$9,572	\$0	\$0	\$0	\$0	\$0	-\$9,572	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	-\$32,314	\$0	-\$32,314	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	-\$2,190	-\$2,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	-\$34,446	\$0	\$0	\$0	\$0	-\$34,446	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	-\$3,109	\$0	\$0	-\$3,109	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	-\$2,800	\$0	\$0	\$0	-\$2,800	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	-\$918	\$0	\$0	\$0	-\$918	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-\$142	\$0	\$0	\$0	\$0	\$0	-\$142	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	-\$2,048	\$0	-\$2,048	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	-\$197	-\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	-\$3,481	\$0	\$0	\$0	\$0	-\$3,481	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	-\$355	\$0	\$0	-\$355	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-\$839	\$0	\$0	\$0	-\$839	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-\$132	\$0	\$0	\$0	-\$132	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-\$423	\$0	\$0	\$0	\$0	\$0	-\$423	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-\$9,854	\$0	-\$9,854	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-\$539	-\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-\$12,371	\$0	\$0	\$0	\$0	-\$12,371	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-\$1,882	\$0	\$0	-\$1,882	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-\$3,114	\$0	\$0	\$0	-\$3,114	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-\$1,019	\$0	\$0	\$0	-\$1,019	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	-\$4	\$0	\$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	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	-\$26	\$0	\$0	\$0	\$0	-\$26	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	-\$11	\$0	\$0	\$0	-\$11	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	-\$5	\$0	\$0	\$0	-\$5	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	-\$1,969	-\$48	-\$597	-\$136	-\$147	-\$963	-\$77	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	-\$4,287	\$0	\$0	\$0	\$0	\$0	-\$4,287	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	-\$8,667	\$0	-\$8,667	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	-\$2,565	-\$40	-\$654	-\$206	-\$395	-\$1,114	-\$146	-\$10	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	-\$562	-\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	-\$26,650	-\$589	-\$7,180	-\$2,076	-\$3,788	-\$11,462	-\$1,482	-\$73	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	-\$12,049	\$0	\$0	\$0	\$0	-\$12,049	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	-\$6,201	\$0	\$0	-\$6,201	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	-\$1,365	\$0	\$0	\$0	-\$1,365	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	-\$1,515	\$0	\$0	\$0	-\$1,515	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	-\$1,884	-\$46	-\$571	-\$130	-\$141	-\$922	-\$74	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	-\$689	\$0	-\$689	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	-\$1,014	-\$16	-\$259	-\$81	-\$156	-\$441	-\$58	-\$4	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	-\$56	-\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	-\$14,107	-\$312	-\$3,801	-\$1,099	-\$2,005	-\$6,067	-\$784	-\$39	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-\$201	\$0	\$0	\$0	\$0	-\$201	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-\$372	\$0	\$0	-\$372	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-\$228	\$0	\$0	\$0	-\$228	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	-\$11	\$0	\$0	\$0	-\$11	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-\$2,103	-\$51	-\$638	-\$145	-\$157	-\$1,029	-\$82	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-\$240	\$0	\$0	\$0	\$0	\$0	-\$240	\$0	\$0



Depreciation Reserve (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-\$489	\$0	-\$489	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-\$17	\$0	-\$4	-\$1	-\$3	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-\$998	-\$15	-\$255	-\$80	-\$154	-\$434	-\$57	-\$4
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-\$51	-\$51	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-\$22,618	-\$500	-\$6,094	-\$1,762	-\$3,215	-\$9,728	-\$1,258	-\$62
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-\$696	\$0	\$0	\$0	\$0	-\$696	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-\$341	\$0	\$0	-\$341	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-\$1,064	\$0	\$0	\$0	-\$1,064	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-\$31	\$0	\$0	\$0	-\$31	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-\$3	\$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	-\$21	\$0	-\$21	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	-\$264	-\$4	-\$67	-\$21	-\$41	-\$115	-\$15	-\$1
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-\$132	-\$3	-\$36	-\$10	-\$19	-\$57	-\$7	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	-\$19	\$0	\$0	\$0	\$0	-\$19	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-\$2	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-\$191	\$0	\$0	\$0	\$0	-\$191	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$69	\$0	-\$69	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-\$291	-\$4	-\$72	-\$23	-\$43	-\$122	-\$16	-\$1
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-\$45	-\$45	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$598	-\$13	-\$161	-\$47	-\$85	-\$257	-\$33	-\$2
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,489	\$0	\$0	\$0	\$0	-\$1,489	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$8	\$0	\$0	-\$8	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-\$262	\$0	\$0	\$0	-\$262	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$8	\$0	-\$8	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	-\$44	-\$1	-\$11	-\$4	-\$7	-\$19	-\$2	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$97	-\$2	-\$26	-\$8	-\$14	-\$42	-\$5	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$163	\$0	\$0	\$0	\$0	-\$163	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$6	\$0	\$0	-\$6	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-\$36	\$0	\$0	\$0	-\$36	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-\$816	\$0	\$0	\$0	\$0	-\$816	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-\$244	\$0	-\$244	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-\$110	-\$2	-\$27	-\$8	-\$19	-\$47	-\$7	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-\$3,481	-\$54	-\$888	-\$279	-\$536	-\$1,512	-\$198	-\$13
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-\$200	-\$200	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-\$583	-\$13	-\$157	-\$45	-\$83	-\$251	-\$32	-\$2
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-\$4,584	\$0	\$0	\$0	\$0	-\$4,584	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-\$27	\$0	\$0	-\$27	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-\$749	\$0	\$0	\$0	-\$749	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-\$222	\$0	\$0	\$0	-\$222	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-\$1,105	\$0	\$0	\$0	\$0	-\$1,105	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-\$5,346	\$0	-\$5,346	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-\$147	-\$2	-\$36	-\$11	-\$25	-\$63	-\$9	-\$1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-\$2,172	-\$34	-\$654	-\$174	-\$334	-\$944	-\$124	-\$8
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-\$347	-\$347	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-\$283	-\$6	-\$76	-\$22	-\$40	-\$122	-\$16	-\$1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-\$7,097	\$0	\$0	\$0	\$0	-\$7,097	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-\$91	\$0	\$0	-\$91	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-\$1,243	\$0	\$0	\$0	-\$1,243	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-\$267	\$0	\$0	\$0	-\$267	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-\$61	\$0	-\$61	\$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	-\$1,598	-\$25	-\$408	-\$128	-\$246	-\$694	-\$91	-\$6
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-\$91	\$0	\$0	\$0	\$0	-\$91	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	-\$303	\$0	\$0	\$0	\$0	-\$303	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-\$1,010	\$0	-\$1,010	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	-\$16	\$0	-\$4	-\$1	-\$3	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	-\$754	-\$12	-\$192	-\$60	-\$116	-\$327	-\$43	-\$3
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-\$118	-\$118	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	3920900	TRAILERS	SO	-\$195	-\$4	-\$52	-\$15	-\$28	-\$84	-\$11	-\$1
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-\$1,602	\$0	\$0	\$0	\$0	-\$1,602	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-\$328	\$0	\$0	-\$328	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-\$753	\$0	\$0	\$0	-\$753	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-\$147	\$0	\$0	\$0	-\$147	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-\$31	\$0	\$0	\$0	\$0	\$0	-\$31	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-\$12	\$0	-\$12	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-\$133	-\$2	-\$34	-\$11	-\$21	-\$58	-\$8	-\$1
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-\$25	-\$25	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-\$17	\$0	-\$5	-\$1	-\$2	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-\$115	\$0	\$0	\$0	\$0	-\$115	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-\$59	\$0	\$0	\$0	-\$59	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-\$8	\$0	\$0	\$0	-\$8	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-\$130	\$0	-\$130	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-\$214	-\$3	-\$56	-\$17	-\$33	-\$93	-\$12	-\$1
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-\$194	-\$4	-\$52	-\$15	-\$28	-\$83	-\$11	-\$1
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-\$543	\$0	\$0	\$0	\$0	-\$543	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-\$4	\$0	\$0	-\$4	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-\$44	\$0	\$0	\$0	-\$44	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-\$685	-\$15	-\$185	-\$53	-\$97	-\$295	-\$38	-\$2
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-\$160	\$0	\$0	\$0	\$0	\$0	-\$160	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-\$1,454	\$0	-\$1,454	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	-\$1,950	-\$30	-\$498	-\$156	-\$300	-\$847	-\$111	-\$7
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-\$112	-\$112	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-\$103	-\$2	-\$28	-\$8	-\$15	-\$44	-\$6	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-\$1,860	\$0	\$0	\$0	\$0	-\$1,860	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-\$312	\$0	\$0	-\$312	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-\$501	\$0	\$0	\$0	-\$501	\$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	-\$767	\$0	\$0	\$0	\$0	-\$767	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-\$4,999	\$0	-\$4,999	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-\$12,428	-\$193	-\$3,171	-\$997	-\$1,913	-\$5,408	-\$707	-\$48
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-\$381	-\$381	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-\$2,539	-\$56	-\$684	-\$198	-\$361	-\$1,092	-\$141	-\$7
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-\$5,885	\$0	\$0	\$0	\$0	-\$5,885	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-\$1,512	\$0	\$0	-\$1,512	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-\$2,017	\$0	\$0	\$0	-\$2,017	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-\$278	\$0	\$0	\$0	-\$278	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-\$670	\$0	\$0	\$0	\$0	-\$670	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-\$4,409	\$0	-\$4,409	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	-\$3,257	-\$51	-\$831	-\$261	-\$501	-\$1,415	-\$185	-\$12
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-\$249	-\$249	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-\$2,284	-\$50	-\$615	-\$178	-\$325	-\$982	-\$127	-\$6
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-\$3,560	\$0	\$0	\$0	\$0	-\$3,560	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-\$845	\$0	\$0	-\$845	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-\$1,220	\$0	\$0	\$0	-\$1,220	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-\$366	\$0	\$0	\$0	-\$366	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-\$877	\$0	\$0	\$0	\$0	-\$877	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-\$3,510	\$0	-\$3,510	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-\$363	-\$6	-\$93	-\$29	-\$56	-\$158	-\$21	-\$1
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-\$530	-\$530	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-\$3,230	\$0	\$0	\$0	\$0	-\$3,230	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-\$1,563	\$0	\$0	-\$1,563	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-\$1,412	\$0	\$0	\$0	-\$1,412	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-\$297	\$0	\$0	\$0	-\$297	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$60	\$0	\$0	\$0	\$0	-\$60	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$397	\$0	-\$397	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-\$70	-\$1	-\$18	-\$6	-\$11	-\$30	-\$4	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-\$79	-\$79	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-\$56	-\$1	-\$15	-\$4	-\$8	-\$24	-\$3	\$0



