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REPORT NAME: Results of Operations for period ended December 31, 2015

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 OAR 860-027-0070(1)

[]Statute

[]Order

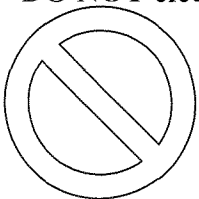
[]Other

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 29, 2016

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

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-1166

Attn: Filing Center

Re: RE 56 – Results of Operations for period ended December 2015

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2015 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, 2015, 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@pacificcorp.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, 2015

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
Results of Operations December 2015

	(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	1,265,741,623	(15,726,691)	1,250,014,932	(1,115,092)	1,248,899,840	9,314,273	1,258,214,113
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	68,816,525	-	68,816,525	-	68,816,525	25,289,052	94,105,576
5 Other Operating Revenues	43,808,486	(6,512,588)	37,295,898	-	37,295,898	(1,066,393)	36,229,505
6 Total Operating Revenues	1,378,366,634	(22,239,279)	1,356,127,355	(1,115,092)	1,355,012,263	33,536,932	1,388,549,195
7							
8 Operating Expenses:							
9 Steam Production	285,703,230	(831,178)	284,872,052	93,138	284,965,190	(5,175,569)	279,789,621
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,895,566	-	10,895,566	14,713	10,910,278	62,474	10,972,752
12 Other Power Supply	250,709,306	(20,281,751)	230,427,555	35,784	230,463,338	23,327,274	253,790,612
13 Transmission	55,473,244	-	55,473,244	16,623	55,489,867	(529,932)	54,959,935
14 Distribution	68,393,766	-	68,393,766	82,958	68,476,724	659,473	69,136,197
15 Customer Accounting	28,997,613	(53,067)	28,944,546	52,894	28,997,439	471,950	29,469,390
16 Customer Service	25,614,190	(22,144,128)	3,470,062	7,495	3,477,557	59,793	3,537,350
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	42,386,335	217,764	42,604,099	76,797	42,680,896	338,103	43,018,998
xx							
19 Total O&M Expenses	768,173,248	(43,092,361)	725,080,888	380,402	725,461,290	19,213,565	744,674,855
xx							
20 Depreciation	187,072,804	23,374,256	210,447,060	2,884,521	213,331,581	(3,849,132)	209,482,449
21 Amortization	11,334,072	2,123,081	13,457,153	46,702	13,503,855	209,102	13,712,956
22 Taxes Other Than Income	71,181,773	-	71,181,773	-	71,181,773	1,645,795	72,827,568
23 Income Taxes - Federal	27,271,739	2,438,664	29,710,404	(1,290,920)	28,419,483	(17,270,947)	11,148,536
24 Income Taxes - State	5,777,559	121,171	5,898,730	(175,415)	5,723,315	(1,980,717)	3,742,599
25 Income Taxes - Def Net	46,458,052	620,417	47,078,469	(1,112,428)	45,966,041	22,523,163	68,489,204
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	181,613	(336,329)	(154,716)	-	(154,716)	(3,865)	(158,581)
xx							
28 Total Operating Expenses:	1,117,450,860	(14,751,100)	1,102,699,761	732,861	1,103,432,622	20,486,964	1,123,919,586
29							
30 Operating Rev For Return:	260,915,774	(7,488,179)	253,427,595	(1,847,953)	251,579,641	13,049,967	264,629,609
31							
32 Rate Base:							
33 Electric Plant In Service	7,054,723,150	(3,375,825)	7,051,347,325	96,591,430	7,147,938,755	(34,821,127)	7,113,117,628
34 Plant Held for Future Use	11,303,269	(11,303,269)	-	-	-	-	-
35 Misc Deferred Debits	187,889,991	(124,330,171)	63,559,819	-	63,559,819	(32,293,198)	31,266,621
36 Elec Plant Acq Adj	8,716,576	-	8,716,576	-	8,716,576	(1,222,951)	7,493,625
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	10,030,921	-	10,030,921	-	10,030,921	-	10,030,921
39 Fuel Stock	46,156,772	-	46,156,772	-	46,156,772	3,386,985	49,543,756
40 Material & Supplies	64,450,254	-	64,450,254	-	64,450,254	(1,330,100)	63,120,153
41 Working Capital	21,641,402	(890,398)	20,751,004	(23,855)	20,727,149	(23,516)	20,703,633
42 Weatherization Loans	(1,206)	-	(1,206)	-	(1,206)	-	(1,206)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	7,404,911,129	(139,899,664)	7,265,011,465	96,567,575	7,361,579,040	(66,303,907)	7,295,275,133
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,461,600,027)	(95,761,449)	(2,557,361,476)	(2,884,521)	(2,560,245,997)	67,425,300	(2,492,820,696)
48 Accum Prov For Amort	(156,365,893)	-	(156,365,893)	(46,702)	(156,412,594)	44,385	(156,368,209)
49 Accum Def Income Tax	(1,128,305,256)	6,791,170	(1,121,514,086)	556,215	(1,120,957,871)	22,763,564	(1,098,194,308)
50 Unamortized ITC	(300,603)	-	(300,603)	-	(300,603)	-	(300,603)
51 Customer Adv For Const	(8,960,513)	468,264	(8,492,249)	-	(8,492,249)	-	(8,492,249)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(107,292,218)	57,631,966	(49,660,252)	-	(49,660,252)	(2,827)	(49,663,080)
54							
55 Total Rate Base Deductions	(3,862,824,510)	(30,870,049)	(3,893,694,559)	(2,375,008)	(3,896,069,567)	90,230,422	(3,805,839,145)
56							
57 Total Rate Base:	3,542,086,619	(170,769,713)	3,371,316,906	94,192,567	3,465,509,473	23,926,515	3,489,435,988
58							
59 Return on Rate Base	7.366%		7.517%		7.260%		7.584%
xx							
60 Return on Equity	9.479%	0.295%	9.774%	-0.503%	9.270%	0.633%	9.904%
61							
62 TAX CALCULATION:							
63 Operating Revenue	340,423,124	(4,307,927)	336,115,197	(4,426,716)	331,688,481	16,321,466	348,009,947
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(8,553,558)	(19,996)	(8,573,554)	-	(8,573,554)	-	(8,573,554)
66 Interest	93,303,806	(8,539,465)	84,764,341	2,368,265	87,132,606	601,580	87,734,185
67 Schedule "M" Additions	245,439,159	(1,832,451)	243,606,708	2,931,222	246,537,930	(3,039,473)	243,498,458
68 Schedule "M" Deductions	373,853,030	(249,885)	373,603,145	-	373,603,145	56,308,537	429,911,682
69 Income Before Tax	127,259,006	2,668,968	129,927,973	(3,863,759)	126,064,215	(43,628,123)	82,436,091
70							
71 State Income Taxes	5,777,559	121,171	5,898,730	(175,415)	5,723,315	(1,980,717)	3,742,599
72 Taxable Income	121,481,447	2,547,796	124,029,243	(3,688,344)	120,340,899	(41,647,406)	78,693,493
73							
58 Federal Income Taxes + Other	27,271,739	2,438,664	29,710,404	(1,290,920)	28,419,483	(17,270,947)	11,148,536

(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	(7,527,510)	(7,527,510)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	25,289,052	-	-	25,289,052	-	-	-
5 Other Operating Revenues	(7,578,981)	(7,416,162)	(162,819)	-	-	-	-
6 Total Operating Revenues	10,182,560	(14,943,673)	(162,819)	25,289,052	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(5,913,609)	-	43,401	(2,274,143)	-	-	(3,682,866)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	77,186	-	138,152	-	-	-	(60,966)
12 Other Power Supply	3,081,306	-	(1,188,389)	4,454,166	-	-	(184,471)
13 Transmission	(513,309)	-	156,092	(669,401)	-	-	-
14 Distribution	742,432	-	742,432	-	-	-	-
15 Customer Accounting	471,777	-	471,777	-	-	-	-
16 Customer Service & Info	(22,076,840)	-	(22,076,840)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	632,663	-	201,767	-	-	894,326	(463,430)
19 Total O&M Expenses	(23,498,393)	-	(21,511,609)	1,510,622	-	894,326	(4,391,733)
20 Depreciation	22,409,645	-	-	-	27,767,773	-	(5,358,128)
21 Amortization	2,378,884	-	-	-	2,378,884	-	-
22 Taxes Other Than Income	1,645,795	-	343,426	-	-	1,302,369	-
23 Income Taxes: Federal	(16,123,203)	(4,992,857)	7,130,473	7,944,611	(10,075,541)	(13,810)	(16,116,079)
24 State	(2,034,960)	(678,446)	968,913	1,079,541	(1,369,099)	154,039	(2,189,907)
25 Deferred Income Taxes	22,031,151	1,497	-	-	3,682	-	22,025,973
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(340,193)	(3,865)	(336,329)	-	-	-	-
28 Total Operating Expenses:	6,468,726	(5,673,671)	(13,405,125)	10,534,774	18,705,699	2,336,924	(6,029,875)
29							
30 Operating Rev For Return:	3,713,835	(9,270,001)	13,242,307	14,754,278	(18,705,699)	(2,336,924)	6,029,875
31							
32 Rate Base:							
33 Electric Plant In Service	58,394,478	-	-	-	-	-	58,394,478
34 Plant Held for Future Use	(11,303,269)	-	-	-	-	-	(11,303,269)
35 Misc Deferred Debits	(156,623,369)	-	-	-	-	-	(156,623,369)
36 Elec Plant Acq Adj	(1,222,951)	-	-	-	-	-	(1,222,951)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	3,386,985	-	-	-	-	-	3,386,985
40 Material & Supplies	(1,330,100)	-	-	-	-	-	(1,330,100)
41 Working Capital	(937,769)	-	-	-	-	-	(937,769)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(109,635,996)	-	-	-	-	-	(109,635,996)
45							
46 Deductions:							
47 Accum Prov For Deprec	(31,220,669)	-	-	-	(110,775,692)	-	79,555,023
48 Accum Prov For Amort	(2,317)	-	-	-	(122,111)	-	119,794
49 Accum Def Income Tax	30,110,948	1,073	1,151,077	-	33,566	(10,262,204)	39,187,436
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	468,264	-	-	-	-	-	468,264
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	57,629,139	(2,827)	-	-	-	-	57,631,966
54							
55 Total Deductions:	56,985,364	(1,754)	1,151,077	-	(110,864,238)	(10,262,204)	176,962,483
56							
57 Total Rate Base:	(52,650,632)	(1,754)	1,151,077	-	(110,864,238)	(10,262,204)	67,326,487
58							
59							
60 Estimated ROE impact	0.425%	-0.511%	0.726%	0.814%	-0.600%	-0.087%	0.058%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,586,823	(14,939,808)	21,341,692	23,778,429	(30,146,657)	(2,196,695)	9,749,861
67 Other Deductions							
68 Interest (AFUDC)	(19,996)	-	-	-	-	(19,996)	-
69 Interest	(5,569,621)	-	-	-	-	(5,569,621)	-
70 Schedule "M" Additions	(1,940,701)	-	-	-	-	-	(1,940,701)
72 Schedule "M" Deductions	56,058,652	3,944	-	-	9,701	-	56,045,007
73 Income Before Tax	(44,822,914)	(14,943,752)	21,341,692	23,778,429	(30,156,358)	3,392,922	(48,235,847)
74							
76 State Income Taxes	(2,034,960)	(678,446)	968,913	1,079,541	(1,369,099)	154,039	(2,189,907)
77 Taxable Income	(42,787,954)	(14,265,306)	20,372,779	22,698,889	(28,787,260)	3,238,883	(46,045,939)
78							
79 Federal Income Taxes	(16,123,203)	(4,992,857)	7,130,473	7,944,611	(10,075,541)	(13,810)	(16,116,079)

OREGON SUMMARY OF ADJUSTMENTS TYPE 1

	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	(15,726,691)	(15,726,691)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(6,512,588)	(6,349,769)	(162,819)	-	-	-	-
6 Total Operating Revenues	(22,239,279)	(22,076,461)	(162,819)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(831,178)	-	(831,178)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(20,281,751)	-	(1,900,599)	(18,383,994)	-	-	2,842
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(53,067)	-	(53,067)	-	-	-	-
16 Customer Service & Info	(22,144,128)	-	(22,144,128)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	217,764	-	(213,132)	-	-	894,326	(463,430)
19 Total O&M Expenses	(43,092,361)	-	(25,142,104)	(18,383,994)	-	894,326	(460,588)
20 Depreciation	23,374,256	-	-	-	23,540,312	-	(166,055)
21 Amortization	2,123,081	-	-	-	2,123,081	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,438,664	(7,375,966)	8,458,200	6,142,276	(8,574,396)	4,107,934	(319,383)
24 State	121,171	(1,002,271)	1,149,329	834,633	(1,165,118)	347,997	(43,399)
25 Deferred Income Taxes	620,417	-	-	-	-	-	620,417
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(336,329)	-	(336,329)	-	-	-	-
28 Total Operating Expenses:	(14,751,100)	(8,378,238)	(15,870,904)	(11,407,085)	15,923,878	5,350,257	(369,009)
29							
30 Operating Rev For Return:	(7,468,179)	(13,698,223)	15,708,085	11,407,085	(15,923,878)	(5,350,257)	369,009
31							
32 Rate Base:							
33 Electric Plant In Service	(3,375,825)	-	-	-	-	-	(3,375,825)
34 Plant Held for Future Use	(11,303,269)	-	-	-	-	-	(11,303,269)
35 Misc Deferred Debits	(124,330,171)	-	-	-	-	-	(124,330,171)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(890,398)	-	-	-	-	-	(890,398)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(139,899,664)	-	-	-	-	-	(139,899,664)
45							
46 Deductions:							
47 Accum Prov For Deprec	(95,761,449)	-	-	-	(107,228,022)	-	11,466,573
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def income Tax	6,791,170	-	1,151,077	-	-	(10,262,204)	15,902,297
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	468,264	-	-	-	-	-	468,264
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	57,631,966	-	-	-	-	-	57,631,966
54							
55 Total Deductions:	(30,870,049)	-	1,151,077	-	(107,228,022)	(10,262,204)	65,469,100
56							
57 Total Rate Base:	(170,769,713)	-	1,151,077	-	(107,228,022)	(10,262,204)	(54,430,564)
58							
59							
60 Estimated ROE impact	0.295%	-0.756%	0.862%	0.629%	-0.457%	-0.254%	0.245%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,307,927)	(22,076,461)	25,315,614	18,383,994	(25,663,392)	(894,326)	626,644
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFJDC)	(19,996)	-	-	-	-	(19,996)	-
69 Interest	(8,539,465)	-	-	-	-	(8,539,465)	-
70 Schedule "M" Additions	(1,832,451)	-	-	-	-	-	(1,832,451)
72 Schedule "M" Deductions	(249,885)	-	-	-	-	-	(249,885)
73 Income Before Tax	2,668,968	(22,076,461)	25,315,614	18,383,994	(25,663,392)	7,665,135	(955,923)
74							
76 State Income Taxes	121,171	(1,002,271)	1,149,329	834,633	(1,165,118)	347,997	(43,399)
77 Taxable Income	2,547,796	(21,074,189)	24,166,285	17,549,361	(24,498,274)	7,317,138	(912,524)
78							
79 Federal Income Taxes	2,438,664	(7,375,966)	8,458,200	6,142,276	(8,574,396)	4,107,934	(319,383)

OREGON SUMMARY OF ADJUSTMENTS TYPE 2

	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	(1,115,092)	(1,115,092)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,115,092)	(1,115,092)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	93,138	-	93,138	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	14,713	-	14,713	-	-	-	-
12 Other Power Supply	35,784	-	35,784	-	-	-	-
13 Transmission	16,623	-	16,623	-	-	-	-
14 Distribution	82,958	-	82,958	-	-	-	-
15 Customer Accounting	52,894	-	52,894	-	-	-	-
16 Customer Service & Info	7,495	-	7,495	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	76,797	-	76,797	-	-	-	-
19 Total O&M Expenses	380,402	-	380,402	-	-	-	-
20 Depreciation	2,884,521	-	-	-	2,884,521	-	-
21 Amortization	46,702	-	-	-	46,702	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,290,920)	(372,563)	(127,096)	-	(979,351)	(791,261)	979,351
24 State	(175,415)	(50,625)	(17,270)	-	(133,078)	(107,519)	133,078
25 Deferred Income Taxes	(1,112,428)	-	-	-	-	-	(1,112,428)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	732,861	(423,189)	236,036	-	1,818,794	(898,780)	0
29							
30 Operating Rev For Return:	(1,847,953)	(691,903)	(236,036)	-	(1,818,794)	898,780	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	96,591,430	-	-	-	-	-	96,591,430
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	(23,855)	-	-	-	-	-	(23,855)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	96,567,575	-	-	-	-	-	96,567,575
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,884,521)	-	-	-	(2,884,521)	-	-
48 Accum Prov For Amort	(46,702)	-	-	-	(46,702)	-	-
49 Accum Def Income Tax	556,215	-	-	-	-	-	556,215
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,375,008)	-	-	-	(2,931,223)	-	556,215
56							
57 Total Rate Base:	94,192,567	-	-	-	(2,931,223)	-	97,123,789
58							
59							
60 Estimated ROE impact	-0.503%	-0.040%	-0.014%	0.000%	-0.093%	0.052%	-0.411%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,426,716)	(1,115,092)	(380,402)	-	(2,931,223)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,368,265	-	-	-	-	2,368,265	-
70 Schedule "M" Additions	2,931,222	-	-	-	-	-	2,931,222
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(3,863,759)	(1,115,092)	(380,402)	-	(2,931,223)	(2,368,265)	2,931,222
74							
76 State Income Taxes	(175,415)	(50,625)	(17,270)	-	(133,078)	(107,519)	133,078
77 Taxable Income	(3,688,344)	(1,064,467)	(363,132)	-	(2,798,145)	(2,260,745)	2,798,145
78							
79 Federal Income Taxes	(1,290,920)	(372,563)	(127,096)	-	(979,351)	(791,261)	979,351

OREGON SUMMARY OF ADJUSTMENTS TYPE 3

	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	9,314,273	9,314,273	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	25,289,052	-	-	25,289,052	-	-	-
5 Other Operating Revenues	(1,066,393)	(1,066,393)	-	-	-	-	-
6 Total Operating Revenues	33,536,932	8,247,880	-	25,289,052	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(5,175,569)	-	781,440	(2,274,143)	-	-	(3,682,866)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	62,474	-	123,440	-	-	-	(60,966)
12 Other Power Supply	23,327,274	-	676,426	22,838,161	-	-	(187,313)
13 Transmission	(529,932)	-	139,469	(669,401)	-	-	-
14 Distribution	659,473	-	659,473	-	-	-	-
15 Customer Accounting	471,950	-	471,950	-	-	-	-
16 Customer Service & Info	59,793	-	59,793	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	338,103	-	338,103	-	-	-	-
19 Total O&M Expenses	19,213,565	-	3,250,094	19,894,617	-	-	(3,931,145)
20 Depreciation	(3,849,132)	-	-	-	1,342,941	-	(5,192,073)
21 Amortization	209,102	-	-	-	209,102	-	-
22 Taxes Other Than Income	1,645,795	-	343,426	-	-	1,302,369	-
23 Income Taxes: Federal	(17,270,947)	2,755,673	(1,200,631)	1,802,335	(521,794)	(3,330,483)	(16,776,046)
24 State	(1,980,717)	374,450	(163,146)	244,907	(70,903)	(86,439)	(2,279,586)
25 Deferred Income Taxes	22,523,163	1,497	-	-	3,682	-	22,517,984
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,865)	(3,865)	-	-	-	-	-
28 Total Operating Expenses:	20,486,964	3,127,755	2,229,743	21,941,859	963,027	(2,114,553)	(5,660,866)
29							
30 Operating Rev For Return:	13,049,967	5,120,125	(2,229,743)	3,347,193	(963,027)	2,114,553	5,660,866
31							
32 Rate Base:							
33 Electric Plant In Service	(34,821,127)	-	-	-	-	-	(34,821,127)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(32,293,198)	-	-	-	-	-	(32,293,198)
36 Elec Plant Acq Adj	(1,222,951)	-	-	-	-	-	(1,222,951)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	3,386,985	-	-	-	-	-	3,386,985
40 Material & Supplies	(1,330,100)	-	-	-	-	-	(1,330,100)
41 Working Capital	(23,516)	-	-	-	-	-	(23,516)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(66,303,907)	-	-	-	-	-	(66,303,907)
45							
46 Deductions:							
47 Accum Prov For Deprec	67,425,300	-	-	-	(663,150)	-	68,088,450
48 Accum Prov For Amort	44,385	-	-	-	(75,409)	-	119,794
49 Accum Def Income Tax	22,763,564	1,073	-	-	33,566	-	22,728,925
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,827)	(2,827)	-	-	-	-	-
54							
55 Total Deductions:	90,230,422	(1,754)	-	-	(704,993)	-	90,937,169
56							
57 Total Rate Base:	23,926,515	(1,754)	-	-	(704,993)	-	24,633,262
58							
59							
60 Estimated ROE impact	0.633%	0.289%	-0.126%	0.189%	-0.051%	0.119%	0.217%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	16,321,466	8,251,745	(3,593,520)	5,394,435	(1,552,042)	(1,302,369)	9,123,218
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	601,580	-	-	-	-	601,580	-
70 Schedule "M" Additions	(3,039,473)	-	-	-	-	-	(3,039,473)
72 Schedule "M" Deductions	56,308,537	3,944	-	-	9,701	-	56,294,892
73 Income Before Tax	(43,628,123)	8,247,801	(3,593,520)	5,394,435	(1,561,744)	(1,903,949)	(50,211,147)
74							
76 State Income Taxes	(1,980,717)	374,450	(163,146)	244,907	(70,903)	(86,439)	(2,279,586)
77 Taxable Income	(41,647,406)	7,873,350	(3,430,374)	5,149,528	(1,490,840)	(1,817,509)	(47,931,560)
78							
79 Federal Income Taxes	(17,270,947)	2,755,673	(1,200,631)	1,802,335	(521,794)	(3,330,483)	(16,776,046)

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
Results of Operations December 2015
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	1,265,741,623	(15,726,691)	1,250,014,932	(6,096,550)	1,243,918,382
3 Interdepartmental	-	-	-	-	-
4 Special Sales	68,816,525	-	68,816,525	-	68,816,525
5 Other Operating Revenues	43,808,486	(6,512,588)	37,295,898	-	37,295,898
6 Total Operating Revenues	1,378,366,634	(22,239,279)	1,356,127,355	(6,096,550)	1,350,030,805
7					
8 Operating Expenses:					
9 Steam Production	285,703,230	(831,178)	284,872,052	-	284,872,052
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	10,895,566	-	10,895,566	-	10,895,566
12 Other Power Supply	250,709,306	(20,281,751)	230,427,555	5,496,373	235,923,927
13 Transmission	55,473,244	-	55,473,244	-	55,473,244
14 Distribution	68,393,766	-	68,393,766	-	68,393,766
15 Customer Accounting	28,997,613	(53,067)	28,944,546	-	28,944,546
16 Customer Service & Info	25,614,190	(22,144,128)	3,470,062	-	3,470,062
17 Sales	-	-	-	-	-
18 Administrative & General	42,386,335	217,764	42,604,099	-	42,604,099
xx					
19 Total O&M Expenses	768,173,248	(43,092,361)	725,080,888	5,496,373	730,577,261
xx					
20 Depreciation	187,072,804	23,374,256	210,447,060	-	210,447,060
21 Amortization	11,334,072	2,123,081	13,457,153	-	13,457,153
22 Taxes Other Than Income	71,181,773	-	71,181,773	-	71,181,773
23 Income Taxes - Federal	27,271,739	2,438,664	29,710,404	(3,873,514)	25,836,890
24 Income Taxes - State	5,777,559	121,171	5,898,730	(526,346)	5,372,384
25 Income Taxes - Def Net	46,458,052	620,417	47,078,469	-	47,078,469
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	181,613	(336,329)	(154,716)	-	(154,716)
xx					
28 Total Operating Expenses:	1,117,450,860	(14,751,100)	1,102,699,761	1,096,513	1,103,796,273
29					
30 Operating Rev For Return:	260,915,774	(7,488,179)	253,427,595	(7,193,063)	246,234,532
31					
32 Rate Base:					
33 Electric Plant In Service	7,054,723,150	(3,375,825)	7,051,347,325	-	7,051,347,325
34 Plant Held for Future Use	11,303,269	(11,303,269)	-	-	-
35 Misc Deferred Debits	187,889,991	(124,330,171)	63,559,819	-	63,559,819
36 Elec Plant Acq Adj	8,716,576	-	8,716,576	-	8,716,576
37 Pensions	-	-	-	-	-
38 Prepayments	10,030,921	-	10,030,921	-	10,030,921
39 Fuel Stock	46,156,772	-	46,156,772	-	46,156,772
40 Material & Supplies	64,450,254	-	64,450,254	-	64,450,254
41 Working Capital	21,641,402	(890,398)	20,751,004	24,088	20,775,092
42 Weatherization Loans	(1,206)	-	(1,206)	-	(1,206)
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	7,404,911,129	(139,899,664)	7,265,011,465	24,088	7,265,035,553
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,461,600,027)	(95,761,449)	(2,557,361,476)	-	(2,557,361,476)
48 Accum Prov For Amort	(156,365,893)	-	(156,365,893)	-	(156,365,893)
49 Accum Def Income Tax	(1,128,305,256)	6,791,170	(1,121,514,086)	-	(1,121,514,086)
50 Unamortized ITC	(300,603)	-	(300,603)	-	(300,603)
51 Customer Adv For Const	(8,960,513)	468,264	(8,492,249)	-	(8,492,249)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(107,292,218)	57,631,966	(49,660,252)	-	(49,660,252)
54					
55 Total Rate Base Deductions	(3,862,824,510)	(30,870,049)	(3,893,694,559)	-	(3,893,694,559)
56					
57 Total Rate Base:	3,542,086,619	(170,769,713)	3,371,316,906	24,088	3,371,340,994
58					
59 Return on Rate Base	7.366%		7.517%		7.304%
xx					
60 Return on Equity	9.479%	0.295%	9.774%		9.357%

(1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation

and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.

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

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

2. RESULTS OF OPERATIONS

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2015
FILE:	JAM December 2015 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2016
TIME:	10:50:05 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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.662
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.81%	5.15%	2.514%
PREFERRED	0.01%	6.75%	0.001%
COMMON	51.18%	9.80%	5.016%
	<u>100.00%</u>		<u>7.531%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2014 to 12/31/2015

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	4,810,600,630	3,544,859,007	1,265,741,623	(7,527,510)	1,258,214,113
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	269,833,622	201,017,097	68,816,525	25,289,052	94,105,576
5	Other Operating Revenues	2.4	154,846,293	111,037,806	43,808,486	(7,578,981)	36,229,505
6	Total Operating Revenues	2.4	5,235,280,545	3,856,913,910	1,378,366,634	10,182,560	1,388,549,195
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,146,025,051	860,321,821	285,703,230	(5,913,609)	279,789,621
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	42,326,257	31,430,691	10,895,566	77,186	10,972,752
12	Other Power Supply	2.9	1,007,353,120	756,643,814	250,709,306	3,081,306	253,790,612
13	Transmission	2.10	215,664,452	160,191,209	55,473,244	(513,309)	54,959,935
14	Distribution	2.12	207,035,425	138,641,659	68,393,766	742,432	69,136,197
15	Customer Accounting	2.12	81,365,999	52,368,386	28,997,613	471,777	29,469,390
16	Customer Service & Infor	2.13	135,712,011	110,097,821	25,614,190	(22,076,840)	3,537,350
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	134,255,043	91,868,708	42,386,335	632,663	43,018,998
19							
20	Total O & M Expenses	2.14	2,969,737,357	2,201,564,109	768,173,248	(23,498,393)	744,674,855
21							
22	Depreciation	2.16	674,204,141	487,131,337	187,072,804	22,409,645	209,482,449
23	Amortization	2.17	43,422,397	32,088,325	11,334,072	2,378,884	13,712,956
24	Taxes Other Than Income	2.17	185,302,308	114,120,535	71,181,773	1,645,795	72,827,568
25	Income Taxes - Federal	2.20	134,575,217	107,303,477	27,271,739	(16,123,203)	11,148,536
26	Income Taxes - State	2.20	26,335,125	20,557,567	5,777,559	(2,034,960)	3,742,599
27	Income Taxes - Def Net	2.19	172,506,160	126,048,108	46,458,052	22,031,151	68,489,204
28	Investment Tax Credit Adj.	2.17	(4,756,408)	(4,756,408)	0	0	0
29	Misc Revenue & Expense	2.4	(872,481)	(1,054,093)	181,613	(340,193)	(158,581)
30							
31	Total Operating Expenses	2.20	4,200,453,816	3,083,002,956	1,117,450,860	6,468,726	1,123,919,586
32							
33	Operating Revenue for Return		1,034,826,728	773,910,955	260,915,774	3,713,835	264,629,609
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	26,054,026,694	18,999,303,544	7,054,723,150	58,394,478	7,113,117,628
37	Plant Held for Future Use	2.31	37,734,895	26,431,626	11,303,269	(11,303,269)	(0)
38	Misc Deferred Debits	2.33	926,486,313	738,596,323	187,889,991	(156,623,369)	31,266,621
39	Elec Plant Acq Adj	2.31	35,651,952	26,935,376	8,716,576	(1,222,951)	7,493,625
40	Pensions	2.31	0	0	0	0	0
41	Prepayments	2.32	45,885,320	35,854,398	10,030,921	0	10,030,921
42	Fuel Stock	2.32	186,155,747	139,998,975	46,156,772	3,386,985	49,543,756
43	Material & Supplies	2.32	230,094,385	165,644,131	64,450,254	(1,330,100)	63,120,153
44	Working Capital	2.33	51,056,491	29,415,089	21,641,402	(937,769)	20,703,633
45	Weatherization Loans	2.31	19,562,302	19,563,508	(1,206)	0	(1,206)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		27,586,654,099	20,181,742,970	7,404,911,129	(109,635,996)	7,295,275,133
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(8,455,007,782)	(5,993,407,755)	(2,461,600,027)	(31,220,669)	(2,492,820,696)
52	Accum Prov For Amort	2.39	(550,917,892)	(394,551,999)	(156,365,893)	(2,317)	(156,368,209)
53	Accum Def Income Taxes	2.35	(4,336,472,999)	(3,208,167,743)	(1,128,305,256)	30,110,948	(1,098,194,308)
54	Unamortized ITC	2.35	(827,183)	(526,580)	(300,603)	0	(300,603)
55	Customer Adv for Const	2.34	(31,187,515)	(22,227,003)	(8,960,513)	468,264	(8,492,249)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(421,312,292)	(314,020,073)	(107,292,218)	57,629,139	(49,663,080)
58							
59	Total Rate Base Deductions		(13,795,725,663)	(9,932,901,153)	(3,862,824,510)	56,985,364	(3,805,839,145)
60							
61	Total Rate Base		13,790,928,436	10,248,841,816	3,542,086,619	(52,650,632)	3,489,435,988
62							
63	Return on Rate Base				7.366%		7.584%
64							
65	Return on Equity				9.479%		9.904%
66	Net Power Costs				410,625,374		374,237,637
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact				29,216,263		28,781,984
69	Rate Base Decrease				(230,115,397)		(220,602,239)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		14,077,255	10,453,508	3,623,747	513,694	4,137,441	
217		P	SG		1,439,756	1,069,136	370,620	-	370,620	
218				B2	15,517,011	11,522,644	3,994,367	513,694	4,508,061	
219										
220	501	Fuel Related-Non NPC								
221		P	S		-	-	-	-	-	
222		P	SE		13,614,538	10,238,853	3,375,685	(28,264)	3,347,421	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		3,629,797	2,729,799	899,997	-	899,997	
227				B2	17,244,334	12,968,652	4,275,682	(28,264)	4,247,418	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		(4,116,984)	(2,105,189)	(2,011,795)	2,011,795	-	
231		P	SE		802,486,900	603,512,626	198,974,274	(17,107,359)	181,866,915	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		58,186,217	43,759,115	14,427,102	-	14,427,102	
235				B2	856,556,134	645,166,553	211,389,581	(15,095,564)	196,294,017	
236										
237		Total Fuel Related				873,800,468	658,135,205	215,665,264	(15,123,828)	200,541,435
238										
239	502	Steam Expenses								
240		P	SG		76,644,125	56,914,502	19,729,624	(121,169)	19,608,454	
241		P	SG		7,969,920	5,918,314	2,051,606	-	2,051,606	
242				B2	84,614,045	62,832,816	21,781,229	(121,169)	21,660,060	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		3,980,975	2,993,904	987,071	212,113	1,199,184	
250				B2	3,980,975	2,993,904	987,071	212,113	1,199,184	
251										
252	505	Electric Expenses								
253		P	SG		1,634,440	1,213,705	420,735	(166,522)	254,213	
254		P	SG		717,209	532,586	184,623	-	184,623	
255				B2	2,351,648	1,746,290	605,358	(166,522)	438,836	
256										
257	506	Misc. Steam Expense								
258		P	SG		(16,596,635)	(12,324,353)	(4,272,283)	9,516,838	5,244,555	
259		P	SE		-	-	-	-	-	
260		P	SG		1,021,693	758,690	263,003	-	263,003	
261				B2	(15,574,943)	(11,565,663)	(4,009,280)	9,516,838	5,507,558	
262										
263	507	Rents								
264		P	SG		394,702	293,098	101,604	-	101,604	
265		P	SG		-	-	-	-	-	
266				B2	394,702	293,098	101,604	-	101,604	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		6,223,663	4,621,576	1,602,087	(488,155)	1,113,931	
270		P	SG		2,291,276	1,701,459	589,817	-	589,817	
271				B2	8,514,939	6,323,035	2,191,904	(488,155)	1,703,748	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		29,272,288	21,737,057	7,535,232	(35,728)	7,499,503	
277		P	SG		1,392,665	1,034,167	358,498	-	358,498	
278				B2	30,664,953	22,771,224	7,893,730	(35,728)	7,858,001	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		91,820,297	68,184,045	23,636,253	(182,408)	23,453,845	
282		P	SG		3,211,628	2,384,895	826,733	-	826,733	
283				B2	95,031,926	70,568,940	24,462,986	(182,408)	24,280,577	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		34,083,034	25,309,427	8,773,607	(22,625)	8,750,982	
287		P	SG		752,056	558,463	193,593	-	193,593	
288				B2	34,835,090	25,867,890	8,967,200	(22,625)	8,944,575	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		8,663,254	6,433,171	2,230,083	(15,817)	2,214,266	
292		P	SG		3,230,982	2,399,267	831,715	-	831,715	
293				B2	11,894,236	8,832,438	3,061,798	(15,817)	3,045,981	

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
359	537	Hydraulic Expenses							
360		P	DGP		-	-	-	-	-
361		P	SG		4,015,084	2,981,526	1,033,557	-	1,033,557
362		P	SG		312,916	232,365	80,550	-	80,550
363									
364				B2	4,327,999	3,213,892	1,114,107	-	1,114,107
365									
366	538	Electric Expenses							
367		P	DGP		-	-	-	-	-
368		P	SG		-	-	-	-	-
369		P	SG		-	-	-	-	-
370									
371				B2	-	-	-	-	-
372									
373	539	Misc. Hydro Expenses							
374		P	DGP		-	-	-	-	-
375		P	SG		11,173,045	8,296,895	2,876,150	-	2,876,150
376		P	SG		9,206,871	6,836,851	2,370,020	(60,966)	2,309,054
377									
378									
379				B2	20,379,916	15,133,747	5,246,170	(60,966)	5,185,204
380									
381	540	Rents (Hydro Generation)							
382		P	DGP		-	-	-	-	-
383		P	SG		1,519,107	1,128,060	391,046	-	391,046
384		P	SG		54,391	40,389	14,001	-	14,001
385									
386				B2	1,573,497	1,168,450	405,047	-	405,047
387									
388	541	Maint Supervision & Engineering							
389		P	DGP		-	-	-	-	-
390		P	SG		388	288	100	19,513	19,613
391		P	SG		-	-	-	5,615	5,615
392									
393				B2	388	288	100	25,128	25,228
394									
395	542	Maintenance of Structures							
396		P	DGP		-	-	-	-	-
397		P	SG		765,208	568,229	196,979	-	196,979
398		P	SG		142,093	105,516	36,577	-	36,577
399									
400				B2	907,301	673,745	233,556	-	233,556
401									
402									
403									
404									
405	543	Maintenance of Dams & Waterways							
406		P	DGP		-	-	-	-	-
407		P	SG		1,041,508	773,404	268,103	-	268,103
408		P	SG		371,684	276,006	95,678	-	95,678
409									
410				B2	1,413,192	1,049,410	363,782	-	363,782
411									
412	544	Maintenance of Electric Plant							
413		P	DGP		-	-	-	-	-
414		P	SG		1,289,919	957,870	332,049	-	332,049
415		P	SG		459,907	341,518	118,389	-	118,389
416									
417				B2	1,749,826	1,299,388	450,438	-	450,438
418									
419	545	Maintenance of Misc. Hydro Plant							
420		P	DGP		-	-	-	-	-
421		P	SG		2,386,977	1,772,525	614,452	-	614,452
422		P	SG		629,061	467,129	161,932	-	161,932
423									
424				B2	3,016,038	2,239,654	776,384	-	776,384
425									
426		Total Hydraulic Power Generation		B2	42,326,257	31,430,691	10,895,566	77,186	10,972,752

FERC		BUS	UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
860	923	Outside Services							
861		PTD	S		201,408	157,376	44,032	(440)	43,592
862		CUST	CN		-	-	-	-	-
863		PTD	SO		16,627,688	12,125,362	4,502,327	(29,305)	4,473,022
864				B2	16,829,096	12,282,738	4,546,358	(29,745)	4,516,613
865									
866	924	Property Insurance							
867		PT	S		9,414,384	2,609,374	6,805,010	-	6,805,010
868		PT	SG		-	-	-	-	-
869		PTD	SO		6,523,925	4,757,423	1,766,502	(373,341)	1,393,161
870				B2	15,938,310	7,366,797	8,571,512	(373,341)	8,198,171
871									
872	925	Injuries & Damages							
873		PTD	S		3,134,945	-	3,134,945	-	3,134,945
874		PTD	SO		2,214,666	1,614,995	599,671	21,996	621,667
875				B2	5,349,612	1,614,995	3,734,617	21,996	3,756,613
876									
877	926	Employee Pensions & Benefits							
878		LABOR	S		-	-	-	-	-
879		CUST	CN		-	-	-	-	-
880		LABOR	SO		-	-	-	-	-
881				B2	-	-	-	-	-
882									
883	927	Franchise Requirements							
884		DMSC	S		-	-	-	-	-
885		DMSC	SO		-	-	-	-	-
886				B2	-	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889		DMSC	S		16,297,524	11,886,943	4,410,580	42,887	4,453,468
890		P	SE		481,583	362,176	119,407	-	119,407
891		DMSC	SO		1,395,149	1,017,381	377,769	-	377,769
892		FERC	SG		4,101,429	3,045,645	1,055,784	-	1,055,784
893				B2	22,275,686	16,312,145	5,963,540	42,887	6,006,428
894									
895	929	Duplicate Charges							
896		LABOR	S		-	-	-	-	-
897		LABOR	SO		(5,348,422)	(3,900,214)	(1,448,207)	(447,140)	(1,895,347)
898				B2	(5,348,422)	(3,900,214)	(1,448,207)	(447,140)	(1,895,347)
899									
900	930	Misc General Expenses							
901		PTD	S		167,970	119,416	48,554	846,997	895,551
902		CUST	CN		-	-	-	-	-
903		P	SG		-	-	-	-	-
904		LABOR	SO		2,219,287	1,618,364	600,923	(143,176)	457,747
905				B2	2,387,257	1,737,781	649,476	703,821	1,353,298
906									
907	931	Rents							
908		PTD	S		355,467	169,175	186,292	-	186,292
909		PTD	SO		4,604,995	3,358,088	1,246,908	-	1,246,908
910				B2	4,960,462	3,527,263	1,433,199	-	1,433,199
911									
912	935	Maintenance of General Plant							
913		G	S		716,182	298,873	417,308	-	417,308
914		CUST	CN		63,361	44,251	19,110	-	19,110
915		G	SO		22,195,448	16,185,523	6,009,925	-	6,009,925
916				B2	22,974,990	16,528,647	6,446,343	-	6,446,343
917									
918		Total Administrative & General Expense		B2	134,255,043	91,868,708	42,386,335	632,663	43,018,998
919									
920		Summary of A&G Expense by Factor							
921		S			30,246,090	15,961,315	14,284,774	857,499	15,142,274
922		SO			99,279,209	72,397,094	26,882,115	(224,836)	26,657,279
923		SG			4,101,429	3,045,645	1,055,784	-	1,055,784
924		CN			146,732	102,477	44,255	-	44,255
925		Total A&G Expense by Factor			133,773,460	91,506,532	42,266,928	632,663	42,899,591
926									
927		Total O&M Expense		B2	2,969,737,357	2,201,564,109	768,173,248	(23,498,393)	744,674,855

FERC		BUS	UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1253	SCHMDF	Deductions - Flow Through							
1254		SCHMDF	S		-	-	-	-	-
1255		SCHMDF	DGP		-	-	-	-	-
1256		SCHMDF	DGU		-	-	-	-	-
1257				B6	-	-	-	-	-
1258	SCHMDP	Deductions - Permanent							
1259		SCHMDP	S		-	-	-	-	-
1260		P	SE		646,675	486,334	160,341	-	160,341
1261		PTD	SNP		64,760	47,893	16,867	-	16,867
1262		BOOKDEPR	SCHMDEXP		(17,168)	(12,404)	(4,764)	-	(4,764)
1263		P	SG		15,808,349	11,738,986	4,069,363	-	4,069,363
1264		SCHMDP-SO	SO		(29,933)	(21,828)	(8,105)	-	(8,105)
1265				B6	16,472,683	12,238,980	4,233,703	-	4,233,703
1266									
1267	SCHMDT	Deductions - Temporary							
1268		GP	S		(66,009,417)	(64,684,664)	(1,324,753)	2,816,701	1,491,948
1269		DPW	BADDEBT		-	-	-	-	-
1270		SCHMDT-SNP	SNP		50,212,205	37,134,279	13,077,926	-	13,077,926
1271		SCHMDT	CN		-	-	-	-	-
1272		SCHMDT	SG		191,965	142,550	49,415	-	49,415
1273		CUST	DGP		-	-	-	-	-
1274		P	SE		30,456,547	22,904,935	7,551,612	3,944	7,555,556
1275		SCHMDT-SG	SG		206,343,898	153,227,140	53,116,758	45,699,567	98,816,325
1276		SCHMDT-GPS	GPS		(40,012,756)	(29,178,388)	(10,834,368)	-	(10,834,368)
1277		SCHMDT-SO	SO		42,149,111	30,736,276	11,412,835	7,788,325	19,201,160
1278		TAXDEPR	TAXDEPR		1,137,695,628	841,139,131	296,556,497	(249,885)	296,306,612
1279		DPW	SNPD		50,905	37,500	13,405	-	13,405
1280				B6	1,361,078,086	991,458,759	369,619,327	56,058,652	425,677,979
1281									
1282	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,377,550,769	1,003,697,739	373,853,030	56,058,652	429,911,682
1283									
1284	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(458,022,598)	(329,608,727)	(128,413,871)	(57,999,353)	(186,413,224)
1285									
1286									
1287									
1288	40911	State Income Taxes							
1289		S	S		26,335,125	20,557,567	5,777,559	(2,034,960)	3,742,599
1290		IBT	SE		-	-	-	-	-
1291		PTC	SG		-	-	-	-	-
1292		IBT	IBT		-	-	-	-	-
1293	Total State Tax Expense				26,335,125	20,557,567	5,777,559	(2,034,960)	3,742,599
1294									
1295									
1296	Calculation of Taxable Income:								
1297		Operating Revenues			5,235,280,545	3,856,913,910	1,378,366,634	10,182,560	1,388,549,195
1298		Operating Deductions:							
1299		O & M Expenses			2,969,737,357	2,201,564,109	768,173,248	(23,498,393)	744,674,855
1300		Depreciation Expense			674,204,141	487,131,337	187,072,804	22,409,645	209,482,449
1301		Amortization Expense			43,422,397	32,088,325	11,334,072	2,378,884	13,712,956
1302		Taxes Other Than Income			185,302,308	114,120,535	71,181,773	1,645,795	72,827,568
1303		Interest & Dividends (AFUDC-Equity)			(32,841,065)	(24,287,506)	(8,553,558)	(19,996)	(8,573,554)
1304		Misc Revenue & Expense			(872,481)	(1,054,093)	181,613	(340,193)	(158,581)
1305		Total Operating Deductions			3,838,952,657	2,809,562,706	1,029,389,952	2,575,742	1,031,965,694
1306		Other Deductions:							
1307		Interest Deductions			358,236,448	264,932,642	93,303,806	(5,569,621)	87,734,185
1308		Interest on PCRBS			-	-	-	-	-
1309		Schedule M Adjustments			(458,022,598)	(329,608,727)	(128,413,871)	(57,999,353)	(186,413,224)
1310									
1311		Income Before State Taxes			580,068,842	452,809,836	127,259,006	(44,822,914)	82,436,091
1312									
1313		State Income Taxes			26,335,125	20,557,567	5,777,559	(2,034,960)	3,742,599
1314									
1315	Total Taxable Income				553,733,716	432,252,269	121,481,447	(42,787,954)	78,693,493
1316									
1317	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1318									
1319	Federal Income Tax - Calculated				193,806,801	151,288,294	42,518,506	(14,975,784)	27,542,723
1320									
1321	Adjustments to Calculated Tax:								
1322	40910	PMI	P	SE	(58,129)	(43,716)	(14,413)	-	(14,413)
1323	40910	PTC	P	SG	(59,173,010)	(43,940,776)	(15,232,234)	(1,147,419)	(16,379,653)
1324	40910		P	SO	(445)	(325)	(120)	-	(120)
1325	40910	IRS Settle	LABOR	S	-	-	-	-	-
1326	Federal Income Tax Expense				134,575,217	107,303,477	27,271,739	(16,123,203)	11,148,536
1327									
1328	Total Operating Expenses				4,200,453,816	3,083,002,956	1,117,450,860	6,468,726	1,123,919,586

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1329	310	Land and Land Rights							
1330		P	SG		2,328,228	1,728,899	599,329	-	599,329
1331		P	SG		34,768,326	25,818,312	8,950,014	-	8,950,014
1332		P	SG		53,850,856	39,988,644	13,862,212	-	13,862,212
1333		P	S		-	-	-	-	-
1334		P	SG		2,635,317	1,956,937	678,380	-	678,380
1335	B8				93,582,726	69,492,792	24,089,935	-	24,089,935
1336									
1337	311	Structures and Improvements							
1338		P	SG		228,508,557	169,686,203	58,822,354	-	58,822,354
1339		P	SG		319,517,692	237,267,894	82,249,798	-	82,249,798
1340		P	SG		406,015,137	301,499,287	104,515,850	(8,186,405)	96,329,444
1341		P	SG		64,074,112	47,580,243	16,493,868	-	16,493,868
1342	B8				1,018,115,498	756,033,628	262,081,870	(8,186,405)	253,895,465
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		612,771,094	455,032,415	157,738,679	-	157,738,679
1346		P	SG		531,458,240	394,651,002	136,807,238	-	136,807,238
1347		P	SG		2,821,902,254	2,095,492,116	726,410,138	17,787,378	744,197,516
1348		P	SG		333,748,912	247,835,733	85,913,179	-	85,913,179
1349	B8				4,299,880,500	3,193,011,266	1,106,869,234	17,787,378	1,124,656,612
1350									
1351	314	Turbogenerator Units							
1352		P	SG		114,540,337	85,055,524	29,484,814	-	29,484,814
1353		P	SG		131,441,197	97,605,787	33,835,409	-	33,835,409
1354		P	SG		682,219,720	506,603,672	175,616,048	-	175,616,048
1355		P	SG		67,690,292	50,265,551	17,424,740	-	17,424,740
1356	B8				995,891,546	739,530,535	256,361,011	-	256,361,011
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,567,047	64,283,079	22,283,968	-	22,283,968
1360		P	SG		136,646,024	101,470,795	35,175,229	-	35,175,229
1361		P	SG		201,880,063	149,912,379	51,967,684	-	51,967,684
1362		P	SG		67,975,235	50,477,145	17,498,090	-	17,498,090
1363	B8				493,068,369	366,143,398	126,924,971	-	126,924,971
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		3,121,364	2,317,867	803,497	-	803,497
1369		P	SG		5,038,573	3,741,550	1,297,022	-	1,297,022
1370		P	SG		18,984,276	14,097,370	4,886,906	-	4,886,906
1371		P	SG		4,094,398	3,040,424	1,053,974	-	1,053,974
1372	B8				31,238,611	23,197,211	8,041,400	-	8,041,400
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376	B8				-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1380	B8				(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1381									
1382									
1383	B8	Total Steam Production Plant			6,929,450,501	5,145,681,029	1,783,769,472	9,600,972	1,793,370,444
1384									
1385									
1386		Summary of Steam Production Plant by Factor							
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			6,929,450,501	5,145,681,029	1,783,769,472	9,600,972	1,793,370,444
1391		SSGCH			-	-	-	-	-
1392		Total Steam Production Plant by Factor			6,929,450,501	5,145,681,029	1,783,769,472	9,600,972	1,793,370,444
1393	320	Land and Land Rights							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396	B8				-	-	-	-	-
1397									
1398	321	Structures and Improvements							
1399		P	SG		-	-	-	-	-
1400		P	SG		-	-	-	-	-
1401	B8				-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1475									
1476									
1477	335	Misc. Power Plant Equipment							
1478		P	SG		1,138,989	845,792	293,197	-	293,197
1479		P	SG		159,553	118,481	41,072	-	41,072
1480		P	SG		1,051,607	780,904	270,703	-	270,703
1481		P	SG		17,841	13,248	4,593	-	4,593
1482				B8	2,367,990	1,758,425	609,565	-	609,565
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,328,488	3,214,255	1,114,233	-	1,114,233
1486		P	SG		825,212	612,787	212,425	-	212,425
1487		P	SG		14,698,477	10,914,815	3,783,661	-	3,783,661
1488		P	SG		1,009,644	749,743	259,901	-	259,901
1489				B8	20,861,821	15,491,600	5,370,221	-	5,370,221
1490									
1491	337	Hydro Plant ARO							
1492		P	S		-	-	-	-	-
1493				B8	-	-	-	-	-
1494									
1495	HP	Unclassified Hydro Plant - Acct 300							
1496		P	S		-	-	-	-	-
1497		P	SG		-	-	-	-	-
1498		P	SG		-	-	-	-	-
1499		P	SG		-	-	-	-	-
1500				B8	-	-	-	-	-
1501									
1502		Total Hydraulic Production Plant		B8	996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1503									
1504		Summary of Hydraulic Plant by Factor							
1505		S			-	-	-	-	-
1506		SG			996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1507		DGP			-	-	-	-	-
1508		DGU			-	-	-	-	-
1509		Total Hydraulic Plant by Factor			996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1510									
1511	340	Land and Land Rights							
1512		P	S		74,986	-	74,986	-	74,986
1513		P	SG		37,329,513	27,720,202	9,609,311	-	9,609,311
1514		P	SG		5,395,985	4,006,958	1,389,027	-	1,389,027
1515		P	SG		217,043	161,172	55,871	-	55,871
1516				B8	43,017,526	31,888,331	11,129,195	-	11,129,195
1517									
1518	341	Structures and Improvements							
1519		P	SG		169,518,517	125,881,297	43,637,220	(895,367)	42,741,853
1520		P	SG		-	-	-	-	-
1521		P	SG		52,910,723	39,290,518	13,620,204	-	13,620,204
1522		P	SG		4,273,000	3,173,050	1,099,950	-	1,099,950
1523				B8	226,702,239	168,344,865	58,357,374	(895,367)	57,462,007
1524									
1525	342	Fuel Holders, Producers & Accessories							
1526		P	SG		13,424,104	9,968,490	3,455,614	-	3,455,614
1527		P	SG		-	-	-	-	-
1528		P	SG		2,449,024	1,818,600	630,424	-	630,424
1529				B8	15,873,127	11,787,089	4,086,038	-	4,086,038
1530									
1531	343	Prime Movers							
1532		P	S		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	SG		1,787,162,800	1,327,113,847	460,048,952	-	460,048,952
1535		P	SG		1,080,683,499	802,495,461	278,188,037	(32,411,756)	245,776,282
1536		P	SG		55,022,996	40,859,053	14,163,943	-	14,163,943
1537				B8	2,922,869,294	2,170,468,362	752,400,932	(32,411,756)	719,989,177
1538									
1539	344	Generators							
1540		P	S		-	-	-	-	-
1541		P	SG		55,773,376	41,416,272	14,357,105	-	14,357,105
1542		P	SG		398,835,535	296,167,849	102,667,687	(1,505,995)	101,161,692
1543		P	SG		17,227,072	12,792,503	4,434,569	-	4,434,569
1544				B8	471,835,983	350,376,623	121,459,360	(1,505,995)	119,953,365

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1678	366	Underground Conduit							
1679		DPW	S		343,926,174	253,443,713	90,482,461	-	90,482,461
1680				B8	343,926,174	253,443,713	90,482,461	-	90,482,461
1681									
1682									
1683									
1684									
1685	367	Underground Conductors							
1686		DPW	S		802,972,348	632,792,061	170,180,287	-	170,180,287
1687				B8	802,972,348	632,792,061	170,180,287	-	170,180,287
1688									
1689	368	Line Transformers							
1690		DPW	S		1,246,429,396	826,664,856	419,764,540	-	419,764,540
1691				B8	1,246,429,396	826,664,856	419,764,540	-	419,764,540
1692									
1693	369	Services							
1694		DPW	S		694,045,111	441,327,808	252,717,303	-	252,717,303
1695				B8	694,045,111	441,327,808	252,717,303	-	252,717,303
1696									
1697	370	Meters							
1698		DPW	S		183,025,642	122,032,018	60,993,623	-	60,993,623
1699				B8	183,025,642	122,032,018	60,993,623	-	60,993,623
1700									
1701	371	Installations on Customers' Premises							
1702		DPW	S		8,849,656	6,260,696	2,588,959	-	2,588,959
1703				B8	8,849,656	6,260,696	2,588,959	-	2,588,959
1704									
1705	372	Leased Property							
1706		DPW	S		-	-	-	-	-
1707				B8	-	-	-	-	-
1708									
1709	373	Street Lights							
1710		DPW	S		61,242,889	38,170,393	23,072,497	-	23,072,497
1711				B8	61,242,889	38,170,393	23,072,497	-	23,072,497
1712									
1713	DP	Unclassified Dist Plant - Acct 300							
1714		DPW	S		37,257,918	28,117,771	9,140,146	-	9,140,146
1715				B8	37,257,918	28,117,771	9,140,146	-	9,140,146
1716									
1717	DS0	Unclassified Dist Sub Plant - Acct 300							
1718		DPW	S		-	-	-	-	-
1719				B8	-	-	-	-	-
1720									
1721									
1722		Total Distribution Plant		B8	6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378
1723									
1724		Summary of Distribution Plant by Factor							
1725		S			6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378
1726									
1727		Total Distribution Plant by Factor			6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1728	389	Land and Land Rights							
1729		G-SITUS	S		12,746,727	8,142,351	4,604,376	-	4,604,376
1730		CUST	CN		1,128,506	788,147	340,359	-	340,359
1731		PT	SG		332	247	86	-	86
1732		G-SG	SG		1,228	912	316	-	316
1733		PTD	SO		7,516,302	5,481,092	2,035,211	-	2,035,211
1734				B8	21,393,095	14,412,748	6,980,347	-	6,980,347
1735									
1736	390	Structures and Improvements							
1737		G-SITUS	S		122,347,247	86,450,655	35,896,592	-	35,896,592
1738		PT	SG		336,091	249,575	86,516	-	86,516
1739		PT	SG		1,599,259	1,187,580	411,679	-	411,679
1740		CUST	CN		8,273,399	5,778,129	2,495,270	-	2,495,270
1741		G-SG	SG		5,680,831	4,218,480	1,462,352	(32,533)	1,429,818
1742		P	SE		315,269	237,099	78,170	(2,212)	75,958
1743		PTD	SO		97,790,290	71,311,334	26,478,956	-	26,478,956
1744				B8	236,342,386	169,432,851	66,909,534	(34,746)	66,874,789
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		9,882,507	6,725,277	3,157,230	-	3,157,230
1748		PT	SG		3,696	2,744	951	-	951
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		6,532,031	4,561,960	1,970,071	-	1,970,071
1751		G-SG	SG		3,711,875	2,756,369	955,506	(2,243)	953,263
1752		P	SE		71,049	53,432	17,616	(1,241)	16,375
1753		PTD	SO		60,764,996	44,311,485	16,453,511	-	16,453,511
1754		G-SG	SG		90,667	67,328	23,339	-	23,339
1755		G-SG	SG		-	-	-	-	-
1756				B8	81,056,820	58,478,596	22,578,224	(3,484)	22,574,740
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		79,900,281	55,497,031	24,403,249	-	24,403,249
1760		PTD	SO		7,231,399	5,273,333	1,958,067	-	1,958,067
1761		G-SG	SG		19,018,337	14,122,663	4,895,674	-	4,895,674
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		610,817	453,581	157,236	-	157,236
1764		P	SE		586,482	441,066	145,417	(8,311)	137,105
1765		PT	SG		74,123	55,043	19,081	-	19,081
1766		G-SG	SG		329,051	244,347	84,704	-	84,704
1767		PT	SG		44,655	33,160	11,495	-	11,495
1768				B8	107,795,146	76,120,224	31,674,922	(8,311)	31,666,610
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		8,890,508	6,041,100	2,849,408	-	2,849,408
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		191,789	139,858	51,931	-	51,931
1775		G-SG	SG		5,623,649	4,176,017	1,447,632	-	1,447,632
1776		PT	SG		53,971	40,078	13,893	-	13,893
1777				B8	14,759,917	10,397,053	4,362,864	-	4,362,864

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1778									
1779	394	Tools, Shop & Garage Equipment							
1780		G-SITUS	S		33,620,341	23,086,826	10,533,515	-	10,533,515
1781		PT	SG		125,173	92,951	32,222	-	32,222
1782		G-SG	SG		23,077,916	17,137,231	5,940,685	(1,316,397)	4,624,288
1783		PTD	SO		3,718,264	2,711,459	1,006,805	-	1,006,805
1784		P	SE		46,701	35,121	11,579	(1,393)	10,187
1785		PT	SG		10,479	7,782	2,698	-	2,698
1786		G-SG	SG		1,634,390	1,213,668	420,722	-	420,722
1787		G-SG	SG		89,913	66,768	23,145	-	23,145
1788				B8	62,323,177	44,351,806	17,971,371	(1,317,790)	16,653,581
1789									
1790	395	Laboratory Equipment							
1791		G-SITUS	S		21,054,503	13,562,636	7,491,867	-	7,491,867
1792		PT	SG		1,518	1,127	391	-	391
1793		PT	SG		-	-	-	-	-
1794		PTD	SO		4,616,954	3,366,808	1,250,146	-	1,250,146
1795		P	SE		272,721	205,101	67,620	-	67,620
1796		G-SG	SG		6,027,746	4,476,092	1,551,654	-	1,551,654
1797		G-SG	SG		227,251	168,752	58,499	-	58,499
1798		G-SG	SG		14,022	10,412	3,609	-	3,609
1799				B8	32,214,714	21,790,929	10,423,786	-	10,423,786
1800									
1801	396	Power Operated Equipment							
1802		G-SITUS	S		118,839,649	84,490,365	34,349,285	-	34,349,285
1803		PT	SG		673,780	500,336	173,443	-	173,443
1804		G-SG	SG		40,700,170	30,223,189	10,476,981	-	10,476,981
1805		PTD	SO		1,956,096	1,426,438	529,658	-	529,658
1806		PT	SG		1,374,094	1,020,377	353,717	-	353,717
1807		P	SE		124,604	93,709	30,895	(7,828)	23,068
1808		P	SG		-	-	-	-	-
1809		G-SG	SG		955,086	709,229	245,857	-	245,857
1810				B8	164,623,479	118,463,643	46,159,836	(7,828)	46,152,008
1811	397	Communication Equipment							
1812		COM_EQ	S		175,899,031	117,200,054	58,698,977	287,603	58,986,580
1813		COM_EQ	SG		674,379	500,781	173,598	-	173,598
1814		COM_EQ	SG		1,301,971	966,820	335,152	-	335,152
1815		COM_EQ	SO		79,210,194	57,762,224	21,447,970	884,823	22,332,794
1816		COM_EQ	CN		3,505,927	2,448,534	1,057,393	-	1,057,393
1817		COM_EQ	SG		150,826,825	112,001,195	38,825,631	951,744	39,777,375
1818		COM_EQ	SE		324,078	243,724	80,354	(51,521)	28,834
1819		COM_EQ	SG		1,151,789	855,297	296,492	-	296,492
1820		COM_EQ	SG		16,633	12,351	4,282	-	4,282
1821				B8	412,910,827	291,990,979	120,919,848	2,072,650	122,992,498
1822									
1823	398	Misc. Equipment							
1824		G-SITUS	S		2,538,186	1,485,967	1,052,218	-	1,052,218
1825		PT	SG		-	-	-	-	-
1826		PT	SG		-	-	-	-	-
1827		CUST	CN		216,484	151,192	65,292	-	65,292
1828		PTD	SO		2,527,313	1,842,985	684,328	-	684,328
1829		P	SE		1,782	1,340	442	(139)	303
1830		G-SG	SG		2,368,570	1,758,856	609,714	-	609,714
1831		G-SG	SG		-	-	-	-	-
1832				B8	7,652,335	5,240,341	2,411,994	(139)	2,411,855
1833									
1834	399	Coal Mine							
1835		P	SE		140,001,262	105,288,359	34,712,902	12,247,790	46,960,693
1836	MP	P	SE		-	-	-	-	-
1837				B8	140,001,262	105,288,359	34,712,902	12,247,790	46,960,693
1838									
1839	399L	WIDCO Capital Lease							
1840		P	SE	B8	-	-	-	-	-
1841					-	-	-	-	-
1842					-	-	-	-	-
1843		Remove Capital Leases			-	-	-	-	-
1844				B8	-	-	-	-	-
1845					-	-	-	-	-

FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
						TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1908	303	Miscellaneous Intangible Plant								
1909		I-SITUS	S			13,945,503	9,611,918	4,333,585	-	4,333,585
1910		I-SG	SG			160,865,874	119,456,006	41,409,869	481,908	41,891,776
1911		PTD	SO			365,535,470	266,558,388	98,977,082	6,142,756	105,119,838
1912		P	SE			1,833,748	1,379,075	454,672	(393,984)	60,688
1913		CUST	CN			134,387,756	93,856,203	40,531,553	-	40,531,553
1914		P	SG			-	-	-	-	-
1915		P	SG			-	-	-	-	-
1916				B8		676,568,351	490,861,590	185,706,762	6,230,680	191,937,441
1917	303	Less Non-Utility Plant								
1918		I-SITUS	S			-	-	-	-	-
1919						676,568,351	490,861,590	185,706,762	6,230,680	191,937,441
1920	IP	Unclassified Intangible Plant - Acct 300								
1921		I-SITUS	S			-	-	-	-	-
1922		I-SG	SG			-	-	-	-	-
1923		P	SG			-	-	-	-	-
1924		PTD	SO			-	-	-	-	-
1925						-	-	-	-	-
1926						-	-	-	-	-
1927		Total Intangible Plant		B8		838,599,184	603,181,789	235,417,395	6,230,680	241,648,075
1928										
1929		Summary of Intangible Plant by Factor								
1930		S				(17,135,712)	(21,469,297)	4,333,585	-	4,333,585
1931		DGP				-	-	-	-	-
1932		DGU				-	-	-	-	-
1933		SG				353,977,922	262,857,420	91,120,502	481,908	91,602,410
1934		SO				365,535,470	266,558,388	98,977,082	6,142,756	105,119,838
1935		CN				134,387,756	93,856,203	40,531,553	-	40,531,553
1936		SSGCT				-	-	-	-	-
1937		SSGCH				-	-	-	-	-
1938		SE				1,833,748	1,379,075	454,672	(393,984)	60,688
1939		Total Intangible Plant by Factor				838,599,184	603,181,789	235,417,395	6,230,680	241,648,075
1940		Summary of Unclassified Plant (Account 106)								
1941		DP				37,257,918	28,117,771	9,140,146	-	9,140,146
1942		DS0				-	-	-	-	-
1943		GP				7,508,103	5,479,544	2,028,559	-	2,028,559
1944		HP				-	-	-	-	-
1945		NP				-	-	-	-	-
1946		OP				15,245,492	11,321,018	3,924,473	-	3,924,473
1947		TP				172,641,895	128,200,659	44,441,236	-	44,441,236
1948		TS0				-	-	-	-	-
1949		IP				-	-	-	-	-
1950		MP				-	-	-	-	-
1951		SP				(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1952		Total Unclassified Plant by Factor				230,326,658	171,391,193	58,935,465	-	58,935,465
1953										
1954		Total Electric Plant in Service		B8		26,054,026,694	18,999,303,544	7,054,723,150	58,394,478	7,113,117,628

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1955	Summary of Electric Plant by Factor								
1956	S				6,859,939,673	4,760,300,155	2,099,639,518	6,678,655	2,106,318,173
1957	SE				143,577,695	107,978,026	35,599,669	11,781,161	47,380,830
1958	DGU				-	-	-	-	-
1959	DGP				-	-	-	-	-
1960	SG				18,279,306,522	13,573,872,961	4,705,433,560	32,907,083	4,738,340,643
1961	SO				640,302,593	466,926,033	173,376,560	7,027,579	180,404,139
1962	CN				154,044,103	107,584,165	46,459,938	-	46,459,938
1963	DEU				-	-	-	-	-
1964	SSGCH				-	-	-	-	-
1965	SSGCT				-	-	-	-	-
1966	Less Capital Leases				(23,143,892)	(17,357,797)	(5,786,095)	-	(5,786,095)
1967					26,054,026,694	18,999,303,544	7,054,723,150	58,394,478	7,113,117,628
1968	105	Plant Held For Future Use							
1969		DPW	S		9,785,367	5,531,261	4,254,106	(4,254,106)	-
1970		P	SG		-	-	-	-	-
1971		T	SG		3,657,534	2,716,017	941,517	(3,238,541)	(2,297,024)
1972		P	SG		8,923,302	6,626,278	2,297,024	-	2,297,024
1973		P	SE		15,368,692	11,558,070	3,810,622	(3,810,622)	(0)
1974		G	SG		-	-	-	-	-
1975									
1976									
1977		Total Plant Held For Future Use		B10	37,734,895	26,431,626	11,303,269	(11,303,269)	(0)
1978									
1979	114	Electric Plant Acquisition Adjustments							
1980		P	S		1,808,819	1,808,819	-	-	-
1981		P	SG		143,167,971	106,313,872	36,854,099	-	36,854,099
1982		P	SG		-	-	-	-	-
1983		Total Electric Plant Acquisition Adjustment		B15	144,976,789	108,122,690	36,854,099	-	36,854,099
1984									
1985	115	Accum Provision for Asset Acquisition Adjustments							
1986		P	S		(18,350)	(18,350)	-	-	-
1987		P	SG		(109,306,488)	(81,168,965)	(28,137,524)	(1,222,951)	(29,360,474)
1988		P	SG		-	-	-	-	-
1989				B15	(109,324,838)	(81,187,314)	(28,137,524)	(1,222,951)	(29,360,474)
1990									
1991	128	Pensions							
1992		P	SO		-	-	-	-	-
1993		Total Nuclear Fuel		B15	-	-	-	-	-
1994									
1995	124	Weatherization							
1996		DMSC	S		1,339,318	1,339,318	0	-	0
1997		DMSC	SO		(4,454)	(3,248)	(1,206)	-	(1,206)
1998				B16	1,334,864	1,336,070	(1,206)	-	(1,206)
1999									
2000	182W	Weatherization							
2001		DMSC	S		18,227,438	18,227,438	-	-	-
2002		DMSC	SG		-	-	-	-	-
2003		DMSC	SGCT		-	-	-	-	-
2004		DMSC	SO		-	-	-	-	-
2005				B16	18,227,438	18,227,438	-	-	-
2006									
2007	186W	Weatherization							
2008		DMSC	S		-	-	-	-	-
2009		DMSC	CN		-	-	-	-	-
2010		DMSC	CNP		-	-	-	-	-
2011		DMSC	SG		-	-	-	-	-
2012		DMSC	SO		-	-	-	-	-
2013				B16	-	-	-	-	-
2014									
2015		Total Weatherization		B16	19,562,302	19,563,508	(1,206)	-	(1,206)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2137									
2138	1869	Misc Deferred Debits-Trojan							
2139		P	S		-	-	-	-	-
2140		P	SG		-	-	-	-	-
2141				B15	-	-	-	-	-
2142									
2143		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2144									
2145		Total Rate Base Additions		B15	1,532,627,405	1,182,439,426	350,187,979	(168,030,474)	182,157,504
2146	235	Customer Service Deposits							
2147		CUST	S		-	-	-	-	-
2148		CUST	CN		-	-	-	-	-
2149		Total Customer Service Deposits		B15	-	-	-	-	-
2150									
2151	2281	Prop Ins	PTD	SO	-	-	-	-	-
2152	2282	Inj & Dam	PTD	SO	(15,924,638)	(11,612,678)	(4,311,960)	-	(4,311,960)
2153	2283	Pen & Ben	PTD	SO	(215,750,928)	(157,331,434)	(58,419,494)	57,631,966	(787,528)
2154	2283	Pen & Ben	PTD	S	-	-	-	-	-
2155	25335	Pens Oblig	P	SE	(110,680,657)	(83,237,713)	(27,442,944)	-	(27,442,944)
2156	254	Ins Prov	PTD	SO	-	-	-	-	-
2157				B15	(342,356,223)	(252,181,824)	(90,174,398)	57,631,966	(32,542,432)
2158									
2159	22841	Accum Misc Oper Provisions - Other							
2160		P	S		-	-	-	-	-
2161		P	SG		(1,336,370)	(992,363)	(344,006)	-	(344,006)
2162				B15	(1,336,370)	(992,363)	(344,006)	-	(344,006)
2163									
2164	254105	ARO	P	S	272,624	272,624	-	-	-
2165	230	ARO	P	TROJD	(1,842,617)	(1,371,413)	(471,205)	-	(471,205)
2166	254105	ARO	P	TROJD	(3,712,611)	(2,763,201)	(949,410)	-	(949,410)
2167	254	Reg. Liabs.	P	S	(40,550,466)	(33,471,453)	(7,079,013)	-	(7,079,013)
2168				B15	(45,833,070)	(37,333,443)	(8,499,627)	-	(8,499,627)
2169									
2170	252	Customer Advances for Construction							
2171		DPW	S		(3,042,142)	(1,326,772)	(1,715,370)	(1,032,211)	(2,747,581)
2172		DPW	SE		-	-	-	-	-
2173		T	SG		(28,145,373)	(20,900,230)	(7,245,143)	1,500,475	(5,744,668)
2174		DPW	SO		-	-	-	-	-
2175		CUST	CN		-	-	-	-	-
2176		Total Customer Advances for Construction		B19	(31,187,515)	(22,227,003)	(8,960,513)	468,264	(8,492,249)
2177									
2178	25398	SO2 Emissions							
2179		P	SE		-	-	-	(2,827)	(2,827)
2180				B19	-	-	-	(2,827)	(2,827)
2181									
2182	25399	Other Deferred Credits							
2183		P	S		(5,160,645)	(4,040,181)	(1,120,464)	-	(1,120,464)
2184		LABOR	SO		(22,442,206)	(16,365,465)	(6,076,740)	-	(6,076,740)
2185		P	SG		(4,183,779)	(3,106,797)	(1,076,983)	-	(1,076,983)
2186		P	SE		-	-	-	-	-
2187				B19	(31,786,629)	(23,512,443)	(8,274,186)	-	(8,274,186)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2251									
2252									
2253	108SP	Steam Prod Plant Accumulated Depr							
2254		P	S		12,591,131	12,591,131	-	-	-
2255		P	SG		(737,437,463)	(547,607,341)	(189,830,122)	-	(189,830,122)
2256		P	SG		(795,874,937)	(591,001,922)	(204,873,015)	-	(204,873,015)
2257		P	SG		(1,099,938,066)	(816,793,545)	(283,144,521)	(66,501,790)	(349,646,311)
2258		P	SG		-	-	-	-	-
2259		P	SG		(196,777,900)	(146,123,608)	(50,654,292)	-	(50,654,292)
2260				B17	(2,817,437,235)	(2,088,935,284)	(728,501,950)	(66,501,790)	(795,003,740)
2261									
2262	108NP	Nuclear Prod Plant Accumulated Depr							
2263		P	SG		-	-	-	-	-
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266				B17	-	-	-	-	-
2267									
2268									
2269	108HP	Hydraulic Prod Plant Accum Depr							
2270		P	S		747,678	747,678	-	-	-
2271		P	SG		(152,488,602)	(113,235,199)	(39,253,403)	-	(39,253,403)
2272		P	SG		(27,979,300)	(20,776,908)	(7,202,392)	-	(7,202,392)
2273		P	SG		(107,145,293)	(79,564,101)	(27,581,192)	(347,685)	(27,928,877)
2274		P	SG		(31,742,043)	(23,571,051)	(8,170,993)	158,815	(8,012,178)
2275				B17	(318,607,561)	(236,399,581)	(82,207,980)	(188,870)	(82,396,850)
2276									
2277	108OP	Other Production Plant - Accum Depr							
2278		P	S		-	-	-	-	-
2279		P	SG		-	-	-	-	-
2280		P	SG		(503,954,982)	(374,227,595)	(129,727,388)	-	(129,727,388)
2281		P	SG		(290,073,141)	(215,402,918)	(74,670,223)	11,202,922	(63,467,301)
2282		P	SG		(28,504,150)	(21,166,652)	(7,337,499)	-	(7,337,499)
2283				B17	(822,532,274)	(610,797,164)	(211,735,109)	11,202,922	(200,532,187)
2284									
2285	108EP	Experimental Plant - Accum Depr							
2286		P	SG		-	-	-	-	-
2287		P	SG		-	-	-	-	-
2288					-	-	-	-	-
2289									
2290				B17	(3,958,577,069)	(2,936,132,030)	(1,022,445,039)	(55,487,738)	(1,077,932,777)
2291									
2292									
2293									
2294									
2295									
2296									
2297									
2298									
2299									
2300									
2301									
2302	108TP	Transmission Plant Accumulated Depr							
2303		T	SG		(372,599,959)	(276,685,798)	(95,914,161)	-	(95,914,161)
2304		T	SG		(409,216,297)	(303,876,410)	(105,339,888)	-	(105,339,888)
2305		T	SG		(688,926,186)	(511,583,769)	(177,342,417)	1,666,100	(175,676,317)
2306				B17	(1,470,742,442)	(1,092,145,977)	(378,596,466)	1,666,100	(376,930,366)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2307	108360	Land and Land Rights							
2308		DPW	S		(9,008,075)	(6,201,570)	(2,806,506)	-	(2,806,506)
2309				B17	(9,008,075)	(6,201,570)	(2,806,506)	-	(2,806,506)
2310									
2311	108361	Structures and Improvements							
2312		DPW	S		(22,215,358)	(16,007,202)	(6,208,155)	-	(6,208,155)
2313				B17	(22,215,358)	(16,007,202)	(6,208,155)	-	(6,208,155)
2314									
2315	108362	Station Equipment							
2316		DPW	S		(250,634,647)	(176,899,860)	(73,734,787)	-	(73,734,787)
2317				B17	(250,634,647)	(176,899,860)	(73,734,787)	-	(73,734,787)
2318									
2319	108363	Storage Battery Equipment							
2320		DPW	S		-	-	-	-	-
2321				B17	-	-	-	-	-
2322									
2323	108364	Poles, Towers & Fixtures							
2324		DPW	S		(575,679,012)	(341,258,831)	(234,420,181)	(104,801)	(234,524,982)
2325				B17	(575,679,012)	(341,258,831)	(234,420,181)	(104,801)	(234,524,982)
2326									
2327	108365	Overhead Conductors							
2328		DPW	S		(301,166,877)	(180,206,417)	(120,960,460)	-	(120,960,460)
2329				B17	(301,166,877)	(180,206,417)	(120,960,460)	-	(120,960,460)
2330									
2331	108366	Underground Conduit							
2332		DPW	S		(148,820,784)	(108,658,116)	(40,162,669)	-	(40,162,669)
2333				B17	(148,820,784)	(108,658,116)	(40,162,669)	-	(40,162,669)
2334									
2335	108367	Underground Conductors							
2336		DPW	S		(351,716,101)	(275,300,341)	(76,415,760)	-	(76,415,760)
2337				B17	(351,716,101)	(275,300,341)	(76,415,760)	-	(76,415,760)
2338									
2339	108368	Line Transformers							
2340		DPW	S		(479,550,498)	(265,965,624)	(213,584,874)	-	(213,584,874)
2341				B17	(479,550,498)	(265,965,624)	(213,584,874)	-	(213,584,874)
2342									
2343	108369	Services							
2344		DPW	S		(267,293,819)	(158,071,252)	(109,222,567)	-	(109,222,567)
2345				B17	(267,293,819)	(158,071,252)	(109,222,567)	-	(109,222,567)
2346									
2347	108370	Meters							
2348		DPW	S		(89,039,069)	(56,142,627)	(32,896,442)	-	(32,896,442)
2349				B17	(89,039,069)	(56,142,627)	(32,896,442)	-	(32,896,442)
2350									
2351									
2352									
2353	108371	Installations on Customers' Premises							
2354		DPW	S		(7,205,182)	(5,133,392)	(2,071,790)	-	(2,071,790)
2355				B17	(7,205,182)	(5,133,392)	(2,071,790)	-	(2,071,790)
2356									
2357	108372	Leased Property							
2358		DPW	S		-	-	-	-	-
2359				B17	-	-	-	-	-
2360									
2361	108373	Street Lights							
2362		DPW	S		(29,737,200)	(19,546,786)	(10,190,414)	-	(10,190,414)
2363				B17	(29,737,200)	(19,546,786)	(10,190,414)	-	(10,190,414)
2364									
2365	108D00	Unclassified Dist Plant - Acct 300							
2366		DPW	S		-	-	-	-	-
2367				B17	-	-	-	-	-
2368									
2369	108DS	Unclassified Dist Sub Plant - Acct 300							
2370		DPW	S		-	-	-	-	-
2371				B17	-	-	-	-	-
2372									
2373	108DP	Unclassified Dist Sub Plant - Acct 300							
2374		DPW	S		1,333,662	815,315	518,347	-	518,347
2375				B17	1,333,662	815,315	518,347	-	518,347
2376									
2377									
2378		Total Distribution Plant Accum Depreciation		B17	(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)
2379									
2380		Summary of Distribution Plant Depr by Factor							
2381		S			(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)
2382									
2383		Total Distribution Depreciation by Factor		B17	(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2455									
2456	111HP	Accum Prov for Amort-Hydro							
2457		P	SG		-	-	-	-	-
2458		P	SG		-	-	-	-	-
2459		P	SG		(1,297,860)	(963,767)	(334,093)	-	(334,093)
2460		P	SG		-	-	-	-	-
2461				B18	(1,297,860)	(963,767)	(334,093)	-	(334,093)
2462									
2463									
2464	111IP	Accum Prov for Amort-Intangible Plant							
2465		I-SITUS	S		14,473,090	14,574,863	(101,773)	-	(101,773)
2466		P	SG		-	-	-	-	-
2467		P	SG		(423,887)	(314,771)	(109,116)	-	(109,116)
2468		P	SE		(1,300,076)	(977,726)	(322,350)	-	(322,350)
2469		I-SG	SG		(68,138,505)	(50,598,386)	(17,540,119)	91,064	(17,449,055)
2470		I-SG	SG		(62,181,589)	(46,174,892)	(16,006,698)	-	(16,006,698)
2471		I-SG	SG		(4,753,826)	(3,530,103)	(1,223,723)	-	(1,223,723)
2472		CUST	CN		(114,341,824)	(79,856,155)	(34,485,669)	-	(34,485,669)
2473		P	SG		-	-	-	-	-
2474		P	SG		(779,171)	(578,598)	(200,573)	-	(200,573)
2475		PTD	SO		(295,157,832)	(215,237,104)	(79,920,728)	(93,381)	(80,014,109)
2476				B18	(532,603,620)	(382,692,870)	(149,910,750)	(2,317)	(149,913,067)
2477	111IP	Less Non-Utility Plant							
2478		NUTIL	OTH		-	-	-	-	-
2479					(532,603,620)	(382,692,870)	(149,910,750)	(2,317)	(149,913,067)
2480									
2481	111390	Accum Amtr - Capital Lease							
2482		G-SITUS	S		396,357	254,535	141,823	-	141,823
2483		P	SG		910,304	675,975	234,329	-	234,329
2484		PTD	SO		8,673,284	6,324,794	2,348,490	-	2,348,490
2485					9,979,946	7,255,304	2,724,642	-	2,724,642
2486									
2487		Remove Capital Lease Amtr			(9,979,946)	(7,255,304)	(2,724,642)	-	(2,724,642)
2488									
2489		Total Accum Provision for Amortization		B18	(550,917,892)	(394,551,999)	(156,365,893)	(2,317)	(156,368,209)
2490									
2491									
2492									
2493									
2494		Summary of Amortization by Factor							
2495		S			3,489,701	8,039,354	(4,549,654)	-	(4,549,654)
2496		DGP			-	-	-	-	-
2497		DGU			-	-	-	-	-
2498		SE			(1,300,076)	(977,726)	(322,350)	-	(322,350)
2499		SO			(291,741,341)	(212,745,706)	(78,995,635)	(93,381)	(79,089,016)
2500		CN			(114,571,839)	(80,016,797)	(34,555,042)	-	(34,555,042)
2501		SSGCT			-	-	-	-	-
2502		SSGCH			-	-	-	-	-
2503		SG			(136,814,390)	(101,595,821)	(35,218,569)	91,064	(35,127,506)
2504		Less Capital Lease			(9,979,946)	(7,255,304)	(2,724,642)	-	(2,724,642)
2505		Total Provision For Amortization by Factor			(550,917,892)	(394,551,999)	(156,365,893)	(2,317)	(156,368,209)

3. REVENUE ADJUSTMENTS

	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	(7,527,510)	6,096,550	(21,823,242)	8,199,181	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(7,416,162)	-	-	-	-	(1,062,900)	(5,286,869)	(1,066,393)
6 Total Operating Revenues	(14,943,673)	6,096,550	(21,823,242)	8,199,181	-	(1,062,900)	(5,286,869)	(1,066,393)
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	(4,992,857)	2,036,918	(7,291,363)	2,739,428	(27)	(355,126)	(1,766,396)	(356,293)
24 State	(678,446)	276,783	(990,775)	372,243	(4)	(48,256)	(240,024)	(48,414)
25 Deferred Income Taxes	1,497	-	-	-	1,497	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,865)	-	-	-	(3,865)	-	-	-
28 Total Operating Expenses:	(5,673,671)	2,313,702	(8,282,138)	3,111,671	(2,396)	(403,381)	(2,006,420)	(404,707)
29								
30 Operating Rev For Return:	(9,270,001)	3,782,849	(13,541,103)	5,087,510	2,398	(659,519)	(3,280,448)	(661,586)
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	1,073	-	-	-	1,073	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,827)	-	-	-	(2,827)	-	-	-
54								
55 Total Deductions:	(1,754)	-	-	-	(1,754)	-	-	-
56								
57 Total Rate Base:	(1,754)	-	-	-	(1,754)	-	-	-
58								
59								
60 Estimated ROE Impact	-0.511%	0.209%	-0.747%	0.281%	0.000%	-0.036%	-0.181%	-0.036%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(14,939,808)	6,096,550	(21,823,242)	8,199,181	3,865	(1,062,900)	(5,286,869)	(1,066,393)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,944	-	-	-	3,944	-	-	-
72 Income Before Tax	(14,943,752)	6,096,550	(21,823,242)	8,199,181	(79)	(1,062,900)	(5,286,869)	(1,066,393)
73								
74 State Income Taxes	(678,446)	276,783	(990,775)	372,243	(4)	(48,256)	(240,024)	(48,414)
75								
76 Taxable Income	(14,265,305)	5,619,767	(20,832,467)	7,826,938	(76)	(1,014,645)	(5,046,845)	(1,017,979)
77								
78 Federal Income Taxes	(4,992,857)	2,036,918	(7,291,363)	2,739,428	(27)	(355,126)	(1,766,396)	(356,293)

	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	(15,726,691)	6,096,550	(21,823,242)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(6,349,769)	-	-	-	-	(1,062,900)	(5,286,869)	-
6 Total Operating Revenues	(22,076,461)	6,096,550	(21,823,242)	-	-	(1,062,900)	(5,286,869)	-
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	(7,375,966)	2,036,918	(7,291,363)	-	-	(355,126)	(1,766,396)	-
24 State	(1,002,271)	276,783	(990,775)	-	-	(48,256)	(240,024)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(8,378,238)	2,313,702	(8,282,138)	-	-	(403,381)	(2,006,420)	-
29								
30 Operating Rev For Return:	(13,698,223)	3,782,849	(13,541,103)	-	-	(659,519)	(3,280,449)	-
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	-0.756%	0.209%	-0.747%	0.000%	0.000%	-0.036%	-0.181%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(22,076,461)	6,096,550	(21,823,242)	-	-	(1,062,900)	(5,286,869)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(22,076,461)	6,096,550	(21,823,242)	-	-	(1,062,900)	(5,286,869)	-
73								
74 State Income Taxes	(1,002,271)	276,783	(990,775)	-	-	(48,256)	(240,024)	-
75								
76 Taxable Income	(21,074,189)	5,819,767	(20,832,467)	-	-	(1,014,645)	(5,046,845)	-
77								
78 Federal Income Taxes	(7,375,966)	2,036,918	(7,291,363)	-	-	(355,126)	(1,766,396)	-

	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	(1,115,092)	-	-	(1,115,092)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,115,092)	-	-	(1,115,092)	-	-	-	-
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	(372,563)	-	-	(372,563)	-	-	-	-
24 State	(50,625)	-	-	(50,625)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(423,189)	-	-	(423,189)	-	-	-	-
29								
30 Operating Rev For Return:	(691,903)	-	-	(691,903)	-	-	-	-
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	-0.040%	0.000%	0.000%	-0.040%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,115,092)	-	-	(1,115,092)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,115,092)	-	-	(1,115,092)	-	-	-	-
73								
74 State Income Taxes	(50,625)	-	-	(50,625)	-	-	-	-
75								
76 Taxable Income	(1,064,467)	-	-	(1,064,467)	-	-	-	-
77								
78 Federal Income Taxes	(372,563)	-	-	(372,563)	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales		Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	9,314,273	-	9,314,273	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,066,393)	-	-	-	-	-	(1,066,393)
6 Total Operating Revenues	8,247,880	-	9,314,273	-	-	-	(1,066,393)
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	2,755,673	-	3,111,992	(27)	-	-	(356,293)
24 State	374,450	-	422,868	(4)	-	-	(48,414)
25 Deferred Income Taxes	1,497	-	-	1,497	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,865)	-	-	(3,865)	-	-	-
28 Total Operating Expenses:	3,127,755	-	3,534,860	(2,398)	-	-	(404,707)
29							
30 Operating Rev For Return:	5,120,125	-	5,779,413	2,398	-	-	(661,686)
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	1,073	-	-	1,073	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,827)	-	-	(2,827)	-	-	-
54							
55 Total Deductions:	(1,754)	-	-	(1,754)	-	-	-
56							
57 Total Rate Base:	(1,754)	-	-	(1,754)	-	-	-
58							
59							
60 Estimated ROE Impact	0.289%	0.000%	0.000%	0.326%	0.000%	0.000%	-0.037%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,251,745	-	9,314,273	3,865	-	-	(1,066,393)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,944	-	-	3,944	-	-	-
72 Income Before Tax	8,247,801	-	9,314,273	(79)	-	-	(1,066,393)
73							
74 State Income Taxes	374,450	-	422,868	(4)	-	-	(48,414)
75							
76 Taxable Income	7,873,350	-	8,891,405	(76)	-	-	(1,017,979)
77							
78 Federal Income Taxes	2,755,673	-	3,111,992	(27)	-	-	(356,293)

	<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	12,201,799	OR	Situs	12,201,799	3.1.1
Commercial	442	1	(3,198,157)	OR	Situs	(3,198,157)	3.1.1
Industrial ¹	442	1	(2,907,092)	OR	Situs	(2,907,092)	3.1.1
Total			<u>6,096,550</u>			<u>6,096,550</u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2015 by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period.