Depreciation Reserve (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	UT	-\$648	\$0	\$0	\$0	\$0	-\$648	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-\$75	\$0	\$0	-\$75	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$90	\$0	\$0	-\$90	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-\$547	\$0	\$0	\$0	\$0	-\$547	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-\$3,931	\$0	-\$3,931	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-\$449	-\$7	-\$114	-\$36	-\$69	-\$195	-\$26	-\$2
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-\$444	-\$444	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-\$70	-\$2	-\$19	-\$5	-\$10	-\$30	-\$4	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-\$4,256	\$0	\$0	\$0	\$0	-\$4,256	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-\$2,097	\$0	\$0	-\$2,097	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-\$768	\$0	\$0	-\$768	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-\$282	\$0	\$0	-\$282	\$0	\$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	-\$1,401	-\$22	-\$357	-\$112	-\$216	-\$609	-\$80	-\$5
1080000	AC PR DPR EL PL SR	3961000	CRANES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	-\$193	\$0	-\$193	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-\$7,770	-\$121	-\$1,982	-\$623	-\$1,996	-\$3,376	-\$442	-\$30
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-\$483	-\$11	-\$130	-\$38	-\$69	-\$208	-\$27	-\$1
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-\$582	\$0	\$0	\$0	\$0	-\$582	\$0	\$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-\$84	\$0	\$0	\$0	-\$84	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$543	\$0	\$0	\$0	\$0	-\$543	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$3,779	\$0	-\$3,779	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-\$82	-\$1	-\$21	-\$7	-\$13	-\$36	-\$5	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-\$319	-\$319	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-\$92	-\$2	-\$25	-\$7	-\$13	-\$40	-\$5	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-\$4,824	\$0	\$0	\$0	\$0	-\$4,824	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-\$1,478	\$0	\$0	-\$1,478	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-\$919	\$0	\$0	-\$919	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$150	\$0	\$0	-\$150	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-\$285	\$0	\$0	\$0	\$0	-\$285	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-\$742	\$0	-\$742	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-\$2,373	-\$37	-\$606	-\$190	-\$365	-\$1,031	-\$135	-\$9
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-\$130	-\$130	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-\$147	-\$3	-\$40	-\$11	-\$21	-\$63	-\$8	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-\$1,481	\$0	\$0	\$0	\$0	-\$1,481	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-\$632	\$0	\$0	-\$632	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-\$294	\$0	\$0	-\$294	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-\$219	\$0	\$0	-\$219	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-\$801	-\$20	-\$243	-\$55	-\$60	-\$392	-\$31	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-\$1,912	\$0	\$0	\$0	\$0	-\$1,912	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-\$18,911	\$0	-\$18,911	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	-\$39	-\$1	-\$10	-\$3	-\$7	-\$17	-\$2	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-\$36,688	-\$569	-\$9,360	-\$2,944	-\$5,647	-\$15,940	-\$2,087	-\$140
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-\$1,206	-\$1,206	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-\$20,171	-\$446	-\$5,435	-\$1,571	-\$2,867	-\$8,676	-\$1,122	-\$56
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-\$13,139	\$0	\$0	\$0	\$0	-\$13,139	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-\$5,230	\$0	\$0	-\$5,230	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-\$9,014	\$0	\$0	\$0	-\$9,014	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-\$1,313	\$0	\$0	\$0	-\$1,313	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-\$114	\$0	\$0	\$0	\$0	-\$114	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-\$710	\$0	-\$710	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	-\$16	\$0	-\$4	-\$1	-\$3	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-\$822	-\$13	-\$210	-\$66	-\$127	-\$357	-\$47	-\$3
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-\$61	-\$61	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-\$185	-\$4	-\$50	-\$14	-\$26	-\$79	-\$10	-\$1
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-\$851	\$0	\$0	\$0	\$0	-\$851	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-\$261	\$0	\$0	-\$261	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-\$309	\$0	\$0	-\$309	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-\$24	\$0	\$0	-\$24	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-\$152	-\$4	-\$46	-\$11	-\$11	-\$74	-\$6	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-\$30	\$0	\$0	\$0	\$0	-\$30	\$0	\$0