**Table 1 - Revenue
Pacific Power
State of Oregon
December 2015 Results of Operations**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenues	Remove Amounts From 305 Report Not Included in Model Inputs ⁴	Unadjusted Revenues	Remove Tariff Riders ¹	Actual Base Rate Revenues	Normalizing Adjustments	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ²	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ³	Total Oregon Adjusted Revenue
Residential	\$589,186,051	\$25,912,806	\$615,098,857	(\$12,397,300)	\$602,701,557	\$0	\$12,201,799	\$614,903,356	(\$485,573)	\$614,417,783	\$4,133,379	\$618,551,162
Commercial	\$460,701,245	(\$772,390)	\$459,928,855	(\$8,494,967)	\$451,433,888	\$0	(\$3,198,157)	\$448,235,731	(\$435,077)	\$447,800,654	\$3,596,619	\$451,397,273
Industrial	\$151,713,230	(\$1,209,089)	\$150,504,142	(\$145,447)	\$150,358,695	\$0	\$0	\$150,358,695	(\$164,978)	\$150,193,717	\$1,344,309	\$151,538,026
Irrigation	\$33,521,073	\$614,583	\$34,135,655	(\$661,294)	\$33,474,361	\$0	(\$2,907,092)	\$30,567,269	(\$26,595)	\$30,540,674	\$216,319	\$30,756,993
Public St & Hwy	\$6,082,492	(\$8,377)	\$6,074,115	(\$124,234)	\$5,949,881	\$0	\$0	\$5,949,881	(\$2,869)	\$5,947,012	\$23,647	\$5,970,659
Total Oregon	\$1,241,204,091	\$24,537,532	\$1,265,741,623	(\$21,823,242)	\$1,243,918,382	\$0	\$6,096,550	\$1,250,014,932	(\$1,115,092)	\$1,248,899,840	\$9,314,273	\$1,258,214,113
Source / Formula	305 Report			Table 2 - B	C + D	Table 2	Table 2	E + F + G	Table 2	H + I	Table 2	J + K

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, BPA (Sch 98), Distribution Safety Surcharge (Sch 94), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), RAC Deferral (Sch 203), & Oregon Solar Incentive Program Adjustment (Sch 204)

² Deer Creek Adjustment to Remove Mine Investment from Rate Base effective June 1, 2015

³ TAM rate change Effective January 1, 2016

⁴ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits, Solar Feed In Revenues, Revenue Adjust Property Insurance and Revenue Adjust I&D Reserve

**Table 1 - MWhs
Pacific Power
State of Oregon
December 2015 Results of Operations**

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,300,594	118,521	5,419,115
Commercial	5,048,070	(49,459)	4,998,610
Industrial	2,121,523	0	2,121,523
Irrigation	354,808	(31,984)	322,824
Public St & Hwy	37,467	0	37,467
Total Oregon	12,862,461	37,078	12,899,539
Source / Formula	305 Report	Table 2	A + B

Table 2
Pacific Power
State of Oregon
December 2018 Results of Operations
Revenue, kWh and Customer Adjustments

CUSTOMERS	KWH				REVENUES									
	305 Average Customer	305 Booked KWh	Temperature Adjustments KWh	Total Type 1 Adjusted KWh	305 Booked Revenue	Remove Tariff Riders	Actual Base Rate Revenue	Normalizing Adjustments	Temperature Adjustment	Total Type 1 Adjusted Revenue	Type 2 Adjustments	Total Type 2 Adjusted Revenue	Type 3 Adjustments	Total Adjusted Revenue
Residential	15	2,389,669	116,608,962	2,268,660	\$35,456,612	\$10,130	\$35,466,742	\$0	\$12,636,818	\$23,829,924	(\$182)	\$23,829,742	\$1,573	\$25,402,715
	4	513,279,710	1,821,974	5,297,978,672	\$563,816,804	\$32,702,368	\$597,519,172	\$0	\$12,486,998	\$585,032,174	(\$1,793)	\$583,238,381	\$1,017,046	\$584,255,427
	23	90,064,337	42,270,611	91,886,341	\$1,909,341	\$59,706	\$1,969,047	\$0	\$164,984	\$1,804,063	(\$9,433)	\$1,794,630	\$87,726	\$1,882,356
	16,410	4,212,204	0	42,270,611	\$3,677,669	\$1,729,825	\$5,407,494	\$0	\$0	\$3,677,669	(\$5,763)	\$3,671,906	\$3,034	\$3,674,940
	0	0	0	0	\$1,729,825	\$45,837	\$1,775,662	\$0	\$0	\$1,775,662	\$0	\$1,775,662	\$0	\$1,775,662
	0	0	0	0	\$45,837	\$2,979,229	\$3,025,066	\$0	\$0	\$3,025,066	\$0	\$3,025,066	\$0	\$3,025,066
	0	0	0	0	\$3,025,066	\$12,392,225	\$15,417,291	\$0	\$0	\$15,417,291	\$0	\$15,417,291	\$0	\$15,417,291
	0	0	0	0	\$15,417,291	\$31,118,000	\$46,535,291	\$0	\$0	\$46,535,291	\$0	\$46,535,291	\$0	\$46,535,291
	0	0	0	0	\$46,535,291	\$0	\$0	\$0	\$0	\$46,535,291	\$0	\$46,535,291	\$0	\$46,535,291
	0	0	0	0	\$0	\$13,515,506	\$13,515,506	\$0	\$12,281,799	\$25,797,205	(\$88,573)	\$25,708,632	\$0	\$25,708,632
	596,458	5,100,931,698	118,529,936	5,419,114,634	\$509,186,651	\$602,901,657	\$1,112,088,314	\$0	\$614,908,356	\$1,726,996,670	(\$8,526)	\$1,718,470,144	\$1,413,379	\$1,719,883,523
	3,909	7,022,855	0	7,022,855	\$1,034,093	\$1,034,093	\$2,068,186	\$0	\$2,068,186	\$3,102,279	(\$5,551)	\$3,096,728	\$5,551	\$3,102,283
	23	1,034,544,919	0	1,034,544,919	\$11,459,127	\$848,412	\$12,307,539	\$0	\$848,412	\$12,307,539	(\$17,305)	\$12,290,234	\$764,485	\$12,454,719
	28	1,809,033,238	0	1,809,033,238	\$872,918	\$872,918	\$1,745,836	\$0	\$1,745,836	\$2,591,754	(\$171,305)	\$2,420,449	\$3,166,617	\$2,767,016
	688	1,181,551,393	0	1,181,551,393	\$80,772,551	\$435,249	\$81,207,799	\$0	\$81,207,799	\$81,207,799	(\$85,466)	\$80,352,333	\$79,854	\$80,432,187
	107	984,123,445	0	984,123,445	\$65,902,867	\$246,478	\$66,149,345	\$0	\$66,149,345	\$66,149,345	(\$72,681)	\$65,376,664	\$59,188	\$65,435,852
	54	1,452,382	0	1,452,382	\$142,246	\$53,731	\$195,977	\$0	\$195,977	\$195,977	(\$106)	\$195,871	\$1,410	\$197,281
	0	0	0	0	\$18,220	\$58,220	\$76,440	\$0	\$76,440	\$76,440	\$0	\$76,440	\$0	\$76,440
	0	0	0	0	\$54,184	\$54,184	\$108,368	\$0	\$108,368	\$108,368	\$0	\$108,368	\$0	\$108,368
	0	0	0	0	\$2,933,161	\$2,933,161	\$5,866,322	\$0	\$5,866,322	\$5,866,322	\$0	\$5,866,322	\$0	\$5,866,322
	0	0	0	0	\$298,611	\$298,611	\$597,222	\$0	\$597,222	\$597,222	\$0	\$597,222	\$0	\$597,222
	0	0	0	0	\$1,276,403	\$1,276,403	\$2,552,806	\$0	\$2,552,806	\$2,552,806	\$0	\$2,552,806	\$0	\$2,552,806
	0	0	0	0	\$665,521	\$665,521	\$1,331,042	\$0	\$1,331,042	\$1,331,042	\$0	\$1,331,042	\$0	\$1,331,042
	0	9,410,000	0	9,410,000	\$480,000	\$0	\$480,000	\$0	\$480,000	\$480,000	\$0	\$480,000	\$0	\$480,000
	0	0	0	0	\$225,010	\$225,010	\$450,020	\$0	\$450,020	\$450,020	\$0	\$450,020	\$0	\$450,020
	73,983	5,848,868,624	0	4,908,618,474	\$461,433,888	\$51,263,351	\$512,697,239	\$0	\$512,697,239	\$512,697,239	(\$6,835,077)	\$505,862,162	\$3,596,639	\$509,458,801
Industrial	15	292,382	0	292,382	\$41,877	\$0	\$41,877	\$0	\$41,877	\$41,877	(\$21)	\$41,856	\$180	\$42,036
	23	19,416,646	0	19,416,646	\$2,308,882	\$0	\$2,308,882	\$0	\$2,308,882	\$2,308,882	(\$17,920)	\$2,290,962	\$14,732	\$2,305,694
	28	215,158,077	0	215,158,077	\$19,150,354	\$0	\$19,150,354	\$0	\$19,150,354	\$19,150,354	(\$20,484)	\$18,929,870	\$167,333	\$19,097,203
	47	18,999,022	0	18,999,022	\$2,158,568	\$0	\$2,158,568	\$0	\$2,158,568	\$2,158,568	(\$2,405)	\$2,156,163	\$19,566	\$2,175,729
	92	1,772,914,840	0	1,772,914,840	\$118,229,344	\$0	\$118,229,344	\$0	\$118,229,344	\$118,229,344	(\$13,546)	\$118,215,798	\$1,069,596	\$119,285,394
	0	0	0	0	\$907,544	\$0	\$907,544	\$0	\$907,544	\$907,544	\$0	\$907,544	\$0	\$907,544
	0	0	0	0	\$28,465	\$0	\$28,465	\$0	\$28,465	\$28,465	\$0	\$28,465	\$0	\$28,465
	0	0	0	0	\$1,691,150	\$0	\$1,691,150	\$0	\$1,691,150	\$1,691,150	\$0	\$1,691,150	\$0	\$1,691,150
	0	0	0	0	\$39,687	\$0	\$39,687	\$0	\$39,687	\$39,687	\$0	\$39,687	\$0	\$39,687
	0	0	0	0	\$760,093	\$0	\$760,093	\$0	\$760,093	\$760,093	\$0	\$760,093	\$0	\$760,093
	0	0	0	0	\$465,699	\$0	\$465,699	\$0	\$465,699	\$465,699	\$0	\$465,699	\$0	\$465,699
	0	5,023,000	0	5,023,000	\$194,447	\$0	\$194,447	\$0	\$194,447	\$194,447	\$0	\$194,447	\$0	\$194,447
	0	0	0	0	\$80,999	\$0	\$80,999	\$0	\$80,999	\$80,999	\$0	\$80,999	\$0	\$80,999
	1,864	2,121,521,406	0	2,121,521,406	\$181,713,238	\$0	\$181,713,238	\$0	\$181,713,238	\$181,713,238	(\$164,978)	\$181,548,260	\$1,344,389	\$182,892,649
Generation	6,204	157,082,264	0	157,082,264	\$16,511,088	\$0	\$16,511,088	\$0	\$16,511,088	\$16,511,088	(\$11,025)	\$16,500,063	\$8,628	\$16,508,691
	12	6,204,000	0	6,204,000	\$70,000,000	\$0	\$70,000,000	\$0	\$70,000,000	\$70,000,000	(\$5,889)	\$69,994,111	\$4,219	\$70,000,000
	28	612,040	0	612,040	\$29,869	\$0	\$29,869	\$0	\$29,869	\$29,869	(\$54)	\$29,815	\$417	\$30,232
	6	127,359,200	0	127,359,200	\$8,673,265	\$0	\$8,673,265	\$0	\$8,673,265	\$8,673,265	(\$9,316)	\$8,663,949	\$75,729	\$8,739,678
	0	0	0	0	\$94,868	\$0	\$94,868	\$0	\$94,868	\$94,868	\$0	\$94,868	\$0	\$94,868
	0	0	0	0	\$21,210	\$0	\$21,210	\$0	\$21,210	\$21,210	\$0	\$21,210	\$0	\$21,210
	0	0	0	0	\$34,420	\$0	\$34,420	\$0	\$34,420	\$34,420	\$0	\$34,420	\$0	\$34,420
	0	0	0	0	\$2,148	\$0	\$2,148	\$0	\$2,148	\$2,148	\$0	\$2,148	\$0	\$2,148
	0	0	0	0	\$51,383	\$0	\$51,383	\$0	\$51,383	\$51,383	\$0	\$51,383	\$0	\$51,383
	0	0	0	0	\$71,983	\$0	\$71,983	\$0	\$71,983	\$71,983	\$0	\$71,983	\$0	\$71,983
	0	0	0	0	\$522,065	\$0	\$522,065	\$0	\$522,065	\$522,065	\$0	\$522,065	\$0	\$522,065
	0	0	0	0	\$414	\$0	\$414	\$0	\$414	\$414	\$0	\$414	\$0	\$414
	0	188,000	0	188,000	\$8,000	\$0	\$8,000	\$0	\$8,000	\$8,000	\$0	\$8,000	\$0	\$8,000
	0	0	0	0	\$37,763	\$0	\$37,763	\$0	\$37,763	\$37,763	\$0	\$37,763	\$0	\$37,763
	8,857	354,808,158	0	354,808,158	\$33,474,361	\$0	\$33,474,361	\$0	\$33,474,361	\$33,474,361	(\$36,959)	\$33,437,402	\$216,319	\$33,653,721
Transmission	5	5,233	0	5,233	\$91	\$0	\$91	\$0	\$91	\$91	\$0	\$91	\$0	\$91
	236	7,532,023	0	7,532,023	\$1,066,618	\$0	\$1,066,618	\$0	\$1,066,618	\$1,066,618	(\$581)	\$1,066,037	\$4	\$1,066,041
	51	19,779,696	0	19,779,696	\$4,188,484	\$0	\$4,188,484	\$0	\$4,188,484	\$4,188,484	(\$1,526)	\$4,186,958	\$1,128	\$4,188,086
	52	389,871	0	389,871	\$58,237	\$0	\$58,237	\$0	\$58,237	\$58,237	(\$29)	\$58,208	\$0	\$58,208
	238	9,097,718	0	9,097,718	\$306,614	\$0	\$306,614	\$0	\$306,614	\$306,614	(\$703)	\$305,911	\$2,405	\$308,316
	0	0	0	0	\$534	\$0	\$534	\$0	\$534	\$534	\$0	\$534	\$0	\$534
	0	0	0	0	\$17,425	\$0	\$17,425	\$0	\$17,425	\$17,425	\$0	\$17,425	\$0	\$17,425
	0	0	0	0	\$549	\$0	\$549	\$0	\$549	\$549	\$0	\$549	\$0	\$549
	0	0	0	0	\$123,441	\$0	\$123,441	\$0	\$123,441	\$123,441	\$0	\$123,441	\$0	\$123,441
	0	7,000	0	7,000	\$3,000	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000
	1,038	37,466,607	0	37,466,607	\$6,092,951	\$0	\$6,092,951	\$0	\$6,092,951	\$6,092,951	(\$3,869)	\$6,089,082	\$23,647	\$6,112,739
TOTAL COMPANY	991,880	12,862,461,485	37,877,724	12,899,539,209	\$1,241,384,891	\$51,714,291	\$1,293,099,182	\$0	\$1,293,099,182	\$1,293,099,182	(\$11,115,093)	\$1,281,984,089	\$9,314,713	\$1,291,298,802

Table 3
Pacific Power
State of Oregon
December 2015 Results of Operations
Revenue Adjustments

	Demand Change Account	Sch 299 RMA Adjust	Out of Period Adjust	Subtotal Normalization Adjustments	Temperature Adjustment	Total Type 1 Adjusted Revenues	Dear Cook Price Change June 1, 2015	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	TAM Price Change January 1, 2016	Total Type 3 Adj.	Total Type 3 Adjusted Revenues
Residential												
15				\$0	\$12,066,816	\$365,762	(\$182)	(\$182)	\$365,580	\$1,573	\$1,573	\$367,153
4				\$0	\$1,045,984	\$69,599,978	(\$47,795)	(\$47,795)	\$69,552,183	\$4,017,046	\$4,017,046	\$68,104,329
28				\$0	\$3,784,614	\$1,786,851	(\$3,763)	(\$3,763)	\$1,783,088	\$3,184	\$3,184	\$1,786,272
28				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Account				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjust Property Insur - Res				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unlabeled				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Residential	\$0	\$0	\$0	\$0	\$12,211,799	\$61,490,356	(\$485,575)	(\$485,575)	\$61,004,781	\$4,133,379	\$4,133,379	\$65,138,160
Commercial												
15				\$0	\$868,734	\$1,058,237	(\$526)	(\$526)	\$1,057,711	\$4,551	\$4,551	\$1,062,262
23				\$0	\$14,101,981	\$87,787	(\$89,787)	(\$89,787)	\$14,012,194	\$764,483	\$764,483	\$14,776,677
28				\$0	\$1,218,935	\$17,291,218	(\$171,305)	(\$171,305)	\$17,119,913	\$1,412,788	\$1,412,788	\$17,532,701
30				\$0	\$88,639,732	\$95,466	(\$95,466)	(\$95,466)	\$88,544,266	\$779,854	\$779,854	\$89,324,120
47				\$0	\$6,633,336	\$8,206	(\$8,206)	(\$8,206)	\$6,625,130	\$42,345	\$42,345	\$6,667,475
48				\$0	\$6,957,724	\$1,742,461	(\$1,742)	(\$1,742)	\$6,955,982	\$591,188	\$591,188	\$7,547,170
BPA Balancing Account				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjust Property Insur - Com				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unlabeled				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Commercial	\$0	\$0	\$0	\$0	\$8,191,157	\$44,825,731	(\$415,077)	(\$415,077)	\$44,410,654	\$3,596,619	\$3,596,619	\$48,007,273
Industrial												
15				\$0	\$41,767	\$41,767	(\$21)	(\$21)	\$41,746	\$180	\$180	\$41,926
23				\$0	\$2,198,822	\$1,720	(\$1,720)	(\$1,720)	\$2,197,102	\$14,732	\$14,732	\$2,211,834
28				\$0	\$8,812,452	\$8,792	(\$8,792)	(\$8,792)	\$8,803,660	\$72,508	\$72,508	\$8,876,168
30				\$0	\$19,015,169	\$20,484	(\$20,484)	(\$20,484)	\$18,994,685	\$167,333	\$167,333	\$19,162,018
47				\$0	\$2,149,504	\$2,405	(\$2,405)	(\$2,405)	\$2,147,099	\$19,560	\$19,560	\$2,166,659
48				\$0	\$17,581,980	\$1,346	(\$1,346)	(\$1,346)	\$17,580,634	\$1,069,996	\$1,069,996	\$18,650,630
BPA Balancing Account				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjust Property Insur - Industrial				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unlabeled				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Industrial	\$0	\$0	\$0	\$0	\$41,987,190	\$18,398,695	(\$164,976)	(\$164,976)	\$18,233,717	\$1,444,309	\$1,444,309	\$19,678,026
Irrigation												
41 (former 33 Klamath)				\$0	\$1,652,577	\$1,652,577	(\$1,652)	(\$1,652)	\$1,650,925	\$94,638	\$94,638	\$1,745,563
28				\$0	\$1,060,688	\$54,656	(\$54,656)	(\$54,656)	\$1,056,232	\$447	\$447	\$1,056,679
48				\$0	\$8,327,377	\$8,327,377	(\$8,316)	(\$8,316)	\$8,319,061	\$75,779	\$75,779	\$8,394,840
BPA Balancing Account				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demand Charge Account				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjust Property Insur - Irrigation				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unlabeled				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Irrigation	\$0	\$0	\$0	\$0	\$10,997,992	\$30,567,269	(\$26,595)	(\$26,595)	\$30,540,674	\$216,319	\$216,319	\$30,756,993
Lighting												
15				\$0	\$966	\$966	\$0	\$0	\$966	\$4	\$4	\$970
31				\$0	\$1,002,863	\$1,002,863	(\$581)	(\$581)	\$1,002,282	\$4,112	\$4,112	\$1,006,394
51				\$0	\$4,177,630	\$4,177,630	(\$1,356)	(\$1,356)	\$4,176,274	\$17,128	\$17,128	\$4,193,402
52				\$0	\$8,677,171	\$8,677,171	(\$29)	(\$29)	\$8,676,842	\$30	\$30	\$8,677,171
54				\$0	\$766,045	\$766,045	(\$793)	(\$793)	\$765,252	\$2,469	\$2,469	\$767,721
Solar Feed-In Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjust Property Insur - Lighting				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unlabeled				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Lighting	\$0	\$0	\$0	\$0	\$8,997,881	\$8,997,881	(\$2,869)	(\$2,869)	\$8,995,012	\$23,647	\$23,647	\$9,018,659
TOTAL COMPANY	\$0	\$0	\$0	\$0	\$8,996,580	\$112,520,014,932	(\$1,115,092)	(\$1,115,092)	\$111,404,922	\$9,314,273	\$9,314,273	\$120,719,195

	<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	(12,397,300)	OR	Situs	(12,397,300)	3.1.1
Commercial	442	1	(8,494,967)	OR	Situs	(8,494,967)	3.1.1
Industrial ¹	442	1	(806,741)	OR	Situs	(806,741)	3.1.1
Public Street & Highway	444	1	(124,234)	OR	Situs	(124,234)	3.1.1
Total			<u>(21,823,242)</u>			<u>(21,823,242)</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, DSM, Blue Sky, Revenue Adjust Property Insur, BPA (Sch 98), Distribution Safety Surcharge (Sch 94), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), RAC Deferral (Sch 203), & Oregon Solar Incentive Program Adjustment (Sch 204).

	<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	(485,573)	OR	Situs	(485,573)	3.1.1
Commercial	442	2	(435,077)	OR	Situs	(435,077)	3.1.1
Industrial ¹	442	2	(191,573)	OR	Situs	(191,573)	3.1.1
Public St. & Hwy	444	2	(2,869)	OR	Situs	(2,869)	3.1.1
Total Type II Adjustment to Income			<u>(1,115,092)</u>			<u>(1,115,092)</u>	
Residential	440	3	4,133,379	OR	Situs	4,133,379	3.1.1
Commercial	442	3	3,596,619	OR	Situs	3,596,619	3.1.1
Industrial ¹	442	3	1,560,628	OR	Situs	1,560,628	3.1.1
Public St. & Hwy	444	3	23,647	OR	Situs	23,647	3.1.1
Total Type III Adjustment to Income			<u>9,314,273</u>			<u>9,314,273</u>	

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment annualizes the revenues for the Deer Creek Adjustment to Remove Mine Investment from Rate Base effective June 1, 2015.

The Type 3 adjustment is for the TAM rate change effective January 1, 2016.

PacifiCorp
Oregon Results of Operations - December 2015
SO2 Emission Allowance Sales

	<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 2015 Allowance Sale	4118	3	320	SE	24.795%	79	3.4.2
Add 12 ME Dec 2016 Amortization	4118	3	(15,907)	SE	24.795%	(3,944)	3.4.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(11,403)	SE	24.795%	(2,827)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	4,327	SE	24.795%	1,073	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	24.795%	-	3.4.1
Schedule M Deduction	SCHMDT	3	15,907	SE	24.795%	3,944	3.4.1
DIT Expense	41010	3	6,037	SE	24.795%	1,497	3.4.1
DIT Expense	41110	3	-	SE	24.795%	-	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.

Corp
 Operations - December 2015
 Mission Allowance Sales

Beginning of the Period Dec-15
 Ending of the Period Dec-16

Option	Date Booked	Sales to Date	Accumulated Amortization Dec-16	End Unamort Balance Dec-16	Current Period Amortization 12 ME Dec-16	Beg Unamort. Balance 12 ME Dec-15	Unrealized Gain SCHMAT 12 ME Dec-16	Realized Gain SCHMDT 12 ME Dec-16	D.I.T. Expense 12 ME Dec-16	Accumulated Deferred Income Tax Dec-15	Accumulated Deferred Income Tax Dec-16
12 Sale	Apr-12	1,814	1,814	0	104	104	0	104	39	39	0
12 Sale	Aug-12	26,000	26,000	0	3,778	3,778	0	3,778	1,434	1,434	0
12 Sale	Dec-12	22,074	22,074	0	5,054	5,054	0	5,054	1,918	1,918	0
13 Sale	Feb-13	9,775	9,588	187	2,448	2,635	0	2,448	929	1,000	71
13 Sale	Apr-13	736	675	61	180	241	0	180	68	91	23
13 Sale	Sep-13	15,950	13,280	2,670	3,984	6,654	0	3,984	1,512	2,525	1,013
14 Sale	Apr-14	1,117	759	358	276	634	0	276	105	241	136
15 Sale	Apr-15	320	147	173	84	257	0	84	32	98	66
	Totals	77,785	74,336	3,449	15,907	19,356	0	15,907	6,037	7,346	1,309

Ref 3.4

Ref 3.4

Ref 3.4

SO2 Credit Unamortized Balance	
Beginning Balance	19,356
Ending Balance	3,449
Average Balance	<u>11,403</u>
	Ref. 3.4

SO2 Sales	
12 Months Ended December 2015	320
	Ref. 3.4

Deferred Income Tax	
Beginning Balance	6,037
Ending Balance	-
Average Balance	<u>6,037</u>
	Ref. 3.4

DIT Unamort Balance	
Beginning Balance	7,346
Ending Balance	1,309
Average Balance	<u>4,327</u>
	Ref. 3.4

**PacifiCorp
 Results of Operations - December 2015
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2015**

Year	Month	Amount	Accumulated Amount	
2015	1	-	-	
2015	2	-	-	
2015	3	-	-	
2015	4	292	292	
2015	5	5	297	
2015	6	23	320	
2015	7	-	320	
2015	8	-	320	
2015	9	-	320	
2015	10	-	320	
2015	11	-	320	
2015	12	-	320	Ref. 3.4

**GL Account Balance
 Account Number 301947**

Calendar Year 2015

Period	Debit	Credit	Balance	Cum. balance
Balance Ca..				
1				
2				
3				
4	462.76	754.64	291.88-	291.88-
5		5.23	5.23-	297.11-
6		23.19	23.19-	320.30-
7				320.30-
8				320.30-
9				320.30-
10				320.30-
11				320.30-
12				320.30-

	<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:							
Remove December 2015 Booked Revenues (Including Accruals)	456	1	(4,275,255)	SG	25.742%	(1,100,530)	3.5.1
Remove December 2015 REC Deferrals	456	1	150,954	SG	25.742%	38,858	3.5.1
Remove Actual Leaning Juniper Revenue	456	1	(4,773)	SG	25.742%	(1,229)	

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2015. 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 2015.

PacifiCorp
 Results of Operations - December 2015
 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-15	(190,753)	534,837	(534,601)	(190,517)
February-15	(698,352)	725,590	(190,600)	(163,362)
March-15	(395,169)	163,515	(163,200)	(394,854)
April-15	(852,459)	395,169	(394,700)	(851,990)
May-15	(313,429)	852,459	(852,000)	(312,970)
June-15	(331,473)	313,429	(352,896)	(370,940)
July-15	(249,722)	331,473	(330,849)	(249,098)
August-15	(695,784)	763,350	(249,296)	(181,730)
September-15	(330,268)	182,155	(231,946)	(380,059)
October-15	(501,008)	330,268	(301,853)	(472,593)
November-15	(338,383)	501,008	(483,554)	(320,929)
December-15	(353,813)	338,383	(370,784)	(386,214)
12 ME December 2015 Total	(5,250,612)	5,431,636	(4,456,278)	(4,275,255)

Ref. 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2015 **150,954 Ref. 3.5**

PacifiCorp
Oregon Results of Operations - December 2015
Wheeling Revenues

	<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 Revenues:							
Other Electric Revenues	456	1	(671,436)	SG	25.742%	(172,840)	3.6.1
Other Electric Revenues	456	1	5,114,029	OTHER	0.000%	-	3.6.1
Other Electric Revenues	456	1	(5,114,029)	OR	Situs	(5,114,029)	3.6.1

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2015	92,780,346	3.6.1
Total Adjustments	<u>(671,436)</u>	Above
Adjusted Wheeling Revenues 12 ME December 2015	<u>92,108,910</u>	3.6.1

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ending December 2015.

PacifiCorp
Results of Operations - December 2015
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(5,056,057)
Basin Electric Power Cooperative	(484,640)
Black Hills, Inc.	(2,800,880)
Black Hills Generation	-
Bonneville Power Administration	(5,876,259)
Cargill Power Markets, LLC	(179,308)
Constellation (Exelon)	(101,959)
Coral Power/Shell	(159,254)
Cowlitz County PUD	(160,502)
Deseret Generation & Transmission Cooperative	(4,967,271)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(59,916)
Idaho Power Company	(1,334,380)
Morgan Stanley Capital Group, Inc.	(424,656)
PacifiCorp Merchant (Business Unit transfer)	0
Pacific Gas & Electric Company	(14,718,898)
Portland General Electric	(58,189)
Powerex Corporation	(15,885,740)
Iberdrola	(3,653,353)
Public Service Company of Colorado	(4,603)
Puget Sound Energy	(37)
Rainbow Energy Marketing	(13,509)
Sierra Pacific Power	(75,184)
State of South Dakota	(118,650)
TransAlta Energy	(276,342)
Tri-State Generation and Trans.	(1,141,941)
Utah Associated Municipal Power Systems	(16,940,625)
Utah Municipal Power Agency	(3,333,627)
Warm Springs	(119,700)
Western Area Power Administration	(84,954)
Western Area Power Administration	(3,449,489)
NextEra Energy Resources, LLC	(2,483,590)
Southern Calif Edison Com Direct	(3,227,083)
PPL Energy Plus, LLC	(94,500)
US Bureau of Reclamation	(51,509)
Moon Lake Electric Association	(20,867)
Eugene Water and Electric Board	(700,403)
Sempra Energy Solutions LLC	(454,515)
Enel	(170,620)
JPM Ventures Energy	(285,572)
Municipal Energy Agency of Nebraska	(60)
Cryq Energy, Inc. (Raser Power Systems LLC/Intermountain)	(403,556)
Nevada	(30,962)
Sacramento Municipal Utility District	(874,248)
Macquarie Energy, LLC	(263)
Salt River Project	(733,042)
Black Hills/Colorado Electric	(5,371)
The Energy Authority	(81,048)
Southern California PPA	(3,383)
Tenaska Power Services Co	(87,046)
Los Angeles Dept Water & Power	(43,151)
Powder River Energy Corp	(370)
Idaho Power - Power Supply Merchant	(3,526)
Constellation New Energy (Exelon)	(65,838)
City of Anaheim	(111,718)
Sempra Generation	(7)
Tucson Electric Power	(5,979)
	-
Accruals and Adjustments	(1,210,885)

Total (92,780,346)
Ref. 3.6

Type		
1	Remove refunds and other out of period adjustments.	466,079
1	Constellation Generation	2,446
1	Southern California Edison	5,653
1	JP Morgan	194,611
1	Southern California PPA	3,156
1	Exelon	588
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	(1,097)
	Test Period Incremental Adjustments	<u>671,436</u>
		Ref. 3.6
	Accum Test Period Totals	<u>(92,108,910)</u>
		Ref. 3.6
1	Reclassify FERC Rate Case deferral amounts to Oregon	5,114,029

	<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	3	886,570	SG	25.742%	228,220	3.7.1
South Idaho Exchange Revenues	456	3	(5,029,212)	SG	25.742%	(1,294,613)	3.7.2

Description of Adjustment:

This adjusts Ancillary revenues in the base period to what is expected in the pro forma period. This adjustment also removes from results revenues related to the South Idaho Exchange Agreement, which expires in July 2016.

PacifiCorp
Results of Operations - December 2015
Ancillary Services Revenue

	<u>2016</u>	<u>2015</u>	<u>Change</u>	<u>Allocation</u>	<u>FERC Acct</u>	<u>Location</u>	<u>SAP Account</u>
SCL Stateline Energy	9,680,053	8,910,668	769,384	SG	456.23	70	301959
BPA Foote CR 4 Anc. Serv.	791,584	758,594	32,991	SG	456.23	70	301959
Foote Creek 1 Anc. Serv.	207,722	50,962	156,760	SG	456.23	70	301959
EWEB Foote Creek 1	(95,249)	(22,685)	(72,564)	SG	456.23	70	301959
Total	<u>10,584,110</u>	<u>9,697,539</u>	<u>886,570</u>				

Ref. 3.7

PacifiCorp
Results of Operations - December 2015
BPA South Idaho Exchange Agreement Revenues

	FERC Acct	Factor	Total Company
CY 2015 Unadjusted Revenues	456	SG	\$ 9,927,744
CY 2016 Contract Revenues*	456	SG	\$ 4,898,532
Overstatement of Revenues in Filing	456	SG	\$ (5,029,212) Ref. 3.7

*Current projection (contract expires in July 2016)

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Revenue Sensitive Items / Uncollectables	DSM Expense Removal	Insurance Expense
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(162,819)	(162,819)	-	-	-	-	-
6 Total Operating Revenues	(162,819)	(162,819)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	43,401	-	93,138	781,440	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	138,152	-	14,713	123,440	-	-	-
12 Other Power Supply	(1,188,389)	(262)	35,784	300,229	(924,863)	-	-
13 Transmission	156,092	-	16,623	139,469	-	-	-
14 Distribution	742,432	-	82,958	659,473	-	-	-
15 Customer Accounting	471,777	(53,067)	52,894	429,038	-	42,912	-
16 Customer Service & Info	(22,076,840)	(8,222)	7,495	59,793	(112)	(22,135,795)	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	201,767	(22,627)	76,797	646,561	-	42,887	(351,345)
19 Total O&M Expenses	(21,511,609)	(84,176)	380,402	3,139,442	(924,975)	85,799	(351,345)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	343,426	-	-	-	343,426	-	-
23 Income Taxes: Federal	7,130,473	88,096	(127,096)	(1,048,919)	309,043	(143,408)	117,388
24 State	968,913	11,699	(17,270)	(142,531)	41,994	(19,487)	15,951
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(336,329)	(336,329)	-	-	-	-	-
28 Total Operating Expenses:	(13,405,125)	(322,712)	236,036	1,947,993	(573,938)	266,330	(218,006)
29							
30 Operating Rev For Return:	13,242,307	159,893	(236,036)	(1,947,993)	573,938	(266,330)	218,006
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	1,151,077	-	-	-	-	1,151,077	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,151,077	-	-	-	-	1,151,077	-
56							
57 Total Rate Base:	1,151,077	-	-	-	-	1,151,077	-
58							
59							
60 Estimated ROE Impact	0.726%	0.009%	-0.013%	-0.107%	0.032%	-0.015%	0.753%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	21,341,692	257,688	(380,402)	(3,139,442)	924,975	(429,225)	351,345
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	21,341,692	257,688	(380,402)	(3,139,442)	924,975	(429,225)	351,345
73							
74 State Income Taxes	968,913	11,699	(17,270)	(142,531)	41,994	(19,487)	15,951
75							
76 Taxable Income	20,372,779	245,989	(363,132)	(2,996,912)	882,981	(409,739)	335,394
77							
78 Federal Income Taxes	7,130,473	88,096	(127,096)	(1,048,919)	309,043	(143,408)	117,388

	4.8	4.9	0.0	0	0	0	0	0	0
	Generation Overhaul Expense	Memberships and Subscriptions	0	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	(831,178)	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	(589,276)	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	(190,505)	-	-	-	-	-	-	-
19 Total O&M Expenses	(1,430,454)	(190,505)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	477,929	63,650	-	-	-	-	-	-	-
24 State	64,943	8,649	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(887,582)	(118,206)	-	-	-	-	-	-	-
29									
30 Operating Rev For Return:	887,582	118,206	-	-	-	-	-	-	-
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	0.049%	0.007%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	1,430,454	190,505	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	1,430,454	190,505	-	-	-	-	-	-	-
73									
74 State Income Taxes	64,943	8,649	-	-	-	-	-	-	-
75									
76 Taxable Income	1,365,511	181,856	-	-	-	-	-	-	-
77									
78 Federal Income Taxes	477,929	63,650	-	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Revenue Sensitive Items / Uncollectables	DSM Expense Removal	Insurance Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(162,819)	(162,819)	-	-	-	-	-
6 Total Operating Revenues	(162,819)	(162,819)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(831,178)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(1,900,699)	(262)	-	(924,863)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(53,067)	(53,067)	-	-	-	-	-
16 Customer Service & Info	(22,144,128)	(8,222)	-	(112)	-	(22,135,795)	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(213,132)	(22,627)	-	-	-	-	-
19 Total O&M Expenses	(25,142,104)	(84,178)	-	(924,975)	-	(22,135,795)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	8,458,200	88,096	-	309,043	-	7,395,790	-
24 State	1,149,329	11,699	-	41,994	-	1,004,965	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(336,329)	(336,329)	-	-	-	-	-
28 Total Operating Expenses:	(15,870,904)	(322,712)	-	(573,938)	-	(13,735,039)	-
29							
30 Operating Rev For Return:	15,708,085	159,893	-	573,938	-	13,735,039	-
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	1,151,077	-	-	-	-	1,151,077	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,151,077	-	-	-	-	1,151,077	-
56							
57 Total Rate Base:	1,151,077	-	-	-	-	1,151,077	-
58							
59							
60 Estimated ROE impact	0.862%	0.009%	0.000%	0.000%	0.032%	0.000%	0.753%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	25,316,614	257,688	-	924,975	-	22,135,795	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	25,316,614	257,688	-	924,975	-	22,135,795	-
73							
74 State Income Taxes	1,149,329	11,699	-	41,994	-	1,004,965	-
75							
76 Taxable Income	24,166,285	245,989	-	882,981	-	21,130,830	-
77							
78 Federal Income Taxes	8,458,200	88,096	-	309,043	-	7,395,790	-

	4.8	4.9	0	0	0	0	0	0	0
	Generation Overhaul Expense	Memberships and Subscriptions	0	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	(831,178)	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	(975,473)	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	(190,505)	-	-	-	-	-	-	-
19 Total O&M Expenses	(1,806,651)	(190,505)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	603,620	63,650	-	-	-	-	-	-	-
24 State	82,022	8,649	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,121,009)	(118,206)	-	-	-	-	-	-	-
29									
30 Operating Rev For Return:	1,121,009	118,206	-	-	-	-	-	-	-
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	0.062%	0.007%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	1,806,651	190,505	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	1,806,651	190,505	-	-	-	-	-	-	-
73									
74 State Income Taxes	82,022	8,649	-	-	-	-	-	-	-
75									
76 Taxable Income	1,724,629	181,856	-	-	-	-	-	-	-
77									
78 Federal Income Taxes	603,620	63,650	-	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Revenue Sensitive Items / Uncollectables	DSM Expense Removal	Insurance Expense
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	93,138	-	93,138	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	14,713	-	14,713	-	-	-	-
12 Other Power Supply	35,784	-	35,784	-	-	-	-
13 Transmission	16,623	-	16,623	-	-	-	-
14 Distribution	82,958	-	82,958	-	-	-	-
15 Customer Accounting	52,894	-	52,894	-	-	-	-
16 Customer Service & Info	7,495	-	7,495	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	76,797	-	76,797	-	-	-	-
19 Total O&M Expenses	380,402	-	380,402	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(127,096)	-	(127,096)	-	-	-	-
24 State	(17,270)	-	(17,270)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	236,036	-	236,036	-	-	-	-
29							
30 Operating Rev For Return:	(236,036)	-	(236,036)	-	-	-	-
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	-0.014%	0.000%	-0.014%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(380,402)	-	(380,402)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(380,402)	-	(380,402)	-	-	-	-
73							
74 State Income Taxes	(17,270)	-	(17,270)	-	-	-	-
75							
76 Taxable Income	(363,132)	-	(363,132)	-	-	-	-
77							
78 Federal Income Taxes	(127,096)	-	(127,096)	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit Pro Forma	Irrigation Load Control Program	Revenue Sensitive Items / Uncollectables	DSM Expense Removal	Insurance Expense
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	781,440	-	781,440	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	123,440	-	123,440	-	-	-	-
12 Other Power Supply	676,426	-	300,229	-	-	-	-
13 Transmission	139,469	-	139,469	-	-	-	-
14 Distribution	659,473	-	659,473	-	-	-	-
15 Customer Accounting	471,950	-	429,038	-	42,912	-	-
16 Customer Service & Info	59,793	-	59,793	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	338,103	-	646,561	-	42,867	-	(351,345)
19 Total O&M Expenses	3,250,094	-	3,139,442	-	85,799	-	(351,345)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	343,426	-	-	-	343,426	-	-
23 Income Taxes: Federal	(1,200,631)	-	(1,048,919)	-	(143,408)	-	117,388
24 State	(163,146)	-	(142,531)	-	(19,487)	-	15,951
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,229,743	-	1,947,993	-	266,330	-	(218,006)
29							
30 Operating Rev For Return:	(2,229,743)	-	(1,947,993)	-	(266,330)	-	218,006
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	-0.126%	0.000%	0.000%	-0.110%	0.000%	-0.015%	0.012%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,593,520)	-	(3,139,442)	-	(429,225)	-	351,345
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,593,520)	-	(3,139,442)	-	(429,225)	-	351,345
73							
74 State Income Taxes	(163,146)	-	(142,531)	-	(19,487)	-	15,951
75							
76 Taxable Income	(3,430,374)	-	(2,996,912)	-	(409,739)	-	335,394
77							
78 Federal Income Taxes	(1,200,631)	-	(1,048,919)	-	(143,408)	-	117,388

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(1,443,278)	SG	25.742%	(371,527)	
Gain on Property Sales	421	1	187,779	SO	27.077%	50,845	
Gain on Property Sales	421	1	(15,609)	OR	Situs	(15,609)	
Gain on Property Sales	421	1	1,271,109	UT	Situs	-	
			<u>-</u>			<u>(336,291)</u>	
Loss on Property Sales	421	1	1,098	SG	25.742%	283	
Loss on Property Sales	421	1	(98)	UT	Situs	-	
Loss on Property Sales	421	1	546	WYE	Situs	-	
Loss on Property Sales	421	1	(1,681)	SO	27.077%	(455)	
Loss on Property Sales	421	1	135	OR	Situs	135	
			<u>-</u>			<u>(38)</u>	
Adjustment to Expense:							
Other Expenses	557	1	(1,020)	SG	25.742%	(262)	
Load Dispatching	561	1	-	SG	25.742%	-	
Customer Records	903	1	(2,099)	CN	30.160%	(633)	
Customer Records	903	1	(52,434)	OR	Situs	(52,434)	
Informational Advertising	909	1	(2,767)	CN	30.160%	(835)	
Informational Advertising	909	1	(7,387)	OR	Situs	(7,387)	
Office Supplies and Expense	921	1	(33,876)	SO	27.077%	(9,173)	
Outside Services	923	1	(440)	OR	Situs	(440)	
Outside Services	923	1	(108,227)	SO	27.077%	(29,305)	
Duplicate Charges	929	1	60,162	SO	27.077%	16,290	
Miscellaneous General Expense	930	1	-	SO	27.077%	-	
Total Miscellaneous General Expense Removal			<u>(148,088)</u>			<u>(84,178)</u>	4.1.1
Rent from Electric Property	454	1	(601,311)	SO	27.077%	(162,819)	
Rent from Electric Property	454	1	601,311	UT	Situs	-	
			<u>-</u>			<u>(162,819)</u>	

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 2015
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	310,278
Gain on Property Sales	421	SG	1,133,000
Gain on Property Sales	421	UT	59,376
Gain on Property Sales	421	SO	(187,779)
Gain on Property Sales	421	UT	(1,330,485)
Gain on Property Sales	421	OR	15,609
Loss on Property Sales	421	SG	(843)
Loss on Property Sales	421	UT	(635)
Loss on Property Sales	421	WYP	(546)
Loss on Property Sales	421	SG	(254)
Loss on Property Sales	421	SO	1,681
Loss on Property Sales	421	OR	(135)
Loss on Property Sales	421	UT	733
			<u>-</u>
Non-Regulated Flights			
Other	921	SO	6,313
Other	557	SG	1,020
			<u>7,332</u>
FERC 909 - Informational & Instructional Advertising			
Blue Sky	909	CN	(1,758)
Blue Sky	909	OR	7,387
Blue Sky	903	CN	2,099
Blue Sky	903	OR	52,434
Blue Sky	929	SO	(60,162)
DSM	909	CN	1,810
Sponsorships	909	CN	124
Public Relations, Internal	909	CN	1,121
Lobbying	909	CN	1,471
Legislative	909	ID	440
			<u>4,965</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	660
Legislative & Lobbyist	921	SO	26,861
Blue Sky	921	SO	42
			<u>27,563</u>
FERC 923 - Outside Services			
Out of Period Expenses	923	OR	-
Intercompany SERP Costs	923	SO	108,227
			<u>108,227</u>
FERC 454 - Rent from Electric Property			
Reallocation of Google Fiber Reimbursements	454	SO	601,311
Reallocation of Google Fiber Reimbursements	454	UT	(601,311)
			<u>-</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>148,088</u></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	(399)	SG	25.742%	(103)	
Steam Operations	500	2	212,917	SG	25.742%	54,809	
Fuel Related-Non NPC	501	2	7,672	SE	24.795%	1,902	
Steam Maintenance	510	2	141,910	SG	25.742%	36,530	
Hydro Operations	535	2	28,809	SG-P	25.742%	7,416	
Hydro Operations	535	2	17,949	SG-U	25.742%	4,621	
Hydro Maintenance	541	2	8,073	SG-P	25.742%	2,078	
Hydro Maintenance	541	2	2,323	SG-U	25.742%	598	
Other Operations	546	2	340	SG	25.742%	88	
Other Operations	549	2	27,796	SG	25.742%	7,155	
Other Maintenance	551	2	8,954	SG	25.742%	2,305	
Other Power Supply Expenses	557	2	(20)	SE	24.795%	(5)	
Other Power Supply Expenses	557	2	101,939	SG	25.742%	26,241	
Transmission Operations	560	2	54,018	SG	25.742%	13,905	
Transmission Maintenance	568	2	10,557	SG	25.742%	2,718	
Distribution Operations	580	2	66,685	OR	Situs	21,466	
Distribution Operations	580	2	65,975	SNPD	26.334%	17,374	
Distribution Maintenance	590	2	110,116	OR	Situs	38,275	
Distribution Maintenance	590	2	22,190	SNPD	26.334%	5,843	
Customer Accounts	901	2	95,484	CN	30.160%	28,798	
Customer Accounts	901	2	53,553	OR	Situs	24,096	
Customer Services	908	2	8,091	CN	30.160%	2,440	
Customer Services	908	2	142	OTHER	0.000%	-	
Customer Services	908	2	17,112	OR	Situs	5,055	
Administrative & General	920	2	54	SO	27.077%	15	
Administrative & General	920	2	2,712	OR	Situs	(3,639)	
Administrative & General	920	2	297,007	SO	27.077%	80,421	
			1,361,959			380,402	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2015 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	(3,349)	SG	25.742%	(862)	
Steam Operations	500	3	1,786,390	SG	25.742%	459,850	
Fuel Related-Non NPC	501	3	64,368	SE	24.795%	15,960	
Steam Maintenance	510	3	1,190,637	SG	25.742%	306,492	
Hydro Operations	535	3	241,711	SG-P	25.742%	62,221	
Hydro Operations	535	3	150,598	SG-U	25.742%	38,767	
Hydro Maintenance	541	3	67,730	SG-P	25.742%	17,435	
Hydro Maintenance	541	3	19,489	SG-U	25.742%	5,017	
Other Operations	546	3	2,853	SG	25.742%	734	
Other Operations	549	3	233,212	SG	25.742%	60,033	
Other Maintenance	551	3	75,123	SG	25.742%	19,338	
Other Power Supply Expenses	557	3	(165)	SE	24.795%	(41)	
Other Power Supply Expenses	557	3	855,276	SG	25.742%	220,164	
Transmission Operations	560	3	453,220	SG	25.742%	116,667	
Transmission Maintenance	568	3	88,578	SG	25.742%	22,802	
Distribution Operations	580	3	559,491	OR	Situs	166,969	
Distribution Operations	580	3	553,536	SNPD	26.334%	145,766	
Distribution Maintenance	590	3	923,881	OR	Situs	297,712	
Distribution Maintenance	590	3	186,174	SNPD	26.334%	49,026	
Customer Accounts	901	3	801,119	CN	30.160%	241,619	
Customer Accounts	901	3	449,314	OR	Situs	187,420	
Customer Services	908	3	67,887	CN	30.160%	20,475	
Customer Services	908	3	1,192	OTHER	0.000%	-	
Customer Services	908	3	143,570	OR	Situs	39,318	
Administrative & General	920	3	454	SO	27.077%	123	
Administrative & General	920	3	22,758	OR	Situs	(28,306)	
Administrative & General	920	3	2,491,918	SO	27.077%	674,744	
			11,426,966			3,139,442	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 2016 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

The unadjusted, annualized (12 months ended December 2015), and pro forma period (12 months ending December 2016) 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 2015 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 2015 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 2015 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2016 (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 2016 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 2016 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2015 data escalated to December 2016. 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 2015
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2015	Annualized 12 Months Ended December 2015	Adjustment	Pro Forma 12 Months Ended December 2016	Adjustment	Ref.
5001XX	Regular Ordinary Time	420,947,885	422,575,614	1,627,729	430,569,550	7,993,937	
5002XX	Overtime	57,166,480	57,387,533	221,052	58,473,143	1,085,610	
5003XX	Premium Pay	7,556,522	7,585,742	29,220	7,729,243	143,501	
	Subtotal for Escalation	485,670,887	487,548,888	1,878,001	496,771,936	9,223,047	4.3.3&4
5005XX	Unused Leave Accrual	2,672,282	2,682,615	10,333	2,733,363	50,747	4.3.6
500600	Temporary/Contract Labor	6,257	6,257	-	6,257	-	
500700	Severance/Redundancy	1,191,408	1,191,408	-	1,191,408	-	
500850	Other Salary/Labor Costs	3,635,085	3,635,085	-	3,635,085	-	
50109X	Joint Owner Cutbacks	(1,202,125)	(1,206,773)	(4,648)	(1,229,602)	(22,829)	4.3.6
	Subtotal Bare Labor	491,973,795	493,857,481	1,883,686	503,108,447	9,250,966	
500410	Annual Incentive Plan	29,235,580	29,235,580	-	33,734,033	4,498,453	4.3.6
	Total Incentive	29,235,580	29,235,580	-	33,734,033	4,498,453	
500250	Overtime Meals	1,102,696	1,102,696	-	1,102,696	-	
500400	Bonus and Awards	3,449,878	3,449,878	-	3,449,878	-	
501325	Physical Exam	64,811	64,811	-	64,811	-	
502300	Education Assistance	83,801	83,801	-	83,801	-	
580899	Mining Salary/Benefit Credit	(507,425)	(507,425)	-	(507,425)	-	
	Total Other Labor	4,193,762	4,193,762	-	4,193,762	-	
	Subtotal Labor and Incentive	525,403,137	527,286,822	1,883,686	541,036,241	13,749,419	
50110X	Pensions (1)	26,690,227	26,690,227	-	21,754,910	(4,935,317)	4.3.7
501115	SERP Plan	3,361,650	3,361,650	-	-	(3,361,650)	4.3.7
50115X	Post Retirement Benefits (1)	(8,949,662)	(8,949,662)	-	(8,279,788)	669,874	4.3.7
50116D	Post Employment Benefits	6,904,296	6,904,296	-	7,062,108	157,812	4.3.7
	Total Pensions	28,006,511	28,006,511	-	20,537,231	(7,469,281)	4.3.7
501102	Pension Administration	752,394	752,394	-	752,394	-	4.3.7
50112X	Medical	52,650,491	52,650,491	-	61,020,799	8,370,308	4.3.7
501175	Dental	3,877,360	3,877,360	-	4,156,441	279,081	4.3.7
501200	Vision	334,228	334,228	-	502,677	168,449	4.3.7
50122X	Life	920,035	920,035	-	941,064	21,029	4.3.7
501250	401(k)	19,533,042	19,533,042	-	19,943,313	410,271	4.3.7
501251	401(k) Administration	30,155	30,155	-	30,155	-	4.3.7
501252	401(k) Fixed	13,678,141	13,678,141	-	13,990,784	312,643	4.3.7
501275	Accidental Death & Disability	31,543	31,543	-	32,264	721	4.3.7
501300	Long-Term Disability	2,798,611	2,798,611	-	2,862,579	63,968	4.3.7
5016XX	Worker's Compensation	2,158,546	2,158,546	-	2,207,884	49,338	4.3.7
502900	Other Salary Overhead	1,191,391	1,191,391	-	1,191,391	-	4.3.7
	Total Benefits	97,955,937	97,955,937	-	107,631,746	9,675,809	4.3.7
	Subtotal Pensions and Benefits	125,962,448	125,962,448	-	128,168,977	2,206,529	4.3.7
580500	Payroll Tax Expense	36,591,128	36,725,945	134,816	37,705,421	979,477	4.3.8
580700	Payroll Tax Expense-Unemployment	3,313,404	3,313,404	-	3,313,404	-	
	Total Payroll Taxes	39,904,532	40,039,348	134,816	41,018,825	979,477	
	Total Labor	691,270,117	693,288,619	2,018,502	710,224,043	16,935,425	4.3.9
	Non-Utility and Capitalized Labor	224,844,261	225,500,804	656,543	231,009,263	5,508,459	4.3.9
	Total Utility Labor	466,425,856	467,787,815	1,361,959	479,214,780	11,426,966	4.3.9

Ref. 4.2

Ref. 4.3

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

PacificCorp
 Results of Operations - December 2015
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2015
 Pro Forma: 12 Months Ending December 2016

abor (12 Months Ended December 2015)

Acct	Account Desc.	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
001XX	Reg/Ordinary Time	35,203	33,032	35,835	36,253	33,857	35,071	37,201	33,640	35,328	35,232	33,691	36,604	420,948
002XX	Overtime	3,356	4,275	4,282	5,066	3,878	4,457	5,811	4,486	5,184	4,873	4,166	7,332	57,166
003XX	Premium Pay	349	373	489	930	449	608	789	789	668	607	684	842	7,557
rand Total		38,908	37,680	40,606	42,250	38,183	40,136	43,781	38,915	41,180	40,713	38,541	44,777	485,671

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

abor (12 Months Ended 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	Total
2	Officer/Exempt	16,309	14,288	16,736	16,411	15,370	15,266	17,109	14,766	15,617	16,716	14,600	16,508	189,695
3	IBEW 125	2,572	2,691	2,716	2,686	2,545	2,841	3,160	2,646	2,871	2,650	2,880	3,246	33,484
4	IBEW 659	3,162	3,979	3,128	3,307	3,111	3,554	3,752	3,412	3,547	3,276	3,259	5,567	43,053
5	UWUA 197	161	156	145	149	130	154	162	144	170	130	158	310	1,968
8	UWUA 127	3,844	3,795	3,896	4,313	3,985	4,084	4,290	4,383	4,009	4,216	3,981	4,406	49,202
9	IBEW 57 WY	50	43	51	56	56	67	66	55	70	62	56	58	689
11	IBEW 57 PD	7,327	7,414	7,800	9,163	7,521	8,419	9,308	8,387	8,590	7,836	8,184	8,765	98,712
12	IBEW 57 PS	3,399	3,391	3,966	3,968	3,456	3,610	3,764	3,476	3,918	3,815	3,561	3,793	44,115
13	PCCC Non-Exempt	651	637	595	628	591	646	649	658	661	591	600	679	7,586
15	IBEW 57 CT	338	303	432	474	284	337	360	337	330	345	315	371	4,226
18	Non-Exempt	1,096	983	1,141	1,115	1,136	1,157	1,161	1,027	1,024	1,076	948	1,076	12,941
rand Total		38,908	37,680	40,606	42,250	38,183	40,136	43,781	38,915	41,180	40,713	38,541	44,777	485,671

nnualization Increase

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												2.00%
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127												
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.20%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.20%											

ecember 2015 Annualized Labor

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	16,309	14,288	16,736	16,411	15,370	15,266	17,109	14,766	15,617	16,716	14,600	16,508	189,695
3	IBEW 125	2,624	2,745	2,770	2,719	2,596	2,898	3,223	2,698	2,929	2,703	2,937	3,273	34,116
4	IBEW 659	3,225	4,059	3,190	3,373	3,111	3,554	3,752	3,412	3,547	3,276	3,259	5,567	43,325
5	UWUA 197	164	159	148	152	132	154	162	144	170	130	158	310	1,982
8	UWUA 127	3,921	3,871	3,974	4,399	4,065	4,166	4,376	4,089	4,470	4,216	3,981	4,406	49,934
9	IBEW 57 WY	51	44	52	57	57	69	66	55	70	62	56	58	696
11	IBEW 57 PD	7,473	7,414	7,800	9,163	7,521	8,419	9,308	8,387	8,590	7,836	8,184	8,765	98,859
12	IBEW 57 PS	3,467	3,391	3,966	3,968	3,456	3,610	3,764	3,476	3,918	3,815	3,561	3,793	44,183
13	PCCC Non-Exempt	651	637	595	628	591	646	649	658	661	591	600	679	7,586
15	IBEW 57 CT	344	303	432	474	284	337	360	337	330	345	315	371	4,232
18	Non-Exempt	1,096	983	1,141	1,115	1,136	1,157	1,161	1,027	1,024	1,076	948	1,076	12,941
rand Total		39,325	37,893	40,805	42,459	38,318	40,276	43,930	39,048	41,325	40,766	38,598	44,804	487,549

Ref. 4.3.2

Pro Forma Increase to December 2016

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

Pro Forma Labor December 2016

Group Code	Labor Group	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
2	Officer/Exempt	16,694	14,625	17,131	16,799	15,732	15,626	17,513	15,114	15,986	17,110	14,944	16,897	194,171
3	IBEW 125	2,624	2,800	2,825	2,774	2,648	2,956	3,288	2,752	2,987	2,757	2,996	3,339	34,745
4	IBEW 659	3,225	4,059	3,190	3,373	3,173	3,625	3,828	3,480	3,618	3,341	3,324	5,678	43,914
5	UWUA 197	164	159	148	152	132	157	165	147	173	132	161	316	2,007
8	UWUA 127	3,921	3,871	3,974	4,399	4,065	4,166	4,376	4,089	4,470	4,300	4,060	4,495	50,186
9	IBEW 57 WY	51	44	52	57	57	69	68	56	71	64	57	59	703
11	IBEW 57 PD	7,473	7,562	7,956	9,346	7,671	8,587	9,494	8,555	8,762	7,993	8,348	8,940	100,687
12	IBEW 57 PS	3,467	3,459	4,045	4,047	3,525	3,682	3,839	3,545	3,996	3,891	3,632	3,868	44,997
13	PCCC Non-Exempt	671	657	614	648	609	667	670	679	682	610	619	700	7,826
15	IBEW 57 CT	344	309	441	483	290	344	367	344	336	352	321	378	4,310
18	Non-Exempt	1,120	1,005	1,166	1,139	1,161	1,182	1,187	1,049	1,047	1,100	969	1,099	13,225
Grand Total		39,755	38,549	41,543	43,217	39,063	41,061	44,793	39,810	42,128	41,650	39,432	45,770	496,772

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2015
 Wage and Employee Benefit Adjustment

Labor Increases - January 2015 through December 2016

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, 2015 is shown as effective on January 1, 2016.

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												2.00%
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	2.20%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.20%											

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12 Months Ending December 2016

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

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- (1) Overall actual
- (2) Labor increases supported by union contracts/actual increases
- (2)a Contracted labor Increase was effective December 14, 2015, therefore a partial rate increase was observed in the effective month for annualization
- (3) Projected labor increases supported by planning targets.

PacifiCorp
 Results of Operations - December 2015
 Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2015 - ACTUAL	485,670,887	4.3.2
Regular Time/Overtime/Premium Pay December 2015 - ANNUALIZED	487,548,888	4.3.2
% Increase	0.39%	
Regular Time/Overtime/Premium Pay December 2016 - PRO FORMA	496,771,936	4.3.2
% Increase	1.89%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2015 Actuals	Annual Increase	December 2015 Annualized	Annualization Adjustment	Pro Forma Increase	December 2016 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,672,282	0.39%	2,682,615	10,333	1.89%	2,733,363	50,747	4.3.2
Joint Owner Cutbacks	50109X	(1,202,125)	0.39%	(1,206,773)	(4,648)	1.89%	(1,229,602)	(22,829)	4.3.2
		1,470,157		1,475,842	5,685		1,503,760	27,919	

Annual Incentive Plan Escalation

Description	Account	December 2015 Actuals	December 2016 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	29,235,580	33,734,033	4,498,453	4.3.2

PacifiCorp
Results of Operations - December 2015
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2015 Net of Joint Venture	Actual December 2015 GROSS	Projected December 2016 GROSS	Projected December 2016 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	26,690,227	27,426,843	22,355,318	21,754,910	(4,935,317)	4.3.2
501115	SERP Plan	3,361,650	3,361,650	-	-	(3,361,650)	4.3.2
50115X	Post Retirement Benefits	(8,949,662)	(9,185,922)	(8,498,364)	(8,279,788)	669,874	4.3.2
501160	Post Employment Benefits	6,904,296	7,124,287	7,287,128	7,062,108	157,812	4.3.2
	Subtotal	28,006,511	28,726,859	21,144,082	20,537,231	(7,469,281)	4.3.2
501102	Pension Administration	752,394	775,136	775,136	752,394	-	4.3.2
50112X	Medical	52,650,491	54,467,174	63,126,296	61,020,799	8,370,308	4.3.2
501175	Dental	3,877,360	3,998,710	4,286,526	4,156,441	279,081	4.3.2
501200	Vision	334,228	342,751	515,495	502,677	168,449	4.3.2
50122X	Life	920,035	951,766	973,521	941,064	21,029	4.3.2
501250	401(k)	19,533,042	20,192,962	20,617,094	19,943,313	410,271	4.3.2
501251	401(k) Administration	30,155	31,083	31,083	30,155	-	4.3.2
501252	401(k) Fixed	13,678,141	14,213,646	14,538,529	13,990,784	312,643	4.3.2
501275	Accidental Death & Disability	31,543	31,843	32,571	32,264	721	4.3.2
501300	Long-Term Disability	2,798,611	2,887,882	2,953,891	2,862,579	63,968	4.3.2
5016XX	Worker's Compensation	2,158,546	2,221,736	2,272,518	2,207,884	49,338	4.3.2
502900	Other Salary Overhead	1,191,391	1,192,309	1,192,309	1,191,391	-	4.3.2
	Subtotal	97,955,937	101,306,998	111,314,969	107,631,746	9,675,809	4.3.2
	Grand Total	125,962,448	130,033,857	132,459,051	128,168,977	2,206,529	4.3.2
		Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

PacifiCorp
 Results of Operations December 2015
 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 December 2015 Annualized Labor						
Annualized Wages Adjustment	a		1,883,686	1,883,686		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	1,883,686	1,883,686		
Percentage of eligible wages	d		92.05%	100.00%		
Total eligible wages	e	c * d	1,733,916	1,883,686		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	107,503	27,313		
Total FICA Tax on Annualized Labor		g + k	107,503	27,313	134,816	4.3.2
FICA Calculated on December 2016 Pro Forma Labor						
Pro Forma Wages Adjustment	l		9,250,966	9,250,966		4.3.2
Pro Forma Incentive Adjustment	m		4,498,453	4,498,453		4.3.2
	n		13,749,419	13,749,419		
Percentage of eligible wages	o		91.51%	100.00%		
Total eligible wages	p	n * o	12,582,424	13,749,419		
Tax rate	q		6.20%	1.45%		
Tax on eligible wages	r	p * q	780,110	199,367		
Total FICA Tax on Pro Forma Labor		r + v	780,110	199,367	979,477	

PacifiCorp
Results of Operations - December 2015
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 2015	% Of Total		12 Months Ended December 2015	12 Months Ending December 2016			
500SG	72,916,871	10.55%	212,917	73,129,788	1,786,390	74,916,178		
501SE	2,627,387	0.38%	7,672	2,635,059	64,368	2,699,428		
500SE	(136,705)	-0.02%	(399)	(137,104)	(3,349)	(140,453)		
510SG	48,599,404	7.03%	141,910	48,741,314	1,190,637	49,931,951		
535SG-P	9,866,152	1.43%	28,809	9,894,961	241,711	10,136,671		
535SG-U	6,147,099	0.89%	17,949	6,165,049	150,598	6,315,646		
541SG-P	2,764,621	0.40%	8,073	2,772,694	67,730	2,840,424		
541SG-U	795,521	0.12%	2,323	797,844	19,489	817,333		
546SG	116,436	0.02%	340	116,776	2,853	119,628		
549SG	9,519,241	1.38%	27,796	9,547,037	233,212	9,780,249		
551SG	3,066,383	0.44%	8,954	3,075,337	75,123	3,150,460		
557SG	34,910,666	5.05%	101,939	35,012,605	855,276	35,867,881		
557SE	(6,744)	0.00%	(20)	(6,764)	(165)	(6,929)		
560SG	18,499,539	2.68%	54,018	18,553,557	453,220	19,006,778		
568SG	3,615,573	0.52%	10,557	3,626,131	88,578	3,714,709		
580CA	712,908	0.10%	2,082	714,989	17,466	732,455		
580IDU	1,249,469	0.18%	3,648	1,253,117	30,611	1,283,728		
580OR	7,351,500	1.06%	21,466	7,372,966	180,104	7,553,070		
580SNPD	22,594,225	3.27%	65,975	22,660,200	553,536	23,213,735		
580UT	9,710,739	1.40%	28,355	9,739,094	237,903	9,976,998		
580WA	1,569,507	0.23%	4,583	1,574,090	38,451	1,612,541		
580WYP	2,081,233	0.30%	6,077	2,087,311	50,988	2,138,299		
580WYU	161,928	0.02%	473	162,401	3,967	166,368		
590CA	2,399,967	0.35%	7,008	2,406,975	58,797	2,465,772		
590IDU	2,348,939	0.34%	6,859	2,355,798	57,547	2,413,344		
590OR	13,107,979	1.90%	38,275	13,146,254	321,132	13,467,386		
590SNPD	7,599,265	1.10%	22,190	7,621,454	186,174	7,807,629		
590UT	14,654,705	2.12%	42,792	14,697,497	359,026	15,056,522		
590WA	1,524,080	0.22%	4,450	1,528,530	37,338	1,565,869		
590WYP	3,211,627	0.46%	9,378	3,221,005	78,682	3,299,687		
590WYU	463,684	0.07%	1,354	465,038	11,360	476,398		
901CN	32,700,088	4.73%	95,484	32,795,572	801,119	33,596,691		
901IDU	1,537,320	0.22%	4,489	1,541,809	37,663	1,579,472		
901CA	1,027,065	0.15%	2,999	1,030,064	25,162	1,055,226		
901OR	8,251,912	1.19%	24,096	8,276,007	202,164	8,478,171		
901UT	5,255,440	0.76%	15,346	5,270,786	128,753	5,399,539		
901WA	1,037,041	0.15%	3,028	1,040,069	25,406	1,065,476		
901WYP	1,027,324	0.15%	3,000	1,030,324	25,168	1,055,492		
901WYU	204,003	0.03%	596	204,599	4,998	209,596		
907CN	2,771,001	0.40%	8,091	2,779,093	67,887	2,846,979		
907OR	1,731,154	0.25%	5,055	1,736,209	42,412	1,778,620		
907CA	45,039	0.01%	132	45,170	1,103	46,274		
907IDU	386,611	0.06%	1,129	387,740	9,472	397,212		
907OTHER	48,647	0.01%	142	48,789	1,192	49,981		
907UT	2,231,832	0.32%	6,517	2,238,349	54,678	2,293,027		
907WA	341,328	0.05%	997	342,325	8,362	350,687		
907WYP	1,124,273	0.16%	3,283	1,127,556	27,544	1,155,099		
920CA	(149,382)	-0.02%	(436)	(149,818)	(3,660)	(153,478)		
920OR	(1,246,291)	-0.18%	(3,639)	(1,249,930)	(30,533)	(1,280,463)		
920SO	101,715,095	14.71%	297,007	102,012,102	2,491,918	104,504,020		
920UT	1,335,277	0.19%	3,899	1,339,176	32,713	1,371,888		
920WA	131,209	0.02%	383	131,592	3,214	134,807		
920IDU	100,404	0.01%	293	100,697	2,460	103,157		
920SE	18,547	0.00%	54	18,601	454	19,056		
920WYP	764,978	0.11%	2,234	767,212	18,741	785,953		
920WYU	(7,260)	0.00%	(21)	(7,281)	(178)	(7,459)		
Utility Labor	466,425,856	67.47%	1,361,959	467,787,815	11,426,966	479,214,780		
Non-Utility/Capital	224,844,261	32.53%	656,543	225,500,804	5,508,459	231,009,263		
Total	691,270,117	100.00%	2,018,502	693,288,619	16,935,425	710,224,043		

Ref. Page 4.3.2

Ref. Page 4.3.2

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	(38,826)	SG	25.742%	(9,995)	4.4.1
Other Purchased Power	557	1	(3,554,011)	SG	25.742%	(914,869)	4.4.1
Other Purchased Power	557	1	3,592,837	ID	Situs	-	
Membership Expense	909	1	(371)	CN	30.160%	(112)	4.4.1
Membership Expense	909	1	371	ID	Situs	-	
			<u>-</u>			<u>(924,975)</u>	

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 2015
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	3,554,011	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	38,826	Ref. 4.4
Club/Organization Membership and Expense	909	CN	371	Ref. 4.4
			<u>3,593,208</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:							
Uncollectible Expense	904	3	42,912	OR	Situs	42,912	4.5.1
Other Taxes	408	3	343,426	OR	Situs	343,426	4.5.1
Regulatory Commission Exp	928	3	42,887	OR	Situs	42,887	4.5.1

Description of Adjustment:

This adjusts the Company's actual December 2015 uncollectible accounts expense to the December 2016 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues.

PacifiCorp
Oregon Results of Operations - December 2015
Revenue Sensitive Items and Uncollectible Expense

Unadjusted Revenue	1,265,741,623	
Normalized Revenue	1,280,037,355	
Adjustments	<u>14,295,731</u>	
Uncollectible Expense	3,799,403	
Uncollectible %	0.300%	
Uncollectible Expense	42,912	Ref. 4.5
Franchise Tax %	2.290%	
Resource Supplier Tax %	0.112%	
Other Tax Expense	343,426	Ref. 4.5
PUC Fees %	0.300%	
PUC Fees Expense	42,887	Ref. 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove DSM Amortization Expense	908	1	(2,768,173)	CA	Situs	-	
	908	1	(3,835,750)	ID	Situs	-	
	908	1	(22,135,795)	OR	Situs	(22,135,795)	
	908	1	(68,050,713)	UT	Situs	-	
	908	1	(10,509,237)	WA	Situs	-	
	908	1	(5,703,361)	WY	Situs	-	
			<u>(113,003,029)</u>			<u>(22,135,795)</u>	4.6.1
Adjustment to Tax:							
13 Mth. Avg. 287614	283	1	6,917,494	SO	27.077%	1,873,070	
13 Mth. Avg. 137418	190	1	(721,993)	OR	Situs	(721,993)	

Description of Adjustment:

This adjustment removes 12 months ended December 2015 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2015 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	DSM Amortization	
908	Amortization Expense	CA	2,768,173	
908	Amortization Expense	ID	3,835,750	
908	Amortization Expense	OR	22,135,795	
908	Amortization Expense	UT	68,050,713	
908	Amortization Expense	WA	10,509,237	
908	Amortization Expense	WY	5,703,361	
			113,003,029	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	81,233	SO	27.077%	21,996	4.7.2
Adjust Prop. Insur. Prem. to expected level	924	3	(1,378,798)	SO	27.077%	(373,341)	4.7.2

Description of Adjustment:

During the 12 ME December 2015, the Company continued to accrue \$280,765 liability insurance reserve and \$589,047 property insurance reserve . These levels will be revisited in the next Oregon GRC. In 2015, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an increased upper limit of \$540 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million.

PacifiCorp
 Results of Operations - December 2015
 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, 2015

	Premium Renewal <u>Oct 2015</u>	Included in Results 12 Months Ended <u>Dec-15</u>	<u>Adjustment</u>	
Liability Insurance Premium	2,737,696	2,656,463	81,233	Ref 4.7
Property Insurance Premium	5,685,600	7,064,398	(1,378,798)	Ref 4.7

Insurance Renewal 10/1/2015

	<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	10/1/15 - 10/1/16	540,000,000	Third Party Liability Losses	10,000,000	2,737,696
Property Insurance	10/1/15 - 10/1/16	400,000,000	Property/Boiler Machinery	10,000,000	5,685,600

	<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	(4,459,615)	SG	25.742%	(1,147,988)	4.8.1
Generation Overhaul Expense - Cholla	510	1	1,230,720	SG	25.742%	316,810	4.8.1
Gen Overhaul Expense - Other	553	1	(3,803,347)	SG	25.742%	(979,052)	4.8.1
Gen Overhaul Expense - Gadsby Peakers	553	1	13,903	SG	25.742%	3,579	4.8.1
Generation Overhaul Expense - Other	553	3	1,461,422	SG	25.742%	376,197	4.8.1
			<u>(5,556,916)</u>			<u>(1,806,651)</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2015 using a four-year average methodology. In this adjustment, overhaul expenses from December 2012 - December 2015 are restated in constant dollars to a December 2015 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2015 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. The Carbon plant overhaul expense is treated separately in the Carbon Decommissioning adjustment and therefore these costs are excluded in this adjustment.

PacifiCorp
Results of Operations - December 2015
Generation Overhaul Expense

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2012	26,768,005	2.51%	27,438,597
Year Ending Dec 2013	14,649,200	1.36%	14,847,906
Year Ending Dec 2014	29,543,696	0.002%	29,544,186
Year Ending Dec 2015	29,889,716	0.000%	29,889,716
4 Year Average - Steam			25,430,101
Year Ending Dec 2015 Overhaul Expense - Steam			29,889,716 Ref. 4.8.2
Adjustment			(4,459,615) Ref. 4.8

CHOLLA PLANT

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2012	-	2.51%	-
Year Ending Dec 2013	4,857,000	1.36%	4,922,882
Year Ending Dec 2014	-	0.002%	-
Year Ending Dec 2015	-	0.000%	-
4 Year Average			1,230,720
Year Ending Dec 2015 Overhaul Expense - Cholla			- Ref. 4.8.2
Adjustment			1,230,720 Ref. 4.8

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2012	11,040,212	2.99%	11,370,006
Year Ending Dec 2013	3,133,210	1.70%	3,186,452
Year Ending Dec 2014	4,291,225	0.22%	4,300,859
Year Ending Dec 2015	11,356,901	0.00%	11,356,901
4 Year Average			7,553,555
Year Ending Dec 2015 Overhaul Expense - Other			11,356,901 Ref. 4.8.2
Adjustment			(3,803,347) Ref. 4.8

GADSBY PEAKERS

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2012	54,000	2.99%	55,613
Year Ending Dec 2013	-	1.70%	-
Year Ending Dec 2014	-	0.22%	-
Year Ending Dec 2015	-	0.00%	-
4 Year Average			13,903
Year Ending Dec 2015 Overhaul Expense - Gadsby Peakers			- Ref. 4.8.2
Adjustment			13,903 Ref. 4.8

LAKE SIDE 2

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2015	-	100.00%	-
Year Ending Dec 2016	564,855	99.85%	564,029
Year Ending Dec 2017	2,389,200	99.85%	2,385,704
Year Ending Dec 2018	2,900,200	99.85%	2,895,957
4 Year Average			1,461,422
Year Ending Dec 2015 Overhaul Expense - Lakeside 2			-
Adjustment			1,461,422 Ref. 4.8

Total Adjustment (5,556,916) Ref. 4.8

(1) Ref. 4.8.3

PacifiCorp
Results of Operations - December 2015
Generation Overhaul Expense

<u>Existing Units</u>	Yr. Ending Dec 2012	Yr. Ending Dec 2013	Yr. Ending Dec 2014	Yr. Ending Dec 2015	
Steam Production					
Blundell	547,000	1,617,166	180,000	154,000	
Dave Johnston	4,534,000	(3,000)	2,885,000	4,221,000	
Gadsby	1,729,000	-	1,705,000	-	
Hunter	7,940,700	-	7,610,580	4,537,666	
Huntington	-	-	7,884,441	6,968,000	
Jim Bridger	5,186,000	5,791,000	7,361,000	6,962,000	
Naughton	5,834,305	(76,966)	31,674	5,183,050	
Wyodak	-	-	-	-	
Colstrip	100,000	2,109,000	1,425,000	-	
Craig	-	5,212,000	-	1,110,000	
Hayden	897,000	-	461,000	754,000	
Subtotal - Steam	26,768,005	14,649,200	29,543,696	29,889,716	Ref 4.8.1
Cholla	-	4,857,000	-	-	- Ref 4.8.1
Total Steam Production	26,768,005	19,506,200	29,543,696	29,889,716	
Other Production					
Hermiston	3,863,000	1,140,000	3,667,000	2,014,000	
Camas	-	350,000	-	-	
Currant Creek	5,720,047	5,116	93,702	-	
Lake Side	419	1,378,918	5,033	4,788,134	
Chehalis	1,456,746	259,176	525,490	4,554,767	
Subtotal - Other	11,040,212	3,133,210	4,291,225	11,356,901	Ref 4.8.1
Gadsby Peakers	54,000	-	-	-	- Ref 4.8.1
	Yr. Ending Dec 2015	Yr. Ending Dec 2016	Yr. Ending Dec 2017	Yr. Ending Dec 2018	
Lake Side 2 ¹	-	564,855	2,389,200	2,900,200	
Total - Other Production	11,094,212	3,698,065	6,680,425	14,257,101	
Grand Total	37,862,218	23,204,265	36,224,120	44,146,818	

¹ Lake Side 2 Pro Forma expense is shown in calendar year 2015 dollars.

**PacifiCorp
Results of Operations - December 2015
Generation Overhaul Expense**

STEAM:	<u>Dec12</u>	<u>Dec13</u>	<u>Dec14</u>	<u>Dec15</u>	<u>Dec16</u>
Percentage Change to December 2015	2.51%	1.36%	0.002%	0.00%	
Percentage Change from December 2015					99.70%
 OTHER:	 <u>Dec12</u>	 <u>Dec13</u>	 <u>Dec14</u>	 <u>Dec15</u>	 <u>Dec16</u>
Percentage Change to December 2015	2.99%	1.70%	0.22%	0.00%	
Percentage Change from December 2015					99.85%

	<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	(1,655,679)	SO	27.077%	(448,313)	
	930	1	<u>(47,565)</u>	OR	Situs	<u>(47,565)</u>	
Total			<u><u>(1,703,244)</u></u>			<u><u>(495,878)</u></u>	4.9.1
Add Back 75% of National & Regional Mem.							
Various	930	1	1,126,911	SO	27.077%	305,137	4.9.2
OR Situs Memberships	930	1	<u>236</u>	OR	Situs	<u>236</u>	4.9.2
Total			<u><u>1,127,147</u></u>			<u><u>305,373</u></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 2015
Memberships and Subscriptions

Account	Factor	Description	Amount		
Remove Total Memberships and Subscriptions in Account 930.2					
930.2	SO	Included in Unadjusted Results	(1,655,679)		
930.2	OR	Included in Unadjusted Results	(47,565)		
			<u>(1,703,244)</u>	Ref 4.9	
Allowed National and Regional Trade Memberships at 75%					
930.2	SO	2015 GOSH Conference Sponsorship	2,500		
930.2	SO	Albany Area Chamber of Commerce	2,060		
930.2	SO	Albany Downtown Association	175		
930.2	SO	Albany Rotary Club	270		
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500		
930.2	SO	American Leadership Forum of Oregon	5,000		
930.2	SO	American Wind Energy Association	13,779		
930.2	SO	Associated Oregon Industries	28,840		
930.2	SO	Astoria Downtown Historic District Association	500		
930.2	SO	Bend Chamber of Commerce	1,314		
930.2	SO	Breakfast Exchange Club of Oregon	600		
930.2	SO	Brownsville Chamber of Commerce	150		
930.2	SO	Cannon Beach Chamber of Commerce	310		
930.2	SO	Central Oregon Builders Association	415		
930.2	SO	Centre for Energy Advancement through Technological Innovation	47,300		
930.2	SO	Chamber of Medford and Jackson County	2,247		
930.2	SO	Clatsop Economic Development Resources	5,000		
930.2	SO	Columbia Corridor Association	3,000		
930.2	SO	Coquille Chamber of Commerce	145		
930.2	SO	Corvallis Chamber of Commerce	2,000		
930.2	SO	Cottage Grove Chamber of Commerce	825		
930.2	SO	Creswell Chamber of Commerce	275		
930.2	SO	Crooked River Ranch Chamber of Commerce	140		
930.2	SO	Dallas Area Chamber of Commerce	495		
930.2	SO	Downtown Corvallis Association	100		
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	927,754		
930.2	SO	Grants Pass Chamber of Commerce	1,000		
930.2	SO	Grants Pass Josephine County Chamber of Commerce	1,000		
930.2	SO	Greater Medford Rotary	700		
930.2	SO	Hood River Chamber of Commerce	675		
930.2	SO	Illinois Valley Chamber of Commerce	250		
930.2	SO	International Economic Development Council	385		
930.2	SO	Klamath Basin Home Builders Association	395		
930.2	SO	Klamath Basin Sunrise Rotary	169		
930.2	SO	Klamath County Economic Development Association	5,000		
930.2	SO	Klamath Falls Downtown Association	500		
930.2	SO	Lake County Chamber of Commerce	300		
930.2	SO	League of Oregon Cities	400		
930.2	SO	Lebanon Area Chamber of Commerce	1,900		
930.2	SO	Lincoln City Chamber of Commerce	395		
930.2	SO	Linn-Benton Utilities Coordinating Council	175		
930.2	SO	Madras-Jefferson County Chamber of Commerce	385		
930.2	SO	Medford Rogue Rotary	220		
930.2	SO	Mid-Willamette Utility Coordinating Council	52		
930.2	SO	Monmouth- Independence Chamber of Commerce	1,000		
930.2	SO	Myrtle Creek, Tri City Area Chamber of Commerce	200		
930.2	SO	National Automated Clearing House	8,000		
930.2	SO	National Coal Transportation Association	1,600		
930.2	SO	National Electric Energy Testing Research and Application Center	85,250		
930.2	SO	National Joint Utilities Notification System	10,500		
930.2	SO	North American Transmission Forum, Inc.	53,121		
930.2	SO	North Santiam Chamber of Commerce	500		
930.2	SO	Oregon Business Association	13,900		
930.2	SO	Oregon Business Council	18,126		
930.2	SO	Oregon Economic Development Association	5,000		
930.2	SO	Oregon Newspaper Publishers Association	700		
930.2	SO	Oregon State University - Utility Wood Pole Research Cooperative	15,000		
930.2	SO	Pacific Northwest Utilities Conference	76,715		
930.2	SO	Pendleton Chamber of Commerce	635		
930.2	SO	Philomath Chamber of Commerce	125		
930.2	SO	Portland Business Alliance	38,200		
930.2	SO	Princeville Chamber of Commerce	240		
930.2	SO	Redmond Chamber of Commerce	210		
930.2	SO	Redmond Economic Development	5,000		
930.2	SO	Redmond Executive Association	400		

PacifiCorp
 Results of Operations - December 2015
 Memberships and Subscriptions

Account	Factor	Description	Amount	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	SO	Rogue River Chamber of Commerce	69	
930.2	SO	Roseburg Area Chamber of Commerce	990	
930.2	SO	Rotary Club of Bend	246	
930.2	SO	Rotary Club of Grants Pass	450	
930.2	SO	Rotary Club of Lincoln City	321	
930.2	SO	Rotary Club of Rogue Valley	180	
930.2	SO	Rotary Club of Roseburg	323	
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	Stayton Area Rotary Club	225	
930.2	SO	Stayton-Sublimity Chamber of Commerce	1,510	
930.2	SO	Strategic Economic Development Corporation	1,400	
930.2	SO	Sutherlin Chamber of Commerce	125	
930.2	SO	Sweet Home Chamber of Commerce	150	
930.2	SO	Tri-County Chamber of Commerce	250	
930.2	SO	Umatilla Chamber of Commerce	195	
930.2	SO	Umpqua Lions Club	75	
930.2	SO	Wallowa County Chamber of Commerce	150	
930.2	SO	Western Energy Institute	44,988	
930.2	SO	Western Energy Supply and Transmission Associates	25,685	
			<u>1,502,548</u>	
		Allowed Memberships and Subscriptions - 75% of amount above	<u><u>1,126,911</u></u>	Ref 4.9
930.2	OR	City Club of Portland	190	
930.2	OR	Lincoln County Utility Coordinating Council	125	
			<u>315</u>	
		Allowed OR situs Mem and Subs - 75% of amount above	<u><u>236</u></u>	Ref 4.9

	5.1	0	0	0	0	0	0	0
	Net Power Cost							
Total Normalized	Adjustment	0	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	25,289,052	25,289,052	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	25,289,052	25,289,052	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(2,274,143)	(2,274,143)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	4,454,166	4,454,166	-	-	-	-	-	-
13 Transmission	(669,401)	(669,401)	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	1,510,622	1,510,622	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	7,944,611	7,944,611	-	-	-	-	-	-
24 State	1,079,541	1,079,541	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,534,774	10,534,774	-	-	-	-	-	-
29								
30 Operating Rev For Return:	14,754,278	14,754,278	-	-	-	-	-	-
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	0.814%	0.814%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	23,778,429	23,778,429	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	23,778,429	23,778,429	-	-	-	-	-	-
73								
74 State Income Taxes	1,079,541	1,079,541	-	-	-	-	-	-
75								
76 Taxable Income	22,698,889	22,698,889	-	-	-	-	-	-
77								
78 Federal Income Taxes	7,944,611	7,944,611	-	-	-	-	-	-

	5.1	0	0	0	0	0	0	0
	Net Power Cost							
Total Normalized	Adjustment	0	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	(18,383,994)	(18,383,994)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	(18,383,994)	(18,383,994)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	6,142,276	6,142,276	-	-	-	-	-	-
24 State	834,633	834,633	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,407,085)	(11,407,085)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	11,407,085	11,407,085	-	-	-	-	-	-
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	0.629%	0.629%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	18,383,994	18,383,994	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	18,383,994	18,383,994	-	-	-	-	-	-
73								
74 State Income Taxes	834,633	834,633	-	-	-	-	-	-
75								
76 Taxable Income	17,549,361	17,549,361	-	-	-	-	-	-
77								
78 Federal Income Taxes	6,142,276	6,142,276	-	-	-	-	-	-

		5.1	0	0	0	0	0	0
	Total Normalized	Net Power Cost Adjustment	0	0	0	0	0	0
1	Operating Revenues:							
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-	-
7								
8	Operating Expenses:							
9	Steam Production	-	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-	-
12	Other Power Supply	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-
14	Distribution	-	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-	-
19	Total O&M Expenses	-	-	-	-	-	-	-
20	Depreciation	-	-	-	-	-	-	-
21	Amortization	-	-	-	-	-	-	-
22	Taxes Other Than Income	-	-	-	-	-	-	-
23	Income Taxes: Federal	-	-	-	-	-	-	-
24	State	-	-	-	-	-	-	-
25	Deferred Income Taxes	-	-	-	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-	-
27	Misc Revenue & Expense	-	-	-	-	-	-	-
28	Total Operating Expenses:	-	-	-	-	-	-	-
29								
30	Operating Rev For Return:	-	-	-	-	-	-	-
31								
32	Rate Base:							
33	Electric Plant In Service	-	-	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-	-
35	Misc Deferred Debits	-	-	-	-	-	-	-
36	Elec Plant Acq Adj	-	-	-	-	-	-	-
37	Pensions	-	-	-	-	-	-	-
38	Prepayments	-	-	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-	-	-
41	Working Capital	-	-	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-	-
43	Misc Rate Base	-	-	-	-	-	-	-
44	Total Electric Plant:	-	-	-	-	-	-	-
45								
46	Deductions:							
47	Accum Prov For Deprec	-	-	-	-	-	-	-
48	Accum Prov For Amort	-	-	-	-	-	-	-
49	Accum Def Income Tax	-	-	-	-	-	-	-
50	Unamortized ITC	-	-	-	-	-	-	-
51	Customer Adv For Const	-	-	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-	-	-
53	Miscellaneous Deductions	-	-	-	-	-	-	-
54								
55	Total Deductions:	-	-	-	-	-	-	-
56								
57	Total Rate Base:	-	-	-	-	-	-	-
58								
59	Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
60								
61								
62								
63								
64	TAX CALCULATION:							
65								
66	Operating Revenue	-	-	-	-	-	-	-
67	Other Deductions	-	-	-	-	-	-	-
68	Interest (AFUDC)	-	-	-	-	-	-	-
69	Interest	-	-	-	-	-	-	-
70	Schedule "M" Additions	-	-	-	-	-	-	-
71	Schedule "M" Deductions	-	-	-	-	-	-	-
72	Income Before Tax	-	-	-	-	-	-	-
73								
74	State income Taxes	-	-	-	-	-	-	-
75								
76	Taxable Income	-	-	-	-	-	-	-
77								
78	Federal Income Taxes	-	-	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	25,289,052	25,289,052	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	25,289,052	25,289,052	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,274,143)	(2,274,143)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	22,838,161	22,838,161	-	-	-	-	-
13 Transmission	(669,401)	(669,401)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	19,894,617	19,894,617	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,802,335	1,802,335	-	-	-	-	-
24 State	244,907	244,907	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,941,859	21,941,859	-	-	-	-	-
29							
30 Operating Rev For Return:	3,347,193	3,347,193	-	-	-	-	-
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	0.189%	0.189%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,394,435	5,394,435	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	5,394,435	5,394,435	-	-	-	-	-
73							
74 State Income Taxes	244,907	244,907	-	-	-	-	-
75							
76 Taxable Income	5,149,528	5,149,528	-	-	-	-	-
77							
78 Federal Income Taxes	1,802,335	1,802,335	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	12,172,805	SG	25.742%	3,133,507	5.1.1
Existing Firm UPL	447NPC	3	-	SG	25.742%	-	5.1.1
Post-Merger Firm	447NPC	3	86,068,158	SG	25.742%	22,155,545	5.1.1
Non-Firm	447NPC	3	-	SE	24.795%	-	5.1.1
Total Sales for Resale			<u>98,240,963</u>			<u>25,289,052</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	4,955,132	SG	25.742%	1,275,543	5.1.1
Existing Firm Demand UPL	555NPC	3	23,330,307	SG	25.742%	6,005,655	5.1.1
Existing Firm Energy	555NPC	3	30,439,557	SE	24.795%	7,547,399	5.1.1
Post-merger Firm	555NPC	3	12,613,217	SG	25.742%	3,246,877	5.1.1
Secondary Purchases	555NPC	3	(11,312,861)	SE	24.795%	(2,804,991)	5.1.1
Seasonal Contracts	555NPC	3	4,216,296	SG	25.742%	1,085,353	5.1.1
Other Generation	555NPC	3	5,905,873	SG	25.742%	1,520,282	5.1.1
Total Purchased Power Adjustments:			<u>70,147,521</u>			<u>17,876,118</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	21,004,980	SG	25.742%	5,407,072	5.1.1
Existing Firm UPL	565NPC	3	62,759	SG	25.742%	16,155	5.1.1
Post-merger Firm	565NPC	3	(27,264,524)	SG	25.742%	(7,018,396)	5.1.1
Non-Firm	565NPC	3	3,733,728	SE	24.795%	925,767	5.1.1
Total Wheeling Expense Adjustments:			<u>(2,463,057)</u>			<u>(669,401)</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idah	501NPC	3	49,314	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyo	501NPC	3	164,947	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	393,882	SE	24.795%	97,662	5.1.1
Fuel Consumed - Gas	501NPC	3	(4,461,561)	SE	24.795%	(1,106,231)	5.1.1
Steam from Other Sources	503NPC	3	855,477	SE	24.795%	212,113	5.1.1
Natural Gas Consumed	547NPC	3	19,207,477	SE	24.795%	4,762,438	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(1,356,653)	SE	24.795%	(336,378)	5.1.1
Cholla / APS Exchange	501NPC	3	(5,959,688)	SE	24.795%	(1,477,687)	5.1.1
Total Fuel Expense Adjustments:			<u>8,893,195</u>			<u>2,151,916</u>	
Total Power Cost Adjustment			<u>(21,663,305)</u>			<u>(5,930,419)</u>	
Oregon Solar Project	555NPC	3	535,984	OR	Situs	535,984	
Post-merger Firm Type 1	555NPC	1	(21,351,886)	SG	25.742%	(5,496,373)	5.1.1
Remove Power Cost Deferrals	555NPC	1	(50,064,842)	SG	25.742%	(12,887,622)	5.1.1
			<u>(71,416,728)</u>			<u>(18,383,994)</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 2016. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2015.

PacifiCorp
Results of Operations - December 2015
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	-	-	-	-	12,172,805	12,172,805	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	263,082,189	-	263,082,189	-	263,082,189	349,150,347	86,068,158	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	79,585	(79,585)	-	-	-	-	S
On-system Wholesale Sales		447.1	6,671,848	(6,671,848)	-	-	-	-	S
Total Revenue Adjustments		269,833,622	(6,751,433)	263,082,189	-	263,082,189	361,323,152	98,240,963	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	4,955,132	4,955,132	SG
Existing Firm Demand UPL		555.68	-	-	-	-	23,330,307	23,330,307	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	30,439,557	30,439,557	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	611,665,418	(50,064,842)	561,600,576	-	561,600,576	552,861,907	(8,738,669)	SG
Secondary Purchases		555.7, 555.25	11,312,861	11,312,861	-	11,312,861	-	(11,312,861)	SE
Seasonal Contracts		-	-	-	-	-	4,216,296	4,216,296	SG
Wind Integration Charge		-	-	-	-	-	5,905,873	5,905,873	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	129,856	(129,856)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(21,351,886)	(21,351,886)	-	21,351,886	SG
Total Purchased Power Adjustment		623,108,136	(50,194,698)	572,913,438	(21,351,886)	551,561,552	621,709,073	70,147,521	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	21,004,980	21,004,980	SG
Existing Firm UPL		565.27	-	-	-	-	62,759	62,759	SG
Post-merger Firm	565.0, 565.46, 565.1	143,906,711	-	143,906,711	-	143,906,711	116,642,186	(27,264,524)	SG
Non-firm		565.25	4,518,635	4,518,635	-	4,518,635	8,252,363	3,733,728	SE
Total Wheeling Expense Adjustment		148,425,345	-	148,425,345	-	148,425,345	145,962,288	(2,463,057)	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	(49,314)	(49,314)	-	(49,314)	-	49,314	ID
Fuel - Overburden Amortization - Wyoming		501.12	(164,947)	(164,947)	-	(164,947)	-	164,947	WY
Fuel Consumed - Coal		501.1	737,004,948	737,004,948	-	737,004,948	737,398,830	393,882	SE
Fuel Consumed - Gas		501.35	6,513,305	6,513,305	-	6,513,305	2,051,744	(4,461,561)	SE
Steam From Other Sources		503	3,980,975	3,980,975	-	3,980,975	4,836,452	855,477	SE
Natural Gas Consumed		547.1	269,192,787	269,192,787	-	269,192,787	288,400,264	19,207,477	SE
Simple Cycle Combustion Turbines		547.1	3,233,408	3,233,408	-	3,233,408	1,876,755	(1,356,653)	SE
Cholla/APS Exchange		501.1	58,186,217	58,186,217	-	58,186,217	52,226,529	(5,959,688)	SE
*Fuel Regulatory Costs Deferral and Amort		501.15	(3,902,723)	3,902,723	-	-	-	-	S
*Fuel Regulatory Costs Deferral and Amort		501.15	58,968,647	(58,968,647)	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	13,614,538	(13,614,538)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	3,629,797	(3,629,797)	-	-	-	-	-	SE
Total Fuel Expense		1,150,207,638	(72,310,258)	1,077,897,380	-	1,077,897,380	1,086,790,574	8,893,195	
Net Power Cost		1,651,907,497	(115,753,524)	1,536,153,974	(21,351,886)	1,514,802,088	1,493,138,783	(21,663,305)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	
				Net power cost mechanism accruals (included in column 2)	50,064,842	Ref 5.1			
				Remove Deer Creek Mine regulatory fuel costs incorrectly charged to net power cost	(3,902,723)	Ref 8.13			
				Remove Deer Creek Mine regulatory deferral and amortization fuel cost	58,968,647	Ref 8.13			
				Unadjusted net power cost	<u>1,641,284,740</u>				

* Refer to the Deer Creek adjustment for treatment of these costs.