Depreciation Reserve (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	3980000	MISCELLANEOUS EQUIPMENT	OR	-\$317	\$0	-\$317	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-\$960	-\$13	-\$219	-\$69	-\$132	-\$374	-\$49	-\$3
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-\$16	-\$16	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-\$1,621	-\$36	-\$437	-\$126	-\$230	-\$697	-\$90	-\$4
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-\$229	\$0	\$0	\$0	\$0	-\$229	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-\$67	\$0	\$0	-\$67	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-\$111	\$0	\$0	\$0	-\$111	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-\$12	\$0	\$0	\$0	-\$12	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3992200	LAND RIGHTS	SE	-\$41,110	-\$627	-\$10,058	-\$3,116	-\$6,976	-\$17,615	-\$2,573	-\$145
1080000	AC PR DPR EL PL SR	3993000	ENGINEERING SUPP-OFF WORK(SECY.MAP.DRAF	SE	-\$26,350	-\$402	-\$6,447	-\$1,997	-\$4,471	-\$11,290	-\$1,649	-\$93
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	-\$7,515	-\$115	-\$1,839	-\$570	-\$1,275	-\$3,220	-\$470	-\$27
1080000	AC PR DPR EL PL SR	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	-\$2,047	-\$31	-\$501	-\$155	-\$347	-\$877	-\$128	-\$7
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-\$39,248	-\$599	-\$9,602	-\$2,975	-\$6,660	-\$16,817	-\$2,457	-\$138
1080000	AC PR DPR EL PL SR	3994600	LONGWALL SHIELDS	SE	-\$7,679	-\$117	-\$1,879	-\$582	-\$1,303	-\$3,290	-\$481	-\$27
1080000	AC PR DPR EL PL SR	3994700	LONGWALL EQUIPMENT	SE	-\$2,602	-\$40	-\$637	-\$197	-\$442	-\$1,115	-\$163	-\$9
1080000	AC PR DPR EL PL SR	3994800	MAINLINE EXTENSION	SE	-\$11,872	-\$181	-\$2,905	-\$900	-\$2,014	-\$5,087	-\$743	-\$42
1080000	AC PR DPR EL PL SR	3994900	SECTION EXTENSION	SE	-\$2,798	-\$43	-\$685	-\$212	-\$475	-\$1,199	-\$175	-\$10
1080000	AC PR DPR EL PL SR	3995100	VEHICLES	SE	-\$828	-\$13	-\$203	-\$63	-\$140	-\$355	-\$52	-\$3
1080000	AC PR DPR EL PL SR	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	-\$4,163	-\$64	-\$1,018	-\$315	-\$706	-\$1,784	-\$261	-\$15
1080000	AC PR DPR EL PL SR	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	-\$1,445	-\$22	-\$354	-\$110	-\$245	-\$619	-\$90	-\$5
1080000	AC PR DPR EL PL SR	3996100	COMPUTERS - MAINFRAME	SE	-\$290	-\$4	-\$71	-\$22	-\$49	-\$124	-\$18	-\$1
1080000	AC PR DPR EL PL SR	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	-\$31,580	-\$482	-\$7,727	-\$2,393	-\$5,359	-\$13,531	-\$1,977	-\$111
1080000 Total					-\$8,082,253	-\$203,466	-\$2,337,486	-\$661,315	-\$1,125,142	-\$3,280,216	-\$453,989	-\$20,639
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	\$353	\$0	\$0	\$0	\$0	\$0	\$353	\$0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	\$2,464	\$0	\$0	\$0	\$0	\$2,464	\$0	\$0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	\$899	\$0	\$0	\$0	\$899	\$0	\$0	\$0
1083000 Total					\$3,716	\$0	\$0	\$0	\$899	\$2,464	\$353	\$0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	\$855	\$13	\$218	\$69	\$132	\$372	\$49	\$3
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-\$67	-\$1	-\$15	-\$5	-\$9	-\$25	-\$3	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	\$189	\$0	\$0	\$0	\$0	\$0	\$189	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-\$14	\$0	-\$14	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	\$1,614	\$0	\$0	\$0	\$0	\$1,614	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	\$144	\$0	\$0	\$144	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	-\$9	\$0	-\$2	-\$1	-\$1	-\$4	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	UT	\$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
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	\$41	\$1	\$11	\$3	\$6	\$18	\$2	\$0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$69
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-\$2,146	-\$33	-\$548	-\$172	-\$330	-\$932	-\$122	-\$8
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	\$2,516	\$39	\$642	\$202	\$387	\$1,093	\$143	\$10
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$1,970	\$31	\$503	\$158	\$303	\$856	\$112	\$8
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	SG	\$2,391	\$37	\$610	\$192	\$368	\$1,039	\$136	\$9
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$610	\$0	\$610	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$501	\$501	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$806	\$0	\$0	\$0	\$0	\$806	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$324	\$0	\$0	\$324	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$344	\$0	\$0	\$0	\$344	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$379	\$8	\$102	\$29	\$54	\$163	\$21	\$1
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000 Total					\$10,909	\$591	\$2,117	\$943	\$1,403	\$4,998	\$588	\$22
Grand Total					-\$8,067,629	-\$202,874	-\$2,335,369	-\$660,371	-\$1,122,841	-\$3,272,754	-\$453,048	-\$20,617

B18. AMORTIZATION RESERVE



Amortization Reserve (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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	-826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	-\$3,309	-\$51	-\$844	-\$266	-\$509	-\$1,438	-\$188	-\$13	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	-\$4,850	-\$75	-\$1,237	-\$389	-\$746	-\$2,107	-\$276	-\$19	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	\$12,427	\$0	\$0	\$0	\$0	\$12,427	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	-\$51,995	-\$807	-\$13,266	-\$4,172	-\$8,003	-\$22,591	-\$2,958	-\$199	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-\$80	\$0	-\$80	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	-\$7,962	-\$124	-\$2,031	-\$639	-\$1,226	-\$3,459	-\$453	-\$30	\$0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-\$10,873	-\$240	-\$2,930	-\$847	-\$1,545	-\$4,677	-\$605	-\$30	\$0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-\$3,293	-\$73	-\$887	-\$256	-\$468	-\$1,416	-\$183	-\$9	\$0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-\$4,410	-\$97	-\$1,188	-\$343	-\$627	-\$1,897	-\$245	-\$12	\$0
1110000	AC PR AMR EL PT SR 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	-\$2,252	-\$34	-\$551	-\$171	-\$382	-\$965	-\$141	-\$8	\$0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-\$13,073	-\$289	-\$3,522	-\$1,018	-\$1,858	-\$5,622	-\$727	-\$36	\$0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-\$288	-\$6	-\$78	-\$22	-\$41	-\$124	-\$16	-\$1	\$0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-\$102,754	-\$2,504	-\$31,165	-\$7,093	-\$7,692	-\$50,279	-\$4,020	\$0	\$0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-\$139,859	-\$3,091	-\$37,682	-\$10,893	-\$19,877	-\$60,153	-\$7,777	-\$386	\$0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-\$1,660	-\$37	-\$447	-\$129	-\$236	-\$714	-\$92	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-\$1,158	-\$26	-\$312	-\$92	-\$165	-\$498	-\$64	-\$3	\$0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-\$5,877	-\$130	-\$1,583	-\$458	-\$835	-\$2,528	-\$327	-\$16	\$0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-\$2,908	-\$64	-\$783	-\$226	-\$413	-\$1,251	-\$162	-\$8	\$0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-\$1,871	-\$41	-\$504	-\$146	-\$266	-\$805	-\$104	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-\$8,933	-\$197	-\$2,407	-\$696	-\$1,270	-\$3,842	-\$497	-\$25	\$0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-\$9,602	-\$212	-\$2,587	-\$748	-\$1,365	-\$4,130	-\$534	-\$26	\$0
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-\$1,981	-\$48	-\$601	-\$137	-\$148	-\$969	-\$78	\$0	\$0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-\$10,374	-\$229	-\$2,795	-\$808	-\$1,474	-\$4,462	-\$577	-\$29	\$0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$1,892	-\$42	-\$510	-\$147	-\$269	-\$814	-\$105	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-\$2,355	-\$52	-\$634	-\$183	-\$335	-\$1,013	-\$131	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-\$9,309	-\$206	-\$2,508	-\$725	-\$1,323	-\$4,004	-\$518	-\$26	\$0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-\$4,042	-\$89	-\$1,089	-\$315	-\$474	-\$1,738	-\$225	-\$11	\$0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-\$1,586	-\$35	-\$427	-\$124	-\$225	-\$682	-\$88	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	-\$1,581	-\$25	-\$403	-\$127	-\$243	-\$687	-\$90	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-\$55	-\$1	-\$14	-\$4	-\$8	-\$24	-\$3	\$0	\$0
1110000	AC PR AMR EL PT SR 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	-\$12,843	-\$199	-\$3,277	-\$1,030	-\$1,977	-\$5,580	-\$731	-\$49	\$0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	-\$4,255	-\$66	-\$1,086	-\$341	-\$655	-\$1,849	-\$242	-\$16	\$0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-\$74	-\$1	-\$19	-\$6	-\$11	-\$32	-\$4	\$0	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$0	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-\$2,179	-\$48	-\$587	-\$170	-\$310	-\$937	-\$121	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-\$2,334	-\$52	-\$629	-\$182	-\$332	-\$1,004	-\$130	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-\$1,011	-\$16	-\$258	-\$81	-\$156	-\$439	-\$58	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$4,518	-\$100	-\$1,217	-\$352	-\$642	-\$1,943	-\$251	-\$12	\$0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-\$14,298	-\$222	-\$3,648	-\$1,147	-\$2,201	-\$6,212	-\$814	-\$55	\$0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SG	-\$116	-\$2	-\$30	-\$9	-\$18	-\$50	-\$7	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SO	-\$32,968	-\$729	-\$8,883	-\$2,568	-\$4,686	-\$14,179	-\$1,833	-\$91	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYP	-\$380	\$0	\$0	\$0	-\$380	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-\$2,807	-\$68	-\$851	-\$194	-\$210	-\$1,373	-\$110	\$0	\$0
1110000	AC PR AMR EL PT SR 3033180	HPOV - HP Openview Software	SO	-\$331	-\$7	-\$89	-\$26	-\$47	-\$143	-\$18	-\$1	\$0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-\$2,794	-\$68	-\$847	-\$193	-\$209	-\$1,367	-\$109	\$0	\$0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SERVICE WEB LOGIN	CN	-\$1,085	-\$26	-\$329	-\$75	-\$81	-\$531	-\$42	\$0	\$0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-\$6,815	-\$151	-\$1,836	-\$531	-\$969	-\$2,931	-\$379	-\$19	\$0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-\$4,822	-\$75	-\$1,230	-\$387	-\$742	-\$2,095	-\$274	-\$18	\$0
1110000	AC PR AMR EL PT SR 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-\$1,111	-\$25	-\$299	-\$87	-\$158	-\$478	-\$62	-\$3	\$0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	-\$12	\$0	\$0	\$0	-\$12	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-\$408	-\$6	-\$104	-\$33	-\$63	-\$177	-\$23	-\$2	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-\$35	-\$1	-\$11	-\$2	-\$3	-\$17	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-\$2	\$0	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-\$10	\$0	-\$10	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	-\$140	-\$2	-\$34	-\$11	-\$24	-\$60	-\$9	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-\$13,716	-\$213	-\$3,499	-\$1,100	-\$2,111	-\$5,959	-\$780	-\$52	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-\$668	-\$15	-\$180	-\$52	-\$95	-\$287	-\$37	-\$2	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-\$19	\$0	\$0	\$0	\$0	-\$19	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	-\$292	\$0	\$0	\$0	-\$292	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	-\$616	-\$10	-\$157	-\$49	-\$95	-\$268	-\$35	-\$2	\$0



Amortization Reserve (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 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 3035320	HYDRO PLANT INTANGIBLES	SG-P	-\$13	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3035321	CA NETWORK/SYSTEM MGT SYS	SG	-\$6	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3035322	ACD#Call Center Automated Call Distribut	CN	-\$89	-\$2	-\$27	-\$6	-\$7	-\$44	-\$4	\$0	\$0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	-\$396	-\$9	-\$107	-\$31	-\$56	-\$170	-\$22	-\$1	\$0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-\$1,022	-\$16	-\$261	-\$82	-\$157	-\$444	-\$58	-\$4	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	-\$2,963	-\$72	-\$899	-\$205	-\$222	-\$1,450	-\$116	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-\$133	\$0	\$0	\$0	\$0	\$0	-\$133	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-\$4,233	\$0	-\$4,233	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SG	-\$66	-\$1	-\$22	-\$7	-\$13	-\$37	-\$5	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-\$431	-\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-\$5,511	-\$122	-\$1,485	-\$429	-\$783	-\$2,370	-\$306	-\$15	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-\$1,320	\$0	\$0	-\$1,320	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-\$4,580	\$0	\$0	\$0	-\$4,580	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1110000 Total				-\$530,130	-\$11,580	-\$149,227	-\$41,883	-\$74,468	-\$222,962	-\$28,731	-\$1,279	\$0
1119000	AC PR AMR EL PT SR-O 146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-\$196	-\$4	-\$53	-\$15	-\$28	-\$84	-\$11	-\$1	\$0
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SG	\$0	\$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	\$0
1119000 Total				-\$196	-\$4	-\$53	-\$15	-\$28	-\$84	-\$11	-\$1	\$0
Grand Total				-\$530,326	-\$11,585	-\$149,280	-\$41,898	-\$74,496	-\$223,047	-\$28,742	-\$1,280	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$435
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$133
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$2,490
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	\$2,880	\$0	\$0	\$0	\$0	\$0	\$0	\$2,880
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,905
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
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	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	\$1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$1,349
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-\$4,506	-\$100	-\$1,214	-\$351	-\$640	-\$1,938	-\$251	-\$12
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	\$7,977	\$0	\$0	\$0	\$0	\$0	\$0	\$7,977
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-\$2,972	-\$62	-\$752	-\$217	-\$397	-\$1,201	-\$155	-\$8
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$1,210	\$18	\$296	\$92	\$205	\$518	\$76	\$4
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	\$917	\$14	\$224	\$69	\$156	\$393	\$57	\$3
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	\$3,634	\$107	\$1,575	\$449	\$225	\$980	\$297	\$0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	\$445	\$7	\$109	\$34	\$75	\$191	\$28	\$2
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	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	\$382	\$8	\$103	\$30	\$54	\$164	\$21	\$1
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	\$12,954	\$286	\$3,490	\$1,009	\$1,841	\$5,571	\$720	\$36
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$385
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	\$968	\$0	\$968	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-\$42	\$0	\$0	\$0	\$0	\$0	\$0	-\$42
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	\$30	\$1	\$8	\$2	\$4	\$13	\$2	\$0
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-\$8,102	-\$179	-\$2,183	-\$631	-\$1,151	-\$3,484	-\$451	-\$22
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 INTERST-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
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	SE	\$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- LT 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
1901000	ACCUM DEF INC TAX	190169	AMORT_ RATE CASE-STATE	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	\$0	\$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	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	\$3,231	\$49	\$791	\$245	\$548	\$1,384	\$202	\$11
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-\$107	\$0	\$0	-\$107	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0	\$1,112
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$232
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	-\$86
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	\$8,508	\$188	\$2,292	\$663	\$1,209	\$3,659	\$473	\$23
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	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	\$313	\$0	\$313	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	\$265	\$0	\$265	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	\$1,056	\$0	\$0	\$0	\$0	\$1,056	\$0	\$0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
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	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$340
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	\$189	\$59	\$131	\$332	\$48	\$3
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$788	\$12	\$193	\$60	\$134	\$338	\$49	\$3
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	-\$23	\$0	-\$23	\$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	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$3,441	\$76	\$927	\$268	\$489	\$1,480	\$191	\$9
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	\$813	\$18	\$219	\$63	\$116	\$350	\$45	\$2
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
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	\$366	\$6	\$93	\$29	\$56	\$159	\$21	\$1
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	\$415	\$1	\$21	\$6	\$12	\$35	\$5	\$0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	\$21,249	\$470	\$5,725	\$1,655	\$3,020	\$9,139	\$1,182	\$59



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	\$33	\$1	\$8	\$3	\$5	\$14	\$2	\$0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	\$313	\$5	\$80	\$25	\$48	\$136	\$18	\$1
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	\$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
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	\$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
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	\$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
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	\$70	\$2	\$19	\$5	\$10	\$30	\$4	\$0
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	\$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
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	\$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
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	\$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
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	\$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
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	\$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
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	\$1,047	\$38	\$278	\$65	\$114	\$502	\$60	\$0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	\$2,320	\$36	\$592	\$186	\$357	\$1,008	\$132	\$9
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	\$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
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	\$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
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	\$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
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	\$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
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	\$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
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	\$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
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	\$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
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	\$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
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	\$4,662	\$0	\$0	\$0	\$0	\$0	\$0	\$4,662
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward-State	SO	\$68,167	\$1,507	\$18,366	\$5,309	\$9,688	\$29,318	\$3,791	\$188
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$2,075	\$32	\$525	\$165	\$325	\$899	\$120	\$8
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-\$24,001	-\$530	-\$6,467	-\$1,869	-\$3,411	-\$10,323	-\$1,335	-\$66
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287451	DTA 425.380 ID CUST	OTHER	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287454	DTA 415.310 ENVN WA	WA	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287458	DTA 920.180 LTIP PER	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287460	DTA 720.800 FAS 158 Pension Liability	SO	\$4,900	\$108	\$1,320	\$382	\$696	\$2,108	\$272	\$14	
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	\$40,441	\$894	\$10,896	\$3,150	\$5,748	\$17,394	\$2,249	\$112	
1901000	ACCUM DEF INC TAX 287463	DTA 605.300 Percro Environmental Liabil	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287467	DTA 210.105 Self Ins	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287469	DTA 610.211 Rever	OTHER	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX 287472	DTA 705.260 Mar06	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	\$38,058	\$590	\$9,710	\$3,054	\$5,858	\$16,535	\$2,165	\$146	
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287483	DTA 120.105 Willow Wind Account Receivab	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	\$162	\$0	\$162	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	\$127	\$0	\$127	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX 287489	DTA 910.515 Deseret Settlement Rec	SO	\$229	\$5	\$62	\$18	\$33	\$98	\$13	\$1	
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	\$5,176	\$80	\$1,321	\$415	\$797	\$2,249	\$295	\$20	
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Def Tax	SE	\$18,612	\$284	\$4,554	\$1,411	\$3,158	\$7,975	\$1,165	\$66	
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	\$3,439	\$52	\$841	\$261	\$584	\$1,474	\$215	\$12	
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	-\$160	-\$2	-\$39	-\$12	-\$27	-\$69	-\$10	-\$1	
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 DEVT COST AMORT	SE	-\$1,603	-\$24	-\$392	-\$122	-\$272	-\$687	-\$100	-\$6	
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	\$302	\$5	\$74	\$23	\$51	\$129	\$19	\$1	
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	\$474	\$7	\$116	\$36	\$80	\$203	\$30	\$2	
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	SE	-\$35,465	-\$541	-\$8,677	-\$2,688	-\$6,018	-\$15,196	-\$2,220	-\$125	
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	-\$1,857	-\$28	-\$454	-\$141	-\$315	-\$796	-\$116	-\$7	
1901000 Total				\$193,805	\$3,460	\$46,524	\$13,229	\$23,596	\$72,140	\$9,450	\$489	\$24,917
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	\$1,596	\$0	\$0	\$1,596	\$0	\$0	\$0	\$0	
1901090 Total				\$1,596	\$0	\$0	\$1,596	\$0	\$0	\$0	\$0	
1902000	ACC DIT-NON-DEBIT 287203	DTA for AMT Tax	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1902000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	-\$236,262	-\$3,665	-\$60,279	-\$18,957	-\$36,364	-\$102,651	-\$13,443	-\$903	
2811000 Total				-\$236,262	-\$3,665	-\$60,279	-\$18,957	-\$36,364	-\$102,651	-\$13,443	-\$903	
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	-\$1,304	-\$29	-\$351	-\$102	-\$185	-\$561	-\$73	-\$4	
2820000 Total				-\$1,304	-\$29	-\$351	-\$102	-\$185	-\$561	-\$73	-\$4	
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	