PacifiCorp
Results of Operations - December 2015
Net Power Cost Study

<i>PacifiCorp</i>	Study Results				
	MERGED PEAK/ENERGY SPLIT				
<i>Period Ending</i>	(\$)				
<i>Dec-16</i>	<u>Merged</u>	<u>Pre-Merger</u>	<u>Pre-Merger</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
	<u>01/16-12/16</u>	<u>Demand</u>	<u>Energy</u>		
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,172,805	12,172,805			
Post Merger	349,150,347				349,150,347
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	361,323,152	12,172,805	-	-	349,150,347
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-				
Mid Columbia	6,577,053	1,973,116	4,603,937		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	67,414,436	2,949,919	14,372,436		50,092,080
Small Purchases west	-				
Pacific Sub Total	74,146,274	4,955,132	19,099,062	-	50,092,080
Gemstate	1,327,500		1,327,500		
GSLM	-				
QF Contracts/UPL	145,971,892	23,330,307	9,998,703		112,642,882
IPP Layoff	-				
Small Purchases east	14,292		14,292		
UP&L to PP&L	-				
Utah Sub Total	147,313,685	23,330,307	11,340,495	-	112,642,882
APS Supplemental	668,230				668,230
Avoided Cost Resource	-				-
BPA Reserve Purchase	-				-
Combine Hills Wind	4,872,561				4,872,561
Deseret Purchase	34,174,875				34,174,875
Eagle Mountain - UAMPS/UMPA	2,345,405				2,345,405
Georgia-Pacific Camas	-				-
Hermiston Purchase	31,347,772				31,347,772
Hurricane Purchase	125,720				125,720
MagCorp	-				-
MagCorp Reserves	6,784,920				6,784,920
Nucor	7,129,800				7,129,800
P4 Production	19,999,999				19,999,999
Rock River Wind	4,893,388				4,893,388
Three Buttes Wind	20,838,397				20,838,397
Top of the World Wind	41,651,504				41,651,504
Tri-State Purchase	9,424,438				9,424,438
Wolverine Creek Wind	9,678,761				9,678,761
BPA So. Idaho	(2)				(2)
PSCo Exchange	5,400,000				5,400,000

PacifiCorp
Results of Operations - December 2015
Net Power Cost Study

<i>PacifiCorp</i>	Study Results				
	MERGED PEAK/ENERGY SPLIT				
<i>Period Ending</i>	(\$)				
<i>Dec-16</i>	<u>Merged</u>	<u>Pre-Merger</u>	<u>Pre-Merger</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
	<u>01/16-12/16</u>	<u>Demand</u>	<u>Energy</u>		
Seasonal Purchased Power Constellation 2013-2016	4,216,296				4,216,296
Short Term Firm Purchases	190,791,176				190,791,176
New Firm Sub Total	394,343,240	-	-	-	394,343,240
Integration Charge	5,905,873				5,905,873
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	621,709,073	28,285,439	30,439,557	-	562,984,076
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	21,004,980	21,004,980			
Utah Firm Wheeling and Use of Facilities	62,759	62,759			
Post Merger	116,642,186				116,642,186
Nonfirm Wheeling	8,252,363			8,252,363	
TOTAL WHEELING & U. OF F. EXPENSE	145,962,288	21,067,739	-	8,252,363	116,642,186
THERMAL FUEL BURN EXPENSE					
Carbon	-				-
Cholla	52,226,529			52,226,529	
Colstrip	17,192,774			17,192,774	
Craig	27,165,647			27,165,647	
Chehalis	57,863,192			57,863,192	
Currant Creek	40,750,976			40,750,976	
Dave Johnston	62,868,831			62,868,831	
Gadsby	2,051,744			2,051,744	
Gadsby CT	1,876,755			1,876,755	
Hayden	13,666,683			13,666,683	
Hermiston	29,865,537			29,865,537	
Hunter	140,403,843			140,403,843	
Huntington	120,763,267			120,763,267	
Jim Bridger	222,236,505			222,236,505	
Lake Side 1	82,600,441			82,600,441	
Lake Side 2	77,320,118			77,320,118	
Naughton - Gas	-				-
Naughton	105,800,831			105,800,831	
Wyodak	27,300,449			27,300,449	
TOTAL FUEL BURN EXPENSE	1,081,954,122	-	-	1,081,954,122	-
OTHER GENERATION EXPENSE					
Blundell	4,836,452			4,836,452	
TOTAL OTHER GEN. EXPENSE	4,836,452.00	-	-	4,836,452	-
NET POWER COST	1,493,138,783	37,180,372	30,439,557	1,095,042,937	330,475,916

Corp
ts of Operations - December 2015
ower 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	535,984	15,647	28,796	35,229	56,364	74,436	88,734	67,863	51,708	47,445	36,174	19,562	14,027

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Total Normalized	Cont. Depreciation/Amortization Expense	Cont. Depreciation/Amortization Reserve	Cont. Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Study Deferral Adj.
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	27,767,773	2,884,521	1,342,941	-	-	23,803,869	(263,557)
21 Amortization	2,378,884	46,702	209,102	-	-	-	2,123,081
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,075,541)	(979,351)	(518,553)	-	(3,241)	(7,953,111)	(621,285)
24 State	(1,369,099)	(133,078)	(70,463)	-	(440)	(1,080,696)	(84,422)
25 Deferred Income Taxes	3,682	-	-	-	3,682	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	18,705,699	1,818,794	963,027	-	(0)	14,770,062	1,153,816
29							
30 Operating Rev For Return:	(18,705,699)	(1,818,794)	(963,027)	-	0	(14,770,062)	(1,153,816)
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	(110,775,692)	-	(2,884,521)	(420,951)	(242,198)	(107,228,022)	-
48 Accum Prov For Amort	(122,111)	-	(46,702)	(75,409)	-	-	-
49 Accum Def Income Tax	33,566	-	-	-	33,566	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(110,864,238)	-	(2,931,223)	(496,361)	(208,632)	(107,228,022)	-
56							
57 Total Rate Base:	(110,864,238)	-	(2,931,223)	(496,361)	(208,632)	(107,228,022)	-
58							
59							
60 Estimated ROE impact	-0.600%	-0.100%	-0.053%	0.012%	0.002%	0.001%	-0.391%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(30,146,657)	(2,931,223)	(1,552,042)	-	-	(23,803,869)	(1,859,524)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	9,701	-	-	-	9,701	-	-
72 Income Before Tax	(30,156,358)	(2,931,223)	(1,552,042)	-	(9,701)	(23,803,869)	(1,859,524)
73							
74 State Income Taxes	(1,369,099)	(133,078)	(70,463)	-	(440)	(1,080,696)	(84,422)
75							
76 Taxable Income	(28,787,260)	(2,798,145)	(1,481,580)	-	(9,261)	(22,723,173)	(1,775,101)
77							
78 Federal Income Taxes	(10,075,541)	(979,351)	(518,553)	-	(3,241)	(7,953,111)	(621,285)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Cont.	Cont.	Cont.	Cont.	Hydro	Oregon Coal-Fired	Depreciation
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amor	Depreciation/Amor	Decommissioning	Steam Plant	Study Deferral
	tization Expense	tization Expense	tization Reserve	tization Reserve		Depreciation	Adj.
	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	23,540,312	-	-	-	-	23,803,869	(263,557)
21 Amortization	2,123,081	-	-	-	-	-	2,123,081
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,574,396)	-	-	-	-	(7,953,111)	(621,285)
24 State	(1,165,118)	-	-	-	-	(1,080,696)	(84,422)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	15,923,878	-	-	-	-	14,770,062	1,153,816
29							
30 Operating Rev For Return:	(15,923,878)	-	-	-	-	(14,770,062)	(1,153,816)
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	(107,228,022)	-	-	-	-	(107,228,022)	-
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:	(107,228,022)	-	-	-	-	(107,228,022)	-
56							
57 Total Rate Base:	(107,228,022)	-	-	-	-	(107,228,022)	-
58							
59							
60 Estimated ROE impact	-0.457%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.391%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(25,663,392)	-	-	-	-	(23,803,869)	(1,859,524)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(25,663,392)	-	-	-	-	(23,803,869)	(1,859,524)
73							
74 State Income Taxes	(1,165,118)	-	-	-	-	(1,080,696)	(84,422)
75							
76 Taxable Income	(24,498,274)	-	-	-	-	(22,723,173)	(1,775,101)
77							
78 Federal Income Taxes	(8,574,396)	-	-	-	-	(7,953,111)	(621,285)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Cont.		Cont.		Hydro	Oregon Coal-Fired	Depreciation
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Depreciation/Amortization Reserve	Steam Plant Depreciation	Study Deferral Adj.
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	2,884,521	2,884,521	-	-	-	-	-
21 Amortization	46,702	46,702	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes, Federal	(979,351)	(979,351)	-	-	-	-	-
24 State	(133,078)	(133,078)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,818,794	1,818,794	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,818,794)	(1,818,794)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,884,521)	-	-	(2,884,521)	-	-	-
48 Accum Prov For Amort	(46,702)	-	-	(46,702)	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,931,223)	-	-	(2,931,223)	-	-	-
56							
57 Total Rate Base:	(2,931,223)	-	-	(2,931,223)	-	-	-
58							
59							
60 Estimated ROE impact	-0.093%	-0.105%	0.000%	0.013%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,931,223)	(2,931,223)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,931,223)	(2,931,223)	-	-	-	-	-
73							
74 State Income Taxes	(133,078)	(133,078)	-	-	-	-	-
75							
76 Taxable Income	(2,798,145)	(2,798,145)	-	-	-	-	-
77							
78 Federal Income Taxes	(979,351)	(979,351)	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5	
	Total Normalized	Cont. Depreciation/Amor tization Expense	Cont. Depreciation/Amor tization Expense	Cont. Depreciation/Amor tization Reserve	Cont. Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Study Deferral Adj.
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	1,342,941	-	1,342,941	-	-	-	-	-
21 Amortization	209,102	-	209,102	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(521,794)	-	(518,553)	-	-	(3,241)	-	-
24 State	(70,903)	-	(70,463)	-	-	(440)	-	-
25 Deferred Income Taxes	3,682	-	-	-	-	3,682	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	963,027	-	963,027	-	-	(0)	-	-
29								
30 Operating Rev For Return:	(963,027)	-	(963,027)	-	-	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	(663,150)	-	-	-	(420,951)	(242,198)	-	-
48 Accum Prov For Amort	(75,409)	-	-	-	(75,409)	-	-	-
49 Accum. Def Income Tax	33,566	-	-	-	-	33,566	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(704,993)	-	-	-	(496,361)	(208,632)	-	-
56								
57 Total Rate Base:	(704,993)	-	-	-	(496,361)	(208,632)	-	-
58								
59								
60 Estimated ROE impact	-0.051%	0.000%	-0.054%	0.000%	0.002%	0.001%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,552,042)	-	(1,552,042)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	9,701	-	-	-	-	9,701	-	-
72 Income Before Tax	(1,561,744)	-	(1,552,042)	-	-	(9,701)	-	-
73								
74 State Income Taxes	(70,903)	-	(70,463)	-	-	(440)	-	-
75								
76 Taxable Income	(1,490,840)	-	(1,481,580)	-	-	(9,261)	-	-
77								
78 Federal Income Taxes	(521,794)	-	(518,553)	-	-	(3,241)	-	-

PacifiCorp
Oregon Results of Operations - December 2015
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	2	6,518,156	SG	25.742%	1,677,895	
Steam Production	403SP	2	-	SG	25.742%	-	
Hydro Production	403HP	2	94,663	SG-P	25.742%	24,368	
Hydro Production	403HP	2	-	SG-U	25.742%	-	
Hydro Production	403HP	2	-	SG	25.742%	-	
Other Production	403OP	2	651,570	SG	25.742%	167,726	
Other Production	403OP	2	-	SG-W	25.742%	-	
Transmission	403TP	2	3,478,807	SG	25.742%	895,510	
Distribution - California	403364	2	-	CA	Situs	-	
Distribution - Oregon	403364	2	76,765	OR	Situs	76,765	
Distribution - Washington	403364	2	22,252	WA	Situs	-	
Distribution - Utah	403364	2	37,741	UT	Situs	-	
Distribution - Idaho	403364	2	-	ID	Situs	-	
Distribution - Wyoming	403364	2	302,906	WY	Situs	-	
General Plant - California	403GP	2	-	CA	Situs	-	
General Plant - Oregon	403GP	2	7,458	OR	Situs	7,458	
General Plant - Washington	403GP	2	431	WA	Situs	-	
General Plant - Utah	403GP	2	3,763	UT	Situs	-	
General Plant - Idaho	403GP	2	-	ID	Situs	-	
General Plant - Wyoming	403GP	2	-	WY	Situs	-	
General Plant	403GP	2	14,873	SO	27.077%	4,027	
General Plant	403GP	2	119,541	SG	25.742%	30,772	
General Plant	403GP	2	-	SE	24.795%	-	
General Plant	403GP	2	-	CN	30.160%	-	
Intangible Plant	404IP	2	66,370	SO	27.077%	17,971	
Intangible Plant	404IP	2	-	ID	Situs	-	
Intangible Plant	404IP	2	111,610	SG	25.742%	28,731	
Intangible Plant	404IP	2	-	OR	Situs	-	
Intangible Plant	404IP	2	-	UT	Situs	-	
Intangible Plant	404IP	2	-	CN	30.160%	-	
Intangible Plant	404IP	2	-	WY	Situs	-	
			<u>11,506,906</u>			<u>2,931,223</u>	6.1.2

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	3	2,722,358	SG	25.742%	700,786	
Steam Production	403SP	3	142,477	SG	25.742%	36,676	
Hydro Production	403HP	3	44,913	SG-P	25.742%	11,561	
Hydro Production	403HP	3	3,926	SG-U	25.742%	1,011	
Hydro Production	403HP	3	-	SG	25.742%	-	
Other Production	403OP	3	951,043	SG	25.742%	244,816	
Other Production	403OP	3	-	SG-W	25.742%	-	
Transmission	403TP	3	846,440	SG	25.742%	217,889	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	85,423	OR	Situs	85,423	
Distribution - Washington	403364	3	158,179	WA	Situs	-	
Distribution - Utah	403364	3	13,834	UT	Situs	-	
Distribution - Idaho	403364	3	-	ID	Situs	-	
Distribution - Wyoming	403364	3	40,733	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	165,371	SO	27.077%	44,778	
General Plant	403GP	3	-	SG	25.742%	-	
Mining Plant	403MP	3	-	SE	24.795%	-	
Intangible Plant	404IP	3	772,240	SO	27.077%	209,102	
Intangible Plant	404IP	3	-	SE	24.795%	-	
Intangible Plant	404IP	3	-	SG	25.742%	-	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	25.742%	-	
			<u>5,946,937</u>			<u>1,552,042</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 2015
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan15 to Dec15 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan16 to Dec16 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.050%	129,063,860	6,518,156	57,298,913	2,722,358	9,240,514
Various	312	403SP	SSGCH	4.669%	-	-	2,741,196	142,477	142,477
Total Steam Plant					129,063,860	6,518,156	60,040,109	2,864,835	9,382,991
Hydro Production Plant:									
Various	332	403HP	SG-P	2.659%	3,560,099	94,663	1,825,027	44,913	139,576
Various	332	403HP	SG-U	4.632%	-	-	156,479	3,926	3,926
Total Hydro Plant					3,560,099	94,663	1,981,506	48,839	143,502
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	3.306%	-	-	-	-	-
Various	343	403OP	SG	2.949%	22,092,509	651,570	31,440,370	951,043	1,602,613
Total Other Plant					22,092,509	651,570	31,440,370	951,043	1,602,613
Transmission Plant:									
Various	355	403TP	SG	1.746%	199,296,779	3,478,807	48,338,064	846,440	4,325,247
Total Transmission Plant					199,296,779	3,478,807	48,338,064	846,440	4,325,247
Distribution Plant:									
California	364	403364	CA	2.891%	-	-	-	-	-
Oregon	364	403364	OR	2.517%	3,049,645	76,765	3,341,406	85,423	162,188
Washington	364	403364	WA	2.775%	801,800	22,252	5,693,883	158,179	180,431
Utah	364	403364	UT	2.607%	1,447,397	37,741	750,738	13,834	51,575
Wyoming	364	403364	WYP	2.936%	10,316,108	302,906	1,536,639	40,733	343,639
Idaho	364	403364	ID	2.701%	-	-	-	-	-
Total Distribution Plant					15,614,950	439,664	11,322,667	298,169	737,832
General Plant:									
California	397	403GP	CA	2.305%	-	-	-	-	-
Oregon	397	403GP	OR	2.593%	287,603	7,458	-	-	7,458
Washington	397	403GP	WA	2.774%	15,522	431	-	-	431
Utah	397	403GP	UT	2.226%	169,081	3,763	-	-	3,763
Idaho	397	403GP	ID	2.289%	-	-	-	-	-
Wyoming	397	403GP	WYP	3.141%	-	-	-	-	-
General	397	403GP	CN	6.269%	-	-	-	-	-
General	397	403GP	SO	5.401%	275,366	14,873	2,992,403	165,371	180,244
General	397	403GP	SE	2.793%	-	-	-	-	-
General	397	403GP	SG	3.233%	3,697,264	119,541	-	-	119,541
Total General Plant					4,444,836	146,066	2,992,403	165,371	311,436
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	3.680%	1,803,710	66,370	20,882,301	772,240	838,610
Idaho	303	404IP	ID	0.515%	-	-	-	-	-
Utah	303	404IP	UT	12.492%	-	-	-	-	-
Wyoming	303	404IP	WYP	3.284%	-	-	-	-	-
General	303	404IP	SG	4.711%	2,369,231	111,610	-	-	111,610
Oregon	303	404IP	OR	0.305%	-	-	-	-	-
General	303	404IP	CN	2.621%	-	-	-	-	-
California	303	404IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					4,172,941	177,980	20,882,301	772,240	950,220
Total Depreciation and Amortization					378,245,973	11,506,906	176,997,419	5,946,937	17,453,843
					Ref. 8.5		Ref. 8.5.1		
Total Depreciation and Amortization without Mining						11,506,906		5,946,937	17,453,843
						Ref. 6.1		Ref. 6.1.1	

PacifiCorp
Oregon Results of Operations - December 2015
Depreciation/Amortization Reserve

	<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	(6,518,156)	SG	25.742%	(1,677,895)	
Steam Production	108SP	2	-	SG	25.742%	-	
Hydro Production	108HP	2	(94,663)	SG-P	25.742%	(24,368)	
Hydro Production	108HP	2	-	SG-U	25.742%	-	
Hydro Production	108HP	2	-	SG	25.742%	-	
Other Production	108OP	2	(651,570)	SG	25.742%	(167,726)	
Other Production	108OP	2	-	SG-W	25.742%	-	
Transmission	108TP	2	(3,478,807)	SG	25.742%	(895,510)	
Distribution - California	108364	2	-	CA	Situs	-	
Distribution - Oregon	108364	2	(76,765)	OR	Situs	(76,765)	
Distribution - Washington	108364	2	(22,252)	WA	Situs	-	
Distribution - Utah	108364	2	(37,741)	UT	Situs	-	
Distribution - Idaho	108364	2	-	ID	Situs	-	
Distribution - Wyoming	108364	2	(302,906)	WY	Situs	-	
General Plant - California	108GP	2	-	CA	Situs	-	
General Plant - Oregon	108GP	2	(7,458)	OR	Situs	(7,458)	
General Plant - Washington	108GP	2	(431)	WA	Situs	-	
General Plant - Utah	108GP	2	(3,763)	UT	Situs	-	
General Plant - Idaho	108GP	2	-	ID	Situs	-	
General Plant - Wyoming	108GP	2	-	WY	Situs	-	
General Plant	108GP	2	(14,873)	SO	27.077%	(4,027)	
General Plant	108GP	2	-	SE	24.795%	-	
General Plant	108GP	2	-	CN	30.160%	-	
General Plant	108GP	2	(119,541)	SG	25.742%	(30,772)	
Mining Plant	108MP	2	-	SE	24.795%	-	
Intangible Plant	111IP	2	(66,370)	SO	27.077%	(17,971)	
Intangible Plant	111IP	2	-	ID	Situs	-	
Intangible Plant	111IP	2	(111,610)	SG	25.742%	(28,731)	
Intangible Plant	111IP	2	-	UT	Situs	-	
Intangible Plant	111IP	2	-	OR	Situs	-	
Intangible Plant	111IP	2	-	CN	30.160%	-	
Intangible Plant	111IP	2	-	WY	Situs	-	
			<u>(11,506,906)</u>			<u>(2,931,223)</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
Oregon Results of Operations - December 2015
Cont. Depreciation/Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Reserve							
Steam Production	108SP	3	(754,153)	SG	25.742%	(194,133)	
Steam Production	108SP	3	(57,683)	SG	25.742%	(14,849)	
Hydro Production	108HP	3	(7,921)	SG-P	25.742%	(2,039)	
Hydro Production	108HP	3	(302)	SG-U	25.742%	(78)	
Hydro Production	108HP	3	-	SG	25.742%	-	
Other Production	108OP	3	(367,174)	SG	25.742%	(94,518)	
Other Production	108OP	3	-	SG-W	25.742%	-	
Transmission	108TP	3	(275,378)	SG	25.742%	(70,887)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	(28,036)	OR	Situs	(28,036)	
Distribution - Washington	108364	3	(47,033)	WA	Situs	-	
Distribution - Utah	108364	3	(2,481)	UT	Situs	-	
Distribution - Idaho	108364	3	-	ID	Situs	-	
Distribution - Wyoming	108364	3	(5,640)	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	(60,611)	SO	27.077%	(16,412)	
General Plant	108GP	3	-	SG	25.742%	-	
Mining Plant	108MP	3	-	SE	24.795%	-	
Intangible Plant	111IP	3	(278,497)	SO	27.077%	(75,409)	
Intangible Plant	111IP	3	-	SE	24.795%	-	
Intangible Plant	111IP	3	-	SG	25.742%	-	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	25.742%	-	
			<u>(1,884,909)</u>			<u>(496,361)</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 2015
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan15 to Dec15 Plant Additions Included in Adj	Jan15 to Dec15 Incremental Reserve on Plant Adds	Jan16 to Dec16 Plant Additions Included in Adj	Jan16 to Dec16 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.050%	129,063,860	(6,518,156)	57,298,913	(754,153)	(7,272,309)
Various	312	108SP	SSGCH	4.669%	-	-	2,741,196	(57,683)	(57,683)
Total Steam Plant					129,063,860	(6,518,156)	60,040,109	(811,836)	(7,329,992)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.659%	3,560,099	(94,663)	1,825,027	(7,921)	(102,584)
Various	332	108HP	SG-U	4.632%	-	-	156,479	(302)	(302)
Total Hydro Plant					3,560,099	(94,663)	1,981,506	(8,223)	(102,886)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	3.306%	-	-	-	-	-
Various	343	108OP	SG	2.949%	22,092,509	(651,570)	31,440,370	(367,174)	(1,018,744)
Total Other Plant					22,092,509	(651,570)	31,440,370	(367,174)	(1,018,744)
Transmission Plant:									
Various	355	108TP	SG	1.746%	199,296,779	(3,478,807)	48,338,064	(275,378)	(3,754,185)
Total Transmission Plant					199,296,779	(3,478,807)	48,338,064	(275,378)	(3,754,185)
Distribution Plant:									
California	364	108364	CA	2.891%	-	-	-	-	-
Oregon	364	108364	OR	2.517%	3,049,645	(76,765)	3,341,406	(28,036)	(104,801)
Washington	364	108364	WA	2.775%	801,800	(22,252)	5,693,883	(47,033)	(69,285)
Utah	364	108364	UT	2.607%	1,447,397	(37,741)	750,738	(2,481)	(40,222)
Wyoming	364	108364	WYP	2.936%	10,316,108	(302,906)	1,536,639	(5,640)	(308,546)
Idaho	364	108364	ID	2.701%	-	-	-	-	-
Total Distribution Plant					15,614,950	(439,664)	11,322,667	(83,190)	(522,854)
General Plant:									
California	397	108GP	CA	2.305%	-	-	-	-	-
Oregon	397	108GP	OR	2.593%	287,603	(7,458)	-	-	(7,458)
Washington	397	108GP	WA	2.774%	15,522	(431)	-	-	(431)
Utah	397	108GP	UT	2.226%	169,081	(3,763)	-	-	(3,763)
Idaho	397	108GP	ID	2.289%	-	-	-	-	-
Wyoming	397	108GP	WYP	3.141%	-	-	-	-	-
General	397	108GP	CN	6.269%	-	-	-	-	-
General	397	108GP	SO	5.401%	275,366	(14,873)	2,992,403	(60,611)	(75,484)
General	397	108GP	SE	2.793%	-	-	-	-	-
General	397	108GP	SG	3.233%	3,697,264	(119,541)	-	-	(119,541)
Total General Plant					4,444,836	(146,066)	2,992,403	(60,611)	(206,677)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	3.680%	1,803,710	(66,370)	20,882,301	(278,497)	(344,867)
Idaho	303	111IP	ID	0.515%	-	-	-	-	-
Utah	303	111IP	UT	12.492%	-	-	-	-	-
Wyoming	303	111IP	WYP	3.284%	-	-	-	-	-
General	303	111IP	SG	4.711%	2,369,231	(111,610)	-	-	(111,610)
Oregon	303	111IP	OR	0.305%	-	-	-	-	-
General	303	111IP	CN	2.621%	-	-	-	-	-
California	303	111IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					4,172,941	(177,980)	20,882,301	(278,497)	(456,477)
					378,245,973	(11,506,906)	176,997,419	(1,884,909)	(13,391,815)
					Ref. 8.5.4	Ref. 6.2	Ref. 8.5.4	Ref. 6.2	

	<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	(1,248,077)	SG-P	25.742%	(321,278)	6.3.1
Depreciation Reserve	108HP	3	<u>307,204</u>	SG-U	25.742%	79,080	6.3.1
			<u>(940,873)</u>				6.3.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	3	37,686	SG	25.742%	9,701	6.3.1
Deferred Income Tax Expense	41010	3	14,302	SG	25.742%	3,682	6.3.1
ADIT Avg. Balance	282	3	130,393	SG	25.742%	33,566	6.3.1

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

December 2015 Avg Reserve Balance	(535,695)	6.3.1
December 2016 Avg Reserve Balance	<u>(1,476,567)</u>	6.3.1
Total Adjustment to Average Reserve	(940,873)	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 2016.

PacifiCorp
 Results of Operations - December 2015
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-14	145,959	(173,152)	2,155,758
January-15	30,392	(173,152)	2,012,998
February-15	13,600	(173,152)	1,853,445
March-15	9,191	(173,152)	1,689,484
April-15	57,633	(173,152)	1,573,966
May-15	35,870	(173,152)	1,436,685
June-15	44,917	(173,152)	1,308,449
July-15	6,177	(173,152)	1,141,475
August-15	32,026	(173,152)	1,000,349
September-15	29,020	(173,152)	856,217
October-15	142,713	(173,152)	825,778
November-15	(93,823)	(173,152)	558,804
December-15	143,442	(173,152)	529,094
Dec-15 13 Month Average			1,303,269

East Side	Spend	Accruals	Balance
December-14	-	25,600	(1,992,566)
January-15	-	25,600	(1,966,966)
February-15	-	25,600	(1,941,366)
March-15	-	25,600	(1,915,765)
April-15	-	25,600	(1,890,165)
May-15	-	25,600	(1,864,565)
June-15	-	25,600	(1,838,964)
July-15	-	25,600	(1,813,364)
August-15	-	25,600	(1,787,764)
September-15	-	25,600	(1,762,163)
October-15	-	25,600	(1,736,563)
November-15	-	25,600	(1,710,963)
December-15	-	25,600	(1,685,362)
Dec-15 13 Month Average			(1,838,964)

Total Resources	Spend	Accruals	Balance
December-14	145,959	(147,551)	163,192
January-15	30,392	(147,551)	46,032
February-15	13,600	(147,551)	(87,920)
March-15	9,191	(147,551)	(226,281)
April-15	57,633	(147,551)	(316,199)
May-15	35,870	(147,551)	(427,880)
June-15	44,917	(147,551)	(530,515)
July-15	6,177	(147,551)	(671,889)
August-15	32,026	(147,551)	(787,415)
September-15	29,020	(147,551)	(905,946)
October-15	142,713	(147,551)	(910,785)
November-15	(93,823)	(147,551)	(1,152,159)
December-15	143,442	(147,551)	(1,156,268)
Dec-15 13 Month Average			(535,695)

Ref 6.3

West Side	Spend	Accruals	Balance
January-16	19,784	(173,152)	375,726
February-16	13,520	(173,152)	216,094
March-16	21,000	(173,152)	63,942
April-16	29,000	(173,152)	(80,210)
May-16	22,000	(173,152)	(231,361)
June-16	221,000	(173,152)	(183,513)
July-16	82,000	(173,152)	(274,665)
August-16	132,000	(173,152)	(315,817)
September-16	30,000	(173,152)	(458,968)
October-16	1,120,000	(173,152)	487,880
November-16	15,000	(173,152)	329,728
December-16	103,000	(173,152)	259,576

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

Total Resources	Spend	Accruals	Balance
January-16	19,784	(147,551)	(1,284,036)
February-16	13,520	(147,551)	(1,418,068)
March-16	21,000	(147,551)	(1,544,619)
April-16	29,000	(147,551)	(1,663,171)
May-16	22,000	(147,551)	(1,788,722)
June-16	221,000	(147,551)	(1,715,273)
July-16	82,000	(147,551)	(1,780,825)
August-16	132,000	(147,551)	(1,796,376)
September-16	30,000	(147,551)	(1,913,928)
October-16	1,120,000	(147,551)	(941,479)
November-16	15,000	(147,551)	(1,074,030)
December-16	103,000	(147,551)	(1,118,582)

West Side	Total Spend	Total Accruals	Dec 16 13 Mo. Average Balance
12 ME Dec 2016	1,808,303	(2,077,821)	55,193
Adjustment to Reserve			(1,248,077)

Ref 6.3

East Side	Total Spend	Total Accruals	Dec 16 13 Mo. Average Balance
12 ME Dec 2016	-	307,204	(1,531,760)
Adjustment to Reserve			307,204

Ref 6.3

Total Resources	Total Spend	Total Accruals	Dec 16 13 Mo. Average Balance
12 ME Dec 2016	1,808,303	(1,770,617)	(1,476,567)
Adjustment to Reserve			(940,873)

Ref 6.3

Ref 6.3

Tax Schedule M Deduction	(1,808,303)	Ref 6.3
Deferred Inc Tax Exp	686,269	Ref 6.3
ADIT B/E Avg Bal	(343,135)	Ref 6.3

PacifiCorp
Oregon Results of Operations - December 2015
Oregon Coal-Fired Steam Plant Depreciation

	<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	82,069,005	SG	25.742%	21,126,089	6.4.1
Steam Plant Deprec. Expense	403SP	1	<u>10,402,433</u>	SG	25.742%	<u>2,677,780</u>	6.4.1
			<u>92,471,438</u>			<u>23,803,869</u>	
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(375,892,095)	SG	25.742%	(96,761,618)	6.4.1
Steam Plant Accum Deprec	108SP	1	<u>(40,659,081)</u>	SG	25.742%	<u>(10,466,404)</u>	6.4.1
			<u>(416,551,176)</u>			<u>(107,228,022)</u>	

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2015 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427 with updated rates approved in Docket No UM 1647 effective January 1, 2014.

PacifiCorp
Oregon Results of Operations - December 2015
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Expense (Yr Ended Dec. 2015)
CHOLLA	SG	10,402,433
CARBON	SG	(3,112,593)
NAUGHTON	SG	2,793,125
HUNTINGTON	SG	8,143,473
HUNTER	SG	17,922,334
CRAIG	SG	2,213,711
HAYDEN	SG	1,689,587
COLSTRIP	SG	1,244,685
DAVE JOHNSTON	SG	19,241,165
JIM BRIDGER	SG	22,144,790
WYODAK	SG	9,788,728
		<u>92,471,438</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Reserve 13 Month Average
CHOLLA	SG	(40,659,081)
CARBON	SG	(35,204,100)
NAUGHTON	SG	(5,237,700)
HUNTINGTON	SG	(34,670,186)
HUNTER	SG	(81,158,565)
CRAIG	SG	(12,035,028)
HAYDEN	SG	(6,623,226)
COLSTRIP	SG	(11,156,612)
DAVE JOHNSTON	SG	(53,084,025)
JIM BRIDGER	SG	(98,405,946)
WYODAK	SG	(38,316,708)
		<u>(416,551,176)</u>
		Ref 6.4

PacifiCorp
Oregon Results of Operations - December 2015
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	0.382609
311.00	Structures & Improvements	7.50	5.56	1.94	0.348921
312.00	Boiler Plant Equipment	7.66	5.69	1.97	0.346221
314.00	Turbogenerator Units	6.32	4.82	1.50	0.311203
315.00	Accessory Electric Equipment	7.70	5.67	2.03	0.358025
316.00	Misc. Power Plant Equipment	7.69	6.03	1.66	0.27529
<u>HAYDEN</u>					
311.00	Structures & Improvements	7.49	4.62	2.87	0.621212
312.00	Boiler Plant Equipment	4.62	3.14	1.48	0.471338
314.00	Turbogenerator Units	5.65	3.69	1.96	0.531165
315.00	Accessory Electric Equipment	2.59	1.74	0.85	0.488506
316.00	Misc. Power Plant Equipment	4.36	3.22	1.14	0.354037
<u>HUNTER</u>					
310.20	Land Rights	2.43	1.61	0.82	0.509317
311.00	Structures & Improvements	2.84	1.93	0.91	0.471503
312.00	Boiler Plant Equipment	4.36	2.79	1.57	0.562724
314.00	Turbogenerator Units	4.84	3.17	1.67	0.526814
315.00	Accessory Electric Equipment	2.88	1.97	0.91	0.461929
316.00	Misc. Power Plant Equipment	4.00	3.08	0.92	0.298701
<u>HUNTINGTON</u>					
311.00	Structures & Improvements	3.06	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

	<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:							
Remove system allocated deferr:	403SP	1	1,099,236	SG	25.742%	282,964	6.5.1
Remove system allocated give-b:	403SP	1	(2,123,081)	SG	25.742%	(546,520)	6.5.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	-	6.5.1
Add Situs allocated deferral	407	1	(1,669,470)	ID	Situs	-	6.5.1
Add Situs allocated deferral	407	1	442,191	WY	Situs	-	6.5.1
Add Situs allocated give-back rev	407	1	2,123,081	OR	Situs	2,123,081	6.5.2
			-				

Description of Adjustment:

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

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

Actual	<u>Account</u> 403SP	<u>Amount</u> (1,099,236)	<u>Factor</u> SG	Ref 6.5
<u>Correct</u>				
Utah Depn	407	128,043	UT	Ref 6.5
Idaho Depn	407	(1,669,470)	ID	Ref 6.5
Wyoming Depn	407	442,191	WYP	Ref 6.5
		<u>(1,099,236)</u>		

Fiscal Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	1	565131	(135,298)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	2	565131	(135,293)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	3	565131	(135,457)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	4	565131	(137,420)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	5	565131	(140,407)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	6	565131	(141,215)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	7	565131	(140,840)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	8	565131	(141,660)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	9	565131	(139,691)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	10	565131	(137,684)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	11	565131	(141,942)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	12	565131	(142,561)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
			<u>(1,099,236)</u>					

PacifiCorp
Oregon Results of Operations - December 2015
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 2,123,081	<u>Factor</u> SG	Ref 6.5
<u>Correct</u>				
Oregon Give-Back	407	<u>2,123,081</u>	OR	Ref 6.5
		<u>2,123,081</u>		

Fiscal Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	1	565131	48,153	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	1	565131	124,470	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	2	565131	48,153	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	2	565131	124,470	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	3	565131	48,153	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	3	565131	124,470	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	4	565131	57,750	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	4	565131	149,275	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	5	565131	48,753	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	5	565131	126,020	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	6	565131	48,753	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	6	565131	126,020	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	7	565131	48,753	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	7	565131	126,020	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	8	565131	48,753	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	8	565131	126,020	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	9	565131	48,753	OR - Reverse give-back - Colstrip	4032000	401000	SG	OR
2016	9	565131	126,020	OR - Reverse give-back - Hunter	4032000	300	SG	OR
2016	10	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	10	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	11	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	11	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	12	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	12	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
			<u>2,123,081</u>					

	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	804,326	-	-	-	-	804,326	-	-
19 Total O&M Expenses	804,326	-	-	-	-	804,326	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,302,369	-	1,395,977	-	-	-	-	(93,608)
23 Income Taxes: Federal	(13,810)	1,860,866	(466,410)	(1,147,419)	-	(298,803)	6,681	31,275
24 State	154,039	252,861	(63,377)	-	-	(40,602)	908	4,250
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,336,924	2,113,727	866,190	(1,147,419)	-	554,920	7,589	(58,083)
29								
30 Operating Rev For Return:	(2,336,924)	(2,113,727)	(866,190)	1,147,419	-	(554,920)	(7,589)	58,083
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	(10,262,204)	-	-	-	(10,262,204)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(10,262,204)	-	-	-	(10,262,204)	-	-	-
56								
57 Total Rate Base:	(10,262,204)	-	-	-	(10,262,204)	-	-	-
58								
59								
60 Estimated ROE impact	-0.087%	-0.117%	-0.048%	0.063%	0.042%	-0.031%	0.000%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,196,695)	-	(1,395,977)	-	-	(894,326)	-	93,608
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(19,996)	-	-	-	-	-	(19,996)	-
69 Interest	(5,569,621)	(5,569,621)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	3,392,922	5,569,621	(1,395,977)	-	-	(894,326)	19,996	93,608
73								
74 State Income Taxes	154,039	252,861	(63,377)	-	-	(40,602)	908	4,250
75								
76 Taxable Income	3,238,883	5,316,760	(1,332,600)	-	-	(853,724)	19,088	89,358
77								
78 Federal Income Tax - Calculated	1,133,609	1,860,866	(466,410)	-	-	(298,803)	6,681	31,275
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	(1,147,419)	-	-	(1,147,419)	-	-	-	-
81 Federal Income Taxes	(13,810)	1,860,866	(466,410)	(1,147,419)	-	(298,803)	6,681	31,275

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	894,326	-	-	-	-	894,326	-	-
19 Total O&M Expenses	894,326	-	-	-	-	894,326	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,107,934	2,853,121	-	1,546,936	-	(298,803)	6,681	-
24 State	347,997	387,692	-	-	-	(40,602)	908	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,350,257	3,240,812	-	1,546,936	-	554,920	7,589	-
29								
30 Operating Rev For Return:	(5,350,257)	(3,240,812)	-	(1,546,936)	-	(554,920)	(7,589)	-
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	(10,262,204)	-	-	-	(10,262,204)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(10,262,204)	-	-	-	(10,262,204)	-	-	-
56								
57 Total Rate Base:	(10,262,204)	-	-	-	(10,262,204)	-	-	-
58								
59 Estimated ROE impact	-0.254%	-0.179%	0.000%	-0.085%	0.042%	-0.031%	0.000%	0.000%
60								
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(894,326)	-	-	-	-	(894,326)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(19,996)	-	-	-	-	-	(19,996)	-
69 Interest	(8,539,465)	(8,539,465)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	7,665,135	8,539,465	-	-	-	(894,326)	19,996	-
73								
74 State Income Taxes	347,997	387,692	-	-	-	(40,602)	908	-
75								
76 Taxable Income	7,317,138	8,151,773	-	-	-	(853,724)	19,088	-
77								
78 Federal Income Tax - Calculated	2,560,998	2,653,121	-	-	-	(298,803)	6,681	-
79 Adjustments to Calculated Tax	-	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	1,546,936	-	-	1,546,936	-	-	-	-
81 Federal Income Taxes	4,107,934	2,653,121	-	1,546,936	-	(298,803)	6,681	-

	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	(791,261)	(791,261)	-	-	-	-	-	-
24 State	(107,519)	(107,519)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(898,780)	(898,780)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	898,780	898,780	-	-	-	-	-	-
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	0.052%	0.052%	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	2,368,265	2,368,265	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(2,368,265)	(2,368,265)	-	-	-	-	-	-
73								
74 State Income Taxes	(107,519)	(107,519)	-	-	-	-	-	-
75								
76 Taxable Income	(2,260,745)	(2,260,745)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(791,261)	(791,261)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(791,261)	(791,261)	-	-	-	-	-	-

	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	Power Tax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,302,369	-	1,395,977	-	-	-	-	(93,608)
23 Income Taxes: Federal	(3,330,483)	(200,994)	(466,410)	(2,694,355)	-	-	-	31,275
24 State	(86,439)	(27,312)	(63,377)	-	-	-	-	4,250
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,114,553)	(228,305)	868,190	(2,694,355)	-	-	-	(58,083)
29								
30 Operating Rev For Return:	2,114,553	228,305	(868,190)	2,694,355	-	-	-	58,083
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	0.119%	0.013%	-0.049%	0.162%	0.000%	0.000%	0.000%	0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,302,369)	-	(1,395,977)	-	-	-	-	93,608
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	601,580	601,580	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,603,649)	(601,580)	(1,395,977)	-	-	-	-	93,608
73								
74 State Income Taxes	(86,439)	(27,312)	(63,377)	-	-	-	-	4,250
75								
76 Taxable Income	(1,617,509)	(574,268)	(1,332,600)	-	-	-	-	89,358
77								
78 Federal Income Tax - Calculated	(636,128)	(200,994)	(466,410)	-	-	-	-	31,275
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	(2,694,355)	-	-	(2,694,355)	-	-	-	-
81 Federal Income Taxes	(3,330,483)	(200,994)	(466,410)	(2,694,355)	-	-	-	31,275

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(8,539,465)	OR	Situs	(8,539,465)	Below
Other Interest Expense - Type 2	427	2	2,368,265	OR	Situs	2,368,265	Below
Other Interest Expense - Type 3	427	3	601,580	OR	Situs	601,580	Below
Total			<u>(5,569,621)</u>			<u>(5,569,621)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,371,316,906	1.0
Weighted Cost of Debt:						<u>2.514%</u>	2.1
Trued-up Interest Expense						<u>84,764,341</u>	1.0
Actual Interest Expense						<u>93,303,806</u>	2.18
Total Interest True-up Adjustment						<u>(8,539,465)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,465,509,473	1.0
Weighted Cost of Debt:						<u>2.514%</u>	2.1
Trued-up Interest Expense						<u>87,132,606</u>	1.0
Type 1 Interest Expense						<u>84,764,341</u>	1.0
Total Interest True-up Adjustment						<u>2,368,265</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,489,435,988	2.2
Weighted Cost of Debt:						<u>2.514%</u>	2.1
Trued-up Interest Expense						<u>87,734,185</u>	2.18
Type 2 Interest Expense						<u>87,132,606</u>	1.0
Total Interest True-up Adjustment						<u>601,580</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</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	5,155,528	GPS	27.0773%	1,395,977	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 2015
 Estimated Property Tax Expense for December 2016
 Property Tax Adjustment Summary**

FERC Account	G/L Account	Co. Code	Factor	Total	Reference
408.15	579000	1000	GPS	136,796,472	
Total Accrued Property Tax Expense - 12 Months Ended December 2015				<u>136,796,472</u>	Tab B5
Forecasted Property Tax Expense - 12 Months Ending December 31, 2016				141,952,000	
Less Accrued Property Tax Expense - 12 Months Ended December 31, 2015				(136,796,472)	
Incremental Adjustment to Property Tax Expense				<u>5,155,528</u>	Ref 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove from Base Period:							
Rolling Hills FED Renew Energy Tax Cr	40910	1	6,009,417	SG	25.7419%	1,546,936	
FED Renewable Energy Tax Credit	40910	3	(63,630,416)	SG	25.7419%	(16,379,653)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	53,163,593	SG	25.7419%	13,685,298	

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2015
 Renewable Energy Tax Credit

Description	KWh Generation per NPC Study	Expiraion Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Hydro					
JC Boyle	-	11/7/2015			
FERC Certified Efficiency increase percentage	0.026				
Portion Eligible for Tax Credit	-			0.012	-
Wind/Geothermal					
Blundell Bottoming Cycle KWh	78,546,178	12/1/2017	78,546,178	0.023	1,806,562
Glenrock KWh	316,690,942	12/30/2018	316,690,942	0.023	7,283,892
Glenrock III KWh	121,599,275	1/16/2019	121,599,275	0.023	2,796,783
Goodnoe KWh	267,537,499	12/17/2017	267,537,499	0.023	6,153,362
High Plains Wind	310,333,504	10/14/2019	310,333,504	0.023	7,137,671
Leaning Juniper 1 KWh	302,117,782	9/13/2016	227,924,861	0.023	5,242,272
Leaning Juniper Indemnity	3,927,531	9/13/2016	2,963,023	0.023	68,150
Marengo KWh	394,338,348	8/2/2017	394,338,348	0.023	9,069,782
Marengo II KWh	187,890,082	6/25/2018	187,890,082	0.023	4,321,472
McFadden Ridge	86,344,994	10/31/2019	86,344,994	0.023	1,985,935
Rolling Hills KWh	285,408,871	1/16/2019	-	0.023	-
Seven Mile KWh	348,742,034	12/30/2018	348,742,034	0.023	8,021,067
Seven Mile II KWh	68,693,943	12/30/2018	68,693,943	0.023	1,579,961
Dunlap I Wind KWh	354,935,099	9/29/2020	354,935,099	0.023	8,163,507
Total KWh Production	3,127,106,082		2,766,539,782		63,630,416
Total Federal Renewable Energy Tax Credit					63,630,416

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	3,942,278,640	DITBAL	26.4156%	1,041,376,677	
Exchange Normalization	282	1	1,052,462	SG	25.7419%	270,923	
Cholla SHL	190	1	(37,573,497)	SG	25.7419%	(9,672,117)	
Accel Amort of Pollution Cntrl Facilities	281	1	261,874,236	SG	25.7419%	67,411,300	
Powerdale	283	1	646,962	SG	25.7419%	166,540	
California	282	1	(90,777,041)	CA	Situs	-	
Idaho	282	1	(235,874,380)	ID	Situs	-	
Other	282	1	(71,879,628)	OTHER	0.0000%	-	
Oregon	282	1	(1,114,441,328)	OR	Situs	(1,114,441,328)	
Utah	282	1	(1,833,872,166)	UT	Situs	-	
Washington	282	1	(247,715,632)	WA	Situs	-	
Wyoming	282	1	(591,107,382)	WYE	Situs	-	
Repair Deduction 13 Month Avg	282	1	(360,013)	SG	25.7419%	(92,674)	
PP&E Adjustment - 13 Mo Avg - SE	282	1	(179,887)	SE	24.7947%	(44,603)	
PP&E Adjustment - 13 Mo Avg - SNP	282	1	4,019,702	SNP	26.0453%	1,046,944	
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	78,518	CIAC	26.3336%	20,677	
PP&E Adjustment - 13 Mo Avg - SG	282	1	14,314,460	SG	25.7419%	3,684,808	
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	72,140	SNPD	26.3336%	18,997	
PP&E Adjustment - 13 Mo Avg - SO	282	1	(30,830)	SO	27.0773%	(8,348)	
			<u>525,336</u>			<u>(10,262,204)</u>	

Description of Adjustment:

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

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2010 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	37,573,497	(37,573,497)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(261,874,236)	261,874,236	0	SG
Exchange Normalization	105.160	(1,052,462)	1,052,462	0	SG
Powerdale	415.850	0	646,962	646,962	SG
RA - Solar ITC Basis Adjustment	100.110	(50,027)	50,027	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,728,089	(24,728,089)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,411,756	(2,411,756)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(95,286,784)	95,286,784	0	DITBAL
Solar ITC Basis Adjustment	105.116	(3,241)	3,241	0	DITBAL
Book Depreciation	105.120	2,531,545,865	(2,531,545,865)	0	DITBAL
Repair Deduction	105.122	(372,882,660)	372,882,660	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(236,451,327)	236,451,327	0	DITBAL
Tax Depreciation	105.125	(5,964,656,843)	5,964,656,843	0	DITBAL
Fixed Assets - State Modification	105.129	31,215,809	(31,215,809)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(10,925,533)	10,925,533	0	DITBAL
CIAC	105.130	282,612,243	(282,612,243)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	264,999	(264,999)	0	DITBAL
Capitalized Depreciation	105.137	(20,464,952)	20,464,952	0	DITBAL
Reimbursements	105.140	31,155,712	(31,155,712)	0	DITBAL
AFUDC - Debt	105.141a	(231,654,557)	231,654,557	0	DITBAL
AFUDC - Equity	105.141b	(86,765,420)	86,765,420	0	DITBAL
Avoided Costs	105.142	222,621,090	(222,621,090)	0	DITBAL
Capitalization of Test Energy	105.146	5,238,234	(5,238,234)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election -PPW	105.148	(473,125)	473,125	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(1,210,676)	1,210,676	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(90,396,974)	90,396,974	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(1,764,375)	1,764,375	0	DITBAL
Exchange Normalization	105.159	1,052,462	(1,052,462)	0	DITBAL
Coal Mine Development	105.165	(4,834,888)	4,834,888	0	DITBAL
Coal Mine Extension	105.170	(5,858,659)	5,858,659	0	DITBAL
Removal Costs	105.175	(221,451,836)	221,451,836	0	DITBAL
Book Gain/Loss on Land Sales	105.470	20,221,910	(20,221,910)	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	261,874,236	(261,874,236)	0	DITBAL
Rounding	**	(57)	57	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(90,777,041)	(90,777,041)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(235,874,380)	(235,874,380)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(71,879,628)	(71,879,628)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,114,441,328)	(1,114,441,328)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,833,872,166)	(1,833,872,166)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(247,715,632)	(247,715,632)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(591,107,382)	(591,107,382)	WYP
PP&E Adjustment - 13 Mo Avg - SE	**	0	(179,887)	(179,887)	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	4,019,702	4,019,702	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - SG	**	0	14,314,460	14,314,460	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	72,140	72,140	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(30,830)	(30,830)	SO
		(4,167,631,841)	885,348	(4,166,746,493)	

Repair Deduction	***	0	(360,013)	(360,013)	SG
		(4,167,631,841)	525,336	(4,167,106,505)	

Ref. 7.4

**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	894,326	OR	Situs	894,326	7.5.1

Description of Adjustment:

As established in Oregon Docket No. UE-263 ,this adjustment recognizes the amortization of the Medicare Deferred Accounting regulatory asset for the twelve-months ending December 2015.

PacifiCorp
Results of Operations - December 2015
Medicare Deferred Accounting

Results of Operations - December 2015

Description		Oregon
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,665,845
Gross-Up Factor for Income Taxes = $(1/(1-.37951))$	B	1,6116
Total Company Regulatory Asset for Non-Deductible Post-Retirement Benefits	C	15,577,761
Revised Protocol Allocation Factor: SO	D	28.7053%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	4,471,643
Net Income Impact = A * D		2,774,610

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

Period	Oregon (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 Oregon General Rate Case, UE-263.

	<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	(76,773)	SNP	26.0453%	(19,996)	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 2015
AFUDC - Equity
For the 12 Months Ended December 31, 2015

			Equity
			SAP Accts
			382000 & 382060
Dec-15	12 months	Account 419	(32,841,065)
Dec-15	12 months	AFUDC-Equity SCHMDT	(32,697,891)
Dec-15	12 months	AFUDC-Intangible Basis - Equity	(219,947)
		Total	(32,917,838)
Adjustment to Account 419			(76,773)
			Ref 7.6

	<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:							
Taxes Other Than Income	408	3	(363,641)	SG	25.7419%	(93,608)	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.

	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	(3,682,866)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(60,966)	-	-	-	-	-	-
12 Other Power Supply	(184,471)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(463,430)	-	-	-	-	-	-
19 Total O&M Expenses	(4,391,733)	-	-	-	-	-	-
20 Depreciation	(5,358,128)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(16,116,079)	-	-	-	-	-	979,351
24 State	(2,189,907)	-	-	-	-	-	133,078
25 Deferred Income Taxes	22,025,973	-	-	-	-	-	(1,112,428)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,029,875)	-	-	-	-	-	0
29							
30 Operating Rev For Return:	6,029,875	-	-	-	-	-	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	58,394,478	-	2,117,018	44,325,456	-	96,591,430	46,307,998
34 Plant Held for Future Use	(11,303,269)	-	-	-	-	-	-
35 Misc Deferred Debits	(186,623,369)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,222,951)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	3,386,985	-	-	-	-	-	-
40 Material & Supplies	(1,330,100)	-	-	-	-	-	-
41 Working Capital	(937,769)	(878,936)	(58,833)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(109,635,996)	(878,936)	2,058,185	44,325,456	-	96,591,430	46,307,998
45							
46 Deductions:							
47 Accum Prov For Deprec	79,555,023	-	-	-	-	-	-
48 Accum Prov For Amort	119,794	-	-	-	-	-	-
49 Accum Def Income Tax	39,187,436	-	-	-	-	-	556,215
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	468,264	-	-	468,264	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	57,631,966	-	-	-	-	-	-
54							
55 Total Deductions:	176,962,483	-	-	468,264	-	-	556,215
56							
57 Total Rate Base:	67,326,487	(878,936)	2,058,185	44,325,456	468,264	96,591,430	46,307,998
58							
59							
60 Estimated ROE impact	0.058%	0.004%	-0.008%	-0.178%	-0.002%	-0.382%	-0.186%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,749,861	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,940,701)	-	-	-	-	-	2,931,222
71 Schedule "M" Deductions	56,045,007	-	-	-	-	-	-
72 Income Before Tax	(48,235,847)	-	-	-	-	-	2,931,222
73							
74 State Income Taxes	(2,189,907)	-	-	-	-	-	133,078
75							
76 Taxable Income	(46,045,039)	-	-	-	-	-	2,798,145
77							
78 Federal Income Taxes	(16,116,079)	-	-	-	-	-	979,351

	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	8.11.1 Cont. 1 Carbon Plant Adjustment	8.12 Pension Asset 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	-	-	-	-	-	-	(827,739)	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	(60,966)	-	-	-
12 Other Power Supply	-	-	-	-	2,842	(63,186)	(94,127)	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(463,430)	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(460,586)	(154,151)	(921,867)	-	-
20 Depreciation	-	-	-	-	(1,749,330)	(594,786)	(3,008,240)	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(18,290,133)	-	-	-	209,605	250,226	1,313,088	(1,534,071)	-
24 State	(2,485,325)	-	-	-	28,482	34,002	176,427	(208,455)	-
25 Deferred Income Taxes	20,775,450	-	-	-	820,417	-	-	1,742,526	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	(1,351,415)	(464,710)	(2,438,592)	(0)	-
29									
30 Operating Rev For Return:	0	-	-	-	1,351,415	464,710	2,438,592	0	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	(51,919,590)	(9,168,854)	(33,371,762)	-	-
34 Plant Held for Future Use	-	-	(11,303,269)	-	-	-	-	-	-
35 Misc Deferred Debits	-	(2,634,137)	-	-	-	-	-	-	(124,330,171)
36 Elec Plant Acq Adj	-	-	-	(1,222,951)	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	3,366,985	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	(701,608)	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	752,847	(11,303,269)	(1,222,951)	(51,919,590)	(9,168,854)	(34,073,370)	-	(124,330,171)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	11,466,573	8,302,999	35,697,355	-	-
48 Accum Prov For Amort	-	-	-	-	-	119,794	-	-	-
49 Accum Def Income Tax	(2,684,536)	-	-	-	15,902,297	-	-	(871,264)	25,450,495
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	57,631,986
54									
55 Total Deductions:	(2,684,536)	-	-	-	27,368,870	8,422,694	35,697,355	(871,264)	83,082,461
56									
57 Total Rate Base:	(2,684,536)	752,847	(11,303,269)	(1,222,951)	(24,550,720)	(746,161)	1,623,985	(871,264)	(41,247,710)
58									
59									
60 Estimated ROE impact	0.011%	-0.003%	0.046%	0.005%	0.176%	0.029%	0.126%	0.004%	0.170%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	2,209,918	748,940	3,930,107	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,552,042	-	-	-	(1,832,451)	-	-	(4,591,515)	-
71 Schedule "M" Deductions	56,294,882	-	-	-	(249,885)	-	-	-	-
72 Income Before Tax	(54,742,849)	-	-	-	627,352	748,940	3,930,107	(4,591,515)	-
73									
74 State Income Taxes	(2,485,325)	-	-	-	28,482	34,002	176,427	(208,455)	-
75									
76 Taxable Income	(52,257,524)	-	-	-	598,870	714,938	3,751,680	(4,383,060)	-
77									
78 Federal Income Taxes	(18,290,133)	-	-	-	209,605	250,226	1,313,088	(1,534,071)	-

	8.13	8.14	0	0	0	0	0	0
	Deer Creek Mine Adjustment	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	(2,855,127)	-	-	-	-	-	-	-
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	(2,855,127)	-	-	-	-	-	-	-
20 Depreciation	-	(5,770)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	653,926	1,926	-	-	-	-	-	-
24 State	129,623	262	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,771,676)	(3,580)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	1,771,578	3,580	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(34,661,312)	(1,825,906)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(29,659,081)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	(628,492)	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(64,948,865)	(1,825,806)	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	22,176,288	1,911,907	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	834,226	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	23,010,517	1,911,907	-	-	-	-	-	-
56								
57 Total Rate Base:	(41,938,346)	86,001	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.275%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	2,855,127	5,770	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	2,855,127	5,770	-	-	-	-	-	-
73								
74 State Income Taxes	129,623	262	-	-	-	-	-	-
75								
76 Taxable Income	2,725,504	5,508	-	-	-	-	-	-
77								
78 Federal Income Taxes	653,926	1,926	-	-	-	-	-	-

	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	2,842	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(463,430)	-	-	-	-	-	-
19 Total O&M Expenses	(480,588)	-	-	-	-	-	-
20 Depreciation	(106,055)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(319,383)	-	-	-	-	-	-
24 State	(43,399)	-	-	-	-	-	-
25 Deferred Income Taxes	620,417	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(369,009)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	369,009	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(3,375,825)	-	2,246,419	46,297,346	-	-	-
34 Plant Held for Future Use	(11,303,269)	-	-	-	-	-	-
35 Misc Deferred Debits	(124,330,171)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(890,398)	(890,398)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(139,899,664)	(890,398)	2,246,419	46,297,346	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	11,466,573	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	15,902,297	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	468,264	-	-	468,264	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	57,631,966	-	-	-	-	-	-
54							
55 Total Deductions:	85,469,100	-	-	468,264	-	-	-
56							
57 Total Rate Base:	(54,430,564)	(890,398)	2,246,419	46,297,346	468,264	-	-
58							
59							
60 Estimated ROE impact	0.245%	0.004%	-0.009%	-0.186%	-0.002%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	626,644	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,832,451)	-	-	-	-	-	-
71 Schedule "M" Deductions	(249,885)	-	-	-	-	-	-
72 Income Before Tax	(955,923)	-	-	-	-	-	-
73							
74 State Income Taxes	(43,399)	-	-	-	-	-	-
75							
76 Taxable Income	(912,524)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(319,383)	-	-	-	-	-	-

	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	8.11.1 Cont. 1 Carbon Plant Adjustment	8.12 Pension Asset 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	-	-	-	-	2,842	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(463,430)	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(460,588)	-	-	-	-
20 Depreciation	-	-	-	-	(1,749,330)	-	1,583,275	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	209,605	-	(528,988)	-	-
24 State	-	-	-	-	28,482	-	(71,881)	-	-
25 Deferred Income Taxes	-	-	-	-	620,417	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(1,351,415)	-	982,406	-	-
29									
30 Operating Rev For Return:	-	-	-	-	1,351,415	-	(982,406)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	(51,919,590)	-	-	-	-
34 Plant Held for Future Use	-	-	(11,303,269)	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-	(124,330,171)
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:	-	-	(11,303,269)	-	(51,919,590)	-	-	-	(124,330,171)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	11,466,573	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	15,902,297	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	57,631,966
54									
55 Total Deductions:	-	-	-	-	27,366,870	-	-	-	57,631,966
56									
57 Total Rate Base:	-	-	(11,303,269)	-	(24,550,720)	-	-	-	(66,698,205)
58									
59									
60 Estimated ROE Impact	0.000%	0.000%	0.046%	0.000%	0.176%	0.000%	-0.054%	0.000%	0.276%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	2,209,918	-	(1,583,275)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(1,832,451)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	(249,865)	-	-	-	-
72 Income Before Tax	-	-	-	-	627,352	-	(1,583,275)	-	-
73									
74 State Income Taxes	-	-	-	-	28,482	-	(71,881)	-	-
75									
76 Taxable Income	-	-	-	-	598,870	-	(1,511,394)	-	-
77									
78 Federal Income Taxes	-	-	-	-	209,605	-	(528,988)	-	-

	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	979,351	-	-	-	-	-	979,351
24 State	133,078	-	-	-	-	-	133,078
25 Deferred Income Taxes	(1,112,428)	-	-	-	-	-	(1,112,428)
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	96,591,430	-	-	-	96,591,430	-	-
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	(23,855)	(23,855)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	96,567,575	(23,855)	-	-	96,591,430	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	556,215	-	-	-	-	-	556,215
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	556,215	-	-	-	-	-	556,215
56							
57 Total Rate Base:	97,123,789	(23,855)	-	-	96,591,430	-	556,215
58							
59							
60 Estimated ROE impact	-0.411%	0.000%	0.000%	0.000%	0.000%	-0.409%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,931,222	-	-	-	-	-	2,931,222
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,931,222	-	-	-	-	-	2,931,222
73							
74 State Income Taxes	133,078	-	-	-	-	-	133,078
75							
76 Taxable Income	2,798,145	-	-	-	-	-	2,798,145
77							
78 Federal Income Taxes	979,351	-	-	-	-	-	979,351

	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	(3,682,866)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(60,966)	-	-	-	-	-	-
12 Other Power Supply	(187,313)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(3,931,145)	-	-	-	-	-	-
20 Depreciation	(5,192,073)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(16,776,046)	-	-	-	-	-	-
24 State	(2,279,586)	-	-	-	-	-	-
25 Deferred Income Taxes	22,517,984	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(5,660,866)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	5,660,866	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(34,821,127)	-	(129,401)	(1,971,891)	-	46,307,998	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(32,293,198)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,222,951)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	3,386,985	-	-	-	-	-	-
40 Material & Supplies	(1,330,100)	-	-	-	-	-	-
41 Working Capital	(23,516)	35,317	(58,833)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(66,303,907)	35,317	(188,233)	(1,971,891)	-	46,307,998	-
45							
46 Deductions:							
47 Accum Prov For Deprec	68,088,450	-	-	-	-	-	-
48 Accum Prov For Amort	119,794	-	-	-	-	-	-
49 Accum Def Income Tax	22,728,925	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	90,937,169	-	-	-	-	-	-
56							
57 Total Rate Base:	24,633,262	35,317	(188,233)	(1,971,891)	-	46,307,998	-
58							
59							
60 Estimated ROE impact	0.217%	0.000%	0.001%	0.008%	0.000%	0.000%	-0.187%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,123,218	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,039,473)	-	-	-	-	-	-
71 Schedule "M" Deductions	56,294,892	-	-	-	-	-	-
72 Income Before Tax	(50,211,147)	-	-	-	-	-	-
73							
74 State Income Taxes	(2,279,586)	-	-	-	-	-	-
75							
76 Taxable Income	(47,931,560)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(16,776,046)	-	-	-	-	-	-

	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	8.11.1 Cont. 1 Carbon Plant Adjustment	8.12 Pension Asset 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	-	-	-	-	-	-	(827,739)	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	(60,966)	-	-	-
12 Other Power Supply	-	-	-	-	-	(93,186)	(94,127)	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	(154,151)	(921,867)	-	-
20 Depreciation	-	-	-	-	-	(594,788)	(4,591,515)	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(18,290,133)	-	-	-	-	250,228	1,842,076	(1,534,071)	-
24 State	(2,485,325)	-	-	-	-	34,002	250,308	(208,455)	-
25 Deferred Income Taxes	20,775,459	-	-	-	-	-	-	1,742,526	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	-	(484,710)	(3,420,998)	(0)	-
29									
30 Operating Rev For Return:	0	-	-	-	-	464,710	3,420,998	0	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(9,168,854)	(33,371,762)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(2,634,137)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	(1,222,951)	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	3,386,895	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	(701,608)	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	752,847	-	(1,222,951)	-	(9,168,854)	(34,073,370)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	8,302,899	35,697,355	-	-
48 Accum Prov For Amort	-	-	-	-	-	119,794	-	-	-
49 Accum Def Income Tax	(2,684,536)	-	-	-	-	-	-	(871,264)	25,450,495
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(2,684,536)	-	-	-	-	8,422,694	35,697,355	(871,264)	25,450,495
56									
57 Total Rate Base:	(2,684,536)	752,847	-	(1,222,951)	-	(746,161)	1,623,985	(871,264)	25,450,495
58									
59									
60 Estimated ROE impact	0.011%	-0.003%	0.000%	0.005%	0.000%	0.029%	0.186%	0.004%	-0.103%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	-	748,940	5,513,382	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,552,042	-	-	-	-	-	-	(4,591,515)	-
71 Schedule "M" Deductions	56,294,802	-	-	-	-	-	-	-	-
72 Income Before Tax	(54,742,849)	-	-	-	-	748,940	5,513,382	(4,591,515)	-
73									
74 State Income Taxes	(2,485,325)	-	-	-	-	34,002	250,308	(208,455)	-
75									
76 Taxable Income	(52,257,524)	-	-	-	-	714,938	5,263,074	(4,383,060)	-
77									
78 Federal Income Taxes	(18,290,133)	-	-	-	-	250,228	1,842,076	(1,534,071)	-

	8.13	8.14	0	0	0	0	0	0
	Deer Creek Mine Adjustment	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	(2,855,127)	-	-	-	-	-	-	-
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	(2,855,127)	-	-	-	-	-	-	-
20 Depreciation	-	(5,770)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	953,926	1,928	-	-	-	-	-	-
24 State	129,623	262	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,771,578)	(3,580)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	1,771,578	3,580	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(34,661,312)	(1,825,906)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(29,659,061)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	(628,492)	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(64,948,865)	(1,825,906)	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	22,176,288	1,911,907	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	834,229	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	23,010,517	1,911,907	-	-	-	-	-	-
56								
57 Total Rate Base:	(41,938,348)	86,001	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.275%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	2,855,127	5,770	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	2,855,127	5,770	-	-	-	-	-	-
73								
74 State Income Taxes	129,623	262	-	-	-	-	-	-
75								
76 Taxable Income	2,725,504	5,508	-	-	-	-	-	-
77								
78 Federal Income Taxes	953,926	1,928	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(890,398)	OR	Situs	(890,398)	
Cash Working Capital	CWC	2	(23,855)	OR	Situs	(23,855)	
Cash Working Capital	CWC	3	35,317	OR	Situs	35,317	
Total			<u>(878,936)</u>			<u>(878,936)</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	725,080,888	725,461,290	744,674,855	1.0
Taxes Other Than Income Tax	71,181,773	71,181,773	72,827,568	1.0
Federal Income Tax	29,710,404	28,419,483	11,148,536	1.0
State Income Tax	5,898,730	5,723,315	3,742,599	1.0
Less: Embedded Cost Differential	7,638,373	7,638,373	7,638,373	
Total	<u>839,510,167</u>	<u>838,424,234</u>	<u>840,031,931</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,300,028</u>	<u>2,297,053</u>	<u>2,301,457</u>	
Net Lag Days	8.02	8.02	8.02	
Cash Working Capital	<u>18,441,937</u>	<u>18,418,082</u>	<u>18,453,399</u>	
Unadjusted Cash Working Capital	19,332,335	18,441,937	18,418,082	
Cash Working Capital Adjustment	<u>(890,398)</u>	<u>(23,855)</u>	<u>35,317</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	9,060,073	SE	24.795%	2,246,419	Below
Other Tangible Property	399	3	<u>(521,888)</u>	SE	24.795%	<u>(129,401)</u>	Below
			<u>8,538,186</u>			<u>2,117,018</u>	Below
Final Reclamation Liability	2533	3	(237,279)	SE	24.795%	(58,833)	8.2.2
Adjustment Detail							
December 2015 13 Mth. Avg. Balance			9,060,073				8.2.1
December 2016 13 Mth. Avg. Balance			<u>8,538,186</u>				8.2.1
Adjust to December 2016 13 Mth. Avg. Balance			<u>(521,888)</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 2016. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2015
Trapper Mine Rate Base

DESCRIPTION	Dec-14 Actual	Jan-15 Actual	Feb-15 Actual	Mar-15 Actual	Apr-15 Actual	May-15 Actual	Jun-15 Actual	Jul-15 Actual	Aug-15 Actual	Sep-15 Actual	Oct-15 Actual	Nov-15 Actual	Dec-15 Actual
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	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	119,204,644	119,652,677	119,781,291	119,767,214	119,910,379	119,972,377	121,223,429	121,405,600	121,299,537	121,291,278	121,334,064	121,349,009	117,876,054
Total Property, Plant, and Equipment	140,390,176	140,838,209	140,966,823	140,952,746	141,095,911	141,157,909	141,804,356	141,986,527	141,880,464	141,872,205	141,914,991	141,929,936	138,456,981
Accumulated Depreciation	(105,674,629)	(105,848,869)	(106,209,913)	(106,421,251)	(106,800,528)	(107,174,200)	(107,756,638)	(108,186,509)	(108,447,038)	(108,879,254)	(109,356,645)	(109,750,849)	(107,602,274)
Total Property, Plant, and Equipment	34,715,547	34,989,340	34,756,910	34,531,495	34,295,383	33,983,709	34,047,718	33,800,018	33,433,426	32,992,951	32,558,346	32,179,087	30,854,707
Other													
Inventories	7,941,834	8,257,891	8,097,935	7,564,219	7,545,802	7,648,056	7,334,585	7,860,269	7,483,881	7,644,441	7,243,448	7,760,998	7,986,826
Prepaid Expenses	485,177	545,171	501,308	445,345	398,462	362,474	401,554	389,560	343,610	293,793	605,935	613,722	503,356
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	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	9,333,062	9,129,243	8,539,564	8,484,264	8,550,530	8,276,139	8,789,829	8,367,491	8,478,234	8,389,383	8,914,720	9,030,182
Total Rate Base	43,672,558	44,322,402	43,886,153	43,071,059	42,779,647	42,534,239	42,323,857	42,589,847	41,800,917	41,471,185	40,947,729	41,093,807	39,884,889
PacifiCorp Share	9,345,927	9,484,994	9,391,637	9,217,207	9,154,844	9,102,327	9,057,305	9,114,227	8,945,396	8,874,834	8,762,814	8,794,075	8,535,366

DESCRIPTION	Dec-15 Actual	Jan-16 Forecast	Feb-16 Forecast	Mar-16 Forecast	Apr-16 Forecast	May-16 Forecast	Jun-16 Forecast	Jul-16 Forecast	Aug-16 Forecast	Sep-16 Forecast	Oct-16 Forecast	Nov-16 Forecast	Dec-16 Forecast
Property, Plant, and Equipment													
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	117,876,054	117,955,637	120,845,221	120,904,804	120,924,387	120,943,971	120,963,554	120,993,137	121,012,721	121,032,304	121,051,887	121,071,471	121,091,054
Total Property, Plant, and Equipment	138,456,981	138,536,564	141,426,148	141,485,731	141,505,314	141,524,898	141,544,481	141,574,064	141,593,648	141,613,231	141,632,814	141,652,398	141,671,981
Accumulated Depreciation	(107,602,274)	(107,987,147)	(108,421,523)	(108,875,907)	(109,296,914)	(109,727,853)	(110,166,544)	(110,659,907)	(111,175,028)	(111,655,852)	(112,099,501)	(112,540,460)	(112,975,266)
Total Property, Plant, and Equipment	30,854,707	30,549,418	33,004,624	32,610,124	32,208,401	31,797,045	31,377,937	30,914,158	30,418,620	29,957,379	29,533,313	29,111,938	28,696,715
Other													
Inventories	7,986,826	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Prepaid Expenses	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356	503,356
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	40,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Other	9,030,182	9,043,356	9,043,356	9,043,356	9,053,356	9,053,356	9,053,356	9,053,356	9,053,356	9,053,356	9,053,356	9,053,356	9,053,356
Total Rate Base	39,884,889	39,592,774	42,047,980	41,653,480	41,261,757	40,850,401	40,431,293	39,967,514	39,471,976	39,010,735	38,586,669	38,165,294	37,750,071
PacifiCorp Share	8,535,366	8,472,854	8,998,268	8,913,845	8,830,016	8,741,986	8,652,297	8,553,048	8,447,003	8,348,297	8,257,547	8,167,373	8,078,515

December 2015 13 Mth. Avg. Balance 9,060,073 Ref 8.2
December 2016 13 Mth. Avg. Balance 8,538,186 Ref 8.2

Pacificorp
 Results of Operations - December 2015
 Trapper Mine
 Final Reclamation Liability

Actuals

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)	(5,682,214)	(5,704,993)	(5,723,468)	(5,750,917)	(5,767,218)	(5,786,622)	(5,811,047)	(5,827,763)	(5,844,099)	(5,860,476)

Forecast

Description:	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Final Reclamation Liability	(5,879,659)	(5,898,842)	(5,921,723)	(5,940,906)	(5,961,360)	(5,982,970)	(6,000,997)	(6,023,878)	(6,043,061)	(6,063,515)	(6,083,969)	(6,103,152)

12 Month Average :

December 2015 12 Mth. Avg. Balance	(5,754,724)	
December 2016 12 Mth. Avg. Balance	(5,992,003)	
Adjustment to Rate Base	<u>(237,279)</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	186,722,700	SE	24.795%	46,297,346	Below
Other Tangible Property	399	3	(7,952,869)	SE	24.795%	(1,971,891)	Below
			<u>178,769,831</u>			<u>44,325,456</u>	

Adjustment Detail

December 2015 13 Mth. Avg. Balance			186,722,700				8.3.1
December 2016 13 Mth. Avg. Balance			178,769,831				8.3.1
Adj to Dec 2015 13 Mo Avg Balance			<u>(7,952,869)</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 2015
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-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	474,815	474,873	475,722	475,994	476,124	478,393	478,624	477,471	496,824	497,458	499,925	505,012
2 Materials & Supplies	19,594	19,587	20,523	20,613	20,397	20,467	21,099	19,948	21,017	20,929	21,188	21,045	20,975
4 Pit Inventory	70,640	71,718	76,153	79,481	79,465	70,159	67,545	66,174	66,500	62,791	64,818	66,575	67,625
5 Deferred Long Wall Costs	1,674	1,207	1,189	1,305	1,077	823	525	1,290	2,380	1,935	1,272	953	773
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(281,513)	(283,549)	(285,735)	(288,128)	(290,245)	(292,651)	(295,214)	(297,534)	(299,010)	(301,778)	(304,664)	(307,393)	(308,810)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	283,041	283,778	287,004	288,994	286,690	274,923	272,349	268,501	268,359	280,701	280,072	281,106	285,576
PacifiCorp Share (66.67%)	188,694	189,186	191,336	192,662	191,127	183,282	181,566	179,001	178,906	187,134	186,715	187,404	190,384

Bridger Total	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1 Structure, Equipment, Mine Dev.	505,012	506,588	506,978	509,636	510,445	511,990	514,545	516,492	521,170	529,076	538,468	541,091	541,570
2 Materials & Supplies	20,975	20,797	20,797	20,797	20,797	20,797	20,797	20,797	20,797	20,797	20,797	20,797	20,797
4 Pit Inventory	67,625	65,696	65,859	56,279	56,243	52,669	49,515	47,063	45,921	44,113	46,037	47,212	45,230
5 Deferred Long Wall Costs	773	752	301	1,898	2,417	1,799	1,143	597	340	2,209	1,631	1,054	477
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(308,810)	(311,790)	(314,263)	(317,233)	(320,106)	(323,082)	(326,175)	(328,998)	(331,956)	(335,102)	(338,350)	(341,652)	(344,932)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	285,576	282,043	279,673	271,377	269,797	264,173	259,826	255,951	256,274	261,093	268,583	268,503	263,142
PacifiCorp Share (66.67%)	190,384	188,029	186,448	180,918	179,864	176,115	173,217	170,634	170,849	174,062	179,056	179,002	175,428

December 2015 - 13 Mth. Avg. Balance	186,723	Ref 8.3
December 2016 - 13 Mth. Avg. Balance	178,770	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	(96,185)	CA	Situs	-	
Customer Advances	252	1	(1,032,211)	OR	Situs	(1,032,211)	
Customer Advances	252	1	(208,911)	WA	Situs	-	
Customer Advances	252	1	(116,930)	ID	Situs	-	
Customer Advances	252	1	(3,432,699)	UT	Situs	-	
Customer Advances	252	1	(941,994)	WY	Situs	-	
Customer Advances	252	1	-	CN	30.160%	-	
Customer Advances	252	1	<u>5,828,929</u>	SG	25.742%	<u>1,500,475</u>	
			<u>0</u>			<u>468,264</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 2015
 Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(173,398)	(269,583)	(96,185)	Page 8.4
252OR	(1,715,370)	(2,747,581)	(1,032,211)	Page 8.4
252WA	(598)	(209,508)	(208,911)	Page 8.4
252IDU	(2,511)	(119,440)	(116,930)	Page 8.4
252UT	(1,170,817)	(4,603,515)	(3,432,699)	Page 8.4
252WYP	14,020	(921,443)	(935,463)	Page 8.4
252WYU	6,531	-	(6,531)	Page 8.4
252CN	(0)	-	-	Page 8.4
252SG	(28,145,373)	(22,316,444)	5,828,929	Page 8.4
Total	(31,187,515)	(31,187,515)	-	

PacifiCorp
Oregon Results of Operations - December 2015
Pro Forma Major Plant Additions

	<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	2	129,063,860	SG	25.742%	33,223,439	
Steam Production	312	2	-	SG	25.742%	-	
Hydro Production	332	2	3,560,099	SG-P	25.742%	916,436	
Hydro Production	332	2	-	SG-U	25.742%	-	
Hydro Production	332	2	-	SG	25.742%	-	
Other Production	343	2	22,092,509	SG	25.742%	5,687,023	
Other Production	343	2	-	SG-W	25.742%	-	
Transmission	355	2	199,296,779	SG	25.742%	51,302,699	
Distribution - California	364	2	-	CA	Situs	-	
Distribution - Oregon	364	2	3,049,645	OR	Situs	3,049,645	
Distribution - Washington	364	2	801,800	WA	Situs	-	
Distribution - Utah	364	2	1,447,397	UT	Situs	-	
Distribution - Idaho	364	2	-	ID	Situs	-	
Distribution - Wyoming	364	2	10,316,108	WYE	Situs	-	
General Plant - California	397	2	-	CA	Situs	-	
General Plant - Oregon	397	2	287,603	OR	Situs	287,603	
General Plant - Washington	397	2	15,522	WA	Situs	-	
General Plant - Utah	397	2	169,081	UT	Situs	-	
General Plant - Idaho	397	2	-	ID	Situs	-	
General Plant - Wyoming	397	2	-	WYE	Situs	-	
General Plant	397	2	275,366	SO	27.077%	74,562	
General Plant	397	2	-	SE	24.795%	-	
General Plant	397	2	3,697,264	SG	25.742%	951,744	
General Plant	397	2	-	CN	30.160%	-	
Intangible Plant	303	2	1,803,710	SO	27.077%	488,396	
Intangible Plant	303	2	-	ID	Situs	-	
Intangible Plant	303	2	-	UT	Situs	-	
Intangible Plant	303	2	-	WYE	Situs	-	
Intangible Plant	303	2	2,369,231	SG	25.742%	609,884	
Intangible Plant	303	2	-	OR	Situs	-	
Intangible Plant	303	2	-	CA	Situs	-	
Intangible Plant	303	2	-	CN	30.160%	-	
			<u>378,245,973</u>			<u>96,591,430</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 2015 and the year ending December 2016. 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.

PacifiCorp
Oregon Results of Operations - December 2015
Cont. 1 Pro Forma Major Plant Additions

	<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	57,298,913	SG	25.742%	14,749,806	
Steam Production	312	3	2,741,196	SG	25.742%	705,635	
Hydro Production	332	3	1,825,027	SG-P	25.742%	469,796	
Hydro Production	332	3	156,479	SG-U	25.742%	40,280	
Hydro Production	332	3	-	SG	25.742%	-	
Other Production	343	3	31,440,370	SG	25.742%	8,093,336	
Other Production	343	3	-	SG-W	25.742%	-	
Transmission	355	3	48,338,064	SG	25.742%	12,443,117	
Distribution - California	364	3	-	CA	Situs	-	
Distribution - Oregon	364	3	3,341,406	OR	Situs	3,341,406	
Distribution - Washington	364	3	5,693,883	WA	Situs	-	
Distribution - Utah	364	3	750,738	UT	Situs	-	
Distribution - Idaho	364	3	-	ID	Situs	-	
Distribution - Wyoming	364	3	1,536,639	WYE	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	-	WYE	Situs	-	
General Plant	397	3	2,992,403	SO	27.077%	810,261	
General Plant	397	3	-	SG	25.742%	-	
Mining Plant	399	3	-	SE	24.795%	-	
Intangible Plant	303	3	20,882,301	SO	27.077%	5,654,360	
Intangible Plant	303	3	-	SE	24.795%	-	
Intangible Plant	303	3	-	SG	25.742%	-	
Intangible Plant	303	3	-	WYE	Situs	-	
Intangible Plant	302	3	-	SG-P	25.742%	-	
			<u>176,997,419</u>			<u>46,307,998</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 2015 and the year ending December 2016. 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 Tax:							
Schedule M Additions	SCHMAT	2	10,879,684	SG	25.742%	2,800,633	
Schedule M Additions	SCHMAT	2	94,663	SG-P	25.742%	24,368	
Schedule M Additions	SCHMAT	2	-	SG	25.742%	-	
Schedule M Additions	SCHMAT	2	-	SG	25.742%	-	
Schedule M Additions	SCHMAT	2	-	CA	Situs	-	
Schedule M Additions	SCHMAT	2	84,223	OR	Situs	84,223	
Schedule M Additions	SCHMAT	2	41,504	UT	Situs	-	
Schedule M Additions	SCHMAT	2	22,683	WA	Situs	-	
Schedule M Additions	SCHMAT	2	302,906	WYE	Situs	-	
Schedule M Additions	SCHMAT	2	-	ID	Situs	-	
Schedule M Additions	SCHMAT	2	-	CN	30.160%	-	
Schedule M Additions	SCHMAT	2	-	SE	24.795%	-	
Schedule M Additions	SCHMAT	2	81,243	SO	27.077%	21,998	
			<u>11,506,906</u>			<u>2,931,222</u>	
Deferred Tax Expense	41110	2	(4,128,949)	SG	25.742%	(1,062,868)	
Deferred Tax Expense	41110	2	(35,926)	SG-P	25.742%	(9,248)	
Deferred Tax Expense	41110	2	-	SG	25.742%	-	
Deferred Tax Expense	41110	2	-	SG	25.742%	-	
Deferred Tax Expense	41110	2	-	CA	Situs	-	
Deferred Tax Expense	41110	2	(31,963)	OR	Situs	(31,963)	
Deferred Tax Expense	41110	2	(15,751)	UT	Situs	-	
Deferred Tax Expense	41110	2	(8,608)	WA	Situs	-	
Deferred Tax Expense	41110	2	(114,956)	WYE	Situs	-	
Deferred Tax Expense	41110	2	-	ID	Situs	-	
Deferred Tax Expense	41110	2	-	CN	30.160%	-	
Deferred Tax Expense	41110	2	-	SE	24.795%	-	
Deferred Tax Expense	41110	2	(30,833)	SO	27.077%	(8,349)	
			<u>(4,366,986)</u>			<u>(1,112,428)</u>	
Accum Def Inc Tax Bal	282	2	2,064,475	SG	25.742%	531,434	
Accum Def Inc Tax Bal	282	2	17,963	SG-P	25.742%	4,624	
Accum Def Inc Tax Bal	282	2	-	SG	25.742%	-	
Accum Def Inc Tax Bal	282	2	-	SG	25.742%	-	
Accum Def Inc Tax Bal	282	2	-	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	15,982	OR	Situs	15,982	
Accum Def Inc Tax Bal	282	2	7,876	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	4,304	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	57,478	WYE	Situs	-	
Accum Def Inc Tax Bal	282	2	-	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	-	CN	30.160%	-	
Accum Def Inc Tax Bal	282	2	-	SE	24.795%	-	
Accum Def Inc Tax Bal	282	2	15,417	SO	27.077%	4,175	
			<u>2,183,495</u>			<u>556,215</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2015 and the year ending December 2016. 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	3	4,568,680	SG	25.742%	1,176,063	
Schedule M Additions	SCHMAT	3	142,477	SG	25.742%	36,676	
Schedule M Additions	SCHMAT	3	85,423	OR	Situs	85,423	
Schedule M Additions	SCHMAT	3	158,179	WA	Situs	-	
Schedule M Additions	SCHMAT	3	40,733	WYE	Situs	-	
Schedule M Additions	SCHMAT	3	937,611	SO	27.077%	253,880	
Schedule M Additions	SCHMAT	3	13,834	UT	Situs	-	
			<u>5,946,937</u>			<u>1,552,042</u>	
Schedule M Deductions	SCHMDT	3	175,569,434	SG	25.742%	45,194,839	
Schedule M Deductions	SCHMDT	3	1,923,045	SG	25.742%	495,028	
Schedule M Deductions	SCHMDT	3	2,816,701	OR	Situs	2,816,701	
Schedule M Deductions	SCHMDT	3	5,835,139	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	3,454,237	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	287,633,14	SO	27.077%	7,788,324	
Schedule M Deductions	SCHMDT	3	3,520,272	UT	Situs	-	
			<u>221,882,142</u>			<u>56,294,891</u>	
Deferred Tax Expense	41010	3	64,896,497	SG	25.742%	16,705,566	
Deferred Tax Expense	41010	3	675,743	SG	25.742%	173,949	
Deferred Tax Expense	41010	3	1,036,547	OR	Situs	1,036,547	
Deferred Tax Expense	41010	3	2,154,463	WA	Situs	-	
Deferred Tax Expense	41010	3	1,295,459	WY	Situs	-	
Deferred Tax Expense	41010	3	10,560,132	SO	27.077%	2,859,397	
Deferred Tax Expense	41010	3	1,330,729	UT	Situs	-	
			<u>81,949,570</u>			<u>20,775,458</u>	
Accum Def Inc Tax Bal	282	3	(7,580,163)	SG	25.742%	(1,951,275)	
Accum Def Inc Tax Bal	282	3	(184,503)	SG	25.742%	(47,495)	
Accum Def Inc Tax Bal	282	3	(204,692)	OR	Situs	(204,692)	
Accum Def Inc Tax Bal	282	3	(285,471)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(22,301)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(1,776,671)	SO	27.077%	(481,074)	
Accum Def Inc Tax Bal	282	3	(26,755)	UT	Situs	-	
			<u>(10,080,557)</u>			<u>(2,684,535)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2015 and the year ending December 2016. 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	Jan15 to Dec15 Plant Additions	13 Mon Avg Plant Addds Included in Adj	Jan16 to Dec16 Plant Additions	13 Mon Avg Plant Addds Included in Adj	Total Plant Addds Included in Adj
Steam Production Plant:						
Various	SG	183,362,555	129,063,860	196,063,440	57,298,913	186,362,773
Various	SSGCH	-	-	3,563,555	2,741,196	2,741,196
Total Steam Plant		183,362,555	129,063,860	199,626,995	60,040,109	189,103,969
Hydro Production Plant:						
Various	SG-P	8,779,499	3,560,099	6,912,588	1,825,027	5,385,126
Various	SG-U	-	-	2,034,221	156,479	156,479
Total Hydro Plant		8,779,499	3,560,099	8,946,810	1,981,506	5,541,604
Other Production Plant:						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	59,779,604	22,092,509	43,530,678	31,440,370	53,532,878
Total Other Plant		59,779,604	22,092,509	43,530,678	31,440,370	53,532,878
Transmission Plant:						
Various	SG	475,587,961	199,296,779	92,992,620	48,338,064	247,634,842
Total Transmission Plant		475,587,961	199,296,779	92,992,620	48,338,064	247,634,842
Distribution Plant:						
California	CA	-	-	-	-	-
Oregon	OR	8,023,386	3,049,645	5,429,785	3,341,406	6,391,051
Washington	WA	5,143,497	801,800	11,248,459	5,693,883	6,495,683
Utah	UT	2,214,967	1,447,397	6,786,066	750,738	2,198,135
Wyoming	WYP	12,027,332	10,316,108	6,658,770	1,536,639	11,852,747
Idaho	ID	-	-	-	-	-
Total Distribution Plant		27,409,182	15,614,950	30,123,080	11,322,667	26,937,617
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	452,445	287,603	-	-	287,603
Washington	WA	178,064	15,522	-	-	15,522
Utah	UT	183,171	169,081	-	-	169,081
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
General	CN	-	-	-	-	-
General	SO	1,270,091	275,366	4,322,360	2,992,403	3,267,769
General	SE	-	-	-	-	-
General	SG	6,199,658	3,697,264	-	-	3,697,264
Total General Plant		8,283,428	4,444,836	4,322,360	2,992,403	7,437,240
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	3,908,242	1,803,710	39,255,828	20,882,301	22,686,011
Idaho	ID	-	-	-	-	-
Utah	UT	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
General	SG	3,850,000	2,369,231	-	-	2,369,231
Oregon	OR	-	-	-	-	-
General	CN	-	-	-	-	-
California	CA	-	-	-	-	-
Total Intangible Plant		7,758,242	4,172,941	39,255,828	20,882,301	25,055,241
Total Electric Plant in Service		770,960,471	378,245,973	418,798,370	176,997,419	555,243,392
		Ref. 8.5.6	Ref. 8.5	Ref. 8.5.8	Ref. 8.5.1	

Project Description	Account	Factor	In-Service Date	CY2015 Plant Additions
Steam Production				
Dave Johnston U1 Mercury Control	312	SG	CY 2015	2,276,109
Dave Johnston U2 Mercury Control	312	SG	CY 2015	2,292,829
Dave Johnston U3 Mercury Control	312	SG	CY 2015	2,733,987
Dave Johnston U4 Mercury Control	312	SG	CY 2015	2,788,928
Hayden 1: SCR Installation	312	SG	CY 2015	16,023,167
Huntington U1 & U2 Submerged Drag Chain Conveyor	312	SG	CY 2015	10,049,340
Huntington Coal Handling Implementation	312	SG	CY 2015	4,169,285
Jim Bridger Unit 3 SCR System	312	SG	CY 2015	100,326,774
Jim Bridger U1 Mercury Controls	312	SG	CY 2015	4,329,498
Jim Bridger U2 Mercury Controls	312	SG	CY 2015	4,397,424
Jim Bridger U3 Mercury Controls	312	SG	CY 2015	4,361,495
Jim Bridger U4 Mercury Controls	312	SG	CY 2015	4,393,524
Jim Bridger U3 Replace Cooling Tower 14/15/16	312	SG	CY 2015	5,770,696
Jim Bridger U3 Replace Finishing Superheater 15	312	SG	CY 2015	7,500,809
Jim Bridger U3 APH Baskets 15	312	SG	CY 2015	2,421,277
Jim Bridger CCR Effluent System Modifications	312	SG	CY 2015	2,651,522
Naughton U3 OH Turbine Rebuild CY15	312	SG	CY 2015	2,240,804
Wyodak Mercury Controls	312	SG	CY 2015	4,635,088
Steam Production Total				183,362,555
Hydro Production				
ILR 8.7 Speelyai Hatchery Water Intake	332	SG-P	CY 2015	2,818,976
Yale Upper Rock Block Stabilization	332	SG-P	CY 2015	5,960,522
Hydro Production Total				8,779,499
Other Production				
Chehalis U1 Combustion Turbine Overhaul - CT1 - M	343	SG	CY 2015	12,388,499
Chehalis U2 Combustion Turbine Overhaul - CT2 - M	343	SG	CY 2015	12,293,974
Lake Side 2 Build	343	SG	CY 2015	1,218,684
Lake Side U12 Comb Turbine Exhaust Cylinder Instal	343	SG	CY 2015	2,569,596
Lake Side U11 Combustion Overhaul-CY2015	343	SG	CY 2015	15,628,294
Lake Side U12 Combustion Overhaul-CY2015	343	SG	CY 2015	15,680,557
Other Production Total				59,779,604
Transmission				
5H288 Bucking Horse 7.5 MW Load	355	SG	CY 2015	1,656,373
Lyons Substation Increase Capacity	355	SG	CY 2015	3,775,452
Bar Nunn: New 115-12.5kV Sub & T-Line	355	SG	CY 2015	1,776,081
Knott Sub: Incr. 11.7 kV Cap., Expand 11	355	SG	CY 2015	886,452
Lake Side 2 Build	355	SG	CY 2015	3,304,662
Casper Outer Loop - Complete 115 kV Loop	355	SG	CY 2015	3,805,687
Cameron Milford 138kV Trns 138-46 Trnsfm	355	SG	CY 2015	16,556,465
Sigurd Red Butte Crystal 345kV Line	355	SG	CY 2015	337,960,079
Carbon Plant Replacement	355	SG	CY 2015	36,334,000
Highland Sub-Lehi Rbid for Network Cust	355	SG	CY 2015	3,152,172
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY 2015	16,401,826
Terminal-Horseshoe: Reloc 138 & 46kV Lns	355	SG	CY 2015	3,662,340
Casper Sub Instl 230/115 250 MVA Xfmr	355	SG	CY 2015	2,438,717
Vantage Pomona Heights 230kV Line	355	SG	CY 2015	8,605,190
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	SG	CY 2015	9,121,120
Summit County - Convert Load to 138 kV	355	SG	CY 2015	3,701,283
OQUIRRH-Repl Spr.345-138kV, 700 MVA Xfmr	355	SG	CY 2015	4,118,180
KFalls TO Buy Spare 230-69 kV Auto-trans	355	SG	CY 2015	2,233,166

PacifiCorp
 Results of Operations - December 2015
 Major Plant Addition Detail - CY 2015

Project Description	Account	Factor	In-Service Date	CY2015 Plant Additions
Whetstone 230-115kV Sub Phase 1	355	SG	CY 2015	16,098,717
Transmission Total				475,587,961
Distribution				
5H288 Bucking Horse 7.5 MW Load	364	WYP	CY 2015	(3,710)
Threemile Canyon Farm 2,500 HP Increase	364	OR	CY 2015	6,123,256
Lyons Substation Increase Capacity	364	OR	CY 2015	1,086,133
Bar Nunn: New 115-12.5kV Sub & T-Line	364	WYP	CY 2015	5,722,227
Knott Sub: Incr. 11.7 kV Cap., Expand 11	364	OR	CY 2015	573,259
Pomona Heights Sub Add 115-12.47 kV Cap	364	WA	CY 2015	5,143,497
Casper Outer Loop - Complete 115 kV Loop	364	WYP	CY 2015	78,107
Cameron Milford 138kV Trns 138-46 Trnsfm	364	UT	CY 2015	6,787
Sigurd Red Butte Crystal 345kV Line	364	UT	CY 2015	235,890
Highland Sub-Lehi Rblid for Network Cust	364	UT	CY 2015	(18,183)
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY 2015	1,869,499
Casper Sub Instl 230/115 250 MVA Xfmr	364	WYP	CY 2015	6,230,708
Fry Sub Instl 115 kV Capacitor Bank TPL2	364	OR	CY 2015	91,437
Summit County - Convert Load to 138 kV	364	UT	CY 2015	120,975
Whetstone 230-115kV Sub Phase 1	364	OR	CY 2015	149,300
Distribution Total				27,409,182
General				
5H288 Bucking Horse 7.5 MW Load	397	SG	CY 2015	382,691
Threemile Canyon Farm 2,500 HP Increase	397	OR	CY 2015	80,766
Bar Nunn: New 115-12.5kV Sub & T-Line	397	SO	CY 2015	14,115
Knott Sub: Incr. 11.7 kV Cap., Expand 11	397	OR	CY 2015	167,270
Knott Sub: Incr. 11.7 kV Cap., Expand 11	397	SG	CY 2015	1,329,810
Knott Sub: Incr. 11.7 kV Cap., Expand 11	397	SO	CY 2015	84,476
Huntington Coal Handling Implementation	397	SG	CY 2015	1,357,352
Unit 3 SCR System	397	SO	CY 2015	6,941
Cameron Milford 138kV Trns 138-46 Trnsfm	397	SO	CY 2015	451,352
Sigurd Red Butte Crystal 345kV Line	397	SG	CY 2015	2,231,281
Sigurd Red Butte Crystal 345kV Line	397	SO	CY 2015	140,282
Carbon Plant Replacement	397	SG	CY 2015	47,798
Carbon Plant Replacement	397	SO	CY 2015	717,836
Highland Sub-Lehi Rblid for Network Cust	397	SG	CY 2015	110,806
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY 2015	232
Southwest WY Silver Creek Build 138kV Ln	397	UT	CY 2015	183,171
Casper Sub Instl 230/115 250 MVA Xfmr	397	SO	CY 2015	5,768
Vantage Pomona Heights 230kV Line	397	SG	CY 2015	727,870
Vantage Pomona Heights 230kV Line	397	SO	CY 2015	(152,108)
Vantage Pomona Heights 230kV Line	397	WA	CY 2015	178,064
Summit County - Convert Load to 138 kV	397	SO	CY 2015	1,195
Whetstone 230-115kV Sub Phase 1	397	OR	CY 2015	204,409
Whetstone 230-115kV Sub Phase 1	397	SG	CY 2015	12,049
Whetstone 230-115kV Sub Phase 1	397	SO	CY 2015	2
General Total				8,283,428
Intangible				
CUWCD Development Fee	303	SG	CY 2015	3,850,000
FastGate Replacement Project	303	SO	CY 2015	3,908,242
Intangible Total				7,758,242
				770,960,471
				Ref 8.5.4

Project Description	Account	Factor	In-Service Date	CY2016 Plant Additions	NOTES
Steam Production					
Cholla 4: Mercury Reduction	312	SG	Mar-16	3,563,555	Pollution Control
Hayden 2: SCR Installation Eng & Constr	312	SG	Nov-16	11,297,560	Pollution Control
Hunter 303 Baghouse Bags - CY16	312	SG	Apr-16	2,255,013	
Hunter 303 Cooling Tower Replacement Project	312	SG	Apr-16	9,840,281	
Hunter 303 Generator Excitation System	312	SG	Apr-16	4,107,577	
Hunter 303 Submerged Drag Chain Conveyor	312	SG	Apr-16	10,165,069	
Hunter 303 Generator Stator Rewind	312	SG	Apr-16	8,834,176	
Hunter 303 Waterwall Panel Replacement CY16	312	SG	Apr-16	2,233,913	
Jim Bridger U4 Replace Hot Reheat Pipe 16	312	SG	Nov-16	2,938,899	
Jim Bridger U3 SCR System	312	SG	Various	2,560,845	Pollution Control
Jim Bridger U4 SCR System	312	SG	Nov-16	118,987,157	Pollution Control
Jim Bridger U4 Replace Finishing Superheater 16	312	SG	Nov-16	10,089,188	
Naughton U2 OH Turbine Major CY16	312	SG	May-16	3,348,313	
Wyodak U1 - Boiler Waterwall Replacement CY15/CY16	312	SG	May-16	4,803,389	
Wyodak U1 - Base Turbine Maintenance CY16	312	SG	May-16	4,602,060	
Steam Production Total				199,626,995	
Hydro Production					
INU 10.6 Aquatic Connectivity 16	332	SG-P	Nov-16	2,275,999	
Oneida Water Conveyance Protection	332	SG-U	Dec-16	2,034,221	
Wallowa Falls Relicensing	332	SG-P	Aug-16	2,631,793	
Red Blanket Dam Rehab	332	SG-P	Oct-16	2,004,796	
Hydro Production Total				8,946,810	
Other Production					
Chehalis U3 GSU permanent replacement	343	SG	Feb-16	3,839,985	
Chehalis CT2 Compressor Replace & Repair	343	SG	Mar-16	10,297,898	
Currant Creek U1 CSA Variable fee 24k - CTA HGP	343	SG	Apr-16	10,445,486	
Currant Creek U2 CSA Variable fee 24k - CTB HGP	343	SG	Apr-16	10,445,486	
Lakeside U22 Combustion Overhaul - CY2016	343	SG	Mar-16	3,059,538	
Lakeside U21 Combustion Overhaul - CY2016	343	SG	Mar-16	3,059,538	
Lakeside U00 Central Utah Water Conservancy District CY16	343	SG	Jul-16	2,382,747	
Other Production Total				43,530,678	
Transmission					
Standpipe Substation Construct New 230 kV Sub	355	SG	May-16	24,335,260	State: WY
Union Gap - Add 230 - 115kV Capacity	355	SG	May-16	20,295,010	WA
Holden Irrigation - Fillmore Rebuild for Network Customer	355	SG	May-16	3,786,317	UT
Pinto Add 3rd Phase Shifting Transformer	355	SG	Apr-16	15,002,991	UT
Hazelwood Upgrade tie line to BPA Albany, New 115 kv ring bus ph 1	355	SG	Dec-16	2,349,682	OR
NE Portland Transmission upgrade - Re-insulate 69 line to 115	355	SG	Various	1,842,442	OR
Idaho Power - Borah Replace C 341 Series Cap	355	SG	Nov-16	3,882,947	ID
Simplot - 50MW Load	355	SG	Oct-16	1,792,129	WY

Project Description	Account	Factor	In-Service Date	CY2016 Plant	
				Additions	NOTES
Simplot - 50MW Load	355	SG	Oct-16	1,792,129	WY
Vineyard, Convert Sub and Timp-Vineyard Line to 138 kV - T	355	SG	May-16	3,717,471	UT
Southwest Wyoming-Silver Creek -Wasatch C0 - T	355	SG	Nov-16	12,029,176	UT
Grace New 161-138kV Xfmr	355	SG	Apr-16	2,167,066	ID
Transmission Total				92,992,620	
Distribution					
Punkin Center Load - Stadleman	364	WA	Jul-16	6,025,283	
Punkin Center Load - Stadleman - Repl Spare	364	WA	Nov-16	796,732	
River Rd Sub Incr Capacity 25 MVA	364	WA	Apr-16	3,535,775	
River Rd Sub Incr Capacity 25 MVA - Replace Spare XFMR	364	WA	Aug-16	890,668	
NE Portland Transmission upgrade - Parkrose	364	OR	May-16	5,429,785	
HiLand Pumping 5 MW Load	364	WYP	Oct-16	3,086,178	
Simplot - 50MW Load	364	WYP	Oct-16	3,572,592	
Vineyard, Convert Sub and Timp-Vineyard Line to 138 kV - underbuild	364	UT	May-16	702,570	
Southwest Wyoming-Silver Creek - Coalville Sub-D	364	UT	Dec-16	6,083,496	
Distribution Total				30,123,080	
General					
EMS/SCADA Replacement / Upgrade - general	397	SO	Apr-16	774,711	
EMS/SCADA Replacement / Upgrade - hardware	397	SO	Apr-16	3,547,649	
General Total				4,322,360	
Intangible					
GTx Component Upgrade	303	SO	Dec-16	3,334,429	
C&T: Endur Major Version Upgrade	303	SO	Dec-16	2,018,469	
MV-Star Replacement Project	303	SO	Dec-16	4,876,170	
EMS/SCADA Replacement / Upgrade - software	303	SO	Apr-16	29,026,760	
Intangible Total				39,255,828	
				418,798,370	
				Ref 8.5.4	

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	10,549,483	SE	24.795%	2,615,713	
1 - Fuel Stock - Pro Forma	151	3	<u>2,300,024</u>	SE	24.795%	<u>570,284</u>	
			<u>12,849,507</u>			<u>3,185,998</u>	8.6.1
1-Fuel Stock-Working Cap. Deposit	25316	3	517,308	SE	24.795%	128,265	8.6.1
1-Fuel Stock-Working Cap. Deposit	25317	3	293,297	SE	24.795%	72,722	8.6.1
Prepaid Overhauls	186M	3	(10,232,894)	SG	25.742%	(2,634,137)	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2016 are projected to be higher than the 12 months ending December 2015 levels due to an increase in the amount of coal stockpiled and higher stockpile unit costs. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2016.