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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	-\$134	\$0	\$0	\$0	\$0	-\$134	\$0	\$0
2821000	AC DEF TAX-UTILITY 287222	DTA 415 934 RL Contra-Carbon Decomm-UT	UT	-\$935	\$0	\$0	\$0	-\$935	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287223	DTA 415 935 RL Contra-Carbon Decomm-WY	WYP	-\$341	\$0	\$0	-\$341	\$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	-\$3,742,495	-\$81,763	-\$1,003,139	-\$224,290	-\$527,084	-\$1,623,891	-\$210,768	-\$10,764
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	-\$3,478	-\$54	-\$887	-\$279	-\$535	-\$1,511	-\$198	-\$13
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	-\$1,144	-\$17	-\$280	-\$87	-\$194	-\$490	-\$72	-\$4
2821000	AC DEF TAX-UTILITY 287753	DTL 110 100 BOOK DEPLETION	SE	-\$4,312	-\$66	-\$1,055	-\$327	-\$732	-\$1,948	-\$270	-\$15
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	\$212	\$5	\$57	\$17	\$30	\$91	\$12	\$1
2821000	AC DEF TAX-UTILITY 287767	DTL 610 070N NOPA	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287768	DTL 415 705 REG ASSET BPA OR BALANCING A	OR	\$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	\$356	\$5	\$87	\$27	\$60	\$153	\$22	\$1
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	-\$6,489	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,489	
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	
2821000 Total					-\$3,745,361	-\$81,890	-\$1,005,217	-\$224,939	-\$528,796	-\$1,628,431	-\$211,407	-\$10,795	\$6,910
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-\$3,695	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,695	
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-\$992	\$0	\$0	\$0	\$0	\$0	\$0	-\$992	
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-\$85	\$0	\$0	\$0	\$0	\$0	\$0	-\$85	
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-\$5,828	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,828	
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-\$15,231	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,231	
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-\$9,811	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,811	
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-\$69	\$0	\$0	\$0	\$0	\$0	\$0	-\$69	
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-\$1,906	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,906	
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	-\$54	
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-\$1,492	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,492	
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	-\$1,298	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,298	
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-\$2,582	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,582	
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	-\$40	
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-\$3,043	-\$46	-\$745	-\$231	-\$516	-\$1,304	-\$190	-\$11	\$0
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8	
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-\$685	\$0	-\$685	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-\$1,088	\$0	\$0	\$0	\$0	-\$1,088	\$0	\$0	
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-\$96	\$0	\$0	\$0	\$0	\$0	-\$96	\$0	
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-\$1,278	-\$28	-\$344	-\$100	-\$182	-\$550	\$71	-\$4	\$0
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-\$8,291	-\$183	-\$2,234	-\$646	-\$1,178	-\$3,566	-\$461	-\$23	\$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	-\$20	\$0	-\$5	-\$2	-\$3	-\$9	-\$1	\$0	\$0
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacqd 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	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	-\$10	
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	-\$104	-\$2	-\$27	-\$8	-\$16	-\$45	-\$6	\$0	\$0
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-\$490	\$0	\$0	\$0	\$0	\$0	\$0	-\$490	
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-\$25	-\$1	-\$7	-\$2	-\$4	-\$11	-\$1	\$0	\$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	
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	



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	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	-\$4,303	-\$95	-\$1,159	-\$335	-\$612	-\$1,851	-\$239	-\$12
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Lig. Dam	WYU	-\$345	\$0	\$0	\$0	-\$345	\$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	\$0
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	\$2,346	\$0	\$0	\$0	\$0	\$0	\$0	\$2,346
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$1,733	\$0	\$1,733	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset Pension MMT UT	UT	-\$376	\$0	\$0	\$0	\$0	-\$376	\$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	\$0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Assot MMT &	CA	\$157	\$157	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-\$330	\$0	-\$330	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ref MMT UT	UT	-\$370	\$0	\$0	\$0	\$0	-\$370	\$0	\$0
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ref MMT I	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ref MMT C	CA	-\$30	-\$30	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	\$454	\$0	\$0	\$454	\$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	\$0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-\$3,796	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,796
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-\$4,175	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,175
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$157	\$0	\$0	\$0	-\$157	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	SO	-\$2,813	-\$62	-\$758	-\$219	-\$400	-\$1,210	-\$156	-\$8
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	\$0	\$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	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-\$14,830	-\$328	-\$3,996	-\$1,155	-\$2,108	-\$6,378	-\$825	-\$41
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pli Transact Costs-AP	SGCT	-\$1,313	-\$20	-\$336	-\$106	-\$203	-\$573	-\$75	\$0
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Mountain Unrecovered In	SE	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3.Wri	WA	-\$130	\$0	\$0	-\$130	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OR	-\$362	\$0	-\$362	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Reclamation - 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	-\$18	\$0	\$0	\$0	\$0	\$0	-\$18	\$0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$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	-\$187	-\$3	-\$48	-\$15	-\$29	-\$81	-\$11	-\$1
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	-\$1,439	-\$22	-\$367	-\$115	-\$221	-\$625	-\$92	-\$6
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	-\$2,898	-\$60	-\$751	-\$220	-\$416	-\$1,282	-\$160	-\$8
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	IDU	\$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 REFUNDS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 DEVT 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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	WA	\$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	-\$120,333	-\$2,659	-\$32,421	-\$9,372	-\$17,102	-\$51,755	-\$6,691
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	-\$26,277	-\$581	-\$7,080	-\$2,047	-\$3,735	-\$11,302	-\$1,461
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	CA	\$0	\$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 Dr-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	-\$2,010	\$0	\$0	\$0	\$0	\$0	-\$2,010
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	OTHER	\$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	-\$1,708	\$0	\$0	-\$1,708	\$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	WA	\$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	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-\$1,550	\$0	\$0	\$0	\$0	\$0	-\$1,550
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 Pilt	SG	-\$934	-\$14	-\$238	-\$75	-\$144	-\$406	-\$53
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-\$1,255	\$0	\$0	\$0	\$0	\$0	-\$1,255
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	\$41	\$0	\$0	\$0	\$41	\$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	-\$6,564	-\$100	-\$1,606	-\$497	-\$1,114	-\$2,812	-\$411
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	\$2,864	\$44	\$701	\$217	\$486	\$1,227	\$179
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	\$892	\$14	\$218	\$68	\$151	\$382	\$56
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-\$8	\$0	\$0	\$0	\$0	\$0	-\$8
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	-\$86
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	\$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
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-\$64	\$0	\$0	\$0	\$0	-\$64	\$0
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-\$4	\$0	\$0	-\$4	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-WY	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-\$229	\$0	\$0	\$0	-\$229	\$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
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	\$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	-\$401	\$0	\$0	\$0	\$0	\$0	-\$401
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
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-\$39	\$0	\$0	\$0	\$0	\$0	-\$39
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-\$1,188	\$0	\$0	\$0	\$0	\$0	-\$1,188
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-\$223	\$0	\$0	\$0	\$0	\$0	-\$223
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-\$106	\$0	\$0	\$0	\$0	\$0	\$0	-\$106
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-\$5,622	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,622
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-\$1,306	-\$20	-\$319	-\$99	-\$222	-\$559	-\$92	-\$5
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	\$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	-\$12	\$0	\$0	\$0	-\$12	\$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
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	\$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	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-\$5,387	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,387
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-\$973	\$0	\$0	\$0	\$0	\$0	\$0	-\$973
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-\$103	\$0	\$0	\$0	\$0	\$0	\$0	-\$103
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	\$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
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
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-\$6,607	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,607
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-\$11,615	\$0	\$0	\$0	\$0	\$0	\$0	-\$11,615
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-\$259	\$0	\$0	\$0	\$0	-\$259	\$0	\$0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-\$42	\$0	\$0	\$0	-\$42	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$49
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-\$226	\$0	\$0	\$0	-\$226	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-\$42	\$0	-\$42	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
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	-\$144	\$0	\$0	\$0	\$0	\$0	\$0	-\$144
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	-\$7	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$39	\$0	\$0	\$0	\$0	\$39	\$0	\$0
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	\$114	\$0	\$0	\$114	\$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 IBEW 57 Pension Contribut	OTHER	-\$1,631	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,631
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-\$158	\$0	\$0	\$0	\$0	-\$158	\$0	\$0
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-\$105	\$0	\$0	\$0	-\$105	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$129
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-\$158	\$0	\$0	\$0	\$0	\$0	\$0	-\$158
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	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	-\$43
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-\$29	\$0	\$0	\$0	\$0	\$0	\$0	-\$29
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-\$297	\$0	\$0	\$0	\$0	-\$297	\$0	\$0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-\$524	\$0	\$0	\$0	\$0	-\$524	\$0	\$0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-\$1,389	\$0	\$0	\$0	-\$1,389	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-\$399	\$0	\$0	\$0	\$0	\$0	-\$399	\$0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-\$2,769	\$0	\$0	\$0	-\$2,769	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-\$1,011	\$0	\$0	-\$1,011	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-\$48	\$0	\$0	\$0	\$0	-\$48	\$0	\$0
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-\$343	\$0	\$0	\$0	-\$343	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-\$125	\$0	\$0	-\$125	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-\$18,612	-\$284	-\$4,554	-\$1,411	-\$3,158	-\$7,975	-\$1,165	-\$66
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$113
2831000 Total					-\$310,406	-\$4,341	-\$55,761	-\$17,654	-\$34,417	-\$96,545	-\$12,793	-\$601
Grand Total					-\$4,097,933	-\$86,464	-\$1,075,085	-\$246,827	-\$576,166	-\$1,756,048	-\$228,266	-\$11,813