PacifiCorp
 Results of Operations - December 2015
 Miscellaneous Rate Base
 13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	2010 Protocol Factor	Revised Protocol Factor	Actuals	Pro Forma	Adjustment	
				Dec-2015 Balance	Dec-2016 Balance		
Bridger	151	SE	SE	28,544,688	31,455,644	2,910,956	
Carbon	151	SE	SE	384,303	-	(384,303)	
Cholla	151	SE	SSECH	7,584,652	9,884,675	2,300,024	
Colstrip	151	SE	SE	1,482,592	1,591,879	109,288	
Craig	151	SE	SE	11,199,073	15,222,863	4,023,789	
Hayden	151	SE	SE	2,821,152	2,325,497	(495,655)	
Hunter	151	SE	SE	45,656,088	60,014,304	14,358,215	
Huntington	151	SE	SE	24,403,388	25,244,787	841,399	
Johnston	151	SE	SE	7,835,736	9,127,647	1,291,911	
Naughton	151	SE	SE	9,607,242	11,601,691	1,994,448	
Deer Creek	151	SE	SE	5,298	-	(5,298)	
Prep Plant	151	SE	SE	20,554,820	12,380,611	(8,174,209)	
Rock Garden	151	SE	SE	26,256,586	20,335,527	(5,921,059)	
Total				186,335,619	199,185,125	12,849,507	Ref 8.6

1 - Working Capital Deposits	Account	Factor	Factor	Actuals	Pro Forma	Adjustment	
				Dec-2015 Balance	Dec-2016 Balance		
UAMPS Working Capital Deposit	25316	SE	SE	(2,716,769)	(2,199,462)	517,308	Ref 8.6
DPEC Working Capital Deposit	25317	SE	SE	(2,975,918)	(2,682,621)	293,297	Ref 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Factor	Actuals	Pro Forma	Adjustment	
				Dec-2015 Balance	Dec-2016 Balance		
Lake Side 1	186M	SG	SG	8,079,328	8,524,771	445,444	
Chehalis	186M	SG	SG	9,402,621	6,814,305	(2,588,316)	
Currant Creek	186M	SG	SG	16,951,552	8,850,115	(8,101,436)	
Lake Side 2	186M	SG	SG	7,891,263	7,902,677	11,414	
Total				42,324,763	32,091,869	(10,232,894)	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	(12,580,836)	SG	25.742%	(3,238,541)	
Remove PHFU	105	1	(4,847,342)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(15,368,692)	SE	24.795%	(3,810,622)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
			<u>(37,734,895)</u>			<u>(11,303,269)</u>	8.7.1

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2015
FERC 105 (Plant Held for Future Use)

Primary Account	Secondary Account	Alloc	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 (\$000s)
1050000	EL PLT HLD FTR USE 3401000 LAND OWNED IN FEE	SG	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302
1050000	EL PLT HLD FTR USE 3501000 LAND OWNED IN FEE	SG	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972	2,902,972
1050000	EL PLT HLD FTR USE 3502000 LAND RIGHTS	SG	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562	754,562
1050000	EL PLT HLD FTR USE 3601000 LAND OWNED IN FEE	CA	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318	683,318
1050000	EL PLT HLD FTR USE 3601000 LAND OWNED IN FEE	OR	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268	746,268
1050000	EL PLT HLD FTR USE 3601000 LAND OWNED IN FEE	UT	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342	4,847,342
1050000	EL PLT HLD FTR USE 3601000 LAND OWNED IN FEE	WYP	601	601	601	601	601	601	601	601	601	601	601	601	601	601
1050000	EL PLT HLD FTR USE 3891000 LAND OWNED IN FEE	OR	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838
1050000	EL PLT HLD FTR USE 3892200 LAND RIGHTS	SE	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014	953,014
1050000	EL PLT HLD FTR USE-O 3992200 ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	30,136,545	31,408,424	31,408,424	31,408,424	31,520,997	31,520,997	0	0	0	0	0	0	0	14,415,676
Total (\$00's)			53,455,792	54,727,642	54,727,642	54,727,642	54,840,214	54,840,214	23,319,217	23,319,217	23,319,217	23,319,217	23,319,217	23,319,217	23,319,217	37,734,896

Ref 8.7

	<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:							
Adj Elec Plnt Acq. Amort Exp	406	3		SG	25.742%	-	8.8.1
Adjustment to Rate Base:							
Adj Elec Plant Acquisition	114	3	-	SG	25.742%	-	8.8.1
Adj Elec Plant Acq. Accel Amort	115	3	(4,750,825)	SG	25.742%	(1,222,951)	8.8.1

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition Amortization in the base period (12 months ended December 2015) to pro forma period levels (12 months ending December 2016).

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	(114,057,313)
Base Period Amount (below)	4,750,825	143,167,971	(109,306,488)
Pro Forma Adjustment	-	-	(4,750,825)
	Ref 8.7	Ref 8.7	Ref 8.7

Year		<u>Gross</u>	<u>Beg Balance</u>		<u>Amortization</u>	<u>End Balance</u>		<u>13 Month Avg Bal</u>	
			<u>Acquisition</u>	<u>Accumulated</u>		<u>Accumulated</u>	<u>Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
	Opening Balance	143,167,971				(106,931,076)			
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	(109,306,488)	
			Base Period Amort =		(4,750,825)				
2016	January	143,167,971	(111,681,900)		(395,902)	(112,077,803)			
	February	143,167,971	(112,077,803)		(395,902)	(112,473,705)			
	March	143,167,971	(112,473,705)		(395,902)	(112,869,607)			
	April	143,167,971	(112,869,607)		(395,902)	(113,265,509)			
	May	143,167,971	(113,265,509)		(395,902)	(113,661,411)			
	June	143,167,971	(113,661,411)		(395,902)	(114,057,313)			
	July	143,167,971	(114,057,313)		(395,902)	(114,453,215)			
	August	143,167,971	(114,453,215)		(395,902)	(114,849,117)			
	September	143,167,971	(114,849,117)		(395,902)	(115,245,019)			
	October	143,167,971	(115,245,019)		(395,902)	(115,640,921)			
	November	143,167,971	(115,640,921)		(395,902)	(116,036,823)			
	December	143,167,971	(116,036,823)		(395,902)	(116,432,725)	143,167,971	(114,057,313)	
			Pro Forma Amort =		(4,750,825)				

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Rate Base Amounts							
13 Month Average Amount in Year Ended December 2015							
Adjustment to Rate Base:							
Other Plant	341	1	(3,478,252)	SG	25.742%	(895,367)	
Other Plant	343	1	(179,443,575)	SG	25.742%	(46,192,114)	
Other Plant	344	1	(5,850,373)	SG	25.742%	(1,505,995)	
Other Plant	345	1	(12,252,821)	SG	25.742%	(3,154,104)	
Other Plant	346	1	(659,497)	SG	25.742%	(169,767)	
General Plant	391	1	(8,713)	SG	25.742%	(2,243)	
			<u>(201,693,231)</u>			<u>(51,919,590)</u>	8.9.1
Adjustment to Depreciation Reserve:							
Other Plant	108OP	1	44,538,995	SG	25.742%	11,465,166	
General Plant	108GP	1	5,467	SG	25.742%	1,407	
			<u>44,544,462</u>			<u>11,466,573</u>	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(6,793,921)	SG	25.742%	(1,748,882)	8.9.1
General Plant	403GP	1	(1,743)	SG	25.742%	(449)	8.9.1
			<u>(6,795,663)</u>			<u>(1,749,330)</u>	
Adjustment to O&M Expense:							
Administrative & General	929	1	(1,711,508)	SO	27.077%	(463,430)	
Misc. Oth. Power Supply	549	1	11,039	SG	25.742%	2,842	8.9.1
			<u>(1,700,469)</u>			<u>2,842</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,604,093)	SCHMDEXP	27.747%	(1,832,451)	
Schedule M Adjustment	SCHMDT	1	(958,647)	TAXDEPR	26.066%	(249,885)	
Deferred Tax Expense	41010	1	2,506,319	SCHMDEXP	27.747%	695,433	
Deferred Tax Expense	41010	1	(363,816)	TAXDEPR	26.066%	(94,834)	
Deferred Tax Expense	41110	1	19,817	OR	Situs	19,817	
Accumulated Def Inc Tax Balance	282	1	15,902,297	OR	Situs	15,902,297	

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 2015. This treatment is consistent with Commission Order No. 08-548. Renewable Energy Tax credits related to Rolling Hills are excluded from Oregon in Adjustment 7.3.

PacifiCorp
 Results of Operations - December 2015
 Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2015	Ref.
Capital			
Other Plant	341	3,478,252	
Other Plant	343	179,443,575	
Other Plant	344	5,850,373	
Other Plant	345	12,252,821	
Other Plant	346	659,497	
General Plant	391	8,713	
		<u>201,693,231</u>	8.9
Depreciation Reserve			
Other Plant	108OP	(44,538,995)	
General Plant	108GP	(5,467)	
		<u>(44,544,462)</u>	8.9

Expense Amounts	FERC Account	12 ME Dec 2015	Ref.
Depreciation Expense			
Other Plant	403OP	6,793,921	8.9
General Plant	403SP	1,743	
		<u>6,795,663</u>	
Operation & Maintenance Expense			
Administrative & General	929	1,711,508	8.9
Misc. Oth. Power Supply	549	(11,039)	
		<u>1,700,469</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Remove GP Cam EPIS - Steam	311	3	(31,801,918)	SG	25.742%	(8,186,405)	8.10.1
Remove GP Cam EPIS - Trans	350	3	(1,987,387)	SG	25.742%	(511,590)	8.10.1
Remove Olmsted EPIS - Hydro	331	3	(179,248)	SG-U	25.742%	(46,142)	8.10.1
Remove Olmsted EPIS - Trans	350	3	(948,636)	SG	25.742%	(244,196)	8.10.1
Remove Olmsted EPIS - Intan	303	3	(497,153)	SG	25.742%	(127,976)	8.10.1
Remove F Green EPIS - Hydro	331	3	(182,856)	SG-U	25.742%	(47,070)	8.10.1
Remove F Green EPIS - Trans	350	3	(21,263)	SG	25.742%	(5,474)	8.10.1
			<u>(35,618,460)</u>				
Adjustment to Depreciation Reserve:							
Remove GP Cam Dep. Res. - Stm	108SP	3	30,689,210	SG	25.742%	7,899,974	8.10.1
Remove GP Cam Dep. Res. - Trans	108TP	3	843,441	SG	25.742%	217,118	8.10.1
Remove Olmsted Dep. Res. - Hydro	108HP	3	161,814	SG-U	25.742%	41,654	8.10.1
Remove Olmsted Dep. Res. - Trans	108TP	3	409,544	SG	25.742%	105,424	8.10.1
Remove F Green Dep. Res. - Hydro	108HP	3	148,237	SG-U	25.742%	38,159	8.10.1
Remove F Green Dep. Res. - Trans	108TP	3	2,219	SG	25.742%	571	8.10.1
			<u>32,254,465</u>				
Adjustment to Amortization Reserve:							
Remove Olmsted Amort. Res. - Intan	111IP	3	465,368	SG	25.742%	119,794	8.10.1
			<u>465,368</u>				
Adjustment to Depreciation Expense:							
Remove GP Cam Dep. Exp. - Stm	403SP	3	(2,247,612)	SG	25.742%	(578,577)	8.10.1
Remove GP Cam Dep. Exp. - Trans	403TP	3	(33,621)	SG	25.742%	(8,655)	8.10.1
Remove Olmsted Dep. Exp. - Hydro	403HP	3	(12,420)	SG-U	25.742%	(3,197)	8.10.1
Remove Olmsted Dep. Exp. - Trans	403TP	3	(16,936)	SG	25.742%	(4,360)	8.10.1
			<u>(2,310,588)</u>				
Adjustment to O&M Expense:							
Remove GP Cam O&M - Stm	549	3	(362,000)	SG	25.742%	(93,186)	8.10.1
Remove Olmsted O&M - Hydro	539	3	(236,835)	SG-U	25.742%	(60,966)	8.10.1
			<u>(598,835)</u>				

Description of Adjustment:

This adjusts the Company's filing for various assets that were sold or removed, including the sale of the GP Camas Cogeneration plant and transmission assets effective December 31, 2015.

PacifiCorp
Results of Operations - December 2015
Misc Asset Sales and Removals

Rate Base:	December 2015 13-Month Average Balance	Adjustment	
GP Camas			
EPIS - Steam	31,801,918	(31,801,918)	Ref 8.10
EPIS - Transmission	1,987,387	(1,987,387)	Ref 8.10
Dep. Res. - Steam	(30,689,210)	30,689,210	Ref 8.10
Dep. Res. - Transmission	(843,441)	843,441	Ref 8.10
Olmsted Hydro Plant			
EPIS - Hydro	179,248	(179,248)	Ref 8.10
EPIS - Transmission	948,636	(948,636)	Ref 8.10
EPIS - Intangible	497,153	(497,153)	Ref 8.10
Dep. Res. - Hydro	(161,814)	161,814	Ref 8.10
Dep. Res. - Transmission	(409,544)	409,544	Ref 8.10
Amort. Res - Intangible	(465,368)	465,368	Ref 8.10
Fountain Green Hydro Plant			
EPIS - Hydro	182,856	(182,856)	Ref 8.10
EPIS - Transmission	21,263	(21,263)	Ref 8.10
Dep. Res. - Hydro	(148,237)	148,237	Ref 8.10
Dep. Res. - Transmission	(2,219)	2,219	Ref 8.10
Depreciation Expense:			
	12 ME December 2015	Adjustment	
GP Camas			
Depreciation Expense - Steam	2,247,612	(2,247,612)	Ref 8.10
Depreciation Expense - Transmission	33,621	(33,621)	Ref 8.10
Olmsted Hydro Plant			
Depreciation Expense - Hydro	12,420	(12,420)	Ref 8.10
Depreciation Expense - Transmission	16,936	(16,936)	Ref 8.10
O&M Expense:			
	12 ME December 2015	Adjustment	
GP Camas			
O&M Expense - Steam	362,000	(362,000)	Ref 8.10
Olmsted Hydro Plant			
O&M Expense - Hydro	236,835	(236,835)	Ref 8.10

PacifiCorp
Oregon Results of Operations - December 2015
Carbon Plant Adjustment

PAGE 8.11

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Remove system alloc deferral	403SP	1	6,150,584	SG	25.742%	1,583,275	8.11.2
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	(4,905,563)	UT	Situs	-	8.11.2
Add situs alloc deferral	407	1	(567,868)	ID	Situs	-	8.11.2
Add situs alloc deferral	407	1	(677,153)	WY	Situs	-	8.11.2
			<u>-</u>			<u>1,583,275</u>	
<u>Remove O&M expense from base period</u>							
Steam Non-NPC fuel exp	501	3	(186,032)	SE	24.795%	(46,126)	8.11.4
Steam Non fuel operation exp	502	3	(470,710)	SG	25.742%	(121,169)	8.11.4
Steam Non fuel operation exp	505	3	(646,891)	SG	25.742%	(166,522)	8.11.4
Steam Non fuel operation exp	506	3	(922,014)	SG	25.742%	(237,344)	8.11.4
Steam maintenance exp	511	3	(138,794)	SG	25.742%	(35,728)	8.11.4
Steam maintenance exp	512	3	(708,605)	SG	25.742%	(182,408)	8.11.4
Steam maintenance exp	513	3	(87,893)	SG	25.742%	(22,625)	8.11.4
Steam maintenance exp	514	3	(61,444)	SG	25.742%	(15,817)	8.11.4
Other power supply exp	557	3	(365,658)	SG	25.742%	(94,127)	8.11.4
			<u>(3,588,041)</u>			<u>(921,867)</u>	
<u>Remove depreciation expense from base period</u>							
Steam plant depn exp	403SP	3	(17,600,662)	SG	25.742%	(4,530,738)	8.11.6
Transmission plant depn exp	403TP	3	(76,151)	SG	25.742%	(19,603)	8.11.6
Distribution plant depn exp	403364	3	(1,207)	UT	Situs	-	8.11.6
General plant depn exp	403GP	3	(159,951)	SG	25.742%	(41,174)	8.11.6
			<u>(17,837,972)</u>			<u>(4,591,515)</u>	
Adjustment to Rate Base:							
<u>Remove EPIS from base period</u>							
Steam production plant	312	3	(120,004,932)	SG	25.742%	(30,891,502)	8.11.5
Transmission plant	353	3	(4,521,283)	SG	25.742%	(1,163,862)	8.11.5
Distribution plant	362	3	(51,613)	UT	Situs	-	8.11.5
General plant	394	3	(5,113,839)	SG	25.742%	(1,316,397)	8.11.5
			<u>(129,691,667)</u>				
<u>Remove Depn Reserve from base period</u>							
Steam production depn reserve	108SP	3	134,850,918	SG	25.742%	34,713,135	8.11.6
Transmission depn reserve	108TP	3	1,571,521	SG	25.742%	404,539	8.11.6
Distribution depn reserve	108364	3	17,474	UT	Situs	-	8.11.6
General depn reserve	108GP	3	2,251,901	SG	25.742%	579,681	8.11.6
			<u>138,691,814</u>			<u>35,697,355</u>	
<u>Remove Mat & Supplies from base period</u>							
Material & supplies	154	3	(2,725,554)	SG	25.742%	(701,608)	8.11.6

Description of Adjustment:

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

	<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:							
Schedule M Addition	SCHMAT	3	(17,836,764)	SG	25.742%	(4,591,515)	
Schedule M Addition	SCHMAT	3	(1,207)	UT	Situs	-	
Deferred Income Tax Exp Adj	41010	3	6,769,230	SG	25.742%	1,742,526	
Deferred Income Tax Exp Adj	41010	3	458	UT	Situs	-	
Accum Def Inc Tax Bal Adj	282	3	(3,384,618)	SG	25.742%	(871,264)	
Accum Def Inc Tax Bal Adj	282	3	(228)	UT	Situs	-	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2015
Carbon Plant Closure

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

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	(6,150,584)	SG	8.11
<u>Correct</u>				
Utah depn deferral	407	(4,905,563)	UT	8.11
Idaho depn deferral	407	(567,868)	ID	8.11
Wyoming depn deferral	407	(677,153)	WYP	8.11
		<u><u>(6,150,584)</u></u>		

PacifiCorp
Results of Operations - December 2015
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2015

Year	Period	Account Number	Amount	Description	Reference			Actual Allocation	Correct Allocation
					Doc Number	FERC Account	FERC Location		
2016	1	565131	(80,554.16)	ID Deferred Carbon Decomm	127785671	4032000	250	SG	ID
2016	1	565131	(173,717.31)	ID Deferred Carbon Depreciation	127785671	4032000	250	SG	ID
2016	1	565131	(561,994.63)	UT Deferred Carbon Decomm	127785671	4032000	250	SG	UT
2016	1	565131	(1,211,957.29)	UT Deferred Carbon Depreciation	127785671	4032000	250	SG	UT
2016	1	565131	(205,019.77)	WY Deferred Carbon Decomm	127785671	4032000	250	SG	WYP
2016	1	565131	(442,130.92)	WY Deferred Carbon Depreciation	127785671	4032000	250	SG	WYP
2016	1	565131	37,017.46	Amortize WY Deferred Carbon Decon	127785671	4032000	250	SG	WYP
2016	1	565131	80,164.02	Amortize WY Deferred Carbon Depre	127785671	4032000	250	SG	WYP
2016	2	565131	(80,554.16)	ID Deferred Carbon Decomm	127879625	4032000	250	SG	ID
2016	2	565131	(173,717.31)	ID Deferred Carbon Depreciation	127879625	4032000	250	SG	ID
2016	2	565131	(561,994.63)	UT Deferred Carbon Decomm	127879625	4032000	250	SG	UT
2016	2	565131	(1,211,957.24)	UT Deferred Carbon Depreciation	127879625	4032000	250	SG	UT
2016	2	565131	(205,019.77)	WY Deferred Carbon Decomm	127879625	4032000	250	SG	WYP
2016	2	565131	(442,130.90)	WY Deferred Carbon Depreciation	127879625	4032000	250	SG	WYP
2016	2	565131	39,905.06	Amortize WY Deferred Carbon Decon	127879625	4032000	250	SG	WYP
2016	2	565131	86,391.22	Amortize WY Deferred Carbon Depre	127879625	4032000	250	SG	WYP
2016	3	565131	(80,554.16)	ID Deferred Carbon Decomm	127953236	4032000	250	SG	ID
2016	3	565131	(173,717.33)	ID Deferred Carbon Depreciation	127953236	4032000	250	SG	ID
2016	3	565131	(561,994.63)	UT Deferred Carbon Decomm	127953236	4032000	250	SG	UT
2016	3	565131	(1,211,957.39)	UT Deferred Carbon Depreciation	127953236	4032000	250	SG	UT
2016	3	565131	(205,019.77)	WY Deferred Carbon Decomm	127953236	4032000	250	SG	WYP
2016	3	565131	(442,130.96)	WY Deferred Carbon Depreciation	127953236	4032000	250	SG	WYP
2016	3	565131	42,833.91	Amortize WY Deferred Carbon Decon	127953236	4032000	250	SG	WYP
2016	3	565131	92,707.37	Amortize WY Deferred Carbon Depre	127953236	4032000	250	SG	WYP
2016	4	565131	(39,384.25)	ID Deferred Carbon Decomm	128257950	4032000	250	SG	ID
2016	4	565131	(84,762.18)	ID Deferred Carbon Depreciation	128257950	4032000	250	SG	ID
2016	4	565131	(595,589.48)	UT Deferred Carbon Decomm	128257950	4032000	250	SG	UT
2016	4	565131	(1,284,545.05)	UT Deferred Carbon Depreciation	128257950	4032000	250	SG	UT
2016	4	565131	(122,009.06)	WY Deferred Carbon Decomm	128257950	4032000	250	SG	WYP
2016	4	565131	(262,771.06)	WY Deferred Carbon Depreciation	128257950	4032000	250	SG	WYP
2016	4	565131	44,602.16	Amortize WY Deferred Carbon Decon	128257950	4032000	250	SG	WYP
2016	4	565131	96,515.65	Amortize WY Deferred Carbon Depre	128257950	4032000	250	SG	WYP
2016	5	565131	44,602.16	Amortize WY Deferred Carbon Decon	128338205	4032000	250	SG	WYP
2016	5	565131	96,515.65	Amortize WY Deferred Carbon Depre	128338205	4032000	250	SG	WYP
2016	5	565131	287,053.43	Amortize UT Deferred Carbon Deprec	128338205	4032000	250	SG	UT
2016	5	565131	39,886.55	Amortize ID Deferred Carbon Depreci	128338205	4032000	250	SG	ID
2016	6	565131	44,602.16	Amortize WY Deferred Carbon Decon	128428723	4032000	250	SG	WYP
2016	6	565131	96,515.65	Amortize WY Deferred Carbon Depre	128428723	4032000	250	SG	WYP
2016	6	565131	287,053.43	Amortize UT Deferred Carbon Deprec	128428723	4032000	250	SG	UT
2016	6	565131	39,886.55	Amortize ID Deferred Carbon Depreci	128428723	4032000	250	SG	ID
2016	7	565131	44,602.16	Amortize WY Deferred Carbon Decon	128746819	4032000	250	SG	WYP
2016	7	565131	96,515.65	Amortize WY Deferred Carbon Depre	128746819	4032000	250	SG	WYP
2016	7	565131	287,053.43	Amortize UT Deferred Carbon Deprec	128746819	4032000	250	SG	UT
2016	7	565131	39,886.55	Amortize ID Deferred Carbon Depreci	128746819	4032000	250	SG	ID
2016	8	565131	44,602.16	Amortize WY Deferred Carbon Decon	128820947	4032000	250	SG	WYP
2016	8	565131	96,515.65	Amortize WY Deferred Carbon Depre	128820947	4032000	250	SG	WYP
2016	8	565131	287,053.43	Amortize UT Deferred Carbon Deprec	128820947	4032000	250	SG	UT
2016	8	565131	39,886.55	Amortize ID Deferred Carbon Depreci	128820947	4032000	250	SG	ID
2016	9	565131	44,602.16	Amortize WY Deferred Carbon Decon	128913740	4032000	250	SG	WYP
2016	9	565131	96,515.65	Amortize WY Deferred Carbon Depre	128913740	4032000	250	SG	WYP
2016	9	565131	287,053.43	Amortize UT Deferred Carbon Deprec	128913740	4032000	250	SG	UT
2016	9	565131	39,886.55	Amortize ID Deferred Carbon Depreci	128913740	4032000	250	SG	ID
2016	10	565131	44,602.16	Amortize WY Deferred Carbon Decon	129231400	4032000	114	SG	WYP
2016	10	565131	96,515.65	Amortize WY Deferred Carbon Depre	129231400	4032000	114	SG	WYP
2016	10	565131	287,053.43	Amortize UT Deferred Carbon Deprec	129231400	4032000	109	SG	UT
2016	10	565131	39,886.55	Amortize ID Deferred Carbon Depreci	129231400	4032000	106	SG	ID
2016	11	565131	44,602.16	Amortize WY Deferred Carbon Decon	129318548	4032000	114	SG	WYP
2016	11	565131	96,515.65	Amortize WY Deferred Carbon Depre	129318548	4032000	114	SG	WYP
2016	11	565131	287,053.43	Amortize UT Deferred Carbon Deprec	129318548	4032000	109	SG	UT
2016	11	565131	39,886.55	Amortize ID Deferred Carbon Depreci	129318548	4032000	106	SG	ID
2016	12	565131	44,602.16	Amortize WY Deferred Carbon Decon	129398740	4032000	114	SG	WYP
2016	12	565131	96,515.65	Amortize WY Deferred Carbon Depre	129398740	4032000	114	SG	WYP
2016	12	565131	287,053.43	Amortize UT Deferred Carbon Deprec	129398740	4032000	109	SG	UT
2016	12	565131	39,886.55	Amortize ID Deferred Carbon Depreci	129398740	4032000	106	SG	ID
			<u>(6,150,584.24)</u>						

PacifiCorp
 Results of Operations - December 2015
 Carbon Plant Closure
 Remove Calendar Year 2015 Operation & Maintenance Expense

Labor Expense	FERC		Jan - Dec 2015	Labor Escalation*	Jan - Dec 2015 Escalated Labor
	Acct	Factor			
Steam Operation Expense - Non-NPC Fuel	501	SE	89,462	2.56%	91,755
Steam Operation Expense	502	SG	226,363	2.56%	232,165
Steam Operation Expense	505	SG	311,088	2.56%	319,062
Steam Operation Expense	506	SG	443,394	2.56%	454,759
Steam Maintenance Expense	511	SG	66,746	2.56%	68,456
Steam Maintenance Expense	512	SG	340,766	2.56%	349,501
Steam Maintenance Expense	513	SG	42,267	2.56%	43,351
Steam Maintenance Expense	514	SG	29,548	2.56%	30,306
Other Power Supply Expense	557	SG	175,844	2.56%	180,351
Total			<u>1,725,479</u>		<u>1,769,707</u>

Non - Labor Expense	FERC		Jan - Dec 2015	Non-Labor Escalation	May 2014 - Dec 2014 Escalated Non-Labor
	Acct	Factor			
Steam Operation Expense - Non-NPC Fuel	501	SE	94,276	-	94,276
Steam Operation Expense	502	SG	238,545	-	238,545
Steam Operation Expense	505	SG	327,829	-	327,829
Steam Operation Expense	506	SG	467,255	-	467,255
Steam Maintenance Expense	511	SG	70,337	-	70,337
Steam Maintenance Expense	512	SG	359,104	-	359,104
Steam Maintenance Expense	513	SG	44,542	-	44,542
Steam Maintenance Expense	514	SG	31,138	-	31,138
Other Power Supply Expense	557	SG	185,307	-	185,307
Total			<u>1,818,334</u>		<u>1,818,334</u>

Total Operation & Maintenance Expense	FERC		Total	Ref
	Acct	Factor		
Steam Operation Expense - Non-NPC Fuel	501	SE	186,032	8.11
Steam Operation Expense	502	SG	470,710	8.11
Steam Operation Expense	505	SG	646,891	8.11
Steam Operation Expense	506	SG	922,014	8.11
Steam Maintenance Expense	511	SG	138,794	8.11
Steam Maintenance Expense	512	SG	708,605	8.11
Steam Maintenance Expense	513	SG	87,893	8.11
Steam Maintenance Expense	514	SG	61,444	8.11
Other Power Supply Expense	557	SG	365,658	8.11
Total			<u>3,588,041</u>	<u>8.11</u>

*These costs are escalated in the Wage and Employee Benefit adjustment, so the amount of this adjustment is increased based on the overall escalation to completely remove these expenses including escalation from results of operations.

Dec 2015 Total Utility Labor = 466,425,856 Page 4.3.2
 Dec 2016 Escalated Utility Labor = 478,381,402 Page 4.3.2
 Escalation Factor 2.56% Above

PacifiCorp
Results of Operations - December 2015
Carbon Plant Closure
Base Period Rate Base and depreciation

Carbon Plant and related facilities electric plant in service

Description	FERC Acct	Factor	12 ME December 2015	Ref.
<u>Steam Production Plant</u>				
Land	310	SG	956,546	
Structures & improvements	311	SG	15,578,830	
Boiler plant equipment	312	SG	68,203,413	
Turbogenerator units	314	SG	28,155,320	
Accessory electrical equipment	315	SG	6,302,080	
Miscellaneous power plant equipment	316	SG	808,742	
			120,004,932	8.11
<u>Transmission Plant</u>				
Structures and improvements	352	SG	741,645	
Station equip	353	SG	3,779,638	
			4,521,283	8.11
<u>Distribution Plant</u>				
Station equip	362	UT	51,613	8.11
<u>General Plant</u>				
Office furniture and equip	391	SG	159,338	
Transportation equip	392	SG	716,500	
Stores equipment	393	SG	268,492	
Tools, shop & garage equipment	394	SG	1,095,964	
Laboratory equipment	395	SG	118,230	
Power operated equip	396	SG	1,153,149	
Communication equip	397	SG	1,464,641	
Miscellaneous equip	398	SG	137,526	
			5,113,839	8.11
			129,691,667	

PacifiCorp
Results of Operations - December 2015
Carbon Plant Closure
Base Period Rate Base and Accumulated Depn (continued)

Carbon Plant and related facilities accumulated depreciation

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
Steam production depn reserve	108SP	SG	(134,850,918)	8.11
Transmission depn reserve	108TP	SG	(1,571,521)	8.11
Distribution depn reserve	108362	UT	(17,474)	8.11
General depn reserve	108GP	SG	(2,251,901)	8.11
			<u>(138,691,814)</u>	

Carbon Plant material & supplies

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
M&S - Carbon Plant	154.1	SG	2,725,554	8.11

Depreciation expense

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
Steam plant depn expense	403SP	SG	17,600,662	8.11
Transmission plant depn expense	403TP	SG	76,151	8.11
Distribution plant depn expense	403DP	UT	1,207	8.11
General plant depn expense	403GP	SG	159,951	8.11
			<u>17,837,972</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 Rate Base:							
Net Prepaid Balance	182M	1	260,513	CA	Situs	-	8.12.1
Net Prepaid Balance	182M	1	2,875,596	OR	Situs	2,875,596	8.12.1
Net Prepaid Balance	182M	1	(1,404,560)	UT	Situs	-	8.12.1
Net Prepaid Balance	182M	1	(469,787,741)	SO	27.077%	(127,205,767)	8.12.1
Net Prepaid Balance	2283	1	212,842,482	SO	27.077%	57,631,966	8.12.1
			<u>(255,213,710)</u>			<u>(66,698,205)</u>	8.12.1
Adjustment to Tax:							
ADIT Balances	190	3	(80,266,719)	SO	27.077%	(21,734,049)	8.12.1
ADIT Balances	283	3	178,289,144	SO	27.077%	48,275,860	8.12.1
ADIT Balances	283	3	(1,091,317)	OR	Situs	(1,091,317)	8.12.1
ADIT Balances	283	3	(98,868)	CA	Situs	-	8.12.1
ADIT Balances	283	3	533,045	UT	Situs	-	8.12.1
			<u>97,365,286</u>			<u>25,450,495</u>	8.12.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2015
 Prepaid Pension Asset

FERC Pension		December 2015 13 Mo Avg	
Account	Factor	Allocation	Ref
182M	CA	(260,513)	8.12
182M	OR	(2,875,596)	8.12
182M	UT	1,404,560	8.12
182M	SO	469,787,741	8.12
2283	SO	(212,842,482)	8.12
		<u>255,213,710</u>	8.12

FERC Tax		December 2015 13 Mo Avg	
Account	Factor	Allocation	Ref
190	SO	80,266,719	8.12
283	SO	(178,289,144)	8.12
283	OR	1,091,317	8.12
283	CA	98,868	8.12
283	UT	(533,045)	8.12
		<u>(97,365,286)</u>	8.12

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Deer Creek mine amortization	501NPC	3	(21,076,353)	SE	24.795%	(5,225,820)	8.13.1
Deer Creek mine contra amortization	501NPC	3	344,725	CA	Situs	-	8.13.1
Deer Creek mine contra amortization	501NPC	3	1,546,203	WA	Situs	-	8.13.1
Deer Creek mine contra amortization	501NPC	3	2,011,795	OR	Situs	2,011,795	8.13.1
<u>Correct Joint Owner Allocation</u>							
Deer Creek Joint Owner	501NPC	3	(37,892,294)	SE	24.795%	(9,395,283)	8.13.1
Deer Creek Joint Owner	506	3	37,892,294	SG	25.742%	9,754,181	8.13.1
Adjustment to Rate Base:							
<u>Add pro forma closure cost Reg Asset</u>							
Add closure cost Reg Asset	182M	3	47,309,543	SE	24.795%	11,730,263	8.13.3
<u>Remove base period EPIS:</u>							
Misc intang plant	303	3	(1,588,984)	SE	24.795%	(393,984)	8.13.2
Structures & improve	390	3	(8,922)	SE	24.795%	(2,212)	8.13.2
Office furn & equip	391	3	(5,006)	SE	24.795%	(1,241)	8.13.2
Transportation equip	392	3	(33,520)	SE	24.795%	(8,311)	8.13.2
Tools & garage equip	394	3	(5,617)	SE	24.795%	(1,393)	8.13.2
Power operated equip	396	3	(31,570)	SE	24.795%	(7,828)	8.13.2
Communication equip	397	3	(207,789)	SE	24.795%	(51,521)	8.13.2
Miscellaneous equip	398	3	(561)	SE	24.795%	(139)	8.13.2
Other tangible prop	399	3	(137,911,223)	SE	24.795%	(34,194,683)	8.13.2
<u>Remove base period Accumulated Depreciation:</u>							
General depn reserve	108GP	3	17,197	SE	24.795%	4,264	8.13.2
Mining depn reserve	108MP	3	89,422,410	SE	24.795%	22,172,024	8.13.2
<u>Remove Base Period Material & Supplies and Fossil Rock</u>							
Material & Supplies	154	3	(2,534,783)	SE	24.795%	(628,492)	8.13.2
<u>Remove Base Period Regulatory Asset</u>							
Deer Creek Mine Reg Asset	182M	3	1,751,686	SE	24.795%	434,325	
Deer Creek Mine Reg Asset	182M	3	(164,495,976)	SE	24.795%	(40,786,295)	
Deer Creek Mine Reg Asset	182M	3	(4,183,770)	SE	24.795%	(1,037,354)	
Tax Adjustment:							
Accum Def Inc Tax Bal	283	3	3,364,545	SE	24.795%	834,229	

Description of Adjustment:

Deer Creek mine closed at the end of 2014. Assets were retired or sold in May, 2015. This was approved in OPUC Order 15-161. This adjustment removes the related assets from December 2015 results. Unrecovered plant is being recovered via Oregon tariff rider Schedule 197. Deer Creek plant included in rates is being returned to ratepayers via Oregon tariff rider Schedule 186. This adjustment adds the pro forma 2016 rate base of Deer Creek closure costs to results. Recovery of these costs will be considered in the next Oregon General Rate Case.

PacifiCorp
Results of Operations - December 2015
Deer Creek Mine Closure
Base Period Deer Creek-Related Expense

Amortization of Deer Creek unrecovered plant in the base period unadjusted results needs to be removed. Unrecovered plant is being recovered via Oregon tarriff rider Schedule 197 as ordered in UM 1712.

Deer Creek mine unrecovered plant amortization expense

Description	FERC		12 ME	
	Acct	Factor	December 2015	Ref.
Deer Creek mine amortization	501NPC	SE	21,076,353	Ref. 8.13
Deer Creek mine contra amortization - CA	501NPC	CA	(344,725)	
Deer Creek mine contra amortization - WA	501NPC	WA	(1,546,203)	
Deer Creek mine contra amortization - OR	501NPC	OR	(2,011,795)	Ref. 8.13

Allocation Correction

Description	FERC		12 ME	
	Acct	Factor	December 2015	Ref.
Deer Creek Closure Costs	501NPC	SE	37,892,294	Ref. 8.13
Deer Creek Closure Costs	506	SG	(37,892,294)	Ref. 8.13

PacifiCorp
 Results of Operations - December 2015
 Deer Creek Mine Closure
 Base Period Rate Base

Deer Creek mine and related facilities electric plant in service

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
Misc intang plant	303	SE	1,588,984	Ref. 8.13
Structures & improve	361	UT	262,777	Ref. 8.13
Station equipment	362	UT	2,816,194	Ref. 8.13
Structures & improve	390	SE	8,922	Ref. 8.13
Office furn & equip	391	SE	5,006	Ref. 8.13
TransportationEquip	392	SE	33,520	Ref. 8.13
Tools & garage equip	394	SE	5,617	Ref. 8.13
Power operated equip	396	SE	31,570	Ref. 8.13
Communication equip	397	SE	207,789	Ref. 8.13
Miscellaneous equip	398	SE	561	Ref. 8.13
Other tangible prop	399	SE	137,911,223	Ref. 8.13
			<u>142,872,163</u>	

Deer Creek mine and related facilities accumulated depreciation

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
Distribution depn reserve	108362	UT	(450,680)	
General depn reserve	108GP	SE	(17,197)	Ref. 8.13
Mining depn reserve	108MP	SE	(89,422,410)	Ref. 8.13
			<u>(89,890,287)</u>	

Deer Creek mine material & supplies

Description	FERC		12 ME	Ref.
	Acct	Factor	December 2015	
M&S - Deer Creek Mine	154.42	SE	2,534,783	Ref. 8.13

PacifiCorp
 Results of Operations - December 2015
 Deer Creek Mine Closure
 Pro Forma Period Closure Costs

As ordered in Oregon UM 1712, recovery of the closing costs of the Deer Creek mine will be considered when PacifiCorp files its next general rate case. Closure costs will continue to be deferred until that time.

	<u>Beg Balance</u>	<u>Deferral</u>	<u>End Balance</u>	
2016 January	40,822,330	660,376	41,482,706	
February	41,482,706	667,245	42,149,951	
March	42,149,951	859,221	43,009,172	
April	43,009,172	746,341	43,755,513	
May	43,755,513	540,175	44,295,687	
June	44,295,687	2,790,130	47,085,817	
July	47,085,817	2,600,635	49,686,452	
August	49,686,452	2,799,869	52,486,322	
September	52,486,322	58,217	52,544,538	
October	52,544,538	16,606	52,561,144	
November	52,561,144	11,071	52,572,215	
December	52,572,215	-	52,572,215	
13 Month Average				47,309,543
				Ref 8.13

<u>Detail of Closure Costs</u>		<u>Balance</u>
<u>Account</u>	<u>Description</u>	<u>12/31/2015</u>
186820	ARO	4,765,201
186825	M&S	4,492,192
186826	Prepaid Royalties	842,957
186828	Recovery Royalties	1,675,991
186830	Union Suppl Benefits	2,267,358
186833	Non-Union Severance	2,609,630
186835	Misc Closure Costs	22,708,898
186836	Closure to Joint Owners	(1,518,580)
186839	Deer Creek Tax Flow-Through	2,978,683
	Total Closure Costs at 12/31/2014	40,822,330

	Estimated	3.73% Joint Owner	Net
	<u>Costs</u>	<u>Portion</u>	<u>Addition</u>
Jan-16	685,993	(25,618)	660,376
Feb-16	693,129	(25,884)	667,245
Mar-16	892,552	(33,331)	859,221
Apr-16	775,293	(28,952)	746,341
May-16	561,129	(20,955)	540,175
Jun-16	2,898,366	(108,236)	2,790,130
Jul-16	2,701,520	(100,885)	2,600,635
Aug-16	2,908,483	(108,614)	2,799,869
Sep-16	60,475	(2,258)	58,217
Oct-16	17,250	(644)	16,606
Nov-16	11,500	(429)	11,071
Dec-16	-	-	-
			<u>52,572,215</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 Rate Base:							
<u>Sale of Assets to Idaho Power</u>							
Distribution Plant	361	3	(9,200)	ID	Situs	-	8.14.1
General Plant	390	3	(126,383)	SG	25.742%	(32,533)	8.14.1
Transmission Plant	354	3	(56,321,397)	SG	25.742%	(14,498,175)	8.14.1
Distribution Plant Accumulated Depr	108364	3	2,999	ID	Situs	-	8.14.1
General Plant Accumulated Depr.	108GP	3	27,435	SG	25.742%	7,062	8.14.1
Transmission Plant Accumulated De	108TP	3	23,337,027	SG	25.742%	6,007,385	8.14.1
<u>Receipt of Assets from Idaho Power</u>							
Transmission Plant	354	3	49,354,643	SG	25.742%	12,704,803	8.14.1
Transmission Plant Accumulated De	108TP	3	(15,937,233)	SG	25.742%	(4,102,540)	8.14.1
Adjustment to Expense:							
<u>Sale of Assets to Idaho Power</u>							
Distribution Depreciation Expense	403368	3	(225)	ID	Situs	-	
General Depreciation Expense	403GP	3	(3,763)	SG	25.742%	(969)	
Transmission Depreciation Expense	403TP	3	(905,283)	SG	25.742%	(233,037)	
<u>Receipt of Assets from Idaho Power</u>							
Transmission Depreciation Expense	403TP	3	886,633	SG	25.742%	228,236	

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 was approved in Docket No. UP-315 and was closed on October 30, 2015. These amounts do not include CWIP.

PacifiCorp
Oregon Results of Operations - December 2015
Idaho Power Asset Exchange

Assets From PacifiCorp to Idaho Power

FERC	Depr. Rate	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
361	2.65%	11,960	11,960	11,960	11,960	11,960	11,960	11,960	11,960	11,960	11,960	-	-	-
390	3.23%	164,298	164,298	164,298	164,298	164,298	164,298	164,298	164,298	164,298	164,298	-	-	-
354	1.75%	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	73,217,817	-	-	-
108DP	0.22%	(3,779)	(3,806)	(3,832)	(3,859)	(3,885)	(3,911)	(3,938)	(3,964)	(3,991)	(4,017)	-	-	-
108GP	0.27%	(33,674)	(34,117)	(34,559)	(35,002)	(35,445)	(35,887)	(36,330)	(36,773)	(37,215)	(37,658)	-	-	-
108TP	0.15%	(29,858,868)	(29,965,371)	(30,071,875)	(30,178,379)	(30,284,883)	(30,391,387)	(30,497,891)	(30,604,395)	(30,710,899)	(30,817,403)	-	-	-
403DP		26	26	26	26	26	26	26	26	26	13	-	-	-
403GP		443	443	443	443	443	443	443	443	443	221	-	-	-
403TP		106,504	106,504	106,504	106,504	106,504	106,504	106,504	106,504	106,504	53,252	-	-	-

FERC	Depr. Rate		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
361	2.65%		-	-	-	-	-	-	-	-	-	-	-	-
390	3.23%		-	-	-	-	-	-	-	-	-	-	-	-
354	1.75%		-	-	-	-	-	-	-	-	-	-	-	-
108DP	0.22%		-	-	-	-	-	-	-	-	-	-	-	-
108GP	0.27%		-	-	-	-	-	-	-	-	-	-	-	-
108TP	0.15%		-	-	-	-	-	-	-	-	-	-	-	-
403DP			-	-	-	-	-	-	-	-	-	-	-	-
403GP			-	-	-	-	-	-	-	-	-	-	-	-
403TP			-	-	-	-	-	-	-	-	-	-	-	-

	2015 13 Mth. Avg.	2016 13 Mth. Avg.	Total Adjustment			12 ME DEC 2015	12 ME DEC 2016	Total Adjustment	
361	9,200	-	(9,200)	Ref. 8.14	403368	225	-	(225)	Ref. 8.14
390	126,383	-	(126,383)	Ref. 8.14	403GP	3,763	-	(3,763)	Ref. 8.14
354	56,321,397	-	(56,321,397)	Ref. 8.14	403TP	905,283	-	(905,283)	Ref. 8.14
108DP	(2,999)	-	2,999	Ref. 8.14					
108GP	(27,435)	-	27,435	Ref. 8.14					
108TP	(23,337,027)	-	23,337,027	Ref. 8.14					

Assets From Idaho Power to PacifiCorp

FERC	Depr. Rate	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
354	1.75%	-	-	-	-	-	-	-	-	-	-	64,161,036	64,161,036	64,161,036
108TP	0.15%	-	-	-	-	-	-	-	-	-	-	(20,503,744)	(20,597,074)	(20,690,404)
403TP		-	-	-	-	-	-	-	-	-	-	46,665	93,330	93,330

FERC	Depr. Rate		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
354	1.75%		64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036	64,161,036
108TP	0.15%		(20,783,734)	(20,877,063)	(20,970,393)	(21,063,723)	(21,157,053)	(21,250,382)	(21,343,712)	(21,437,042)	(21,530,372)	(21,623,701)	(21,717,031)	(21,810,361)
403TP			93,330	93,330	93,330	93,330	93,330	93,330	93,330	93,330	93,330	93,330	93,330	93,330

	2015 13 Mth. Avg.	2016 13 Mth. Avg.	Total Adjustment			12 ME DEC 2015	12 ME DEC 2016	Total Adjustment	
TP	14,806,393	64,161,036	49,354,643	Ref. 8.14	403TP	233,324	1,119,957	886,633	Ref. 8.14
108TP	(4,753,171)	(20,690,404)	(15,937,233)	Ref. 8.14					

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2015
FILE:	JAM December 2015 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2016
TIME:	11:44:18 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	1.662
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.81%	5.15%	2.514%
PREFERRED	0.01%	6.75%	0.001%
COMMON	51.18%	9.80%	5.016%
	<u>100.00%</u>		<u>7.531%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2014 to 12/31/2015

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	4,810,600,630	3,544,859,007	1,265,741,623	(7,527,510)	1,258,214,113
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	269,833,622	201,017,097	68,816,525	25,289,052	94,105,576
5	Other Operating Revenues	2.4	154,846,293	111,037,070	43,809,223	(7,579,064)	36,230,159
6	Total Operating Revenues	2.4	5,235,280,545	3,856,913,174	1,378,367,371	10,182,477	1,388,549,848
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,146,025,051	859,648,168	286,376,883	(5,945,178)	280,431,705
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	42,326,257	31,430,691	10,895,566	77,186	10,972,752
12	Other Power Supply	2.9	1,007,353,120	755,280,597	252,072,523	3,027,544	255,100,067
13	Transmission	2.10	215,664,452	160,191,209	55,473,244	(513,309)	54,959,935
14	Distribution	2.12	207,035,425	138,641,659	68,393,766	742,432	69,136,197
15	Customer Accounting	2.12	81,365,999	52,368,386	28,997,613	471,777	29,469,390
16	Customer Service & Infor	2.13	135,712,011	110,097,821	25,614,190	(22,076,840)	3,537,350
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	134,255,043	91,855,005	42,400,038	632,549	43,032,586
19							
20	Total O & M Expenses	2.14	2,969,737,357	2,199,513,536	770,223,821	(23,583,839)	746,639,982
21							
22	Depreciation	2.16	674,204,141	487,053,060	187,151,081	22,514,597	209,665,678
23	Amortization	2.17	43,422,397	32,084,478	11,337,919	2,379,000	13,716,918
24	Taxes Other Than Income	2.17	185,302,308	114,099,899	71,202,408	1,646,507	72,848,915
25	Income Taxes - Federal	2.20	134,575,217	108,006,907	26,568,310	(16,133,502)	10,434,808
26	Income Taxes - State	2.20	26,335,125	20,653,151	5,681,974	(2,036,360)	3,645,615
27	Income Taxes - Def Net	2.19	172,506,160	126,087,412	46,418,748	22,032,896	68,451,644
28	Investment Tax Credit Adj.	2.17	(4,756,408)	(4,756,408)	0	0	0
29	Misc Revenue & Expense	2.4	(872,481)	(1,054,068)	181,587	(340,168)	(158,581)
30							
31	Total Operating Expenses	2.20	4,200,453,816	3,081,687,967	1,118,765,849	6,479,130	1,125,244,979
32							
33	Operating Revenue for Return		1,034,826,728	775,225,206	259,601,522	3,703,347	263,304,869
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	26,054,026,694	18,995,707,508	7,058,319,186	58,425,337	7,116,744,522
37	Plant Held for Future Use	2.31	37,734,895	26,431,626	11,303,269	(11,303,269)	(0)
38	Misc Deferred Debits	2.33	926,486,313	738,527,953	187,958,361	(156,688,210)	31,270,150
39	Elec Plant Acq Adj	2.31	35,651,952	26,935,376	8,716,576	(1,222,951)	7,493,625
40	Pensions	2.31	0	0	0	0	0
41	Prepayments	2.32	45,885,320	35,850,803	10,034,516	0	10,034,516
42	Fuel Stock	2.32	186,155,747	139,943,213	46,212,534	3,481,454	49,693,989
43	Material & Supplies	2.32	230,094,385	165,553,909	64,540,475	(1,330,100)	63,210,375
44	Working Capital	2.33	51,054,108	29,414,567	21,639,542	(939,887)	20,699,654
45	Weatherization Loans	2.31	19,562,302	19,563,508	(1,206)	0	(1,206)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		27,586,651,716	20,177,928,463	7,408,723,253	(109,577,628)	7,299,145,625
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(8,455,007,782)	(5,992,079,183)	(2,462,928,599)	(31,625,831)	(2,494,554,430)
52	Accum Prov For Amort	2.39	(550,917,892)	(394,502,782)	(156,415,110)	(2,364)	(156,417,474)
53	Accum Def Income Taxes	2.35	(4,336,472,999)	(3,208,157,147)	(1,128,315,851)	30,125,708	(1,098,190,143)
54	Unamortized ITC	2.35	(827,183)	(526,580)	(300,603)	0	(300,603)
55	Customer Adv for Const	2.34	(31,187,515)	(22,227,003)	(8,960,513)	468,264	(8,492,249)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(421,312,292)	(313,985,000)	(107,327,292)	57,658,516	(49,668,776)
58							
59	Total Rate Base Deductions		(13,795,725,663)	(9,931,477,695)	(3,864,247,968)	56,624,292	(3,807,623,676)
60							
61	Total Rate Base		13,790,926,053	10,246,450,768	3,544,475,285	(52,953,335)	3,491,521,949
62							
63	Return on Rate Base				7.324%		7.541%
64							
65	Return on Equity				9.397%		9.821%
66	Net Power Costs				410,990,756		374,505,764
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact				29,235,966		28,799,190
69	Rate Base Decrease				(231,506,079)		(221,898,280)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
359	537	Hydraulic Expenses							
360		P	DGP		-	-	-	-	-
361		P	SG		4,015,084	2,981,526	1,033,557	-	1,033,557
362		P	SG		312,916	232,365	80,550	-	80,550
363									
364				B2	4,327,999	3,213,892	1,114,107	-	1,114,107
365									
366	538	Electric Expenses							
367		P	DGP		-	-	-	-	-
368		P	SG		-	-	-	-	-
369		P	SG		-	-	-	-	-
370									
371				B2	-	-	-	-	-
372									
373	539	Misc. Hydro Expenses							
374		P	DGP		-	-	-	-	-
375		P	SG		11,173,045	8,296,895	2,876,150	-	2,876,150
376		P	SG		9,206,871	6,836,851	2,370,020	(60,966)	2,309,054
377									
378									
379				B2	20,379,916	15,133,747	5,246,170	(60,966)	5,185,204
380									
381	540	Rents (Hydro Generation)							
382		P	DGP		-	-	-	-	-
383		P	SG		1,519,107	1,128,060	391,046	-	391,046
384		P	SG		54,391	40,389	14,001	-	14,001
385									
386				B2	1,573,497	1,168,450	405,047	-	405,047
387									
388	541	Maint Supervision & Engineering							
389		P	DGP		-	-	-	-	-
390		P	SG		388	288	100	19,513	19,613
391		P	SG		-	-	-	5,615	5,615
392									
393				B2	388	288	100	25,128	25,228
394									
395	542	Maintenance of Structures							
396		P	DGP		-	-	-	-	-
397		P	SG		765,208	568,229	196,979	-	196,979
398		P	SG		142,093	105,516	36,577	-	36,577
399									
400				B2	907,301	673,745	233,556	-	233,556
401									
402									
403									
404									
405	543	Maintenance of Dams & Waterways							
406		P	DGP		-	-	-	-	-
407		P	SG		1,041,508	773,404	268,103	-	268,103
408		P	SG		371,684	276,006	95,678	-	95,678
409									
410				B2	1,413,192	1,049,410	363,782	-	363,782
411									
412	544	Maintenance of Electric Plant							
413		P	DGP		-	-	-	-	-
414		P	SG		1,289,919	957,870	332,049	-	332,049
415		P	SG		459,907	341,518	118,389	-	118,389
416									
417				B2	1,749,826	1,299,388	450,438	-	450,438
418									
419	545	Maintenance of Misc. Hydro Plant							
420		P	DGP		-	-	-	-	-
421		P	SG		2,386,977	1,772,525	614,452	-	614,452
422		P	SG		629,061	467,129	161,932	-	161,932
423									
424				B2	3,016,038	2,239,654	776,384	-	776,384
425									
426		Total Hydraulic Power Generation		B2	42,326,257	31,430,691	10,895,566	77,186	10,972,752

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
860	923	Outside Services							
861		PTD	S		201,408	157,376	44,032	(440)	43,592
862		CUST	CN		-	-	-	-	-
863		PTD	SO		16,627,688	12,123,067	4,504,622	(29,320)	4,475,302
864				B2	16,829,096	12,280,443	4,548,653	(29,760)	4,518,893
865									
866	924	Property Insurance							
867		PT	S		9,414,384	2,609,374	6,805,010	-	6,805,010
868		PT	SG		-	-	-	-	-
869		PTD	SO		6,523,925	4,756,523	1,767,402	(373,531)	1,393,871
870				B2	15,938,310	7,365,897	8,572,413	(373,531)	8,198,881
871									
872	925	Injuries & Damages							
873		PTD	S		3,134,945	-	3,134,945	-	3,134,945
874		PTD	SO		2,214,666	1,614,689	599,977	22,007	621,984
875				B2	5,349,612	1,614,689	3,734,923	22,007	3,756,930
876									
877	926	Employee Pensions & Benefits							
878		LABOR	S		-	-	-	-	-
879		CUST	CN		-	-	-	-	-
880		LABOR	SO		-	-	-	-	-
881				B2	-	-	-	-	-
882									
883	927	Franchise Requirements							
884		DMSC	S		-	-	-	-	-
885		DMSC	SO		-	-	-	-	-
886				B2	-	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889		DMSC	S		16,297,524	11,886,943	4,410,580	42,887	4,453,468
890		P	SE		481,583	362,176	119,407	-	119,407
891		DMSC	SO		1,395,149	1,017,188	377,961	-	377,961
892		FERC	SG		4,101,429	3,045,645	1,055,784	-	1,055,784
893				B2	22,275,686	16,311,953	5,963,733	42,887	6,006,620
894									
895	929	Duplicate Charges							
896		LABOR	S		-	-	-	-	-
897		LABOR	SO		(5,348,422)	(3,899,476)	(1,448,946)	(447,368)	(1,896,313)
898				B2	(5,348,422)	(3,899,476)	(1,448,946)	(447,368)	(1,896,313)
899									
900	930	Misc General Expenses							
901		PTD	S		167,970	119,416	48,554	846,997	895,551
902		CUST	CN		-	-	-	-	-
903		P	SG		-	-	-	-	-
904		LABOR	SO		2,219,287	1,618,058	601,229	(143,249)	457,980
905				B2	2,387,257	1,737,474	649,783	703,748	1,353,531
906									
907	931	Rents							
908		PTD	S		355,467	169,175	186,292	-	186,292
909		PTD	SO		4,604,995	3,357,452	1,247,543	-	1,247,543
910				B2	4,960,462	3,526,627	1,433,835	-	1,433,835
911									
912	935	Maintenance of General Plant							
913		G	S		716,182	298,873	417,308	-	417,308
914		CUST	CN		63,361	44,251	19,110	-	19,110
915		G	SO		22,195,448	16,182,460	6,012,988	-	6,012,988
916				B2	22,974,990	16,525,584	6,449,406	-	6,449,406
917									
918		Total Administrative & General Expense		B2	134,255,043	91,855,005	42,400,038	632,549	43,032,586
919									
920		Summary of A&G Expense by Factor							
921		S			30,246,090	15,961,315	14,284,774	857,499	15,142,274
922		SO			99,279,209	72,383,391	26,895,817	(224,950)	26,670,867
923		SG			4,101,429	3,045,645	1,055,784	-	1,055,784
924		CN			146,732	102,477	44,255	-	44,255
925		Total A&G Expense by Factor			133,773,460	91,492,829	42,280,630	632,549	42,913,179
926									
927		Total O&M Expense		B2	2,969,737,357	2,199,513,536	770,223,821	(23,583,839)	746,639,982

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1253	SCHMDF	Deductions - Flow Through								
1254		SCHMDF	S		-	-	-	-	-	
1255		SCHMDF	DGP		-	-	-	-	-	
1256		SCHMDF	DGU		-	-	-	-	-	
1257				B6	-	-	-	-	-	
1258	SCHMDP	Deductions - Permanent								
1259		SCHMDP	S		-	-	-	-	-	
1260		P	SE		646,675	486,334	160,341	-	160,341	
1261		PTD	SNP		64,760	47,885	16,875	-	16,875	
1262		BOOKDEPR	SCHMDEXP		(17,168)	(12,402)	(4,766)	-	(4,766)	
1263		P	SG		15,808,349	11,738,986	4,069,363	-	4,069,363	
1264		SCHMDP-SO	SO		(29,933)	(21,824)	(8,109)	-	(8,109)	
1265				B6	16,472,683	12,238,978	4,233,705	-	4,233,705	
1266										
1267	SCHMDT	Deductions - Temporary								
1268		GP	S		(66,009,417)	(64,684,664)	(1,324,753)	2,816,701	1,491,948	
1269		DPW	BADDEBT		-	-	-	-	-	
1270		SCHMDT-SNP	SNP		50,212,205	37,127,740	13,084,465	-	13,084,465	
1271		SCHMDT	CN		-	-	-	-	-	
1272		SCHMDT	SSGCH		191,965	140,640	51,326	-	51,326	
1273		CUST	DGP		-	-	-	-	-	
1274		P	SE		30,456,547	22,904,935	7,551,612	3,944	7,555,556	
1275		SCHMDT-SG	SG		206,343,898	153,227,140	53,116,758	45,699,567	98,816,325	
1276		SCHMDT-GPS	GPS		(40,012,756)	(29,172,865)	(10,839,891)	-	(10,839,891)	
1277		SCHMDT-SO	SO		42,149,111	30,730,458	11,418,653	7,792,295	19,210,947	
1278		TAXDEPR	TAXDEPR		1,137,695,628	841,139,131	296,556,497	(249,885)	296,306,612	
1279		DPW	SNPD		50,905	37,500	13,405	-	13,405	
1280				B6	1,361,078,086	991,450,015	369,628,071	56,062,622	425,690,693	
1281										
1282	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,377,550,769	1,003,688,993	373,861,776	56,062,622	429,924,398
1283										
1284	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(458,022,598)	(329,698,287)	(128,324,311)	(58,003,949)	(186,328,261)
1285										
1286										
1287										
1288	40911	State Income Taxes								
1289		S	IBT		26,335,125	20,653,151	5,681,974	(2,036,360)	3,645,615	
1290		IBT	SE		-	-	-	-	-	
1291		PTC	SG		-	-	-	-	-	
1292		IBT	IBT		-	-	-	-	-	
1293	Total State Tax Expense					26,335,125	20,653,151	5,681,974	(2,036,360)	3,645,615
1294										
1295										
1296	Calculation of Taxable Income:									
1297		Operating Revenues			5,235,280,545	3,856,913,174	1,378,367,371	10,182,477	1,388,549,848	
1298		Operating Deductions:								
1299		O & M Expenses			2,969,737,357	2,199,513,536	770,223,821	(23,583,839)	746,639,982	
1300		Depreciation Expense			674,204,141	487,053,060	187,151,081	22,514,597	209,665,678	
1301		Amortization Expense			43,422,397	32,084,478	11,337,919	2,379,000	13,716,918	
1302		Taxes Other Than Income			185,302,308	114,099,899	71,202,408	1,646,507	72,848,915	
1303		Interest & Dividends (AFUDC-Equity)			(32,841,065)	(24,283,230)	(8,557,835)	(20,006)	(8,577,841)	
1304		Misc Revenue & Expense			(872,481)	(1,054,068)	181,587	(340,168)	(158,581)	
1305		Total Operating Deductions			3,838,952,657	2,807,413,676	1,031,538,982	2,596,091	1,034,135,072	
1306		Other Deductions:								
1307		Interest Deductions			358,236,448	264,885,993	93,350,455	(5,563,823)	87,786,632	
1308		Interest on PCRBS			-	-	-	-	-	
1309		Schedule M Adjustments			(458,022,598)	(329,698,287)	(128,324,311)	(58,003,949)	(186,328,261)	
1310										
1311		Income Before State Taxes			580,068,842	454,915,218	125,153,623	(44,853,740)	80,299,884	
1312										
1313		State Income Taxes			26,335,125	20,653,151	5,681,974	(2,036,360)	3,645,615	
1314										
1315	Total Taxable Income					553,733,716	434,262,067	119,471,649	(42,817,380)	76,654,269
1316										
1317	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1318										
1319	Federal Income Tax - Calculated					193,806,801	151,991,724	41,815,077	(14,986,083)	26,828,994
1320										
1321	Adjustments to Calculated Tax:									
1322	40910	PMI	P	SE	(58,129)	(43,716)	(14,413)	-	(14,413)	
1323	40910	PTC	P	SG	(59,173,010)	(43,940,776)	(15,232,234)	(1,147,419)	(16,379,653)	
1324	40910	P	P	SO	(445)	(324)	(121)	-	(121)	
1325	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1326	Federal Income Tax Expense					134,575,217	108,006,907	26,568,310	(16,133,502)	10,434,808
1327										
1328	Total Operating Expenses					4,200,453,816	3,081,687,967	1,118,765,849	6,479,130	1,125,244,979

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1329	310	Land and Land Rights							
1330		P	SG		2,328,228	1,728,899	599,329	-	599,329
1331		P	SG		34,768,326	25,818,312	8,950,014	-	8,950,014
1332		P	SG		53,850,856	39,988,644	13,862,212	-	13,862,212
1333		P	S		-	-	-	-	-
1334		P	SSGCH		2,635,317	1,930,714	704,602	-	704,602
1335				B8	93,582,726	69,466,569	24,116,157	-	24,116,157
1336									
1337	311	Structures and Improvements							
1338		P	SG		228,508,557	169,686,203	58,822,354	-	58,822,354
1339		P	SG		319,517,692	237,267,894	82,249,798	-	82,249,798
1340		P	SG		406,015,137	301,499,287	104,515,850	(8,186,405)	96,329,444
1341		P	SSGCH		64,074,112	46,942,675	17,131,436	-	17,131,436
1342				B8	1,018,115,498	755,396,060	262,719,438	(8,186,405)	254,533,033
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		612,771,094	455,032,415	157,738,679	-	157,738,679
1346		P	SG		531,458,240	394,651,002	136,807,238	-	136,807,238
1347		P	SG		2,821,902,254	2,095,492,116	726,410,138	17,081,743	743,491,881
1348		P	SSGCH		333,748,912	244,514,772	89,234,140	732,911	89,967,051
1349				B8	4,299,880,500	3,189,690,305	1,110,190,195	17,814,654	1,128,004,849
1350									
1351	314	Turbogenerator Units							
1352		P	SG		114,540,337	85,055,524	29,484,814	-	29,484,814
1353		P	SG		131,441,197	97,605,787	33,835,409	-	33,835,409
1354		P	SG		682,219,720	506,603,672	175,616,048	-	175,616,048
1355		P	SSGCH		67,690,292	49,592,001	18,098,291	-	18,098,291
1356				B8	995,891,546	738,856,984	257,034,562	-	257,034,562
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,567,047	64,283,079	22,283,968	-	22,283,968
1360		P	SG		136,646,024	101,470,795	35,175,229	-	35,175,229
1361		P	SG		201,880,063	149,912,379	51,967,684	-	51,967,684
1362		P	SSGCH		67,975,235	49,800,759	18,174,476	-	18,174,476
1363				B8	493,068,369	365,467,012	127,601,357	-	127,601,357
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		3,121,364	2,317,867	803,497	-	803,497
1369		P	SG		5,038,573	3,741,550	1,297,022	-	1,297,022
1370		P	SG		18,984,276	14,097,370	4,886,906	-	4,886,906
1371		P	SSGCH		4,094,398	2,999,683	1,094,715	-	1,094,715
1372				B8	31,238,611	23,156,470	8,082,141	-	8,082,141
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376				B8	-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1380				B8	(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1381									
1382									
1383									
1384									
1385									
1386		Summary of Steam Production Plant by Factor							
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			6,389,232,237	4,744,524,996	1,644,707,241	8,895,338	1,653,602,578
1391		SSGCH			540,218,265	395,780,604	144,437,661	732,911	145,170,572
1392		Total Steam Production Plant by Factor			6,929,450,501	5,140,305,600	1,789,144,901	9,628,249	1,798,773,150
1393	320	Land and Land Rights							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-
1397									
1398	321	Structures and Improvements							
1399		P	SG		-	-	-	-	-
1400		P	SG		-	-	-	-	-
1401				B8	-	-	-	-	-

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1475									
1476									
1477	335	Misc. Power Plant Equipment							
1478		P	SG		1,138,989	845,792	293,197	-	293,197
1479		P	SG		159,553	118,481	41,072	-	41,072
1480		P	SG		1,051,607	780,904	270,703	-	270,703
1481		P	SG		17,841	13,248	4,593	-	4,593
1482				B8	2,367,990	1,758,425	609,565	-	609,565
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,328,488	3,214,255	1,114,233	-	1,114,233
1486		P	SG		825,212	612,787	212,425	-	212,425
1487		P	SG		14,698,477	10,914,815	3,783,661	-	3,783,661
1488		P	SG		1,009,644	749,743	259,901	-	259,901
1489				B8	20,861,821	15,491,600	5,370,221	-	5,370,221
1490									
1491	337	Hydro Plant ARO							
1492		P	S		-	-	-	-	-
1493				B8	-	-	-	-	-
1494									
1495	HP	Unclassified Hydro Plant - Acct 300							
1496		P	S		-	-	-	-	-
1497		P	SG		-	-	-	-	-
1498		P	SG		-	-	-	-	-
1499		P	SG		-	-	-	-	-
1500				B8	-	-	-	-	-
1501									
1502		Total Hydraulic Production Plant		B8	996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1503									
1504		Summary of Hydraulic Plant by Factor							
1505		S			-	-	-	-	-
1506		SG			996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1507		DGP			-	-	-	-	-
1508		DGU			-	-	-	-	-
1509		Total Hydraulic Plant by Factor			996,074,643	739,666,500	256,408,144	1,333,300	257,741,444
1510									
1511	340	Land and Land Rights							
1512		P	S		74,986	-	74,986	-	74,986
1513		P	SG		37,329,513	27,720,202	9,609,311	-	9,609,311
1514		P	SG		5,395,985	4,006,958	1,389,027	-	1,389,027
1515		P	SG		217,043	161,172	55,871	-	55,871
1516				B8	43,017,526	31,888,331	11,129,195	-	11,129,195
1517									
1518	341	Structures and Improvements							
1519		P	SG		169,518,517	125,881,297	43,637,220	(895,367)	42,741,853
1520		P	SG		-	-	-	-	-
1521		P	SG		52,910,723	39,290,518	13,620,204	-	13,620,204
1522		P	SSGCT		4,273,000	3,272,548	1,000,452	-	1,000,452
1523				B8	226,702,239	168,444,363	58,257,876	(895,367)	57,362,510
1524									
1525	342	Fuel Holders, Producers & Accessories							
1526		P	SG		13,424,104	9,968,490	3,455,614	-	3,455,614
1527		P	SG		-	-	-	-	-
1528		P	SSGCT		2,449,024	1,875,625	573,398	-	573,398
1529				B8	15,873,127	11,844,115	4,029,012	-	4,029,012
1530									
1531	343	Prime Movers							
1532		P	S		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	SG		1,787,162,800	1,327,113,847	460,048,952	-	460,048,952
1535		P	SG		1,080,683,499	802,495,461	278,188,037	(32,411,756)	245,776,282
1536		P	SSGCT		55,022,996	42,140,271	12,882,724	-	12,882,724
1537				B8	2,922,869,294	2,171,749,580	751,119,714	(32,411,756)	718,707,958
1538									
1539	344	Generators							
1540		P	S		-	-	-	-	-
1541		P	SG		55,773,376	41,416,272	14,357,105	-	14,357,105
1542		P	SG		398,835,535	296,167,849	102,667,687	(1,505,995)	101,161,692
1543		P	SSGCT		17,227,072	13,193,638	4,033,434	-	4,033,434
1544				B8	471,835,983	350,777,758	121,058,225	(1,505,995)	119,552,230

REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					OREGON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1678	366	Underground Conduit								
1679		DPW	S		343,926,174	253,443,713	90,482,461	-	90,482,461	
1680				B8	343,926,174	253,443,713	90,482,461	-	90,482,461	
1681										
1682										
1683										
1684										
1685	367	Underground Conductors								
1686		DPW	S		802,972,348	632,792,061	170,180,287	-	170,180,287	
1687				B8	802,972,348	632,792,061	170,180,287	-	170,180,287	
1688										
1689	368	Line Transformers								
1690		DPW	S		1,246,429,396	826,664,856	419,764,540	-	419,764,540	
1691				B8	1,246,429,396	826,664,856	419,764,540	-	419,764,540	
1692										
1693	369	Services								
1694		DPW	S		694,045,111	441,327,808	252,717,303	-	252,717,303	
1695				B8	694,045,111	441,327,808	252,717,303	-	252,717,303	
1696										
1697	370	Meters								
1698		DPW	S		183,025,642	122,032,018	60,993,623	-	60,993,623	
1699				B8	183,025,642	122,032,018	60,993,623	-	60,993,623	
1700										
1701	371	Installations on Customers' Premises								
1702		DPW	S		8,849,656	6,260,696	2,588,959	-	2,588,959	
1703				B8	8,849,656	6,260,696	2,588,959	-	2,588,959	
1704										
1705	372	Leased Property								
1706		DPW	S		-	-	-	-	-	
1707				B8	-	-	-	-	-	
1708										
1709	373	Street Lights								
1710		DPW	S		61,242,889	38,170,393	23,072,497	-	23,072,497	
1711				B8	61,242,889	38,170,393	23,072,497	-	23,072,497	
1712										
1713	DP	Unclassified Dist Plant - Acct 300								
1714		DPW	S		37,257,918	28,117,771	9,140,146	-	9,140,146	
1715				B8	37,257,918	28,117,771	9,140,146	-	9,140,146	
1716										
1717	DS0	Unclassified Dist Sub Plant - Acct 300								
1718		DPW	S		-	-	-	-	-	
1719				B8	-	-	-	-	-	
1720										
1721										
1722		Total Distribution Plant		B8	6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378	
1723										
1724		Summary of Distribution Plant by Factor								
1725		S			6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378	
1726										
1727		Total Distribution Plant by Factor			6,282,882,317	4,372,650,990	1,910,231,327	6,391,051	1,916,622,378	

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1728	389	Land and Land Rights							
1729		G-SITUS	S		12,746,727	8,142,351	4,604,376	-	4,604,376
1730		CUST	CN		1,128,506	788,147	340,359	-	340,359
1731		PT	SG		332	247	86	-	86
1732		G-SG	SG		1,228	912	316	-	316
1733		PTD	SO		7,516,302	5,480,054	2,036,248	-	2,036,248
1734				B8	21,393,095	14,411,711	6,981,384	-	6,981,384
1735									
1736	390	Structures and Improvements							
1737		G-SITUS	S		122,347,247	86,450,655	35,896,592	-	35,896,592
1738		PT	SG		336,091	249,575	86,516	-	86,516
1739		PT	SG		1,599,259	1,187,580	411,679	-	411,679
1740		CUST	CN		8,273,399	5,778,129	2,495,270	-	2,495,270
1741		G-SG	SG		5,680,831	4,218,480	1,462,352	(32,533)	1,429,818
1742		P	SE		315,269	237,099	78,170	(2,212)	75,958
1743		PTD	SO		97,790,290	71,297,837	26,492,453	-	26,492,453
1744				B8	236,342,386	169,419,354	66,923,032	(34,746)	66,888,286
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		9,882,507	6,725,277	3,157,230	-	3,157,230
1748		PT	SG		3,696	2,744	951	-	951
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		6,532,031	4,561,960	1,970,071	-	1,970,071
1751		G-SG	SG		3,711,875	2,756,369	955,506	(2,243)	953,263
1752		P	SE		71,049	53,432	17,616	(1,241)	16,375
1753		PTD	SO		60,764,996	44,303,098	16,461,898	-	16,461,898
1754		G-SG	SSGCH		90,667	66,426	24,242	-	24,242
1755		G-SG	SSGCT		-	-	-	-	-
1756				B8	81,056,820	58,469,307	22,587,513	(3,484)	22,584,029
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		79,900,281	55,497,031	24,403,249	-	24,403,249
1760		PTD	SO		7,231,399	5,272,334	1,959,065	-	1,959,065
1761		G-SG	SG		19,018,337	14,122,663	4,895,674	-	4,895,674
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		610,817	453,581	157,236	-	157,236
1764		P	SE		586,482	441,066	145,417	(8,311)	137,105
1765		PT	SG		74,123	55,043	19,081	-	19,081
1766		G-SG	SSGCH		329,051	241,073	87,978	-	87,978
1767		PT	SSGCT		44,655	34,200	10,455	-	10,455
1768				B8	107,795,146	76,116,991	31,678,154	(8,311)	31,669,843
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		8,890,508	6,041,100	2,849,408	-	2,849,408
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		191,789	139,832	51,958	-	51,958
1775		G-SG	SG		5,623,649	4,176,017	1,447,632	-	1,447,632
1776		PT	SSGCT		53,971	41,334	12,636	-	12,636
1777				B8	14,759,917	10,398,283	4,361,634	-	4,361,634

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1908	303	Miscellaneous Intangible Plant							
1909		I-SITUS	S		13,945,503	9,611,918	4,333,585	-	4,333,585
1910		I-SG	SG		160,865,874	119,456,006	41,409,869	481,908	41,891,776
1911		PTD	SO		365,535,470	266,507,936	99,027,534	6,145,887	105,173,421
1912		P	SE		1,833,748	1,379,075	454,672	(393,984)	60,688
1913		CUST	CN		134,387,756	93,856,203	40,531,553	-	40,531,553
1914		P	SG		-	-	-	-	-
1915		P	SSGCT		-	-	-	-	-
1916				B8	676,568,351	490,811,138	185,757,214	6,233,811	191,991,024
1917	303	Less Non-Utility Plant							
1918		I-SITUS	S		-	-	-	-	-
1919					676,568,351	490,811,138	185,757,214	6,233,811	191,991,024
1920	IP	Unclassified Intangible Plant - Acct 300							
1921		I-SITUS	S		-	-	-	-	-
1922		I-SG	SG		-	-	-	-	-
1923		P	SG		-	-	-	-	-
1924		PTD	SO		-	-	-	-	-
1925					-	-	-	-	-
1926					-	-	-	-	-
1927		Total Intangible Plant		B8	838,599,184	603,131,337	235,467,847	6,233,811	241,701,658
1928									
1929		Summary of Intangible Plant by Factor							
1930		S			(17,135,712)	(21,469,297)	4,333,585	-	4,333,585
1931		DGP			-	-	-	-	-
1932		DGU			-	-	-	-	-
1933		SG			353,977,922	262,857,420	91,120,502	481,908	91,602,410
1934		SO			365,535,470	266,507,936	99,027,534	6,145,887	105,173,421
1935		CN			134,387,756	93,856,203	40,531,553	-	40,531,553
1936		SSGCT			-	-	-	-	-
1937		SSGCH			-	-	-	-	-
1938		SE			1,833,748	1,379,075	454,672	(393,984)	60,688
1939		Total Intangible Plant by Factor			838,599,184	603,131,337	235,467,847	6,233,811	241,701,658
1940		Summary of Unclassified Plant (Account 106)							
1941		DP			37,257,918	28,117,771	9,140,146	-	9,140,146
1942		DS0			-	-	-	-	-
1943		GP			7,508,103	5,478,554	2,029,549	-	2,029,549
1944		HP			-	-	-	-	-
1945		NP			-	-	-	-	-
1946		OP			15,245,492	11,321,018	3,924,473	-	3,924,473
1947		TP			172,641,895	128,200,659	44,441,236	-	44,441,236
1948		TS0			-	-	-	-	-
1949		IP			-	-	-	-	-
1950		MP			-	-	-	-	-
1951		SP			(2,326,749)	(1,727,801)	(598,948)	-	(598,948)
1952		Total Unclassified Plant by Factor			230,326,658	171,390,202	58,936,456	-	58,936,456
1953									
1954		Total Electric Plant In Service		B8	26,054,026,694	18,995,707,508	7,058,319,186	58,425,337	7,116,744,522

REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1955	Summary of Electric Plant by Factor									
1956	S				6,859,939,673	4,760,300,155	2,099,639,518	6,678,655	2,106,318,173	
1957	SE				143,577,695	107,978,026	35,599,669	11,781,161	47,380,830	
1958	DGU				-	-	-	-	-	
1959	DGP				-	-	-	-	-	
1960	SG				17,652,624,106	13,108,510,258	4,544,113,848	32,201,448	4,576,315,296	
1961	SO				640,302,593	466,837,657	173,464,936	7,031,161	180,496,098	
1962	CN				154,044,103	107,584,165	46,459,938	-	46,459,938	
1963	DEU				-	-	-	-	-	
1964	SSGCH				544,606,499	398,995,560	145,610,939	732,911	146,343,850	
1965	SSGCT				82,075,916	62,859,198	19,216,718	-	19,216,718	
1966	Less Capital Leases				(23,143,892)	(17,357,512)	(5,786,380)	-	(5,786,380)	
1967					<u>26,054,026,694</u>	<u>18,995,707,508</u>	<u>7,058,319,186</u>	<u>58,425,337</u>	<u>7,116,744,522</u>	
1968	105	Plant Held For Future Use								
1969		DPW	S		9,785,367	5,531,261	4,254,106	(4,254,106)	-	
1970		P	SG		-	-	-	-	-	
1971		T	SG		3,657,534	2,716,017	941,517	(3,238,541)	(2,297,024)	
1972		P	SG		8,923,302	6,626,278	2,297,024	-	2,297,024	
1973		P	SE		15,368,692	11,558,070	3,810,622	(3,810,622)	(0)	
1974		G	SG		-	-	-	-	-	
1975										
1976										
1977	Total Plant Held For Future Use				B10	37,734,895	26,431,626	11,303,269	(11,303,269)	(0)
1978										
1979	114	Electric Plant Acquisition Adjustments								
1980		P	S		1,808,819	1,808,819	-	-	-	
1981		P	SG		143,167,971	106,313,872	36,854,099	-	36,854,099	
1982		P	SG		-	-	-	-	-	
1983	Total Electric Plant Acquisition Adjustment				B15	144,976,789	108,122,690	36,854,099	-	36,854,099
1984										
1985	115	Accum Provision for Asset Acquisition Adjustments								
1986		P	S		(18,350)	(18,350)	-	-	-	
1987		P	SG		(109,306,488)	(81,168,965)	(28,137,524)	(1,222,951)	(29,360,474)	
1988		P	SG		-	-	-	-	-	
1989					B15	(109,324,838)	(81,187,314)	(28,137,524)	(1,222,951)	(29,360,474)
1990										
1991	128	Pensions								
1992		P	SO		-	-	-	-	-	
1993	Total Nuclear Fuel				B15	-	-	-	-	
1994										
1995	124	Weatherization								
1996		DMSC	S		1,339,318	1,339,318	0	-	0	
1997		DMSC	SO		(4,454)	(3,247)	(1,207)	-	(1,207)	
1998					B16	1,334,864	1,336,071	(1,206)	-	(1,206)
1999										
2000	182W	Weatherization								
2001		DMSC	S		18,227,438	18,227,438	-	-	-	
2002		DMSC	SG		-	-	-	-	-	
2003		DMSC	SGCT		-	-	-	-	-	
2004		DMSC	SO		-	-	-	-	-	
2005					B16	18,227,438	18,227,438	-	-	
2006										
2007	186W	Weatherization								
2008		DMSC	S		-	-	-	-	-	
2009		DMSC	CN		-	-	-	-	-	
2010		DMSC	CNP		-	-	-	-	-	
2011		DMSC	SG		-	-	-	-	-	
2012		DMSC	SO		-	-	-	-	-	
2013					B16	-	-	-	-	
2014										
2015	Total Weatherization				B16	19,562,302	19,563,508	(1,206)	-	(1,206)

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2137									
2138	1869	Misc Deferred Debits-Trojan							
2139		P	S		-	-	-	-	-
2140		P	SNPPN		-	-	-	-	-
2141				B15	-	-	-	-	-
2142									
2143		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2144									
2145		Total Rate Base Additions		B15	1,532,625,022	1,182,220,955	350,404,067	(168,002,964)	182,401,103
2146	235	Customer Service Deposits							
2147		CUST	S		-	-	-	-	-
2148		CUST	CN		-	-	-	-	-
2149		Total Customer Service Deposits		B15	-	-	-	-	-
2150									
2151	2281	Prop Ins	PTD	SO	-	-	-	-	-
2152	2282	Inj & Dam	PTD	SO	(15,924,638)	(11,610,480)	(4,314,157)	-	(4,314,157)
2153	2283	Pen & Ben	PTD	SO	(215,750,928)	(157,301,655)	(58,449,273)	57,661,343	(787,930)
2154	2283	Pen & Ben	PTD	S	-	-	-	-	-
2155	25335	Pens Oblig	P	SE	(110,680,657)	(83,237,713)	(27,442,944)	-	(27,442,944)
2156	254	Ins Prov	PTD	SO	-	-	-	-	-
2157				B15	(342,356,223)	(252,149,848)	(90,206,375)	57,661,343	(32,545,032)
2158									
2159	22841	Accum Misc Oper Provisions - Other							
2160		P	S		-	-	-	-	-
2161		P	SG		(1,336,370)	(992,363)	(344,006)	-	(344,006)
2162				B15	(1,336,370)	(992,363)	(344,006)	-	(344,006)
2163									
2164	254105	ARO	P	S	272,624	272,624	-	-	-
2165	230	ARO	P	TROJD	(1,842,617)	(1,371,413)	(471,205)	-	(471,205)
2166	254105	ARO	P	TROJD	(3,712,611)	(2,763,201)	(949,410)	-	(949,410)
2167	254	Reg. Liabs.	P	S	(40,550,466)	(33,471,453)	(7,079,013)	-	(7,079,013)
2168				B15	(45,833,070)	(37,333,443)	(8,499,627)	-	(8,499,627)
2169									
2170	252	Customer Advances for Construction							
2171		DPW	S		(3,042,142)	(1,326,772)	(1,715,370)	(1,032,211)	(2,747,581)
2172		DPW	SE		-	-	-	-	-
2173		T	SG		(28,145,373)	(20,900,230)	(7,245,143)	1,500,475	(5,744,668)
2174		DPW	SO		-	-	-	-	-
2175		CUST	CN		-	-	-	-	-
2176		Total Customer Advances for Construction		B19	(31,187,515)	(22,227,003)	(8,960,513)	468,264	(8,492,249)
2177									
2178	25398	SO2 Emissions							
2179		P	SE		-	-	-	(2,827)	(2,827)
2180				B19	-	-	-	(2,827)	(2,827)
2181									
2182	25399	Other Deferred Credits							
2183		P	S		(5,160,645)	(4,040,181)	(1,120,464)	-	(1,120,464)
2184		LABOR	SO		(22,442,206)	(16,362,368)	(6,079,838)	-	(6,079,838)
2185		P	SG		(4,183,779)	(3,106,797)	(1,076,983)	-	(1,076,983)
2186		P	SE		-	-	-	-	-
2187				B19	(31,786,629)	(23,509,345)	(8,277,284)	-	(8,277,284)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2251									
2252									
2253	108SP		Steam Prod Plant Accumulated Depr						
2254		P	S		12,591,131	12,591,131	-	-	-
2255		P	SG		(737,437,463)	(547,607,341)	(189,830,122)	-	(189,830,122)
2256		P	SG		(795,874,937)	(591,001,922)	(204,873,015)	-	(204,873,015)
2257		P	SG		(1,099,938,066)	(816,793,545)	(283,144,521)	(56,020,537)	(339,165,058)
2258		P	SG		-	-	-	-	-
2259		P	SSGCH		(196,777,900)	(144,165,574)	(52,612,326)	(10,886,404)	(63,498,730)
2260				B17	(2,817,437,235)	(2,086,977,251)	(730,459,984)	(66,906,941)	(797,366,925)
2261									
2262	108NP		Nuclear Prod Plant Accumulated Depr						
2263		P	SG		-	-	-	-	-
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266				B17	-	-	-	-	-
2267									
2268									
2269	108HP		Hydraulic Prod Plant Accum Depr						
2270		P	S		747,678	747,678	-	-	-
2271		P	SG		(152,488,602)	(113,235,199)	(39,253,403)	-	(39,253,403)
2272		P	SG		(27,979,300)	(20,776,908)	(7,202,392)	-	(7,202,392)
2273		P	SG		(107,145,293)	(79,564,101)	(27,581,192)	(347,685)	(27,928,877)
2274		P	SG		(31,742,043)	(23,571,051)	(8,170,993)	158,815	(8,012,178)
2275				B17	(318,607,561)	(236,399,581)	(82,207,980)	(188,870)	(82,396,850)
2276									
2277	108OP		Other Production Plant - Accum Depr						
2278		P	S		-	-	-	-	-
2279		P	SG		-	-	-	-	-
2280		P	SG		(503,954,982)	(374,227,595)	(129,727,388)	-	(129,727,388)
2281		P	SG		(290,073,141)	(215,402,918)	(74,670,223)	11,202,922	(63,467,301)
2282		P	SSGCT		(28,504,150)	(21,830,375)	(6,673,775)	-	(6,673,775)
2283				B17	(822,532,274)	(611,460,888)	(211,071,386)	11,202,922	(199,868,464)
2284									
2285	108EP		Experimental Plant - Accum Depr						
2286		P	SG		-	-	-	-	-
2287		P	SG		-	-	-	-	-
2288					-	-	-	-	-
2289									
2290			Total Production Plant Accum Depreciation	B17	(3,958,577,069)	(2,934,837,719)	(1,023,739,350)	(55,892,889)	(1,079,632,239)
2291									
2292			Summary of Prod Plant Depreciation by Factor						
2293			S		13,338,809	13,338,809	-	-	-
2294			DGP		-	-	-	-	-
2295			DGU		-	-	-	-	-
2296			SG		(3,746,633,828)	(2,782,180,580)	(964,453,248)	(45,006,485)	(1,009,459,734)
2297			SSGCH		(196,777,900)	(144,165,574)	(52,612,326)	(10,886,404)	(63,498,730)
2298			SSGCT		(28,504,150)	(21,830,375)	(6,673,775)	-	(6,673,775)
2299			Total of Prod Plant Depreciation by Factor		(3,958,577,069)	(2,934,837,719)	(1,023,739,350)	(55,892,889)	(1,079,632,239)
2300									
2301									
2302	108TP		Transmission Plant Accumulated Depr						
2303		T	SG		(372,599,959)	(276,685,798)	(95,914,161)	-	(95,914,161)
2304		T	SG		(409,216,297)	(303,876,410)	(105,339,888)	-	(105,339,888)
2305		T	SG		(688,926,186)	(511,583,769)	(177,342,417)	1,666,100	(175,676,317)
2306			Total Trans Plant Accum Depreciation	B17	(1,470,742,442)	(1,092,145,977)	(378,596,466)	1,666,100	(376,930,366)

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2307	108360	Land and Land Rights							
2308		DPW	S		(9,008,075)	(6,201,570)	(2,806,506)	-	(2,806,506)
2309				B17	(9,008,075)	(6,201,570)	(2,806,506)	-	(2,806,506)
2310									
2311	108361	Structures and Improvements							
2312		DPW	S		(22,215,358)	(16,007,202)	(6,208,155)	-	(6,208,155)
2313				B17	(22,215,358)	(16,007,202)	(6,208,155)	-	(6,208,155)
2314									
2315	108362	Station Equipment							
2316		DPW	S		(250,634,647)	(176,899,860)	(73,734,787)	-	(73,734,787)
2317				B17	(250,634,647)	(176,899,860)	(73,734,787)	-	(73,734,787)
2318									
2319	108363	Storage Battery Equipment							
2320		DPW	S		-	-	-	-	-
2321				B17	-	-	-	-	-
2322									
2323	108364	Poles, Towers & Fixtures							
2324		DPW	S		(575,679,012)	(341,258,831)	(234,420,181)	(104,801)	(234,524,982)
2325				B17	(575,679,012)	(341,258,831)	(234,420,181)	(104,801)	(234,524,982)
2326									
2327	108365	Overhead Conductors							
2328		DPW	S		(301,166,877)	(180,206,417)	(120,960,460)	-	(120,960,460)
2329				B17	(301,166,877)	(180,206,417)	(120,960,460)	-	(120,960,460)
2330									
2331	108366	Underground Conduit							
2332		DPW	S		(148,820,784)	(108,658,116)	(40,162,669)	-	(40,162,669)
2333				B17	(148,820,784)	(108,658,116)	(40,162,669)	-	(40,162,669)
2334									
2335	108367	Underground Conductors							
2336		DPW	S		(351,716,101)	(275,300,341)	(76,415,760)	-	(76,415,760)
2337				B17	(351,716,101)	(275,300,341)	(76,415,760)	-	(76,415,760)
2338									
2339	108368	Line Transformers							
2340		DPW	S		(479,550,498)	(265,965,624)	(213,584,874)	-	(213,584,874)
2341				B17	(479,550,498)	(265,965,624)	(213,584,874)	-	(213,584,874)
2342									
2343	108369	Services							
2344		DPW	S		(267,293,819)	(158,071,252)	(109,222,567)	-	(109,222,567)
2345				B17	(267,293,819)	(158,071,252)	(109,222,567)	-	(109,222,567)
2346									
2347	108370	Meters							
2348		DPW	S		(89,039,069)	(56,142,627)	(32,896,442)	-	(32,896,442)
2349				B17	(89,039,069)	(56,142,627)	(32,896,442)	-	(32,896,442)
2350									
2351									
2352									
2353	108371	Installations on Customers' Premises							
2354		DPW	S		(7,205,182)	(5,133,392)	(2,071,790)	-	(2,071,790)
2355				B17	(7,205,182)	(5,133,392)	(2,071,790)	-	(2,071,790)
2356									
2357	108372	Leased Property							
2358		DPW	S		-	-	-	-	-
2359				B17	-	-	-	-	-
2360									
2361	108373	Street Lights							
2362		DPW	S		(29,737,200)	(19,546,786)	(10,190,414)	-	(10,190,414)
2363				B17	(29,737,200)	(19,546,786)	(10,190,414)	-	(10,190,414)
2364									
2365	108D00	Unclassified Dist Plant - Acct 300							
2366		DPW	S		-	-	-	-	-
2367				B17	-	-	-	-	-
2368									
2369	108DS	Unclassified Dist Sub Plant - Acct 300							
2370		DPW	S		-	-	-	-	-
2371				B17	-	-	-	-	-
2372									
2373	108DP	Unclassified Dist Sub Plant - Acct 300							
2374		DPW	S		1,333,662	815,315	518,347	-	518,347
2375				B17	1,333,662	815,315	518,347	-	518,347
2376									
2377									
2378		Total Distribution Plant Accum Depreciation		B17	(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)
2379									
2380		Summary of Distribution Plant Depr by Factor							
2381		S			(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)
2382									
2383		Total Distribution Depreciation by Factor		B17	(2,530,732,960)	(1,608,576,703)	(922,156,258)	(104,801)	(922,261,059)

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2455									
2456	111HP	Accum Prov for Amort-Hydro							
2457		P	SG		-	-	-	-	-
2458		P	SG		-	-	-	-	-
2459		P	SG		(1,297,860)	(963,767)	(334,093)	-	(334,093)
2460		P	SG		-	-	-	-	-
2461				B18	(1,297,860)	(963,767)	(334,093)	-	(334,093)
2462									
2463									
2464	111IP	Accum Prov for Amort-Intangible Plant							
2465		I-SITUS	S		14,473,090	14,574,863	(101,773)	-	(101,773)
2466		P	SG		-	-	-	-	-
2467		P	SG		(423,887)	(314,771)	(109,116)	-	(109,116)
2468		P	SE		(1,300,076)	(977,726)	(322,350)	-	(322,350)
2469		I-SG	SG		(68,138,505)	(50,598,386)	(17,540,119)	91,064	(17,449,055)
2470		I-SG	SG		(62,181,589)	(46,174,892)	(16,006,698)	-	(16,006,698)
2471		I-SG	SG		(4,753,826)	(3,530,103)	(1,223,723)	-	(1,223,723)
2472		CUST	CN		(114,341,824)	(79,856,155)	(34,485,669)	-	(34,485,669)
2473		P	SSGCT		-	-	-	-	-
2474		P	SSGCH		(779,171)	(570,844)	(208,326)	-	(208,326)
2475		PTD	SO		(295,157,832)	(215,196,365)	(79,961,467)	(93,428)	(80,054,895)
2476				B18	(532,603,620)	(382,644,379)	(149,959,242)	(2,364)	(149,961,606)
2477	111IP	Less Non-Utility Plant							
2478		NUTIL	OTH		-	-	-	-	-
2479					(532,603,620)	(382,644,379)	(149,959,242)	(2,364)	(149,961,606)
2480									
2481	111390	Accum Amtr - Capital Lease							
2482		G-SITUS	S		396,357	254,535	141,823	-	141,823
2483		P	SG		910,304	675,975	234,329	-	234,329
2484		PTD	SO		8,673,284	6,323,597	2,349,687	-	2,349,687
2485					9,979,946	7,254,107	2,725,839	-	2,725,839
2486									
2487		Remove Capital Lease Amtr			(9,979,946)	(7,254,107)	(2,725,839)	-	(2,725,839)
2488									
2489		Total Accum Provision for Amortization		B18	(550,917,892)	(394,502,782)	(156,415,110)	(2,364)	(156,417,474)
2490									
2491									
2492									
2493									
2494		Summary of Amortization by Factor							
2495		S			3,489,701	8,039,354	(4,549,654)	-	(4,549,654)
2496		DGP			-	-	-	-	-
2497		DGU			-	-	-	-	-
2498		SE			(1,300,076)	(977,726)	(322,350)	-	(322,350)
2499		SO			(291,741,341)	(212,705,439)	(79,035,902)	(93,428)	(79,129,330)
2500		CN			(114,571,839)	(80,016,797)	(34,555,042)	-	(34,555,042)
2501		SSGCT			-	-	-	-	-
2502		SSGCH			(779,171)	(570,844)	(208,326)	-	(208,326)
2503		SG			(136,035,220)	(101,017,223)	(35,017,996)	91,064	(34,926,933)
2504		Less Capital Lease			(9,979,946)	(7,254,107)	(2,725,839)	-	(2,725,839)
2505		Total Provision For Amortization by Factor			(550,917,892)	(394,502,782)	(156,415,110)	(2,364)	(156,417,474)

Oregon Results of Operations
December 2015
13 Month Average Factors

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 13 MONTH AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR	2010 PROTOCOL FACTORS								OTHER	NON-UTILITY	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL				
Situs	S											Situs
System Generation	SG	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.18
System Generation (Pac. Power Costs on SG)	SG-P	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.18
System Generation (R.M.P. Costs on SG)	SG-U	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.18
Divisional Generation - Pac. Power	DGP	3.1576%	53.8675%	16.8531%	0.0000%	0.0000%	26.1219%	0.0000%				Pg 10.18
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.4823%	11.0347%	5.1513%	0.3318%				Pg 10.18
System Capacity	SC	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%				Pg 10.18
System Energy	SE	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%				Pg 10.18
System Energy (Pac. Power Costs on SE)	SE-P	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%				Pg 10.18
System Energy (R.M.P. Costs on SE)	SE-U	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%				Pg 10.18
Divisional Energy - Pac. Power	DEP	3.1503%	52.1036%	16.0939%	0.0000%	0.0000%	28.6522%	0.0000%				Pg 10.18
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	81.9563%	11.8739%	5.8354%	0.3345%				Pg 10.18
System Overhead	SO	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%	0.1255%				Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%	0.1255%				Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%	0.1255%				Pg 10.8
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Cross Plant-System	GPS	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%	0.1255%				Pg 10.7
System Generation (Wind Plant on SG)	SG-W	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Not Used
System Net Other Production Plant (Wind Plant on SNPPPO)	SNPPPO-W	1.5089%	25.7436%	8.0534%	43.5872%	5.7614%	15.1723%	0.1732%				Not Used
System Net Plant	SNP	2.0032%	26.0453%	7.6579%	44.3378%	5.6093%	14.2161%	0.1304%				Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.3584%	23.5624%	7.7890%	48.2926%	6.3793%	12.6247%	-0.0065%				Pg 10.20
Seasonal System Energy Combustion Turbine	SSECT	1.4609%	22.3101%	7.0449%	46.7241%	7.6243%	14.8492%	-0.0134%				Pg 10.19
Seasonal System Capacity Cholla	SSCCH	1.5513%	27.1392%	8.4902%	42.3409%	5.2404%	15.0577%	0.1804%				Pg 10.21
Seasonal System Energy Cholla	SSECH	1.4960%	25.5299%	7.9414%	42.1749%	5.7333%	16.9464%	0.1780%				Pg 10.20
Seasonal System Generation Cholla	SSGCH	1.5375%	26.7369%	8.3530%	42.2994%	5.3636%	15.5299%	0.1798%				Pg 10.21
Seasonal System Capacity Purchases	SSCP	1.3696%	24.0627%	7.7965%	47.2443%	5.9317%	13.5621%	0.0331%				Pg 10.22
Seasonal System Energy Purchases	SSEP	1.4591%	23.2257%	7.3570%	45.2542%	6.8685%	15.8046%	0.0309%				Pg 10.21
Seasonal System Generation Contracts	SSGC	1.3920%	23.8534%	7.6866%	46.7468%	6.1659%	14.1227%	0.0326%				Pg 10.22
Seasonal System Generation Combustion Turbine	SSGCT	1.3841%	23.2494%	7.6030%	47.9005%	6.6906%	13.1808%	-0.0082%				Pg 10.20
Mid-Columbia	MC	1.1001%	42.0722%	9.6582%	31.7802%	4.2007%	11.0623%	0.1263%				Pg 10.19
Division Net Plant Distribution	SNPD	3.5232%	26.3336%	6.4023%	47.9017%	4.8417%	10.9975%	0.0000%				Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.4823%	11.0347%	5.1513%	0.3318%				Pg 10.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	81.9563%	11.8739%	5.8354%	0.3345%				Pg 10.18
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%				Pg 10.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.4
Customer - System	CN	2.3929%	30.1602%	6.8400%	49.2784%	3.9121%	7.4164%	0.0000%	0.0000%	0.0000%		Pg 10.10
Customer - Pac. Power	CNP	0.0000%	69.1909%	15.6918%	0.0000%	0.0000%	15.1172%	0.0000%	0.0000%	0.0000%		Pg 10.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	91.2270%	7.2423%	1.5307%	0.0000%	0.0000%	0.0000%		Pg 10.10
Washington Business Tax	WB TAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used
Excise Tax - superfund	EX TAX	3.7615%	21.9387%	8.3196%	37.2718%	6.2178%	10.8941%	-0.3792%	15.7448%		-3.7692%	Pg 10.12
Interest	INT	2.0032%	26.0453%	7.6579%	44.3378%	5.6093%	14.2161%	0.1304%			0.0000%	Pg 10.8
CIAC	CIAC	3.5232%	26.3336%	6.4023%	47.9017%	4.8417%	10.9975%	0.0000%				Pg 10.11
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%			0.0000%	Pg 10.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				Not Used

REGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 3 MONTH AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR	2010 PROTOCOL										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY		
Bad Debt Expense	BADDEBT	4.1096%	37.1583%	12.8539%	36.2333%	-0.6197%	10.2646%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 10.10
Bank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%			10.9460%				0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%			11.6100%				1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%			15.5000%				1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%			16.7100%				2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%			20.6776%				2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%				0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		Situs
System Net Steam Plant	SNPPS	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.4
System Net Transmission Plant	SNPT	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.5
System Net Production Plant	SNPP	1.5089%	25.7426%	8.0536%	43.5879%	5.7614%	15.1725%	0.1732%				Pg 10.5
System Net Hydro Plant	SNPPH	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.4
System Net Nuclear Plant	SNPPN	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%				Pg 10.4
System Net Other Production Plant	SNPPO	1.5089%	25.7436%	8.0534%	43.5872%	5.7614%	15.1723%	0.1732%				Pg 10.5
System Net General Plant	SNPG	2.5466%	28.9380%	7.1467%	40.4249%	6.5073%	14.3645%	0.0720%				Pg 10.6
System Net Intangible Plant	SNPI	1.8700%	27.9438%	8.4884%	40.0367%	6.7236%	14.7852%	0.1524%				Pg 10.7
Sojan Plant Allocator	TROJP	1.5074%	25.5980%	7.9936%	43.4921%	5.8317%	15.4036%	0.1735%				Pg 10.12
Sojan Decommissioning Allocator	TROJD	1.5072%	25.5726%	7.9830%	43.4752%	5.8441%	15.4444%	0.1736%				Pg 10.13
Income Before Taxes	IBT	3.7776%	22.2301%	8.0925%	37.5168%	6.2177%	11.0167%	-0.3412%	14.9050%		-3.4152%	Pg 10.8
IT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%		5.6810%	Pg 10.9
IT Balance	DITBAL	2.1654%	26.4156%	6.0085%	43.6915%	5.6056%	14.1491%	0.2893%	0.0000%		1.6751%	Pg 10.10
Tax Depreciation	TAXDEPR	2.0688%	26.0664%	5.8593%	44.1929%	5.4260%	14.1949%	0.2699%	0.0000%		1.9218%	Pg 10.13
Bank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
CHMAT Depreciation Expense	SCHMDEXP	2.3129%	27.7472%	8.2671%	41.3309%	5.4768%	14.7325%	0.1325%	0.0000%		0.0000%	Pg 10.13
CHMDT Amortization Expense	SCHMAEXP	1.9756%	26.1019%	7.6611%	33.8976%	6.1037%	13.7895%	0.1402%	10.3303%		0.0000%	Pg 10.13
System Generation Cholla Transaction	SGCT	1.5115%	25.7865%	8.0676%	43.6639%	5.7715%	15.1989%					Pg 10.18

YEAR END FACTORS
 CALCULATION OF INTERNAL FACTORS
 HISTORICAL DECEMBER 2015

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
TEAM :								
TEAM PRODUCTION PLANT								
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,929,450,501	104,559,299	1,783,769,472	558,072,675	3,020,427,077	399,239,356	1,051,378,378	12,004,244
SSGCH	0	0	0	0	0	0	0	0
	6,929,450,501	104,559,299	1,783,769,472	558,072,675	3,020,427,077	399,239,356	1,051,378,378	12,004,244
CLASS ACCUMULATED DEPRECIATION								
DGP	(737,437,463)	(11,127,281)	(189,830,122)	(59,390,524)	(321,436,178)	(42,487,360)	(111,888,497)	(1,277,501)
DGU	(795,874,937)	(12,009,051)	(204,873,015)	(64,096,865)	(346,908,057)	(45,854,227)	(120,754,986)	(1,378,735)

REGION RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 3 MONTH AVERAGE FACTORS
 DESCRIPTION

		2010 PROTOCOL FACTOR							OTHER	NON-UTILITY Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL		
SG	(1,099,938,066)	(16,597,096)	(283,144,521)	(88,585,001)	(479,443,892)	(63,372,783)	(166,889,294)	(1,905,479)		
SSGCH	(196,777,900)	(2,969,205)	(50,654,292)	(15,847,775)	(65,772,068)	(11,337,332)	(29,856,340)	(340,888)		
	(2,830,028,365)	(42,702,633)	(728,501,950)	(227,920,165)	(1,233,560,194)	(163,051,703)	(429,389,117)	(4,902,604)		
TOTAL NET STEAM PLANT	4,099,422,136	61,856,666	1,055,267,522	330,152,510	1,786,866,883	236,187,654	621,989,261	7,101,640		
PPS										
STEM NET PLANT PRODUCTION STEAM	100.0000%	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%		
JCLEAR:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
JCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
SG	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	
SS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
SG	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	
PPN										
STEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
JDRO:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
JDRO PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
SG	996,074,643	15,029,888	256,408,144	80,220,220	434,171,631	57,388,706	151,130,503	1,725,551		
	996,074,643	15,029,888	256,408,144	80,220,220	434,171,631	57,388,706	151,130,503	1,725,551		
SS ACCUMULATED DEPRECIATION (incl hydro amortization)										
DGP	(152,488,602)	(2,300,919)	(39,253,403)	(12,280,876)	(66,467,132)	(8,785,610)	(23,136,498)	(264,164)		
DGU	(27,979,300)	(422,183)	(7,202,392)	(2,253,351)	(12,195,691)	(1,612,024)	(4,245,190)	(48,470)		
SG	(140,185,196)	(2,115,271)	(36,086,278)	(11,290,005)	(61,104,291)	(8,076,751)	(21,269,751)	(242,850)		
	(320,653,099)	(4,838,373)	(82,542,073)	(25,824,231)	(139,767,114)	(18,474,385)	(48,651,438)	(555,484)		
TOTAL NET HYDRO PRODUCTION PLANT	675,421,545	10,191,516	173,866,071	54,395,988	294,404,516	38,914,321	102,479,065	1,170,068		
PPH										
STEM NET PLANT PRODUCTION HYDRO	100.0000%	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%		
OTHER:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	74,986	0	74,986	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
SG	4,035,758,792	60,896,042	1,038,879,393	325,025,297	1,759,117,138	232,519,699	612,329,871	6,991,353		
SSGCT	0	0	0	0	0	0	0	0	0	
	4,035,833,778	60,896,042	1,038,954,379	325,025,297	1,759,117,138	232,519,699	612,329,871	6,991,353		
SS ACCUMULATED DEPRECIATION										
DGP	(503,954,982)	(7,604,236)	(129,727,388)	(40,586,697)	(219,665,221)	(29,035,298)	(76,463,115)	(873,027)		
DGU	0	0	0	0	0	0	0	0	0	
SG	(290,073,141)	(4,376,948)	(74,670,223)	(23,361,433)	(126,437,842)	(16,712,525)	(44,011,661)	(502,509)		
SSGCT	(28,504,150)	(430,102)	(7,337,499)	(2,295,620)	(12,424,464)	(1,642,263)	(4,324,823)	(49,379)		
	(822,532,274)	(12,411,287)	(211,735,109)	(66,243,750)	(358,527,527)	(47,390,086)	(124,799,600)	(1,424,915)		

**REGION RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 3 MONTH AVERAGE FACTORS
 DESCRIPTION**

2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
TOTAL NET OTHER PRODUCTION PLANT	3,213,301,504	48,484,755	827,219,269	258,781,547	1,400,589,611	185,129,613	487,530,272	5,566,438	
WPPPO									
PERCENTAGE NET PLANT PRODUCTION OTHER	100.0000%	1.5089%	25.7436%	8.0534%	43.5872%	5.7614%	15.1723%	0.1732%	
PRODUCTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
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	11,961,283,937	180,485,229	3,079,057,009	963,318,192	5,213,715,845	689,147,761	1,814,838,753	20,721,148	
SSGCH	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	
	<u>11,961,358,923</u>	<u>180,485,229</u>	<u>3,079,131,995</u>	<u>963,318,192</u>	<u>5,213,715,845</u>	<u>689,147,761</u>	<u>1,814,838,753</u>	<u>20,721,148</u>	
ISS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SG-P	(3,973,213,738)	(59,952,292)	(1,022,779,132)	(319,988,146)	(1,731,854,835)	(228,916,174)	(602,840,155)	(6,883,003)	
SSGCH	0	0	0	0	0	0	0	0	
SSGCT	0	0	0	0	0	0	0	0	
	<u>(3,973,213,738)</u>	<u>(59,952,292)</u>	<u>(1,022,779,132)</u>	<u>(319,988,146)</u>	<u>(1,731,854,835)</u>	<u>(228,916,174)</u>	<u>(602,840,155)</u>	<u>(6,883,003)</u>	
TOTAL NET PRODUCTION PLANT	7,988,145,185	120,532,937	2,056,352,862	643,330,045	3,481,861,010	460,231,567	1,211,998,598	13,838,145	
WPP									
PERCENTAGE NET PRODUCTION PLANT	100.0000%	1.5089%	25.7426%	8.0536%	43.5879%	5.7614%	15.1725%	0.1732%	
TRANSMISSION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
TRANSMISSION PLANT									
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SG	5,682,605,010	85,745,500	1,462,808,247	457,656,286	2,476,948,791	327,402,521	862,199,396	9,844,269	
	<u>5,682,605,010</u>	<u>85,745,500</u>	<u>1,462,808,247</u>	<u>457,656,286</u>	<u>2,476,948,791</u>	<u>327,402,521</u>	<u>862,199,396</u>	<u>9,844,269</u>	
ISS ACCUMULATED DEPRECIATION									
DGP	(372,599,959)	(5,622,205)	(95,914,161)	(30,007,842)	(162,409,848)	(21,467,296)	(56,533,132)	(645,474)	
DGU	(409,216,297)	(6,174,713)	(105,339,888)	(32,956,788)	(178,370,274)	(23,576,942)	(62,088,786)	(708,806)	
SG	(688,926,186)	(10,395,269)	(177,342,417)	(55,483,603)	(300,290,955)	(39,692,389)	(104,528,071)	(1,193,462)	
	<u>(1,470,742,442)</u>	<u>(22,192,207)</u>	<u>(378,596,466)</u>	<u>(118,448,233)</u>	<u>(641,071,077)</u>	<u>(84,736,628)</u>	<u>(223,149,989)</u>	<u>(2,547,843)</u>	
TOTAL NET TRANSMISSION PLANT	4,211,862,568	63,553,293	1,084,211,781	339,208,053	1,835,877,714	242,665,894	639,049,407	7,296,426	
WPT									
PERCENTAGE NET PLANT TRANSMISSION	100.0000%	1.5089%	25.7419%	8.0536%	43.5863%	5.7615%	15.1726%	0.1732%	
DISTRIBUTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
DISTRIBUTION PLANT - PACIFIC POWER									
S	3,179,803,277	250,636,680	1,910,231,327	453,579,504	0	0	565,355,767	0	
ISS ACCUMULATED DEPRECIATION									
S	(1,474,987,205)	(116,442,058)	(922,156,258)	(213,355,228)	0	0	(221,033,662)	0	
	<u>1,704,816,072</u>	<u>132,194,622</u>	<u>988,075,069</u>	<u>240,224,276</u>	<u>0</u>	<u>0</u>	<u>344,322,105</u>	<u>0</u>	
WPDP									
PERCENTAGE NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.7542%	57.9579%	14.0909%	0.0000%	0.0000%	20.1970%	0.0000%	
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER									
S	3,103,079,040	0	0	0	2,671,100,942	314,817,342	117,160,755	0	
ISS ACCUMULATED DEPRECIATION									
S	(1,055,745,755)	0	0	0	(873,756,689)	(133,149,325)	(48,839,741)	0	

REGIONAL RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 12 MONTH AVERAGE FACTORS
 DESCRIPTION

DESCRIPTION	2010 PROTOCOL FACTOR	2010 PROTOCOL FACTOR							OTHER	NON-UTILITY	Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL			
JPOU		2,047,333,265	0	0	0	1,797,344,253	181,668,018	68,321,014	0		
VISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	87.7895%	8.8734%	3.3371%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		3,752,149,357	132,194,622	988,075,069	240,224,276	1,797,344,253	181,668,018	412,643,119	0		
JPD											
VISION NET PLANT DISTRIBUTION		100.0000%	3.5232%	26.3336%	6.4023%	47.9017%	4.8417%	10.9975%	0.0000%		
GENERAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL PLANT											
S		594,118,082	17,759,748	164,999,621	46,197,750	217,221,896	41,176,260	86,762,807	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		1,742,665	26,125	432,094	133,466	748,579	108,455	290,912	3,055		
SG		281,439,652	4,246,676	72,447,802	22,666,123	122,674,655	16,215,108	42,701,736	487,552		
SO		274,767,123	5,949,098	74,399,478	21,556,312	118,406,286	15,432,476	38,678,650	344,823		
CN		19,656,347	470,350	5,928,384	1,344,499	9,686,340	768,979	1,457,794	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		(23,143,892)	(236,052)	(5,786,095)	(1,183,165)	(13,107,499)	(846,523)	(1,959,982)	(24,556)		
		1,148,579,999	28,215,946	332,421,284	90,714,966	455,630,257	72,854,755	167,931,916	810,874		
SS ACCUMULATED DEPRECIATION											
S		(220,959,026)	(5,954,834)	(68,763,186)	(22,893,056)	(74,329,325)	(14,282,443)	(34,736,182)	0		
DGP		(1,304,858)	(19,689)	(335,895)	(105,088)	(568,765)	(75,179)	(197,981)	(2,260)		
DGU		(3,298,717)	(49,775)	(849,151)	(265,667)	(1,437,853)	(190,055)	(500,501)	(5,715)		
SE		(851,719)	(12,768)	(211,181)	(65,230)	(365,860)	(53,006)	(142,180)	(1,493)		
SG		(84,648,161)	(1,277,266)	(21,790,011)	(6,817,254)	(36,896,663)	(4,876,992)	(12,843,334)	(146,640)		
SO		(102,361,896)	(2,216,280)	(27,716,823)	(8,030,600)	(44,111,143)	(5,749,223)	(14,409,366)	(128,461)		
CN		(7,459,459)	(178,495)	(2,249,784)	(510,229)	(3,675,904)	(291,823)	(553,224)	0		
SSGCT		(77,545)	(1,170)	(19,961)	(6,245)	(33,800)	(4,468)	(11,766)	(174)		
SSGCH		(2,277,710)	(34,369)	(586,325)	(183,438)	(992,814)	(131,230)	(345,588)	(3,946)		
		(423,239,089)	(9,744,646)	(122,522,317)	(38,876,809)	(162,412,126)	(25,854,419)	(63,740,120)	(288,649)		
TOTAL NET GENERAL PLANT		725,340,909	18,471,300	209,898,967	51,838,157	293,218,129	47,200,336	104,191,796	522,225		
JPG											
STEM NET GENERAL PLANT		100.0000%	2.5466%	28.9380%	7.1467%	40.4249%	6.5073%	14.3645%	0.0720%		
MINING:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL MINING PLANT											
SE		140,001,262	2,098,800	34,712,902	10,722,190	60,138,230	8,712,897	23,370,827	245,416		
SS ACCUMULATED DEPRECIATION											
SE		(88,732,632)	(1,330,217)	(22,000,996)	(6,795,711)	(38,115,538)	(5,522,224)	(14,812,402)	(155,544)		
		51,268,630	768,583	12,711,906	3,926,479	22,022,692	3,190,673	8,558,425	89,871		
IPM											
STEM NET PLANT MINING		100.0000%	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%		
TANGIBLE:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
TANGIBLE PLANT											
S		(17,135,712)	425,687	4,333,585	1,508,049	(28,814,066)	4,109,808	1,301,225	0		
DGP		0	0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0	0		
SE		1,833,748	27,490	454,672	140,440	787,695	114,122	306,113	3,214		
CN		134,387,756	3,215,720	40,531,553	9,192,156	66,224,183	5,257,405	9,966,739	0		
SG		353,977,322	5,341,215	91,120,502	28,508,091	154,292,826	20,394,390	53,707,683	613,214		

REGON RESULTS OF OPERATIONS
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2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
SO	365,535,470	7,914,361	96,977,082	28,677,364	157,521,384	20,530,540	51,456,005		458,734
SSGCT	0	0	0	0	0	0	0		0
SSGCH	0	0	0	0	0	0	0		0
	838,599,184	16,924,473	235,417,395	68,026,099	350,012,023	50,406,266	116,737,765		1,075,163
SS ACCUMULATED AMORTIZATION									
S	14,473,090	0	(101,773)	0	15,996,778	(848,985)	(572,930)		0
DGP	0	0	0	0	0	0	0		0
DGU	(423,887)	(6,396)	(109,116)	(34,138)	(184,765)	(24,422)	(64,315)		(734)
SE	(1,300,076)	(19,490)	(322,350)	(99,568)	(558,454)	(80,909)	(217,026)		(2,279)
CN	(114,341,824)	(2,736,048)	(34,485,669)	(7,821,009)	(56,345,862)	(4,473,165)	(8,480,051)		0
SG	(135,073,920)	(2,038,146)	(34,770,540)	(10,878,361)	(58,876,375)	(7,782,266)	(20,494,237)		(233,996)
SO	(295,157,832)	(6,390,586)	(79,920,729)	(23,156,025)	(127,193,320)	(16,577,734)	(41,549,026)		(370,412)
SSGCT	0	0	0	0	0	0	0		0
SSGCH	(779,171)	(11,757)	(200,573)	(62,752)	(339,627)	(44,892)	(118,220)		(1,350)
	(532,603,620)	(11,202,423)	(149,910,750)	(42,051,853)	(227,501,625)	(29,832,393)	(71,495,805)		(608,771)
ITAL NET INTANGIBLE PLANT	305,995,564	5,722,051	85,506,645	25,974,246	122,510,397	20,573,873	45,241,961		466,391
IPI									
STEM NET INTANGIBLE PLANT	100.0000%	1.8700%	27.9438%	8.4884%	40.0367%	6.7236%	14.7852%		0.1524%
ROSS PLANT:									
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming		FERC
RODUCTION PLANT	11,961,358,923	180,485,229	3,079,131,995	963,318,192	5,213,715,845	689,147,761	1,814,838,753		20,721,148
RANSMISSION PLANT	5,682,605,010	85,745,500	1,462,808,247	457,656,286	2,476,948,791	327,402,521	862,199,396		9,844,269
TRIBUTION PLANT	6,282,882,317	250,636,680	1,910,231,327	453,579,504	2,671,100,942	314,817,342	682,516,522		0
ENERAL PLANT	1,288,581,260	30,314,746	367,134,187	101,437,155	515,768,487	81,567,653	191,302,743		1,056,289
TANGIBLE PLANT	838,599,184	16,924,473	235,417,395	68,026,099	350,012,023	50,406,266	116,737,765		1,075,163
ITAL GROSS PLANT	26,054,026,694	564,106,627	7,054,723,150	2,044,017,236	11,227,546,088	1,463,341,543	3,667,595,180		32,696,869
SS									
ROSS PLANT-SYSTEM FACTOR	100.0000%	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%		0.1255%
ACCUMULATED DEPRECIATION AND AMORTIZATION									
RODUCTION PLANT	(3,973,213,738)	(59,952,292)	(1,022,779,132)	(319,988,146)	(1,731,854,835)	(228,916,174)	(602,840,155)		(6,883,003)
RANSMISSION PLANT	(1,470,742,442)	(22,192,207)	(378,596,466)	(118,448,233)	(641,071,077)	(84,736,628)	(223,149,969)		(2,547,843)
TRIBUTION PLANT	(2,530,732,960)	(118,442,058)	(922,156,258)	(213,355,228)	(873,756,689)	(133,149,325)	(269,873,403)		0
ENERAL PLANT	(511,971,721)	(11,074,863)	(144,523,313)	(45,672,520)	(200,527,666)	(31,176,643)	(78,552,523)		(444,193)
TANGIBLE PLANT	(532,603,620)	(11,202,423)	(149,910,750)	(42,051,853)	(227,501,625)	(29,832,393)	(71,495,805)		(608,771)
	(9,019,264,482)	(222,863,042)	(2,617,965,920)	(739,515,980)	(3,674,711,893)	(507,811,162)	(1,245,911,875)		(10,483,810)
NET PLANT	17,034,762,212	341,242,785	4,436,757,231	1,304,501,256	7,552,834,195	955,530,381	2,421,683,305		22,213,059
IPI									
STEM NET PLANT FACTOR (SNP)	100.0000%	2.0032%	26.0453%	7.6579%	44.3378%	5.6093%	14.2161%		0.1304%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%								
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0032%	26.0453%	7.6579%	44.3378%	5.6093%	14.2161%		0.1304%
ITAL GROSS PLANT (LESS SO FACTOR)	25,413,724,101	550,243,168	6,881,346,590	1,993,783,560	10,951,618,419	1,427,378,527	3,577,460,525		31,893,312
STEM OVERHEAD FACTOR (SO)	100.0000%	2.1651%	27.0773%	7.8453%	43.0933%	5.6166%	14.0769%		0.1255%

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2010 PROTOCOL
 FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
COME BEFORE TAXES											
COME BEFORE STATE TAXES	580,068,842	21,819,554	127,259,346	48,259,484	216,202,237	36,067,611	63,193,037	(2,199,510)	91,330,938	(21,863,856)	
Interest Synchronization	11,493,916	527,265	4,245,837	(387,216)	5,733,070	714,072	1,977,789	180,899	(3,158,413)	1,660,612	
	591,562,757	22,346,819	131,505,183	47,872,268	221,935,307	36,781,683	65,170,826	(2,018,610)	88,172,526	(20,203,244)	
COME BEFORE TAXES (FACTOR)	100.0000%	3.7776%	22.2301%	8.0925%	37.5168%	6.2177%	11.0167%	-0.3412%	14.9050%	-3.4152%	
Note: Calculation of EXCTAX											
TEXP:		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Pacific Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Financing Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	47	(1,178,268)	19	0	3,387,251	
Rocky Mountain Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Financing Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	
PC (Post Merger)											
Production	S	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Financing Plant	S	0	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,809,950

REGON RESULTS OF OPERATIONS
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DESCRIPTION	2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Percentage of Total (DITEXP)	100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.769%	0.3225%	0.0000%	5.6810%	

TBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pacific Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Financing Plant	S	0									
Non-Utility Plant	NUTIL	0									
Total Pacific Power		80,783,457	4,633,207	44,222,869	12,662,957	2,374,622	(29)	16,906,091	(112)		(16,148)
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Financing Plant	S	0									
Non-Utility Plant	NUTIL	0									
Total Rocky Mountain Power		135,751,298	(125)	(82,565)	(246)	110,275,275	18,555,091	6,335,334	668,534		0
Pacificorp											
Production	S	0									
Hydro - P	S	0									
Hydro - U	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Financing Plant	S	0									
Intangibles	S	0									
Non-Utility Plant	NUTIL	0									
Total PC (Post Merger)		4,129,717,389	89,478,822	1,103,948,410	248,481,453	1,786,291,326	225,077,766	591,714,655	11,903,882		72,821,075
Total Deferred Taxes		4,346,252,144	94,111,904	1,148,088,714	261,144,164	1,898,941,223	243,632,828	614,956,080	12,572,304	0	72,804,927
Percentage of Total (DITBAL)		100.0000%	2.1654%	26.4156%	6.0065%	43.6915%	5.6056%	0	0.2893%	0.0000%	1.6751%

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

REGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 3 MONTH AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL
 FACTOR

2RV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
ss: 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
ss: Uncollectibles (net)	0	0	0
Total Interstate Revenues	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	10,227,550	420,312	3,800,379	1,314,641	3,705,783	(63,382)	1,049,817	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.1096%	37.1583%	12.8539%	36.2333%	-0.6197%	10.2646%	0.0000%	0.0000%	0.0000%

Customer Factors

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,961,943	46,947	591,725	134,197	966,815	76,754	145,506	0	0	0
Customer System factor - CN		2.3929%	30.1602%	6.8400%	49.2784%	3.9121%	7.4164%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	855,206	0	591,725	134,197	0	0	129,284	0	0	0
Customer Service Pacific Power factor - CNP		0.00%	69.19%	15.69%	0.00%	0.00%	15.12%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,059,791	0	0	0	966,815	76,754	16,222	0	0	0
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	91.23%	7.24%	1.53%	0.00%	0.00%	0.00%

AC

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	3,752,149,357	132,194,622	988,075,069	240,224,276	1,797,344,253	181,668,018	412,843,119	0	0	0
AC FACTOR: Same as (SNPD Factor)	100.00%	3.52%	26.33%	6.40%	47.90%	4.84%	11.00%	0.00%	0.00%	0.00%

REGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 12 MONTH AVERAGE FACTORS
 DESCRIPTION

2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
SIT										
Idaho State Income Tax Allocation										
Payroll	0	0	0	0	0					
Property	0	0	0	0	0					
Sales	0	0	0	0	0					
Average	0.00%	0.00%	0.00%	0.00%	0.00%					
Idaho - PPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%					
Idaho - UPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%					
EXCTAX										
Excise Tax (Superfund)	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Taxable Income	553,733,716	20,828,947	121,481,772	46,068,504	206,386,655	34,430,141	60,324,073	(2,099,652)	87,184,514	(20,871,237)
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0
Total Taxable Income Excluding Other	553,733,716	20,828,947	121,481,772	46,068,504	206,386,655	34,430,141	60,324,073	(2,099,652)	87,184,514	(20,871,237)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	3.7615%	21.9387%	8.3196%	37.2718%	6.2178%	10.8941%	-0.3792%	15.7448%	-3.7692%
Allocation	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Emerger										
1991 Plant	16,918,976									
1992 Plant	17,094,202									
Average	17,006,589	256,614	4,377,812	1,369,649	7,412,877	979,832	2,580,343	29,461	0	0
1991 Reserve	(7,851,432)									
1992 Reserve	(8,434,030)									
Average	(8,142,731)	(122,867)	(2,096,090)	(655,786)	(3,549,275)	(469,142)	(1,235,465)	(14,106)	0	0
1991 Plant	4,284,960									
1992 Plant	3,485,613									
Average	3,885,287	58,626	1,000,145	312,907	1,693,529	223,850	589,499	6,731	0	0
1991 Reserve	(129,394)									

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015
13 MONTH AVERAGE FACTORS**

DESCRIPTION		2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Dec 1992 Reserve		(240,609)										
Average		(185,002)	(2,792)	(47,623)	(14,899)	(80,639)	(10,659)	(28,070)	(320)	0	0	
Net Plant		12,564,143	189,582	3,234,244	1,011,870	5,476,492	723,881	1,906,308	21,766	0	0	
Division Net Plant Nuclear Pacific Power		DNPPNP	1.5089%	25.7419%	8.0536%	43.5883%	5.7815%	15.1726%	0.1732%	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%	
System Net Nuclear Plant		SNNP	1.5089%	25.7419%	8.0536%	43.5883%	5.7815%	15.1726%	0.1732%	0.0000%	0.0000%	
Account 182.22		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Pre-merger	(101)	SG	17,094,202	257,936	4,400,366	1,376,705	7,451,066	984,880	2,593,636	29,613	0	0
		(108) SG	(8,434,030)	(127,262)	(2,171,076)	(679,246)	(3,676,247)	(485,926)	(1,279,662)	(14,611)	0	0
Post-merger	(101)	SG	3,485,613	52,595	897,262	280,719	1,519,316	200,823	528,858	6,038	0	0
		(108) SG	(240,609)	(3,631)	(61,937)	(19,378)	(104,877)	(13,863)	(36,507)	(417)	0	0
		(107) SG	1,778,549	26,837	457,832	143,238	775,239	102,471	269,852	3,081	0	0
		(120) SE	1,975,759	29,619	489,884	151,316	848,697	122,960	329,819	3,463	0	0
		(228) SG	7,220,849	108,956	1,858,781	581,541	3,147,443	416,028	1,095,591	12,509	0	0
		(228) SG	1,472,376	22,217	379,017	118,580	641,783	84,831	223,398	2,551	0	0
		(228) SNNP	3,531,000	53,280	908,945	284,374	1,539,102	203,438	535,745	6,117	0	0
		(228) SE	1,743,025	26,130	432,178	133,492	748,725	108,476	290,968	3,055	0	0
Total Acct 182.22			29,626,734	446,678	7,591,250	2,371,340	12,890,247	1,724,119	4,551,699	51,401	0	0
Revised Study	(228)	SNNP	112,680	1,700	29,006	9,075	49,115	6,492	17,096	195	0	0
		(228) SE	941,950	14,121	233,554	72,141	404,619	58,622	157,243	1,651	0	0
December 1993 Adj.			1,054,630	15,821	262,560	81,215	453,735	65,114	174,339	1,846	0	0
Adjusted Acct 182.22			30,681,364	462,499	7,853,810	2,452,555	13,343,982	1,789,233	4,726,038	53,247	0	0
TROJP			100.0000%	1.5074%	25.5980%	7.9936%	43.4921%	5.8317%	15.4036%	0.1735%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Plant - Premerger		SG	7,220,849	108,956	1,858,781	581,541	3,147,443	416,028	1,095,591	12,509	0	0
- Postmerger		SG	1,472,376	22,217	379,017	118,580	641,783	84,831	223,398	2,551	0	0
Storage Facility		SE	1,743,025	26,130	432,178	133,492	748,725	108,476	290,968	3,055	0	0
Transition Costs		SNNP	3,531,000	53,280	908,945	284,374	1,539,102	203,438	535,745	6,117	0	0
Total Acct 228.42			13,967,250	210,583	3,578,921	1,117,966	6,077,052	812,773	2,145,702	24,232	0	0
Transition Costs		SNNP	112,680	1,700	29,006	9,075	49,115	6,492	17,096	195	0	0
Storage Facility		SE	941,950	14,121	233,554	72,141	404,619	58,622	157,243	1,651	0	0
December 1993 Adj.			1,054,630	15,821	262,560	81,215	453,735	65,114	174,339	1,846	0	0
Adjusted Acct 228.42			15,021,880	226,404	3,841,481	1,199,202	6,530,787	877,887	2,320,041	26,078	0	0
TROJD			100.0000%	1.5072%	25.5726%	7.9830%	43.4752%	5.8441%	15.4444%	0.1736%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	38,140,299	735,166	10,111,122	2,944,009	12,409,820	2,137,164	5,266,911	52,665	4,483,442	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	4,989,371	71,686	1,222,951	382,614	2,309,348	273,718	720,824	8,230	0	0	

REGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2015
 MONTH AVERAGE FACTORS

DESCRIPTION
 Port of Prop. Losses, Unrecovered Plant, etc.

2010 PROTOCOL
 FACTOR

DESCRIPTION	2010 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Port of Prop. Losses, Unrecovered Plant, etc.	Acct 407	292,727	51,021	0	0	239,494	0	0	2,211	0	
Total Amortization Expense :		43,422,397	857,873	11,334,072	3,326,623	14,719,168	2,650,377	5,987,735	60,895	4,485,654	0
Amortization Factor		100.0000%	1.9756%	26.1019%	7.6611%	33.8976%	6.1037%	13.7895%	0.1402%	10.3303%	0.0000%
HMD											
TOTAL											
Depreciation Expense :			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Plant	Acct 403.1	236,067,363	3,562,048	60,768,131	19,012,005	102,897,662	13,600,989	35,817,576	408,952	0	0
Clearing	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Drone	Acct 403.3	34,325,122	517,936	8,835,925	2,764,420	14,951,724	1,977,637	5,208,016	59,463	0	0
Merchandise	Acct 403.4	126,968,710	1,915,846	32,684,108	10,225,597	55,343,455	7,315,285	19,264,465	219,954	0	0
Transmission	Acct 403.5	98,935,040	1,492,843	25,467,720	7,967,867	43,124,065	5,700,129	15,011,026	171,390	0	0
Distribution	Acct 403.6	138,874,436	7,255,153	48,111,315	12,628,986	46,794,669	6,003,149	18,081,166	0	0	0
General	Acct 403.7&8	39,033,469	850,102	11,205,505	3,138,423	15,533,086	2,327,347	5,945,054	33,853	0	0
Plant	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Former Hydro Step 1 Adjustment		0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		674,204,141	15,593,928	187,072,804	55,737,297	278,654,660	36,924,536	99,327,303	893,613	0	0
Depreciation Factor		100.0000%	2.3129%	27.7472%	8.2671%	41.3309%	5.4768%	14.7325%	0.1325%	0.0000%	0.0000%
XDEPR											
TOTAL											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Plant	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		1,137,695,628	23,536,963	296,556,497	66,661,503	502,780,145	61,731,140	161,494,399	3,071,125	0	21,863,856
X Depreciation Factor		100.0000%	2.0688%	28.0664%	5.8593%	44.1929%	5.4260%	14.1949%	0.2699%	0.0000%	1.9218%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015
COINCIDENTAL PEAKS

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY			Total
Jan-15	21	18	125	2,135	714	3,433	466	1,254	28		8,153
Feb-15	23	8	135	2,322	693	3,229	446	1,214	26		8,065
Mar-15	4	8	131	2,298	683	3,084	441	1,228	26		7,891
Apr-15	16	8	117	2,083	585	2,953	419	1,173	27		7,358
May-15	4	15	123	1,664	541	3,297	457	1,128	30		7,240
Jun-15	29	16	136	2,410	837	5,245	690	1,301	18		10,637
Jul-15	1	17	153	2,564	825	4,966	677	1,269	3		10,457
Aug-15	13	17	119	2,242	830	4,601	577	1,261	3		9,634
Sep-15	1	16	110	1,918	617	4,351	484	1,232	3		8,715
Oct-15	1	17	97	1,678	584	3,889	401	1,175	3		7,826
Nov-15	30	18	131	2,414	778	3,506	394	1,326	3		8,553
Dec-15	14	18	140	2,307	645	3,592	371	1,278	3		8,336
			1,517	26,034	8,332	46,145	5,822	14,842	174		102,865

- (less)

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

			Non-FERC					FERC			
			CA	OR	WA	UT	ID	WY	UT	Total	
Jan-15	21	18	-	-	-	-	-	-		-	
Feb-15	23	8	-	-	-	-	-	-		-	
Mar-15	4	8	-	-	-	-	-	-		-	
Apr-15	16	8	-	-	-	-	-	-		-	
May-15	4	15	-	-	-	-	-	-		-	
Jun-15	29	16	-	-	-	(214)	-	-		(214)	
Jul-15	1	17	-	-	-	(220)	-	-		(220)	
Aug-15	13	17	-	-	-	(222)	(63)	-		(285)	
Sep-15	1	16	-	-	-	(124)	-	-		(124)	
Oct-15	1	17	-	-	-	-	-	-		-	
Nov-15	30	18	-	-	-	-	-	-		-	
Dec-15	14	18	-	-	-	(127)	-	-		(127)	
			-	-	-	(907)	(63)	-	-	(970)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-15	21	18	125	2,135	714	3,433	466	1,254	28	8,153	
Feb-15	23	8	135	2,322	693	3,229	446	1,214	26	8,065	
Mar-15	4	8	131	2,298	683	3,084	441	1,228	26	7,891	
Apr-15	16	8	117	2,083	585	2,953	419	1,173	27	7,358	
May-15	4	15	123	1,664	541	3,297	457	1,128	30	7,240	
Jun-15	29	16	136	2,410	837	5,030	690	1,301	18	10,423	
Jul-15	1	17	153	2,564	825	4,746	677	1,269	3	10,237	
Aug-15	13	17	119	2,242	830	4,379	515	1,261	3	9,349	
Sep-15	1	16	110	1,918	617	4,227	484	1,232	3	8,591	
Oct-15	1	17	97	1,678	584	3,889	401	1,175	3	7,826	
Nov-15	30	18	131	2,414	778	3,506	394	1,326	3	8,553	
Dec-15	14	18	140	2,307	645	3,464	371	1,278	3	8,209	
			1,517	26,034	8,332	45,237	5,759	14,842	174	101,895	

+ plus

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

			Non-FERC					FERC			
			CA	OR	WA	UT	ID	WY	UT	Total	
Jan-15	21	18	-	24	-	-	-	-		24	
Feb-15	23	8	-	27	-	-	-	-		27	
Mar-15	4	8	-	22	-	-	-	-		22	
Apr-15	16	8	-	25	-	-	-	-		25	
May-15	4	15	-	29	-	-	-	-		29	
Jun-15	29	16	-	34	-	-	-	-		34	
Jul-15	1	17	-	34	-	-	-	-		34	
Aug-15	13	17	-	33	-	-	-	-		33	
Sep-15	1	16	-	32	-	-	-	-		32	
Oct-15	1	17	-	32	-	-	-	-		32	
Nov-15	30	18	-	31	-	-	-	-		31	
Dec-15	14	18	-	32	-	-	-	-		32	
			-	356	-	-	-	-	-	356	

= equals

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

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-15	21	18	125	2,159	714	3,433	466	1,254	28	8,178
Feb-15	23	8	135	2,349	693	3,229	446	1,214	26	8,092
Mar-15	4	8	131	2,320	683	3,084	441	1,228	26	7,913
Apr-15	16	8	117	2,108	585	2,953	419	1,173	27	7,383
May-15	4	15	123	1,693	541	3,297	457	1,128	30	7,268
Jun-15	29	16	136	2,444	837	5,030	690	1,301	18	10,456
Jul-15	1	17	153	2,598	825	4,746	677	1,269	3	10,271
Aug-15	13	17	119	2,275	830	4,379	515	1,261	3	9,382
Sep-15	1	16	110	1,950	617	4,227	484	1,232	3	8,623
Oct-15	1	17	97	1,710	584	3,889	401	1,175	3	7,859
Nov-15	30	18	131	2,445	778	3,506	394	1,326	3	8,584
Dec-15	14	18	140	2,339	645	3,464	371	1,278	3	8,241
			1,517	26,391	8,332	45,237	5,759	14,842	174	102,251

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-15	21	18	3	120	52	58	8	0		241
Feb-15	23	8	8	260	93	92	15	(7)		461
Mar-15	4	8	6	52	17	(1)	(3)	(35)		37
Apr-15	16	8	2	31	9	35	4	19		99
May-15	4	15	1	28	10	101	39	(1)		178
Jun-15	29	16	(4)	(298)	(148)	(488)	(45)	6		(978)
Jul-15	1	17	(1)	(110)	(46)	72	17	25		(43)
Aug-15	13	17	(1)	(69)	(69)	(11)	(18)	1		(168)
Sep-15	1	16	1	28	1	(306)	(26)	(30)		(332)
Oct-15	1	17	(0)	3	15	(445)	(82)	(8)		(517)
Nov-15	30	18	(10)	(198)	(47)	(19)	(17)	(22)		(314)
Dec-15	14	18	4	36	34	14	2	(1)		88
			8	(117)	(79)	(901)	(105)	(54)	-	(1,249)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-15	21	18	128	2,279	765	3,491	474	1,254	28	8,419
Feb-15	23	8	143	2,609	787	3,320	461	1,207	26	8,553
Mar-15	4	8	137	2,372	700	3,083	438	1,193	26	7,950
Apr-15	16	8	119	2,139	594	2,988	423	1,192	27	7,482
May-15	4	15	124	1,722	550	3,398	496	1,127	30	7,446
Jun-15	29	16	132	2,146	689	4,542	644	1,307	18	9,478
Jul-15	1	17	151	2,488	779	4,818	694	1,294	3	10,228
Aug-15	13	17	118	2,206	761	4,368	496	1,263	3	9,215
Sep-15	1	16	111	1,978	618	3,921	458	1,203	3	8,291
Oct-15	1	17	97	1,713	599	3,444	319	1,167	3	7,341
Nov-15	30	18	121	2,247	731	3,487	377	1,304	3	8,270
Dec-15	14	18	144	2,374	679	3,478	373	1,277	3	8,329
			1,525	26,273	8,253	44,336	5,654	14,787	174	101,002

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015
ENERGY

		HISTORICAL LOADS (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2015	1	78,850	1,330,168	435,798	2,209,402	287,450	891,954.10	17,279	5,250,901	
2015	2	66,109	1,113,925	336,788	1,895,313	256,269	770,724.81	14,441	4,453,570	
2015	3	66,805	1,180,650	345,175	1,995,916	274,101	823,523.06	16,263	4,702,434	
2015	4	67,502	1,130,466	336,789	1,913,487	301,279	776,134.59	16,280	4,541,938	
2015	5	75,809	1,100,722	335,677	2,007,976	304,253	802,921.10	16,794	4,644,153	
2015	6	79,831	1,223,088	404,709	2,364,202	444,730	802,948.53	13,132	5,332,640	
2015	7	81,888	1,314,525	431,029	2,466,473	425,115	827,397.08	1,645	5,548,073	
2015	8	80,009	1,250,827	407,657	2,434,760	348,445	835,941.30	1,703	5,359,341	
2015	9	66,215	1,075,553	353,972	2,107,946	303,053	785,020	1,453	4,693,212	
2015	10	64,214	1,085,250	342,014	1,983,968	258,348	820,001	1,365	4,555,159	
2015	11	72,010	1,246,662	383,779	2,017,108	268,156	833,866	1,612	4,823,192	
2015	12	80,490	1,377,387	442,424	2,218,627	257,936	893,900	1,979	5,272,742	
		879,731	14,429,222	4,555,811	25,615,178	3,729,136	9,864,331	103,946	59,177,355	

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2015	1	-	-	-	-	-	-	-	-	
2015	2	-	-	-	-	-	-	-	-	
2015	3	-	-	-	-	-	-	-	-	
2015	4	-	-	-	-	-	-	-	-	
2015	5	-	-	-	-	-	-	-	-	
2015	6	-	-	-	(8,490)	-	-	-	(8,490)	
2015	7	-	-	-	(3,005)	-	-	-	(3,005)	
2015	8	-	-	-	(3,547)	-	-	-	(3,547)	
2015	9	-	-	-	(6,657)	-	-	-	(6,657)	
2015	10	-	-	-	-	-	-	-	-	
2015	11	-	-	-	-	-	-	-	-	
2015	12	-	-	-	(11,016)	-	-	-	(11,016)	
		-	-	-	(32,714)	-	-	-	(32,714)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2015	1	78,850	1,330,168	435,798	2,209,402	287,450	891,954	17,279	5,250,901	
2015	2	66,109	1,113,925	336,788	1,895,313	256,269	770,725	14,441	4,453,570	
2015	3	66,805	1,180,650	345,175	1,995,916	274,101	823,523	16,263	4,702,434	
2015	4	67,502	1,130,466	336,789	1,913,487	301,279	776,135	16,280	4,541,938	
2015	5	75,809	1,100,722	335,677	2,007,976	304,253	802,921	16,794	4,644,153	
2015	6	79,831	1,223,088	404,709	2,355,712	444,730	802,949	13,132	5,324,150	
2015	7	81,888	1,314,525	431,029	2,463,468	425,115	827,397	1,645	5,545,068	
2015	8	80,009	1,250,827	407,657	2,431,213	348,445	835,941	1,703	5,355,794	
2015	9	66,215	1,075,553	353,972	2,101,289	303,053	785,020	1,453	4,686,554	
2015	10	64,214	1,085,250	342,014	1,983,968	258,348	820,001	1,365	4,555,159	
2015	11	72,010	1,246,662	383,779	2,017,108	268,156	833,866	1,612	4,823,192	
2015	12	80,490	1,377,387	442,424	2,207,611	257,936	893,900	1,979	5,261,727	
		879,731	14,429,222	4,555,811	25,582,464	3,729,136	9,864,331	103,946	59,144,641	

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2015	1	-	16,530	-	1,466	597	-	-	18,593	
2015	2	-	14,990	-	317	33	-	-	15,339	
2015	3	-	16,549	-	213	96	-	-	16,858	
2015	4	-	18,033	-	106	62	-	-	18,201	
2015	5	-	19,065	-	-	-	-	-	19,065	
2015	6	-	19,833	-	163	226	-	-	20,223	
2015	7	-	20,930	-	166	98	-	-	21,193	
2015	8	-	21,118	-	636	409	-	-	22,163	
2015	9	-	20,381	-	460	230	-	-	21,070	
2015	10	-	21,539	-	509	176	-	-	22,224	
2015	11	-	20,951	-	382	197	-	-	21,531	
2015	12	-	22,073	-	405	130	-	-	22,608	
		-	231,993	-	4,822	2,252	-	-	239,067	

= equals

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

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2015	1	78,850	1,346,698	435,798	2,210,868	288,047	891,954	17,279	5,269,494	
2015	2	66,109	1,128,915	336,788	1,895,630	256,301	770,725	14,441	4,468,908	
2015	3	66,805	1,197,199	345,175	1,996,129	274,197	823,523	16,263	4,719,292	
2015	4	67,502	1,148,499	336,789	1,913,594	301,340	776,135	16,280	4,560,139	
2015	5	75,809	1,119,787	335,677	2,007,976	304,253	802,921	16,794	4,663,218	
2015	6	79,831	1,242,921	404,709	2,355,875	444,957	802,949	13,132	5,344,373	
2015	7	81,888	1,335,455	431,029	2,463,634	425,213	827,397	1,645	5,566,262	
2015	8	80,009	1,271,945	407,657	2,431,849	348,854	835,941	1,703	5,377,957	
2015	9	66,215	1,095,933	353,972	2,101,748	303,283	785,020	1,453	4,707,624	
2015	10	64,214	1,106,789	342,014	1,984,477	258,524	820,001	1,365	4,577,383	
2015	11	72,010	1,267,613	383,779	2,017,490	268,353	833,866	1,612	4,844,723	
2015	12	80,490	1,399,460	442,424	2,208,016	258,066	893,900	1,979	5,284,335	
		879,731	14,661,215	4,555,811	25,587,286	3,731,388	9,864,331	103,946	59,383,709	

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2015	1	1,459	40,861	18,103	22,467	3,682	3,479		90,051	
2015	2	3,261	77,664	32,273	58,311	8,679	7,669		187,857	
2015	3	3,303	59,817	25,174	26,113	2,690	9,060		126,157	
2015	4	706	7,900	7,423	13,014	3,554	3,642		36,240	
2015	5	273	7,571	(17,831)	29,072	7,733	(541)		26,277	
2015	6	(1,964)	(106,290)	(61,943)	(178,877)	(45,176)	(5,938)		(400,187)	
2015	7	(748)	(59,228)	(30,664)	96,193	15,299	12,081		32,933	
2015	8	(509)	(39,699)	(19,609)	23,517	(1,675)	2,954		(35,021)	
2015	9	85	10,633	2,905	(72,609)	(20,527)	(3,457)		(82,969)	
2015	10	649	19,254	19,195	(17,998)	(11,180)	9,124		19,043	
2015	11	(1,156)	(29,820)	3,420	(10,881)	(3,314)	(3,662)		(45,413)	
2015	12	3,856	52,778	7,128	(104)	(805)	(25)		62,827	
		9,216	41,441	(14,426)	(11,783)	(41,039)	34,386	-	17,796	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2015	1	80,309	1,387,559	453,901	2,233,335	291,729	895,433	17,279	5,359,545	
2015	2	69,369	1,206,579	369,061	1,953,941	264,980	778,394	14,441	4,656,766	
2015	3	70,109	1,257,016	370,349	2,022,242	276,887	832,583	16,263	4,845,449	
2015	4	68,209	1,156,400	344,212	1,926,607	304,895	779,777	16,280	4,596,379	
2015	5	76,082	1,127,358	317,846	2,037,048	311,987	802,380	16,794	4,689,495	
2015	6	77,867	1,136,632	342,766	2,176,998	399,781	797,011	13,132	4,944,187	
2015	7	81,141	1,276,228	400,365	2,559,827	440,512	839,478	1,645	5,599,195	
2015	8	79,500	1,232,246	388,048	2,455,366	347,179	838,895	1,703	5,342,936	
2015	9	66,299	1,106,566	356,878	2,029,140	282,757	781,563	1,453	4,624,655	
2015	10	64,863	1,126,043	361,209	1,966,479	247,344	829,124	1,365	4,596,427	
2015	11	70,854	1,237,793	387,199	2,006,609	265,038	830,205	1,612	4,799,309	
2015	12	84,345	1,452,238	449,552	2,207,912	257,261	893,875	1,979	5,347,162	
		888,947	14,702,656	4,541,385	25,575,503	3,690,349	9,898,718	103,946	59,401,504	

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	Ref Page 10.17
System Energy Factor	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
Divisional Energy - Pacific	3.1503%	52.1036%	16.0939%	0.0000%	0.0000%	28.6522%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.9563%	11.8739%	5.8354%	0.3345%	100.00%
System Generation Factor	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%
Divisional Generation - Pacific	3.1576%	53.8675%	16.8531%	0.0000%	0.0000%	26.1219%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.4823%	11.0347%	5.1513%	0.3318%	100.00%
System Capacity (kw)								
Accord	1,524.7	26,273.5	8,253.1	44,162.1	5,654.0	14,787.2	174.0	101,196.7 Ref Page 10.15
Modified Accord	1,524.7	26,273.5	8,253.1	44,162.1	5,654.0	14,787.2	174.0	101,196.7 Ref Page 10.15
Rolled-In	1,524.7	26,273.5	8,253.1	44,162.1	5,654.0	14,787.2	174.0	101,196.7 Ref Page 10.15
Rolled-In with Hydro Adj.	1,524.7	26,273.5	8,253.1	44,162.1	5,654.0	14,787.2	174.0	101,196.7 Ref Page 10.15
Rolled-In with Off-Sys Adj.	1,524.7	26,273.5	8,253.1	44,162.1	5,654.0	14,787.2	174.0	101,196.7 Ref Page 10.15
System Capacity Factor								
Accord	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%	100.00%
Modified Accord	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%	100.00%
Rolled-In	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%	100.00%
Rolled-In with Hydro Adj.	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%	100.00%
Rolled-In with Off-Sys Adj.	1.5122%	26.0576%	8.1853%	43.7992%	5.6075%	14.6657%	0.1725%	100.00%
System Energy (kwh)								
Accord	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	59,841,360
Modified Accord	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	59,841,360
Rolled-In	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	59,841,360
Rolled-In with Hydro Adj.	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	59,841,360
Rolled-In with Off-Sys Adj.	888,947	14,702,656	4,541,385	25,471,558	3,690,349	9,898,718	103,946	59,841,360
System Energy Factor								
Accord	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
Modified Accord	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
Rolled-In	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
Rolled-In with Hydro Adj.	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
Rolled-In with Off-Sys Adj.	1.4991%	24.7947%	7.6586%	42.9555%	6.2234%	16.6933%	0.1753%	100.00%
System Generation Factor								
Accord	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%
Modified Accord	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%
Rolled-In	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%
Rolled-In with Hydro Adj.	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%
Rolled-In with Off-Sys Adj.	1.5089%	25.7419%	8.0536%	43.5883%	5.7615%	15.1726%	0.1732%	100.00%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015**

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	3,826	65,267	20,419	110,515	14,608	38,469	439
Rocky Reach	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	81,038.9	13,166.7	-	-	-	-
0	-	-	-	-	-	-	-
Total	3,826	146,306	33,586	110,515	14,608	38,469.2	439
MC Factor	1.1001%	42.0722%	9.6582%	31.7802%	4.2007%	11.0623%	0.1263%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

MONTH	Total	Proportion	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.		
			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING		FERC
Jan-15	(785)	-3.57%	(2,870.9)	(49,602.6)	(16,226.1)	(79,219.8)	(10,428.8)	(32,010.0)	(617.7)	
Feb-15	(697)	-3.17%	(2,200.6)	(38,275.4)	(11,707.5)	(61,525.3)	(8,405.8)	(24,692.4)	(458.1)	
Mar-15	(783)	-3.57%	(2,499.9)	(44,822.2)	(13,205.8)	(71,528.5)	(9,873.1)	(29,688.0)	(579.9)	
Apr-15	(638)	-2.91%	(1,982.6)	(33,612.3)	(10,005.0)	(55,526.3)	(8,862.2)	(22,665.3)	(473.2)	
May-15	(734)	-3.34%	(2,543.8)	(37,692.9)	(10,627.1)	(67,546.6)	(10,431.2)	(26,827.3)	(561.5)	
Jun-15	(75)	-0.34%	(266.3)	(3,886.7)	(1,172.1)	(7,399.3)	(1,367.0)	(2,725.3)	(44.9)	
Jul-15	15,487	70.51%	57,213.2	899,884.6	282,302.4	1,803,807.3	310,611.0	591,926.8	1,159.9	
Aug-15	13,146	59.85%	47,581.7	737,517.1	232,252.1	1,468,552.6	207,791.5	502,090.9	1,019.3	
Sep-15	(822)	-3.74%	(2,480.6)	(41,402.5)	(13,352.7)	(75,866.6)	(10,579.4)	(29,242.4)	(54.4)	
Oct-15	(910)	-4.14%	(2,687.2)	(46,650.0)	(14,964.3)	(81,411.3)	(10,247.0)	(34,349.2)	(56.6)	
Nov-15	(840)	-3.82%	(2,709.6)	(47,336.3)	(14,807.4)	(76,676.1)	(10,135.7)	(31,749.1)	(61.6)	
Dec-15	(384)	-1.75%	(1,475.4)	(25,403.7)	(7,863.9)	(38,587.9)	(4,500.2)	(15,636.4)	(34.6)	
	21,964	100%	83,078	1,268,717	400,623	2,657,072	433,572	844,432	(763)	
SSECT Factor			1.461%	22.310%	7.045%	46.724%	7.624%	14.849%	-0.013%	100%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

MONTH	MWH	Proportion	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.		
			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jan-16	(258)	-1.83%	-2.3	-41.7	-14.0	-63.4	-8.7	-23.0	-0.5	
Feb-16	(229)	-1.62%	-2.3	-42.4	-12.8	-53.5	-7.5	-19.6	-0.4	
Mar-16	(178)	-1.26%	-1.7	-29.9	-8.8	-38.5	-5.5	-15.0	-0.3	
Apr-16	(200)	-1.42%	-1.7	-30.3	-8.4	-42.0	-6.0	-16.9	-0.4	
May-16	(241)	-1.71%	-2.1	-29.5	-9.4	-57.6	-8.5	-19.3	-0.5	
Jun-16	3,722	26.39%	34.7	566.2	181.8	1193.7	170.0	344.9	4.8	
Jul-15	5,351	37.93%	57.4	943.9	295.7	1826.3	263.3	490.8	1.3	
Aug-15	5,191	36.80%	43.4	811.6	280.0	1606.2	182.7	464.6	1.2	
Sep-15	910	6.45%	7.2	127.6	39.8	252.7	29.5	77.6	0.2	
Oct-15	(299)	-2.12%	-2.1	-36.3	-12.7	-73.0	-6.8	-24.7	-0.1	
Nov-15	364	2.58%	3.1	58.0	18.9	89.9	9.7	33.6	0.1	
Dec-15	(26)	-0.19%	-0.3	-4.4	-1.3	-6.5	-0.7	-2.4	0.0	
	14,106	100%	133	2,293	749	4,634	612	1,291	5	
SSCCT Factor			1.372%	23.596%	7.706%	47.694%	6.294%	13.282%	0.055%	100%
SSGCT Factor			1.401%	23.413%	7.565%	47.141%	6.584%	13.674%	0.058%	100%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IV/AP5

MONTH	MWH			Proportion	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.		
	Cholla IV	APS	Total		CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jan-15	220,630	142,740	363,370	15.36%	12,337.6	213,166.0	69,731.2	340,445.0	44,817.3	137,562.2	2,654.5	
Feb-15	182,037	68,850	250,887	10.61%	7,358.1	127,982.6	39,146.6	205,724.1	28,106.6	82,564.8	1,531.7	
Mar-15	230,054	-	230,054	9.73%	6,818.9	122,260.7	36,021.1	195,106.8	26,930.8	80,979.2	1,581.8	
Apr-15	182,975	-	182,975	7.74%	5,276.5	89,457.5	26,627.8	147,780.4	23,586.3	60,322.5	1,259.4	
May-15	176,864	(77,900)	98,965	4.18%	3,183.3	47,169.2	13,298.8	84,528.4	13,053.7	33,572.0	702.7	
Jun-15	177,225	(137,920)	39,305	1.66%	1,293.9	18,887.9	5,695.9	35,957.9	6,643.3	13,244.3	218.2	
Jul-15	213,021	(142,470)	70,551	2.98%	2,420.2	38,067.0	11,942.0	76,304.9	13,139.5	25,039.8	49.1	
Aug-15	216,443	(142,590)	73,853	3.12%	2,482.3	38,475.4	12,116.3	76,612.7	10,840.2	26,193.5	53.2	
Sep-15	172,022	(68,640)	103,382	4.37%	2,897.8	48,365.9	15,598.4	88,626.4	12,358.8	34,160.6	63.5	
Oct-15	179,264	78,180	257,444	10.88%	7,059.8	122,561.5	39,314.9	213,888.1	26,921.5	90,244.1	148.6	
Nov-15	216,871	137,955	354,826	15.00%	10,629.1	185,686.4	58,085.3	300,777.9	39,759.5	124,542.4	241.7	
Dec-15	196,872	142,800	339,672	14.36%	12,112.6	208,551.7	64,558.9	316,787.7	36,944.5	128,366.9	284.2	
	2,364,277	1,006	2,365,283	100%	73,870	1,260,632	392,137	2,082,540	283,102	836,792	8,789	
SSECH Factor					1.496%	25.530%	7.941%	42.175%	5.733%	16.946%	0.178%	100%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

MONTH	MWH				Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.		
	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jan-15	220,630	142,740	363,370	15.36%	19.7	350.2	117.6	532.0	72.8	192.7	4.2	
Feb-15	182,037	68,850	250,887	10.61%	15.2	276.7	83.4	349.4	48.9	128.1	2.8	
Mar-15	230,054	-	230,054	9.73%	13.3	230.8	68.1	297.3	42.6	116.0	2.5	
Apr-15	182,975	-	182,975	7.74%	9.2	165.5	45.9	229.0	32.8	92.2	2.1	
May-15	176,864	(77,900)	98,965	4.18%	5.2	72.0	23.0	140.9	20.7	47.2	1.3	
Jun-15	177,225	(137,920)	39,305	1.66%	2.2	35.7	11.4	75.2	10.7	21.7	0.3	
Jul-15	213,021	(142,470)	70,551	2.98%	4.5	74.2	23.3	143.6	20.7	38.6	0.1	
Aug-15	216,443	(142,590)	73,853	3.12%	3.7	68.9	23.8	136.3	15.5	39.4	0.1	
Sep-15	172,022	(68,640)	103,382	4.37%	4.9	86.5	27.0	171.2	20.0	52.6	0.1	
Oct-15	179,264	78,180	257,444	10.88%	10.5	186.4	65.2	374.5	34.7	127.0	0.3	
Nov-15	216,871	137,955	354,826	15.00%	18.1	337.1	109.7	522.6	56.6	195.6	0.5	
Dec-15	196,872	142,800	339,672	14.36%	20.7	341.0	97.5	499.0	53.6	183.4	0.5	
	2,364,277	1,006	2,365,283	100%	127	2225	696	3471	430	1234	15	
SSCCH Factor					1.551%	27.139%	8.490%	42.341%	5.240%	15.058%	0.180%	100%
SSGCH Factor					1.537%	26.737%	8.353%	42.299%	5.364%	15.530%	0.180%	100%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jan-15	-	0%	-	-	-	-	-	-	-	
Feb-15	-	0%	-	-	-	-	-	-	-	
Mar-15	-	0%	-	-	-	-	-	-	-	
Apr-15	-	0%	-	-	-	-	-	-	-	
May-15	-	0%	-	-	-	-	-	-	-	
Jun-15	-	0%	-	-	-	-	-	-	-	
Jul-15	40,000	32%	26,344	414,360	129,989	830,579	143,024	272,558	534	
Aug-15	43,200	35%	27,876	432,086	136,069	860,375	121,738	294,158	597	
Sep-15	40,000	32%	21,526	359,275	115,869	658,340	91,804	253,754	472	
Oct-15	-	0%	-	-	-	-	-	-	-	
Nov-15	-	0%	-	-	-	-	-	-	-	
Dec-15	-	0%	-	-	-	-	-	-	-	
	123,200	100%	75,747	1,205,721	381,927	2,349,294	356,566	820,470	1,603	
SSEP Factor			1.459%	23.226%	7.357%	45.254%	6.868%	15.805%	0.031%	100.00%

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2015

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jan-15	-	0%	-	-	-	-	-	-	-	
Feb-15	-	0%	-	-	-	-	-	-	-	
Mar-15	-	0%	-	-	-	-	-	-	-	
Apr-15	-	0%	-	-	-	-	-	-	-	
May-15	-	0%	-	-	-	-	-	-	-	
Jun-15	-	0%	-	-	-	-	-	-	-	
Jul-15	40,000	32%	49	808	253	1,563	225	420	1	
Aug-15	43,200	35%	41	773	267	1,531	174	443	1	
Sep-15	40,000	32%	36	642	201	1,272	149	390	1	
Oct-15	-	0%	-	-	-	-	-	-	-	
Nov-15	-	0%	-	-	-	-	-	-	-	
Dec-15	-	0%	-	-	-	-	-	-	-	
	123,200	100%	127	2,224	720	4,366	548	1,253	3	
SSCP Factor			1.370%	24.063%	7.797%	47.244%	5.932%	13.562%	0.033%	100.00%
SSGC Factor			1.392%	23.853%	7.687%	46.747%	6.166%	14.123%	0.033%	100.00%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE

REVISED PROTOCOL ECD CALCULATION

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	30,100,248				Page 2.7, West only
403HP	Hydro Depreciation Expense	26,368,620				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	9,296,479				Page 2.16, West only
	Total West Hydro Operating Expense	65,765,347				
330 - 336	Hydro Electric Plant in Service	838,747,232				Page 2.23, West only
302 & 182M	Hydro Relicensing	172,821,245				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(260,196,976)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(61,984,811)				Page 2.39, West only
154	Materials and Supplies	6,504				Page 2.32, West only
	West Hydro Net Rate Base	689,393,194				
	Pre-tax Return	10.60%				
	Rate Base Revenue Requirement	73,066,865				
	Annual Embedded Cost					
	West Hydro-Electric Resources	138,832,212	3,519,479	39.45	(22,879,112)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,642,793	347,749	16.23	(10,335,424)	GRID
	Grant Reasonable Portion	(1,237,951)			(1,237,951)	GRID
		4,404,842			(11,573,375)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	28,784,873	418,536	68.78	9,554,172	
555	Oregon Annual Qualified Facilities Costs	12,628,981	105,624	119.56	7,775,798	
555	Idaho Annual Qualified Facilities Costs	4,575,641	75,398	60.69	1,111,275	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	-	-	-	-	
555	California Annual Qualified Facilities Costs	5,032,938	35,255	142.76	3,413,063	
555	Washington Annual Qualified Facilities Costs	-	-	-	-	
	Total Qualified Facilities Costs	51,022,433	634,814	80.37	21,854,307	GRID

All Other Generation Resources

(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,114,737,471			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,525,856			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	350,362,854			Page 2.8
555	Other Purchased Power Contracts	560,375,925			GRID less QF and Mid-C
40910	Production Tax Credit	(105,728,634)			Page 2.20
4118	SO2 Emission Allowances	(15,907)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	117,313			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	323,200,258			Page 2.15
403HP	East Hydro Depreciation Expense	6,672,704			Page 2.15, East only
403OP	Other Generation Depreciation Expense	121,777,403			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	4,989,371			Page 2.17
	Total All Other Operating Expenses	2,389,338,271			
310 - 316	Steam Electric Plant in Service	6,966,747,621			Page 2.21
330 - 336	East Hydro Electric Plant in Service	162,506,911			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	3,887,682,138			Page 2.24
399	Mining	189,398,056			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(3,075,778,274)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(779,012,023)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	689,778			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(59,104,392)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(5,177,713)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	144,976,789			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(114,075,663)			Page 2.31
151	Fuel Stock	204,697,941			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,155,082)			Page 2.32
253.98	SO2 Emission Allowances	(11,403)			Page 2.34
154	Materials & Supplies	125,284,608			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,653,459,649			
	Pre-tax Return	10.60%			
	Rate Base Revenue Requirement	811,168,880			
	Annual Embedded Cost				
	All Other Generation Resources	3,200,507,151	69,655,710	45.95	MWh from GRID
	Total Annual Embedded Costs	3,394,766,638	74,157,752	45.78	

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2015
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE

2010 PROTOCOL ECD CALCULATION

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	30,100,248				Page 2.7, West only
403HP	Hydro Depreciation Expense	26,368,620				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	9,296,479				Page 2.16, West only
	Total West Hydro Operating Expense	65,765,347				
330 - 336	Hydro Electric Plant in Service	838,747,232				Page 2.23, West only
302 & 182M	Hydro Relicensing	172,821,245				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(260,196,976)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(61,984,811)				Page 2.39, West only
154	Materials and Supplies	6,504				Page 2.32, West only
	West Hydro Net Rate Base	689,393,194				
	Pre-tax Return	10.60%				
	Rate Base Revenue Requirement	73,066,865				
	Annual Embedded Cost					
	West Hydro-Electric Resources	138,832,212	3,519,479	39.45	(20,570,753)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,642,793	347,749	16.23	(10,107,342)	GRID
	Grant Reasonable Portion	(1,237,951)			(1,237,951)	GRID
		4,404,842			(11,345,293)	

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	1,058,633,379			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,525,856			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	39,168,619			Page 2.8
555	Other Purchased Power Contracts	31,347,772			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(15,907)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	117,313			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	251,586,641			Page 2.15
403HP	East Hydro Depreciation Expense	6,672,704			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,142,943			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	323,659			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	0			Page 2.17
	Total All Other Operating Expenses	1,409,502,978			
310 - 316	Steam Electric Plant in Service	6,941,396,723			Page 2.21
330 - 336	East Hydro Electric Plant in Service	162,506,911			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	293,733,605			Page 2.24
399	Mining	189,398,056			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,775,850,129)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(120,122,619)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	689,778			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(59,104,392)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(5,177,713)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(109,066,673)			Page 2.31
151	Fuel Stock	156,612,941			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,155,082)			Page 2.32
253.98	SO2 Emission Allowances	(11,403)			Page 2.34
154	Materials & Supplies	92,047,512			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	4,912,874,115			
	Pre-tax Return	10.60%			
	Rate Base Revenue Requirement	520,701,850			
	Annual Embedded Cost				
	All Other Generation Resources	1,930,204,828	42,617,244	45.29	MWh from GRID
Total Annual Embedded Costs		2,073,441,881	46,484,472	44.61	



Electric Operations Revenue
 Twelve Months Ending - December 2015
 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	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4118000 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4211000	GAIN DISPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY	OR	91	0	91	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY	SG	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
4211000	GAIN DISPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY	SO	(189)	(4)	(51)	(15)	(27)	(81)	(11)	(0)	(0)
4211000	GAIN DISPOS PROP	554000									
	GAIN ON DISPOSITION OF PROPERTY	UT	(1,327)	0	0	0	0	(1,327)	0	0	0
4211000 Total			(1,427)	(4)	39	(15)	(27)	(1,409)	(11)	(0)	(0)
4212000	LOSS DISPOS PROP	554100									
	LOSS - SALE OF ASSETS	OR	(0)	0	(0)	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100									
	LOSS - SALE OF ASSETS	SG	553	8	142	45	84	241	32	1	0
4212000	LOSS DISPOS PROP	554100									
	LOSS - SALE OF ASSETS	SO	3	0	1	0	0	1	0	0	0
4212000	LOSS DISPOS PROP	554100									
	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0	0	0
4212000 Total			555	8	143	45	84	242	32	1	0
4270000	INT ON LNG-TRM DBT	585001									
	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	320,022	6,411	83,351	24,507	45,495	141,890	17,951	417	0
4270000	INT ON LNG-TRM DBT	585002									
	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	632	8,222	2,417	4,488	13,996	1,771	41	0
4270000	INT ON LNG-TRM DBT	585004									
	INTEREST EXPENSE - LT DEBT - PCRB VARIA	SNP	476	10	124	36	68	211	27	1	0
4270000	INT ON LNG-TRM DBT	585005									
	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	4,407	88	1,148	337	627	1,954	247	6	0
4270000 Total			356,472	7,141	92,844	27,298	50,676	158,052	19,996	465	0
4280000	AMT DBT DISC & EXP	586160									
	AMORTIZATION - DEBT DISCOUNT	SNP	1,003	20	261	77	143	445	56	1	0
4280000	AMT DBT DISC & EXP	586170									
	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,086	62	804	236	439	1,368	173	4	0
4280000 Total			4,089	82	1,065	313	581	1,813	229	5	0
4281000	AMORTZN OF LOSS	586190									
	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	832	17	217	64	118	369	47	1	0
4281000 Total			832	17	217	64	118	369	47	1	0
4290000	AMT PREM ON DEBT	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	OTHER INTEREST EXP	0									
	4310000/0	SNP	12,243	245	3,189	938	1,740	5,428	687	16	0
4310000 Total			12,243	245	3,189	938	1,740	5,428	687	16	0
4313000	INT EXP ON REG LIAB	0									
	INTEREST EXPENSE ON REG LIABILITIES	SNP	2,203	44	574	169	313	977	124	3	0
4313000 Total			2,203	44	574	169	313	977	124	3	0
4320000	AFUDC - BORROWED	585800									
	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(18,055)	(362)	(4,703)	(1,383)	(2,567)	(8,005)	(1,013)	(24)	0
4320000	AFUDC - BORROWED	585851									
	Int Exp - AFUDC Calc	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4320000	AFUDC - BORROWED	585860									
	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	464	9	121	36	66	206	26	1	0
4320000 Total			(17,591)	(352)	(4,582)	(1,347)	(2,501)	(7,799)	(987)	(23)	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	CA	(46,796)	(46,796)	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	IDU	(71,723)	0	0	0	0	0	(71,723)	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	OR	(607,283)	0	(607,283)	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	UT	(742,680)	0	0	0	0	(742,680)	0	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	WA	(142,659)	0	0	(142,659)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	WYP	(99,160)	0	0	0	(99,160)	0	0	0	0
4401000	RESIDENTIAL SALES	301100									
	RESIDENTIAL SALES	WYU	(12,798)	0	0	0	(12,798)	0	0	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	CA	1,649	1,649	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	IDU	60	0	0	0	0	0	60	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	OR	2,861	0	2,861	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	UT	3,226	0	0	0	0	3,226	0	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	WA	5,546	0	0	5,546	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107									
	Residential Revenue Acctg Adjustments	WYP	245	0	0	0	245	0	0	0	0
4401000	RESIDENTIAL SALES	301108									
	Residential Revenue Adj - Deferred NPC M	OR	397	0	397	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108									
	Residential Revenue Adj - Deferred NPC M	UT	(19,550)	0	0	0	0	(19,550)	0	0	0
4401000	RESIDENTIAL SALES	301108									
	Residential Revenue Adj - Deferred NPC M	WA	(832)	0	0	(832)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108									
	Residential Revenue Adj - Deferred NPC M	WYP	(133)	0	0	0	(133)	0	0	0	0
4401000	RESIDENTIAL SALES	301109									
	UNBILLED REVENUE - RESIDENTIAL	CA	(464)	(464)	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109									
	UNBILLED REVENUE - RESIDENTIAL	IDU	122	0	0	0	0	0	122	0	0
4401000	RESIDENTIAL SALES	301109									
	UNBILLED REVENUE - RESIDENTIAL	OR	1,350	0	1,350	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109									
	UNBILLED REVENUE - RESIDENTIAL	UT	402	0	0	0	0	402	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2015
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(1,425)	0	0	(1,425)	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	1,476	0	0	0	1,476	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(32)	0	0	0	(32)	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(14)	0	0	0	0	(14)	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(32)	0	(32)	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(35)	0	0	0	0	(35)	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(1)	0	0	(1)	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(22)	0	0	0	(22)	0	0		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(3,076)	0	0	0	0	0	(3,076)		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	CA	(1,379)	(1,379)	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	IDU	(1,500)	0	0	0	0	(1,500)	0		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OR	(12,392)	0	(12,392)	0	0	0	0		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	UT	(27,000)	0	0	0	(27,000)	0	0		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WA	(4,299)	0	0	(4,299)	0	0	0		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WYP	(1,698)	0	0	0	(1,698)	0	0		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	IDU	0	0	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	UT	0	0	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	WYP	(15)	0	0	0	(15)	0	0		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(2,061)	0	0	0	0	0	(2,061)		
4401000 Total					(1,781,723)	(46,991)	(615,099)	(143,669)	(112,136)	(785,636)	(73,054)	0	(5,137)
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(35,121)	(35,121)	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(40,806)	0	0	0	0	(40,806)	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(453,872)	0	(453,872)	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(714,819)	0	0	0	0	(714,819)	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(127,458)	0	0	(127,458)	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(115,033)	0	0	0	(115,033)	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(11,501)	0	0	0	(11,501)	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,129	1,129	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	36	0	0	0	0	36	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	2,462	0	2,462	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	2,462	0	0	0	2,462	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	4,959	0	0	4,959	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	315	0	0	0	315	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	OR	299	0	299	0	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(20,304)	0	0	0	0	(20,304)	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(794)	0	0	(794)	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(190)	0	0	0	(190)	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(462)	(462)	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	650	0	0	0	0	650	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(480)	0	(480)	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(1,443)	0	0	0	0	(1,443)	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(1,018)	0	0	(1,018)	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(469)	0	0	0	(469)	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	91	0	0	0	91	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(2,401)	0	0	0	0	0	(2,401)		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	CA	(878)	(878)	0	0	0	0	0		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	IDU	(849)	0	0	0	0	(849)	0		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OR	(8,338)	0	(8,338)	0	0	0	0		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	UT	(26,097)	0	0	0	0	(26,097)	0		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	WA	(3,998)	0	0	(3,998)	0	0	0		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	IDU	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	UT	1	0	0	0	1	0	0		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	WYP	(1,450)	0	0	0	(1,450)	0	0		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	WYP	(66)	0	0	0	(66)	0	0		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(983)	0	0	0	0	0	(983)		
4421000 Total					(1,556,425)	(35,332)	(459,929)	(128,308)	(128,302)	(760,201)	(40,970)	0	(3,384)
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,792)	0	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(20,783)	0	0	0	0	(20,783)	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(151,057)	0	(151,057)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(363,055)	0	0	0	0	(363,055)	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(52,410)	0	0	(52,410)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(339,856)	0	0	0	(339,856)	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(108,991)	0	0	0	(108,991)	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(93,499)	0	0	0	0	(93,499)	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(127,716)	0	0	0	0	(127,716)	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	212	212	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	13	0	0	0	0	13	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,663	0	1,663	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	2,653	0	0	0	0	2,653	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	2,112	0	0	2,112	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	1,216	0	0	0	1,216	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	OR	99	0	99	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(12,544)	0	0	0	0	(12,544)	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(429)	0	0	(429)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(891)	0	0	0	(891)	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	5	5	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	2,062	0	0	0	0	2,062	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(448)	0	(448)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(1,299)	0	0	0	0	(1,299)	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(508)	0	0	(508)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	581	0	0	0	581	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	211	0	0	0	211	0	0		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(2,108)	0	0	0	0	0	(2,108)		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	CA	(163)	(163)	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	IDU	(286)	0	0	0	0	(286)	0		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OR	(760)	0	(760)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	UT	(13,335)	0	0	0	0	(13,335)	0		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	WA	(1,627)	0	0	(1,627)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	UT	3	0	0	0	3	0	0		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	WYP	(366)	0	0	0	(366)	0	0		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	WYP	(2,063)	0	0	0	(2,063)	0	0		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(522)	0	0	0	0	0	(522)		
4422000 Total					(1,290,680)	(6,738)	(150,504)	(52,862)	(450,159)	(515,293)	(112,494)	0	(2,630)
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(14,272)	(14,272)	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(56,847)	0	0	0	0	(56,847)	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(33,696)	0	(33,696)	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(18,655)	0	0	0	0	(18,655)	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(17,173)	0	0	(17,173)	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,699)	0	0	0	(1,699)	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(431)	0	0	0	(431)	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	435	435	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	44	0	0	0	0	44	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	91	0	91	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	67	0	0	0	0	67	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	673	0	0	673	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	3	0	0	0	3	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	OR	(1)	0	(1)	0	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(87)	0	0	(87)	0	0	0		



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4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(3)	(3)	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	5	0	0	0	0	5	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(8)	0	(8)	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(3)	0	0	0	0	(3)	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	6	0	0	6	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	3	0	0	0	3	0	0	0
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	(71)	0	0	0	0	0	0	(71)
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	CA	(335)	(335)	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	IDU	(1,190)	0	0	0	0	(1,190)	0	0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OR	(522)	0	(522)	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	UT	(688)	0	0	0	(688)	0	0	0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	WA	(559)	0	0	(559)	0	0	0	0
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	WYP	(14)	0	0	0	(14)	0	0	0
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	(1)	0	0	0	0	0	0	(1)
4423000 Total				(144,929)	(14,175)	(34,136)	(17,139)	(2,138)	(19,280)	(57,989)	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(493)	(493)	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(504)	0	0	0	0	(504)	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(5,964)	0	(5,964)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(9,140)	0	0	0	(9,140)	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(1,349)	0	0	(1,349)	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,686)	0	0	0	(1,686)	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(385)	0	0	0	(385)	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	16	16	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	1	0	0	0	0	1	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	17	0	17	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	60	0	0	0	0	60	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	56	0	0	56	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	(0)	0	(0)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	(5)	0	0	(5)	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(33)	(33)	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	(3)	0	(3)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	25	0	0	0	0	25	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	29	0	0	29	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	10	0	0	0	10	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(24)	0	0	0	(24)	0	0	0
4441000	PUB ST/HWY LIGHT 301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(35)	0	0	0	0	0	0	(35)
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	CA	(12)	(12)	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	IDU	(11)	0	0	0	0	(11)	0	0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OR	(124)	0	(124)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	UT	(331)	0	0	0	0	(331)	0	0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WA	(27)	0	0	(27)	0	0	0	0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WYP	(32)	0	0	0	(32)	0	0	0
4441000 Total				(19,943)	(522)	(6,074)	(1,296)	(2,117)	(9,386)	(513)	0
4451000	OTHER SALES PUBLIC 301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	(16,382)	0	0	0	0	(16,382)	0	0
4451000	OTHER SALES PUBLIC 301707	Oth Sales to Public Authority Acctg Adj	UT	96	0	0	0	0	96	0	0
4451000	OTHER SALES PUBLIC 301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	25	0	0	0	0	25	0	0
4451000	OTHER SALES PUBLIC 301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	(38)	0	0	0	0	0	0	(38)
4451000	OTHER SALES PUBLIC 301770	DSM Revenue - Other Public Authorities	UT	(604)	0	0	0	0	(604)	0	0
4451000 Total				(16,902)	0	0	0	0	(16,864)	0	(38)
4471000	ON-SYS WHOLE-FIRM 301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	(1,094)	0	(1,094)	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM 301442	ON SYS FIRM-BRIGHAM CITY	FERC	(3,059)	0	0	0	0	0	(3,059)	0
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(2,518)	0	0	0	0	0	(2,518)	0