B19. D.I.T. BALANCE & I.T.C.



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$435
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$133
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$2,490
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	\$2,880	\$0	\$0	\$0	\$0	\$0	\$0	\$2,880
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,905
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
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	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	\$1,349	\$0	\$0	\$0	\$0	\$0	\$0	\$1,349
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-\$4,506	-\$100	-\$1,214	-\$351	-\$640	-\$1,938	-\$251	-\$12
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	\$7,977	\$0	\$0	\$0	\$0	\$0	\$0	\$7,977
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-\$2,792	-\$62	-\$752	-\$217	-\$397	-\$1,201	-\$155	-\$8
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$1,210	\$18	\$296	\$92	\$205	\$518	\$76	\$4
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	\$917	\$14	\$224	\$69	\$156	\$393	\$57	\$3
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	\$3,634	\$107	\$1,575	\$449	\$225	\$980	\$297	\$0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	\$445	\$7	\$109	\$34	\$75	\$141	\$28	\$2
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	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	\$382	\$8	\$103	\$30	\$54	\$164	\$21	\$1
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	\$12,954	\$286	\$3,490	\$1,009	\$1,841	\$5,571	\$720	\$36
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$385
1901000	ACCUM DEF INC TAX	137418	DTA 705.285 RL - OR Energy Conserv Chrg	OR	\$968	\$0	\$968	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-\$42	\$0	\$0	\$0	\$0	\$0	\$0	-\$42
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	\$30	\$1	\$8	\$2	\$4	\$13	\$2	\$0
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-\$8,102	-\$179	-\$2,183	-\$631	-\$1,151	-\$3,484	-\$451	-\$22
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 INTEREST-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
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	CHOLLAGE 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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1901000	ACCUM DEF INC TAX 190169	AMORT_ RATE CASE-STATE	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190176	ADIT-UTAH RELOCATION-FED	SO	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190184	ADIT 87/88 DEFERRED PENSION - FED	UT	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190187	ADIT CA/MT WRITEOFF - ST	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190406	PMI-MISC	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190410	PMI-RECL TRUST EARN-INT STATE	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190500	CMC-ACCRUED FINAL RECLAM.	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190502	CMC-VACATION ACCRUAL-FED	SE	\$0	\$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	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT OVERBURDEN	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287220	DTA 720 560 Pension Liab UMWA Withdraw	SE	\$3,231	\$49	\$791	\$245	\$548	\$1,384	\$202	\$11
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-\$107	\$0	\$0	-\$107	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287233	DTA 705 515 RL OR Def NPC - Noncurrent	OTHER	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0	\$1,112
1901000	ACCUM DEF INC TAX	287236	DTA 705 700 RL - CURRENT RECLASS-OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287237	DTA 705 755 RL-NONCURRENT RECLASS-OTHER	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1901000	ACCUM DEF INC TAX	287238	DTA 705 420 RL - CA GHG Allowance Rev	OTHER	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$232
1901000	ACCUM DEF INC TAX	287239	DTA 705 600 RL - OR 2012 GRC Giveback	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	-\$86
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	\$8,508	\$188	\$2,292	\$663	\$1,209	\$3,659	\$473	\$23
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	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1901000	ACCUM DEF INC TAX	287253	DTA 705 400 Reg Lia - OR Inj & Dam Reser	OR	\$313	\$0	\$313	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287255	DTA 709 451 Reg Lia - OR Property Ins Re	OR	\$265	\$0	\$265	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287257	DTA 705 453 Reg Lia - ID Property Ins Re	IDU	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0
1901000	ACCUM DEF INC TAX	287258	DTA 705 454 Reg Lia - UT Property Ins Re	UT	\$1,056	\$0	\$0	\$0	\$1,056	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287259	DTA 705 455 Reg Lia - WY Property Ins Re	WYP	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287271	DTA 705 336 RL - Sale of RECs - UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287272	DTA 705 337 RL - Sale of RECs - WY	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1901000	ACCUM DEF INC TAX	287274	DTA 705 261 Reg Liab-Sale of RECs-OR	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
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	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$340
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	\$189	\$59	\$131	\$332	\$48	\$3
1901000	ACCUM DEF INC TAX	287299	DTA 705 265 Reg Liab-OR Energy Conservat	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$788	\$12	\$193	\$60	\$134	\$338	\$49	\$3
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	-\$23	\$0	-\$23	\$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	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287324	DTA 720 200 Deferred Comp. Accrual - Cas	SO	\$3,441	\$76	\$927	\$268	\$489	\$1,480	\$191	\$9
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287327	DTA 720 300 Pension/Retirement Accrual -	SO	\$813	\$18	\$219	\$63	\$116	\$350	\$45	\$2
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
1901000	ACCUM DEF INC TAX	287332	DTA 505 600 Vacation Accrual-Cash Basis	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287333	DTA 505 300 Bonus Accrual GCC-Cash Basis	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287337	DTA 715 105 MCI F.O.G. WIRE LEASE	SG	\$366	\$6	\$93	\$29	\$56	\$159	\$21	\$1
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	\$11	\$1	\$21	\$6	\$12	\$35	\$5	\$0
1901000	ACCUM DEF INC TAX	287340	DTA 220 100 Bad Debts Allowance - Cash B	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287341	DTA 910 530 Injuries & Damages Accrual -	SO	\$21,249	\$470	\$5,725	\$1,655	\$3,020	\$9,139	\$1,182	\$59