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4471000 Total			(6,672)	0	(1,094)	0	0	0	0	(5,578)	0
4471300	POST MERGER FIRM 301405	POST MERGER FIRM	SG	(54,829)	(827)	(14,114)	(4,416)	(8,319)	(23,899)	(3,159)	(95)
4471300 Total			(54,829)	(827)	(14,114)	(4,416)	(8,319)	(23,899)	(3,159)	(95)	0
4471400	S/T FIRM WHOLESale 301406	SHORT-TERM FIRM WHOLESale SALES	SG	(368,597)	(5,562)	(94,884)	(29,685)	(55,926)	(160,665)	(21,237)	(639)
4471400	S/T FIRM WHOLESale 301409	TRADING SALES NETTED-EST.	SG	70	1	18	6	11	30	4	0
4471400	S/T FIRM WHOLESale 301410	TRADING SALES NETTED	SG	474	7	122	38	72	207	27	1
4471400	S/T FIRM WHOLESale 301411	BOOKOUT SALES NETTED	SG	187,046	2,822	48,149	15,064	28,380	81,530	10,777	324
4471400	S/T FIRM WHOLESale 301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(2,392)	(36)	(616)	(193)	(363)	(1,043)	(138)	(4)
4471400	S/T FIRM WHOLESale 302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
4471400	S/T FIRM WHOLESale 302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(1,944)	(29)	(500)	(157)	(295)	(847)	(112)	(3)
4471400	S/T FIRM WHOLESale 302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)
4471400	S/T FIRM WHOLESale 303028	LINE LOSS W/S TRADING REVENUES	SG	(6,098)	(92)	(1,570)	(491)	(925)	(2,658)	(351)	(11)
4471400 Total			(191,455)	(2,889)	(49,284)	(15,419)	(29,049)	(83,452)	(11,031)	(332)	0
4472000	SLS FOR RESL-SURP 301419	ESTIMATED SALES FOR RESALE REVENUE	SG	6,066	92	1,562	489	920	2,644	350	11
4472000	SLS FOR RESL-SURP 302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	187	3	48	15	28	81	11	0
4472000 Total			6,253	94	1,610	504	949	2,726	360	11	0
4476100	BOOKOUTS NETTED-GAIN 304101	BOOKOUTS NETTED-GAIN	SG	(24,009)	(362)	(6,180)	(1,934)	(3,643)	(10,465)	(1,383)	(42)
4476100	BOOKOUTS NETTED-GAIN 304102	BOOKOUTS NETTED-EST GAIN	SG	1,000	15	257	81	152	436	58	2
4476100 Total			(23,009)	(347)	(5,923)	(1,853)	(3,491)	(10,029)	(1,326)	(40)	0
4476200	TRADING NETTED-GAINS 304201	TRADING NETTED-GAINS	SG	(43)	(1)	(11)	(3)	(6)	(19)	(2)	(0)
4476200 Total			(43)	(1)	(11)	(3)	(6)	(19)	(2)	(0)	0
4479000	TRANS SRVC 301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(80)	0	0	0	0	0	0	(80)
4479000 Total			(80)	0	0	0	0	0	0	0	(80)
4491100	PRV RTE RFDS-RESDL 301976	PROVISION FOR RATE REFUND - RESIDENTIAL	UT	(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	(168)	(168)	0	0	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(199)	0	0	0	0	0	(199)	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(2,827)	0	(2,827)	0	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(2,450)	0	0	0	0	(2,450)	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(480)	0	0	(480)	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(395)	0	0	0	(395)	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(47)	0	0	0	(47)	0	0	0
4501000 Total			(6,565)	(168)	(2,827)	(480)	(442)	(2,450)	(199)	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(50)	(50)	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(36)	0	0	0	0	0	(36)	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(604)	0	(604)	0	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(714)	0	0	0	0	(714)	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(109)	0	0	(109)	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(100)	0	0	0	(100)	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(11)	0	0	0	(11)	0	0	0
4502000 Total			(1,623)	(50)	(604)	(109)	(111)	(714)	(36)	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(29)	(29)	0	0	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(172)	0	0	0	0	0	(172)	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(203)	0	(203)	0	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(252)	0	0	0	0	(252)	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(34)	0	0	(34)	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(145)	0	0	0	(145)	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(7)	0	0	0	(7)	0	0	0
4503000 Total			(842)	(29)	(203)	(34)	(152)	(252)	(172)	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	(1)	(1)	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(1)	0	0	0	0	0	(1)	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(33)	0	(33)	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(64)	0	0	0	0	(64)	0	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	(8)	0	0	(8)	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(3)	0	0	0	(3)	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					(110)	(1)	(33)	(8)	(3)	(64)	(1)	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(31)	(31)	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(53)	0	0	0	0	0	(53)	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(513)	0	(513)	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(2,694)	0	0	0	0	(2,694)	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(128)	0	0	(128)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(141)	0	0	0	(141)	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(9)	0	0	0	(9)	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(9)	(9)	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(29)	0	0	0	0	0	(29)	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(265)	0	(265)	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(441)	0	0	0	0	(441)	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(56)	0	0	(56)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(75)	0	0	0	(75)	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(7)	0	0	0	(7)	0	0	0	0
4511000 Total					(4,450)	(40)	(778)	(184)	(232)	(3,135)	(82)	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(1)	(1)	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	(0)	0	0	0	0	0	(0)	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(18)	0	(18)	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(11)	0	0	0	0	(11)	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(7)	0	0	(7)	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	(1)	0	0	0	(1)	0	0	0	0
4512000 Total					(38)	(1)	(18)	(7)	(1)	(11)	(0)	(0)	0
4513000	OTHER	301828	OTHER	CA	(47)	(47)	0	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	(7)	0	0	0	0	0	(7)	0	0
4513000	OTHER	301828	OTHER	OR	(446)	0	(446)	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	0
4513000	OTHER	301828	OTHER	UT	(446)	0	0	0	0	(446)	0	0	0
4513000	OTHER	301828	OTHER	WA	11	0	0	11	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	(82)	0	0	0	(82)	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	(13)	0	0	0	(13)	0	0	0	0
4513000 Total					(1,039)	(47)	(449)	10	(96)	(450)	(7)	(0)	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	(4)	0	0	0	0	(4)	0	0	0
4514100 Total					(4)	0	0	0	0	(4)	0	0	0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	(0)	(0)	0	0	0	0	0	0	0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	(0)	0	0	(0)	0	0	0	0	0
4514400 Total					(0)	(0)	0	(0)	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1)	0	0	0	0	0	(1)	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(821)	0	(821)	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(732)	(16)	(198)	(57)	(103)	(316)	(41)	(1)	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(578)	0	0	0	0	(578)	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	0	0	(11)	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	0	0	0	(14)	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	(18)	0	0	0	(18)	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(521)	(521)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(152)	0	0	0	0	0	(152)	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,518)	0	(2,518)	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(1,888)	0	0	0	0	(1,888)	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(819)	0	0	(819)	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(326)	0	0	0	(326)	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(11)	0	(11)	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(1)	0	0	0	(1)	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(24)	(24)	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(1)	0	0	0	0	(1)	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(110)	0	(110)	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	SG	(601)	(9)	(155)	(48)	(91)	(262)	(35)
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(454)	0	0	0	(454)	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(6)	0	0	(6)	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(5)	0	0	(5)	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	5	5	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	21	0	21	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(13)	0	0	0	(13)	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	3	0	0	3	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	(155)	(2)	(40)	(13)	(24)	(68)	(9)
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	(582)	(9)	(150)	(47)	(88)	(254)	(34)
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(1,337)	(20)	(344)	(108)	(203)	(583)	(77)
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	(1)	0	(1)	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(133)	(3)	(36)	(10)	(19)	(57)	(7)
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	(590)	0	0	0	(590)	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(168)	(3)	(43)	(14)	(25)	(73)	(10)
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(115)	(2)	(31)	(9)	(16)	(50)	(6)
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	(2)	(2)	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	(4)	0	0	0	0	(4)	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	(88)	0	(88)	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	(28)	0	0	0	(28)	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	(21)	0	0	(21)	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	(9)	0	0	(9)	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(2,870)	(62)	(777)	(225)	(404)	(1,237)	(161)
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	(11)	0	0	0	(11)	0	0
4541000 Total					(15,711)	(669)	(5,303)	(1,386)	(1,345)	(6,460)	(539)
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	(4)	(0)	(1)	(0)	(1)	(2)	(0)
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	(4)	0	0	0	(4)	0	0
4542000 Total					(14)	(0)	(3)	(1)	(2)	(8)	(1)
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,346)	(50)	(861)	(269)	(508)	(1,458)	(193)
4543000 Total					(3,346)	(50)	(861)	(269)	(508)	(1,458)	(193)
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(1,089)	(16)	(280)	(88)	(165)	(475)	(63)
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(720)	(11)	(185)	(58)	(109)	(314)	(41)
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(498)	(8)	(128)	(40)	(76)	(217)	(29)
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(1,543)	(23)	(397)	(124)	(234)	(673)	(89)
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(2,856)	(43)	(735)	(230)	(433)	(1,245)	(165)
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(2,231)	(34)	(574)	(180)	(338)	(972)	(129)
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(591)	(9)	(152)	(48)	(90)	(258)	(34)
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	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(75)	(1)	(19)	(6)	(11)	(33)	(4)
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(16,659)	(251)	(4,288)	(1,342)	(2,528)	(7,261)	(960)
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(671)	(10)	(173)	(54)	(102)	(293)	(39)
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(206)	(3)	(53)	(17)	(31)	(90)	(12)
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	1	0	0	0	0	0	0
4561100 Total					(27,140)	(410)	(6,986)	(2,186)	(4,118)	(11,830)	(1,564)



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(1,792)	(27)	(461)	(144)	(272)	(781)	(103)	(3)	0
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4561910 Total					(1,797)	(27)	(463)	(145)	(273)	(783)	(104)	(3)	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(3,538)	(53)	(911)	(285)	(537)	(1,542)	(204)	(6)	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(9,259)	(140)	(2,383)	(746)	(1,405)	(4,036)	(533)	(16)	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(19,951)	(301)	(5,136)	(1,607)	(3,027)	(8,696)	(1,149)	(35)	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	0	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(23,086)	(348)	(5,943)	(1,859)	(3,503)	(10,063)	(1,330)	(40)	0
4561920 Total					(55,834)	(842)	(14,373)	(4,497)	(8,471)	(24,337)	(3,217)	(97)	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(8,299)	(124)	(2,058)	(636)	(1,385)	(3,565)	(516)	(15)	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(26)	(0)	(6)	(2)	(4)	(11)	(2)	(0)	0
4561930 Total					(8,325)	(125)	(2,064)	(638)	(1,390)	(3,576)	(518)	(15)	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	316	5	81	25	48	138	18	1	0
4561990 Total					316	5	81	25	48	138	18	1	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	0
4562100 Total					(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24)	0	0	0	0	(24)	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	(0)	0	0	0	(0)	0	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	2	0	0	0	0	0	2	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	OR	(1)	0	(1)	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(2,277)	(34)	(586)	(183)	(345)	(993)	(131)	(4)	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	UT	(0)	0	0	0	(0)	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WA	(0)	0	0	(0)	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WYP	(0)	0	0	0	(0)	0	0	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	(5,099)	(77)	(1,313)	(411)	(774)	(2,223)	(294)	(9)	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(328)	(5)	(85)	(26)	(50)	(143)	(19)	(1)	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(11,659)	(176)	(3,001)	(939)	(1,769)	(5,082)	(672)	(20)	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(318)	0	0	0	(318)	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(287)	(4)	(74)	(23)	(44)	(125)	(17)	(0)	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(8,515)	(128)	(2,192)	(686)	(1,292)	(3,712)	(491)	(15)	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	(665)	(10)	(171)	(54)	(101)	(290)	(38)	(1)	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(6)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
4562300 Total					(29,193)	(436)	(7,441)	(2,276)	(4,703)	(12,623)	(1,663)	(50)	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(38)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	0
4562310 Total					(38)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	IDU	(0)	0	0	0	0	(0)	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	(8)	0	(8)	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(1,474)	(32)	(399)	(116)	(207)	(635)	(83)	(2)	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	3	0	0	0	3	0	0	0	0
4562400 Total					(1,479)	(32)	(407)	(116)	(204)	(635)	(83)	(2)	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	1,602	0	0	0	0	1,602	0	0	0
4562500 Total					1,602	0	0	0	0	1,602	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	151	2	39	12	23	66	9	0	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	181	3	47	15	27	79	10	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	(4,456)	(67)	(1,147)	(359)	(676)	(1,942)	(257)	(8)	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	11,030	0	0	0	0	0	0	0	11,030
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0



Electric Operations Revenue
 Twelve Months Ending - December 2015
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700 Total					6,901	(62)	(1,063)	(333)	(626)	(1,800)	(238)	(7)	11,030
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(9,086)	0	0	0	0	0	0	0	(9,086)
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	9,086	0	0	0	0	0	0	0	9,086
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues # Amortz	OTHER	(11,212)	0	0	0	0	0	0	0	(11,212)
4562800 Total					(11,212)	0	0	0	0	0	0	0	(11,212)
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OTHER	5,114	0	0	0	0	0	0	0	5,114
4563500 Total					5,114	0	0	0	0	0	0	0	5,114
Grand Total					(4,877,917)	(103,535)	(1,284,881)	(349,633)	(706,421)	(2,132,542)	(288,661)	(5,881)	(6,364)



Operations & Maintenance Expense
 Twelve Months Ending - December 2015
 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	15,054	227	3,875	1,212	2,284	6,562	867	26	0
5000000 Total			15,054	227	3,875	1,212	2,284	6,562	867	26	0
5001000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	463	7	119	37	70	202	27	1	0
5001000 Total			463	7	119	37	70	202	27	1	0
5010000 FUEL CONSUMED	NPCX Net Power Cost Expense	SE	692	10	172	53	116	297	43	1	0
5010000 Total			692	10	172	53	116	297	43	1	0
5011000 FUEL CONSUMED-COAL	NPCX Net Power Cost Expense	SE	795,191	11,921	197,165	60,901	132,744	341,578	49,488	1,394	0
5011000 Total			795,191	11,921	197,165	60,901	132,744	341,578	49,488	1,394	0
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	IDU	(49)	0	0	0	0	0	(49)	0	0
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	WYP	(165)	0	0	0	(165)	0	0	0	0
5011200 Total			(214)	0	0	0	(165)	0	(49)	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	CA	(345)	(345)	0	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	DR	(2,012)	0	(2,012)	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	SE	58,012	870	14,384	4,443	9,684	24,919	3,610	102	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	WA	(1,546)	0	0	(1,546)	0	0	0	0	0
5011500 Total			54,109	525	12,372	2,897	9,684	24,919	3,610	102	0
5012000 FUEL HAND-COAL	STEX Steam O&M Expense	SE	9,853	148	2,443	755	1,645	4,232	613	17	0
5012000 Total			9,853	148	2,443	755	1,645	4,232	613	17	0
5013000 START UP FUEL - GAS	NPCX Net Power Cost Expense	SE	425	6	105	33	71	182	26	1	0
5013000 Total			425	6	105	33	71	182	26	1	0
5013500 FUEL CONSUMED-GAS	NPCX Net Power Cost Expense	SE	6,513	98	1,615	499	1,087	2,798	405	11	0
5013500 Total			6,513	98	1,615	499	1,087	2,798	405	11	0
5014000 FUEL CONSUMED-DIESEL	NPCX Net Power Cost Expense	SE	13	0	3	1	2	6	1	0	0
5014000 Total			13	0	3	1	2	6	1	0	0
5014500 START UP FUEL-DIESEL	NPCX Net Power Cost Expense	SE	5,065	76	1,256	388	846	2,176	315	9	0
5014500 Total			5,065	76	1,256	388	846	2,176	315	9	0
5015000 FUEL CONS-RES DISP	NPCX Net Power Cost Expense	SE	125	2	31	10	21	54	8	0	0
5015000 Total			125	2	31	10	21	54	8	0	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	60,395	911	15,547	4,864	9,164	26,325	3,480	105	0
5020000 Total			60,395	911	15,547	4,864	9,164	26,325	3,480	105	0
5022000 STM EXP - FLYASH	STEX Steam O&M Expense	SG	1,925	29	496	155	292	839	111	3	0
5022000 Total			1,925	29	496	155	292	839	111	3	0
5023000 STM EXP BOTTOM ASH	STEX Steam O&M Expense	SG	5	0	1	0	1	2	0	0	0
5023000 Total			5	0	1	0	1	2	0	0	0
5024000 STM EXP SCRUBBER	STEX Steam O&M Expense	SG	2,306	35	594	186	350	1,005	133	4	0
5024000 Total			2,306	35	594	186	350	1,005	133	4	0
5029000 STM EXP - OTHER	STEX Steam O&M Expense	SG	15,146	229	3,899	1,220	2,298	6,602	873	26	0
5029000 Total			15,146	229	3,899	1,220	2,298	6,602	873	26	0
5030000 STEAM FRM OTH SRCS	NPCX Net Power Cost Expense	SE	3,981	60	987	305	665	1,710	248	7	0
5030000 Total			3,981	60	987	305	665	1,710	248	7	0
5050000 ELECTRIC EXPENSES	STEX Steam O&M Expense	SG	2,351	35	605	189	357	1,025	135	4	0
5050000 Total			2,351	35	605	189	357	1,025	135	4	0
5051000 ELEC EXP GENERAL	STEX Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
5051000 Total			1	0	0	0	0	0	0	0	0
5060000 MISC STEAM PWR EXP	STEX Steam O&M Expense	SG	13,739	207	3,537	1,107	2,085	5,989	792	24	0
5060000 Total			13,739	207	3,537	1,107	2,085	5,989	792	24	0
5061000 MISC STM EXP - CON	STEX Steam O&M Expense	SG	901	14	232	73	137	393	52	2	0
5061000 Total			901	14	232	73	137	393	52	2	0
5061100 MISC STM EXP PLCLU	STEX Steam O&M Expense	SG	1,138	17	293	92	173	496	66	2	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2015
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061100 Total			1,138	17	293	92	173	496	66	2	0
5061200 MISC STM EXP UNMTG	STEX Steam O&M Expense	SG	4	0	1	0	1	2	0	0	0
5061200 Total			4	0	1	0	1	2	0	0	0
5061300 MISC STM EXP COMPT	STEX Steam O&M Expense	SG	425	6	110	34	65	185	25	1	0
5061300 Total			425	6	110	34	65	185	25	1	0
5061400 MISC STM EXP OFFIC	STEX Steam O&M Expense	SG	2,558	39	659	206	388	1,115	147	4	0
5061400 Total			2,558	39	659	206	388	1,115	147	4	0
5061500 MISC STM EXP COMM	STEX Steam O&M Expense	SG	135	2	35	11	20	59	8	0	0
5061500 Total			135	2	35	11	20	59	8	0	0
5061600 MISC STM EXP FIRE	STEX Steam O&M Expense	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
5061600 Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
5062000 MISC STM - ENVRMNT	STEX Steam O&M Expense	SG	1,374	21	354	111	209	599	79	2	0
5062000 Total			1,374	21	354	111	209	599	79	2	0
5063000 MISC STEAM JVA CR	STEX Steam O&M Expense	SG	(40,580)	(612)	(10,446)	(3,268)	(6,157)	(17,688)	(2,338)	(70)	0
5063000 Total			(40,580)	(612)	(10,446)	(3,268)	(6,157)	(17,688)	(2,338)	(70)	0
5064000 MISC STM EXP RCRT	STEX Steam O&M Expense	SG	34	1	9	3	5	15	2	0	0
5064000 Total			34	1	9	3	5	15	2	0	0
5065000 MISC STM EXP - SEC	STEX Steam O&M Expense	SG	645	10	166	52	98	281	37	1	0
5065000 Total			645	10	166	52	98	281	37	1	0
5066000 MISC STM EXP -SFTY	STEX Steam O&M Expense	SG	1,440	22	371	116	218	627	83	2	0
5066000 Total			1,440	22	371	116	218	627	83	2	0
5067000 MISC STM EXP TRNNG	STEX Steam O&M Expense	SG	3,996	60	1,029	322	606	1,742	230	7	0
5067000 Total			3,996	60	1,029	322	606	1,742	230	7	0
5069000 MISC STM EXP WTSPLY	STEX Steam O&M Expense	SG	182	3	47	15	28	79	10	0	0
5069000 Total			182	3	47	15	28	79	10	0	0
5069900 MISC STM EXP MISC	STEX Steam O&M Expense	SG	2,960	45	762	238	449	1,290	171	5	0
5069900 Total			2,960	45	762	238	449	1,290	171	5	0
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	SG	395	6	102	32	60	172	23	1	0
5070000 Total			395	6	102	32	60	172	23	1	0
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	SG	4,340	65	1,117	350	659	1,892	250	8	0
5100000 Total			4,340	65	1,117	350	659	1,892	250	8	0
5101000 MNTNCE SUPVSN &ENG	STEX Steam O&M Expense	SG	4,175	63	1,075	336	633	1,820	241	7	0
5101000 Total			4,175	63	1,075	336	633	1,820	241	7	0
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	4,048	61	1,042	326	614	1,764	233	7	0
5110000 Total			4,048	61	1,042	326	614	1,764	233	7	0
5111000 MNT OF STRUCTURES	STEX Steam O&M Expense	SG	8,908	134	2,293	717	1,352	3,883	513	15	0
5111000 Total			8,908	134	2,293	717	1,352	3,883	513	15	0
5111100 MNT STRCT PMP PLNT	STEX Steam O&M Expense	SG	1,730	26	445	139	262	754	100	3	0
5111100 Total			1,730	26	445	139	262	754	100	3	0
5111200 MNT STRCT WASTE WT	STEX Steam O&M Expense	SG	1,521	23	391	122	231	663	88	3	0
5111200 Total			1,521	23	391	122	231	663	88	3	0
5112000 STRUCTURAL SYSTEMS	STEX Steam O&M Expense	SG	10,175	154	2,619	819	1,544	4,435	586	18	0
5112000 Total			10,175	154	2,619	819	1,544	4,435	586	18	0
5114000 MNT OF STRCT CATH	STEX Steam O&M Expense	SG	22	0	6	2	3	10	1	0	0
5114000 Total			22	0	6	2	3	10	1	0	0
5116000 MNT STRCT DAM RIVR	STEX Steam O&M Expense	SG	68	1	17	5	10	30	4	0	0
5116000 Total			68	1	17	5	10	30	4	0	0
5117000 MNT STRCT FIRE PRT	STEX Steam O&M Expense	SG	955	14	246	77	145	416	55	2	0
5117000 Total			955	14	246	77	145	416	55	2	0
5118000 MNT STRCT-GROUNDS	STEX Steam O&M Expense	SG	977	15	251	79	148	426	56	2	0
5118000 Total			977	15	251	79	148	426	56	2	0



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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	2,041	31	525	164	310	890	118	4	0
5119000 Total					2,041	31	525	164	310	890	118	4	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	222	3	57	18	34	97	13	0	0
5119900 Total					222	3	57	18	34	97	13	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	11,375	172	2,928	916	1,726	4,958	655	20	0
5120000 Total					11,375	172	2,928	916	1,726	4,958	655	20	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	13,387	202	3,446	1,078	2,031	5,835	771	23	0
5121000 Total					13,387	202	3,446	1,078	2,031	5,835	771	23	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	228	3	59	18	35	100	13	0	0
5121100 Total					228	3	59	18	35	100	13	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	5,744	87	1,479	463	872	2,504	331	10	0
5121200 Total					5,744	87	1,479	463	872	2,504	331	10	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	498	8	128	40	76	217	29	1	0
5121400 Total					498	8	128	40	76	217	29	1	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	490	7	126	39	74	213	28	1	0
5121500 Total					490	7	126	39	74	213	28	1	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	4,135	62	1,064	333	627	1,802	238	7	0
5121600 Total					4,135	62	1,064	333	627	1,802	238	7	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	452	7	116	36	69	197	26	1	0
5121700 Total					452	7	116	36	69	197	26	1	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	5,342	81	1,375	430	811	2,329	308	9	0
5121800 Total					5,342	81	1,375	430	811	2,329	308	9	0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	55	1	14	4	8	24	3	0	0
5121900 Total					55	1	14	4	8	24	3	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	3,134	47	807	252	476	1,366	181	5	0
5122000 Total					3,134	47	807	252	476	1,366	181	5	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,793	27	461	144	272	781	103	3	0
5122100 Total					1,793	27	461	144	272	781	103	3	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,863	134	2,281	714	1,345	3,863	511	15	0
5122200 Total					8,863	134	2,281	714	1,345	3,863	511	15	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	4,034	61	1,038	325	612	1,758	232	7	0
5122300 Total					4,034	61	1,038	325	612	1,758	232	7	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	708	11	182	57	107	309	41	1	0
5122400 Total					708	11	182	57	107	309	41	1	0
5122500	MNT BOIL-RV OSMIS	STEX	Steam O&M Expense	SG	231	3	60	19	35	101	13	0	0
5122500 Total					231	3	60	19	35	101	13	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	589	9	152	47	89	257	34	1	0
5122600 Total					589	9	152	47	89	257	34	1	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	2,339	35	602	188	355	1,019	135	4	0
5122800 Total					2,339	35	602	188	355	1,019	135	4	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	10,456	158	2,691	842	1,586	4,557	602	18	0
5122900 Total					10,456	158	2,691	842	1,586	4,557	602	18	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	3,972	60	1,022	320	603	1,731	229	7	0
5123000 Total					3,972	60	1,022	320	603	1,731	229	7	0
5123100	MNT BOILR-WTR TRTMT	STEX	Steam O&M Expense	SG	317	5	82	26	48	138	18	1	0
5123100 Total					317	5	82	26	48	138	18	1	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	879	13	226	71	133	383	51	2	0
5123200 Total					879	13	226	71	133	383	51	2	0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	126	2	32	10	19	55	7	0	0
5123300 Total					126	2	32	10	19	55	7	0	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	2,380	36	613	192	361	1,037	137	4	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5123400 Total			2,380	36	613	192	361	1,037	137	4	0
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	SG	1,233	19	317	99	187	537	71	2	0
5124000 Total			1,233	19	317	99	187	537	71	2	0
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	SG	3,386	51	872	273	514	1,476	195	6	0
5125000 Total			3,386	51	872	273	514	1,476	195	6	0
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	SG	2,031	31	523	164	308	885	117	4	0
5126000 Total			2,031	31	523	164	308	885	117	4	0
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	SG	256	4	66	21	39	112	15	0	0
5127000 Total			256	4	66	21	39	112	15	0	0
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	SG	5,873	89	1,512	473	891	2,560	338	10	0
5128000 Total			5,873	89	1,512	473	891	2,560	338	10	0
5129000 MNT BOIL-COMP AIR	STEX Steam O&M Expense	SG	652	10	168	53	99	284	38	1	0
5129000 Total			652	10	168	53	99	284	38	1	0
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	SG	2,250	34	579	181	341	981	130	4	0
5129900 Total			2,250	34	579	181	341	981	130	4	0
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	SG	3,616	55	931	291	549	1,576	208	6	0
5130000 Total			3,616	55	931	291	549	1,576	208	6	0
5131000 MAINT ELEC AC	STEX Steam O&M Expense	SG	17,112	258	4,405	1,378	2,596	7,459	986	30	0
5131000 Total			17,112	258	4,405	1,378	2,596	7,459	986	30	0
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	SG	643	10	166	52	98	280	37	1	0
5131100 Total			643	10	166	52	98	280	37	1	0
5131300 MAINT/PREVENT ROUT	STEX Steam O&M Expense	SG	11	0	3	1	2	5	1	0	0
5131300 Total			11	0	3	1	2	5	1	0	0
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	SG	6,671	101	1,717	537	1,012	2,908	384	12	0
5131400 Total			6,671	101	1,717	537	1,012	2,908	384	12	0
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	SG	1,109	17	286	89	168	484	64	2	0
5132000 Total			1,109	17	286	89	168	484	64	2	0
5133000 MAINT/AIR-COOL-CON	STEX Steam O&M Expense	SG	142	2	36	11	21	62	8	0	0
5133000 Total			142	2	36	11	21	62	8	0	0
5134000 MAINT/COMPNT COOL	STEX Steam O&M Expense	SG	277	4	71	22	42	121	16	0	0
5134000 Total			277	4	71	22	42	121	16	0	0
5135000 MAINT/COMPNT AUXIL	STEX Steam O&M Expense	SG	820	12	211	66	124	357	47	1	0
5135000 Total			820	12	211	66	124	357	47	1	0
5137000 MAINT-COOLING TOWR	STEX Steam O&M Expense	SG	2,025	31	521	163	307	883	117	4	0
5137000 Total			2,025	31	521	163	307	883	117	4	0
5138000 MAINT-CIRCUL WATER	STEX Steam O&M Expense	SG	1,959	30	504	158	297	854	113	3	0
5138000 Total			1,959	30	504	158	297	854	113	3	0
5139000 MAINT-ELECT - DC	STEX Steam O&M Expense	SG	397	6	102	32	60	173	23	1	0
5139000 Total			397	6	102	32	60	173	23	1	0
5139900 MNT ELEC PLT-MISC	STEX Steam O&M Expense	SG	218	3	56	18	33	95	13	0	0
5139900 Total			218	3	56	18	33	95	13	0	0
5140000 MAINT MISC STM PLN	STEX Steam O&M Expense	SG	5,774	87	1,486	465	876	2,517	333	10	0
5140000 Total			5,774	87	1,486	465	876	2,517	333	10	0
5141000 MISC STM-COMP AIR	STEX Steam O&M Expense	SG	1,747	26	450	141	265	761	101	3	0
5141000 Total			1,747	26	450	141	265	761	101	3	0
5142000 MISC STM PLT-CONSU	STEX Steam O&M Expense	SG	13	0	3	1	2	6	1	0	0
5142000 Total			13	0	3	1	2	6	1	0	0
5144000 MISC STM PLNT-LAB	STEX Steam O&M Expense	SG	293	4	75	24	44	128	17	1	0
5144000 Total			293	4	75	24	44	128	17	1	0
5145000 MAINT MISC-SM TOOL	STEX Steam O&M Expense	SG	205	3	53	17	31	89	12	0	0
5145000 Total			205	3	53	17	31	89	12	0	0



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5146000 MAINT/PAGING SYS	STEX Steam O&M Expense	SG	136	2	35	11	21	59	8	0	0
5146000 Total			136	2	35	11	21	59	8	0	0
5147000 MAINT/PLANT EQUIP	STEX Steam O&M Expense	SG	1,812	27	466	146	275	790	104	3	0
5147000 Total			1,812	27	466	146	275	790	104	3	0
5148000 MAINT/PLT-VEHICLES	STEX Steam O&M Expense	SG	1,797	27	462	145	273	783	104	3	0
5148000 Total			1,797	27	462	145	273	783	104	3	0
5149000 MAINT MISC-OTHER	STEX Steam O&M Expense	SG	118	2	30	10	18	51	7	0	0
5149000 Total			118	2	30	10	18	51	7	0	0
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-P	7,441	112	1,915	599	1,129	3,243	429	13	0
5350000 OPER SUPERV & ENG	HYEX Hydro O&M Expense	SG-U	1,395	21	359	112	212	608	80	2	0
5350000 Total			8,836	133	2,275	712	1,341	3,852	509	15	0
5360000 WATER FOR POWER	HYEX Hydro O&M Expense	SG-P	122	2	31	10	19	53	7	0	0
5360000 Total			122	2	31	10	19	53	7	0	0
5370000 HYDRAULIC EXPENSES	HYEX Hydro O&M Expense	SG-P	2,259	34	581	162	343	985	130	4	0
5370000 Total			2,259	34	581	162	343	985	130	4	0
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-P	600	9	154	48	91	261	35	1	0
5371000 HYDRO/FISH & WILD	HYEX Hydro O&M Expense	SG-U	110	2	28	9	17	48	6	0	0
5371000 Total			710	11	183	57	108	310	41	1	0
5372000 HYDRO/HATCHERY EXP	HYEX Hydro O&M Expense	SG-P	329	5	85	26	50	143	19	1	0
5372000 Total			329	5	85	26	50	143	19	1	0
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-P	263	4	68	21	40	115	15	0	0
5374000 HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	SG-U	27	0	7	2	4	12	2	0	0
5374000 Total			290	4	75	23	44	127	17	0	0
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-P	564	9	145	45	86	246	33	1	0
5379000 HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	SG-U	175	3	45	14	27	76	10	0	0
5379000 Total			739	11	190	60	112	322	43	1	0
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-P	11,173	169	2,876	900	1,695	4,870	644	19	0
5390000 MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	SG-U	9,207	139	2,370	741	1,397	4,013	530	16	0
5390000 Total			20,380	308	5,246	1,641	3,092	8,883	1,174	35	0
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-P	1,519	23	391	122	230	662	88	3	0
5400000 RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	SG-U	54	1	14	4	8	24	3	0	0
5400000 Total			1,573	24	405	127	239	686	91	3	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	765	12	197	62	116	334	44	1	0
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-U	142	2	37	11	22	62	8	0	0
5420000 Total			907	14	234	73	138	395	52	2	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-P	1,042	16	268	84	158	454	60	2	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-U	372	6	96	30	56	162	21	1	0
5430000 Total			1,413	21	364	114	214	616	81	2	0
5440000 MAINT OF ELEC PLNT	HYEX Hydro O&M Expense	SG-U	139	2	36	11	21	61	8	0	0
5440000 Total			139	2	36	11	21	61	8	0	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-P	714	11	184	58	108	311	41	1	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-U	110	2	28	9	17	48	6	0	0
5441000 Total			825	12	212	66	125	359	48	1	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-P	576	9	148	46	87	251	33	1	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-U	210	3	54	17	32	92	12	0	0
5442000 Total			786	12	202	63	119	343	45	1	0
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	SG-P	11	0	3	1	2	5	1	0	0
5450000 Total			11	0	3	1	2	5	1	0	0
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	SG-P	460	7	118	37	70	200	26	1	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5451000 Total			460	7	118	37	70	200	26	1	0
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	SG-P	12	0	3	1	2	5	1	0	0
5454000 Total			12	0	3	1	2	5	1	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-P	699	11	180	56	106	305	40	1	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-U	377	6	97	30	57	164	22	1	0
5455000 Total			1,076	16	277	87	163	469	62	2	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-P	1,205	18	310	97	183	525	69	2	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-U	252	4	65	20	38	110	15	0	0
5459000 Total			1,457	22	375	117	221	635	84	3	0
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	SG	418	6	108	34	63	182	24	1	0
5460000 Total			418	6	108	34	63	182	24	1	0
5471000 NATURAL GAS	NPCX Net Power Cost Expense	SE	272,426	4,084	67,547	20,864	45,477	117,022	16,954	478	0
5471000 Total			272,426	4,084	67,547	20,864	45,477	117,022	16,954	478	0
5480000 GENERATION EXP	OPEX Other Production O&M Expense	SG	18,238	275	4,695	1,469	2,767	7,950	1,051	32	0
5480000 Total			18,238	275	4,695	1,469	2,767	7,950	1,051	32	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	37	0	37	0	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	7,708	116	1,984	621	1,170	3,360	444	13	0
5490000 Total			7,745	116	2,021	621	1,170	3,360	444	13	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	3,022	46	778	243	459	1,317	174	5	0
5500000 Total			3,491	46	1,247	243	459	1,317	174	5	0
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	SG	4,228	64	1,088	341	641	1,843	244	7	0
5520000 Total			4,228	64	1,088	341	641	1,843	244	7	0
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	SG	26,814	405	6,902	2,159	4,068	11,688	1,545	46	0
5530000 Total			26,814	405	6,902	2,159	4,068	11,688	1,545	46	0
5540000 MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	SG	1,463	22	377	118	222	638	84	3	0
5540000 Total			1,463	22	377	118	222	638	84	3	0
5546000 MISC PLANT EQUIP	OPEX Other Production O&M Expense	SG	18	0	5	1	3	8	1	0	0
5546000 Total			18	0	5	1	3	8	1	0	0
5552200 OR REC Compliance	NPCX Net Power Cost Expense	OTHER	139	0	0	0	0	0	0	0	139
5552200 Total			139	0	0	0	0	0	0	0	139
5552300 WA REC COMPLIANCE	NPCX Net Power Cost Expense	OTHER	40	0	0	0	0	0	0	0	40
5552300 Total			40	0	0	0	0	0	0	0	40
5552400 RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	OTHER	(49)	0	0	0	0	0	0	0	(49)
5552400 Total			(49)	0	0	0	0	0	0	0	(49)
5552500 OTH/INT/REC/DEL	NPCX Net Power Cost Expense	SE	11,313	170	2,805	866	1,888	4,859	704	20	0
5552500 Total			11,313	170	2,805	866	1,888	4,859	704	20	0
5552600 ELECTRICITY SWAPS	NPCX Net Power Cost Expense	SG	0	0	0	0	0	0	0	0	0
5552600 Total			0	0	0	0	0	0	0	0	0
5555500 IPP ENERGY PURCH	NPCX Net Power Cost Expense	SG	26,762	404	6,889	2,155	4,061	11,665	1,542	46	0
5555500 Total			26,762	404	6,889	2,155	4,061	11,665	1,542	46	0
5555900 Short-Term Firm Whis	NPCX Net Power Cost Expense	SG	322,309	4,863	82,968	25,958	48,903	140,489	18,570	558	0
5555900 Total			322,309	4,863	82,968	25,958	48,903	140,489	18,570	558	0
5556100 BOOKOUTS NETTED-LOSS	NPCX Net Power Cost Expense	SG	3,906	59	1,006	315	593	1,703	225	7	0
5556100 Total			3,906	59	1,006	315	593	1,703	225	7	0
5556200 TRADING NETTED-LOSS	NPCX Net Power Cost Expense	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
5556200 Total			(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
5556300 FIRM ENERGY PURCH	NPCX Net Power Cost Expense	SG	277,940	4,194	71,547	22,384	42,171	121,149	16,013	481	0
5556300 Total			277,940	4,194	71,547	22,384	42,171	121,149	16,013	481	0
5556400 FIRM DEMAND PURCH	NPCX Net Power Cost Expense	SG	72,859	1,099	18,755	5,868	11,055	31,758	4,198	126	0
5556400 Total			72,859	1,099	18,755	5,868	11,055	31,758	4,198	126	0



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5556700 POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(79,221)	(1,195)	(20,393)	(6,380)	(12,020)	(34,531)	(4,564)	(137)	0
5556700 Total				(79,221)	(1,195)	(20,393)	(6,380)	(12,020)	(34,531)	(4,564)	(137)	0
5556710 EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(12,885)	(194)	(3,317)	(1,038)	(1,955)	(5,616)	(742)	(22)	0
5556710 Total				(12,885)	(194)	(3,317)	(1,038)	(1,955)	(5,616)	(742)	(22)	0
5560000 SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,427	22	367	115	216	622	82	2	0
5560000 Total				1,427	22	367	115	216	622	82	2	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	45,159	681	11,625	3,637	6,852	19,684	2,602	78	0
5570000 Total				45,169	682	11,627	3,638	6,853	19,688	2,602	78	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	(54)	0	(54)	0	0	0	0	0	0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	1,122	17	289	91	171	490	65	0	0
5578000 OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	(97)	0	0	(97)	0	0	0	0	0
5578000 Total				939	17	236	(6)	171	490	32	0	0
5579000 OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	1,868	0	1,868	0	0	0	0	0	0
5579000 Total				1,868	0	1,868	0	0	0	0	0	0
5600000 OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	9,281	140	2,389	747	1,408	4,045	535	16	0
5600000 Total				9,281	140	2,389	747	1,408	4,045	535	16	0
5612000 LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,819	103	1,755	549	1,035	2,972	393	12	0
5612000 Total				6,819	103	1,755	549	1,035	2,972	393	12	0
5614000 SCHED. SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	261	4	67	21	40	114	15	0	0
5614000 Total				261	4	67	21	40	114	15	0	0
5614010 EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	1,846	28	475	149	280	804	106	3	0
5614010 Total				1,846	28	475	149	280	804	106	3	0
5615000 REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,327	20	341	107	201	578	76	2	0
5615000 Total				1,327	20	341	107	201	578	76	2	0
5616000 TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	106	2	27	9	16	46	6	0	0
5616000 Total				106	2	27	9	16	46	6	0	0
5617000 GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	998	15	257	80	151	435	58	2	0
5617000 Total				998	15	257	80	151	435	58	2	0
5618000 REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,402	112	1,906	596	1,123	3,227	426	13	0
5618000 Total				7,402	112	1,906	596	1,123	3,227	426	13	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,073	46	791	247	466	1,339	177	5	0
5620000 Total				3,073	46	791	247	466	1,339	177	5	0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	410	6	105	33	62	178	24	1	0
5630000 Total				410	6	105	33	62	178	24	1	0
5650000 TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	292	4	75	24	44	127	17	1	0
5650000 Total				292	4	75	24	44	127	17	1	0
5650010 EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	359	5	92	29	54	156	21	1	0
5650010 Total				359	5	92	29	54	156	21	1	0
5651000 S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	12,133	183	3,123	977	1,841	5,289	699	21	0
5651000 Total				12,133	183	3,123	977	1,841	5,289	699	21	0
5652500 NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	4,519	68	1,120	346	754	1,941	281	8	0
5652500 Total				4,519	68	1,120	346	754	1,941	281	8	0
5654600 POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	131,123	1,979	33,753	10,560	19,895	57,154	7,555	227	0
5654600 Total				131,123	1,979	33,753	10,560	19,895	57,154	7,555	227	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,367	36	609	191	359	1,032	136	4	0
5660000 Total				2,367	36	609	191	359	1,032	136	4	0
5660010 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	34	1	9	3	5	15	2	0	0
5660010 Total				34	1	9	3	5	15	2	0	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,249	34	579	181	341	980	130	4	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5670000 Total			2,249	34	579	181	341	980	130	4	0
5680000 MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	1,187	18	305	96	180	517	68	2	0
5680000 Total			1,187	18	305	96	180	517	68	2	0
5690000 MAINT OF STRUCTURE	TNEX Transmission O&M Expense	SG	20	0	5	2	3	9	1	0	0
5690000 Total			20	0	5	2	3	9	1	0	0
5691000 MAINT-COMP HW TRANS	TNEX Transmission O&M Expense	SG	106	2	27	9	16	46	6	0	0
5691000 Total			106	2	27	9	16	46	6	0	0
5692000 MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	407	6	105	33	62	177	23	1	0
5692000 Total			407	6	105	33	62	177	23	1	0
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	3,625	55	933	292	550	1,580	209	6	0
5693000 Total			3,625	55	933	292	550	1,580	209	6	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	8,037	121	2,069	647	1,219	3,503	463	14	0
5700000 Total			8,037	121	2,069	647	1,219	3,503	463	14	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	SG	17,091	258	4,400	1,376	2,593	7,450	985	30	0
5710000 Total			17,091	258	4,400	1,376	2,593	7,450	985	30	0
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	SG	52	1	13	4	8	23	3	0	0
5720000 Total			52	1	13	4	8	23	3	0	0
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	SG	544	8	140	44	82	237	31	1	0
5730000 Total			544	8	140	44	82	237	31	1	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	CA	33	33	0	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	IDU	(22)	0	0	0	0	0	(22)	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	OR	273	0	273	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	9,923	350	2,613	635	1,091	4,754	480	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	UT	802	0	0	0	0	802	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WA	155	0	0	155	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYP	123	0	0	0	123	0	0	0	0
5800000 Total			11,288	383	2,887	790	1,214	5,555	459	0	0
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	SNPD	11,746	414	3,093	752	1,292	5,627	569	0	0
5810000 Total			11,746	414	3,093	752	1,292	5,627	569	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	CA	59	59	0	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	IDU	324	0	0	0	0	0	324	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	OR	1,030	0	1,030	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	SNPD	15	1	4	1	2	7	1	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	UT	1,752	0	0	0	0	1,752	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WA	204	0	0	204	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYP	852	0	0	0	852	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYU	(0)	0	0	0	(0)	0	0	0	0
5820000 Total			4,236	60	1,034	205	853	1,759	325	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	180	180	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	334	0	0	0	0	0	334	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	OR	1,291	0	1,291	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	SNPD	5	0	1	0	1	3	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	UT	4,149	0	0	0	0	4,149	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WA	286	0	0	286	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYP	439	0	0	0	439	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYU	125	0	0	0	125	0	0	0	0
5830000 Total			6,809	180	1,292	286	565	4,152	334	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	SNPD	6	0	2	0	1	3	0	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	UT	0	0	0	0	0	0	0	0	0
5840000 Total			7	0	2	0	1	3	0	0	0



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5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	224	8	59	14	25	197	11	0	0
5850000 Total					224	8	59	14	25	197	11	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	169	169	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	443	0	0	0	0	0	443	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	2,534	0	2,534	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	314	11	83	20	35	150	15	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	2,058	0	0	0	0	2,058	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	509	0	0	509	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	450	0	0	0	450	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	106	0	0	0	106	0	0	0	0
5860000 Total					6,584	180	2,616	529	591	2,209	459	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	485	485	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	536	0	0	0	0	0	536	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	4,158	0	4,158	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	3,747	0	0	0	0	3,747	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	917	0	0	917	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	647	0	0	0	647	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	63	0	0	0	63	0	0	0	0
5870000 Total					10,552	485	4,158	917	710	3,747	536	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	43	43	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	20	0	0	0	0	0	20	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	114	0	114	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	3,646	128	960	233	401	1,747	177	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	929	0	0	0	0	929	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	2	0	0	2	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(52)	0	0	0	(52)	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(32)	0	0	0	(32)	0	0	0	0
5880000 Total					4,670	172	1,074	236	316	2,676	196	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	63	63	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	36	0	0	0	0	0	36	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,865	0	1,865	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	24	1	6	2	3	11	1	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	630	0	0	0	0	630	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	125	0	0	125	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	482	0	0	0	482	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	91	0	0	0	91	0	0	0	0
5890000 Total					3,316	63	1,871	126	576	642	37	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	81	81	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	190	0	0	0	0	0	190	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,048	0	1,048	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,187	77	576	140	241	1,048	106	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,455	0	0	0	0	1,455	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	179	0	0	179	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	570	0	0	0	570	0	0	0	0
5900000 Total					5,711	158	1,624	319	811	2,502	296	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	28	28	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	73	0	0	0	0	0	73	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	821	0	821	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	96	3	25	6	11	46	5	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	696	0	0	0	0	696	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	159	0	0	159	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	325	0	0	0	325	0	0	0	0



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5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	34	0	0	0	34	0	0	0	0
5910000 Total			2,230	31	846	165	369	742	78	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	534	534	0	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	535	0	0	0	0	0	535	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	3,862	0	3,862	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,503	53	396	96	165	720	73	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	3,414	0	0	0	0	3,414	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	462	0	0	462	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	1,105	0	0	0	1,105	0	0	0	0
5920000 Total			11,414	587	4,257	558	1,270	4,134	608	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	6,649	6,649	0	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,962	0	0	0	0	0	4,962	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	33,511	0	33,511	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,777	63	468	114	195	851	86	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	32,676	0	0	0	0	32,676	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	4,059	0	0	4,059	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,576	0	0	0	6,576	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	1,093	0	0	0	1,093	0	0	0	0
5930000 Total			91,302	6,711	33,979	4,173	7,864	33,527	5,048	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	(49)	(49)	0	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	288	0	0	0	0	0	288	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	121	0	121	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	(271)	0	0	0	0	(271)	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	(43)	0	0	(43)	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	281	0	0	0	281	0	0	0	0
5931000 Total			326	(49)	121	(43)	281	(271)	288	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	681	681	0	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	718	0	0	0	0	0	718	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	5,898	0	5,898	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	12,480	0	0	0	0	12,480	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,249	0	0	1,249	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,642	0	0	0	1,642	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			22,911	681	5,900	1,250	1,877	12,484	719	0	0
5950000 MAINT LINE TRNSFRM	DNEX Distribution O&M Expense	SNPD	922	32	243	59	101	442	45	0	0
5950000 Total			922	32	243	59	101	442	45	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	64	64	0	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	150	0	0	0	0	0	150	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	896	0	896	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,597	0	0	0	0	1,597	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	178	0	0	178	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	285	0	0	0	285	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYU	82	0	0	0	82	0	0	0	0
5960000 Total			3,253	64	896	178	367	1,597	150	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	CA	33	33	0	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	IDU	280	0	0	0	0	0	280	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	OR	1,124	0	1,124	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	SNPD	286	10	75	18	31	137	14	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	UT	1,701	0	0	0	0	1,701	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WA	390	0	0	390	0	0	0	0	0



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5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYP	373	0	0	0	373	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYU	109	0	0	0	109	0	0	0
5970000 Total				4,294	43	1,199	408	513	1,837	294	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	CA	106	106	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	IDU	42	0	0	0	0	0	42	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	OR	357	0	357	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	SNPD	3,363	118	886	215	370	1,611	163	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	UT	821	0	0	0	0	821	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WA	161	0	0	161	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WYP	392	0	0	0	392	0	0	0
5980000 Total				5,241	224	1,242	376	762	2,432	204	0
9010000	SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	CN	1,738	42	524	119	129	857	68	0
9010000	SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	IDU	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
9010000 Total				1,740	42	524	119	131	857	68	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	CA	861	861	0	0	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	CN	1,508	36	455	103	112	743	59	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	IDU	1,534	0	0	0	0	0	1,534	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	OR	8,457	0	8,457	0	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	UT	3,562	0	0	0	0	3,562	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WA	560	0	0	560	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYP	714	0	0	0	714	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYU	144	0	0	0	144	0	0	0
9020000 Total				17,341	897	8,912	663	970	4,305	1,593	0
9030000	CUST RCRD/COLL EXP	CAEX Customer Accounting Expense	CN	1,263	30	381	86	94	623	49	0
9030000 Total				1,263	30	381	86	94	623	49	0
9031000	CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	CN	4,199	100	1,267	287	311	2,069	164	0
9031000 Total				4,199	100	1,267	287	311	2,069	164	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	CN	10,089	241	3,043	690	748	4,972	395	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	(3)	0	0	0	0	(3)	0	0
9032000 Total				10,086	241	3,043	690	748	4,969	395	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	CA	246	246	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	CN	10,764	258	3,246	736	798	5,304	421	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	IDU	358	0	0	0	0	0	358	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	OR	2,251	0	2,251	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	UT	3,046	0	0	0	0	3,046	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WA	649	0	0	649	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYP	739	0	0	0	739	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYU	137	0	0	0	137	0	0	0
9033000 Total				18,189	503	5,498	1,385	1,674	8,350	780	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	CA	7	7	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	IDU	2	0	0	0	0	0	2	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	OR	42	0	42	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	UT	24	0	0	0	0	24	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYP	24	0	0	0	24	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0
9035000 Total				102	7	42	0	28	24	2	0
9036000	CUST ACCTG/COMMON	CAEX Customer Accounting Expense	CN	18,131	434	5,468	1,240	1,345	8,935	709	0
9036000	CUST ACCTG/COMMON	CAEX Customer Accounting Expense	OR	52	0	52	0	0	0	0	0
9036000 Total				18,183	434	5,521	1,240	1,345	8,935	709	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CA	396	396	0	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CN	3	0	1	0	0	2	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	IDU	(64)	0	0	0	0	0	(64)	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	OR	3,688	0	3,688	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	UT	3,755	0	0	0	0	3,755	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WA	1,301	0	0	1,301	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WYP	1,050	0	0	0	1,050	0	0	0	0
9040000 Total			10,129	396	3,689	1,301	1,050	3,757	(63)	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	CA	25	25	0	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	OR	112	0	112	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	UT	(51)	0	0	0	0	(51)	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WA	13	0	0	13	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WYP	(1)	0	0	0	(1)	0	0	0	0
9042000 Total			98	25	112	13	(1)	(51)	0	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	18	0	5	1	1	9	1	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	OR	1	0	1	0	0	0	0	0	0
9050000 Total			19	0	6	1	1	9	1	0	0
9051000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	15	0	4	1	1	7	1	0	0
9051000 Total			15	0	4	1	1	7	1	0	0
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	272	7	82	19	20	134	11	0	0
9070000 Total			272	7	82	19	20	134	11	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CA	46	46	0	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CN	298	7	90	20	22	147	12	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	OR	862	0	862	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	UT	18	0	0	0	0	18	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WA	153	0	0	153	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WYP	406	0	0	0	406	0	0	0	0
9080000 Total			1,783	53	952	173	428	165	12	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CN	47	1	14	3	3	23	2	0	0
9081000 Total			47	1	14	3	3	23	2	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CA	15	15	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CN	349	8	105	24	26	172	14	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	IDU	4	0	0	0	0	0	4	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	OTHER	65	0	0	0	0	0	0	0	65
9084000 DSM DIRECT	CSEX Customer Service Expense	UT	7	0	0	0	0	7	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WA	(2)	0	0	(2)	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9084000 Total			441	24	105	22	29	179	17	0	65
9085000 DSM AMORT	CSEX Customer Service Expense	IDU	204	0	0	0	0	0	204	0	0
9085000 DSM AMORT	CSEX Customer Service Expense	WYP	13	0	0	0	13	0	0	0	0
9085000 Total			216	0	0	0	13	0	204	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	CA	2,768	2,768	0	0	0	0	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	IDU	3,836	0	0	0	0	0	3,836	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OR	22,136	0	22,136	0	0	0	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	UT	68,051	0	0	0	0	68,051	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	WA	10,509	0	0	10,509	0	0	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	WYP	5,703	0	0	0	5,703	0	0	0	0
9085100 Total			113,003	2,768	22,136	10,509	5,703	68,051	3,836	0	0
9086000 CUST SERV	CSEX Customer Service Expense	CN	849	20	256	58	63	418	33	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	381	0	0	0	0	381	0	
9086000	CUST SERV	CSEX	Customer Service Expense	OR	976	0	976	0	0	0	0	
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,320	0	0	0	2,320	0	0	
9086000	CUST SERV	CSEX	Customer Service Expense	WA	209	0	0	209	0	0	0	
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	779	0	0	0	779	0	0	
9086000 Total					5,515	20	1,232	267	842	2,738	415	0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,567	0	0	0	0	0	3,567	
9089500 Total					3,567	0	0	0	0	0	3,567	
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	7,729	0	0	0	0	0	7,729	
9089600 Total					7,729	0	0	0	0	0	7,729	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	64	64	0	0	0	0	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	1,938	46	584	133	144	955	76	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	54	0	0	0	0	54	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	503	0	503	0	0	0	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	267	0	0	0	267	0	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	87	0	0	87	0	0	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	209	0	0	0	209	0	0	
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	1	0	0	0	1	0	0	
9090000 Total					3,123	111	1,087	220	353	1,222	129	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	WYP	(0)	0	0	0	(0)	0	0	
9100000 Total					1	0	0	0	(0)	1	0	
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	15	0	5	1	1	7	1	
9101000 Total					15	0	5	1	1	7	1	
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	(74)	(74)	0	0	0	0	0	
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(822)	0	(822)	0	0	0	0	
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	78,432	1,698	21,237	6,153	11,041	33,799	4,405	
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	562	0	0	0	0	562	0	
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	
9200000 Total					78,097	1,624	20,416	6,153	11,041	34,361	4,405	98
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	3	3	0	0	0	0	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	83	2	25	6	6	41	3	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	31	0	0	0	0	31	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	60	0	60	0	0	0	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,188	177	2,217	642	1,153	3,528	460	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	127	0	0	0	0	127	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	56	0	0	0	56	0	0	
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	10	0	0	0	10	0	0	
9210000 Total					8,564	183	2,302	655	1,224	3,696	494	10
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(37,773)	(818)	(10,228)	(2,963)	(5,317)	(16,278)	(2,122)	
9220000 Total					(37,773)	(818)	(10,228)	(2,963)	(5,317)	(16,278)	(2,122)	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	7	7	0	0	0	0	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	42	0	42	0	0	0	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	8,706	188	2,357	683	1,225	3,752	489	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	10	0	0	0	0	10	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	140	0	0	140	0	0	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0	
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	0	0	0	0	0	0	0	
9230000 Total					8,908	196	2,400	823	1,226	3,762	489	11



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9239990	AGEX	Administrative & General Expense	CA	(0)	(0)	0	0	0	0	0	0
9239990	AGEX	Administrative & General Expense	OR	2	0	2	0	0	0	0	0
9239990	AGEX	Administrative & General Expense	SO	7,922	172	2,145	622	1,115	3,414	445	10
9239990	AGEX	Administrative & General Expense	UT	(2)	0	0	0	0	(2)	0	0
9239990 Total				7,921	171	2,147	622	1,115	3,412	445	10
9240000	AGEX	Administrative & General Expense	SO	38	1	10	3	5	17	2	0
9240000 Total				38	1	10	3	5	17	2	0
9241000	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	114	0	0
9241000	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0
9241000	AGEX	Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0
9241000	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	AGEX	Administrative & General Expense	IDU	(1)	0	0	0	0	(1)	0	0
9242000	AGEX	Administrative & General Expense	OR	(264)	0	(264)	0	0	0	0	0
9242000	AGEX	Administrative & General Expense	UT	(4)	0	0	0	0	(4)	0	0
9242000	AGEX	Administrative & General Expense	WYP	(2)	0	0	0	(2)	0	0	0
9242000 Total				(270)	0	(264)	0	(2)	(4)	(1)	0
9243000	AGEX	Administrative & General Expense	SO	6,486	140	1,756	509	913	2,795	364	8
9243000 Total				6,486	140	1,756	509	913	2,795	364	8
9250000	AGEX	Administrative & General Expense	SO	5,659	123	1,532	444	797	2,439	318	7
9250000 Total				5,659	123	1,532	444	797	2,439	318	7
9251000	AGEX	Administrative & General Expense	OR	3,135	0	3,135	0	0	0	0	0
9251000	AGEX	Administrative & General Expense	SO	(3,444)	(75)	(933)	(270)	(485)	(1,484)	(193)	(4)
9251000 Total				(309)	(75)	2,202	(270)	(485)	(1,484)	(193)	(4)
9280000	AGEX	Administrative & General Expense	CA	291	291	0	0	0	0	0	0
9280000	AGEX	Administrative & General Expense	IDU	154	0	0	0	0	154	0	0
9280000	AGEX	Administrative & General Expense	OR	920	0	920	0	0	0	0	0
9280000	AGEX	Administrative & General Expense	SE	482	7	119	37	80	207	30	1
9280000	AGEX	Administrative & General Expense	SO	1,395	30	378	109	196	601	78	2
9280000	AGEX	Administrative & General Expense	UT	584	0	0	0	0	584	0	0
9280000	AGEX	Administrative & General Expense	WA	908	0	0	908	0	0	0	0
9280000	AGEX	Administrative & General Expense	WYP	1,546	0	0	0	1,546	0	0	0
9280000 Total				6,279	329	1,417	1,054	1,823	1,392	262	3
9282000	AGEX	Administrative & General Expense	CA	11	11	0	0	0	0	0	0
9282000	AGEX	Administrative & General Expense	IDU	711	0	0	0	0	711	0	0
9282000	AGEX	Administrative & General Expense	OR	3,491	0	3,491	0	0	0	0	0
9282000	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0
9282000	AGEX	Administrative & General Expense	UT	5,395	0	0	0	0	5,395	0	0
9282000	AGEX	Administrative & General Expense	WA	679	0	0	679	0	0	0	0
9282000	AGEX	Administrative & General Expense	WYP	1,608	0	0	0	1,608	0	0	0
9282000 Total				11,895	11	3,491	679	1,608	5,395	711	0
9283000	AGEX	Administrative & General Expense	SG	4,101	62	1,056	330	622	1,788	236	7
9283000 Total				4,101	62	1,056	330	622	1,788	236	7
9290000	AGEX	Administrative & General Expense	SO	(5,348)	(116)	(1,448)	(420)	(753)	(2,305)	(300)	(7)
9290000 Total				(5,348)	(116)	(1,448)	(420)	(753)	(2,305)	(300)	(7)
9301000	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0
9301000 Total				0	0	0	0	0	0	0	0
9302000	AGEX	Administrative & General Expense	CA	7	7	0	0	0	0	0	0
9302000	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2	0
9302000	AGEX	Administrative & General Expense	OR	49	0	49	0	0	0	0	0
9302000	AGEX	Administrative & General Expense	SO	2,219	48	601	174	312	956	125	3



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Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	46	0	0	0	46	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	7	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	58	0	0	58	0	0	0	0
9302000 Total					2,387	55	649	181	371	1,002	127	3
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	56	56	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	186	0	186	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	4,605	100	1,247	361	648	1,984	259	6
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	39	0	0	39	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	68	0	0	68	0	0	0	0
9310000 Total					4,960	156	1,433	400	717	1,989	260	6
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	75	75	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	63	2	19	4	5	31	2	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	14	0	0	0	0	0	14	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	417	0	417	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	22,195	481	6,010	1,741	3,124	9,565	1,247	28
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	91	0	0	0	0	91	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	65	0	0	65	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	49	0	0	49	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	0	0	0	4	0	0	0
9350000 Total					22,975	557	6,446	1,811	3,182	9,687	1,263	28
Grand Total					2,969,737	54,637	775,831	226,403	436,280	1,290,557	170,204	4,335

B3. DEPRECIATION EXPENSE



Depreciation Expense
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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 3102000	LAND RIGHTS	SG	803	12	207	65	122	350	46	1	0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	SG	31,528	476	8,116	2,539	4,784	13,742	1,816	55	0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	SG	164,269	2,479	42,286	13,230	24,924	71,602	9,464	285	0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	SG	38,276	578	9,853	3,083	5,807	16,684	2,205	66	0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	15,966	241	4,110	1,286	2,423	6,959	920	28	0
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,440	22	371	116	218	628	83	2	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-P	108	2	28	9	16	47	6	0	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-U	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-P	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-U	263	4	68	21	40	114	15	0	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	1,995	30	514	161	303	870	115	3	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	193	3	50	16	29	84	11	0	0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,894	59	1,002	314	591	1,698	224	7	0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	440	7	113	35	67	192	25	1	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	97	1	25	8	15	42	6	0	0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0	0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	860	13	221	69	130	375	50	1	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,225	169	2,890	904	1,703	4,893	647	19	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,033	46	781	244	460	1,322	175	5	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF"	SG-P	976	15	251	79	148	425	56	2	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF"	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	3,071	46	790	247	466	1,339	177	5	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,858	28	478	150	282	810	107	3	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,905	44	748	234	441	1,266	167	5	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	555	8	143	45	84	242	32	1	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	110	2	28	9	17	48	6	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	58	1	15	5	9	25	3	0	0
4030000	DEPN EXPENSE-ELECT 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	604	9	155	49	92	263	35	1	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	68	1	18	5	10	30	4	0	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	6,588	99	1,696	531	1,000	2,872	380	11	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	483	7	124	39	73	211	28	1	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	95,016	1,434	24,459	7,652	14,416	41,416	5,474	165	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	14,504	219	3,734	1,168	2,201	6,322	836	25	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,486	143	2,442	764	1,439	4,135	547	16	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	422	6	109	34	64	184	24	1	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,385	36	614	192	362	1,040	137	4	0



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4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	3,114	47	802	251	473	1,358	179	5	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	29,678	448	7,640	2,390	4,503	12,936	1,710	51	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,691	41	693	217	408	1,173	155	5	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	357	5	92	29	54	156	21	1	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	19,012	287	4,894	1,531	2,885	8,287	1,095	33	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	17,142	259	4,413	1,381	2,601	7,472	988	30	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	20,880	315	5,375	1,682	3,168	9,101	1,203	36	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	56	1	14	5	9	25	3	0	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	34	11	20	58	8	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	158	2	41	13	24	69	9	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	24	24	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	25	0	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	56	0	56	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	186	0	0	0	0	186	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	7	0	0	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	68	0	0	0	68	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	97	97	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	38	0	0	0	0	0	38	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	487	0	487	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	890	0	0	0	0	890	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	56	0	0	56	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	220	0	0	0	220	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	53	0	0	0	53	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	670	670	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	577	0	0	0	0	0	577	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,438	0	4,438	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	10,370	0	0	0	0	10,370	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,249	0	0	1,249	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,267	0	0	0	2,267	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	228	0	0	0	228	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	19	19	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	8	0	0	0	0	0	8	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	71	0	71	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	155	0	0	0	0	155	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	21	0	0	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	3	0	0	0	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	2,392	2,392	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	2,895	0	0	0	0	0	2,895	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	11,766	0	11,766	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	12,691	0	0	0	0	12,691	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	3,596	0	0	3,596	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,668	0	0	0	4,668	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,045	0	0	0	1,045	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,093	1,093	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	904	0	0	0	0	0	904	0	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,577	0	6,577	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,206	0	0	0	0	6,206	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,606	0	0	1,606	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,256	0	0	0	2,256	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	334	0	0	0	334	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	508	508	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	210	0	0	0	0	0	210	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,784	0	1,784	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	4,622	0	0	0	0	4,622	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	492	0	0	492	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	666	0	0	0	666	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	153	0	0	0	153	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	458	458	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	604	0	0	0	0	0	604	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,589	0	3,589	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,577	0	0	0	0	12,577	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	631	0	0	631	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,359	0	0	0	1,359	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	590	0	0	0	590	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,296	1,296	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,785	0	0	0	0	0	1,785	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,241	0	10,241	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	11,202	0	0	0	0	11,202	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,800	0	0	2,800	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,122	0	0	0	3,122	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	469	0	0	0	469	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	166	166	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	177	0	0	0	0	0	177	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	1,918	0	1,918	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	1,789	0	0	0	0	1,789	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	476	0	0	476	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	325	0	0	0	325	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	54	0	0	0	54	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	281	281	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	637	0	0	0	0	0	637	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	3,945	0	3,945	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	4,210	0	0	0	0	4,210	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	965	0	0	965	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	829	0	0	0	829	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	269	0	0	0	269	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	188	188	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	553	0	0	0	0	0	553	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,198	0	2,198	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,019	0	0	0	0	3,019	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	464	0	0	464	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	505	0	0	0	505	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	89	0	0	0	89	0	0	0	0



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4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	OR	124	0	124	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	277	0	0	0	0	277	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	21	21	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	32	0	0	0	0	0	32	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	672	0	672	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,053	0	0	0	0	1,053	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	112	0	0	112	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	239	0	0	0	239	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	0	0	0	65	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CA	49	49	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CN	123	3	37	8	9	61	5	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	IDU	175	0	0	0	0	0	175	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	OR	549	0	549	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SE	5	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SG	131	2	34	11	20	57	8	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SO	1,519	33	411	119	214	655	85	2
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	UT	661	0	0	0	0	661	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WA	286	0	0	286	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYP	115	0	0	0	115	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYU	82	0	0	0	82	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CA	6	6	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CN	131	3	40	9	10	65	5	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	OR	77	0	77	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SG	88	1	23	7	13	38	5	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SO	1,001	22	271	78	141	431	56	1
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	UT	25	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WA	17	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	29	29	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	778	19	235	53	58	383	30	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	108	0	0	0	0	0	108	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	313	0	313	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	14	0	3	1	2	6	1	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	336	5	86	27	51	146	19	1



Depreciation Expense
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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 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	7,944	172	2,151	623	1,118	3,423	446	10	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	359	0	0	0	0	359	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	116	0	0	116	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	378	0	0	0	378	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	18	0	0	0	18	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	OR	3	0	3	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SG	35	1	9	3	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SO	41	1	11	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CA	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	IDU	16	0	0	0	0	0	16	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	OR	132	0	132	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SG	239	4	61	19	36	104	14	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SO	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	UT	165	0	0	0	0	165	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WA	31	0	0	31	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYP	36	0	0	0	36	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	86	0	0	0	0	0	86	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	449	0	449	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,091	16	281	88	166	476	63	2	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	179	4	48	14	25	77	10	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	595	0	0	0	0	595	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	110	0	0	110	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	167	0	0	0	167	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	21	0	0	0	21	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CA	16	16	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	IDU	68	0	0	0	0	0	68	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	365	0	365	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SE	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	310	5	80	25	47	135	18	1	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	231	5	63	18	33	100	13	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	367	0	0	0	0	367	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	74	0	0	74	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	121	0	0	0	121	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	205	205	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	151	4	45	10	11	74	6	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	452	0	0	0	0	0	452	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	2,408	0	2,408	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	10	0	3	1	2	4	1	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	6,574	99	1,692	529	998	2,866	379	11	0



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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 3970000	COMMUNICATION EQUIPMENT	SO	3,385	73	916	266	476	1,459	190	4	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	2,312	0	0	0	0	2,312	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	493	0	0	493	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	1,152	0	0	0	1,152	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	214	0	0	0	214	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	33	0	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	247	0	247	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	364	5	94	29	55	159	21	1	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	46	1	13	4	7	20	3	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	223	0	0	0	0	223	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	55	0	0	55	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	76	0	0	0	76	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	1	6	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	53	0	53	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	117	2	30	9	18	51	7	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	125	3	34	10	18	54	7	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	49	0	0	0	0	49	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	7	0	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000 Total				711,481	15,730	189,622	56,474	102,907	305,836	40,000	912	0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(16,216)	(245)	(4,174)	(1,306)	(2,460)	(7,068)	(934)	(28)	0
4032000 Total				(16,216)	(245)	(4,174)	(1,306)	(2,460)	(7,068)	(934)	(28)	0
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,139	32	551	172	325	932	123	4	0
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(288)	(4)	(74)	(23)	(44)	(126)	(17)	(0)	0
4033000 Total				1,851	28	477	149	281	807	107	3	0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	186	3	48	15	28	81	11	0	0
4034000 Total				186	3	48	15	28	81	11	0	0
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	3,328	50	857	268	505	1,451	192	6	0
4035000 Total				3,328	50	857	268	505	1,451	192	6	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	28	28	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,451)	0	0	0	0	0	(2,451)	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	244	0	244	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,453)	0	0	0	0	(22,453)	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	137	0	0	137	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,934)	0	0	0	(1,934)	0	0	0	0
4036000 Total				(26,429)	28	244	137	(1,934)	(22,453)	(2,451)	0	0
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	284	4	73	23	43	124	16	0	0
4037000 Total				284	4	73	23	43	124	16	0	0
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(282)	(4)	(73)	(23)	(43)	(123)	(16)	(0)	0
4039999 Total				(282)	(4)	(73)	(23)	(43)	(123)	(16)	(0)	0



Depreciation Expense
Twelve Months Ending - December 2015
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
Grand Total			674,204	15,594	187,073	55,737	99,327	278,655	36,925	894	0



Amortization Expense

Twelve Months Ending - December 2015

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	20	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	593	9	153	48	90	259	34	1
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	10,837	164	2,790	873	1,644	4,724	624	19
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	323	5	83	26	49	141	19	1
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	(3,602)	0	0	0	0	(3,602)	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	10	0	10	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	1,386	21	357	112	210	604	80	2
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	41	1	11	3	6	18	2	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	134	3	36	11	19	58	8	0
4040000	AMOR LTD TRM PLNT 3031760	RECORD CENTER MGMT SOFTWARE	SO	2	0	1	0	0	1	0	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	1,583	38	478	108	117	780	62	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,208	48	598	173	311	952	124	3
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	110	2	30	9	15	47	6	0
4040000	AMOR LTD TRM PLNT 3032510	OPERATIONS MAPPING SYSTEM	SO	8	0	2	1	1	4	0	0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	797	17	216	63	112	344	45	1
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	129	3	35	10	18	55	7	0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0
4040000	AMOR LTD TRM PLNT 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	677	10	174	55	103	295	39	1
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	111	35	66	188	25	1
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	20	0	5	2	3	9	1	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	112	2	30	9	16	48	6	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	355	5	91	29	54	155	20	1
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	11	0	3	1	2	5	1	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	3,334	50	858	268	506	1,453	192	6
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SG	11	0	3	1	2	5	1	0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SO	2,056	45	557	161	289	886	115	3
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	WYP	36	0	0	0	36	0	0	0
4040000	AMOR LTD TRM PLNT 3033170	GTx VERSION 7 SOFTWARE	CN	119	3	36	8	9	59	5	0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	817	20	246	56	61	402	32	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	416	9	113	33	59	179	23	1
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,688	37	457	132	238	727	95	2
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	998	22	270	78	140	430	56	1
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	7	0	2	1	1	3	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	14	0	4	1	1	7	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	1	0	0	0	0	0	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	49	1	12	4	8	21	3	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	5,205	79	1,340	419	790	2,269	300	9
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	84	2	23	7	12	36	5	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	2	0	0	0	0	2	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	13	0	0	0	13	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	95	1	24	8	14	41	5	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3035322	ACD#Call Center Automated Call Distribut	CN	812	19	245	56	60	400	32	0



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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 3035330	OATI-OASIS INTERFACE	SO	239	5	65	19	34	103	13	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	282	4	72	23	43	123	16	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	93	93	0	0	0	0	0	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	2	0	1	0	0	1	0	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	94	0	0	0	0	0	94	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	451	0	451	0	0	0	0	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	588	13	159	46	83	253	33	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	
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	55	0	0	0	55	0	0	
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	1	0	0	0	1	0	0	
4040000 Total				33,858	738	10,163	2,960	5,298	12,498	2,149	53
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	SG	(202)	(3)	(52)	(16)	(31)	(88)	(12)	(0)
4049000 Total				4,282	(3)	(52)	(16)	(31)	(88)	(12)	(0)
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	SG	4,751	72	1,223	383	721	2,071	274	8
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	239	0	0	0	0	239	0	0
4061000 Total				4,989	72	1,223	383	721	2,309	274	8
4073000	REGULATORY DEBITS 566907	Naughton U3 Amort - Other Reg Asset	CA	51	51	0	0	0	0	0	0
4073000	REGULATORY DEBITS 566907	Naughton U3 Amort - Other Reg Asset	IDU	239	0	0	0	0	0	239	0
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	121	0	0	0	0	0	0	121
4073000 Total				411	51	0	0	0	0	239	0
4074000	REGULATORY CREDITS 586903	Preferred Stock Repurchase Loss Def	OTHER	(119)	0	0	0	0	0	0	(119)
4074000 Total				(119)	0	0	0	0	0	0	(119)
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	3,497	0	0	0	0	0	3,497	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	27,139	0	27,139	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	7,897	0	0	7,897	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	271	0	0	0	0	0	271	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	635	0	635	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	WA	470	0	0	470	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	IDU	30	0	0	0	0	0	30	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	OR	1	0	1	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	WA	16	0	0	16	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,391	0	0	0	0	0	1,391	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	OR	618	0	618	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	WA	540	0	0	540	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
4074100 Total				42,505	0	28,393	8,923	0	0	5,188	0
4074200	Reg Credits-BPA Exch 505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(28,393)	0	(28,393)	0	0	0	0	0
4074200	Reg Credits-BPA Exch 505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(8,923)	0	0	(8,923)	0	0	0	0
4074200	Reg Credits-BPA Exch 505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(5,188)	0	0	0	0	0	(5,188)	0
4074200 Total				(42,505)	0	(28,393)	(8,923)	0	0	(5,188)	0
Grand Total				43,422	858	11,334	3,327	5,988	14,719	2,650	61



Taxes Other Than Income

Twelve Months Ending - December 2015

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	119	3	32	9	17	51	7	0	0
4081000	TAX OTH INC-U OP I	583501	Federal Reclamation Tax - Mines	SO	2	0	0	0	0	1	0	0	0
4081000	TAX OTH INC-U OP I	584101	Government Royalties - Mines	SO	(2,800)	(61)	(758)	(220)	(394)	(1,207)	(157)	(4)	0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	198	4	54	16	28	85	11	0	0
4081000 Total					(2,481)	(54)	(672)	(195)	(349)	(1,069)	(139)	(3)	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	136,796	2,962	37,041	10,732	19,257	58,950	7,683	172	0
4081500	PROPERTY TAXES	579001	PROPERTY TAX -MINES	GPS	2,049	44	555	161	288	883	115	3	0
4081500 Total					138,846	3,006	37,596	10,893	19,545	59,833	7,798	174	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,094	1,094	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,785	0	28,785	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,950	0	0	0	1,950	0	0	0	0
4081800 Total					31,830	1,094	28,785	0	1,950	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,134	284	3,556	1,030	1,849	5,660	738	16	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,248	0	1,248	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	242	4	60	19	40	104	15	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	24	0	0	24	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	37	1	9	3	6	16	2	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	70	0	0	0	70	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESale ENERGY TAX	SE	172	3	43	13	29	74	11	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	1,738	26	447	140	264	758	100	3	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	10	0	3	1	1	4	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	432	6	107	33	72	186	27	1	0
4081990 Total					17,108	324	5,473	1,263	2,332	6,802	893	21	0
Grand Total					185,302	4,371	71,182	11,961	23,478	65,566	8,552	192	0

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits
 Twelve Months Ending - December 2015
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(59,173)	(893)	(15,232)	(4,766)	(8,978)	(25,792)	(3,409)	(103)	0
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE	(6)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(33)	(1)	(8)	(3)	(6)	(14)	(2)	(0)	0
4091000	INC TX UTIL OP INC	310314	HR Hiring Retention Tax Credit	SO	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4091000 Total					(59,232)	(894)	(15,247)	(4,770)	(8,988)	(25,818)	(3,413)	(103)	0
4091100	STATE INC TAX-ELEC	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
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(32,841)	(658)	(8,554)	(2,515)	(4,669)	(14,561)	(1,842)	(43)	0
4191000 Total					(32,841)	(658)	(8,554)	(2,515)	(4,669)	(14,561)	(1,842)	(43)	0
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	320,022	6,411	83,351	24,507	45,495	141,890	17,951	417	0
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	632	8,222	2,417	4,488	13,996	1,771	41	0
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	476	10	124	36	68	211	27	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	4,407	88	1,148	337	627	1,954	247	6	0
4270000 Total					356,472	7,141	92,844	27,298	50,676	158,052	19,996	465	0
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,003	20	261	77	143	445	56	1	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,086	62	804	236	439	1,368	173	4	0
4280000 Total					4,089	82	1,065	313	581	1,813	229	5	0
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	832	17	217	64	118	369	47	1	0
4281000 Total					832	17	217	64	118	369	47	1	0
4290000	AMT PREM ON DEBT	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	OTHER INTEREST EXP	0	4310000/0	SNP	12,243	245	3,189	938	1,740	5,428	687	16	0
4310000 Total					12,243	245	3,189	938	1,740	5,428	687	16	0
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	2,203	44	574	169	313	977	124	3	0
4313000 Total					2,203	44	574	169	313	977	124	3	0
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(18,055)	(362)	(4,703)	(1,383)	(2,567)	(8,005)	(1,013)	(24)	0
4320000	AFUDC - BORROWED	585851	Int Exp - AFUDC Calc	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	464	9	121	36	66	206	26	1	0
4320000 Total					(17,591)	(352)	(4,582)	(1,347)	(2,501)	(7,799)	(987)	(23)	0
Grand Total					266,164	5,625	69,503	20,148	37,271	118,455	14,840	322	0



Schedule M
Twelve Months Ending - December 2015
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
4098200	105105	30% Capitalized labor costs for PowerTax	SO		0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	59	1	17	5	9	25	3	0
4098200	110200	Tax Percentage Depletion - Deer Creek	SE		0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT		0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	SO	766	17	207	60	108	330	43	1
4098200	130400	PMINon Deductible Exp	SE	6	0	2	0	1	3	0	0
4098200	130550	MEHC Insurance Services-Premium	SO		0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	SE	6	0	1	0	1	3	0	0
4098200	130900	Non - Deductible Executive Comp	SO		0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	SO		0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	SE	19	0	5	1	3	8	1	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	0	0	0	0	0	0	0	0
4098200	7201051	Contra Medicare Subsidy	SO		0	0	0	0	0	0	0
4098200	920106	PMI Dividend Received Deduction	SE		0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	33	1	8	3	6	14	2	0
4098200 Total			890	19	240	70	127	383	50	1	0
4098300	105100	Capitalized Labor Costs	SO	(809)	(18)	(219)	(63)	(114)	(349)	(45)	(1)
4098300	105120	Book Depreciation	SCHMDEXP	768,720	17,780	213,298	63,551	113,252	317,719	42,101	1,019
4098300	105121	PMIBook Depreciation	SE	18,684	280	4,633	1,431	3,119	8,026	1,163	33
4098300	105123	Sec. 481a Adj - Repair Deduction	SG		0	0	0	0	0	0	0
4098300	105130	CIAC	CIAC	108,327	3,817	28,526	6,935	11,913	51,890	5,245	0
4098300	105137	Auto Depreciation	SO		0	0	0	0	0	0	0
4098300	105140	Highway relocation	SNPD	1,387	49	365	89	152	664	67	0
4098300	105142	Avoided Costs	SNP	23,149	464	6,029	1,773	3,291	10,264	1,298	30
4098300	105145	Acquisition Adjustment Amort	SG		0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	SG		0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	SO		0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	SE		0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	SE		0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG		0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	SE		0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	OTHER		0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	SE		0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	SG		0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG		0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA		0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	SE	6,766	101	1,678	518	1,130	2,907	421	12
4098300	205210	ERC (Emission Reduction Credit) Impairme	SE		0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	SE		0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO		0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT		0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU		0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	231	5	63	18	33	100	13	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	(95)	(4)	(35)	(12)	(10)	(35)	1	0
4098300	320110	Transition Team Costs-UT	UT		0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER		0	0	0	0	0	0	0



Schedule M
 Twelve Months Ending - December 2015
 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
4098300	320140	May 2000 Transition Plan Costs-OR		0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.		0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o		0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order		0	0	0	0	0	0	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	41,325	895	11,190	3,242	5,817	17,808	2,321	52	0
4098300	320280	Reg Asset FAS 158 Post Retire Liab	(5,178)	(112)	(1,402)	(406)	(729)	(2,231)	(291)	(6)	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	1,110	24	301	87	156	478	62	1	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	(217)	0	0	0	0	(217)	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	(89)	0	0	0	(89)	0	0	0	0
4098300	330100	Amort. Pollution Control Facility		0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit		0	0	0	0	0	0	0	0
4098300	415120	Def Reg Asset-Foote Creek Contract		0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual		0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	207	0	0	207	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM		0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	(98,108)	(1,471)	(24,326)	(7,514)	(16,378)	(42,143)	(6,106)	(172)	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	(5,659)	(85)	(1,403)	(433)	(945)	(2,431)	(352)	(10)	0
4098300	415425	Contra Reg Asset - UMWA Pension	4,133	0	0	0	0	0	0	0	4,133
4098300	415500	Cholla Plt Transact Costs-APS Amort	1,122	17	289	91	171	490	65	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	52	0	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs		0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA		0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR		0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants		0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR		0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding		0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -		0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	18	0	0	0	18	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance		0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA		0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o		0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR		0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY		0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R		0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	283	0	0	0	0	283	0	0	0
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	193	0	193	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY		0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	279	0	0	0	0	279	0	0	0
4098300	415830	Regulatory Asset - Post - Ret MMT -ID		0	0	0	0	0	0	0	0
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	17	17	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua		0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE		0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	26	0	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR		0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA		0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER		0	0	0	0	0	0	0
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP		0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	(49)	0	0	0	0	0	0	(49)
4098300	415858	WY - Deferred Overburden Costs	WYP	(165)	0	0	0	(165)	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP		0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER		0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER		0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER		0	0	0	0	0	0	0
4098300	415870	Deferred Excess Net Power Costs-CA	CA		0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP		0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY D8	OTHER		0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER		0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	UT		0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	448	0	0	0	0	0	0	448
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	(605)	0	0	0	0	0	0	(605)
4098300	415890	ID MEHC 2006 Transition Costs	IDU		0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP		0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER		0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR		0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	3,000	0	0	3,000	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA		0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	1,376	21	341	105	230	591	86	2
4098300	415900	OR SB 408 Recovery	OTHER		0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	7,199	0	0	0	0	0	0	7,199
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA		0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER		0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER		0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT		0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP		0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OR	1,000	0	1,000	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	WA	(400)	0	0	(400)	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU		0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER		0	0	0	0	0	0	0
4098300	425125	Deferred Coal Cost - Arch	SE		0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO		0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD		0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	0
4098300	425260	Lakeview Buyout-SG	SG		0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	SG	137	2	35	11	21	60	8	0
4098300	425295	BPA Conservation Rate Credit	SG		0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	SG	172	3	44	14	26	75	10	0
4098300	425380	Idaho Customer Balancing Account	OTHER		0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	SO	1,211	26	328	95	171	522	68	2
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER		0	0	0	0	0	0	0



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4098300	430113	Reg Asset - Def NPC Balance Reclss			0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	21,404	0	0	0	0	0	0	0	21,404
4098300	505115	Sales & Use Tax Accrual	251	5	68	20	35	108	14	0	0
4098300	505125	PMI Accrued Royalties	1,685	25	418	129	281	724	105	3	0
4098300	505140	Purchase Card Trans Provision		0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee		0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc		0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued		0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	(162)	(4)	(44)	(13)	(23)	(70)	(9)	(0)	0
4098300	505500	Federal Income Tax Interest		0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment		0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	(2,245)	(49)	(608)	(176)	(316)	(968)	(126)	(3)	0
4098300	505700	Accrued Retention Bonus		0	0	0	0	0	0	0	0
4098300	605100	Trojan Decommissioning Costs	(37)	(1)	(9)	(3)	(6)	(16)	(2)	(0)	0
4098300	605301	Environmental Liability - Regulated	1,508	33	408	118	212	650	85	2	0
4098300	605710	Reverse Accrued Final Reclamation	(4,730)	(71)	(1,173)	(362)	(790)	(2,032)	(294)	(8)	0
4098300	605715	Trapper Mine Contract Obligation	5,724	86	1,419	438	956	2,459	356	10	0
4098300	610000	Coal Mine Development-PMI	(466)	(7)	(116)	(36)	(78)	(200)	(29)	(1)	0
4098300	610005	Sec 174 94-98 7 99-00 RAR		0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort		0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed		0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs		0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal		0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR		0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER		0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund		0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds		0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline		0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	312	0	0	312	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	(1,891)	0	0	0	0	0	0	0	(1,891)
4098300	610145	Reg Liab-OR Balance Consol		0	0	0	0	0	0	0	0
4098300	610146	OR Reg Asset/Liability Consolidation		0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclss		0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclss		0	0	0	0	0	0	0	0
4098300	705210	Property Insurance		0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA		0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR		0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA		0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID		0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY		0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT		0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	(3)	(3)	0	0	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	(675)	0	0	0	0	0	0	0	(675)
4098300	705250	A&G Credit-WA		0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR		0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA		0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705253	A&G Credit-ID	IDU		0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP		0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA		0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER		0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER		0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER		0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	OR		0	0	0	0	0	0	0
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR		0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA		0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER		0	0	0	0	0	0	0
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER		0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	3,135	0	3,135	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	718	0	0	0	0	0	0	718
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(1,511)	0	(1,511)	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	113	0	0	0	0	113	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	348	0	0	0	348	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT		0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER		0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,772	0	0	0	0	0	0	5,772
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	(122)	0	0	0	0	0	0	(122)
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	132	0	0	0	0	0	0	132
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER		0	0	0	0	0	0	0
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER		0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER		0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	(405)	0	0	0	0	0	0	(405)
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	(946)	0	0	0	0	0	0	(946)
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	1,530	0	0	0	0	0	0	1,530
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	(10,117)	0	0	0	0	0	0	(10,117)
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	13,835	0	0	0	0	0	0	13,835
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	(2,905)	0	0	0	0	0	0	(2,905)
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	418	0	0	0	0	0	0	418
4098300	705700	Reg Liability - Current Reclass - Other	OTHER		0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO		0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP		0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4098300	715350	Misc. Deferred Credits	SO		0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	55	0	0	0	0	0	0	55
4098300	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	SG	1,333	20	343	107	202	581	77	2
4098300	720200	Deferred Comp Plan Benefits-PPL	SO		0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(132)	(3)	(36)	(10)	(19)	(57)	(7)	(0)
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO		0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO		0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	SE		0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	832	17	217	64	118	369	47	1
4098300	910245	Contra Receivable from Joint Owners	SO	5,050	109	1,367	396	711	2,176	284	6
4098300	910530	Injuries and Damages Reserve	SO		0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT		0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	SE	465	7	115	36	78	200	29	1
4098300	910910	PMIBridger Section 471 Adj	SE		0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	SE	1,101	17	273	84	184	473	69	2
4098300 Total				918,638	21,994	245,199	73,495	123,016	369,154	46,871	978
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	(17)	(0)	(5)	(1)	(3)	(7)	(1)	(0)
4099200	110200	Tax Depletion - Deer Creek	SE		0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE		0	0	0	0	0	0	0
4099200	120100	Preferred Dividend - PPL	SNP	65	1	17	5	9	29	4	0
4099200	120200	Trapper Mine Dividend Deduction	SE		0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receiveable	SO	(30)	(1)	(8)	(2)	(4)	(13)	(2)	(0)
4099200	130600	Tax Exempt Interest (No AMT)	SO		0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA		0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO		0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	DGP		0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	15,808	239	4,069	1,273	2,399	6,891	911	27
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	647	10	160	50	108	278	40	1
4099200	720105	MEDICARE SUBSIDY	SO		0	0	0	0	0	0	0
4099200	910900	PMI Depletion	SE		0	0	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	SE		0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	SE		0	0	0	0	0	0	0
4099200 Total				16,473	248	4,234	1,324	2,509	7,177	952	29
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO		0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	204,180	3,081	52,560	16,444	30,979	88,999	11,764	354
4099300	105125	Tax Depreciation	TAXDEPR	1,137,696	23,537	296,556	66,662	161,494	502,780	61,731	3,071
4099300	105126	PMITax Depreciation	SE	17,147	257	4,252	1,313	2,862	7,366	1,067	30
4099300	105137	Capitalized Depreciation	SO	4,977	108	1,348	390	701	2,145	280	6
4099300	1051411	AFUDC - DEBT	SNP	17,514	351	4,562	1,341	2,490	7,765	982	23
4099300	1051412	AFUDC - Equity	SNP	32,698	655	8,516	2,504	4,648	14,498	1,834	43
4099300	105143	Basis Intangible Difference	SO	220	5	60	17	31	95	12	0
4099300	105147	Sec 1031 Like Kind Exchange	SO		0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE		0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	(9,602)	(208)	(2,600)	(753)	(1,352)	(4,138)	(539)	(12)
4099300	105153	Contract Liability Basis Adjustment -Che	SG	1,333	20	343	107	202	581	77	2
4099300	1051531	Contract Liability Basis Adj Chehalis	SG		0	0	0	0	0	0	0
4099300	105165	Coal Mine Development	SE		0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	2,410	36	598	185	402	1,035	150	4
4099300	105175	Removal Cost (net of salvage)	GPS	56,702	1,228	15,353	4,448	7,982	24,435	3,185	71
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG		0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP		0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	SG		0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	192	3	49	15	29	84	11	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	(87,113)	(1,886)	(23,588)	(6,834)	(12,263)	(37,540)	(4,893)	(109)
4099300	110200	Depletion - Tax Percentage Deduction	SE		0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	127	2	31	10	21	54	8	0



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	120105	Willow Wind Account Receivable	WA		0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	(14)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	0
4099300	205200	Coal M&S Inventory Write-Off	SE	(953)	(14)	(236)	(73)	(159)	(409)	(59)	(2)	0
4099300	205411	PMISEC 263A Adjustment	SE	(443)	(7)	(110)	(34)	(74)	(190)	(28)	(1)	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO		0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	14	0	14	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO		0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA		0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	52	0	0	0	0	52	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	4	0	0	0	0	0	4	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP		0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS		0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS		0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	1,400	30	379	110	197	603	79	2	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	0
4099300	210190	Prepaid Water Rights	SG	154	2	40	12	23	67	9	0	0
4099300	210195	Prepaid Surety Bond Costs	SO		0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS		0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER		0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER		0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	DGP		0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	SE		0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO		0	0	0	0	0	0	0	0
4099300	320285	Reg Asset-Post Employment Costs	SO	(4,944)	(107)	(1,339)	(388)	(696)	(2,131)	(278)	(6)	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	262	0	0	0	0	0	0	0	262
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	(4,200)	0	0	0	0	0	0	0	(4,200)
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	120	2	31	10	18	52	7	0	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	17	0	4	1	3	7	1	0	0
4099300	415300	Hazardous Waste Clean-up Costs	SO	4,625	100	1,252	363	651	1,993	260	6	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA		0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	SE	15,437	231	3,828	1,182	2,577	6,631	961	27	0
4099300	415411	ContraRA DeerCreekAband CA	CA	(1,992)	(1,992)	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	(25)	0	0	0	0	0	(25)	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	(3,086)	0	(3,086)	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	(924)	0	0	0	0	(924)	0	0	0
4099300	415415	ContraRA DeerCreekAband WA	WA	(8,933)	0	0	(8,933)	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	(376)	0	0	0	(376)	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	(1,743)	0	0	0	0	0	0	0	(1,743)
4099300	415418	Contra RA UMWA Pension ID	OTHER		0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER		0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER		0	0	0	0	0	0	0	0
4099300	415421	Contra RA UMWA Pension WA	OTHER	(7,817)	0	0	0	0	0	0	0	(7,817)
4099300	415422	Contra RA UMWA Pension WY	OTHER		0	0	0	0	0	0	0	0
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	33	0	0	0	0	0	33	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	54	0	54	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	163	0	0	0	0	0	0	0	163



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415585	Reg Asset - OR Sch 203 - Black Cap		(12)	0	0	0	0	0	0	(12)
4099300	415655	CA GHG Allowance		797	0	0	0	0	0	0	797
4099300	415675	Reg Asset - UT - Deferred Stock Redempti		(83)	0	0	0	0	0	0	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti		(28)	0	0	0	0	0	0	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA		109	0	0	0	0	0	0	109
4099300	415680	Deferred Intervenor Funding Grants-OR		373	0	373	0	0	0	0	0
4099300	415700	Reg Liability BPA balancing accounts-OR			0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding		0	0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY			0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -			0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU			0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance			0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA			0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R			0	0	0	0	0	0	0
4099300	415815	Insurance Reserve		(22,856)	(495)	(6,189)	(1,793)	(3,217)	(9,849)	(1,284)	(29)
4099300	415820	Contra Pension Reg Asset MMT & CTG_OR		1,015	0	1,015	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG_WY			0	0	0	0	0	0	0
4099300	415823	Contra Pension Reg Asset CTG - UT			0	0	0	0	0	0	0
4099300	415824	Contra Pension Reg Asset MMT & CTG_CA		92	92	0	0	0	0	0	0
4099300	415825	Contra Pension Reg Asset CTG - WA			0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet		369	0	0	0	0	0	0	369
4099300	415850	Unrecovered Plant Powerdale			0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA			0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID			0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR			0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA			0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs			0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY			0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs			0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs			0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs			0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi		2	0	0	0	0	0	0	2
4099300	415863	Reg Asset - UT Subscriber Solar Program		22	0	0	0	0	22	0	0
4099300	415865	Reg Asset - Utah MPA			0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff		4,437	0	0	0	0	0	0	4,437
4099300	415869	Reg Asset - CA Deferred Net Power Costs		(3,405)	0	0	0	0	0	0	(3,405)
4099300	415870	CA Def Excess NPC			2,706	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08		11,929	0	0	0	0	0	0	11,929
4099300	415875	Deferred Excess Net Power Costs - UT		19,837	0	0	0	0	0	0	19,837
4099300	415876	Deferred Excess Net Power Costs - OR			0	0	0	0	0	0	0
4099300	415878	Reg Asset - CA Deferred Net Power Costs		(35)	0	0	0	0	(35)	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2		(6)	0	0	0	(6)	0	0	0
4099300	415880	UT Def Independent Evaluation Fee		62	0	0	0	0	62	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA		97	0	0	0	0	0	0	97
4099300	415884	Reg Asset - Current Reclass - Other			0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other		(62)	0	0	0	0	0	0	(62)



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415886	Reg Asset - ID Deferred Excess Net Power	(19,801)	0	0	0	0	0	0	0	(19,801)
4099300	415888	Reg Asset - UT Deferred Excess Net Power	(42,493)	0	0	0	0	0	0	0	(42,493)
4099300	415892	Deferred Excess Net Power Costs - ID 09	16,592	0	0	0	0	0	0	0	16,592
4099300	415893	OR - MEHC Transition Service Costs		0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	49	0	0	0	0	0	0	0	49
4099300	415896	WA - Chehalis Plant Revenue Requirement		0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs		0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract		0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery		0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	(21,673)	0	0	0	0	0	0	0	(21,673)
4099300	415903	Reg Asset - REC Sales Deferral - WA	(1,844)	0	0	0	0	0	0	0	(1,844)
4099300	415904	Reg Asset - WY REC's in Rates - Current	(2,198)	0	0	0	0	0	0	0	(2,198)
4099300	415905	Reg Asset - OR REC's in Rates - Current		0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No		0	0	0	0	0	0	0	0
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu		0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	(4,122)	0	0	0	0	0	0	0	(4,122)
4099300	415910	Reg Asset - Naughton Unit #3 Costs		0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	(51)	0	0	0	0	0	0	0	(51)
4099300	415920	Reg Asset - Depreciation Increase - ID	1,669	0	0	0	0	0	1,669	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	(128)	0	0	0	0	(128)	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	(442)	0	0	0	(442)	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	287	0	0	0	0	0	287	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	2,624	0	0	0	0	2,624	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	461	0	0	0	461	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID		0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT		0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY		0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	281	0	0	0	0	0	281	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	2,282	0	0	0	0	2,282	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	216	0	0	0	216	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	(12)	0	0	0	0	0	(12)	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	(5,111)	0	0	0	0	0	0	0	(5,111)
4099300	425103	Reg Asset - Other Regulatory Assets - Cu		0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	(142)	0	0	0	0	0	0	0	(142)
4099300	425205	Misc Def Dr-Prop Damage Repairs		0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp		0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	51	2	13	3	6	24	2	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation		0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit		0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account		0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	(3,000)	0	0	0	0	0	0	0	(3,000)
4099300	425700	Trojan Special Assessment -DOE-IRS		0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O		0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization		0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	19,513	422	5,284	1,531	2,747	8,409	1,096	24	0
4099300	430111	Reg Asset - SB 1149 Balance Reclass		0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	(770)	0	0	0	0	0	0	(770)
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER		0	0	0	0	0	0	0
4099300	505100	Energy West Accrued Liabilities	SE	(646)	(10)	(160)	(49)	(108)	(277)	(40)	(1)
4099300	505115	Sales & Use Tax Accrual	SO		0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	SE		0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO		0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	SG		0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO		0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	SE	(72)	(1)	(18)	(6)	(12)	(31)	(4)	(0)
4099300	505520	PMI Bonus Accrual	SE		0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO		0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA		0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR		0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(8)	0	0	(8)	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	SE		0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	SE		0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	SE	(376)	(6)	(93)	(29)	(63)	(161)	(23)	(1)
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	51	1	14	4	7	22	3	0
4099300	610110	Ptax NOPAs	SO		0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	(917)	(14)	(227)	(70)	(153)	(394)	(57)	(2)
4099300	610114	PMI EITF Pre Stripping Costs	SE	(1,244)	(19)	(308)	(95)	(208)	(534)	(77)	(2)
4099300	610130	781 Shopping Incentive_OR	OTHER		0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER		0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER		0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER		0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	1,232	0	0	0	0	1,232	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA		0	0	0	0	0	0	0
4099300	610145	Reg Liab-OR Balance Consol	OR		0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	17	0	17	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER		0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER		0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO		0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA		0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU		0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP		0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT		0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA		0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR		0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA		0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU		0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP		0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	(33)	0	0	0	0	0	0	(33)
4099300	705265	Reg Liab - OR Energy Conservation Charge	OR	288	0	288	0	0	0	0	0
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	SE		0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA		0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4099300	705454	Reg Liability - UT Property Insurance Re	UT	(814)	0	0	0	(814)	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabil	OTHER	871	0	0	0	0	0	0	871
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	62	0	0	0	0	0	0	62
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	SG	550	8	142	44	83	240	32	1
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	51	1	14	4	7	22	3	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	(103)	(2)	(28)	(8)	(15)	(45)	(6)	(0)
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4099300	720800	FAS 158 Pension Liability	SO	21,986	476	5,953	1,725	3,095	9,475	1,235	28
4099300	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0
4099300	720810	FAS 158 Post-Retirement Liability	SO	5,149	111	1,394	404	725	2,219	289	6
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	12,082	262	3,271	948	1,701	5,206	679	15
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	SE	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	SE	0	0	0	0	0	0	0	0
4099300 Total				1,361,078	28,970	369,619	80,702	205,214	633,469	80,702	3,550 (63,012)
Grand Total				2,297,079	51,231	619,292	155,592	330,866	1,010,182	128,575	4,558 (25,080)



Deferred Income Tax Expense
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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
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL			0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu			0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation			0	0	0	0	0	0	0
4101000	105122	Repair Deduction	77,488	1,169	19,947	6,241	11,757	33,776	4,464	134	0
4101000	105125	Tax Depreciation	431,767	8,933	112,546	25,299	61,289	190,810	23,428	1,166	0
4101000	105126	282DIT PMIDepreciation-Tax	6,508	98	1,614	498	1,086	2,795	405	11	0
4101000	105137	Capitalized Depreciation	1,889	41	511	148	266	814	106	2	0
4101000	105141	AFUDC Debt	6,647	133	1,731	509	945	2,947	373	9	0
4101000	1051411	AFUDC Equity	12,409	249	3,232	950	1,764	5,502	696	16	0
4101000	105143	282Basis Intangible Difference	83	2	23	7	12	36	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange		0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW		0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4101000	105152	Gain / (Loss) on Prop. Disposition	(3,644)	(79)	(987)	(286)	(513)	(1,570)	(205)	(5)	0
4101000	105153	Contract Liability Basis Adjustment -Che	506	8	130	41	77	221	29	1	0
4101000	1051531	Contract Liability Basis Adj Chehalis		0	0	0	0	0	0	0	0
4101000	105165	Coal Mine Development		0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension		0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	915	14	227	70	153	393	57	2	0
4101000	105175	Cost of Removal	21,519	466	5,827	1,688	3,029	9,273	1,209	27	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	73	1	19	6	11	32	4	0	0
4101000	105470	282Book Gain/Loss on Land Sales	(33,060)	(716)	(8,952)	(2,594)	(4,654)	(14,247)	(1,857)	(41)	0
4101000	110200	IGC Tax Percentage Depletion Deduct		0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	48	1	12	4	8	21	3	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (Bl		0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable		0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4101000	205200	M&S INVENTORY WRITE-OFF	(362)	(5)	(90)	(28)	(60)	(155)	(23)	(1)	0
4101000	205411	190PMISec263A	(168)	(3)	(42)	(13)	(28)	(72)	(10)	(0)	0
4101000	210100	283OR PUC Prepaid Taxes	5	0	5	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	20	0	0	0	0	20	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	1	0	0	0	0	0	1	0	0
4101000	210140	283WY PSC Prepaid Taxes		0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSSC	531	12	144	42	75	229	30	1	0
4101000	210185	Prepaid Aircraft Maintenance Costs	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4101000	210190	Prepaid Water Rights	59	1	15	5	9	26	3	0	0
4101000	210195	Prepaid Surety Bond Costs		0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi		0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions		0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction		0	0	0	0	0	0	0	0
4101000	320285	Reg Asset-Post Employment Costs	(1,876)	(41)	(508)	(147)	(264)	(809)	(105)	(2)	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	100	0	0	0	0	0	0	0	100
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	(1,594)	0	0	0	0	0	0	0	(1,594)
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	45	1	12	4	7	20	3	0	0



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4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	6	0	2	1	1	3	0	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	1,755	38	475	138	247	756	99	2	0
4101000	415406	Reg Asset Utah ECAM		0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	5,859	88	1,453	449	978	2,517	365	10	0
4101000	415411	ContraRA DeerCreekAband CA	(756)	(756)	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	(9)	0	0	0	0	0	(9)	0	0
4101000	415413	ContraRA DeerCreekAband OR	(1,171)	0	(1,171)	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	(351)	0	0	0	0	(351)	0	0	0
4101000	415415	ContraRA DeerCreekAband WA	(3,390)	0	0	(3,390)	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	(143)	0	0	0	(143)	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	(661)	0	0	0	0	0	0	0	(661)
4101000	415418	Contra RA UMWA Pension ID		0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR		0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT		0	0	0	0	0	0	0	0
4101000	415421	Contra RA UMWA Pension WA	(2,966)	0	0	0	0	0	0	0	(2,966)
4101000	415422	Contra RA UMWA Pension WY		0	0	0	0	0	0	0	0
4101000	415501	Cholla PIT Transact Costs- APS Amort - I	13	0	0	0	0	0	13	0	0
4101000	415502	Cholla PIT Transact Costs- APS Amort - O	20	0	20	0	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	62	0	0	0	0	0	0	0	62
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	(4)	0	0	0	0	0	0	0	(4)
4101000	415655	CA GHG Allowance	302	0	0	0	0	0	0	0	302
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	(31)	0	0	0	0	0	0	0	(31)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	(11)	0	0	0	0	0	0	0	(11)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	41	0	0	0	0	0	0	0	41
4101000	415680	190Def Intervenor Funding Grants-OR	142	0	142	0	0	0	0	0	0
4101000	415700	190Reg Liabs BPA balancing accounts-OR		0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	(8,674)	(188)	(2,349)	(681)	(1,221)	(3,738)	(487)	(11)	0
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	385	0	385	0	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY		0	0	0	0	0	0	0	0
4101000	415823	Contra Pension Reg Asset CTG - UT		0	0	0	0	0	0	0	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	35	35	0	0	0	0	0	0	0
4101000	415825	Contra Pension Reg Asset CTG - WA		0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	140	0	0	0	0	0	0	0	140
4101000	415850	Unrecovered Plant Powerdale		0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA		0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	1	0	0	0	0	0	0	0	1
4101000	415863	Reg Asset - UT Subscriber Solar Program	8	0	0	0	0	8	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	1,684	0	0	0	0	0	0	0	1,684
4101000	415869	Reg Asset - CA Deferred Net Power Costs	(1,292)	0	0	0	0	0	0	0	(1,292)
4101000	415870	Deferred Excess Net Power Costs CA	1,027	1,027	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	4,527	0	0	0	0	0	0	0	4,527
4101000	415875	Deferred Excess Net Power Costs - UT	7,528	0	0	0	0	0	0	0	7,528
4101000	415878	Reg Asset - CA Deferred Net Power Costs	(13)	0	0	0	0	(13)	0	0	0



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4101000	415879	Reg Asset - WY Liquidation Damages N2	(2)	0	0	0	(2)	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	24	0	0	0	0	24	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	37	0	0	0	0	0	0	0	37
4101000	415884	Reg Asset - Current Reclass - Other		0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	(24)	0	0	0	0	0	0	0	(24)
4101000	415886	Reg Asset - ID Deferred Excess Net Power	(7,515)	0	0	0	0	0	0	0	(7,515)
4101000	415888	Reg Asset - UT Deferred Excess Net Power	(16,126)	0	0	0	0	0	0	0	(16,126)
4101000	415892	Deferred Excess Net Power Costs - ID 09	6,297	0	0	0	0	0	0	0	6,297
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	19	0	0	0	0	0	0	0	19
4101000	415900	OR SB 408 Recovery		0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	(8,225)	0	0	0	0	0	0	0	(8,225)
4101000	415903	Reg Asset - REC Sales Deferral - WA	(700)	0	0	0	0	0	0	0	(700)
4101000	415904	Reg Asset - WY REC's in Rates - Current	(834)	0	0	0	0	0	0	0	(834)
4101000	415905	Reg Asset - OR REC's in Rates - Current		0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No		0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu		0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	(1,564)	0	0	0	0	0	0	0	(1,564)
4101000	415910	Reg Asset - Naughton Unit #3 Costs		0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	(19)	0	0	0	0	0	0	0	(19)
4101000	415920	Reg Asset - Depreciation Increase - ID	634	0	0	0	0	0	634	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	(49)	0	0	0	0	(49)	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	(168)	0	0	0	(168)	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	109	0	0	0	0	0	109	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	996	0	0	0	0	996	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	175	0	0	0	175	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID		0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT		0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY		0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	107	0	0	0	0	0	107	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	866	0	0	0	0	866	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	82	0	0	0	82	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	(5)	0	0	0	0	0	(5)	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	(1,940)	0	0	0	0	0	0	0	(1,940)
4101000	425103	Reg Asset - Other Regulatory Assets - Cu		0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	(54)	0	0	0	0	0	0	0	(54)
4101000	425215	283Unearned Joint Use Pole Contact Revnu	19	1	5	1	2	9	1	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation		0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit		0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	(1,139)	0	0	0	0	0	0	0	(1,139)
4101000	430110	Reg Asset Balance Reclass	7,405	160	2,005	581	1,042	3,191	416	9	0
4101000	430111	Reg Assets - SB 1149 Balance Reclass		0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	(292)	0	0	0	0	0	0	0	(292)
4101000	430113	Reg Asset - Def NPC Balance Reclass		0	0	0	0	0	0	0	0
4101000	505100	190Energy West Accrued Liabilities	(245)	(4)	(61)	(19)	(41)	(105)	(15)	(0)	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	505510	190PMI Vacation/Bonus	(27)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	0
4101000	505600	190Vacation Sickleave & PT Accrual		0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA		0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR		0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	(3)	0	0	(3)	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	(143)	(2)	(35)	(11)	(24)	(61)	(9)	(0)	0
4101000	6101001	190NOPA 103-99-00 RAR	19	0	5	2	3	8	1	0	0
4101000	610111	283PMI SALE OF ASSETS	(348)	(5)	(86)	(27)	(58)	(149)	(22)	(1)	0
4101000	610114	PMI EITF Pre stripping Cost	(472)	(7)	(117)	(36)	(79)	(203)	(29)	(1)	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	467	0	0	0	0	467	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program		0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	7	0	7	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR		0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance		0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	(13)	0	0	0	0	0	0	0	(13)
4101000	705265	Reg Liab - OR Energy Conservation Charge	109	0	109	0	0	0	0	0	0
4101000	705300	Reg. Liability - Deferred Benefit_Arch S		0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset		0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy		0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	(309)	0	0	0	0	(309)	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai		0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	331	0	0	0	0	0	0	0	331
4101000	705700	Reg Liability - Current Reclass - Other		0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	24	0	0	0	0	0	0	0	24
4101000	715800	190Redding Contract	209	3	54	17	32	91	12	0	0
4101000	720200	190Deferred Compensation Payout	19	0	5	2	3	8	1	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)		0	0	0	0	0	0	0	0
4101000	720500	190Severance	(39)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	0
4101000	720800	190FAS 158 Pension Liability	8,344	181	2,259	655	1,175	3,596	469	10	0
4101000	720805	FAS 158 - Funded Pension Asset		0	0	0	0	0	0	0	0
4101000	720810	190FAS 158 Post Retirement Liability	1,954	42	529	153	275	842	110	2	0
4101000	910530	190Injuries & Damages	4,585	99	1,242	360	645	1,976	258	6	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab		0	0	0	0	0	0	0	0
4101000 Total			516,543	10,994	140,274	30,627	77,881	240,408	30,627	1,347	(23,914)
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	747	0	0	747	0	0	0	0	0
4111000	105100	190CAPITALIZED LABOR COSTS	307	7	83	24	43	132	17	0	0
4111000	1051151	Depreciation Flow-Through - CA	(155)	(155)	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	17	0	0	0	0	0	0	17	0
4111000	1051153	Depreciation Flow-Through - ID	(63)	0	0	0	0	0	(63)	0	0
4111000	1051154	Depreciation Flow-Through - OR	(623)	0	(623)	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	(58)	0	0	0	0	0	0	0	(58)
4111000	1051156	Depreciation Flow-Through - UT	3,409	0	0	0	0	3,409	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	1,170	0	0	1,170	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	546	0	0	0	546	0	0	0	0



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4111000	1051159	Depreciation Flow-Through - WYU	142	0	0	0	142	0	0	0	0
4111000	105120	Book Depreciation	(291,737)	(6,748)	(80,949)	(24,118)	(42,980)	(120,578)	(15,978)	(387)	0
4111000	105121	282DIT PMIDepreciation-Book	(7,091)	(106)	(1,758)	(543)	(1,184)	(3,046)	(441)	(12)	0
4111000	105123	Sec 481a Adj- Repair Deduction		0	0	0	0	0	0	0	0
4111000	105130	CIAC	(41,111)	(1,448)	(10,826)	(2,632)	(4,521)	(19,693)	(1,990)	0	0
4111000	105140	Highway Relocation	(526)	(19)	(139)	(34)	(58)	(252)	(25)	0	0
4111000	105142	Avoided Costs	(8,785)	(176)	(2,288)	(673)	(1,249)	(3,895)	(493)	(11)	0
4111000	105146	Capitalization of Test Energy		0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	(538)	(8)	(139)	(43)	(82)	(235)	(31)	(1)	0
4111000	105471	UT Kalamath Relicensing Costs		0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK		0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	(2,568)	(38)	(637)	(197)	(429)	(1,103)	(160)	(5)	0
4111000	205210	ERC (Emission Reduction Credit) Impairme		0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	(88)	(2)	(24)	(7)	(12)	(38)	(5)	(0)	0
4111000	220100	190Bad Debt Allowance	36	1	13	5	4	13	(0)	0	0
4111000	2874941	190Idaho ITC Credits		0	0	0	0	0	0	0	0
4111000	320270	Reg Asset FAS 158 Pension Liab	(15,683)	(340)	(4,247)	(1,230)	(2,208)	(6,758)	(881)	(20)	0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	1,965	43	532	154	277	847	110	2	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	(421)	(9)	(114)	(33)	(59)	(182)	(24)	(1)	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	82	0	0	0	0	82	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	34	0	0	0	34	0	0	0	0
4111000	415301	190Hazardous Waste/Environmental-WA	(79)	0	0	(79)	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM		0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	37,233	558	9,232	2,852	6,215	15,994	2,317	65	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	2,148	32	532	164	358	922	134	4	0
4111000	415425	Contra Reg Asset - UMWA Pension	(1,569)	0	0	0	0	0	0	0	(1,569)
4111000	415500	283Cholla Plt Trans-APS Amort	(426)	(6)	(110)	(34)	(65)	(186)	(25)	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	(20)	0	0	(20)	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(10)	0	0	0	(10)	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	(8)	0	0	0	(8)	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -		0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	(7)	0	0	0	(7)	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA		0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR		0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID		0	0	0	0	0	0	0	0
4111000	415822	Reg Asset - Pension MMT -UT	(107)	0	0	0	0	(107)	0	0	0
4111000	415827	Reg Asset Post Retirement MMT - OR	(73)	0	(73)	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY		0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	(106)	0	0	0	0	(106)	0	0	0
4111000	415831	Reg Asset Post Retirement MMT - CA	(7)	(7)	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua		0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(10)	0	0	0	0	0	(10)	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR		0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA		0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2015

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	415855	CA - January 2010 Storm Costs			0	0	0	0	0	0	0
4111000	415856	Powerdale Decommissioning Reg Asset - WY			0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	19	0	0	0	0	0	0	0	19
4111000	415858	WY - Deferred Overburden Costs	63	0	0	0	63	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs			0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA			0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff			0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program			0	0	0	0	0	0	0
4111000	415876	Deferred Excess Net PowerCosts - OR			0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	(170)	0	0	0	0	0	0	0	(170)
4111000	415883	Deferral of Renewable Energy Credit - WY	230	0	0	0	0	0	0	0	230
4111000	415890	ID MEHC 2006 Transition Costs			0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs			0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs			0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED			0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	(1,139)	0	0	(1,139)	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs			0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	(522)	(8)	(129)	(40)	(87)	(224)	(33)	(1)	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	(2,732)	0	0	0	0	0	0	0	(2,732)
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA			0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR			0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA			0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs			0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs			0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	(379)	0	(379)	0	0	0	0	0	0
4111000	415927	Reg Liability - Depreciation Decrease De	152	0	0	152	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4111000	425125	Deferred Coal Cost - Arch			0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu			0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	0
4111000	425280	283JOSEPH SETTLEMENT-SG	(52)	(1)	(13)	(4)	(8)	(23)	(3)	(0)	0
4111000	425360	190Hermiston Swap	(65)	(1)	(17)	(5)	(10)	(28)	(4)	(0)	0
4111000	425380	190Idaho Customer Bal Acct			0	0	0	0	0	0	0
4111000	430100	283Weatherization	(460)	(10)	(124)	(36)	(65)	(198)	(26)	(1)	0
4111000	430117	Reg Asset - Current DSM	(8,123)	0	0	0	0	0	0	0	(8,123)
4111000	505115	283Sales & Use Tax Audit	(95)	(2)	(26)	(7)	(13)	(41)	(5)	(0)	0
4111000	505125	190Accrued Royalties	(640)	(10)	(159)	(49)	(107)	(275)	(40)	(1)	0
4111000	505400	190Bonus Liability	62	1	17	5	9	27	3	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	852	18	231	67	120	367	48	1	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	14	0	4	1	2	6	1	0	0
4111000	605301	Environmental Liability - Regulated	(572)	(12)	(155)	(45)	(81)	(247)	(32)	(1)	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	1,795	27	445	137	300	771	112	3	0
4111000	605715	Trapper Mine Contract Obligation	(2,172)	(33)	(539)	(166)	(363)	(933)	(135)	(4)	0
4111000	610000	283PMI Development Costs	177	3	44	14	30	76	11	0	0



Deferred Income Tax Expense
 Twelve Months Ending - December 2015
 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	610143	283Reg Liability-WA Low Energy Program	(118)	0	0	(118)	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	718	0	0	0	0	0	0	0	718
4111000	610145	190Reg Liab_OR Balance Consol		0	0	0	0	0	0	0	0
4111000	610148	Reg Liability - Def NPC Balance Reclass		0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	1	1	0	0	0	0	0	0	0
4111000	705241	Reg Liability - CA California Alternativ	256	0	0	0	0	0	0	0	256
4111000	705262	Reg Liability - Sale of REC's-ID		0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA		0	0	0	0	0	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def		0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy		0	0	0	0	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	(1,190)	0	(1,190)	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	(273)	0	0	0	0	0	0	0	(273)
4111000	705451	Reg Liability - OR Property Insurance Re	573	0	573	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	(43)	0	0	0	0	0	(43)	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	(132)	0	0	0	(132)	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin		0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces		0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	(2,191)	0	0	0	0	0	0	0	(2,191)
4111000	705518	Regulatory Liability - WA Deferred Exces	46	0	0	0	0	0	0	0	46
4111000	705519	Regulatory Liability - WA Deferred Exces	(50)	0	0	0	0	0	0	0	(50)
4111000	705521	Regulatory Liability - WY Deferred Exces		0	0	0	0	0	0	0	0
4111000	705522	Regulatory Liability - UT RECS in Rates		0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates		0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	154	0	0	0	0	0	0	0	154
4111000	705526	Regulatory Liability - CA Solar Feed-in	359	0	0	0	0	0	0	0	359
4111000	705527	Regulatory Liability - CA Solar Feed-in	(581)	0	0	0	0	0	0	0	(581)
4111000	705530	Regulatory Liability - UT Solar Feed-in	3,839	0	0	0	0	0	0	0	3,839
4111000	705531	Regulatory Liability - UT Solar Feed-in	(5,251)	0	0	0	0	0	0	0	(5,251)
4111000	705536	Regulatory Liability - CA GreenHouse Gas	1,102	0	0	0	0	0	0	0	1,102
4111000	705600	RegLiability - OR 2012 GRC Giveback	(159)	0	0	0	0	0	0	0	(159)
4111000	705700	Reg Liability - Current Reclass - Other		0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	(21)	0	0	0	0	0	0	0	(21)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	(506)	(8)	(130)	(41)	(77)	(221)	(29)	(1)	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	50	1	14	4	7	22	3	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli		0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	(316)	(6)	(82)	(24)	(45)	(140)	(18)	(0)	0
4111000	910245	Contra Receivable from Joint Owners	(1,916)	(41)	(519)	(150)	(270)	(826)	(108)	(2)	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(177)	(3)	(44)	(14)	(29)	(76)	(11)	(0)	0
4111000	920110	190PMI WY Extraction Tax	(418)	(6)	(104)	(32)	(70)	(179)	(26)	(1)	0
4111000	930100	190OR BETC Credit		0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	2	0	1	0	0	1	0	0	0
4111000 Total			#####	(8,510)	(93,816)	(26,019)	(46,079)	#####	(17,881)	(355)	(14,453)



Deferred Income Tax Expense
 Twelve Months Ending - December 2015
 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
Grand Total			172,506	2,484	46,458	4,608	31,802	103,485	12,746	993	(38,367)



Investment Tax Credit Amortization
 Twelve Months Ending - December 2015
 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	(4,756)	0	0	0	(245)	(3,971)	(525)	(16)	0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2015

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	1,000	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	10,500	158	2,703	846	1,593	4,577	605	18
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	9,790	148	2,520	788	1,485	4,267	564	17
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(32,081)	0	0	0	0	(32,081)	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	172,821	2,608	44,487	13,918	26,221	75,330	9,957	299
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	37,440	565	9,638	3,015	5,681	16,320	2,157	65
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	237	2,961	858	1,539	4,713	614	14
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	71	892	258	463	1,419	185	4
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	95	1,194	346	621	1,900	248	6
1010000	ELEC PLANT IN SERV 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	1,589	24	394	122	265	683	99	3
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,718	297	3,715	1,076	1,931	5,912	770	17
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	79	23	41	125	16	0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	117,481	2,811	35,433	8,036	8,713	57,893	4,596	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	175,056	3,790	47,400	13,734	24,642	75,438	9,832	220
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	450	130	234	715	93	2
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	1,158	25	314	91	163	499	65	1
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	127	1,591	461	827	2,533	330	7
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	63	787	228	409	1,253	163	4
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1,905	41	516	149	268	821	107	2
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,933	193	2,419	701	1,257	3,849	502	11
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,144	220	2,747	796	1,428	4,371	570	13
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	1,981	47	597	135	147	976	77	0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	225	2,812	815	1,462	4,476	583	13
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	512	148	266	816	106	2
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,355	51	638	185	331	1,015	132	3
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	12,919	280	3,498	1,014	1,819	5,567	726	16
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	4,387	95	1,188	344	618	1,891	246	6
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	34	429	124	223	684	89	2
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,581	24	407	127	240	689	91	3
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	57	18	34	96	13	0
1010000	ELEC PLANT IN SERV 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	12,806	193	3,297	1,031	1,943	5,582	738	22
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	350	5,972	1,868	3,520	10,112	1,337	40
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	566	9	146	46	86	247	33	1
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	9	18	51	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,179	47	590	171	307	939	122	3
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	2,680	58	726	210	377	1,155	151	3
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,547	129	2,200	688	1,297	3,726	492	15
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	577	0	0	0	577	0	0	0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,105	0	0	0	0	0	3,105	0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	3,236	0	0	0	0	3,236	0	0
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	4,652	101	1,260	365	655	2,005	261	6
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	62,875	949	16,185	5,064	9,540	27,406	3,623	109
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	0	0	0	0	23	0	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SG	141	2	36	11	21	61	8	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	37,614	814	10,185	2,951	5,295	16,209	2,113	47
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	463	0	0	0	463	0	0	0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	3,921	94	1,183	268	291	1,932	153	0
1010000	ELEC PLANT IN SERV 3033180	HPOV - HP Open Software	SO	-	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,730	137	1,728	392	425	2,824	224	0
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	2,067	45	560	162	291	891	116	3
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	327	74	80	535	42	0
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	15,042	326	4,073	1,180	2,117	6,482	845	19



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2015

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,105	137	2,344	733	1,381	3,969	525	16	0
1010000	3033330	OR VHF (VPC) SPECTRUM	OR	3,781	0	3,781	0	0	0	0	0	0
1010000	3033340	WA VHF (VPC) SPECTRUM	WA	1,508	0	0	1,508	0	0	0	0	0
1010000	3033350	CA VHF (VPC) SPECTRUM	CA	426	426	0	0	0	0	0	0	0
1010000	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	1,224	26	331	96	172	527	69	2	0
1010000	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	412	129	243	698	92	3	0
1010000	3033390	RMT TRADE SYSTEM	SO	61	1	17	5	9	26	3	0	0
1010000	3034900	MISC - MISCELLANEOUS	CN	71	2	21	5	5	35	3	0	0
1010000	3034900	MISC - MISCELLANEOUS	IDU	5	0	0	0	0	0	5	0	0
1010000	3034900	MISC - MISCELLANEOUS	OR	22	0	22	0	0	0	0	0	0
1010000	3034900	MISC - MISCELLANEOUS	SE	245	4	61	19	41	105	15	0	0
1010000	3034900	MISC - MISCELLANEOUS	SG	1,738	26	447	140	264	758	100	3	0
1010000	3034900	MISC - MISCELLANEOUS	SO	25,028	542	6,777	1,963	3,523	10,785	1,406	31	0
1010000	3034900	MISC - MISCELLANEOUS	UT	8	0	0	0	0	8	0	0	0
1010000	3034900	MISC - MISCELLANEOUS	WYP	104	0	0	0	104	0	0	0	0
1010000	3035320	HYDRO PLANT INTANGIBLES	SG	926	14	238	75	141	404	53	2	0
1010000	3035321	CA Network/System Mgt Sys	SG	-	0	0	0	0	0	0	0	0
1010000	3035322	ACD#Call Center Automated Call Distribut	CN	4,119	99	1,242	282	305	2,030	161	0	0
1010000	3035330	OATI-OASIS INTERFACE	SO	1,176	25	318	92	166	507	66	1	0
1010000	3100000	LAND & LAND RIGHTS	SG	1,306	20	336	105	198	569	75	2	0
1010000	3101000	LAND OWNED IN FEE	SG	12,578	190	3,238	1,013	1,908	5,483	725	22	0
1010000	3102000	LAND RIGHTS	SG	43,158	651	11,110	3,476	6,548	18,812	2,487	75	0
1010000	3103000	WATER RIGHTS	SG	36,504	551	9,397	2,940	5,539	15,911	2,103	63	0
1010000	3108000	FEF LAND - LEASED	SG	37	1	9	3	6	16	2	0	0
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,018,115	15,362	262,082	81,995	154,475	443,779	58,659	1,764	0
1010000	3120000	BOILER PLANT EQUIPMENT	SG	4,299,881	64,881	1,106,869	346,297	652,404	1,874,243	247,737	7,449	0
1010000	3140000	TURBOGENERATOR UNITS	SG	995,892	15,027	256,361	80,205	151,103	434,092	57,378	1,725	0
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	493,006	7,439	126,909	39,705	74,802	214,893	28,404	854	0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	63	1	16	5	9	27	4	0	0
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,239	471	8,041	2,516	4,740	13,616	1,800	54	0
1010000	3300000	LAND AND LAND RIGHTS	SG-U	111	2	29	9	17	48	6	0	0
1010000	3301000	LAND OWNED IN FEE	SG-U	5,533	83	1,424	446	840	2,412	319	10	0
1010000	3301000	LAND OWNED IN FEE	SG-P	16,774	253	4,318	1,351	2,545	7,312	966	29	0
1010000	3302000	LAND RIGHTS	SG-U	65	1	17	5	10	28	4	0	0
1010000	3302000	LAND RIGHTS	SG-P	8,035	121	2,068	647	1,219	3,502	463	14	0
1010000	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	61	8	0	0
1010000	3303000	WATER RIGHTS	SG-P	-	0	0	0	0	0	0	0	0
1010000	3304000	FLOOD RIGHTS	SG-U	91	1	23	7	14	40	5	0	0
1010000	3304000	FLOOD RIGHTS	SG-P	257	4	66	21	39	112	15	0	0
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	80	25	47	135	18	1	0
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	7,255	109	1,868	584	1,101	3,162	418	13	0
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	420	6	108	34	64	193	24	1	0
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	5,321	80	1,370	429	807	2,319	307	9	0
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	58,365	881	15,024	4,701	8,856	25,440	3,363	101	0
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	94	29	55	159	21	1	0
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	147,346	2,223	37,930	11,867	22,356	64,225	8,489	255	0
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,006	30	516	162	304	874	116	3	0
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,036	287	4,900	1,533	2,888	8,297	1,097	33	0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	13,431	203	3,457	1,082	2,038	5,854	774	23	0
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	23,510	355	6,052	1,893	3,567	10,248	1,355	41	0
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304	95	1,623	508	957	2,748	363	11	0
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	65,105	982	16,759	5,243	9,878	28,378	3,751	113	0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2015

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELFC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	364,472	5,500	93,822	29,353	55,300	158,867	20,999	631	0
1010000	ELFC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	106	33	62	179	24	1	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	22,589	341	5,815	1,819	3,427	9,846	1,301	39	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	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	217	3	56	17	33	95	12	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	39,092	590	10,063	3,148	5,931	17,040	2,252	68	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	88,117	1,330	22,693	7,097	13,370	38,408	5,077	153	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	11,570	175	2,978	932	1,755	5,043	667	20	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	63,322	955	16,300	5,100	9,608	27,601	3,648	110	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	16	5	10	28	4	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	3,150	48	811	254	478	1,373	181	5	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	177	3	46	14	27	77	10	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	33	563	176	332	953	126	4	0
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	3	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,835	28	472	148	278	800	106	3	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	19,027	287	4,898	1,532	2,887	8,294	1,096	33	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	11,990	181	3,086	966	1,819	5,226	691	21	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	30,953	467	7,968	2,493	4,696	13,492	1,783	54	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	226,702	3,421	58,357	18,258	34,397	98,816	13,061	393	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	15,873	240	4,086	1,278	2,408	6,919	915	27	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,922,869	44,104	752,401	235,397	443,476	1,274,028	168,401	5,063	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	471,836	7,120	121,459	38,000	71,590	205,665	27,185	817	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	325,127	4,906	83,694	26,185	49,330	141,717	18,732	563	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,163	229	3,903	1,221	2,301	5,609	874	26	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	217	68	128	367	48	1	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	53,589	809	13,795	4,316	8,131	23,359	3,088	93	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	187,705	2,832	48,319	15,117	28,480	81,817	10,815	325	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	219,424	3,311	56,484	17,672	33,292	95,643	12,642	380	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,708,109	25,774	439,699	137,565	259,165	744,535	98,412	2,959	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	154,761	2,335	39,838	12,464	23,481	67,458	8,917	268	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	20,533	310	5,286	1,654	3,115	8,950	1,183	36	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,243,175	18,758	320,016	100,121	188,622	541,879	71,625	2,154	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	787,018	11,875	202,593	63,384	119,411	343,047	45,344	1,363	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,111,316	16,769	286,073	89,501	168,616	484,403	64,028	1,925	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,520	53	906	283	534	1,534	203	6	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	121	2,068	647	1,219	3,502	463	14	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	180	3,073	961	1,811	5,203	689	21	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	IDU	297	0	0	0	0	0	297	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,136	0	9,136	0	0	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	UT	25,420	0	0	0	0	25,420	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	675	0	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0	0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2015

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 3602000	LAND RIGHTS	IDU	1,236	0	0	0	0	1,236	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	4,665	0	4,665	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,029	1,029	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	11,260	0	0	0	11,260	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	411	0	0	411	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	1,969	0	0	0	1,969	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	3,405	0	0	0	3,405	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	2,297	0	0	0	0	2,297	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	27,228	0	27,228	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	4,774	4,774	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	53,649	0	0	0	53,649	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	3,375	0	0	3,375	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	12,081	0	0	0	12,081	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	2,871	0	0	0	2,871	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	28,998	0	0	0	0	28,998	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	229,134	0	229,134	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	28,286	28,286	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	443,345	0	0	0	443,345	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	58,110	0	0	58,110	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	113,847	0	0	0	113,847	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	11,415	0	0	0	11,415	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	393	0	0	0	0	393	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,671	0	3,671	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	267	267	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,609	0	0	0	0	6,609	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	970	0	0	970	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,015	0	0	0	2,015	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	164	0	0	0	164	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	80,463	0	0	0	0	80,463	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	357,612	0	357,612	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	62,868	62,868	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	353,004	0	0	0	353,004	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	98,797	0	0	98,797	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	116,868	0	0	0	116,868	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,206	0	0	0	26,206	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	36,288	0	0	0	0	36,288	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	249,836	0	249,836	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,030	35,030	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	223,337	0	0	0	223,337	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	63,782	0	0	63,782	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	92,037	0	0	0	92,037	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,641	0	0	0	13,641	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	9,010	0	0	0	0	9,010	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	90,482	0	90,482	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	17,009	17,009	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	185,512	0	0	0	185,512	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	17,330	0	0	17,330	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	19,994	0	0	0	19,994	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	4,588	0	0	0	4,588	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	26,370	0	0	0	0	26,370	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	170,180	0	170,180	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	18,833	18,833	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	504,853	0	0	0	0	504,853	0	0



Electric Plant in Service with Unclassified Plant

13 Month Average as of December 2015

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	24,640	0	0	24,640	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	40,477	0	0	0	40,477	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	17,618	0	0	0	17,618	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	76,558	0	0	0	0	76,558	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	419,765	0	419,765	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	51,291	51,291	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	480,346	0	0	0	0	480,346	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	106,057	0	0	106,057	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	97,711	0	0	0	97,711	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	14,702	0	0	0	14,702	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	7,822	0	0	0	0	7,822	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	84,085	0	84,085	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	9,331	9,331	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	78,860	0	0	0	0	78,860	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	20,966	0	0	20,966	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	15,647	0	0	0	15,647	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	2,591	0	0	0	2,591	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	28,087	0	0	0	0	28,087	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	168,633	0	168,633	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	15,498	15,498	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	185,558	0	0	0	0	185,558	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	36,647	0	0	36,647	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	30,447	0	0	0	30,447	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	9,873	0	0	0	9,873	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	13,998	0	0	0	0	13,998	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	60,994	0	60,994	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	4,083	4,083	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	77,440	0	0	0	0	77,440	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	11,804	0	0	11,804	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	12,496	0	0	0	12,496	0	0	0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	2,211	0	0	0	2,211	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	2,589	0	2,589	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	272	272	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,340	0	0	0	0	4,340	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA	511	0	0	511	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	816	0	0	0	816	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	153	0	0	0	153	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	674	0	0	0	0	674	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,072	0	23,072	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	701	701	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	22,023	0	0	0	0	22,023	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,260	0	0	4,260	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,272	0	0	0	8,272	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,240	0	0	0	2,240	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	0	1,441	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	1,129	27	340	77	84	556	44	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0



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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	SO	7,516	163	2,035	590	1,058	3,239	422	9	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	1,412	0	0	0	1,412	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	CN	8,043	192	2,426	550	597	3,964	315	0	0
1010000	ELEC PLANT IN SERV 3900000	IDU	10,598	0	0	0	0	0	10,598	0	0
1010000	ELEC PLANT IN SERV 3900000	OR	29,392	0	29,392	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	SE	315	5	78	24	53	135	20	1	0
1010000	ELEC PLANT IN SERV 3900000	SG	7,616	115	1,961	613	1,156	3,320	439	13	0
1010000	ELEC PLANT IN SERV 3900000	CA	2,870	2,870	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	SO	88,086	1,907	23,851	6,911	12,400	37,959	4,947	111	0
1010000	ELEC PLANT IN SERV 3900000	UT	43,100	0	0	0	0	43,100	0	0	0
1010000	ELEC PLANT IN SERV 3900000	WA	11,359	0	0	11,359	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	WYP	6,516	0	0	0	6,516	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	WYU	3,570	0	0	0	3,570	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	CN	230	6	69	16	17	113	9	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	6,504	0	6,504	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	CA	845	845	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	SO	9,704	210	2,628	761	1,366	4,182	545	12	0
1010000	ELEC PLANT IN SERV 3901000	UT	19	0	0	0	0	19	0	0	0
1010000	ELEC PLANT IN SERV 3901000	WA	2,346	0	0	2,346	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	WYP	4,838	0	0	0	4,838	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 3910000	CN	2,593	62	782	177	192	1,278	101	0	0
1010000	ELEC PLANT IN SERV 3910000	IDU	63	0	0	0	0	0	63	0	0
1010000	ELEC PLANT IN SERV 3910000	OR	1,561	0	1,561	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	SE	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3910000	SG	1,789	27	461	144	271	780	103	3	0
1010000	ELEC PLANT IN SERV 3910000	CA	111	111	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	SO	20,099	435	5,442	1,577	2,829	8,661	1,129	25	0
1010000	ELEC PLANT IN SERV 3910000	UT	481	0	0	0	0	481	0	0	0
1010000	ELEC PLANT IN SERV 3910000	WA	438	0	0	438	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	WYP	525	0	0	0	525	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	WYU	27	0	0	0	27	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	CN	3,933	94	1,186	269	292	1,938	154	0	0
1010000	ELEC PLANT IN SERV 3912000	IDU	542	0	0	0	0	0	542	0	0
1010000	ELEC PLANT IN SERV 3912000	OR	1,573	0	1,573	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	SE	70	1	17	5	12	30	4	0	0
1010000	ELEC PLANT IN SERV 3912000	SG	1,721	26	443	139	261	750	99	3	0
1010000	ELEC PLANT IN SERV 3912000	CA	148	148	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	SO	40,335	873	10,922	3,164	5,678	17,382	2,265	51	0
1010000	ELEC PLANT IN SERV 3912000	UT	1,786	0	0	0	0	1,786	0	0	0
1010000	ELEC PLANT IN SERV 3912000	WA	586	0	0	586	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	WYP	1,913	0	0	0	1,913	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	WYU	92	0	0	0	92	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3913000	CN	6	0	2	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV 3913000	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3913000	OR	23	0	23	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	SG	297	4	76	24	45	129	17	1	0
1010000	ELEC PLANT IN SERV 3913000	SO	331	7	90	26	47	143	19	0	0
1010000	ELEC PLANT IN SERV 3913000	UT	10	0	0	0	0	10	0	0	0
1010000	ELEC PLANT IN SERV 3913000	WA	-	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	WYP	3	0	0	0	3	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	IDU	345	0	0	0	0	0	345	0	0
1010000	ELEC PLANT IN SERV 3920100	OR	2,151	0	2,151	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	SE	53	1	13	4	9	23	3	0	0
1010000	ELEC PLANT IN SERV 3920100	SG	408	6	105	33	62	178	23	1	0
1010000	ELEC PLANT IN SERV 3920100	CA	41	41	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	SO	1,115	24	302	87	157	481	63	1	0
1010000	ELEC PLANT IN SERV 3920100	UT	2,599	0	0	0	0	2,599	0	0	0
1010000	ELEC PLANT IN SERV 3920100	WA	291	0	0	291	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	WYP	490	0	0	0	490	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	WYU	26	0	0	0	26	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	OR	182	0	182	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	SG	47	1	12	4	7	20	3	0	0
1010000	ELEC PLANT IN SERV 3920200	SO	182	4	49	14	26	78	10	0	0
1010000	ELEC PLANT IN SERV 3920200	UT	284	0	0	0	0	284	0	0	0
1010000	ELEC PLANT IN SERV 3920200	WA	54	0	0	54	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	IDU	1,449	0	0	0	0	0	1,449	0	0
1010000	ELEC PLANT IN SERV 3920400	OR	6,805	0	6,805	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	SE	289	4	72	22	48	124	18	1	0
1010000	ELEC PLANT IN SERV 3920400	SG	6,977	105	1,796	562	1,059	3,041	402	12	0
1010000	ELEC PLANT IN SERV 3920400	CA	567	567	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	SO	1,219	26	330	96	172	525	68	2	0
1010000	ELEC PLANT IN SERV 3920400	UT	7,784	0	0	0	0	7,784	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WA	961	0	0	961	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WYP	1,435	0	0	0	1,435	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WYU	412	0	0	0	412	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	IDU	2,649	0	0	0	0	0	2,649	0	0
1010000	ELEC PLANT IN SERV 3920500	OR	11,351	0	11,351	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	SE	209	3	52	16	35	90	13	0	0
1010000	ELEC PLANT IN SERV 3920500	SG	6,239	94	1,606	503	947	2,720	359	11	0
1010000	ELEC PLANT IN SERV 3920500	CA	1,034	1,034	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	SO	578	13	157	45	81	249	32	1	0
1010000	ELEC PLANT IN SERV 3920500	UT	15,856	0	0	0	0	15,856	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WA	2,910	0	0	2,910	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WYP	3,501	0	0	0	3,501	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WYU	732	0	0	0	732	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	OR	76	0	76	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	SE	4	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3920600	SG	3,495	53	900	282	530	1,524	201	6	0
1010000	ELEC PLANT IN SERV 3920600	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV 3920900	IDU	944	0	0	0	0	0	944	0	0
1010000	ELEC PLANT IN SERV 3920900	OR	3,200	0	3,200	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	SE	31	0	8	2	5	13	2	0	0
1010000	ELEC PLANT IN SERV 3920900	SG	2,176	33	560	175	330	948	125	4	0
1010000	ELEC PLANT IN SERV 3920900	CA	474	474	0	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	741	16	201	58	104	319	42	1	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	5,465	0	0	0	0	5,465	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	670	0	0	670	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	2,206	0	0	0	2,206	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	324	0	0	0	324	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	71	0	0	0	0	0	71	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	320	0	320	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	2	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	362	5	93	29	55	158	21	1	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	24	1	7	2	3	10	1	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	239	0	0	0	0	239	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	123	0	0	0	123	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	6	96	30	57	163	22	1	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	296	6	80	23	42	128	17	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,003	0	0	0	0	1,003	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	3,076	67	833	241	433	1,326	173	4	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	408	0	0	0	0	0	408	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,849	0	2,849	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	5,678	86	1,462	457	861	2,475	227	10	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	220	220	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	192	4	52	15	27	83	11	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	3,762	0	0	0	0	3,762	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	755	0	0	755	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	876	0	0	0	876	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	1,973	0	0	0	0	0	1,973	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,534	0	10,534	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	47	1	12	4	8	20	3	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,938	376	6,419	2,008	3,784	10,870	1,437	43	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	736	736	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,718	81	1,007	292	523	1,602	209	5	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,158	0	0	0	0	13,158	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,893	0	0	2,893	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,852	0	0	0	3,852	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	476	0	0	0	476	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,370	0	0	0	0	0	1,370	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	7,492	0	7,492	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SE	273	4	68	21	46	117	17	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	6,271	95	1,614	505	951	2,733	361	11	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	381	381	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	4,617	100	1,250	362	650	1,990	259	6	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	7,471	0	0	0	0	7,471	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,542	0	0	1,542	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,410	0	0	0	2,410	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	388	0	0	0	388	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,530	0	0	0	0	0	2,530	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	7,534	0	7,534	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 13 Month Average as of December 2015
 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 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	373	6	96	30	57	163	21	1	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,220	1,220	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	209	5	57	16	29	90	12	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	7,541	0	0	0	0	7,541	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	1,610	0	0	1,610	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	3,521	0	0	0	3,521	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	746	0	0	0	746	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	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	953	0	953	0	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	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	828	0	0	0	0	828	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	205	0	0	0	205	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	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	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,987	0	12,987	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	19	319	100	189	540	71	2	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	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	285	6	77	22	40	123	16	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	16,185	0	0	0	0	16,185	0	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	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	4,114	0	0	0	4,114	0	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	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	3,616	55	931	291	549	1,576	208	6	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	3	0	0	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	0	928	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	22	0	5	2	4	9	1	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	32,842	496	8,454	2,645	4,983	14,315	1,892	57	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	712	15	193	56	100	307	40	1	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,650	0	0	0	0	1,650	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	187	0	0	0	187	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,615	0	0	0	0	2,615	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,763	0	9,763	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	143	2	37	11	22	62	8	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	SO	143	3	39	11	20	61	8	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,382	0	0	0	0	15,382	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	1,779	0	0	1,779	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,091	0	0	0	4,091	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	IDU	1,056	0	0	0	0	1,056	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	1,772	0	1,772	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	103	2	26	8	17	44	6	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	5,366	81	1,391	432	814	2,339	309	9	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	608	13	165	48	86	262	34	1	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,045	0	0	0	0	5,045	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	1,248	0	0	0	1,248	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	620	0	0	0	620	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,506	84	1,057	240	260	1,728	137	0	0



Electric Plant in Service with Unclassified Plant
 13 Month Average as of December 2015
 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 3970000	IDU	10,487	0	0	0	0	0	10,487	0	0
1010000	ELEC PLANT IN SERV 3970000	OR	55,990	0	55,990	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	SE	241	4	60	18	40	103	15	0	0
1010000	ELEC PLANT IN SERV 3970000	SG	149,774	2,260	38,555	12,062	22,725	65,284	8,629	259	0
1010000	ELEC PLANT IN SERV 3970000	CA	5,022	5,022	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	SO	78,692	1,704	21,308	6,174	11,077	33,911	4,420	99	0
1010000	ELEC PLANT IN SERV 3970000	UT	53,441	0	0	0	0	53,441	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WA	11,903	0	0	11,903	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WYP	26,900	0	0	0	26,900	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WYU	4,972	0	0	0	4,972	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	IDU	365	0	0	0	0	0	365	0	0
1010000	ELEC PLANT IN SERV 3972000	OR	2,709	0	2,709	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	SE	84	1	21	6	14	36	5	0	0
1010000	ELEC PLANT IN SERV 3972000	SG	4,198	63	1,081	338	637	1,830	242	7	0
1010000	ELEC PLANT IN SERV 3972000	CA	306	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	SO	518	11	140	41	73	223	29	1	0
1010000	ELEC PLANT IN SERV 3972000	UT	2,265	0	0	0	0	2,265	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WA	609	0	0	609	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WYP	827	0	0	0	827	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WYU	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	CN	216	5	65	15	16	107	8	0	0
1010000	ELEC PLANT IN SERV 3980000	IDU	58	0	0	0	0	0	58	0	0
1010000	ELEC PLANT IN SERV 3980000	OR	1,052	0	1,052	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	SE	2	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3980000	SG	2,369	36	610	191	359	1,032	136	4	0
1010000	ELEC PLANT IN SERV 3980000	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	SO	2,527	55	684	198	356	1,089	142	3	0
1010000	ELEC PLANT IN SERV 3980000	UT	982	0	0	0	0	982	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WA	186	0	0	186	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WYP	193	0	0	0	193	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV 3992100	SE	2,594	39	643	199	433	1,114	161	5	0
1010000	ELEC PLANT IN SERV 3992200	SE	24,254	364	6,014	1,858	4,049	10,418	1,509	43	0
1010000	ELEC PLANT IN SERV 3993000	SE	20,580	309	5,103	1,576	3,435	8,940	1,281	36	0
1010000	ELEC PLANT IN SERV 3994100	SE	6,663	100	1,652	510	1,112	2,862	415	12	0
1010000	ELEC PLANT IN SERV 3994400	SE	1,581	24	392	121	264	679	98	3	0
1010000	ELEC PLANT IN SERV 3994500	SE	32,948	494	8,169	2,523	5,500	14,153	2,050	58	0
1010000	ELEC PLANT IN SERV 3994600	SE	11,302	169	2,802	866	1,887	4,855	703	20	0
1010000	ELEC PLANT IN SERV 3994700	SE	4,207	63	1,043	322	702	1,807	262	7	0
1010000	ELEC PLANT IN SERV 3994800	SE	9,357	140	2,320	717	1,562	4,019	582	16	0
1010000	ELEC PLANT IN SERV 3994900	SE	3,409	51	845	261	569	1,464	212	6	0
1010000	ELEC PLANT IN SERV 3995100	SE	750	11	186	57	125	322	47	1	0
1010000	ELEC PLANT IN SERV 3995200	SE	2,846	43	706	218	475	1,222	177	5	0
1010000	ELEC PLANT IN SERV 3996000	SE	1,394	21	346	107	233	599	87	2	0
1010000	ELEC PLANT IN SERV 3996100	SE	275	4	68	21	46	118	17	0	0
1010000	ELEC PLANT IN SERV 3997000	SE	17,842	267	4,424	1,366	2,978	7,664	1,110	31	0
1010000 Total			25,823,700	560,512	6,995,788	2,023,965	3,632,948	11,128,051	1,450,072	32,366	0
1019000	ELEC PLT IN SERV-OTH 140109	SE	-	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140109	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1019000	ELEC PLT IN SERV-OTH 140129	SO	(95)	(2)	(26)	(7)	(13)	(41)	(5)	(0)	0
1019000	ELEC PLT IN SERV-OTH 140139	SG	(19,687)	(297)	(5,068)	(1,586)	(2,987)	(8,581)	(1,134)	(34)	0
1019000	ELEC PLT IN SERV-OTH 140139	SG-P	-	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140149	SG	(2,253)	(34)	(580)	(181)	(342)	(982)	(130)	(4)	0



Electric Plant in Service with Unclassified Plant
 13 Month Average as of December 2015
 Allocation Method - Factor 2010 Protocol
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Primary Account	FERC Secondary Acct	Altoc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	IDU	(4)	0	0	0	0	(4)	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	OR	(536)	0	(536)	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	CA	(379)	(379)	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	UT	6,148	0	0	0	6,148	0	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WA	(178)	0	0	(178)	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WYU	(220)	0	0	0	(220)	0	0	0
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(334)	(7)	(90)	(26)	(47)	(144)	(19)	(0)
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	332	5	85	27	50	145	19	1
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	(74)	(2)	(20)	(6)	(10)	(32)	(4)	(0)
1019000	ELEC PLT IN SERV-OTH 141209	OTHER INTANGIBLE NON-RECONCILED	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1019000	ELEC PLT IN SERV-OTH 3601000	LAND OWNED IN FEE	CA	-	0	0	0	0	0	0	0
1019000 Total				(17,281)	(716)	(6,235)	(1,958)	(3,569)	(3,487)	(1,277)	(38)
1020000	ELEC PL PUR OR SLD 0	ELECTRIC PLANT PURCHASED OR SOLD	SG	15,288	231	3,935	1,231	2,320	6,664	881	26
1020000	ELEC PL PUR OR SLD 140708	1020000/140708	SG	(43)	(1)	(11)	(3)	(6)	(19)	(2)	(0)
1020000 Total				15,245	230	3,924	1,228	2,313	6,645	878	26
1060000	COMP CON NOT CLASS 0	SAPERROR	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1060000 Total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,161	0	0	0	0	2,161	0	0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	9,676	0	9,676	0	0	0	0	0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,014	1,014	0	0	0	0	0	0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	9,227	0	0	0	9,227	0	0	0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	4,697	0	0	4,697	0	0	0	0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	5,653	0	0	0	5,653	0	0	0
1061000 Total				32,427	1,014	9,676	4,697	5,653	9,227	2,161	(0)
1062000	TRAN COMP CONST NOT 0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	174,896	2,639	45,021	14,085	26,536	76,234	10,077	303
1062000 Total				174,896	2,639	45,021	14,085	26,536	76,234	10,077	303
1063000	PROD COMP CONST NOT 0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	17,360	262	4,469	1,398	2,634	7,567	1,000	30
1063000 Total				17,360	262	4,469	1,398	2,634	7,567	1,000	30
1064000	GEN COMP CONST NOT 0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	7,679	166	2,079	602	1,081	3,309	431	10
1064000 Total				7,679	166	2,079	602	1,081	3,309	431	10
Grand Total				26,054,027	564,107	7,054,723	2,044,017	3,667,595	11,227,546	1,463,342	32,697



Capital Lease

13 Month Average as of December 2015

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	16,952	256	4,364	1,365	2,572	7,389	977	29	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	274	3,429	994	1,783	5,457	711	16	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	-	0	0	0	0	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					45,926	530	12,389	2,359	4,355	24,561	1,688	45	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(3,364)	(51)	(866)	(271)	(510)	(1,466)	(194)	(6)	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(2,491)	0	(2,491)	0	0	0	0	0	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(1,923)	(42)	(521)	(151)	(271)	(829)	(108)	(2)	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-	0	0	0	0	0	0	0	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(5,023)	0	0	0	0	(5,023)	0	0	0
1011500 Total					(12,802)	(92)	(3,878)	(422)	(781)	(7,319)	(302)	(8)	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	(910)	(14)	(234)	(73)	(138)	(397)	(52)	(2)	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)	(188)	(2,348)	(680)	(1,221)	(3,738)	(487)	(11)	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)	(202)	(2,725)	(754)	(1,614)	(4,134)	(540)	(12)	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	910	14	234	73	138	397	52	2	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	188	2,348	680	1,221	3,738	487	11	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	202	2,725	754	1,614	4,134	540	12	0
Grand Total					33,124	438	8,511	1,937	3,574	17,242	1,386	37	0



Plant Held for Future Use

13 Month Average as of December 2015

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	135	2,297	719	1,354	3,890	514	15	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	44	747	234	440	1,265	167	5	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	194	61	114	329	43	1	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	0	746	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	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	14	236	73	159	409	59	2	0
1050000 Total					23,319	887	7,729	1,086	2,069	10,740	784	23	0
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	14,416	216	3,574	1,104	2,406	6,192	897	25	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
1059000 Total					14,416	216	3,574	1,104	2,406	6,192	897	25	0
Grand Total					37,735	1,104	11,303	2,190	4,475	16,933	1,681	49	0



Misc. Deferred Debits

13 Month Average as of December 2015
 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	SE	2,347	35	582	180	392	1,008	146	4	0
1861000	MS DEF DB-OTH WIP	185017	SE	(2,040)	(31)	(506)	(156)	(341)	(876)	(127)	(4)	0
1861000 Total				307	5	76	23	51	132	19	1	0
1861200	FINANCING COSTS DEFR	185025	SO	29	1	8	2	4	13	2	0	0
1861200	FINANCING COSTS DEFR	185026	SO	36	1	10	3	5	15	2	0	0
1861200	FINANCING COSTS DEFR	185027	OTHER	1,769	0	0	0	0	0	0	0	1,769
1861200	FINANCING COSTS DEFR	185028	OTHER	116	0	0	0	0	0	0	0	116
1861200	FINANCING COSTS DEFR	185029	OTHER	258	0	0	0	0	0	0	0	258
1861200	FINANCING COSTS DEFR	185030	OTHER	581	0	0	0	0	0	0	0	581
1861200 Total				2,789	1	18	5	9	28	4	0	2,724
1861310	DEF N PD PRJ SPC WST	184690	SG	-	0	0	0	0	0	0	0	0
1861310 Total				-	0	0	0	0	0	0	0	0
1862000	DEF REGULATORY EXP	184500	IDU	-	0	0	0	0	0	0	0	0
1862000 Total				-	0	0	0	0	0	0	0	0
1863500	ENVIRONMENTAL DEFFED	188498	SO	-	0	0	0	0	0	0	0	0
1863500 Total				-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	134200	SE	2	0	1	0	0	1	0	0	0
1865000	DEF COAL MINE COSTS	184401	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184402	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184403	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184404	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184405	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184406	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184407	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184408	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184412	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184414	SE	2,514	38	623	193	420	1,080	156	4	0
1865000	DEF COAL MINE COSTS	184415	SE	-	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184416	SE	2,054	31	512	158	345	887	128	4	0
1865000	DEF COAL MINE COSTS	184420	SE	535	8	133	41	89	230	33	1	0
1865000	DEF COAL MINE COSTS	184425	SE	-	0	0	0	0	0	0	0	0
1865000 Total				5,115	77	1,268	392	854	2,197	318	9	0
1867000	MSC DF DR-BAL TRAN	134300	SE	30	0	7	2	5	13	2	0	0
1867000 Total				30	0	7	2	5	13	2	0	0
1868000	MISC DF DR-OTH-CST	134305	OTHER	85	0	0	0	0	0	0	0	85
1868000	MISC DF DR-OTH-CST	134359	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134360	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134361	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134362	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	184413	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185010	SE	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185303	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185306	SG	71	1	18	6	11	31	4	0	0
1868000	MISC DF DR-OTH-CST	185309	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1868000	MISC DF DR-OTH-CST	185310	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185311	SG	355	5	91	29	54	155	20	1	0
1868000	MISC DF DR-OTH-CST	185312	SG	-	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185313	SG	12,057	182	3,104	971	1,829	5,255	695	21	0



Misc. Deferred Debits

13 Month Average as of December 2015

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST 185314	CLARK FIRM TRANSMISSION	SG	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185318	BOGUS CREEK SETTLEMENT	SG	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185335	LACOMB IRRIGATION	SG	301	5	77	24	46	131	17	1
1868000	MISC DF DR-OTH-CST 185336	BOGUS CREEK	SG	1,015	15	261	82	154	442	58	2
1868000	MISC DF DR-OTH-CST 185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,303	20	335	105	198	568	75	2
1868000	MISC DF DR-OTH-CST 185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185342	JIM BOYD HYDRO BUYOUT	SG	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185346	RTO Grid West N/R w/o - WA	WA	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185349	LGIA LT Transmission Prepaid	OTHER	-	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185351	BPA LT TRANSMISSION PREPAID	OTHER	4,312	0	0	0	0	0	0	4,312
1868000	MISC DF DR-OTH-CST 185357	LT Prepaid RECs for RPS (OR)	OTHER	75	0	0	0	0	0	0	75
1868000	MISC DF DR-OTH-CST 185359	LT Lake Side 2 Maint. Prepayment	SG	7,891	119	2,031	636	1,197	3,440	455	14
1868000	MISC DF DR-OTH-CST 185360	LT LAKE SIDE MAINT PREPAYMENT	SG	8,079	122	2,080	651	1,226	3,522	465	14
1868000	MISC DF DR-OTH-CST 185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	9,403	142	2,420	757	1,427	4,098	542	16
1868000	MISC DF DR-OTH-CST 185362	LT Currant Creek CSA Maint Prepayment	SG	16,952	256	4,364	1,365	2,572	7,389	977	29
1868000 Total				61,898	867	14,782	4,625	8,713	25,031	3,309	4,472
1868200	MISC DEF COST MT GEN 184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	175	3	45	14	27	76	10	0
1868200 Total				175	3	45	14	27	76	10	0
1869000	MISC DF DR-OTH-NC 134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	2,864	0	0	0	0	0	0	2,864
1869000	MISC DF DR-OTH-NC 135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	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
1869000	MISC DF DR-OTH-NC 135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	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
1869000	MISC DF DR-OTH-NC 135036	BETC ENERGY FINANSWER	OTHER	-	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
1869000	MISC DF DR-OTH-NC 135038	"BETC FINANSWER 12,000"	OTHER	-	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
1869000	MISC DF DR-OTH-NC 135040	BETC COMMERCIAL RETROFIT	OTHER	-	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
1869000	MISC DF DR-OTH-NC 135049	BETC - COMMERCIAL RETROFIT	OTHER	-	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
1869000	MISC DF DR-OTH-NC 135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	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
1869000	MISC DF DR-OTH-NC 185321	PREPAID CMC PENSION COSTS	SO	-	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
1869000	MISC DF DR-OTH-NC 185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC 185327	FIRTH COGENERATION BUYOUT	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1869000	MISC DF DR-OTH-NC 185328	Firth Cogeneration Buyout-CA	SG	-	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC 185329	Firth Cogeneration Buyout-MT	SG	-	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC 185333	OPTION PURCHASES	SG	-	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC 185334	HERMISTON SWAP	SG	3,620	55	932	292	549	1,578	209	6
1869000	MISC DF DR-OTH-NC 185338	OR CUSTOMER BALANCING ACCT	OR	-	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
1869000	MISC DF DR-OTH-NC 185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	2,978	0	0	0	0	0	0	2,978
1869000	MISC DF DR-OTH-NC 185381	Prepaid IBEW 57 - Reclass to Current	OTHER	(2,864)	0	0	0	0	0	0	(2,864)
1869000 Total				6,597	55	932	292	549	1,578	209	6
Grand Total				76,911	1,007	17,129	5,353	10,208	29,055	3,870	10,174



Materials & Supplies

13 Month Average as of December 2015
 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	384	6	95	29	64	165	24	1	0
1511100 Total			384	6	95	29	64	165	24	1	0
1511120	COAL INVNTY-HUNTER	0	45,656	684	11,320	3,497	7,622	19,612	2,841	80	0
1511120 Total			45,656	684	11,320	3,497	7,622	19,612	2,841	80	0
1511130	COAL INVNTY-HTG	0	24,403	366	6,051	1,869	4,074	10,483	1,519	43	0
1511130 Total			24,403	366	6,051	1,869	4,074	10,483	1,519	43	0
1511140	COAL INVNTY-JB	0	28,545	428	7,078	2,186	4,765	12,262	1,776	50	0
1511140 Total			28,545	428	7,078	2,186	4,765	12,262	1,776	50	0
1511160	COAL INVNTY-NAU	0	9,607	144	2,382	736	1,604	4,127	598	17	0
1511160 Total			9,607	144	2,382	736	1,604	4,127	598	17	0
1511170	COAL INVNTY-CPP	0	20,555	308	5,097	1,574	3,431	8,829	1,279	36	0
1511170 Total			20,555	308	5,097	1,574	3,431	8,829	1,279	36	0
1511180	COAL INVNTY-WYODAK	0	-	0	0	0	0	0	0	0	0
1511180 Total			-	0	0	0	0	0	0	0	0
1511190	COAL INV-TERRA/HEADW	0	-	0	0	0	0	0	0	0	0
1511190 Total			-	0	0	0	0	0	0	0	0
1511200	COAL INVNTY-CHOLLA	0	7,585	114	1,881	581	1,266	3,258	472	13	0
1511200 Total			7,585	114	1,881	581	1,266	3,258	472	13	0
1511300	COAL INVNTY-COLSTRI	0	1,483	22	368	114	247	637	92	3	0
1511300 Total			1,483	22	368	114	247	637	92	3	0
1511400	COAL INVNTY-CRAIG	0	11,199	168	2,777	858	1,869	4,811	697	20	0
1511400 Total			11,199	168	2,777	858	1,869	4,811	697	20	0
1511500	COAL INV- DEER CREEK	0	5	0	1	0	1	2	0	0	0
1511500 Total			5	0	1	0	1	2	0	0	0
1511600	COAL INVNTY-DJ	0	7,836	117	1,943	600	1,308	3,366	488	14	0
1511600 Total			7,836	117	1,943	600	1,308	3,366	488	14	0
1511700	COAL INVNTY-RG	0	26,257	394	6,510	2,011	4,383	11,279	1,634	46	0
1511700 Total			26,257	394	6,510	2,011	4,383	11,279	1,634	46	0
1511800	COAL INVENTORY	0	(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	2,821	42	699	216	471	1,212	176	5	0
1511900 Total			2,821	42	699	216	471	1,212	176	5	0
1512000	NATURAL GAS	0	(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	-	0	0	0	0	0	0	0	0
1512110 Total			-	0	0	0	0	0	0	0	0
1512150	NATURAL GAS-LTTL MT	0	(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	-	0	0	0	0	0	0	0	0
1512160 Total			-	0	0	0	0	0	0	0	0
1512170	NATURAL GAS-WV	0	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	2,563	38	636	196	428	1,101	160	4	0
1512180 Total			2,563	38	636	196	428	1,101	160	4	0
1512190	NATURAL GAS-CHEHALIS	0	0	0	0	0	0	0	0	0	0



Materials & Supplies

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512190 Total			0	0	0	0	0	0	0	0	0
1512210	NAT GAS-JACKSON PRA	0	-	0	0	0	0	0	0	0	0
1512210 Total			-	0	0	0	0	0	0	0	0
1512500	NATURAL GAS-CUR CR	0	-	0	0	0	0	0	0	0	0
1512500 Total			-	0	0	0	0	0	0	0	0
1512600	NATURAL GAS-LAKE SD	0	-	0	0	0	0	0	0	0	0
1512600 Total			-	0	0	0	0	0	0	0	0
1512700	NATURAL GAS-GADSBY	0	-	0	0	0	0	0	0	0	0
1512700 Total			-	0	0	0	0	0	0	0	0
1512800	OIL INVNTY-B H P&L	0	0	0	0	0	0	0	0	0	0
1512800 Total			0	0	0	0	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	2,704	41	670	207	451	1,162	168	5	0
1514000 Total			2,704	41	670	207	451	1,162	168	5	0
1514100	OIL INVENTORY-CARBON	0	-	0	0	0	0	0	0	0	0
1514100 Total			-	0	0	0	0	0	0	0	0
1514120	OIL INVENTORY-HUNTER	0	-	0	0	0	0	0	0	0	0
1514120 Total			-	0	0	0	0	0	0	0	0
1514130	OIL INVENTORY-HTG	0	-	0	0	0	0	0	0	0	0
1514130 Total			-	0	0	0	0	0	0	0	0
1514140	OIL INVENTORY - JB	0	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
1514140 Total			(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
1514300	OIL INVNTY-COLSTRIP	0	120	2	30	9	20	51	7	0	0
1514300 Total			120	2	30	9	20	51	7	0	0
1514400	OIL INVENTORY-CRAIG	0	63	1	16	5	10	27	4	0	0
1514400 Total			63	1	16	5	10	27	4	0	0
1514600	OIL INVENTORY-DJ	0	-	0	0	0	0	0	0	0	0
1514600 Total			-	0	0	0	0	0	0	0	0
1514800	OIL INVENTORY-OTHER	0	-	0	0	0	0	0	0	0	0
1514800 Total			-	0	0	0	0	0	0	0	0
1514900	OIL INVENTORY-HAYDEN	0	70	1	17	5	12	30	4	0	0
1514900 Total			70	1	17	5	12	30	4	0	0
1541000	PLNT M&S STK CNTRL	0	(148)	(3)	(40)	(12)	(21)	(64)	(8)	(0)	0
1541000	PLNT M&S STK CNTRL	1510	23,370	353	6,016	1,882	3,546	10,187	1,346	40	0
1541000	PLNT M&S STK CNTRL	1515	12,935	195	3,330	1,042	1,963	5,638	745	22	0
1541000	PLNT M&S STK CNTRL	1520	6,185	93	1,592	498	938	2,696	356	11	0
1541000	PLNT M&S STK CNTRL	1525	4,301	65	1,107	346	653	1,875	248	7	0
1541000	PLNT M&S STK CNTRL	1530	3,810	57	981	307	578	1,661	220	7	0
1541000	PLNT M&S STK CNTRL	1535	14,205	214	3,657	1,144	2,155	6,192	818	25	0
1541000	PLNT M&S STK CNTRL	1540	17,462	263	4,495	1,406	2,649	7,611	1,006	30	0
1541000	PLNT M&S STK CNTRL	1545	24,579	371	6,327	1,980	3,729	10,714	1,416	43	0
1541000	PLNT M&S STK CNTRL	1550	1,164	18	300	94	177	507	67	2	0
1541000	PLNT M&S STK CNTRL	1560	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1565	3,439	52	885	277	522	1,499	198	6	0
1541000	PLNT M&S STK CNTRL	1570	4,943	75	1,272	398	750	2,155	285	9	0
1541000	PLNT M&S STK CNTRL	1580	3,550	54	914	286	539	1,548	205	6	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1605	SG	-	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1635	SG	-	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1640	OR	-	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1645	SG	-	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1650	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1541000	PLNT M&S STK CNTRL 1675	SG	7	0	2	1	1	3	0	0	0
1541000	PLNT M&S STK CNTRL 1680	SG	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1700	SG	645	10	166	52	98	281	37	1	0
1541000	PLNT M&S STK CNTRL 1705	SG	900	14	232	72	137	392	52	2	0
1541000	PLNT M&S STK CNTRL 1715	SG	884	13	227	71	134	385	51	2	0
1541000	PLNT M&S STK CNTRL 1720	SG	755	11	194	61	115	329	44	1	0
1541000	PLNT M&S STK CNTRL 1725	SG	1,172	18	302	94	178	511	68	2	0
1541000	PLNT M&S STK CNTRL 1730	SG	746	11	192	60	113	325	43	1	0
1541000	PLNT M&S STK CNTRL 1740	SG	522	8	134	42	79	227	30	1	0
1541000	PLNT M&S STK CNTRL 1745	SG	672	10	173	54	102	293	39	1	0
1541000	PLNT M&S STK CNTRL 1799	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005	WYP	358	0	0	0	358	0	0	0	0
1541000	PLNT M&S STK CNTRL 2010	WYP	163	0	0	0	163	0	0	0	0
1541000	PLNT M&S STK CNTRL 2015	WYP	399	0	0	0	399	0	0	0	0
1541000	PLNT M&S STK CNTRL 2020	WYP	706	0	0	0	706	0	0	0	0
1541000	PLNT M&S STK CNTRL 2030	WYP	761	0	0	0	761	0	0	0	0
1541000	PLNT M&S STK CNTRL 2035	WYP	490	0	0	0	490	0	0	0	0
1541000	PLNT M&S STK CNTRL 2040	WYU	698	0	0	0	698	0	0	0	0
1541000	PLNT M&S STK CNTRL 2045	WYU	11	0	0	0	11	0	0	0	0
1541000	PLNT M&S STK CNTRL 2050	WYU	582	0	0	0	582	0	0	0	0
1541000	PLNT M&S STK CNTRL 2055	WYU	-	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060	WYP	1,511	0	0	0	1,511	0	0	0	0
1541000	PLNT M&S STK CNTRL 2065	WYP	538	0	0	0	538	0	0	0	0
1541000	PLNT M&S STK CNTRL 2070	WYP	430	0	0	0	430	0	0	0	0
1541000	PLNT M&S STK CNTRL 2075	IDU	1,134	0	0	0	0	0	1,134	0	0
1541000	PLNT M&S STK CNTRL 2080	IDU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2085	IDU	695	0	0	0	0	0	695	0	0
1541000	PLNT M&S STK CNTRL 2090	IDU	67	0	0	0	0	0	67	0	0
1541000	PLNT M&S STK CNTRL 2095	IDU	178	0	0	0	0	0	178	0	0
1541000	PLNT M&S STK CNTRL 2100	IDU	236	0	0	0	0	0	236	0	0
1541000	PLNT M&S STK CNTRL 2110	UT	454	0	0	0	0	454	0	0	0
1541000	PLNT M&S STK CNTRL 2205	UT	245	0	0	0	0	245	0	0	0
1541000	PLNT M&S STK CNTRL 2210	UT	1,232	0	0	0	0	1,232	0	0	0
1541000	PLNT M&S STK CNTRL 2215	UT	586	0	0	0	0	586	0	0	0
1541000	PLNT M&S STK CNTRL 2220	UT	8,662	0	0	0	0	8,662	0	0	0
1541000	PLNT M&S STK CNTRL 2225	UT	3	0	0	0	0	3	0	0	0
1541000	PLNT M&S STK CNTRL 2230	UT	1,237	0	0	0	0	1,237	0	0	0
1541000	PLNT M&S STK CNTRL 2235	UT	941	0	0	0	0	941	0	0	0
1541000	PLNT M&S STK CNTRL 2240	UT	537	0	0	0	0	537	0	0	0
1541000	PLNT M&S STK CNTRL 2245	UT	429	0	0	0	0	429	0	0	0
1541000	PLNT M&S STK CNTRL 2400	UT	19	0	0	0	0	19	0	0	0



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,568	0	0	0	0	1,568	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	461	0	0	0	0	461	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	341	0	0	0	0	341	0	0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	803	0	0	0	0	803	0	0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	734	0	0	0	0	734	0	0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	705	0	0	0	0	705	0	0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	177	0	0	0	0	177	0	0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	117	0	0	0	0	117	0	0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,079	0	0	0	0	1,079	0	0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	350	0	0	0	0	350	0	0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	549	0	0	0	0	549	0	0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	1,183	0	0	1,183	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	-	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	338	0	0	338	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	207	0	207	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	710	0	710	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	305	0	305	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	8,421	0	8,421	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,027	0	1,027	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	409	0	409	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	-	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,235	0	1,235	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	204	0	204	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	229	0	229	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2815	STAYTON STORE ROOM	OR	-	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
1541000	PLNT M&S STK CNTRL 2825	COTTAGE GROVE STORE ROOM	OR	-	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,230	0	2,230	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	669	0	669	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	791	0	791	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	930	0	930	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	2,088	0	2,088	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	117	0	117	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	85	85	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	195	195	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	752	752	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	337	337	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	144	3	39	11	20	62	8	0
1541000	PLNT M&S STK CNTRL 5105	MATERIAL PACKAGING CENTER - EAST	UT	-	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5115	DEMC - SLC	SNPD	121	4	32	8	13	58	6	0
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	98	0	98	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	6,372	0	6,372	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	5,294	0	5,294	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	4,670	0	0	4,670	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	3,160	0	0	0	0	0	3,160	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	3,623	0	0	0	3,623	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,447	0	0	5,447	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	19,616	0	0	0	19,616	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	68	2	18	4	7	32	3	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	20	0	0	0	20	0	0	0
1541000 Total					227,384	3,281	63,883	16,370	31,271	99,607	12,752	219
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	49	15	33	85	12	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	-	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	-	0	0	0	0	0	0	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	-	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(49)	(15)	(33)	(85)	(12)	(0)
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-	0	0	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	155	3	42	12	22	67	9	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	380	0	0	0	0	380	0	0
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	0	0	0	0	0	0	0
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	0	0	0	0	0	0	0
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	0	0	0	0	0	0	0
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	0	0	0	0	0	0	0
1541500 Total					535	3	42	12	22	447	9	0
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,071	31	533	167	314	903	119	4
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0
1541900 Total					2,074	31	534	167	315	904	119	4
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	2,535	38	628	194	423	1,089	158	4
1544200 Total					2,535	38	628	194	423	1,089	158	4
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	0	0	0	0	0	0	0
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	0	0	0	0	0	0	0
1545000 Total					-	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(302)	(5)	(78)	(24)	(46)	(131)	(17)	(1)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	(796)	(28)	(210)	(51)	(87)	(381)	(39)	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(623)	(22)	(164)	(40)	(69)	(298)	(30)	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(399)	(14)	(105)	(26)	(44)	(191)	(19)	0
1549900 Total					(2,159)	(69)	(567)	(144)	(251)	(1,019)	(108)	(1)
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	0	0	0	0	0	0	0
1630000 Total					-	0	0	0	0	0	0	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,717)	(41)	(674)	(208)	(454)	(1,167)	(169)	(5)
2531600 Total					(2,717)	(41)	(674)	(208)	(454)	(1,167)	(169)	(5)
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,976)	(45)	(738)	(228)	(497)	(1,278)	(185)	(5)
2531700 Total					(2,976)	(45)	(738)	(228)	(497)	(1,278)	(185)	(5)
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(70)	(22)	(41)	(119)	(16)	(0)



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531800 Total			(273)	(4)	(70)	(22)	(41)	(119)	(16)	(0)	0
Grand Total			416,250	6,071	110,607	30,835	62,814	180,872	24,499	552	0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2015
 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			\$ 3	0	1	0	0	1	0	0	0
1431000	EMP ACCOUNTS REC	0									
1431000 Total			\$ 4,636	100	1,255	364	653	1,998	260	6	0
1431200	MISC OTHER LOANS-CSS	0									
1431200 Total			\$ 0	0	0	0	0	0	0	0	0
1431500	INC TAXES RECEIVABLE	0									
1431500	INC TAXES RECEIVABLE	116133									
1431500 Total			\$ 252	5	68	20	35	108	14	0	0
1433000	JOINT OWNER REC	0									
1433000 Total			\$ 4,196	91	1,136	329	591	1,808	236	5	0
1436000	OTH ACCT REC	0									
1436000 Total			\$ 12,912	280	3,496	1,013	1,818	5,564	725	16	0
1437000	CSS OAR BILLINGS	0									
1437000 Total			\$ 3,754	81	1,017	295	529	1,618	211	5	0
1437100	CSS OAR BILLINGS-WOR	0									
1437100 Total			\$ (1,052)	(23)	(285)	(83)	(148)	(454)	(59)	(1)	0
2300000	ASSET RETIREMENT OBL	284915									
2300000 Total			\$ (9,192)	0	0	0	0	0	0	0	(9,192)
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	211112									
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									



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2015
 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 215136	ESOP ACCRUAL	SO	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 215198	WEST VALLEY CITY STORM DRAINS FEE	SO	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 215211	DRAPER CITY STORM DRAIN	SO	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	\$ (7)	(0)	(2)	(1)	(1)	(3)	(0)	0
2320000	ACCOUNTS PAYABLE 215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	\$ 2	0	1	0	0	1	0	0
2320000	ACCOUNTS PAYABLE 215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	\$ (18)	(0)	(5)	(1)	(2)	(8)	(1)	0
2320000	ACCOUNTS PAYABLE 215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	\$ (46)	(1)	(13)	(4)	(7)	(20)	(3)	0
2320000	ACCOUNTS PAYABLE 215421	OR Renewable Energy Dev & Dem Liability	OR	\$ (106)	0	(106)	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215425	OR DOE Cool School Program	OTHER	\$ (11)	0	0	0	0	0	0	(11)
2320000	ACCOUNTS PAYABLE 215725	Medicare Subsidies Payable to FAS 106 Tr	SO	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 235195	Miscellaneous Payroll	SO		0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235502	Payroll Reconciliation	SO	\$ 0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235511	Incentive Plan - Power Supply	SO		0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235513	Incentive Plan - Wt&T	SO	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE 235516	GUL Cash Fund (Met Life)	SO		0	0	0	0	0	0	0
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	\$ (1,515)	(33)	(410)	(119)	(213)	(653)	(85)	(2)
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	\$ (163)	(4)	(44)	(13)	(23)	(70)	(9)	0
2320000 Total				\$ (10,709)	(209)	(2,905)	(826)	(1,570)	(4,560)	(613)	(15)
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	\$ (5,755)	(86)	(1,427)	(441)	(961)	(2,472)	(358)	(10)
2533000 Total				\$ (5,755)	(86)	(1,427)	(441)	(961)	(2,472)	(358)	(10)
2541050	FAS143 ARO REG LIAB 00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$ (20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)
2541050	FAS143 ARO REG LIAB 111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$ 20	0	5	2	3	9	1	0
2541050 Total				\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	0
Grand Total				\$ (1,130)	236	2,309	658	922	3,537	406	(9,203)



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	143,168	2,160	36,854	11,530	21,722	62,404	8,249	248	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	905	0	0	0	0	905	0	0	0
1140000 Total					144,073	2,160	36,854	11,530	21,722	63,309	8,249	248	0
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	904	0	0	0	0	904	0	0	0
1149000 Total					904	0	0	0	0	904	0	0	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(109,306)	(1,649)	(28,138)	(8,803)	(16,585)	(47,645)	(6,298)	(189)	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(18)	0	0	0	0	(18)	0	0	0
1150000 Total					(109,325)	(1,649)	(28,138)	(8,803)	(16,585)	(47,663)	(6,298)	(189)	0
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	-	0	0	0	0	0	0	0	0
1281000 Total					-	0	0	0	0	0	0	0	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
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
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
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
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,449	31	392	114	204	624	81	2	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
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,811	61	761	221	396	1,212	158	4	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
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	395	9	107	31	56	170	22	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	365	8	99	29	51	157	20	0	0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	372	8	101	29	52	160	21	0	0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	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
1651000 Total					5,391	117	1,460	423	759	2,323	303	7	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,170	112	1,400	406	728	2,228	290	6	0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	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	56	1	15	4	8	24	3	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	5	0	1	0	1	2	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	13	0	4	1	2	6	1	0	0
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	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
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	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
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	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
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
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	420	9	114	33	59	181	24	1	0



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	0	0	0	0	0	0		
1652000 Total					5,672	123	1,536	445	798	2,444	319	7	0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	0	0	0	0	0	0		
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	470	7	121	38	71	205	27	1	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	8,719	0	0	0	0	0	0	0	8,719
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	1,473	0	0	0	0	0	0	0	1,473
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	43	1	12	3	6	19	2	0	0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	208	5	56	16	29	90	12	0	0
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	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
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	3	0	1	0	0	1	0	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	0	0	0	0	0	0	0	0
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)	0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	22	0	6	2	3	10	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	802	12	207	65	122	350	46	1	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	232	3	60	19	35	101	13	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	58	18	34	97	13	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	283	4	73	23	43	123	16	0	0
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	59	0	0	0	0	0	0	0	59
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	4,369	95	1,183	343	615	1,883	245	5	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30	1	8	2	4	13	2	0	0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	247	4	64	20	37	108	14	0	0
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	0
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132750	Prepaid TBD Line Inspection Costs - RMP	SG	-	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	11	0	3	1	2	5	1	0	0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	722	11	186	58	110	315	42	1	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	15	253	79	149	429	57	2	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	6	12	31	4	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	819	18	222	64	115	353	46	1	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	1,843	0	1,843	0	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	2,919	0	0	0	0	2,919	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	268	0	0	0	0	0	268	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	132	0	0	0	132	0	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	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	9,363	203	2,535	735	1,318	4,035	526	12	0
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	507	8	126	39	85	218	32	1	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	(153)	(2)	(38)	(12)	(26)	(66)	(10)	(0)	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(967)	(21)	(262)	(76)	(136)	(417)	(54)	(1)	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,119	24	303	88	158	482	63	1	0
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	0
1652100 Total					34,822	391	7,035	1,530	2,920	11,302	1,366	26	10,251
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	0
1655000 Total					0	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)	0
2281100 Total					(0)	(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	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	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)	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	0
2281300	ACC 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
2281400 Total					-	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
2281800 Total					-	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
2281900 Total					-	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
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(60,974)	(1,320)	(16,510)	(4,784)	(8,583)	(26,276)	(3,425)	(77)	0
2282100 Total					(60,974)	(1,320)	(16,510)	(4,784)	(8,583)	(26,276)	(3,425)	(77)	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	45,050	975	12,198	3,534	6,342	19,413	2,530	57	0
2282500 Total					45,050	975	12,198	3,534	6,342	19,413	2,530	57	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	(2,273)	(49)	(615)	(178)	(320)	(979)	(128)	(3)	0
2283000 Total					(2,273)	(49)	(615)	(178)	(320)	(979)	(128)	(3)	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	50,962	1,103	13,799	3,998	7,174	21,961	2,862	64	0
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(34,165)	(740)	(9,251)	(2,680)	(4,809)	(14,723)	(1,919)	(43)	0
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	34,086	738	9,229	2,674	4,798	14,689	1,914	43	0
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	(51,929)	(1,124)	(14,061)	(4,074)	(7,310)	(22,378)	(2,917)	(65)	0
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,841)	(365)	(4,560)	(1,321)	(2,371)	(7,258)	(946)	(21)	0
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(34,086)	(738)	(9,229)	(2,674)	(4,798)	(14,689)	(1,914)	(43)	0
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	0	0	0	0	0	0	0	0
2283400 Total					(51,973)	(1,125)	(14,073)	(4,077)	(7,316)	(22,397)	(2,919)	(65)	0
2283500	PENSIONS	280340	PENSION	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2283500	PENSIONS	280350	Pension - Local 57	SO	(1,001)	(22)	(271)	(79)	(141)	(431)	(56)	(1)	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(160,869)	(3,483)	(43,559)	(12,621)	(22,645)	(69,324)	(9,035)	(202)	0
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	365	8	99	29	51	157	21	0	0
2283500 Total					(161,505)	(3,477)	(43,731)	(12,671)	(22,735)	(69,598)	(9,071)	(203)	0
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	0	0	0	0	0	0	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(1,336)	(20)	(344)	(108)	(203)	(583)	(77)	(2)	0
2284100 Total					(1,336)	(20)	(344)	(108)	(203)	(583)	(77)	(2)	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
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	(1,843)	(28)	(471)	(147)	(285)	(801)	(108)	(3)	0
2300000 Total					(1,843)	(28)	(471)	(147)	(285)	(801)	(108)	(3)	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(56)	0	0	0	0	0	(56)	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,120)	0	(1,120)	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(220)	(220)	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
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(832)	0	0	0	0	(832)	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(367)	0	0	(367)	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(147)	0	0	0	(147)	0	0	0	0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	0	0	0	0	0	0	0	0
2530000 Total					(2,743)	(220)	(1,120)	(367)	(147)	(832)	(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
2532500 Total					0	0	0	0	0	0	0	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(110,681)	(1,659)	(27,443)	(8,477)	(18,476)	(47,543)	(6,888)	(194)	0
2533500 Total					(110,681)	(1,659)	(27,443)	(8,477)	(18,476)	(47,543)	(6,888)	(194)	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(75)	(1,241)	(383)	(836)	(2,150)	(312)	(9)	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	(39)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,137)	(25)	(308)	(89)	(160)	(490)	(64)	(1)	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(1,091)	(24)	(295)	(86)	(154)	(470)	(61)	(1)	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(468)	(10)	(127)	(37)	(66)	(202)	(26)	(1)	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(167)	(4)	(45)	(13)	(23)	(72)	(9)	(0)	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(937)	(20)	(254)	(74)	(132)	(404)	(53)	(1)	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(1,200)	(26)	(325)	(94)	(169)	(517)	(67)	(2)	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(950)	(21)	(257)	(75)	(134)	(409)	(53)	(1)	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	(135)	(3)	(37)	(11)	(19)	(58)	(8)	(0)	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(1,508)	(33)	(408)	(118)	(212)	(650)	(85)	(2)	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRFP)	SO	(401)	(9)	(109)	(31)	(56)	(173)	(23)	(1)	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRFP)	SO	(224)	(5)	(61)	(18)	(32)	(97)	(13)	(0)	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(98)	(2)	(27)	(8)	(14)	(42)	(5)	(0)	0
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(137)	(3)	(37)	(11)	(19)	(59)	(8)	(0)	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,849)	(40)	(501)	(145)	(260)	(797)	(104)	(2)	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(174)	(4)	(47)	(14)	(24)	(75)	(10)	(0)	0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	(66)	(1)	(18)	(5)	(9)	(28)	(4)	(0)	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	(230)	(5)	(62)	(18)	(32)	(99)	(13)	(0)	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(335)	(7)	(91)	(26)	(47)	(144)	(19)	(0)	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(541)	(12)	(147)	(42)	(76)	(233)	(30)	(1)	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(8,118)	(176)	(2,198)	(637)	(1,143)	(3,498)	(456)	(10)	0
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,585)	(34)	(429)	(124)	(223)	(683)	(89)	(2)	0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCR)	SO	(115)	(2)	(31)	(9)	(16)	(49)	(6)	(0)	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(744)	(16)	(201)	(58)	(105)	(321)	(42)	(1)	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(103)	(2)	(28)	(8)	(15)	(44)	(6)	(0)	0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(77)	(1)	(20)	(6)	(12)	(34)	(4)	(0)	0
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	75	1,241	383	836	2,150	312	9	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	(275)	(4)	(71)	(22)	(42)	(120)	(16)	(0)	0
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,008)	(15)	(259)	(81)	(153)	(439)	(58)	(2)	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	(1,048)	(16)	(270)	(84)	(159)	(457)	(60)	(2)	0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(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
2539900	OTH DEF CR - OTHER	289925	TRANS CONST SECURITY DEPOSITS	SG	(1,773)	(27)	(456)	(143)	(269)	(773)	(102)	(3)	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	(2,401)	0	0	0	(2,401)	0	0	0	0
2539900 Total					(29,044)	(566)	(7,154)	(2,098)	(6,195)	(11,495)	(1,502)	(35)	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(7,562)	0	0	0	0	0	0	0	(7,562)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(888)	0	0	0	0	0	0	0	(888)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(2,339)	0	0	0	0	0	0	0	(2,339)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(126)	0	0	0	0	0	0	0	(126)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(2,884)	0	0	0	0	0	0	0	(2,884)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(420)	0	0	0	0	0	0	0	(420)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(13,061)	0	0	0	0	0	0	0	(13,061)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(6,125)	0	0	0	0	0	0	0	(6,125)
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(356)	0	0	0	0	0	0	0	(356)
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	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	7,562	0	0	0	0	0	0	7,562
2540000	REGULATORY LIAB 288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(2,083)	0	0	0	0	0	0	(2,083)
2540000	REGULATORY LIAB 288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(592)	0	0	0	0	0	0	(592)
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288176	Reg Liability - RECs - UT - Amortz	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288177	Reg Liability # WA REC Deferral	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of REC's - OR	OTHER	(318)	0	0	0	0	0	0	(318)
2540000	REGULATORY LIAB 288181	Reg Liability - Sale of RECs - UT	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288182	Reg Liability - Sale of RECs - WY	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288183	Reg Liability - Sale of RECs - ID	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288184	Reg Liability - Sale of RECs - WA	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288187	Reg Liability - UT Dunlap REC	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288195	RegL - REC Sales - Recl to Curr	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(8,674)	0	0	0	0	0	0	(8,674)
2540000	REGULATORY LIAB 288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	2,884	0	0	0	0	0	0	2,884
2540000	REGULATORY LIAB 288400	Regulatory Liability - OR Balance Consol	OTHER	(888)	0	0	0	0	0	0	(888)
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OR	(1,362)	0	(1,362)	0	0	0	0	0
2540000	REGULATORY LIAB 288413	Reg Liab - Depr Decrease Deferral - WA	WA	(618)	0	0	(618)	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	(1,534)	0	0	0	0	0	0	(1,534)
2540000	REGULATORY LIAB 288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	(656)	0	0	0	0	0	0	(656)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,339	0	0	0	0	0	0	2,339
2540000	REGULATORY LIAB 288425	Reg Liab - OR 2012 GRC Giveback	OTHER	32	0	0	0	0	0	0	32
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	888	0	0	0	0	0	0	888
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	420	0	0	0	0	0	0	420
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(108)	0	0	0	0	0	0	(108)
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Recl	OTHER	(22)	0	0	0	0	0	0	(22)
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	126	0	0	0	0	0	0	126
2540000	REGULATORY LIAB 288474	RegL - UT Def Exc NPC - Balance Recl	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Recl	OTHER	(126)	0	0	0	0	0	0	(126)
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Recl	OTHER	(18)	0	0	0	0	0	0	(18)
2540000	REGULATORY LIAB 288479	Reg Liability - Def NPC Balance Recl	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,278	0	0	0	0	0	0	1,278
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	11,783	0	0	0	0	0	0	11,783
2540000	REGULATORY LIAB 288489	Reg Liability - SB 1149 Balance Recl	OTHER	-	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(1,278)	0	0	0	0	0	0	(1,278)