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Footc Creek Co	SG	\$33	\$1	\$8	\$3	\$5	\$14	\$2	\$0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	\$313	\$5	\$80	\$25	\$48	\$136	\$18	\$1
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	\$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
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liab	SE	\$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
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	\$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
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIRONMENTAL LIABILITI	SO	\$70	\$2	\$19	\$5	\$10	\$30	\$4	\$0
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	\$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
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accruel-CashBa	SE	\$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
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	\$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
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	\$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
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	\$1,047	\$38	\$278	\$65	\$114	\$502	\$50	\$0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	\$2,320	\$36	\$592	\$186	\$357	\$1,008	\$132	\$9
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	\$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
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	\$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
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAINLOSS	SE	\$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
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	\$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
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	\$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
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	\$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
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	\$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
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	\$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
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	\$4,662	\$0	\$0	\$0	\$0	\$0	\$0	\$4,662
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	CA	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward-State	SO	\$68,167	\$1,507	\$18,366	\$5,309	\$9,688	\$29,318	\$3,791	\$188
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$2,075	\$32	\$525	\$165	\$325	\$899	\$120	\$8
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-\$24,001	-\$530	-\$6,467	-\$1,869	-\$3,411	-\$10,323	-\$1,335	-\$66
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	\$4,900	\$108	\$1,320	\$382	\$696	\$2,108	\$272	\$14	
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	\$40,441	\$894	\$10,896	\$3,150	\$5,748	\$17,394	\$2,249	\$112	
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabil	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	\$0	\$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	\$0	
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	\$38,058	\$590	\$9,710	\$3,054	\$5,858	\$16,535	\$2,165	\$146	
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	\$162	\$0	\$162	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	\$127	\$0	\$127	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287489	DTA 910.515 Deseret Settlement Rec	SO	\$229	\$5	\$62	\$18	\$33	\$98	\$13	\$1	
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	\$5,176	\$80	\$1,321	\$415	\$797	\$2,249	\$295	\$20	
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	\$18,612	\$284	\$4,554	\$1,411	\$3,158	\$7,975	\$1,165	\$66	
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	\$3,439	\$52	\$841	\$261	\$584	\$1,474	\$215	\$12	
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	-\$160	-\$2	-\$39	-\$12	-\$27	-\$69	-\$10	-\$1	
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 DEVT COST AMORT	SE	-\$1,603	-\$24	-\$392	-\$122	-\$272	-\$687	-\$100	-\$6	
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	\$302	\$5	\$74	\$23	\$51	\$129	\$19	\$1	
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	\$474	\$7	\$116	\$36	\$80	\$203	\$30	\$2	
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-\$35,465	-\$541	-\$8,677	-\$2,688	-\$6,018	-\$15,196	-\$2,220	-\$125	
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-\$1,857	-\$28	-\$454	-\$141	-\$315	-\$796	-\$116	-\$7	
1901000 Total					\$193,805	\$3,460	\$46,524	\$13,229	\$23,596	\$72,140	\$9,450	\$489	\$24,917
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	\$1,596	\$0	\$0	\$1,596	\$0	\$0	\$0	\$0	
1901090 Total					\$1,596	\$0	\$0	\$1,596	\$0	\$0	\$0	\$0	
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1902000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	-\$236,262	-\$3,665	-\$60,279	-\$18,957	-\$36,364	-\$102,651	-\$13,443	-\$903	
2811000 Total					-\$236,262	-\$3,665	-\$60,279	-\$18,957	-\$36,364	-\$102,651	-\$13,443	-\$903	
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	-\$1,304	-\$29	-\$351	-\$102	-\$185	-\$561	-\$73	-\$4	
2820000 Total					-\$1,304	-\$29	-\$351	-\$102	-\$185	-\$561	-\$73	-\$4	
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	



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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	-\$134	\$0	\$0	\$0	\$0	-\$134	\$0	\$0
2821000	AC DEF TAX-UTILITY 287222	DTA 415,934 RL Contra-Carbon Decomm-UT	UT	-\$935	\$0	\$0	\$0	-\$935	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287223	DTA 415,935 RL Contra-Carbon Decomm-WY	WYP	-\$341	\$0	\$0	-\$341	\$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	-\$3,742,495	-\$81,763	-\$1,003,139	-\$224,290	-\$527,084	-\$1,623,891	-\$210,768	-\$10,764
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	-\$3,478	-\$54	-\$887	-\$279	-\$535	-\$1,511	-\$198	-\$13
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	-\$1,144	-\$17	-\$280	-\$87	-\$194	-\$490	-\$72	-\$4
2821000	AC DEF TAX-UTILITY 287753	DTL 110,100 BOOK DEPLETION	SE	-\$4,312	-\$66	-\$1,055	-\$327	-\$732	-\$1,848	-\$270	-\$15
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	\$212	\$5	\$57	\$17	\$30	\$91	\$12	\$1
2821000	AC DEF TAX-UTILITY 287767	DTL 610,070N NOPA	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287768	DTL 415,705 REG ASSET BPA OR BALANCING A	OR	\$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	\$356	\$5	\$87	\$27	\$60	\$153	\$22	\$1
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) [OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWP	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	-\$6,489	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,489	
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	
2821000 Total					-\$3,745,361	-\$81,890	-\$1,005,217	-\$224,939	-\$528,796	-\$1,628,431	-\$211,407	-\$10,795	\$6,910
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-\$3,695	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,695	
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-\$992	\$0	\$0	\$0	\$0	\$0	\$0	-\$992	
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-\$85	\$0	\$0	\$0	\$0	\$0	\$0	-\$85	
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-\$5,828	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,828	
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-\$15,231	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,231	
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-\$9,811	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,811	
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-\$69	\$0	\$0	\$0	\$0	\$0	\$0	-\$69	
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-\$1,906	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,906	
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	-\$54	
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-\$1,492	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,492	
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	-\$1,298	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,298	
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-\$2,582	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,582	
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	-\$40	
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-\$3,043	-\$46	-\$745	-\$231	-\$516	-\$1,304	-\$190	-\$11	\$0
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8	
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-\$685	\$0	-\$685	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-\$1,088	\$0	\$0	\$0	\$0	-\$1,088	\$0	\$0	
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-\$96	\$0	\$0	\$0	\$0	\$0	-\$96	\$0	
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-\$45	\$0	\$0	\$0	-\$45	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	137504	DTL 210.190 Prepaid Membership Fees	SO	-\$1,278	-\$28	-\$344	-\$100	-\$182	-\$550	-\$71	-\$4	\$0
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-\$8,291	-\$183	-\$2,234	-\$646	-\$1,178	-\$3,566	-\$461	-\$23	\$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	-\$20	\$0	-\$5	-\$2	-\$3	-\$9	-\$1	\$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	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	-\$10	
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	-\$104	-\$2	-\$27	-\$8	-\$16	-\$45	-\$6	\$0	\$0
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-\$490	\$0	\$0	\$0	\$0	\$0	\$0	-\$490	
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-\$25	-\$1	-\$7	-\$2	-\$4	-\$11	-\$1	\$0	\$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	
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	



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014
 Allocation Method - Factor 2010 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	287528	ADIT - TRUST INC + EXP - STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	\$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
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	\$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
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	\$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
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	\$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
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	\$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
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	\$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
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	\$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
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	\$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
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	\$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
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	CA	-\$4,303	-\$95	-\$1,159	-\$335	-\$612	-\$1,851	-\$239
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	SO	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-\$345	\$0	\$0	-\$345	\$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	\$2,346	\$0	\$0	\$0	\$0	\$0	\$2,346
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$1,733	\$0	\$1,733	\$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	-\$376	\$0	\$0	\$0	-\$376	\$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	\$157	\$157	\$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	-\$330	\$0	-\$330	\$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 UT	UT	-\$370	\$0	\$0	\$0	-\$370	\$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	-\$30	-\$30	\$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 Acclr	WA	\$454	\$0	\$454	\$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	-\$3,796	\$0	\$0	\$0	\$0	\$0	-\$3,796
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 -1	OTHER	-\$4,175	\$0	\$0	\$0	\$0	\$0	-\$4,175
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$157	\$0	\$0	-\$157	\$0	\$0	\$0
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	SO	-\$2,813	-\$62	-\$758	-\$219	-\$490	-\$1,210	-\$156
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-\$14,830	-\$328	-\$3,996	-\$1,155	-\$2,108	-\$6,378	-\$825	-\$41
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	-\$1,313	-\$20	-\$336	-\$106	-\$203	-\$573	-\$75	\$0
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Mountain Unrecovered In	SE	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-\$130	\$0	\$0	-\$130	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OR	-\$362	\$0	-\$362	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Reclamation - 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	-\$18	\$0	\$0	\$0	\$0	\$0	-\$18	\$0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-\$33	-\$1	-\$8	-\$3	-\$5	-\$14	-\$2	\$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	-\$187	-\$3	-\$48	-\$15	-\$29	-\$81	-\$11	-\$1
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	-\$1,439	-\$22	-\$367	-\$115	-\$221	-\$625	-\$82	-\$6
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	-\$2,898	-\$60	-\$751	-\$220	-\$416	-\$1,282	-\$160	-\$8
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	IDU	\$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 210.112N, 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 REFUNDS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 DEVT 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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	-\$120,333	-\$2,659	-\$32,421	-\$9,372	-\$17,102	-\$51,755	-\$6,691	-\$332
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	-\$26,277	-\$581	-\$7,080	-\$2,047	-\$3,735	-\$11,302	-\$1,461	-\$72
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	CA	\$0	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-\$2,010	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,010
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	OTHER	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-\$1,708	\$0	\$0	-\$1,708	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	WA	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-\$1,550	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,550
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Pft	SG	-\$934	-\$14	-\$238	-\$75	-\$144	-\$406	-\$53	-\$4
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-\$1,255	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,255
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR_RCAC SEP-DEC 07	OR	\$0	\$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	\$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	\$0
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	\$0	\$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	\$0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	-\$6,564	-\$100	-\$1,606	-\$497	-\$1,114	-\$2,812	-\$411	-\$23
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	\$2,864	\$44	\$701	\$217	\$486	\$1,227	\$179	\$10
2831000	AC DEF IN TX UTIL	287848	DTL 415.424 ContraRA DeerCreekAband	SE	\$892	\$14	\$218	\$68	\$151	\$382	\$56	\$3
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	-\$86
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	\$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
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-\$64	\$0	\$0	\$0	\$0	-\$64	\$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
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-\$4	\$0	\$0	-\$4	\$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
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-\$229	\$0	\$0	\$0	-\$229	\$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
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
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-\$401	\$0	\$0	\$0	\$0	\$0	\$0	-\$401
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
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	-\$39
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-\$1,188	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,188
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-\$223	\$0	\$0	\$0	\$0	\$0	\$0	-\$223
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