Misc. Rate Base

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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	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(11,783)	0	0	0	0	0	0	0	(11,783)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	(3,716)	0	(3,716)	0	0	0	0	0	0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	(2,001)	0	(2,001)	0	0	0	0	0	0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	(438)	0	0	0	0	0	(438)	0	0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	(3,949)	0	0	0	0	(3,949)	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	297	0	0	0	297	0	0	0	0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	(361)	0	0	0	0	0	0	0	(361)
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	6,125	0	0	0	0	0	0	0	6,125
2540000 Total					(40,550)	(0)	(7,079)	(618)	297	(3,949)	(438)	(0)	(28,764)
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(3,713)	(56)	(949)	(296)	(573)	(1,614)	(217)	(6)	0
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	273	0	0	273	0	0	0	0	0
2541050 Total					(3,440)	(56)	(949)	(24)	(573)	(1,614)	(217)	(6)	0
Grand Total					(339,775)	(6,424)	(88,545)	(24,888)	(48,580)	(134,033)	(18,359)	(433)	(18,513)



Regulatory Assets

13 Month Average as of December 2015

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	1,373	0	0	0	0	0	1,373
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	0	0	0	0	0	0
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	0	0	0	0
1242000 Total					1,381	0	0	0	0	0	1,373
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	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
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	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
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	0	0	0	0	0	0
1242100 Total					-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	0	0	0	0	0	0
1242300 Total					-	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
1243000 Total					-	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	0	0	0	0	0	0
1243100 Total					-	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
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	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
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	0	0	0	0	0	0
1243300 Total					-	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	0	0	0	0	0	0
1243400 Total					-	0	0	0	0	0	0
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	0	0	0	0	0	0
1243500 Total					-	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	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	48	0	0	0	48	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	0	0	0	0	0	0
1244100 Total					48	(0)	(0)	(0)	48	(0)	(0)
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	0	0	0	0	0	0
1244200 Total					-	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	OTHER	-	0	0	0	0	0	0



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(Allocated in Thousands)

1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	CA	-	0	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	UT	-	0	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	WA	-	0	0	0	0	0	0	0	0	0	0
1244300 Total					-	0	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	0	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	6	0	0	0	0	0	0	0	0	0	6
1244500	HOME COMFORT	0	HOME COMFORT	CA	3	3	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	(0)	0	0
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	0	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	2	0	0	2	0	0	0	0	0	0	0
1244500 Total					6	3	(1)	1	(1)	(2)	(0)	(0)	(0)	6	6
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	0	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	0	0	0	0	0	0	0	0	0	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	0	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	0	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	0	0	0	0	0	0	0	0	0	0
1244900 Total					0	0	0	0	0	1	0	0	(1)	(1)	(1)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	0	0	0	0	0	0	0	0	0	(20)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0	0	0
1245300 Total					-	20	0	0	0	0	0	0	0	0	(20)
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	0	0	0	0	0	0	0	0	0	0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	0	0	0	0	(4)	0	0	0	0	0
1245400 Total					-	0	0	0	0	(4)	0	0	0	4	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	8	0	0	0	0	0	8	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	(3,231)	0	0	0	0	0	0	0	0	0	(3,231)
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	167	167	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	2,120	0	0	0	0	2,120	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	882	0	0	882	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	54	0	0	0	54	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	2	0	0	0	2	0	0	0	0	0	0
1247000 Total					2	167	0	882	56	2,120	8	0	(3,231)	(3,231)	(3,231)
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0	0	0
1247100 Total					0	0	0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	0	0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	0	0	0	0	0	0	0	0	0	0
1247500 Total					-	0	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	0	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(100)	0	0	0	0	0	0	0	0	0	(100)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	(0)	(0)	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	0	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	(4)	0	0	0	0	(4)	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(0)	0	0	(0)	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	0	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	0	0	0	0	0	0	0	0	0	0
1249000 Total					(103)	(0)	0	(0)	0	(4)	0	0	(100)	(100)	(100)
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	0	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOM"	TROJD	-	0	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	0	0	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0	0	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0	0	0	0	0	0	0	0	0	0	0



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1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	-	0	0	0	0	0	0	0	0
1822200 Total					0	0	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	0
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	0	0	0	0	0	0	0	0
1822230 Total					-	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	0	0	0	0	0	0	0	0
1822240 Total					-	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
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	0	0	0	0	0	0	0	0
1822410 Total					-	0	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	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
1822700 Total					-	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
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE DALE ESLINGER-CASPER	OTHER	-	0	0	0	0	0	0	0	0
1823000 Total					-	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
1823020	IDAI COSTS - NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	0	0	0	0	0	0	0	0
1823020 Total					-	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
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	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
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	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
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	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
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	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
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	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
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	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
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	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
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	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
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	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
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	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
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	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
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	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
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	0	0	0	0	0	0	0	0



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1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	0	0	0	0	0	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	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	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	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	0	0	0	0	0
1823040 Total					-	0	0	0	0	0	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	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	0	0	0	0	0
1823106 Total					-	0	0	0	0	0	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	0	0	0	0	0
1823109 Total					-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	120	0	0	0	0	0	0	0	0	0	0	0	0	0	120
1823150 Total					120	0	0	0	0	0	0	0	0	0	0	0	0	0	120
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823600 Total					-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	(2,544)	(38)	(631)	(195)	(425)	(1,093)	(158)	(4)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	(434)	(7)	(108)	(33)	(73)	(187)	(27)	(1)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	(122,059)	(1,830)	(30,264)	(9,348)	(20,376)	(52,431)	(7,596)	(214)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	(1,940)	0	0	0	0	0	0	0	(1,940)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	81,868	1,227	20,299	6,270	13,666	35,167	5,095	144	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	396	0	0	0	0	0	0	0	396	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	1,107	17	274	85	185	476	69	2	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	(2,084)	(31)	(517)	(160)	(348)	(895)	(130)	(4)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	(745)	(11)	(185)	(57)	(124)	(320)	(46)	(1)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	74,041	1,110	18,358	5,671	12,360	31,805	4,608	130	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,064	16	264	81	178	457	66	2	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	4,264	64	1,057	327	712	1,832	265	7	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	400	124	269	693	100	3	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	10,089	151	2,502	773	1,684	4,334	628	18	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	(513)	0	(513)	0	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	79	1	20	6	13	34	5	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(2,407)	(36)	(597)	(184)	(402)	(1,034)	(150)	(4)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(166)	0	(166)	0	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(6,489)	(97)	(1,609)	(497)	(1,083)	(2,788)	(404)	(11)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	28	28	0	0	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	15	0	0	0	0	15	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	124	0	0	124	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	4,066	61	1,008	311	679	1,746	253	7	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	5,049	76	1,252	387	843	2,169	314	9	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	888	13	220	68	148	382	55	2	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	674	10	167	52	112	289	42	1	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	2,865	43	710	219	478	1,231	178	5	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,194	33	544	168	366	942	137	4	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	13,430	201	3,330	1,029	2,242	5,769	836	24	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(759)	(11)	(188)	(58)	(127)	(326)	(47)	(1)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	243	0	0	0	0	243	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	102	0	0	0	102	0	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	45	739	228	497	1,280	185	5	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	(14,933)	(224)	(3,703)	(1,144)	(2,493)	(6,415)	(929)	(26)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(734)	(734)	0	0	0	0	0	0	0	0	0	0	0	0	0



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1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(497)	0	0	0	0	(497)	0	0	0
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(3,292)	0	0	(3,292)	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(202)	0	0	0	(202)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(320)	(320)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(670)	0	(670)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(1,436)	0	0	(1,436)	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(80)	0	0	0	0	(80)	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(33)	0	0	0	(33)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(48)	0	0	0	0	0	(48)	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(323)	0	0	0	0	(323)	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(123)	0	0	0	(123)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(257)	0	0	0	0	(257)	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(106)	0	0	0	(106)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(8)	0	0	0	0	0	(8)	0	0
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	(403)	0	(403)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	110,681	1,659	27,443	8,477	18,476	47,543	6,888	194	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(2,226)	0	0	0	0	0	0	0	(2,226)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(938)	0	0	0	0	0	0	0	(938)
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(4,209)	0	0	0	0	0	0	0	(4,209)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	(120)	0	0	0	0	0	0	0	(120)
1823700 Total					146,766	1,440	39,035	7,995	27,104	69,760	10,182	288	(9,036)
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	459,560	9,950	124,436	36,054	64,692	198,040	25,811	577	0
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(3,551)	0	(3,551)	0	0	0	0	0	0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	708	0	0	0	0	708	0	0	0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(322)	(322)	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	10,228	221	2,769	602	1,440	4,408	574	13	0
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	676	0	676	0	0	0	0	0	0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	697	0	0	0	0	697	0	0	0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	61	61	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(20)	(20)	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	4,184	91	1,133	328	589	1,803	235	5	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	50	0	0	0	0	50	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(102)	0	0	(102)	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	16	0	0	0	16	0	0	0	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	17	0	0	0	0	17	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	7	0	0	0	7	0	0	0	0
1823870 Total					472,208	9,982	125,463	37,083	66,743	205,721	26,621	595	0
1823910	ENVIR CST UNDR AMORT	102191	ASTORIA YOUNGS BAY CLEANUP	SO	-	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102324	DSM RETAIL MINOR SITES	SO	-	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102326	UTAH METALS CLEANUP	SO	-	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102463	D-SM RETAIL MINOR SITES	SO	-	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	3	0	1	0	0	1	0	0	0
1823910	ENVIR CST UNDR AMORT	102467	THIRD WEST SUBSTATION CLEANUP	SO	-	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	102477	SALT LAKE CITY AUTO	SO	-	0	0	0	0	0	0	0	0



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1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	9	0	2	1	1	4	1	0	0
1823910	ENVIR CST UNDR AMORT	102571	SALT LAKE CITY AUTO	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	18	0	5	1	3	8	1	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	1,968	43	533	154	277	848	111	2	0
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	97	2	26	8	14	42	5	0	0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	247	5	67	19	35	106	14	0	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	376	8	102	30	53	162	21	0	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	458	10	124	36	65	197	26	1	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	681	15	184	53	96	293	38	1	0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	44	1	12	3	6	19	2	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	80	2	22	6	11	35	5	0	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	(72)	(2)	(20)	(6)	(10)	(31)	(4)	(0)	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	94	2	25	7	13	40	5	0	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	493	10	131	38	68	208	27	1	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	363	8	98	28	51	156	20	0	0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	102	2	28	8	14	44	6	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	59	1	16	5	8	25	3	0	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	90	2	24	7	13	39	5	0	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	69	1	19	5	10	30	4	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	102	2	28	8	14	44	6	0	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	3,502	76	948	275	493	1,509	197	4	0
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	(1)	0	0	(1)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	(24)	0	0	(24)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	(42)	0	0	(42)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	(46)	0	0	(46)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	(74)	0	0	(74)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	(125)	0	0	(125)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(232)	0	0	(232)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	5	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	1	0	0	0	0	1	0	0	0
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	48	1	13	4	7	21	3	0	0
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	(2)	0	0	(2)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	211	5	57	17	30	91	12	0	0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	241	5	65	19	34	104	14	0	0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	157	3	43	12	22	68	9	0	0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	174	4	47	14	25	75	10	0	0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	346	7	94	27	49	149	19	0	0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	251	5	68	20	35	108	14	0	0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	48	1	13	4	7	21	3	0	0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	306	7	83	24	43	132	17	0	0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	36	1	10	3	5	16	2	0	0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	4	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	60	1	16	5	8	26	3	0	0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	140	3	38	11	20	60	8	0	0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	581	13	157	46	82	250	33	1	0
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	21	0	6	2	3	9	1	0	0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	803	17	218	63	113	346	45	1	0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	75	2	20	6	11	32	4	0	0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	111	2	30	9	16	48	6	0	0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	3,548	77	961	278	499	1,529	199	4	0
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0



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1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	0	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	1,731	37	469	136	244	746	97	2	0	0
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	45	1	12	4	6	19	3	0	0	0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	OTHER	89	0	0	0	0	0	0	0	0	89
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	38	1	10	3	5	17	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	2	0	1	0	0	1	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	3	0	1	0	0	1	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	2	0	1	0	0	1	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103939	D-SM Retail Minor Sites - RMP - 2006	SO	3	0	1	0	0	1	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	398	9	108	31	56	172	22	1	0	0
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	533	12	144	42	75	230	30	1	0	0
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	933	20	253	73	131	402	52	1	0	0
1823910	ENVIR CST UNDR AMORT	103943	D-SM Retail Minor Sites - RMP - 2007	SO	79	2	21	6	11	34	4	0	0	0
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	124	3	34	10	18	54	7	0	0	0
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	236	5	64	19	33	102	13	0	0	0
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	388	8	105	30	55	167	22	0	0	0
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	357	8	97	28	50	154	20	0	0	0
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	OTHER	(27)	0	0	0	0	0	0	0	0	(27)
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	OTHER	(33)	0	0	0	0	0	0	0	0	(33)
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	OTHER	(31)	0	0	0	0	0	0	0	0	(31)
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	OTHER	(13)	0	0	0	0	0	0	0	0	(13)
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	OTHER	(111)	0	0	0	0	0	0	0	0	(111)
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	OTHER	(138)	0	0	0	0	0	0	0	0	(138)
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	OTHER	(212)	0	0	0	0	0	0	0	0	(212)
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	OTHER	(411)	0	0	0	0	0	0	0	0	(411)
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	504	11	136	40	71	217	28	1	0	0
1823910 Total					19,887	462	5,773	1,126	3,001	9,187	1,197	27	(886)	
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	0	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	0
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	0	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	0
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	0	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	0
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	0	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	0



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1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	9,727	0	0	0	0	0	0	0	0	0	9,727
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING - WA	OTHER	88	0	0	0	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	9,965	0	0	0	0	0	0	0	0	0	9,965
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	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	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(99,504)	0	0	0	0	0	0	0	0	0	(99,504)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	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	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	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	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	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	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	0	0	0	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	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	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	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	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,720	0	0	0	0	0	0	0	0	0	3,720



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1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	0	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	0	0	24
1823920	DSR COSTS AMORTIZED	102210	HASSLEFREE EFFICIENCY - IDU 2003	IDU	0	0	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	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,583	0	0	0	0	0	0	0	0	3,583
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	0	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	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	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	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	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	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	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	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	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	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	0	0	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	0
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	0	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	0
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	608	0	0	0	0	0	0	0	0	608
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	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	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	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	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	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	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	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	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	0	0	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	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	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	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	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	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	1	0	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	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	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SRC OFFSET	OTHER	(482,807)	0	0	0	0	0	0	0	0	(482,807)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	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	0	0	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	4	0	0	0	0	0	4	0	0
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	8	0	0	0	0	0	8	0	0
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	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	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	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	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	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	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	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	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	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	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	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	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	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	0	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	1	0	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0	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	0
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	1	0	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	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	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	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	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	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	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	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	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	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	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	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	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	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	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	11,596	0	0	0	0	0	0	0	11,596
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	2	0	0	0	0	2	0	0	0



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1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(37,517)	0	0	0	0	0	0	0	(37,517)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	0	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	0
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	2	0	0	0	2	0	0	0	0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133



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1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(8,570)	0	0	0	0	0	0	0	(8,570)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(8,546)	0	0	0	0	0	0	0	(8,546)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(7,757)	0	0	0	0	0	0	0	(7,757)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	0	1,019



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1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	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	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	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	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	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	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY 2010 CAT3	OTHER	65	0	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	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	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	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	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	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER - WY 2010 CAT2	OTHER	186	0	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	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	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	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	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	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	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	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	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	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	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	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	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	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	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	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	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	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	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	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	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	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	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	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	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	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	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	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	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	42	0	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	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	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	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	OTHER	268	0	0	0	0	0	0	0	268



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1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	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	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	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	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	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	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,062	0	0	0	0	0	0	0	1,062
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	2,628	0	0	0	0	0	0	0	2,628
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	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	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	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	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	792	0	0	0	0	0	0	0	792
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	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	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	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	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	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	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	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	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	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	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	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	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	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	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	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	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	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	0	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	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	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	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	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	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	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	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	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	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	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	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	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	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER - WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	0	205



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1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	0	0	0	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL - WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT - INDUSTRIAL - WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER - WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER - WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	0	0	0	26



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1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT - 2013	OTHER	12	0	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	2,483	0	0	0	0	0	0	0	0	2,483
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	3,392	0	0	0	0	0	0	0	0	3,392
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA - 2013	OTHER	1,734	0	0	0	0	0	0	0	0	1,734
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	155	0	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSM T. WY-2	OTHER	157	0	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	0	0	159



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1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WSB Small Business Ind - WY Cat2- 2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	251	0	0	0	0	0	0	0	251
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB - Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	16	0	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	194	0	0	0	0	0	0	0	194
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	559	0	0	0	0	0	0	0	559
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	68	0	0	0	0	0	0	0	68
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	1,380	0	0	0	0	0	0	0	1,380
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	9,967	0	0	0	0	0	0	0	9,967
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	1,252	0	0	0	0	0	0	0	1,252
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	36	0	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	725	0	0	0	0	0	0	0	725
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	186	0	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	490	0	0	0	0	0	0	0	490
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,021	0	0	0	0	0	0	0	1,021
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	6,613	0	0	0	0	0	0	0	6,613
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	2,720	0	0	0	0	0	0	0	2,720
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	2,617	0	0	0	0	0	0	0	2,617
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	115	0	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	2,423	0	0	0	0	0	0	0	2,423
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	78	0	0	0	0	0	0	0	78
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER - WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	40	0	0	0	0	0	0	0	40



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1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	658	0	0	0	0	0	0	0	658
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	73	0	0	0	0	0	0	0	73
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	15	0	0	0	0	0	0	0	15
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	49	0	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	19	0	0	0	0	0	0	0	19
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	43	0	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	290	0	0	0	0	0	0	0	290
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	473	0	0	0	0	0	0	0	473
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	123	0	0	0	0	0	0	0	123
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	69	0	0	0	0	0	0	0	69
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	81	0	0	0	0	0	0	0	81
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	216	0	0	0	0	0	0	0	216
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	430	0	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	10	0	0	0	0	0	0	0	10
1823920 Total					(27,370)	0	0	0	0	25	0	17	0 (27,412)
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	0	0	0	0	0	0	0	0



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1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	37	0	0	0	0	0	0	37	0	0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	1	0	0	0	0	0	0	1	0	0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	11	0	0	0	0	0	0	11	0	0
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	12	0	0	0	0	0	0	12	0	0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	54	0	0	0	0	0	0	54	0	0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	79	0	0	0	0	0	0	79	0	0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	1	0	0	0	0	0	0	1	0	0
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	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	0	3	0	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ - ID-UT 2006	IDU	144	0	0	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	IDU	2	0	0	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	0	0	143	0	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	0	0	117	0	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	0	47	0	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M-I	IDU	103	0	0	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	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	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	0	0	807



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1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	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	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	0	0	0	0	0	0	0	0
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	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	0	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	0	854



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1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	118	0	0	0	0	0	0	0	118
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	4	0	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	472	0	0	0	0	0	0	0	472
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	46	0	0	0	0	0	0	0	46
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	64	0	0	0	0	0	0	0	64
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	172	0	0	0	0	0	0	0	172
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	50	0	0	0	0	0	0	0	50
1823930 Total					36,682	0	0	0	0	0	0	1,802	34,879
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
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,056	0	0	0	0	0	0	0	3,056
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	0	0	0	0	0	0	0	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	160	0	0	0	0	0	160	0	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(91)	0	0	0	0	0	0	0	(91)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(42)	0	0	0	0	0	0	0	(42)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	0	0	0	0	0	0	0	(86)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	(20)	0	0	0	0	0	0	0	(20)
1823940 Total					2,296	0	0	0	0	0	0	160	2,137
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



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1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	0	0	0	0	0	0	0	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0	0	0	0	0	0	0
1823960 Total						0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	2,523	38	626	193	421	1,084	157	4	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	19,521	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,521
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	3,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,391
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	76,498	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76,498
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	11,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,389
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	1,808	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,808
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,858
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	367
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	0	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	(19,521)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19,521)
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	888	0	0	0	0	0	0	0	0	0	0	0	0	0	0	888
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(308)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(308)
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



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1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	143	0	0	0	0	0	143	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	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(2,523)	(38)	(626)	(193)	(421)	(1,084)	(157)	(4)	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)	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	(459)	0	0	0	0	0	0	0	(459)
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	3,535	0	0	0	0	0	0	0	3,535
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(3,391)	0	0	0	0	0	0	0	(3,391)
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	2,338	35	603	189	355	1,021	135	0	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	291	0	0	291	0	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)	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	13	0	0	0	13	0	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	BSTP/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	187190	Reg Asset-WA REC CY2014 Forward	OTHER	(35)	0	0	0	0	0	0	0	(35)
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
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	0	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	0
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	(0)	0	0	0	0	0	0	0	(0)
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	2,259	0	0	0	0	0	0	0	2,259



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1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(1,808)	0	0	0	0	0	0	0	0	(1,808)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	2,418	0	0	0	0	0	0	2,418	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	2,049	0	0	0	0	2,049	0	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	7,075	0	0	0	7,075	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	2,496	0	0	0	0	0	2,496	0	0	0
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	17,770	0	0	0	0	17,770	0	0	0	0
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	6,081	0	0	0	6,081	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	(375)	0	0	0	0	0	0	0	0	(375)
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	719	0	0	0	0	0	0	0	719	0
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	248	0	0	0	0	0	0	0	248	0
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	88	0	0	0	0	0	0	0	88	0
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	307	0	0	0	0	0	0	0	307	0
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	828	0	0	0	828	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA Merwin Project	OTHER	274	0	0	0	0	0	0	0	274	0
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	1	0	0	0	0	0	0	0	1	0
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	26	0	0	0	0	0	0	0	26	0
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(1,323)	0	0	0	0	0	0	0	0	(1,323)
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	19	0	0	0	0	0	0	0	19	0
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	1,997	0	0	0	0	0	0	0	1,997	0
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	2,941	0	0	0	0	0	0	0	2,941	0
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	70	0	0	0	0	0	0	0	70	0
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(12,049)	0	0	0	0	0	0	0	0	(12,049)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(3,857)	0	0	0	0	0	0	0	0	(3,857)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(2)	0	0	0	0	0	0	0	0	(2)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	27,683	0	0	0	0	0	0	0	27,683	0
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,278	0	0	0	0	0	0	0	1,278	0
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	11,783	0	0	0	0	0	0	0	11,783	0
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	UT	2	0	0	0	0	2	0	0	0	0
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	4	0	0	0	0	0	0	0	4	0
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(305)	0	0	0	0	0	0	0	0	(305)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	(62)	0	0	0	0	0	0	0	0	(62)
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	1,409	0	0	0	0	0	0	0	1,409	0
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	(1,409)	0	0	0	0	0	0	0	0	(1,409)
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	0	0	0	0	0	0	0	0	0



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1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	703	0	0	0	0	0	0	0	703
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	2,821	0	0	0	0	0	0	0	2,821
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	1,799	0	0	0	0	0	0	0	1,799
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	(70)	0	0	0	0	0	0	0	(70)
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	(581)	0	0	0	0	0	0	0	(581)
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	941	0	0	0	0	0	0	0	941
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	68	0	0	0	0	0	0	0	68
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	238	0	0	0	0	0	0	0	238
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	11,368	0	0	0	0	0	0	0	11,368
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	3,372	0	0	0	0	0	0	0	3,372
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	257	0	0	0	0	0	0	0	257
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	(360)	0	0	0	0	0	0	0	(360)
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	10,021	0	0	0	0	0	0	0	10,021
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	28,724	0	0	0	0	0	0	0	28,724
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	10,976	0	0	0	0	0	0	0	10,976
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	6,988	0	0	0	0	0	0	0	6,988
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	8,056	0	0	0	0	0	0	0	8,056
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	7,753	0	0	0	0	0	0	0	7,753
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	(145)	0	0	0	0	0	0	0	(145)
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	(3,120)	0	0	0	0	0	0	0	(3,120)
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	(1,063)	0	0	0	0	0	0	0	(1,063)
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	5,279	0	0	0	0	0	0	0	5,279
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	1,838	0	0	0	0	0	0	0	1,838
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	7,607	0	0	0	0	0	0	0	7,607
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	4,973	0	0	0	0	0	0	0	4,973
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	523	0	0	0	0	0	0	0	523
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	342	0	0	0	0	0	0	0	342
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	80	0	0	0	0	0	0	0	80
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	(744)	0	0	0	0	0	0	0	(744)
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	(550)	0	0	0	0	0	0	0	(550)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(101)	0	0	0	0	0	0	0	(101)



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1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(2,360)	0	0	0	0	0	0	0	(2,360)
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	11	0	0	0	0	0	0	0	11
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	4,317	0	0	0	0	0	0	0	4,317
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	108	0	0	0	0	0	0	0	108
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(7,985)	0	0	0	0	0	0	0	(7,985)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(1,044)	0	0	0	0	0	0	0	(1,044)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	881	0	0	0	881	0	0	0	0
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	393	0	0	0	393	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	647	0	0	0	0	647	0	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	106	0	0	0	106	0	0	0	0
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	1,500	0	0	1,500	0	0	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	0
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	3	0	0	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	0	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	0
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	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	0
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	UT	(17)	0	0	0	0	(17)	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	40	0	0	0	0	0	0	0	40
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	32	0	0	0	0	0	32	0	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	22	0	0	0	0	0	0	0	22
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	356	0	0	0	0	0	0	0	356
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	592	0	0	0	0	0	0	0	592
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclas	OTHER	361	0	0	0	0	0	0	0	361
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	772	0	0	0	0	0	0	0	772
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	(220)	0	0	0	0	0	0	0	(220)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,810	0	0	0	0	0	0	0	2,810



Regulatory Assets

13 Month Average as of December 2015

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	223	0	0	0	0	0	0	0	0	0	223
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	14	0	0	0	0	0	0	0	0	0	14
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclss	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(4,471)	0	0	0	0	0	0	0	0	0	(4,471)
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	9,069	0	0	0	0	0	0	0	0	0	9,069
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	93	0	0	0	0	0	0	0	0	0	93
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	(344)	0	0	0	0	0	0	0	0	0	(344)
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	(4)	0	0	0	0	0	0	0	0	0	(4)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(19,870)	0	0	0	0	0	0	0	0	0	(19,870)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(35,655)	0	0	0	0	0	0	0	0	0	(35,655)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	-	0	0	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	0	0
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	126	0	0	0	0	0	0	0	0	0	126
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(16,503)	0	0	0	0	0	0	0	0	0	(16,503)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	18	0	0	0	0	0	0	0	0	0	18
1823990	OTHR REG ASSET-N CST	503100	Airfare	OTHER	-	0	0	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	0	0
1823990	OTHR REG ASSET-N CST	503115	On-Site Meals & Refreshments	OTHER	-	0	0	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	0	0
1823990	OTHR REG ASSET-N CST	503125	Vehicle Rental and Expense	OTHER	-	0	0	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	0	0
1823990	OTHR REG ASSET-N CST	503400	Other Employee Related Expenses	OTHER	-	0	0	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	0	0
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	610005	SEC 174 94-98 7 99-00 RAR	OTHER	3	0	0	0	0	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	610019	SAPERROR	OTHER	1	0	0	0	0	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	610344	SAPERROR	OTHER	0	0	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(4)	0	0	0	0	0	0	0	0	0	(4)
1823990 Total					210,976	35	603	1,980	15,733	21,472	5,224	(0)	165,929		
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	0	0	0	0	0	0	0	0	0	0
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(112)	0	(112)	0	0	0	0	0	0	0	0
1823993 Total					(112)	0	(112)	0	0	0	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	0	0
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(202)	0	0	(202)	0	0	0	0	0	0	0
1823994 Total					(202)	0	0	(202)	0	0	0	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	0	0
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(69)	0	0	0	0	0	0	(69)	0	0	0
1823995 Total					(69)	0	0	0	0	0	0	(69)	0	0	0
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	6,619	0	0	0	0	0	0	0	0	0	6,619
1823999 Total					6,619	0	0	0	0	0	0	0	0	0	6,619



Regulatory Assets

13 Month Average as of December 2015

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Grand Total					869,138	12,109	170,760	48,873	112,661	308,300	45,141	910	170,383
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B17. DEPRECIATION
RESERVE



Depreciation Reserve

13 Month Average as of December 2015

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	(26,825)	(405)	(6,905)	(2,160)	(4,070)	(11,692)	(1,546)	(46)	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(15,156)	(229)	(3,901)	(1,221)	(2,300)	(6,606)	(873)	(26)	0
1080000	AC PR DPR EL PL SR 3108000	FEE LAND - LEASED	SG	-	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(478,010)	(7,213)	(123,049)	(38,497)	(72,527)	(208,356)	(27,540)	(828)	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(1,665,902)	(25,137)	(428,834)	(134,166)	(252,761)	(726,138)	(95,981)	(2,886)	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(432,773)	(6,530)	(111,404)	(34,854)	(65,663)	(188,638)	(24,934)	(750)	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(215,611)	(3,253)	(55,502)	(17,365)	(32,714)	(93,981)	(12,422)	(374)	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,224)	(245)	(4,176)	(1,307)	(2,462)	(7,072)	(935)	(28)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(31)	(0)	(8)	(2)	(5)	(13)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(3,565)	(54)	(918)	(287)	(541)	(1,554)	(205)	(6)	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(103)	(2)	(26)	(8)	(16)	(45)	(6)	(0)	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	-	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(56)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(177)	(3)	(46)	(14)	(27)	(77)	(10)	(0)	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(155)	(2)	(40)	(12)	(24)	(68)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(4,579)	(69)	(1,179)	(369)	(695)	(1,996)	(264)	(8)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,157)	(17)	(298)	(93)	(176)	(505)	(67)	(2)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(24,692)	(373)	(6,356)	(1,989)	(3,746)	(10,763)	(1,423)	(43)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(71)	(1)	(18)	(6)	(11)	(31)	(4)	(0)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(15,236)	(230)	(3,922)	(1,227)	(2,312)	(6,641)	(878)	(26)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(850)	(13)	(219)	(68)	(129)	(371)	(49)	(1)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(5,197)	(78)	(1,338)	(419)	(789)	(2,265)	(299)	(9)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(15,037)	(227)	(3,871)	(1,211)	(2,281)	(6,554)	(866)	(26)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,213)	(18)	(312)	(98)	(184)	(529)	(70)	(2)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(15,319)	(231)	(3,943)	(1,234)	(2,324)	(6,677)	(883)	(27)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(136,568)	(2,061)	(35,155)	(10,999)	(20,721)	(59,528)	(7,868)	(237)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(165)	(2)	(42)	(13)	(25)	(72)	(10)	(0)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(4,540)	(69)	(1,169)	(366)	(689)	(1,979)	(262)	(8)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(33)	(1)	(9)	(3)	(5)	(14)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(71)	(1)	(18)	(6)	(11)	(31)	(4)	(0)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(14,688)	(222)	(3,781)	(1,183)	(2,229)	(6,402)	(846)	(25)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(39,338)	(594)	(10,126)	(3,168)	(5,969)	(17,147)	(2,266)	(68)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(4,923)	(74)	(1,267)	(397)	(747)	(2,146)	(284)	(9)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(20,432)	(308)	(5,260)	(1,646)	(3,100)	(8,906)	(1,177)	(35)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,246)	(34)	(578)	(181)	(341)	(979)	(129)	(4)	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(103)	(2)	(26)	(8)	(16)	(45)	(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
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,165)	(18)	(300)	(94)	(177)	(508)	(67)	(2)	0
1080000	AC PR DPR EL PL SR 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(765)	(12)	(197)	(62)	(116)	(333)	(44)	(1)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(6,325)	(95)	(1,628)	(509)	(960)	(2,757)	(364)	(11)	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	(40,260)	(607)	(10,364)	(3,242)	(6,108)	(17,549)	(2,320)	(70)	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(2,658)	(40)	(684)	(214)	(403)	(1,159)	(153)	(5)	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(637,580)	(9,621)	(164,125)	(51,348)	(96,738)	(277,910)	(36,734)	(1,105)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(82,125)	(1,239)	(21,141)	(6,614)	(12,461)	(35,797)	(4,732)	(142)	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(57,375)	(866)	(14,769)	(4,621)	(8,705)	(25,009)	(3,306)	(99)	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,525)	(38)	(650)	(203)	(383)	(1,100)	(145)	(4)	0
1080000	AC PR DPR EL PL SR 3470000	FAS 143 ARO - OTHER PROD	SG	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	0



Depreciation Reserve

13 Month Average as of December 2015

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 3501000	LAND OWNED IN FEE	SG	-	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(37,626)	(568)	(9,686)	(3,030)	(5,709)	(16,400)	(2,168)	(65)
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(33,553)	(506)	(8,637)	(2,702)	(5,091)	(14,625)	(1,933)	(58)
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(348,801)	(5,263)	(89,788)	(28,091)	(52,922)	(152,036)	(20,096)	(604)
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(30,866)	(466)	(7,945)	(2,486)	(4,683)	(13,454)	(1,778)	(53)
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(4,795)	(72)	(1,234)	(386)	(727)	(2,090)	(276)	(8)
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(284,643)	(4,295)	(73,272)	(22,924)	(43,188)	(124,071)	(16,400)	(493)
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(292,390)	(4,412)	(75,266)	(23,548)	(44,363)	(127,448)	(16,846)	(507)
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(434,705)	(6,559)	(111,901)	(35,010)	(65,956)	(189,480)	(25,045)	(753)
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(852)	(13)	(219)	(69)	(129)	(372)	(49)	(1)
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,122)	(32)	(546)	(171)	(322)	(925)	(122)	(4)
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(4,423)	(67)	(1,139)	(356)	(671)	(1,928)	(255)	(8)
1080000	AC PR DPR EL PL SR 3601000	LAND OWNED IN FEE	UT	-	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(551)	0	0	0	0	(551)	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,807)	0	(2,807)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(689)	(689)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(2,776)	0	0	0	0	(2,776)	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(162)	0	0	(162)	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,228)	0	0	0	(1,228)	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(796)	0	0	0	(796)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(613)	0	0	0	0	(613)	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(6,208)	0	(6,208)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,046)	(1,046)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(10,039)	0	0	0	0	(10,039)	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(915)	0	0	(915)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,075)	0	0	0	(3,075)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(320)	0	0	0	(320)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(11,275)	0	0	0	0	(11,275)	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(72,672)	0	(72,672)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(6,350)	(6,350)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(99,953)	0	0	0	0	(99,953)	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(18,780)	0	0	(18,780)	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(35,425)	0	0	0	(35,425)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(2,492)	0	0	0	(2,492)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(147)	0	0	0	0	(147)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,063)	0	(1,063)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(194)	(194)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,249)	0	0	0	0	(1,249)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(334)	0	0	(334)	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(688)	0	0	0	(688)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(13)	0	0	0	(13)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(35,571)	0	0	0	0	(35,571)	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(234,420)	0	(234,420)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(33,143)	(33,143)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(141,693)	0	0	0	0	(141,693)	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(60,222)	0	0	(60,222)	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(57,583)	0	0	0	(57,583)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(13,047)	0	0	0	(13,047)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(16,228)	0	0	0	0	(16,228)	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(120,960)	0	(120,960)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(17,200)	(17,200)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(79,176)	0	0	0	0	(79,176)	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(29,971)	0	0	(29,971)	0	0	0	0



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(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 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(33,193)	0	0	0	(33,193)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(4,439)	0	0	0	(4,439)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(3,951)	0	0	0	0	(3,951)	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(40,163)	0	(40,163)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(10,385)	(10,385)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(74,061)	0	0	0	(74,061)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(9,407)	0	(9,407)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(8,220)	0	0	(8,220)	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(2,634)	0	0	(2,634)	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(12,860)	0	0	0	0	(12,860)	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(76,416)	0	(76,416)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(12,070)	(12,070)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(204,995)	0	0	0	(204,995)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(11,107)	0	(11,107)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(20,681)	0	0	(20,681)	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(13,588)	0	0	(13,588)	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(26,536)	0	0	0	0	(26,536)	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(213,585)	0	(213,585)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(26,980)	(26,980)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(116,966)	0	0	0	(116,966)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(52,973)	0	(52,973)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(36,677)	0	0	(36,677)	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(5,834)	0	0	(5,834)	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(4,572)	0	0	0	0	(4,572)	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(32,605)	0	(32,605)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(2,618)	(2,618)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(35,997)	0	0	0	(35,997)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(7,540)	0	(7,540)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(5,151)	0	0	(5,151)	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(745)	0	0	(745)	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(10,803)	0	0	0	0	(10,803)	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(76,617)	0	(76,617)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(5,207)	(5,207)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(54,285)	0	0	0	(54,285)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(16,263)	0	(16,263)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(11,899)	0	0	(11,899)	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(2,992)	0	0	(2,992)	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(9,662)	0	0	0	0	(9,662)	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(32,896)	0	(32,896)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(2,185)	(2,185)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(36,464)	0	0	0	(36,464)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(3,546)	0	(3,546)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(3,304)	0	0	(3,304)	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(982)	0	0	(982)	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(142)	0	0	0	0	(142)	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,072)	0	(2,072)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(201)	(201)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,450)	0	0	0	(3,450)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(357)	0	0	(357)	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(849)	0	0	(849)	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(135)	0	0	(135)	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(429)	0	0	0	0	(429)	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(10,190)	0	(10,190)	0	0	0	0	0



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3730000	CA	(550)	(550)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	UT	(12,366)	0	0	0	0	(12,366)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WA	(1,948)	0	0	(1,948)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYP	(3,210)	0	0	0	(3,210)	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYU	(1,044)	0	0	0	(1,044)	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	IDU	(4)	0	0	0	0	0	(4)	0	0
1080000	AC PR DPR EL PL SR 3892000	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3892000	UT	(28)	0	0	0	0	(28)	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYP	(12)	0	0	0	(12)	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYU	(6)	0	0	0	(6)	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	CN	(2,066)	(49)	(623)	(141)	(153)	(1,018)	(81)	0	0
1080000	AC PR DPR EL PL SR 3900000	IDU	(4,391)	0	0	0	0	0	(4,391)	0	0
1080000	AC PR DPR EL PL SR 3900000	OR	(8,966)	0	(8,966)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	SE	(107)	(2)	(27)	(8)	(18)	(46)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3900000	SG	(2,651)	(40)	(682)	(213)	(402)	(1,155)	(153)	(5)	0
1080000	AC PR DPR EL PL SR 3900000	CA	(601)	(601)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	SO	(27,503)	(595)	(7,447)	(2,158)	(3,872)	(11,852)	(1,545)	(35)	0
1080000	AC PR DPR EL PL SR 3900000	UT	(12,511)	0	0	0	0	(12,511)	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WA	(6,444)	0	0	(6,444)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYP	(1,440)	0	0	0	(1,440)	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYU	(1,545)	0	0	0	(1,545)	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CN	(2,015)	(48)	(608)	(138)	(149)	(993)	(79)	0	0
1080000	AC PR DPR EL PL SR 3910000	IDU	(34)	0	0	0	0	0	(34)	0	0
1080000	AC PR DPR EL PL SR 3910000	OR	(746)	0	(746)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SE	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3910000	SG	(1,026)	(15)	(264)	(83)	(156)	(447)	(59)	(2)	0
1080000	AC PR DPR EL PL SR 3910000	CA	(61)	(61)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SO	(14,488)	(314)	(3,923)	(1,137)	(2,039)	(6,243)	(814)	(18)	0
1080000	AC PR DPR EL PL SR 3910000	UT	(209)	0	0	0	0	(209)	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WA	(399)	0	0	(399)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WYP	(236)	0	0	0	(236)	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WYU	(12)	0	0	0	(12)	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	CN	(2,031)	(49)	(612)	(139)	(151)	(1,001)	(79)	0	0
1080000	AC PR DPR EL PL SR 3912000	IDU	(278)	0	0	0	0	0	(278)	0	0
1080000	AC PR DPR EL PL SR 3912000	OR	(720)	0	(720)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	SE	(39)	(1)	(10)	(3)	(7)	(17)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3912000	SG	(928)	(14)	(239)	(75)	(141)	(405)	(53)	(2)	0
1080000	AC PR DPR EL PL SR 3912000	CA	(65)	(65)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	SO	(21,212)	(459)	(5,744)	(1,664)	(2,986)	(9,141)	(1,191)	(27)	0
1080000	AC PR DPR EL PL SR 3912000	UT	(900)	0	0	0	0	(900)	0	0	0
1080000	AC PR DPR EL PL SR 3912000	WA	(386)	0	0	(386)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	WYP	(994)	0	0	0	(994)	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	WYU	(47)	0	0	0	(47)	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	CN	(4)	(0)	(1)	(0)	(0)	(2)	(0)	0	0
1080000	AC PR DPR EL PL SR 3913000	IDU	(0)	0	0	0	0	0	(0)	0	0
1080000	AC PR DPR EL PL SR 3913000	OR	(15)	0	(15)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	SG	(226)	(3)	(58)	(18)	(34)	(98)	(13)	(0)	0
1080000	AC PR DPR EL PL SR 3913000	SO	(149)	(3)	(40)	(12)	(21)	(64)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3913000	UT	(18)	0	0	0	0	(18)	0	0	0
1080000	AC PR DPR EL PL SR 3913000	WA	-	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	WYP	(1)	0	0	0	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	IDU	(204)	0	0	0	0	0	(204)	0	0
1080000	AC PR DPR EL PL SR 3920100	OR	(743)	0	(743)	0	0	0	0	0	0



Depreciation Reserve

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(36)	(1)	(9)	(3)	(6)	(15)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(309)	(5)	(80)	(25)	(47)	(135)	(18)	(1)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(30)	(30)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(627)	(14)	(170)	(49)	(88)	(270)	(35)	(1)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,559)	0	0	0	0	(1,559)	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(129)	0	0	(129)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(279)	0	0	0	(279)	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	(16)	0	0	0	(16)	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(73)	0	(73)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	(42)	(1)	(11)	(3)	(6)	(18)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(103)	(2)	(28)	(8)	(14)	(44)	(6)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(166)	0	0	0	(166)	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	(17)	0	0	(17)	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	(841)	0	0	0	0	(841)	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(2,410)	0	(2,410)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(182)	(3)	(45)	(14)	(30)	(78)	(11)	(0)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,164)	(63)	(1,072)	(335)	(632)	(1,815)	(240)	(7)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(224)	(224)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(703)	(15)	(190)	(55)	(99)	(303)	(40)	(1)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,580)	0	0	0	0	(4,580)	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(394)	0	0	(394)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(765)	0	0	0	(765)	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(267)	0	0	0	(267)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,158)	0	0	0	0	(1,158)	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(4,707)	0	(4,707)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(154)	(2)	(38)	(12)	(26)	(66)	(10)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(2,719)	(41)	(700)	(219)	(413)	(1,185)	(157)	(5)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(380)	(380)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(344)	(7)	(93)	(27)	(48)	(148)	(19)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(7,359)	0	0	0	0	(7,359)	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,099)	0	0	(1,099)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,430)	0	0	0	(1,430)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(291)	0	0	0	(291)	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(54)	0	(54)	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	(1,775)	(27)	(457)	(143)	(269)	(774)	(102)	(3)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(93)	0	0	0	0	(93)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(317)	0	0	0	0	(317)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(907)	0	(907)	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	(778)	(12)	(200)	(63)	(118)	(339)	(45)	(1)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(127)	(127)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(192)	(4)	(52)	(15)	(27)	(83)	(11)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(1,696)	0	0	0	0	(1,696)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(239)	0	0	(239)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(828)	0	0	0	(828)	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(163)	0	0	0	(163)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(35)	0	0	0	0	0	(35)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(105)	0	(105)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(164)	(2)	(42)	(13)	(25)	(71)	(9)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(29)	(29)	0	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2015

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 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(19)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(124)	0	0	0	0	(124)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(21)	0	0	(21)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(67)	0	0	0	(67)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(9)	0	0	0	(9)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(124)	0	(124)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(226)	(3)	(58)	(18)	(34)	(99)	(13)	(0)	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(164)	(4)	(45)	(13)	(23)	(71)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(547)	0	0	0	0	(547)	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(92)	0	0	(92)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(47)	0	0	0	(47)	0	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(762)	(16)	(206)	(60)	(107)	(328)	(43)	(1)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(175)	0	0	0	0	0	(175)	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,438)	0	(1,438)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(2,162)	(33)	(557)	(174)	(328)	(942)	(125)	(4)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(118)	(118)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(100)	(2)	(27)	(8)	(14)	(43)	(6)	(0)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(2,022)	0	0	0	0	(2,022)	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(331)	0	0	(331)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(490)	0	0	0	(490)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	(16)	0	0	0	(16)	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(829)	0	0	0	0	0	(829)	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,158)	0	(5,158)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(29)	(0)	(7)	(2)	(5)	(13)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(12,951)	(195)	(3,334)	(1,043)	(1,965)	(5,645)	(746)	(22)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(370)	(370)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(2,643)	(57)	(716)	(207)	(372)	(1,139)	(148)	(3)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(6,223)	0	0	0	0	(6,223)	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,580)	0	0	(1,580)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(2,040)	0	0	0	(2,040)	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(292)	0	0	0	(292)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	(685)	0	0	0	0	0	(685)	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(3,519)	0	(3,519)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	(129)	(2)	(32)	(10)	(21)	(55)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(3,134)	(47)	(807)	(252)	(475)	(1,366)	(181)	(5)	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(212)	(212)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,178)	(47)	(590)	(171)	(307)	(939)	(122)	(3)	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,721)	0	0	0	0	(3,721)	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(791)	0	0	(791)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,138)	0	0	0	(1,138)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(323)	0	0	0	(323)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(999)	0	0	0	0	0	(999)	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(3,499)	0	(3,499)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(323)	(5)	(83)	(26)	(49)	(141)	(19)	(1)	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(612)	(612)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(156)	(3)	(42)	(12)	(22)	(67)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(3,623)	0	0	0	0	(3,623)	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,193)	0	0	(1,193)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,583)	0	0	0	(1,583)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(376)	0	0	0	(376)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(63)	0	0	0	0	0	(63)	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(319)	0	(319)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(72)	(1)	(19)	(6)	(11)	(32)	(4)	(0)	0



Depreciation Reserve

13 Month Average as of December 2015

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	CA	(83)	(83)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(392)	0	0	0	0	(392)	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(82)	0	0	0	(82)	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(87)	0	0	0	(87)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(620)	0	0	0	0	0	(620)	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(3,579)	0	(3,579)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(476)	(7)	(123)	(38)	(72)	(208)	(27)	(1)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(502)	(502)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(105)	(2)	(28)	(8)	(15)	(45)	(6)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,482)	0	0	0	0	(4,482)	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,570)	0	0	(1,570)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(832)	0	0	0	(832)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(327)	0	0	0	(327)	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(131)	0	(131)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,448)	(22)	(373)	(117)	(220)	(631)	(83)	(3)
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	(199)	0	(199)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	(15)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,350)	(126)	(2,149)	(672)	(1,267)	(3,640)	(481)	(14)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(481)	(10)	(130)	(38)	(68)	(207)	(27)	(1)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(566)	0	0	0	0	(566)	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(99)	0	0	0	(99)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(575)	0	0	0	0	0	(575)	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(3,450)	0	(3,450)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(69)	(1)	(18)	(6)	(11)	(30)	(4)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(345)	(345)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(87)	(2)	(24)	(7)	(12)	(38)	(5)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,261)	0	0	0	0	(5,261)	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,066)	0	0	(1,066)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,052)	0	0	0	(1,052)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(176)	0	0	0	(176)	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(306)	0	0	0	0	0	(306)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(683)	0	(683)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(63)	(1)	(16)	(5)	(11)	(27)	(4)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,380)	(36)	(613)	(192)	(361)	(1,037)	(137)	(4)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(144)	(144)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(151)	(3)	(41)	(12)	(21)	(65)	(8)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,606)	0	0	0	0	(1,606)	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(461)	0	0	(461)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(337)	0	0	0	(337)	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(228)	0	0	0	(228)	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(949)	(23)	(286)	(65)	(70)	(468)	(37)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(2,362)	0	0	0	0	0	(2,362)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(21,397)	0	(21,397)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(52)	(1)	(13)	(4)	(9)	(22)	(3)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(43,043)	(649)	(11,080)	(3,466)	(6,531)	(18,762)	(2,480)	(75)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(1,433)	(1,433)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(23,577)	(510)	(6,384)	(1,850)	(3,319)	(10,160)	(1,324)	(30)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(15,361)	0	0	0	0	(15,361)	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(4,996)	0	0	(4,996)	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(10,109)	0	0	0	(10,109)	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(1,524)	0	0	0	(1,524)	0	0	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(146)	0	0	0	0	0	(146)	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(897)	0	(897)	0	0	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(23)	(0)	(6)	(2)	(4)	(10)	(1)	(0)	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(1,167)	(18)	(300)	(94)	(177)	(509)	(67)	(2)	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(82)	(82)	0	0	0	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(209)	(5)	(57)	(16)	(29)	(90)	(12)	(0)	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,002)	0	0	0	0	(1,002)	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(236)	0	0	(236)	0	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(344)	0	0	0	(344)	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(32)	0	0	0	(32)	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(164)	(4)	(49)	(11)	(12)	(81)	(6)	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(32)	0	0	0	0	0	(32)	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(338)	0	(338)	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	(882)	(13)	(227)	(71)	(134)	(385)	(51)	(2)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(14)	(14)	0	0	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,390)	(30)	(376)	(109)	(196)	(599)	(78)	(2)	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(263)	0	0	0	0	(263)	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(60)	0	0	(60)	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(113)	0	0	0	(113)	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	(19,233)	(288)	(4,769)	(1,473)	(3,211)	(8,262)	(1,197)	(34)	
1080000	AC PR DPR EL PL SR	3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	(12,796)	(192)	(3,173)	(980)	(2,136)	(5,497)	(796)	(22)	
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	(3,722)	(56)	(923)	(285)	(621)	(1,599)	(232)	(7)	
1080000	AC PR DPR EL PL SR	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	(1,015)	(15)	(252)	(78)	(169)	(436)	(63)	(2)	
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	(20,318)	(305)	(5,038)	(1,556)	(3,392)	(8,728)	(1,264)	(36)	
1080000	AC PR DPR EL PL SR	3994600	LONGWALL SHIELDS	SE	(4,527)	(68)	(1,122)	(347)	(756)	(1,945)	(282)	(8)	
1080000	AC PR DPR EL PL SR	3994700	LONGWALL EQUIPMENT	SE	(1,548)	(23)	(384)	(119)	(258)	(665)	(96)	(3)	
1080000	AC PR DPR EL PL SR	3994800	MAINLINE EXTENSION	SE	(6,229)	(93)	(1,544)	(477)	(1,040)	(2,676)	(388)	(11)	
1080000	AC PR DPR EL PL SR	3994900	SECTION EXTENSION	SE	(1,579)	(24)	(391)	(121)	(264)	(678)	(98)	(3)	
1080000	AC PR DPR EL PL SR	3995100	VEHICLES	SE	(528)	(8)	(131)	(40)	(88)	(227)	(33)	(1)	
1080000	AC PR DPR EL PL SR	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	(2,079)	(31)	(516)	(159)	(347)	(893)	(129)	(4)	
1080000	AC PR DPR EL PL SR	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	(888)	(13)	(220)	(68)	(148)	(382)	(55)	(2)	
1080000	AC PR DPR EL PL SR	3996100	COMPUTERS - MAINFRAME	SE	(186)	(3)	(46)	(14)	(31)	(80)	(12)	(0)	
1080000	AC PR DPR EL PL SR	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	(15,109)	(227)	(3,746)	(1,157)	(2,522)	(6,490)	(940)	(26)	
1080000 Total					(8,494,957)	(211,756)	(2,468,618)	(697,728)	(1,173,023)	(3,454,907)	(479,015)	(9,910)	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,198	0	0	0	0	0	1,198	0	
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,583	0	0	0	0	8,583	0	0	
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	2,810	0	0	0	2,810	0	0	0	
1083000 Total					12,591	0	0	0	2,810	8,583	1,198	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	840	13	216	68	127	366	48	1	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(4)	(0)	(1)	(0)	(1)	(2)	(0)	0	
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(215)	(3)	(55)	(17)	(33)	(94)	(12)	(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	(18)	0	(18)	0	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(2)	(2)	0	0	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,759	0	0	0	0	1,759	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(11)	0	0	(11)	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	(20)	(0)	(5)	(2)	(3)	(8)	(1)	(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	



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	82	2	22	6	12	36	5	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	210	0	0	0	0	0	0	210
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	538	0	0	0	0	0	0	538
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(1,839)	(28)	(473)	(148)	(279)	(802)	(106)	(3)
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	1,303	20	335	105	198	568	75	2
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	19,672	297	5,064	1,584	2,985	8,574	1,133	34
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	4,249	64	1,094	342	645	1,852	245	7
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	2	0	0	0	0	0	2	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	536	0	536	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	379	379	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	(2,048)	0	0	0	0	(2,048)	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	178	0	0	178	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	220	0	0	0	220	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	342	7	93	27	48	147	19	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	8	0	2	1	1	3	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	(167)	(4)	(45)	(13)	(23)	(72)	(9)	(0)
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	1,025	15	254	79	171	440	64	2
1085000 Total					27,358	760	7,018	2,198	4,217	10,721	1,651	44
Grand Total					(8,455,008)	(210,996)	(2,461,600)	(695,530)	(1,165,996)	(3,435,603)	(476,165)	(9,866)



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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	(846)	0	0	0	0	(846)	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(3,902)	(59)	(1,005)	(314)	(592)	(1,701)	(225)	(7)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(5,172)	(78)	(1,331)	(417)	(785)	(2,254)	(298)	(9)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	16,023	0	0	0	0	16,023	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(62,154)	(938)	(16,000)	(5,006)	(9,430)	(27,092)	(3,581)	(108)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(91)	0	(91)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(9,100)	(137)	(2,342)	(733)	(1,381)	(3,966)	(524)	(16)
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(10,916)	(236)	(2,956)	(856)	(1,537)	(4,704)	(613)	(14)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(71)	(892)	(258)	(463)	(1,419)	(185)	(4)
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(95)	(1,194)	(346)	(621)	(1,900)	(248)	(6)
1110000	AC PR AMR EL PT SR 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	(1,111)	(17)	(275)	(85)	(185)	(477)	(69)	(2)
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,144)	(285)	(3,559)	(1,031)	(1,850)	(5,664)	(738)	(16)
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	(290)	(6)	(79)	(23)	(41)	(125)	(16)	(0)
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(104,176)	(2,493)	(31,420)	(7,126)	(7,726)	(51,336)	(4,075)	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(143,148)	(3,099)	(38,761)	(11,230)	(20,151)	(61,687)	(8,040)	(180)
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(36)	(450)	(130)	(234)	(715)	(93)	(2)
1110000	AC PR AMR EL PT SR 3032260	DWHWS - DATA WAREHOUSE	SO	(1,158)	(25)	(314)	(91)	(163)	(499)	(65)	(1)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(127)	(1,591)	(461)	(827)	(2,533)	(330)	(7)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(63)	(787)	(228)	(409)	(1,253)	(163)	(4)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,905)	(41)	(516)	(149)	(268)	(821)	(107)	(2)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,933)	(193)	(2,419)	(701)	(1,257)	(3,849)	(502)	(11)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(9,673)	(209)	(2,619)	(759)	(1,362)	(4,168)	(543)	(12)
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	(1,981)	(47)	(597)	(135)	(147)	(976)	(77)	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,382)	(225)	(2,811)	(815)	(1,462)	(4,474)	(583)	(13)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(41)	(512)	(148)	(266)	(816)	(106)	(2)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,355)	(51)	(638)	(185)	(331)	(1,015)	(132)	(3)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(10,097)	(219)	(2,734)	(792)	(1,421)	(4,351)	(567)	(13)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(4,139)	(90)	(1,121)	(325)	(583)	(1,784)	(232)	(5)
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(1,586)	(34)	(429)	(124)	(223)	(684)	(89)	(2)
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,581)	(24)	(407)	(127)	(240)	(689)	(91)	(3)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(64)	(1)	(16)	(5)	(10)	(28)	(4)	(0)
1110000	AC PR AMR EL PT SR 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	(12,480)	(188)	(3,213)	(1,005)	(1,894)	(5,440)	(719)	(22)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(4,687)	(71)	(1,206)	(377)	(711)	(2,043)	(270)	(8)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(92)	(1)	(24)	(7)	(14)	(40)	(5)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(38)	(1)	(10)	(3)	(6)	(17)	(2)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,179)	(47)	(590)	(171)	(307)	(939)	(122)	(3)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(2,610)	(57)	(707)	(205)	(367)	(1,125)	(147)	(3)
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(1,357)	(20)	(349)	(109)	(206)	(592)	(78)	(2)
1110000	AC PR AMR EL PT SR 3032990	PBDM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(4,640)	(100)	(1,256)	(364)	(653)	(2,000)	(261)	(6)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(17,399)	(263)	(4,479)	(1,401)	(2,640)	(7,584)	(1,002)	(30)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	(23)	0	0	0	0	(23)	0	0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SG	(139)	(2)	(36)	(11)	(21)	(60)	(8)	(0)
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SO	(37,175)	(805)	(10,066)	(2,916)	(5,233)	(16,020)	(2,088)	(47)
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYP	(455)	0	0	0	(455)	0	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	(2,921)	(70)	(881)	(200)	(217)	(1,440)	(114)	0
1110000	AC PR AMR EL PT SR 3033180	HPOV - HP Openview Software	SO	-	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	(3,357)	(80)	(1,013)	(230)	(249)	(1,654)	(131)	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(120)	(3)	(32)	(9)	(17)	(52)	(7)	(0)



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(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 3033300	CN	(1,085)	(26)	(327)	(74)	(80)	(535)	(42)	0	0
1110000	AC PR AMR EL PT SR 3033310	SO	(8,496)	(184)	(2,301)	(667)	(1,196)	(3,661)	(477)	(11)	0
1110000	AC PR AMR EL PT SR 3033320	SG	(5,469)	(83)	(1,408)	(440)	(830)	(2,384)	(315)	(9)	0
1110000	AC PR AMR EL PT SR 3033360	SO	(1,224)	(26)	(331)	(96)	(172)	(527)	(69)	(2)	0
1110000	AC PR AMR EL PT SR 3033370	WYP	(15)	0	0	0	(15)	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	SG	(461)	(7)	(119)	(37)	(70)	(201)	(27)	(1)	0
1110000	AC PR AMR EL PT SR 3033390	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	CN	(49)	(1)	(15)	(3)	(4)	(24)	(2)	0	0
1110000	AC PR AMR EL PT SR 3034900	IDU	(3)	0	0	0	0	0	(3)	0	0
1110000	AC PR AMR EL PT SR 3034900	OR	(11)	0	(11)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	SE	(189)	(3)	(47)	(14)	(32)	(81)	(12)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	SG	(11,662)	(176)	(3,002)	(939)	(1,769)	(5,083)	(672)	(20)	0
1110000	AC PR AMR EL PT SR 3034900	SO	(319)	(7)	(86)	(25)	(45)	(137)	(18)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	UT	(3)	0	0	0	0	(3)	0	0	0
1110000	AC PR AMR EL PT SR 3034900	WYP	(103)	0	0	0	(103)	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	SG	(488)	(7)	(126)	(39)	(74)	(213)	(28)	(1)	0
1110000	AC PR AMR EL PT SR 3035320	SG-P	(28)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	0
1110000	AC PR AMR EL PT SR 3035321	SG	-	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3035322	CN	(773)	(18)	(233)	(53)	(57)	(381)	(30)	0	0
1110000	AC PR AMR EL PT SR 3035330	SO	(629)	(14)	(170)	(49)	(89)	(271)	(35)	(1)	0
1110000	AC PR AMR EL PT SR 3316000	SG-P	(1,298)	(20)	(334)	(105)	(197)	(566)	(75)	(2)	0
1110000	AC PR AMR EL PT SR 3901000	CN	(230)	(6)	(69)	(16)	(17)	(113)	(9)	0	0
1110000	AC PR AMR EL PT SR 3901000	IDU	(228)	0	0	0	0	0	(228)	0	0
1110000	AC PR AMR EL PT SR 3901000	OR	(4,590)	0	(4,590)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	SG	(150)	(2)	(39)	(12)	(23)	(65)	(9)	(0)	0
1110000	AC PR AMR EL PT SR 3901000	CA	(524)	(524)	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	SO	(5,257)	(114)	(1,423)	(412)	(740)	(2,265)	(295)	(7)	0
1110000	AC PR AMR EL PT SR 3901000	UT	(15)	0	0	0	0	(15)	0	0	0
1110000	AC PR AMR EL PT SR 3901000	WA	(1,390)	0	0	(1,390)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	WYP	(4,593)	0	0	0	(4,593)	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	WYU	(41)	0	0	0	(41)	0	0	0	0
1110000 Total			(550,918)	(11,868)	(156,366)	(43,986)	(77,106)	(230,526)	(30,448)	(618)	0
1119000	AC PR AMR EL PT SR-O 146149	SO	-	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O 146209	SG	-	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O 146209	SO	-	0	0	0	0	0	0	0	0
1119000 Total			-	0	0	0	0	0	0	0	0
Grand Total			(550,918)	(11,868)	(156,366)	(43,986)	(77,106)	(230,526)	(30,448)	(618)	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	0	0	0	0	0	0	0
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	158	0	0	0	0	0	0	158
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	440	0	0	0	0	0	0	440
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	4,068	0	0	0	0	0	0	4,068
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	1,015	0	0	0	0	0	0	1,015
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	421	0	0	0	0	0	0	421
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	534	8	131	41	89	230	34	1
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Act OR	OTHER	(0)	0	0	0	0	0	0	(0)
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	135	0	0	0	0	0	0	135
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	337	0	0	0	0	0	0	337
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	(5,601)	(121)	(1,500)	(439)	(780)	(2,439)	(316)	(7)
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	12,668	0	0	0	0	0	0	12,668
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	(4,434)	(96)	(1,188)	(347)	(618)	(1,931)	(250)	(5)
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	26	0	0	0	0	0	0	26
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	1,157	17	283	89	193	499	73	2
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	734	11	179	57	123	317	46	1
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	2,809	115	1,044	361	288	1,018	(17)	0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	308	5	75	24	51	133	19	1
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	6	6	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	460	10	123	36	64	200	26	1
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	10,712	231	2,870	839	1,492	4,664	603	13
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	408	0	0	0	0	0	0	408
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	722	0	722	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	844	18	226	66	118	368	48	1
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	876	19	235	69	122	381	49	1
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	(15,998)	(345)	(4,285)	(1,253)	(2,228)	(6,965)	(901)	(19)
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
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
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
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	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
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
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
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
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	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
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
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)



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1901000	ACCUM DEF INC TAX 190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	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
1901000	ACCUM DEF INC TAX 190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	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
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
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
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
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
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
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
1901000	ACCUM DEF INC TAX 190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	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
1901000	ACCUM DEF INC TAX 190142	MONSANTO CONTRACT	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190144	ADIT- EMISSION ALLOWANCE	SE	-	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
1901000	ACCUM DEF INC TAX 190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO	-	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
1901000	ACCUM DEF INC TAX 190150	ADIT- NW POWER ACT	WA	-	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
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	-	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
1901000	ACCUM DEF INC TAX 190156	AMORT. OVERBURDEN-GLENROCK	SE	-	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
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
1901000	ACCUM DEF INC TAX 190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	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
1901000	ACCUM DEF INC TAX 190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	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
1901000	ACCUM DEF INC TAX 190164	ADIT-ELTINCE-FED	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190165	ADIT-CORINCE-FED	SO	-	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
1901000	ACCUM DEF INC TAX 190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	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
1901000	ACCUM DEF INC TAX 190169	AMORT. RATE CASE-STATE	WYP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190175	ADIT-ENHANCED RETIRE-STATE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190176	ADIT-UTAH RELOCATION-FED	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190177	ADIT-UTAH RELOCATION-STATE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190184	ADIT 87/89 DEFERRED PENSION - FED	UT	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190186	ADIT CA/MT WRITEOFF - FED	CA	-	0	0	0	0	0	0	0



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1901000	ACCUM DEF INC TAX 190187	ADIT CA/MT WRITEOFF - ST	CA	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190400	PMI-VACATION/BONUS ADJ.	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(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
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
1901000	ACCUM DEF INC TAX 190409	PMI SEC. 263 A ADJ-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190410	PMI-RECL TRUST EARN-INT STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190411	PMI-WY EXTRACTION TAX-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190500	CMC-ACCURED FINAL RECLAM.	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1901000	ACCUM DEF INC TAX 190501	CMC-ACCURED FINAL RECLAM.-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190502	CMC-VACATION ACCRUAL-FED	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190503	CMC-VACATION ACCRUAL-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190600	GCC-MISCELLANEOUS	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287203	DTA for AMT Tax	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	7	0	0	0	0	0	0	7
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	3	0	0	0	0	0	0	3
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	147	3	39	12	21	64	8	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	SE	334	5	82	26	56	144	21	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	SG	390	6	99	31	58	172	23	1
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWa Withdraw	SE	42,004	626	10,270	3,242	7,021	18,134	2,638	74
1901000	ACCUM DEF INC TAX 287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(103)	0	0	(103)	0	0	0	0
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	404	0	0	0	0	0	0	404
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	45	0	0	0	0	0	0	45
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	7	0	0	0	0	0	0	7
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4	0	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	3,292	0	0	0	0	0	0	3,292
1901000	ACCUM DEF INC TAX 287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	8	0	0	0	0	0	0	8
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	(184)	0	0	0	0	0	0	(184)
1901000	ACCUM DEF INC TAX 287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	(12)	0	0	0	0	0	0	(12)
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	8,517	184	2,281	667	1,186	3,708	480	10
1901000	ACCUM DEF INC TAX 287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	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
1901000	ACCUM DEF INC TAX 287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	1,410	0	1,410	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	773	0	773	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	166	0	0	0	0	0	166	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,499	0	0	0	0	1,499	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
1901000	ACCUM DEF INC TAX 287260	DTA 705.262 Reg Liab - Sale of RECS - ID	OTHER	-	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
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	(749)	(16)	(201)	(59)	(104)	(326)	(42)	(1)
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECS-OR	OTHER	3	0	0	0	0	0	0	3
1901000	ACCUM DEF INC TAX 287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	0	0	0	0	0	0	0



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1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	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
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	321	0	0	0	0	0	0	321
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	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
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	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
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	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
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	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
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	774	12	189	60	129	334	49	1
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	68	0	0	0	0	0	0	68
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI ETF 04-06 PRE STRIPPING	SE	403	6	98	31	67	174	25	1
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(157)	0	(157)	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	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
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	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
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	6	0	0	0	0	0	0	6
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries)	SO	-	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
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	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	3,514	76	941	275	489	1,530	198	4
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	34	1	9	3	5	15	2	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	863	19	231	68	120	376	49	1
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	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
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	765	16	205	60	107	333	43	1
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	383	6	97	31	57	169	22	1
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	398	6	101	32	60	176	23	1
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	228	9	85	29	23	83	(1)	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	23,140	499	6,199	1,813	3,223	10,075	1,303	28
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	1	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	104	2	26	8	16	46	6	0
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	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
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	19	0	5	1	3	8	1	0
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	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
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	35	1	9	3	5	15	2	0
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	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
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	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
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	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



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1901000	ACCUM DEF INC TAX 287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	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
1901000	ACCUM DEF INC TAX 287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	1,041	37	274	67	114	499	50	0
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	2,075	31	526	167	311	917	120	3
1901000	ACCUM DEF INC TAX 287378	DTA 610.090N, 99-00 RAR	SO	-	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
1901000	ACCUM DEF INC TAX 287381	DTA 610.020N, 99-00 RAR	SO	-	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
1901000	ACCUM DEF INC TAX 287384	DTA 610.100, PMI AMORT.	SE	-	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
1901000	ACCUM DEF INC TAX 287387	DTA 610.115, PMI OVERBURDEN	SE	-	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
1901000	ACCUM DEF INC TAX 287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	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
1901000	ACCUM DEF INC TAX 287397	DTA 210.000 Ppd Contingency Reserve	SO	-	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
1901000	ACCUM DEF INC TAX 287402	DTA 415.801 CONTRA G	SG	-	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
1901000	ACCUM DEF INC TAX 287408	DTA 705.231 LEASE-OR	OR	-	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
1901000	ACCUM DEF INC TAX 287410	DTA 705.233 LEASE-ID	IDU	-	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
1901000	ACCUM DEF INC TAX 287412	DTA 705.235 LEASE-UT	UT	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	86	3	23	5	9	41	4	0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 REVERSE	OTHER	5,416	0	0	0	0	0	0	5,416
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	-	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
1901000	ACCUM DEF INC TAX 287420	DTA 705.250 A&G Credit - WA	WA	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287422	DTA 705.252 A&G Credit - CA	CA	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287423	DTA 705.253 A&G Credit - ID	IDU	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287424	DTA 705.254 A&G Credit - WY	WYP	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287429	DTA 425.225 Duke Contract Novation	SG	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	SE	49	1	12	4	8	21	3	0
1901000	ACCUM DEF INC TAX 287431	DTA 505.160 Cal PUC Fee	CA	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287432	DTA 715.050 Microsoft Lic Liability	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287437	DTA Net Operating Loss Carryforwrd-State	SO	58,473	1,260	15,664	4,581	8,144	25,459	3,294	71
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	2,108	32	531	168	322	928	124	4
1901000	ACCUM DEF INC TAX 287442	DTA 610.135 SB 1149 Costs	OTHER	257	0	0	0	0	0	0	257
1901000	ACCUM DEF INC TAX 287444	DTA Mine Rescue Training Tax Credit	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287449	DTA Federal Detriment of State NOL	SO	(20,589)	(444)	(5,515)	(1,613)	(2,868)	(9,965)	(1,160)	(25)
1901000	ACCUM DEF INC TAX 287450	DTA 605.115 SALES & USE TAX	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287451	DTA 425.380 ID CUST	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287452	DTA 610.142 UT ENRGY	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	47	0	0	0	0	0	0	47
1901000	ACCUM DEF INC TAX 287454	DTA 415.310 ENVN WA	WA	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287455	DTA 425.310 HYDRO RE	OTHER	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	0	0	0	0	0	0	0



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1901000	ACCUM DEF INC TAX 287458	DTA 920.180 LTIP PER	SO	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287460	DTA 720.800 FAS 158 Pension Liability	SO	60,813	1,311	16,290	4,765	8,470	26,478	3,426	74	
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	19,454	419	5,211	1,524	2,710	8,470	1,096	24	
1901000	ACCUM DEF INC TAX 287463	DTA 605.300 Perco Environmental Liabilit	SO	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287466	Account Reserved for Future Use	SE	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287467	DTA 210.105 Self Ins	SO	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287468	DTA 610.120N Conting	OTHER	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287469	DTA 610.211 Rever	OTHER	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287471	DTA 505.170 WV CONT	SSGCT	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287472	DTA 705.260 Mar06	WA	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	88	0	0	0	0	0	0	88	
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	6	0	0	0	0	0	0	6	
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	5	0	0	0	0	0	0	5	
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	134	0	0	0	0	0	0	134	
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	5	0	0	0	0	0	0	5	
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	14	0	0	0	0	0	0	14	
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	37,573	562	9,522	3,020	5,623	16,611	2,173	63	
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	88	1	22	7	15	38	6	0	
1901000	ACCUM DEF INC TAX 287483	DTA 120.105 Willow Wind Account Receivab	WA	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	517	0	517	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	235	0	0	235	0	0	0	0	
1901000	ACCUM DEF INC TAX 287489	DTA 910.515 Deseret Settlement Rec	SO	187	4	50	15	26	82	11	0	
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	77	1,312	416	775	2,288	299	9	
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Def Tax	SE	4,777	71	1,168	369	798	2,062	300	8	
1901000	ACCUM DEF INC TAX 287595	DTL Federal Detriment of State NOL	SO	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,063	46	749	236	512	1,322	192	5	
1901000	ACCUM DEF INC TAX 287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MIRE DEVT PMI	SE	(240)	(4)	(59)	(19)	(40)	(104)	(15)	(0)	
1901000	ACCUM DEF INC TAX 287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	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	
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEVT COST AMORT	SE	(1,537)	(23)	(376)	(119)	(257)	(663)	(97)	(3)	
1901000	ACCUM DEF INC TAX 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	SE	322	5	79	25	54	139	20	1	
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	(36)	(1)	(9)	(3)	(6)	(16)	(2)	(0)	
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	SE	(34,937)	(521)	(8,542)	(2,697)	(5,839)	(15,082)	(2,194)	(62)	
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	(2,031)	(30)	(497)	(157)	(339)	(877)	(128)	(4)	
1901000	ACCUM DEF INC TAX 287970	DTL 415.815 Insurance Rec Accruals	SO	(795)	(17)	(213)	(62)	(111)	(346)	(45)	(1)	
1901000 Total				243,551	4,158	58,443	16,707	29,887	92,506	11,907	279	29,663
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	28	0	0	28	0	0	0	0	
1901090 Total				28	0	0	28	0	0	0	0	0
1902000	ACC DIT-NON-DEBIT 287203	DTA for AMT Tax	SO	-	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	
2811000	AC DEF TAX-ACCL AM 286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	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	
2811000	AC DEF TAX-ACCL AM 287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(261,874)	(3,915)	(66,362)	(21,051)	(39,191)	(115,770)	(15,147)	(439)	
2811000 Total				(261,874)	(3,915)	(66,362)	(21,051)	(39,191)	(115,770)	(15,147)	(439)	0
2820000	AC DEF INCTX-PROPT 286500	Accum Deferred Income Taxes-State	SG	-	0	0	0	0	0	0	0	
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,376)	(30)	(369)	(108)	(192)	(599)	(78)	(2)	
2820000 Total				(1,376)	(30)	(369)	(108)	(192)	(599)	(78)	(2)	0
2821000	AC DEF TAX-UTILITY 287001	ADIT - DEVELOPMENT 30% AMORT	SE	0	0	0	0	0	0	0	0	



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	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
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	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)
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	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
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	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)
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	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
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	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
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	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
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(455)	0	0	0	0	(455)	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(3,257)	0	0	0	(3,257)	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(1,066)	0	0	(1,066)	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	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
2821000	AC DEF TAX-UTILITY	287599	DTL 105.160 1031 Exch Normalization Adj	SG	(1,052)	(16)	(267)	(85)	(158)	(465)	(2)
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(3,942,279)	(85,364)	(1,041,377)	(236,871)	(557,797)	(1,722,439)	(220,988)
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(3,019)	(45)	(765)	(243)	(452)	(1,335)	(175)
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287679	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY 287692	DTL 610.005N Sec 17	SO	-	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	
2821000	AC DEF TAX-UTILITY 287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	(792)	(12)	(194)	(61)	(132)	(342)	(50)	(1)	
2821000	AC DEF TAX-UTILITY 287753	DTL 110.100 BOOK DEPLETION	SE	(3,784)	(56)	(925)	(292)	(632)	(1,634)	(238)	(7)	
2821000	AC DEF TAX-UTILITY 287765	DTL 610.095N Roll	SO	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	187	4	50	15	26	81	11	0	
2821000	AC DEF TAX-UTILITY 287767	DTL 610.070N NOPA	SO	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	289	4	71	22	48	125	18	1	
2821000	AC DEF TAX-UTILITY 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	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	
2821000	AC DEF TAX-UTILITY 287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	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	
2821000	AC DEF TAX-UTILITY 287777	DTL 610.213 Proposed Audit Adj. (2002) (OTHER	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	-	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY 287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	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	
2821000	AC DEF TAX-UTILITY 287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(7,989)	0	0	0	0	0	0	(7,989)	
2821000	AC DEF TAX-UTILITY 287962	DTL - Fixed Assets - State Modifications	SO	-	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	
2821000 Total				(3,949,818)	(85,485)	(1,043,406)	(237,515)	#####	(1,729,266)	(221,937)	(11,418)	5,410
2831000	AC DEF IN TX UTIL 137200	DTL 430.117 Reg Asset Current - DSM	OTHER	(6,874)	0	0	0	0	0	0	(6,874)	
2831000	AC DEF IN TX UTIL 137201	DTL 415.869 RA CA Def NPC - Current	OTHER	(1,592)	0	0	0	0	0	0	(1,592)	
2831000	AC DEF IN TX UTIL 137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	(23)	0	0	0	0	0	0	(23)	
2831000	AC DEF IN TX UTIL 137302	DTL 415.886 RA ID Def NPC - Current	OTHER	(7,033)	0	0	0	0	0	0	(7,033)	
2831000	AC DEF IN TX UTIL 137304	DTL 415.888 RA UT Def NPC - Current	OTHER	(12,749)	0	0	0	0	0	0	(12,749)	
2831000	AC DEF IN TX UTIL 137306	DTL 415.901 RA WY Def NPC - Current	OTHER	(5,885)	0	0	0	0	0	0	(5,885)	
2831000	AC DEF IN TX UTIL 137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	(2,795)	0	0	0	0	0	0	(2,795)	
2831000	AC DEF IN TX UTIL 137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	(822)	0	0	0	0	0	0	(822)	
2831000	AC DEF IN TX UTIL 137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	(380)	0	0	0	0	0	0	(380)	
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	
2831000	AC DEF IN TX UTIL 137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	(1,335)	0	0	0	0	0	0	(1,335)	
2831000	AC DEF IN TX UTIL 137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	(1,264)	0	0	0	0	0	0	(1,264)	
2831000	AC DEF IN TX UTIL 137329	DTL 425.103 RA Other Reg Assets - C	OTHER	(924)	0	0	0	0	0	0	(924)	
2831000	AC DEF IN TX UTIL 137331	DTL 205.100 Coal Pile Inventory Adjust	SE	(841)	(13)	(206)	(65)	(141)	(363)	(53)	(1)	
2831000	AC DEF IN TX UTIL 137335	DTL 505.125 Accrued Royalties	SE	3	0	1	0	1	1	0	0	
2831000	AC DEF IN TX UTIL 137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	(18)	0	0	0	0	0	0	(18)	
2831000	AC DEF IN TX UTIL 137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	(674)	0	(674)	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	(1,028)	0	0	0	0	(1,028)	0	0	
2831000	AC DEF IN TX UTIL 137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	(91)	0	0	0	0	0	(91)	0	
2831000	AC DEF IN TX UTIL 137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	(50)	0	0	0	(50)	0	0	0	
2831000	AC DEF IN TX UTIL 137504	DTL 210.180 Prepaid Membership Fees	SO	(1,592)	(34)	(427)	(125)	(222)	(693)	(90)	(2)	
2831000	AC DEF IN TX UTIL 137505	DTL 210.200 Prepaid Property Taxes	GPS	(7,735)	(167)	(2,072)	(606)	(1,077)	(3,368)	(436)	(9)	
2831000	AC DEF IN TX UTIL 137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 137507	DTL 210.185 Ppd Aircraft Maintenance	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	
2831000	AC DEF IN TX UTIL 137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	(1)	0	0	0	0	0	0	(1)	
2831000	AC DEF IN TX UTIL 137510	DTL 415.815 Insurance Reserve - Current	SO	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 137511	DTL 210.190 Prepaid Water Rights	SG	(255)	(4)	(65)	(21)	(38)	(113)	(15)	(0)	
2831000	AC DEF IN TX UTIL 137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	(1,062)	0	0	0	0	0	0	(1,062)	
2831000	AC DEF IN TX UTIL 137513	DTL 210.195 Prepaid Surety Bond Costs	SO	(74)	(2)	(20)	(6)	(10)	(32)	(4)	(0)	
2831000	AC DEF IN TX UTIL 287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0	0	



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	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
2831000	AC DEF IN TX UTIL 287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	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
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
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
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
2831000	AC DEF IN TX UTIL 287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	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
2831000	AC DEF IN TX UTIL 287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	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
2831000	AC DEF IN TX UTIL 287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	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
2831000	AC DEF IN TX UTIL 287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	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
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
2831000	AC DEF IN TX UTIL 287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287528	ADIT - TRUST INC + EXP - STATE	SE	-	0	0	0	0	0	0	0
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	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)	(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)	(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)	(0)
2831000	AC DEF IN TX UTIL 287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287569	DTL 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	(15)	(15)	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(335)	0	0	(335)	0	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 Defferred 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	6,537	0	0	0	0	0	0	6,537
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	1,348	0	1,348	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
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	(269)	0	0	0	(269)	0	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	122	122	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
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	(256)	0	(256)	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
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(264)	0	0	0	(264)	0	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	(23)	(23)	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
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accrl	WA	578	0	0	578	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	(1,399)	0	0	0	0	0	0	(1,399)
2831000	AC DEF IN TX UTIL 287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(2,430)	0	0	0	0	0	0	(2,430)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(149)	0	0	(149)	0	0	0	0
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(33)	0	0	0	0	0	0	(33)
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	(6,917)	(149)	(1,853)	(542)	(963)	(3,012)	(390)	(8)
2831000	AC DEF IN TX UTIL 287616	DTL Interim provision reg assets/Liabli	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287623	DTL 320.180 Y2K Expense-OR	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287624	DTL 320.220 Glenrock Excluding Reclamatl	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287625	DTL 320.195 97 Software WriteDown-UT	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287626	DTL 320.205 99 Software WriteDown-UT	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287627	DTL 320.110 Transition Team Costs-UT	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	(16,789)	(362)	(4,497)	(1,315)	(2,338)	(7,310)	(946)	(20)
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Pll Transact Costs-AP	SGCT	(887)	(13)	(225)	(71)	(133)	(393)	(51)	0
2831000	AC DEF IN TX UTIL 287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287638	DTL 415.640 IDAI Costs - direct access C	CA	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(111)	0	0	(111)	0	0	0	0
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OR	(479)	0	(479)	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
2831000	AC DEF IN TX UTIL 287644	DTL 415.690 Contra-reg assets - transfl	SO	-	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



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2831000	AC DEF IN TX UTIL 287646	DTL 145.010 Glenrock Reclamation - UT rat	UT	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(12)	0	0	0	0	(12)	0	0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(36)	(1)	(9)	(3)	(6)	(16)	(2)	(0)
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	(27)	(0)	(7)	(2)	(4)	(12)	(2)	(0)
2831000	AC DEF IN TX UTIL 287654	DTL 425.260 Lakeview Buyout	SG	-	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
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	(135)	(2)	(34)	(11)	(20)	(60)	(8)	(0)
2831000	AC DEF IN TX UTIL 287657	DTL 425.290 TriState Firm Wheeling	SG	-	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
2831000	AC DEF IN TX UTIL 287659	DTL 425.340 Firth Cogen Settlement	SG	-	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
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	(1,374)	(21)	(348)	(110)	(206)	(607)	(79)	(2)
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(26)	0	(26)	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(80)	0	0	0	0	(80)	0	0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(10)	0	0	0	0	0	(10)	0
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-	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
2831000	AC DEF IN TX UTIL 287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	(216)	(5)	(58)	(17)	(30)	(94)	(12)	(0)
2831000	AC DEF IN TX UTIL 287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	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
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(2,562)	(51)	(660)	(196)	(360)	(1,148)	(144)	(3)
2831000	AC DEF IN TX UTIL 287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	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
2831000	AC DEF IN TX UTIL 287682	DTL 705.190 Oregon Share of Hermiston	OR	-	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
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	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
2831000	AC DEF IN TX UTIL 287689	DTL 205.100N, 99-00 RAR	SO	-	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
2831000	AC DEF IN TX UTIL 287691	DTL 610.065N, 99-00 RAR	SO	-	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
2831000	AC DEF IN TX UTIL 287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	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
2831000	AC DEF IN TX UTIL 287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	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
2831000	AC DEF IN TX UTIL 287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	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
2831000	AC DEF IN TX UTIL 287704	DTL 415.585 Regulatory Liability	OR	-	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
2831000	AC DEF IN TX UTIL 287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(644)	(14)	(172)	(50)	(90)	(280)	(36)	(1)
2831000	AC DEF IN TX UTIL 287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	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
2831000	AC DEF IN TX UTIL 287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	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
2831000	AC DEF IN TX UTIL 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	0	0	0	0	0	0	0
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



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2831000	AC DEF IN TX UTIL 287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287735	DTL 910.905 PMI Cost Depletion	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287736	DTL 415.555 WY Def Net Power Costs	WYP	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(174,408)	(3,759)	(46,719)	(13,665)	(24,292)	(75,937)	(9,824)	(212)
2831000	AC DEF IN TX UTIL 287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	(3,882)	(84)	(1,040)	(304)	(541)	(1,690)	(219)	(5)
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	(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
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	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287752	DTL 910.240 Legal Reserve	SO	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287753	DTL 110.100 Book Depletion	SE	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	(569)	0	0	(569)	0	0	0	0
2831000	AC DEF IN TX UTIL 287762	DTL 705.260 Reg Asset	WA	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287763	DTL 715.720 NW Power	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287764	DTL 610.146 OR Reg	OR	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287768	DTL 415.700 REG ASST	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,628)	0	0	0	0	0	0	(1,628)
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287779	DTL 415.850 Unrec Plt	SG	(647)	(10)	(164)	(52)	(97)	(286)	(37)	(1)
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	(1,164)	0	0	0	0	0	0	(1,164)
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	6	0	0	0	0	6	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	(88,796)	(1,324)	(21,710)	(6,854)	(14,841)	(38,334)	(5,577)	(156)
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	400	400	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	3	0	0	0	0	0	3	0
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	602	0	602	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	189	0	0	0	0	189	0	0
2831000	AC DEF IN TX UTIL 287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,794	0	0	1,794	0	0	0	0
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	77	0	0	0	77	0	0	0
2831000	AC DEF IN TX UTIL 287847	DTL 415.423 Contra PP&E Deer Creek	SE	15,906	237	3,889	1,228	2,659	6,867	999	28
2831000	AC DEF IN TX UTIL 287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(1,567)	(34)	(420)	(123)	(218)	(682)	(88)	(2)
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	SE	9,567	143	2,339	738	1,599	4,130	601	17
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	845	0	0	0	0	0	0	845
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	356	0	0	0	0	0	0	356
2831000	AC DEF IN TX UTIL 287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,597	0	0	0	0	0	0	1,597
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	(104)	0	0	0	0	0	0	(104)
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(94)	0	0	0	0	0	0	(94)
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	(116)	0	0	0	0	0	0	(116)
2831000	AC DEF IN TX UTIL 287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2015
 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 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	(54)	0	0	0	0	(54)	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
2831000	AC DEF IN TX UTIL 287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287869	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(314)	0	0	0	(314)	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
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	(572)	0	0	0	0	0	0	(572)
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	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	(857)	0	0	0	0	0	0	(857)
2831000	AC DEF IN TX UTIL 287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	(0)	0	0	0	0	0	0	(0)
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
2831000	AC DEF IN TX UTIL 287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287878	DTL 415.406 RA Utah ECAM	OTHER	(0)	0	0	0	0	0	0	(0)
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	(783)	(12)	(192)	(60)	(131)	(338)	(49)	(1)
2831000	AC DEF IN TX UTIL 287880	DTL 415.897 Transition Severance Cost CA	CA	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287881	DTL 415.705 RA # Tax Rev Reg Adj-WY	WYU	(5)	0	0	0	(5)	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
2831000	AC DEF IN TX UTIL 287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287884	DTL 415.867 Reg Asset - CA Solar Feed-In	OTHER	17	0	0	0	0	0	0	17
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	(3,150)	0	0	0	0	0	0	(3,150)
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	(808)	0	0	0	0	0	0	(808)
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	21	0	0	0	0	0	0	21
2831000	AC DEF IN TX UTIL 287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	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
2831000	AC DEF IN TX UTIL 287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(7,185)	0	0	0	0	0	0	(7,185)
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(10,506)	0	0	0	0	0	0	(10,506)
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	(246)	0	0	0	(246)	0	0	0
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(40)	0	0	(40)	0	0	0	0
2831000	AC DEF IN TX UTIL 287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	142	0	0	0	0	0	0	142
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(1)	0	0	0	(1)	0	0	0
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	SG	(25)	(0)	(5)	(2)	(4)	(11)	(1)	(0)
2831000	AC DEF IN TX UTIL 287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
2831000	AC DEF IN TX UTIL 287916	DTL 705.455 RL - WY Property Ins Res	WYP	(113)	0	0	0	(113)	0	0	0
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	(14)	0	(14)	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(201)	0	0	0	0	0	0	(201)
2831000	AC DEF IN TX UTIL 287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	(1)	0	0	0	0	0	0	(1)
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	(6)	0	0	0	(6)	0	0	0
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	(3)	0	0	0	(3)	0	0	0
2831000	AC DEF IN TX UTIL 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	613	0	0	0	0	0	0	613
2831000	AC DEF IN TX UTIL 287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	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
2831000	AC DEF IN TX UTIL 287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW T	WA	(86)	0	0	(86)	0	0	0	0
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	26	0	0	0	0	26	0	0
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	43	0	43	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287949	DTL 415.503 Cholla Plant Transaction Cos	WA	77	0	0	77	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
2831000	AC DEF IN TX UTIL 287962	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	(68)	0	0	0	0	0	0	(68)



Deferred Income Tax Balance
 13 Month Average as of December 2015
 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	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	(0)	0	0	0	(0)	0	0	0	
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	(0)	0	0	(0)	0	0	0	0	
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	101	0	0	0	0	0	0	101	
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	96	0	0	0	0	0	0	96	
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA -NONCURRENT RECLASS-OTHER	OTHER	(8)	0	0	0	0	0	0	(8)	
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECS in Rate - NC	OTHER	(3)	0	0	0	0	0	0	(3)	
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	(10)	0	0	0	0	0	0	(10)	
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(918)	0	0	0	0	(918)	0	0	
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(777)	0	0	0	(777)	0	0	0	
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(2,685)	0	0	(2,685)	0	0	0	0	
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(947)	0	0	0	0	(947)	0	0	
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(6,744)	0	0	0	(6,744)	0	0	0	
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(2,308)	0	0	(2,308)	0	0	0	0	
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	(4,777)	(71)	(1,168)	(369)	(798)	(2,062)	(300)	(8)	
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(273)	0	0	0	0	0	0	(273)	
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(0)	0	0	0	0	0	0	(0)	
2831000 Total					(366,983)	(5,266)	(75,300)	(20,921)	(48,229)	(135,067)	(18,768)	(390)	(63,042)
Grand Total					(4,336,473)	(90,537)	(1,126,995)	(262,859)	#####	(1,888,196)	(244,022)	(11,969)	(27,969)



Investment Tax Credit Balance

13 Month Average as of December 2015

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	(0)	(0)	(0)	(0)	(0)	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(123)	(6)	(80)	(16)	(19)	0	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(59)	(3)	(36)	(9)	(10)	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(163)	(8)	(92)	(25)	(34)	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(158)	(2)	(25)	(6)	(27)	(74)	(22)	0	0
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(157)	(2)	(41)	(13)	(24)	(69)	(9)	(0)	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(106)	(2)	(27)	(9)	(16)	(46)	(6)	(0)	0
2551000 Total					(766)	(23)	(301)	(77)	(130)	(189)	(37)	(0)	0
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(61)	0	0	0	0	0	(61)	0	0
2552000 Total					(61)	0	0	0	0	0	(61)	0	0
Grand Total					(827)	(23)	(301)	(77)	(130)	(189)	(98)	(0)	0



Customer Advances

13 Month Average as of December 2015

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	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	(0)	(0)	(0)	(0)	(0)	(0)	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	(3)	0	0	0	0	(3)	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(1,715)	0	(1,715)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	(173)	(173)	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(16,300)	(246)	(4,196)	(1,313)	(2,473)	(7,105)	(939)	(28)
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	7	0	0	0	7	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(1,171)	0	0	0	0	(1,171)	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(1)	0	0	(1)	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	14	0	0	0	14	0	0	0
2520000	CUST ADV CONSTRUCT	210552	Transm Payments Received-Studies, Other	SG	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(1,765)	(27)	(454)	(142)	(268)	(769)	(102)	(3)
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(10,081)	(152)	(2,595)	(812)	(1,530)	(4,394)	(581)	(17)
2520000 Total					(31,188)	(598)	(8,961)	(2,267)	(4,250)	(13,439)	(1,624)	(49)
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	0	0	0	0	0	0	0
2521000 Total					-	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	0	0	0	0	0	0	0
2521100 Total					-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	(0)	(0)	(0)	(0)	(0)	(0)	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	0	0	0	0	0	0	0
2523990 Total					(0)	(0)	(0)	(0)	(0)	(0)	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	0	0	0	0	0	0	0



Customer Advances

13 Month Average as of December 2015
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	0	0	0	0	0	0	0	0
2524000 Total					-	0	0	0	0	0	0	0	0
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	0	0	0	0	0	0	0	0
2529000 Total					-	0	0	0	0	0	0	0	0
Grand Total					(31,188)	(598)	(8,961)	(2,267)	(4,250)	(13,439)	(1,624)	(49)	0