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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 287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-\$106	\$0	\$0	\$0	\$0	\$0	\$0	-\$106
2831000	AC DEF IN TX UTIL 287878	DTL 415.406 RA Utah ECAM	OTHER	-\$5,622	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,622
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-\$1,306	-\$20	-\$319	-\$99	-\$222	-\$559	-\$82	-\$5
2831000	AC DEF IN TX UTIL 287880	DTL 415.897 Transition Severance Cost CA	CA	\$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	-\$12	\$0	\$0	\$0	-\$12	\$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
2831000	AC DEF IN TX UTIL 287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	\$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	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	-\$5,387	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,387
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	-\$973	\$0	\$0	\$0	\$0	\$0	\$0	-\$973
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	-\$103	\$0	\$0	\$0	\$0	\$0	\$0	-\$103
2831000	AC DEF IN TX UTIL 287893	DTL 415.910 Naughton Unit #3 Costs	SG	\$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
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
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-\$6,607	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,607
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-\$11,615	\$0	\$0	\$0	\$0	\$0	\$0	-\$11,615
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	-\$259	\$0	\$0	\$0	\$0	-\$259	\$0	\$0
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-\$42	\$0	\$0	\$0	-\$42	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$49
2831000	AC DEF IN TX UTIL 287916	DTL 705.455 RL - WY Property Ins Res	WYP	-\$226	\$0	\$0	\$0	-\$226	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	-\$42	\$0	-\$42	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
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 430.113 Reg Asset - Other - Balance	OTHER	-\$144	\$0	\$0	\$0	\$0	\$0	\$0	-\$144
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	-\$7	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$39	\$0	\$0	\$0	\$0	\$39	\$0	\$0
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287949	DTL 415.503 Cholla Plant Transaction Cos	WA	\$114	\$0	\$0	\$114	\$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 IBEW 57 Pension Contribut	OTHER	-\$1,631	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,631
2831000	AC DEF IN TX UTIL 287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-\$158	\$0	\$0	\$0	-\$158	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-\$105	\$0	\$0	\$0	-\$105	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$129
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-\$158	\$0	\$0	\$0	\$0	\$0	\$0	-\$158
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	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	-\$43
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
2831000	AC DEF IN TX UTIL 287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-\$29	\$0	\$0	\$0	\$0	\$0	\$0	-\$29
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-\$297	\$0	\$0	\$0	\$0	-\$297	\$0	\$0
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-\$524	\$0	\$0	\$0	-\$524	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-\$1,389	\$0	\$0	\$0	-\$1,389	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-\$399	\$0	\$0	\$0	\$0	-\$399	\$0	\$0
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-\$2,769	\$0	\$0	\$0	-\$2,769	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-\$1,011	\$0	\$0	-\$1,011	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-\$48	\$0	\$0	\$0	-\$48	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-\$343	\$0	\$0	\$0	-\$343	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-\$125	\$0	\$0	-\$125	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287990	DTL - PMI Def Tax	SE	-\$18,612	-\$284	-\$4,554	-\$1,411	-\$3,158	-\$7,975	-\$1,165	-\$66
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-\$113	\$0	\$0	\$0	\$0	\$0	\$0	-\$113
2831000 Total				-\$310,406	-\$4,341	-\$55,761	-\$17,654	-\$34,417	-\$96,545	-\$12,793	-\$601
Grand Total				-\$4,097,933	-\$86,464	-\$1,075,085	-\$246,827	-\$576,166	-\$1,756,048	-\$228,266	-\$11,813



Investment Tax Credit Balance (Actuals)

13 Month Average as of December 2014

Allocation Method - Factor 2010 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	-\$165	-\$9	-\$111	-\$22	-\$19	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-\$370	-\$18	-\$239	-\$49	-\$57	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-\$89	-\$4	-\$54	-\$13	-\$15	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-\$222	-\$11	-\$125	-\$34	-\$46	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-\$186	-\$3	-\$30	-\$7	-\$32	-\$87	-\$26	\$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	-\$164	-\$3	-\$42	-\$13	-\$25	-\$71	-\$9	-\$1	\$0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-\$59	-\$1	-\$15	-\$5	-\$9	-\$26	-\$3	\$0	\$0
2551000 Total					-\$1,255	-\$48	-\$617	-\$143	-\$204	-\$185	-\$39	-\$1	\$0
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-\$65	\$0	\$0	\$0	\$0	\$0	-\$65	\$0	\$0
2552000 Total					-\$65	\$0	\$0	\$0	\$0	\$0	-\$65	\$0	\$0
Grand Total					-\$1,320	-\$48	-\$617	-\$143	-\$204	-\$185	-\$104	-\$1	\$0

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)
 13 Month Average as of December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	0	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	IDU	Payments Received Uncompleted Projects	-\$5	\$0	\$0	\$0	\$0	\$0	-\$5	\$0
2520000	CUST ADV CONSTRUCT	210550	OR	Payments Received Uncompleted Projects	-\$673	\$0	-\$673	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	CA	Payments Received Uncompleted Projects	-\$10	-\$10	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	SG	Payments Received Uncompleted Projects	-\$13,782	-\$214	-\$3,516	-\$1,106	-\$2,121	-\$5,988	-\$784	-\$53
2520000	CUST ADV CONSTRUCT	210550	WYU	Payments Received Uncompleted Projects	\$355	\$0	\$0	\$0	\$355	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	UT	Payments Received Uncompleted Projects	-\$969	\$0	\$0	\$0	-\$969	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	WA	Payments Received Uncompleted Projects	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210550	WYP	Payments Received Uncompleted Projects	-\$38	\$0	\$0	-\$38	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210552	SG	Transm Payments Received-Studies, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	210553	SG	Transmission Payments Received - Capital	-\$484	-\$8	-\$123	-\$39	-\$74	-\$210	-\$28	-\$2
2520000	CUST ADV CONSTRUCT	215438	SG	So. OR Solar Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	285460	SG	Transm Intercon Deposits - w/3rd Party	-\$11,604	-\$180	-\$2,961	-\$931	-\$1,786	-\$5,042	-\$660	-\$44
2520000 Total					-\$27,212	-\$411	-\$7,274	-\$2,077	-\$3,665	-\$12,209	-\$1,477	-\$99
2521000	CUST ADV CONST-UPL	0	CN	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000	CUST ADV CONST-UPL	0	IDU	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000	CUST ADV CONST-UPL	0	CA	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000	CUST ADV CONST-UPL	0	UT	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	0	CN	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	0	OR	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	0	CA	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	0	UT	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD	0	WA	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	CN	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	IDU	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	OR	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	CA	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	WYU	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	UT	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	WA	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	0	WYP	CUSTOMER ADV-POTENT REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	CN	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	IDU	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	OR	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	CA	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	UT	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	WA	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS	0	WYP	2524000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2529000	UNDT PAY NONREFUND	0	CN	2529000/0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2529000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total					-\$27,212	-\$411	-\$7,274	-\$2,077	-\$3,665	-\$12,209	-\$1,477	-\$99